

General Description Booklet
for
1980 INDIVIDUAL TAX MODEL FILE

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INTRODUCTION

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

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

The Individual Tax Model File is designed for making national level estimates. The 1980 tax model file can be purchased through the Internal Revenue Service's, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

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

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

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

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

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

RECORD LAYOUT

(CODE AND AMOUNT ELEMENT DEFINITIONS)

Record Description for 1980 Individual Tax Model File

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
										Schedule E																																																	
										Schedule E - Continued																																																	
										Itemized Deductions																																																	
										Itemized Deductions - Continued																																																	

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Itemized Deductions—Continued										Taxable Income			
Net Casualty and Theft Loss 61	Miscellaneous			Total 64	Zero Bracket Amount 65	Excess Itemized Unused ZBA 66	Tax Table Income 67	Exemption Amount 68	Taxable Income				
	Union Dues 62	Total 63							New Concept 69	Old Concept 70			
Income Subject to Tax			Computed Regular Tax 74	Tax Generated 75	Income Tax before Credits 76	Credits							
New Concept 71	Old Concept 72					Political Contributions 70	Elderly 77	Child Care 78	Investment 79	None of taxable business 80			
Credits—Continued										Income Tax After Credits 87	Self-Employment Tax 88	Tax from Prior Year Investment Credit 89	Social Security Tax on Tips 90
Foreign Tax 81	WIN 82	JOB 83	Residential Energy 84	EIC Used to Offset Tax before Credits 85	Total 86								
Tax on IRA 91	Minimum Tax 92	Alternative Minimum Tax 93	EIC Used to Offset All Other Taxes 94	Total Tax Liability 95	Total Income Tax 96	Revenue Sharing Tax Liability 97	Taxpayments						
Taxpayments—Continued							Withholding 98	Estimated Payments 99	Payments Withheld 100				
Excess FICA 101	Credit for Tax on Gas 102	Regularized Investment Company 103	Total 104	Reserve Energy Investment Credit (Refundable Portion) 105	EIC Refundable Portion 106	Advance EIC 107	Balance Due Total Overpayment 108	Overpayment Credited to 1981 Tax 109	Tax Paid With Return 110				
Earned Income Credit (EIC)			Schedule B			Schedule R/RF							
Salaries and Wages 111	Earned Income 112	Total EIC 113	Total Dividends and Distributions 114	Distributions		Base Amount 117	Tax Exempt Income Deduction 118	AGI Phaseout (Sch. R) 119	Earned Income Phaseout (Sch. RP) 120				
Schedule R/RF—Continued		Disability Income Exclusion			Income Earned Abroad			Minimum Tax					
Retirement Income Limitation (Sch. RP) 121	Adjusted Base Amount 122	Total Payments 123	Maximum Qualified for Exclusion 124	AGI Phaseout 125	Total 126	Exempt Amount 127	Excluded Amount 128	Total Preferences 129	Recomputed Tax Preference Income 130				
Maximum Tax			Energy Credit										
Personal Service Income		1980 Total Preferences 133	Conservation Expenditures						Energy Conservation Credit 139	Renewable Energy Expenditures 140			
Total 131	Net 132		Insulation 134	Storm Window 135	Caulking 136	Total Current Year 137	Total Prior Year 138						
Energy Credit—Continued			Alternative Minimum Tax				Ordinary Taxable Income Lower Base 148	Marginal Tax Base 149	Self-Employment Income 150				
Renewable Energy Expenditures—Continued			Renewable Energy Source Credit 144	Unused Energy Credit Carryover 145	Adjusted Itemized Deductions 146	Capital Gain Deduction 147							
Geothermal Property 141	Total Current Year 142	Total Prior Year 143											
Selection Amount 151	Zero 152	Zero 153	Zero 154	Zero 155	Sample Code (1981) 156	Population Code (1982) 157	Return Sequence Number 158	Weight					
								Decimal 159	Integer 160				

AGIRB

Adjusted Gross Income Range B:

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

BANK

Foreign Bank Accounts:

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

CSAMP Sample Codes:

Description of sample strata

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

Example of Sample Code Assignment

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

Business (Schedules C and F, or C only, total		20-29	
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax		20	
Larger of adjusted gross income or largest specific income item	and	Business and Farm receipts	
Under \$10,000		Under \$20,000	21
\$10,000 under \$15,000 Under \$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.

CYCLE	Cycle Code.....	00-56
DEPING	Dependent with Unearned Income:	
	(A) Box not checked.....	0
	(B) Box checked.....	1
	(C) No box on form.....	2
FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount (Standard).....	2
	(C) Neither.....	3
FLPD	Filing Period: (Acct. Period)	
	(A) FLPDIH - (Taxpayer's Tax Year Ended).....	66-81
	(B) FLPDMO - (Taxpayer's Calendar or Fiscal Year Ending Month).....	01-12
F-5695	Form 5695 (Residential energy credit):	
	(A) No form attached.....	0
	(B) Number of principal residences occupied.....	1-9
MARS	Marital Status	
	(A) Single.....	1
	(B) Married filing joint.....	2
	(C) Married filing separately and <u>not</u> claiming a spouse exemption.....	3
	(D) Unmarried head of household.....	4
	(E) Widow(er) with dependent child (surviving spouse).....	5
	(F) Married filing separately and claiming a spouse exemption.....	6

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

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

SELD	Select Code by District.....	00-99
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SELI	Selection Item (Punched Code).....	0-9
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SEX	Sex of Taxpayer:	
	(A) Nonjoint return of male taxpayer.....	1
	(B) Nonjoint return of female taxpayer.....	2
	(C) Joint return/male primary taxpayer.....	3
	(D) Joint return/female primary taxpayer.....	4

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

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

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

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	0
	(B) Regular Tax.....	1
	(C) Non-compute - Regular Tax.....	2
	(D) Non-compute nontaxable.....	3
	(E) Income Averaging (SCH. G).....	4
	(F) Maximum Tax (regular).....	5
	(G) Maximum Tax (alternative).....	6
	(H) Alternative.....	7

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

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

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

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

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

<u>Element Number</u>	<u>Definition</u>
10 <i>Net CG + 65 Dist</i>	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 <i>Long term cap gains + CG Dist excluded</i>	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).

*(Long term cap gains - Short term cap loss)
- CG exclusion + CG Dist*

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

<u>Element Number</u>	<u>Definition</u>
110	Tax Paid With Return: This amount is written into the margin during processing of the returns for revenue purposes and corresponds to the amount of payment accompanying the return when filed.
111	Earned Income Credit (Salaries and Wages) - The amount of salaries and wages used in computing the Earned Income Credit.
112	Earned Income Credit (Earned Income) - The amount of net earnings from self-employment used in computing the Earned Income Credit.
130	Recomputed Tax Preference Income: This is a computed amount arrived at by taking the sum of the Total Tax Preferences less the no-benefit deduction.
148	Ordinary Taxable Income Lower Base - On a maximum tax return with other income (i.e., other than personal service income) that part of other income which is taxed at the lowest applicable tax rate (TXILR) above the 50% maximum rate on personal service income.
149	Marginal Tax Base - This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
151	Selection Amount - The income item used for sampling the return. It is based either an adjusted gross income, the largest individual source of income (loss), or on business receipts (CSAMP).
159 & 160	Weight: <ul style="list-style-type: none"> (a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places). (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

TECHNICAL DESCRIPTION
OF THE FILES

TECHNICAL DESCRIPTION OF THE FILES

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

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

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

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

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

Handwritten calculations:
100 x 24 = 2400
100 x 9(14) = 2400
100 x 7(14) =

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

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

The HDR2 label is followed by a tape mark, the data set or part of the data set for multiple volumes, a tape mark, a data set label 1 (EOV1 or EOF1) containing the same information as the "HDR1" label and a data set label 2 (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

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

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

Method of Estimation

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

Sampling Variability

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

Response and Other 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--1980, Individual Income Tax Returns for a more complete description of the sample and the various processing operations.

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

SOURCES OF THE DATA

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

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

All returns processed during 1981 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

* New in 1980 = 1040 non non 1040A

Pete Sailer - wife
202 376-0001

STATE TAX MODEL SAMPLE DESCRIPTION

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

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

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

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

RELIABILITY TABLES

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

STATE	SAMPLE SIZE		POPULATION	
	ALL RETURNS	WITH STATE CODES	ALL RETURNS	WITH STATE CODES
U.S. TOTAL	171,908	141,958	93,902,469	93,789,217
ALABAMA	2,298	2,014	1,397,132	1,396,001
ALASKA	2,894	2,758	163,214	163,072
ARIZONA	2,412	2,994	1,113,274	1,112,178
ARKANSAS	2,119	1,904	812,491	811,068
CALIFORNIA	16,596	12,973	10,347,246	10,331,082
COLORADO	2,648	2,233	1,296,849	1,295,161
CONNECTICUT	2,353	1,622	1,438,316	1,434,923
DELAWARE	1,966	1,259	253,759	253,443
WASHINGTON, DC	2,162	1,569	307,630	306,795
FLORIDA	6,003	4,451	4,156,377	4,151,279
GEORGIA	2,456	2,154	2,130,447	2,129,010
ILLINOIS	2,870	2,522	424,177	423,827
INDIANA	2,473	2,460	358,915	358,718
IOWA	2,504	2,275	4,833,700	4,827,154
KANSAS	2,697	2,209	2,202,492	2,200,819
KENTUCKY	2,099	1,911	1,189,316	1,188,461
LOUISIANA	2,132	1,608	995,792	994,637
MAINE	2,164	1,905	1,305,719	1,304,647
MARYLAND	2,697	2,516	1,575,442	1,573,005
MASSACHUSETTS	2,611	2,516	460,932	460,751
MICHIGAN	2,929	2,182	1,875,660	1,873,526
MINNESOTA	4,205	2,392	2,536,270	2,535,394
MISSISSIPPI	2,093	3,482	3,665,336	3,661,401
MISSOURI	2,165	1,759	1,738,203	1,736,390
NEBRASKA	2,165	1,956	860,654	860,052

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

STATE	SAMPLE SIZE		POPULATION	
	ALL RETURNS	WITH STATE CODES	ALL RETURNS	WITH STATE CODES
MISSOURI	2,406	2,025	1,976,104	1,976,340
MONTANA	2,524	2,355	331,423	331,252
NEBRASKA	2,121	1,905	661,905	661,440
NEVADA	3,290	2,907	393,931	393,224
NEW HAMPSHIRE	2,403	2,142	412,402	412,140
NEW JERSEY	4,384	3,468	3,354,753	3,349,940
NEW MEXICO	3,272	2,906	516,221	517,451
NEW YORK	10,529	7,207	7,157,005	7,143,736
NORTH CAROLINA	2,322	2,063	2,339,866	2,337,854
NORTH DAKOTA	1,934	1,707	270,773	270,626
OHIO	5,071	4,217	4,481,348	4,477,166
OKLAHOMA	2,798	2,243	1,186,369	1,184,461
OREGON	2,030	1,796	1,128,674	1,127,723
PENNSYLVANIA	5,562	4,493	4,844,637	4,839,407
RHODE ISLAND	2,260	1,889	406,989	404,614
SOUTH CAROLINA	1,623	1,461	1,163,762	1,183,110
SOUTH DAKOTA	2,007	1,960	277,999	277,079
TENNESSEE	2,065	1,784	1,761,757	1,760,153
TEXAS	10,421	7,481	5,844,966	5,833,617
UTAH	3,844	3,442	539,149	538,743
VERMONT	1,600	1,713	210,066	209,979
VIRGINIA	2,475	2,150	2,227,154	2,225,329
WASHINGTON	2,313	2,024	1,789,302	1,787,737
WEST VIRGINIA	1,546	1,375	674,367	673,662
WISCONSIN	2,163	1,911	1,966,908	1,967,360
WYOMING	2,777	2,455	210,414	210,067
AP0/PP0	-	-	-	-
PUERTO RICO	56	51	43,374	43,365
U.S. CITIZ ABROAD	984	747	243,204	241,718

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

Size of adjusted gross income	Sales and wages		Interest received		Alimony received		Dividend received		Tax-exempt income		Total		Pensions and annuities		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	324	100	12	15	34	99	69	824	126	126	1,760	1,760	1,760	1,760	1,760	1,760
No adjusted gross income.....	24	47	4	4	4	4	4	4	4	4	4	4	4	4	4	4
\$1 under \$1,000.....	364	364	54	52	47	46	46	57	13	13	1,260	1,260	1,260	1,260	1,260	1,260
\$1,000 under \$5,000.....	240	240	26	34	10	10	10	10	10	10	1,000	1,000	1,000	1,000	1,000	1,000
\$5,000 under \$10,000.....	166	166	21	23	8	8	8	8	8	8	800	800	800	800	800	800
\$10,000 under \$15,000.....	105	105	14	16	5	5	5	5	5	5	500	500	500	500	500	500
\$15,000 under \$20,000.....	70	70	9	10	4	4	4	4	4	4	400	400	400	400	400	400
\$20,000 under \$25,000.....	50	50	6	7	3	3	3	3	3	3	300	300	300	300	300	300
\$25,000 under \$30,000.....	35	35	4	5	2	2	2	2	2	2	200	200	200	200	200	200
\$30,000 under \$35,000.....	26	26	3	4	2	2	2	2	2	2	150	150	150	150	150	150
\$35,000 under \$40,000.....	19	19	2	3	1	1	1	1	1	1	100	100	100	100	100	100
\$40,000 under \$45,000.....	14	14	1	2	1	1	1	1	1	1	70	70	70	70	70	70
\$45,000 under \$50,000.....	10	10	1	2	1	1	1	1	1	1	50	50	50	50	50	50
\$50,000 under \$75,000.....	8	8	1	1	1	1	1	1	1	1	50	50	50	50	50	50
\$75,000 under \$100,000.....	6	6	1	1	1	1	1	1	1	1	50	50	50	50	50	50
\$100,000 under \$200,000.....	4	4	1	1	1	1	1	1	1	1	50	50	50	50	50	50
\$200,000 under \$500,000.....	2	2	1	1	1	1	1	1	1	1	50	50	50	50	50	50
\$500,000 under \$1,000,000.....	2	2	1	1	1	1	1	1	1	1	50	50	50	50	50	50
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	50	50	50	50	50	50
Total returns, total.....	12	12	2	2	2	2	2	2	2	2	2	2	2	2	2	2
No adjusted gross income.....	12	12	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$1 under \$1,000.....	10	10	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$1,000 under \$5,000.....	6	6	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$5,000 under \$10,000.....	4	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$10,000 under \$15,000.....	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$15,000 under \$20,000.....	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$20,000 under \$25,000.....	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$35,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$35,000 under \$40,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$45,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$45,000 under \$50,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$100,000 under \$200,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total non-taxable returns.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
All returns, summary.....	12	12	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Under \$5,000.....	12	12	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$5,000 under \$10,000.....	10	10	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$10,000 under \$15,000.....	6	6	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$15,000 under \$20,000.....	4	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$20,000 under \$25,000.....	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$25,000 under \$30,000.....	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$30,000 under \$35,000.....	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$35,000 under \$40,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$40,000 under \$45,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$45,000 under \$50,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$50,000 under \$75,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$75,000 under \$100,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$100,000 under \$200,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$200,000 under \$500,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Footnote(s) at end of table

Individual Returns/1980

Table 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 amount (percent)

Size of adjusted gross income	Sales of property other than capital assets			Business and profession			From		
	Number of returns (72)	Amount (73)	Net loss (74)	Number of returns (75)	Amount (76)	Net loss (77)	Number of returns (78)	Amount (79)	Net loss (80)
All returns, total	3,48	4,13	4,90	79	97	1,47	2,69	3,00	3,00
No adjusted gross income	15,45	0,71	12,30	0,24	3,50	1,87	26,10	2,71	3,00
\$1,000 under \$1,000	41,48	6,31	42,15	1,11	10,70	3,20	24,77	7,64	8,00
\$1,000 under \$2,000	43,56	8,14	43,79	1,11	10,70	18,21	30,01	7,64	8,00
\$2,000 under \$3,000	31,80	6,14	32,11	0,85	8,71	18,21	26,40	24,25	25,00
\$3,000 under \$4,000	34,13	6,31	34,44	0,85	8,71	18,21	26,40	24,25	25,00
\$4,000 under \$5,000	35,34	6,31	35,65	0,85	8,71	18,21	26,40	24,25	25,00
\$5,000 under \$6,000	36,55	6,31	36,86	0,85	8,71	18,21	26,40	24,25	25,00
\$6,000 under \$7,000	37,76	6,31	38,07	0,85	8,71	18,21	26,40	24,25	25,00
\$7,000 under \$8,000	38,97	6,31	39,28	0,85	8,71	18,21	26,40	24,25	25,00
\$8,000 under \$9,000	40,18	6,31	40,49	0,85	8,71	18,21	26,40	24,25	25,00
\$9,000 under \$10,000	41,39	6,31	41,70	0,85	8,71	18,21	26,40	24,25	25,00
\$10,000 under \$11,000	42,60	6,31	42,91	0,85	8,71	18,21	26,40	24,25	25,00
\$11,000 under \$12,000	43,81	6,31	44,12	0,85	8,71	18,21	26,40	24,25	25,00
\$12,000 under \$13,000	45,02	6,31	45,33	0,85	8,71	18,21	26,40	24,25	25,00
\$13,000 under \$14,000	46,23	6,31	46,54	0,85	8,71	18,21	26,40	24,25	25,00
\$14,000 under \$15,000	47,44	6,31	47,75	0,85	8,71	18,21	26,40	24,25	25,00
\$15,000 under \$16,000	48,65	6,31	48,96	0,85	8,71	18,21	26,40	24,25	25,00
\$16,000 under \$17,000	49,86	6,31	50,17	0,85	8,71	18,21	26,40	24,25	25,00
\$17,000 under \$18,000	51,07	6,31	51,38	0,85	8,71	18,21	26,40	24,25	25,00
\$18,000 under \$19,000	52,28	6,31	52,59	0,85	8,71	18,21	26,40	24,25	25,00
\$19,000 under \$20,000	53,49	6,31	53,80	0,85	8,71	18,21	26,40	24,25	25,00
\$20,000 under \$25,000	54,70	6,31	55,01	0,85	8,71	18,21	26,40	24,25	25,00
\$25,000 under \$30,000	55,91	6,31	56,22	0,85	8,71	18,21	26,40	24,25	25,00
\$30,000 under \$40,000	57,12	6,31	57,43	0,85	8,71	18,21	26,40	24,25	25,00
\$40,000 under \$50,000	58,33	6,31	58,64	0,85	8,71	18,21	26,40	24,25	25,00
\$50,000 under \$75,000	59,54	6,31	59,85	0,85	8,71	18,21	26,40	24,25	25,00
\$75,000 under \$100,000	60,75	6,31	61,06	0,85	8,71	18,21	26,40	24,25	25,00
\$100,000 under \$200,000	61,96	6,31	62,27	0,85	8,71	18,21	26,40	24,25	25,00
\$200,000 under \$500,000	63,17	6,31	63,48	0,85	8,71	18,21	26,40	24,25	25,00
\$500,000 under \$1,000,000	64,38	6,31	64,69	0,85	8,71	18,21	26,40	24,25	25,00
\$1,000,000 or more	65,59	6,31	65,90	0,85	8,71	18,21	26,40	24,25	25,00
Taxable returns, total	8,21	4,89	8,21	4,89	1,07	1,07	8,21	4,89	1,07
No adjusted gross income	10,52	0,13	10,52	0,13	1,14	1,14	10,52	0,13	1,14
\$1,000 under \$2,000	4,87	0,13	4,87	0,13	1,14	1,14	4,87	0,13	1,14
\$2,000 under \$3,000	7,65	0,13	7,65	0,13	1,14	1,14	7,65	0,13	1,14
\$3,000 under \$4,000	8,12	0,13	8,12	0,13	1,14	1,14	8,12	0,13	1,14
\$4,000 under \$5,000	8,59	0,13	8,59	0,13	1,14	1,14	8,59	0,13	1,14
\$5,000 under \$6,000	9,06	0,13	9,06	0,13	1,14	1,14	9,06	0,13	1,14
\$6,000 under \$7,000	9,53	0,13	9,53	0,13	1,14	1,14	9,53	0,13	1,14
\$7,000 under \$8,000	10,00	0,13	10,00	0,13	1,14	1,14	10,00	0,13	1,14
\$8,000 under \$9,000	10,47	0,13	10,47	0,13	1,14	1,14	10,47	0,13	1,14
\$9,000 under \$10,000	10,94	0,13	10,94	0,13	1,14	1,14	10,94	0,13	1,14
\$10,000 under \$11,000	11,41	0,13	11,41	0,13	1,14	1,14	11,41	0,13	1,14
\$11,000 under \$12,000	11,88	0,13	11,88	0,13	1,14	1,14	11,88	0,13	1,14
\$12,000 under \$13,000	12,35	0,13	12,35	0,13	1,14	1,14	12,35	0,13	1,14
\$13,000 under \$14,000	12,82	0,13	12,82	0,13	1,14	1,14	12,82	0,13	1,14
\$14,000 under \$15,000	13,29	0,13	13,29	0,13	1,14	1,14	13,29	0,13	1,14
\$15,000 under \$20,000	13,76	0,13	13,76	0,13	1,14	1,14	13,76	0,13	1,14
\$20,000 under \$25,000	14,23	0,13	14,23	0,13	1,14	1,14	14,23	0,13	1,14
\$25,000 under \$50,000	14,70	0,13	14,70	0,13	1,14	1,14	14,70	0,13	1,14
\$50,000 under \$100,000	15,17	0,13	15,17	0,13	1,14	1,14	15,17	0,13	1,14
\$100,000 under \$200,000	15,64	0,13	15,64	0,13	1,14	1,14	15,64	0,13	1,14
\$200,000 under \$500,000	16,11	0,13	16,11	0,13	1,14	1,14	16,11	0,13	1,14
\$500,000 or more	16,58	0,13	16,58	0,13	1,14	1,14	16,58	0,13	1,14
Total nontaxable returns	7,26	7,90	7,26	7,90	2,27	2,27	7,26	7,90	2,27
All returns, summary	10,10	9,07	10,10	9,07	3,44	3,44	10,10	9,07	3,44
Under \$5,000	18,60	21,60	18,60	21,60	7,02	7,02	18,60	21,60	7,02
\$5,000 under \$10,000	18,05	21,77	18,05	21,77	6,95	6,95	18,05	21,77	6,95
\$10,000 under \$25,000	20,76	20,06	20,76	20,06	10,32	10,32	20,76	20,06	10,32
\$25,000 or more	22,91	22,87	22,91	22,87	8,39	8,39	22,91	22,87	8,39

Footnotes (if any) at end of table

Individual Returns/1990

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

Size of adjusted gross income	Total tax liability			Total income tax			Income tax before credits			Tax credits			Foreign tax credit			Income tax after credits				
	All returns (number)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	82	18	146	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
No adjusted gross income	364	1235	571	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$1,000 under \$1,000	240	659	1600	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$1,000 under \$2,000	198	718	940	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$2,000 under \$3,000	195	680	802	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$3,000 under \$4,000	210	285	387	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$4,000 under \$5,000	210	285	387	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$5,000 under \$6,000	207	257	277	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$6,000 under \$7,000	206	248	287	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$7,000 under \$8,000	209	235	281	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$8,000 under \$9,000	216	229	258	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$9,000 under \$10,000	221	227	249	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$10,000 under \$11,000	204	207	226	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$11,000 under \$12,000	216	218	236	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$12,000 under \$13,000	217	219	238	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$13,000 under \$14,000	232	225	242	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$14,000 under \$15,000	236	236	242	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$15,000 under \$16,000	236	236	242	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$16,000 under \$17,000	214	224	231	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$17,000 under \$18,000	223	224	240	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$18,000 under \$19,000	228	225	244	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$19,000 under \$20,000	236	237	252	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$20,000 under \$25,000	82	62	81	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$25,000 under \$30,000	122	112	118	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$30,000 under \$40,000	145	142	170	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$40,000 under \$50,000	155	151	184	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$50,000 under \$75,000	57	57	66	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$75,000 under \$100,000	196	187	196	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$100,000 under \$200,000	46	45	81	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$200,000 under \$500,000	58	58	75	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$500,000 under \$1,000,000	18	18	38	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$1,000,000 or more	18	18	38	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
Taxable returns, total	18	18	146	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
No adjusted gross income	1235	1235	570	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$1,000 under \$1,000	8518	6574	6574	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$1,000 under \$2,000	1198	1450	1450	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$2,000 under \$3,000	1175	1543	1543	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$3,000 under \$4,000	309	309	318	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$4,000 under \$5,000	285	285	318	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$5,000 under \$6,000	263	263	282	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$6,000 under \$7,000	257	257	272	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$7,000 under \$8,000	242	242	267	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$8,000 under \$9,000	235	235	263	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$9,000 under \$10,000	230	230	251	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$10,000 under \$11,000	210	210	229	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$11,000 under \$12,000	220	220	238	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$12,000 under \$13,000	221	221	240	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$13,000 under \$14,000	227	227	243	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$14,000 under \$15,000	240	240	257	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$15,000 under \$16,000	216	216	232	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$16,000 under \$17,000	225	225	241	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$17,000 under \$18,000	230	230	245	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$18,000 under \$19,000	233	233	247	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$19,000 under \$20,000	238	238	251	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$20,000 under \$25,000	63	63	66	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$25,000 under \$30,000	121	121	121	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$30,000 under \$40,000	163	163	170	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$40,000 under \$50,000	155	155	161	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$50,000 under \$75,000	57	57	66	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$75,000 under \$100,000	197	197	196	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$100,000 under \$500,000	45	45	81	18	18	71	18	71	18	11	400	18	18	11	400	18	18	11	400	18
\$500,000 under \$1,000,000	18	18	38	18	18	71	18	71	18	11	400									

Individual Returns/1980

Table J-- Efficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted G. Income--Continued

Size of adjusted gross income (Coefficient of variation for number of returns and amount (percent))	Mortgage interest tax		Charitable contribution tax		Total		Tax from 19.500 (plus) prior yrs of free base		All other uses		Penalty tax on individual retirement arrangements		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,09	3,16	6,82	3,33	7,5	6,6	3,7	4,69	11,93	16,22	7,8	1,86		
No adjusted gross income	15,58	12,19	15,08	6,07	10,23	14,4	14,4	19,82	11,76	16,22	0,26	17,31		
\$1,000 under \$1,000	68,85	41,10	68,85	58,48	14,83	48,74	48,74	58,38	68,85	64,21	10,70	60,00		
\$1,000 under \$2,000	68,82	41,10	68,82	57,15	14,83	48,74	48,74	58,38	68,82	64,21	10,70	60,00		
\$2,000 under \$3,000	70,31	44,18	70,31	57,15	14,83	48,74	48,74	58,38	70,31	64,21	10,70	60,00		
\$3,000 under \$4,000	84,05	49,85	84,05	68,85	18,22	52,25	52,25	68,85	84,05	78,65	6,40	78,65		
\$4,000 under \$5,000	89,17	50,27	89,17	68,85	18,22	52,25	52,25	68,85	89,17	83,75	5,42	83,75		
\$5,000 under \$6,000	84,86	48,85	84,86	68,85	18,22	52,25	52,25	68,85	84,86	78,65	6,21	78,65		
\$6,000 under \$7,000	63,85	31,48	63,85	31,42	32,2	32,2	32,2	31,42	63,85	58,45	5,40	58,45		
\$7,000 under \$8,000	50,83	28,79	50,83	28,79	22,14	22,14	22,14	22,14	50,83	45,43	5,40	45,43		
\$8,000 under \$9,000	65,55	35,41	65,55	35,41	22,14	22,14	22,14	22,14	65,55	60,03	5,52	60,03		
\$9,000 under \$10,000	85,48	48,85	85,48	48,85	18,22	18,22	18,22	18,22	85,48	80,03	5,45	80,03		
\$10,000 under \$11,000	88,85	50,27	88,85	50,27	18,22	18,22	18,22	18,22	88,85	83,61	5,24	83,61		
\$11,000 under \$12,000	84,86	48,85	84,86	48,85	18,22	18,22	18,22	18,22	84,86	79,19	5,67	79,19		
\$12,000 under \$13,000	74,66	44,42	74,66	44,42	18,22	18,22	18,22	18,22	74,66	69,77	4,89	69,77		
\$13,000 under \$14,000	84,32	48,85	84,32	48,85	18,22	18,22	18,22	18,22	84,32	79,19	5,13	79,19		
\$14,000 under \$15,000	88,85	50,27	88,85	50,27	18,22	18,22	18,22	18,22	88,85	83,61	5,24	83,61		
\$15,000 under \$16,000	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51		
\$16,000 under \$17,000	65,97	35,41	65,97	35,41	22,14	22,14	22,14	22,14	65,97	60,55	5,42	60,55		
\$17,000 under \$18,000	85,48	48,85	85,48	48,85	18,22	18,22	18,22	18,22	85,48	80,03	5,45	80,03		
\$18,000 under \$19,000	84,86	48,85	84,86	48,85	18,22	18,22	18,22	18,22	84,86	79,19	5,67	79,19		
\$19,000 under \$20,000	88,85	50,27	88,85	50,27	18,22	18,22	18,22	18,22	88,85	83,61	5,24	83,61		
\$20,000 under \$25,000	36,37	28,14	36,37	28,14	28,14	28,14	28,14	28,14	36,37	31,93	4,44	31,93		
\$25,000 under \$30,000	50,41	31,42	50,41	31,42	31,42	31,42	31,42	31,42	50,41	45,99	4,42	45,99		
\$30,000 under \$40,000	33,18	28,14	33,18	28,14	28,14	28,14	28,14	28,14	33,18	28,79	4,39	28,79		
\$40,000 under \$50,000	21,73	18,71	21,73	18,71	18,71	18,71	18,71	18,71	21,73	18,22	3,51	18,22		
\$50,000 under \$75,000	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68		
\$75,000 under \$100,000	9,96	10,96	9,96	10,96	10,96	10,96	10,96	10,96	9,96	9,96	9,96	9,96		
\$100,000 under \$200,000	4,87	5,75	4,87	5,75	5,75	5,75	5,75	5,75	4,87	4,87	4,87	4,87		
\$200,000 under \$500,000	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55		
\$500,000 under \$1,000,000	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5		
\$1,000,000 or more	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5		
Taxable returns, total	6,09	3,16	6,82	3,33	7,5	6,6	3,7	4,69	11,93	16,22	7,8	1,86		
No adjusted gross income	15,58	12,19	15,08	6,07	10,23	14,4	14,4	19,82	11,76	16,22	0,26	17,31		
\$1,000 under \$1,000	68,85	41,10	68,85	58,48	14,83	48,74	48,74	58,38	68,85	64,21	10,70	60,00		
\$2,000 under \$2,000	68,82	41,10	68,82	57,15	14,83	48,74	48,74	58,38	68,82	64,21	10,70	60,00		
\$3,000 under \$3,000	70,31	44,18	70,31	57,15	14,83	48,74	48,74	58,38	70,31	64,21	10,70	60,00		
\$4,000 under \$4,000	84,05	49,85	84,05	68,85	18,22	52,25	52,25	68,85	84,05	78,65	6,40	78,65		
\$5,000 under \$5,000	89,17	50,27	89,17	68,85	18,22	52,25	52,25	68,85	89,17	83,75	5,42	83,75		
\$6,000 under \$6,000	84,86	48,85	84,86	68,85	18,22	52,25	52,25	68,85	84,86	78,65	6,21	78,65		
\$7,000 under \$7,000	63,85	31,42	63,85	31,42	32,2	32,2	32,2	31,42	63,85	58,45	5,40	58,45		
\$8,000 under \$8,000	50,83	28,79	50,83	28,79	22,14	22,14	22,14	22,14	50,83	45,43	5,40	45,43		
\$9,000 under \$9,000	65,55	35,41	65,55	35,41	22,14	22,14	22,14	22,14	65,55	60,03	5,52	60,03		
\$10,000 under \$10,000	85,48	48,85	85,48	48,85	18,22	18,22	18,22	18,22	85,48	80,03	5,45	80,03		
\$11,000 under \$11,000	84,86	48,85	84,86	48,85	18,22	18,22	18,22	18,22	84,86	79,19	5,67	79,19		
\$12,000 under \$12,000	74,66	44,42	74,66	44,42	18,22	18,22	18,22	18,22	74,66	69,77	4,89	69,77		
\$13,000 under \$13,000	84,32	48,85	84,32	48,85	18,22	18,22	18,22	18,22	84,32	79,19	5,13	79,19		
\$14,000 under \$14,000	88,85	50,27	88,85	50,27	18,22	18,22	18,22	18,22	88,85	83,61	5,24	83,61		
\$15,000 under \$15,000	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51	4,51		
\$16,000 under \$16,000	65,97	35,41	65,97	35,41	22,14	22,14	22,14	22,14	65,97	60,55	5,42	60,55		
\$17,000 under \$17,000	85,48	48,85	85,48	48,85	18,22	18,22	18,22	18,22	85,48	80,03	5,45	80,03		
\$18,000 under \$18,000	84,86	48,85	84,86	48,85	18,22	18,22	18,22	18,22	84,86	79,19	5,67	79,19		
\$19,000 under \$19,000	88,85	50,27	88,85	50,27	18,22	18,22	18,22	18,22	88,85	83,61	5,24	83,61		
\$20,000 under \$20,000	36,37	28,14	36,37	28,14	28,14	28,14	28,14	28,14	36,37	31,93	4,44	31,93		
\$25,000 under \$25,000	50,41	31,42	50,41	31,42	31,42	31,42	31,42	31,42	50,41	45,99	4,42	45,99		
\$30,000 under \$30,000	33,18	28,14	33,18	28,14	28,14	28,14	28,14	28,14	33,18	28,79	4,39	28,79		
\$40,000 under \$40,000	21,73	18,71	21,73	18,71	18,71	18,71	18,71	18,71	21,73	18,22	3,51	18,22		
\$50,000 under \$50,000	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68	6,68		
\$75,000 under \$100,000	9,96	10,96	9,96	10,96	10,96	10,96	10,96	10,96	9,96	9,96	9,96	9,96		
\$100,000 under \$200,000	4,87	5,75	4,87	5,75	5,75	5,75	5,75	5,75	4,87	4,87	4,87	4,87		
\$200,000 under \$500,000	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55	3,55		
\$500,000 under \$1,000,000	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5		
\$1,000,000 or more	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5	5,5		
Total non-taxable returns	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
All returns, summary	15,85	11,67	15,85	6,07	10,23	14,4	14,4	19,82	11,76	16,22	7,8	1,86		
Under \$5,000	37,81	22,37	37,81	31,78	22,37	22,37	22,37	22,37	37,81	33,42	4,39	33,42		
\$5,000 under \$10,000	50,82	41,61	50,82	41,61	41,61	41,61	41,61	41,61	50,82	46,43	4,39	46,43		
\$10,000 under \$15,000	40,48	48,83	40,48	30,93	23,7	23,7	23,7	23,7	40,48	36,04	4,44	36,04		
\$15,000 under \$20,000	4,68	3,02	4,68	3,67	3,02	3,02	3,02	3,02	4,68	3,67	1,01	3,67		
\$20,000 or more	1,01	1,01	1,01	1,01	1,01	1,01	1,01	1,01	1,01	1,01	1,01	1,01		

Individual Returns/1980

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

Coefficient of variation for number of returns and amount (percent)	Employments—Continued											
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from registered investment companies		Other tax payments		Earned income credit, refundable		Advance earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of companies	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	2,71	3,14	3,21	4,19	17,53	14,39	17,87	26,94	1,78	149	24,13	23,77
No adjusted gross income	19,47	11,63	10,20	12,60	35,65	28,49	55,05	54,24	11,72	19,32	24,13	23,77
\$1,000 under \$1,000	7,87	7,87	25,67	28,53	26,87	28,49	55,05	54,24	11,72	19,32	24,13	23,77
\$2,000 under \$2,000	92,75	93,53	26,67	30,47	99,85	90,00	45,04	77,13	6,29	12,66	90,45	88,46
\$3,000 under \$3,000	0,00	0,00	21,65	26,04	0,00	0,00	45,04	77,13	6,29	12,66	90,45	88,46
\$4,000 under \$5,000	87,84	1,81,89	24,17	28,82	0,00	0,00	53,34	48,44	6,72	8,84	90,87	90,87
\$5,000 under \$6,000	77,11	0,00	24,96	33,63	0,00	0,00	52,95	48,44	6,72	8,84	90,87	90,87
\$6,000 under \$7,000	14,86	14,86	19,60	27,49	0,00	0,00	41,84	37,74	5,25	5,66	87,74	86,86
\$7,000 under \$8,000	87,81	88,89	22,82	30,89	0,00	0,00	41,84	37,74	5,25	5,66	87,74	86,86
\$8,000 under \$9,000	85,24	85,24	20,29	27,59	99,88	99,88	44,13	64,52	4,01	4,01	90,98	90,98
\$9,000 under \$10,000	81,88	84,88	24,36	33,05	99,88	99,88	78,26	82,38	6,32	6,32	90,98	90,98
\$10,000 under \$11,000	84,88	84,88	22,61	28,82	78,84	87,70	44,25	52,16	13,86	13,86	82,34	82,34
\$11,000 under \$12,000	87,81	87,81	19,76	24,54	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$12,000 under \$13,000	87,81	87,81	18,64	22,30	69,88	69,88	13,28	14,88	0,00	0,00	0,00	0,00
\$13,000 under \$14,000	85,24	85,24	18,30	22,01	69,88	69,88	13,28	14,88	0,00	0,00	0,00	0,00
\$14,000 under \$15,000	85,24	85,24	20,55	26,82	69,88	69,88	13,28	14,88	0,00	0,00	0,00	0,00
\$15,000 under \$16,000	73,48	48,23	20,57	22,87	69,88	69,88	13,28	14,88	0,00	0,00	0,00	0,00
\$16,000 under \$17,000	0,00	0,00	20,53	22,67	69,87	69,87	13,28	14,88	0,00	0,00	0,00	0,00
\$17,000 under \$18,000	44,78	31,74	23,67	27,32	69,87	69,87	13,28	14,88	0,00	0,00	0,00	0,00
\$18,000 under \$19,000	60,82	85,81	18,95	27,32	69,87	69,87	13,28	14,88	0,00	0,00	0,00	0,00
\$19,000 under \$20,000	53,49	47,86	21,18	34,26	66,43	66,43	0,00	0,00	0,00	0,00	0,00	0,00
\$20,000 under \$25,000	17,52	23,81	10,00	12,72	63,71	62,86	1,00	0,00	0,00	0,00	0,00	0,00
\$25,000 under \$30,000	8,86	11,37	11,63	14,74	46,31	46,31	0,00	0,00	0,00	0,00	0,00	0,00
\$30,000 under \$40,000	4,86	8,41	8,94	12,02	37,81	37,81	0,00	0,00	0,00	0,00	0,00	0,00
\$40,000 under \$50,000	7,87	8,19	7,28	12,12	33,18	33,18	0,00	0,00	0,00	0,00	0,00	0,00
\$50,000 under \$75,000	3,78	5,19	13,17	18,94	15,00	15,00	0,00	0,00	0,00	0,00	0,00	0,00
\$75,000 under \$100,000	8,82	8,82	6,05	12,02	12,39	12,39	0,00	0,00	0,00	0,00	0,00	0,00
\$100,000 under \$200,000	3,29	3,77	6,05	12,02	1,70	1,70	15,03	15,03	0,00	0,00	0,00	0,00
\$200,000 under \$500,000	0,00	0,00	4,11	8,89	1,70	1,70	15,03	15,03	0,00	0,00	0,00	0,00
\$500,000 under \$1,000,000	3,41	4,11	8,81	1,13	2,09	2,09	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	2,73	3,17	4,06	4,99	17,52	14,16	42,87	47,16	0,00	0,00	24,99	24,99
Taxable returns, total	24,04	20,77	26,40	21,50	87,52	84,86	0,00	0,00	0,00	0,00	24,99	24,99
No adjusted gross income	7,87	7,87	26,40	21,50	6,03	6,03	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000 under \$2,000	4,44	4,44	6,67	5,41	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$2,000 under \$3,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$3,000 under \$4,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$4,000 under \$5,000	0,00	0,00	72,31	60,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$5,000 under \$6,000	0,00	0,00	55,35	45,96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$6,000 under \$7,000	77,11	74,57	77,33	77,33	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$7,000 under \$8,000	0,00	0,00	52,32	54,49	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$8,000 under \$9,000	0,00	0,00	31,83	32,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$9,000 under \$10,000	61,08	58,02	32,77	42,78	69,88	69,88	0,00	0,00	0,00	0,00	0,00	0,00
\$10,000 under \$11,000	82,66	84,98	32,85	42,04	78,84	87,70	57,11	71,86	0,00	0,00	87,74	88,43
\$11,000 under \$12,000	64,66	67,15	28,74	30,58	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$12,000 under \$13,000	95,50	90,81	24,03	26,25	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$13,000 under \$14,000	88,87	82,44	23,02	34,21	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$14,000 under \$15,000	55,70	58,03	23,88	31,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$15,000 under \$16,000	74,62	76,59	25,58	28,61	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$16,000 under \$17,000	0,00	0,00	23,60	27,48	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$17,000 under \$18,000	46,96	39,09	28,32	34,90	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$18,000 under \$19,000	64,66	64,66	28,63	34,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$19,000 under \$20,000	60,75	63,31	23,32	26,89	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$20,000 under \$25,000	54,35	55,00	26,23	32,69	81,45	88,82	0,00	0,00	0,00	0,00	0,00	0,00
\$25,000 under \$30,000	17,57	23,00	10,51	12,94	63,71	72,46	0,00	0,00	0,00	0,00	0,00	0,00
\$30,000 under \$40,000	8,83	11,48	12,46	15,78	42,11	42,11	0,00	0,00	0,00	0,00	0,00	0,00
\$40,000 under \$50,000	4,81	6,43	9,18	12,31	37,81	37,81	0,00	0,00	0,00	0,00	0,00	0,00
\$50,000 under \$75,000	3,78	5,18	7,37	12,43	22,09	22,09	0,00	0,00	0,00	0,00	0,00	0,00
\$75,000 under \$100,000	8,84	8,84	13,18	19,04	33,18	33,18	0,00	0,00	0,00	0,00	0,00	0,00
\$100,000 under \$200,000	3,31	4,30	6,05	8,60	16,03	16,03	0,00	0,00	0,00	0,00	0,00	0,00
\$200,000 under \$500,000	2,89	3,77	6,05	12,60	12,43	12,43	0,00	0,00	0,00	0,00	0,00	0,00
\$500,000 under \$1,000,000	1,11	2,11	4,11	8,88	1,70	1,70	15,03	15,03	0,00	0,00	0,00	0,00
\$1,000,000 or more	3,41	4,11	8,81	1,13	2,09	2,09	0,00	0,00	0,00	0,00	0,00	0,00
Total non-taxable returns	28,33	17,74	6,38	6,94	73,80	48,73	19,22	18,84	1,78	2,98	33,71	44,18
All returns, summary	18,68	11,40	7,53	8,85	83,45	36,20	28,74	14,14	2,63	3,08	46,43	60,23
\$5,000 under \$10,000	64,60	72,40	6,80	9,78	94,78	68,48	28,10	16,24	3,02	3,02	46,99	46,99
\$10,000 under \$20,000	54,10	78,43	9,72	12,71	47,46	72,00	99,37	18,59	0,00	0,00	46,99	46,99
\$20,000 or more	30,07	79,68	8,72	11,50	17,61	18,13	51,90	9,32	0,00	0,00	88,87	88,87

Individual Returns/1960

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

Size of adjusted gross income	Total			Overpayment			Credited to 1961 estimated tax			Tax due at time of filing			Balance due after reimbursement		
	Number of returns (51)	Amount (52)	Coefficient of variation (53)	Number of returns (54)	Amount (55)	Coefficient of variation (56)	Number of returns (57)	Amount (58)	Coefficient of variation (59)	Number of returns (60)	Amount (61)	Coefficient of variation (62)	Number of returns (63)	Amount (64)	Coefficient of variation (65)
All returns, total	31	47	31	48	2,94	44	78	38	78	60	78	83	1,89	83	1,89
No adjusted gross income	502	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00
\$1,000 under \$1,500	281	482	2,63	478	14,00	12,81	7,84	2,64	13,28	9,50	13,28	1,89	20,37	13,28	1,89
\$1,500 under \$2,000	215	2,84	2,63	2,84	30,21	28,24	14,54	3,24	35,24	28,80	14,54	3,24	33,11	28,80	3,24
\$2,000 under \$2,500	210	2,69	2,11	2,69	23,13	21,08	10,18	2,69	27,08	21,33	10,18	2,69	22,06	21,33	2,69
\$2,500 under \$3,000	208	2,65	2,11	2,65	16,48	14,85	6,83	2,65	19,33	16,48	6,83	2,65	17,08	16,48	2,65
\$3,000 under \$3,500	241	3,45	2,43	3,45	23,82	21,85	9,23	3,45	27,28	23,82	9,23	3,45	24,40	23,82	3,45
\$3,500 under \$4,000	235	2,95	2,37	2,95	14,26	12,77	5,37	2,95	16,72	14,26	5,37	2,95	15,64	14,26	2,95
\$4,000 under \$4,500	241	2,84	2,43	2,84	13,34	11,91	5,31	2,84	15,75	13,34	5,31	2,84	14,26	13,34	2,84
\$4,500 under \$5,000	236	2,80	2,42	2,80	11,37	10,30	4,81	2,80	13,24	11,37	4,81	2,80	12,30	11,37	2,80
\$5,000 under \$5,500	248	3,02	2,51	3,02	15,07	13,57	6,07	3,02	17,52	15,07	6,07	3,02	16,24	15,07	3,02
\$5,500 under \$6,000	234	3,11	2,58	3,11	12,43	11,37	4,71	3,11	14,58	12,43	4,71	3,11	13,83	12,43	3,11
\$6,000 under \$6,500	230	3,02	2,43	3,02	13,08	11,91	4,89	3,02	15,24	13,08	4,89	3,02	14,26	13,08	3,02
\$6,500 under \$7,000	254	3,28	2,58	3,28	14,53	13,24	5,24	3,28	16,72	14,53	5,24	3,28	15,64	14,53	3,28
\$7,000 under \$7,500	264	3,18	2,58	3,18	15,37	14,02	5,81	3,18	17,54	15,37	5,81	3,18	16,24	15,37	3,18
\$7,500 under \$8,000	265	3,87	2,70	3,87	13,61	12,41	4,83	3,87	15,48	13,61	4,83	3,87	14,26	13,61	3,87
\$8,000 under \$8,500	280	3,81	2,84	3,81	13,60	12,41	4,83	3,81	15,48	13,60	4,83	3,81	14,26	13,60	3,81
\$8,500 under \$9,000	260	3,43	2,72	3,43	14,56	13,13	5,44	3,43	16,44	14,56	5,44	3,43	15,24	14,56	3,43
\$9,000 under \$9,500	268	3,43	2,72	3,43	14,02	12,81	4,84	3,43	15,84	14,02	4,84	3,43	14,78	14,02	3,43
\$9,500 under \$10,000	272	3,77	2,77	3,77	14,62	13,41	5,04	3,77	16,44	14,62	5,04	3,77	15,24	14,62	3,77
\$10,000 under \$10,500	273	3,81	2,80	3,81	14,08	12,81	4,85	3,81	15,84	14,08	4,85	3,81	14,78	14,08	3,81
\$10,500 under \$11,000	284	3,74	2,86	3,74	14,23	13,08	4,85	3,74	15,75	14,23	4,85	3,74	14,58	14,23	3,74
\$11,000 under \$11,500	284	3,74	2,86	3,74	14,23	13,08	4,85	3,74	15,75	14,23	4,85	3,74	14,58	14,23	3,74
\$11,500 under \$12,000	112	1,84	1,15	1,84	6,64	6,04	2,35	1,84	7,74	1,84	2,35	1,84	6,87	1,84	1,15
\$12,000 under \$12,500	148	2,81	1,60	2,81	10,45	9,45	3,12	2,81	11,31	10,45	3,12	2,81	10,94	10,45	1,60
\$12,500 under \$13,000	130	1,89	1,13	1,89	5,81	5,35	1,98	1,89	6,35	1,89	1,98	1,89	6,04	1,89	1,13
\$13,000 under \$13,500	133	2,08	1,43	2,08	7,56	7,04	2,40	2,08	8,11	2,08	2,40	2,08	7,84	2,08	1,43
\$13,500 under \$14,000	151	2,41	1,69	2,41	5,16	4,84	1,68	2,41	5,51	1,69	1,68	2,41	5,24	1,69	1,69
\$14,000 under \$14,500	346	4,65	3,99	4,65	6,04	5,62	2,04	4,65	6,44	3,99	2,04	4,65	6,04	3,99	3,99
\$14,500 under \$15,000	188	3,29	2,42	3,29	4,31	4,04	1,32	3,29	4,48	2,42	1,32	3,29	4,48	2,42	2,42
\$15,000 under \$15,500	197	3,17	2,48	3,17	4,59	4,31	1,28	3,17	4,84	2,48	1,28	3,17	4,84	2,48	2,48
\$15,500 under \$16,000	32	79	33	79	31	31	10	32	31	33	10	32	31	33	10
\$16,000 or more	32	79	33	79	31	31	10	32	31	33	10	32	31	33	10
Taxable returns, total	33	34	34	43	2,10	44	78	38	78	60	78	83	1,19	83	1,19
No adjusted gross income	1530	11,31	16,59	11,40	35,39	34,06	17,87	11,31	13,24	16,59	17,87	11,31	16,59	13,24	16,59
\$1,000 under \$1,500	6210	63,62	65,10	64,81	64,81	64,81	64,81	63,62	64,81	65,10	64,81	63,62	64,81	65,10	64,81
\$1,500 under \$2,000	6817	68,96	68,54	67,60	67,60	67,60	68,17	68,96	68,54	67,60	68,17	68,96	68,54	67,60	68,17
\$2,000 under \$2,500	2428	30,90	31,35	30,41	30,41	30,41	30,90	30,90	30,41	31,35	30,41	30,90	30,41	31,35	30,41
\$2,500 under \$3,000	335	3,74	3,01	3,42	3,42	3,42	3,35	3,74	3,42	3,01	3,42	3,35	3,74	3,42	3,01
\$3,000 under \$3,500	299	3,41	3,02	3,40	3,40	3,40	2,99	3,41	3,02	3,40	2,99	3,41	3,02	3,40	2,99
\$3,500 under \$4,000	289	3,60	3,01	3,61	3,61	3,61	2,89	3,60	3,01	3,61	2,89	3,60	3,01	3,61	2,89
\$4,000 under \$4,500	276	3,53	2,81	3,53	3,53	3,53	2,76	3,53	2,81	3,53	2,76	3,53	2,81	3,53	2,76
\$4,500 under \$5,000	264	3,27	2,73	3,27	3,27	3,27	2,64	3,27	2,73	3,27	2,64	3,27	2,73	3,27	2,64
\$5,000 under \$5,500	245	3,05	2,48	3,05	3,05	3,05	2,45	3,05	2,48	3,05	2,45	3,05	2,48	3,05	2,45
\$5,500 under \$6,000	257	3,25	2,81	3,25	3,25	3,25	2,57	3,25	2,81	3,25	2,57	3,25	2,81	3,25	2,57
\$6,000 under \$6,500	258	3,20	2,82	3,20	3,20	3,20	2,58	3,20	2,82	3,20	2,58	3,20	2,82	3,20	2,58
\$6,500 under \$7,000	285	3,84	2,73	3,84	3,84	3,84	2,85	3,84	2,73	3,84	2,85	3,84	2,73	3,84	2,85
\$7,000 under \$7,500	256	3,63	2,87	3,63	3,63	3,63	2,56	3,63	2,87	3,63	2,56	3,63	2,87	3,63	2,56
\$7,500 under \$8,000	334	3,40	2,82	3,40	3,40	3,40	2,70	3,40	2,82	3,40	2,70	3,40	2,82	3,40	2,70
\$8,000 under \$8,500	270	3,46	2,74	3,46	3,46	3,46	2,70	3,46	2,74	3,46	2,70	3,46	2,74	3,46	2,70
\$8,500 under \$9,000	275	3,42	2,78	3,42	3,42	3,42	2,75	3,42	2,78	3,42	2,75	3,42	2,78	3,42	2,75
\$9,000 under \$9,500	266	3,78	2,82	3,78	3,78	3,78	2,66	3,78	2,82	3,78	2,66	3,78	2,82	3,78	2,66
\$9,500 under \$10,000	113	1,81	1,15	1,81	1,81	1,81	1,13	1,81	1,15	1,81	1,13	1,81	1,15	1,81	1,15
\$10,000 under \$10,500	148	2,02	1,51	2,02	2,02	2,02	1,48	2,02	1,51	2,02	1,48	2,02	1,51	2,02	1,51
\$10,500 under \$11,000	134	1,66	1,13	1,66	1,66	1,66	1,34	1,66	1,13	1,66	1,34	1,66	1,13	1,66	1,13
\$11,000 under \$11,500	153	2,37	1,70	2,37	2,37	2,37	1,53	2,37	1,70	2,37	1,53	2,37	1,70	2,37	1,70
\$11,500 under \$12,000	348	4,68	4,02	4,68	4,68	4,68	3,48	4,68	4,02	4,68	3,48	4,68	4,02	4,68	4,02
\$12,000 under \$12,500	189	3,30	2,44	3,30	3,30	3,30	1,89	3,30	2,44	3,30	1,89	3,30	2,44	3,30	2,44
\$12,500 under \$13,000	189	3,19	2,89	3,19	3,19	3,19	1,89	3,19	2,89	3,19	1,89	3,19	2,89	3,19	2,89
\$13,000 under \$13,500	32	76	32	76	32	32	32	76	32	76	32	76	32	76	32
\$13,500 or more	32	76	32	76	32	32	32	76	32	76	32	76	32	76	32
Total non-taxable returns	78	1,81	78	1,81	6,10	6,06	2,91	78	1,81	6,10	2,91	78	1,81	6,10	2,91
All returns, summary	Under \$5,000	1,51	1,51	1,39	7,14	11,98	3,07	1,51	1,51	7,14	3,07	1,51	1,51	7,14	3,07
\$5,000 under \$10,000	75	1,51	1,51	1,21	5,64	11,98	2,01	75	1,51	5,64	2,01	75	1,51	5,64	2,01
\$10,000 under \$15,000	30	2,14	2,14	1,34	6,09	7,81	1,97	30	2,14	6,09	1,97	30	2,14	6,09	1,97
\$15,000 under \$20,000	36	2,48	2,48	1,34	6,22	9,28	1,91	36	2,48	6,22	1,91	36	2,48	6,22	1,91
\$20,000 or more	11	11,48	11,48	7,9	2,38	2,38	7,7	11	11,48	2,38	7,7	11	11,48	2,38	7,7

Individual Returns/1960

Table K-1 Coefficient of Variation for Sources of Income and Tax Items, by State

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

State	Number of returns		Adjusted gross income less deficit		Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
United States, total	82	66	18	16	16	87	2,04	28,89	1,82	6,91	1,81	113		
Alabama	35	61	84	133	133	7,87	14,07	37,57	15,04	42,32	6,91	1,26		
Alaska	03	82	57	58	58	11,81	18,71	33,19	8,41	553,05	8,41	0,55		
Arizona	00	60	84	101	101	7,63	8,63	41,35	1,35	78,35	1,35	10,63		
Arkansas	11	68	84	106	106	3,08	3,08	42,16	4,03	62,28	4,03	0,62		
California	05	27	38	46	46	3,04	10,08	42,16	4,03	62,28	4,03	3,47		
Colorado	77	77	84	77	77	6,90	15,15	54,28	10,32	75,04	10,32	0,64		
Connecticut	14	58	101	123	123	8,42	45,84	16,22	16,22	47,65	16,22	18,14		
Delaware	21	68	146	163	163	4,44	28,55	22,32	11,77	47,65	11,77	17,28		
District of Columbia	21	29	2,47	4,80	4,80	10,10	11,71	78,53	11,02	11,71	11,02	10,68		
Florida	18	47	80	86	86	4,38	17,81	60,33	6,28	74,48	6,28	10,68		
Georgia	12	68	65	102	102	7,13	17,43	26,48	12,29	93,88	12,29	10,76		
Hawaii	18	77	85	123	123	6,18	27,48	85,85	12,29	93,88	12,29	10,76		
Idaho	10	15	115	176	176	5,44	10,00	73,84	11,25	48,85	11,25	18,14		
Illinois	10	17	133	176	176	6,64	11,25	73,84	11,25	48,85	11,25	18,14		
Indiana	08	43	74	83	83	7,23	12,07	247,04	14,37	40,84	14,37	10,68		
Iowa	03	86	136	187	187	7,20	12,07	23,22	13,78	22,35	13,78	11,72		
Kansas	03	83	114	111	111	7,59	9,18	45,58	13,78	22,35	13,78	11,72		
Kentucky	00	00	117	145	145	5,55	8,84	259,30	14,03	34,86	14,03	11,80		
Louisiana	00	31	84	111	111	7,59	9,18	45,58	13,78	22,35	13,78	11,72		
Maine	10	66	81	128	128	7,06	18,44	46,37	15,87	28,58	15,87	12,28		
Maryland	09	79	91	123	123	7,62	28,18	41,78	18,38	127,87	18,38	18,38		
Massachusetts	09	46	101	124	124	5,48	65,51	81,75	11,85	30,00	11,85	18,38		
Michigan	00	00	111	145	145	5,55	8,84	259,30	14,03	34,86	14,03	11,80		
Minnesota	00	78	111	124	124	5,55	8,84	259,30	14,03	34,86	14,03	11,80		
Mississippi	00	84	75	128	128	7,78	18,82	63,37	12,72	66,87	12,72	11,18		
Missouri	00	00	111	119	119	7,20	12,06	35,06	12,71	18,87	12,71	11,18		
Montana	00	113	100	133	133	7,20	9,33	70,08	12,26	44,20	12,26	11,29		
Nebraska	25	114	141	181	181	5,58	8,84	327,60	12,26	65,43	12,26	11,29		
Nevada	00	114	141	181	181	5,58	8,84	327,60	12,26	65,43	12,26	11,29		
New Hampshire	00	78	64	128	128	5,52	12,06	35,06	12,71	18,87	12,71	11,18		
New Jersey	08	60	79	130	130	8,08	20,81	30,61	18,24	70,49	18,24	8,87		
New Mexico	18	59	59	102	102	4,38	44,03	103,10	9,81	41,01	9,81	7,81		
New York	08	28	43	70	70	8,31	12,75	33,14	8,77	45,03	8,77	8,28		
North Carolina	00	68	63	82	82	3,28	19,68	186,28	6,53	35,28	6,53	8,28		
North Dakota	17	68	168	188	188	8,82	13,43	83,28	12,68	20,27	12,68	11,63		
Ohio	08	60	68	75	75	8,80	8,18	84,83	14,34	58,44	14,34	12,48		
Oklahoma	11	106	58	89	89	4,83	12,57	84,85	9,30	59,45	9,30	8,28		
Oregon	21	106	58	89	89	4,83	12,57	84,85	9,30	59,45	9,30	8,28		
Rhode Island	00	82	132	158	158	6,18	10,24	24,20	12,46	770,13	12,46	9,48		
South Carolina	00	38	57	70	70	7,53	15,42	43,88	10,98	53,47	10,98	7,48		
South Dakota	01	80	78	86	86	4,38	6,53	65,75	8,12	20,63	8,12	8,28		
Tennessee	00	73	104	135	135	4,37	42,12	105,13	18,14	248,84	18,14	8,28		
Texas	12	87	71	104	104	10,30	20,27	84,90	18,28	40,05	18,28	11,29		
Texas	12	87	71	104	104	10,30	20,27	84,90	18,28	40,05	18,28	11,29		
Utah	00	37	43	61	61	2,81	11,99	38,04	15,47	44,12	15,47	12,44		
Vermont	00	73	68	108	108	8,28	12,82	122,21	7,72	238,08	7,72	4,65		
Virginia	02	122	89	122	122	6,24	19,32	108,20	14,57	40,88	14,57	7,83		
Washington	00	53	71	85	85	7,48	17,58	79,42	11,24	27,48	11,24	11,82		
West Virginia	00	61	120	81	81	6,18	17,58	79,42	11,24	27,48	11,24	11,82		
Wisconsin	00	72	82	111	111	6,18	17,58	79,42	11,24	27,48	11,24	11,82		
Wyoming	12	81	87	114	114	8,47	11,88	49,10	18,18	35,58	18,18	15,80		
Wyoming	12	81	87	114	114	8,47	11,88	49,10	18,18	35,58	18,18	15,80		
Puerto Rico	00	66	82	126	126	6,17	11,88	38,19	10,25	38,41	10,25	8,81		
U.S. SERRA GROUP	11,82	8,41	11,82	11,82	11,82	28,84	11,82	38,19	10,25	38,41	10,25	8,81		
Position(s) at end of year	4,43	5,51	5,31	3,50	3,50	33,98	37,81	12,20	23,33	89,11	23,33	11,81		

Individual Returns/1960

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued
 (Coefficient of variation for number of returns and amount (percent))

State	Sales of property other than capital assets and farm real estate		Domestic and foreign dividends received		Interest received		Rental and income from real estate		Royalty and income from patents	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (18)	Amount (19)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
United States, total	2,640	143,776	81	1,200	34	2,687.71	1,14	2,687.71	623	4,84
Alabama	23,54	74,08	7,62	13,62	3,27	130,17	10,10	130,17	3,177	53,08
Alaska	11,80	104,34	5,02	17,53	4,58	6,84	9,10	14,34	3,143	51,37
Arizona	15,20	181,81	5,02	7,38	2,41	101,10	7,30	20,08	20,08	36,70
Arkansas	6,33	60,26	2,47	11,77	1,07	25,57	3,06	25,57	10,71	35,11
California	6,35	58,28	2,47	4,01	1,07	11,81	3,06	11,81	10,71	11,11
Colorado	17,00	900,90	5,55	9,42	2,81	67,16	6,10	67,16	23,71	25,08
Connecticut	34,81	169,30	6,27	7,08	2,22	27,80	4,48	27,80	58,41	135,20
District of Columbia	38,42	32,06	6,36	7,31	6,82	77,80	13,81	77,80	47,47	49,84
Florida	14,40	87,58	6,85	6,90	6,81	27,68	14,44	27,68	31,13	42,81
Georgia	24,08	186,72	3,77	8,14	1,84	42,48	6,17	42,48	24,31	27,85
Idaho	24,08	135,11	6,48	11,83	3,18	149,03	9,17	149,03	60,24	122,27
Illinois	16,37	150,33	6,35	9,22	3,18	9,22	7,65	37,07	43,72	81,56
Indiana	13,35	67,31	3,40	10,73	3,11	9,22	6,23	141,29	48,33	48,33
Iowa	12,71	87,60	3,40	5,58	2,33	106,07	6,88	106,07	18,81	30,79
Kansas	20,39	86,50	6,85	6,85	2,33	31,16	6,88	31,16	31,26	46,78
Kentucky	13,73	49,20	6,30	10,38	2,10	17,05	7,75	17,05	47,02	104,14
Louisiana	11,17	28,43	6,86	6,82	2,10	31,16	7,83	31,16	18,18	22,68
Maine	20,39	80,81	7,41	8,11	3,21	6,23	6,23	82,28	28,48	49,33
Massachusetts	18,43	41,26	5,81	7,04	3,30	44,31	6,23	44,31	16,87	35,48
Michigan	28,45	182,56	5,30	6,24	3,28	102,65	9,00	102,65	48,84	48,30
Minnesota	27,47	48,50	6,10	6,50	1,83	8,88	6,23	28,78	36,68	210,07
Mississippi	18,43	278,01	4,27	7,41	1,71	4,84	4,84	2,18	27,34	34,06
Missouri	48,98	48,98	5,84	9,18	7,30	6,34	6,34	2,18	48,98	34,06
Montana	18,43	48,74	7,82	12,81	8,85	13,26	3,68	6,88	17,26	21,87
Nebraska	28,45	28,45	6,08	6,24	6,25	6,62	6,62	102,65	48,84	48,30
Nevada	14,87	407,62	6,88	10,70	7,49	11,12	3,48	38,23	22,31	66,75
New Hampshire	18,43	28,45	4,27	7,41	5,30	7,73	7,73	27,09	20,84	21,75
New Jersey	17,26	28,45	5,84	9,18	7,30	6,34	6,34	2,18	28,45	28,48
New Mexico	13,73	158,58	7,25	12,12	8,80	7,79	6,41	34,24	33,01	48,30
New York	32,72	284,52	6,08	10,38	7,55	10,63	3,43	28,03	30,28	31,33
North Carolina	18,43	28,45	4,27	7,41	5,30	7,73	7,73	27,09	20,84	21,75
North Dakota	14,49	38,82	6,12	20,48	10,58	21,76	2,85	28,88	14,87	27,42
Ohio	14,85	208,91	3,79	6,43	4,68	398,00	6,03	398,00	28,72	31,33
Oklahoma	14,85	28,45	7,74	7,53	6,48	4,82	6,03	11,22	11,22	89,41
Oregon	15,20	28,45	6,99	11,74	8,22	35,23	7,85	46,33	31,81	47,89
Pennsylvania	18,78	60,48	6,99	8,53	2,89	23,58	6,75	46,33	31,81	11,74
Rhode Island	18,78	60,48	6,99	8,53	2,89	23,58	6,75	46,33	31,81	11,74
South Carolina	38,57	344,75	6,37	6,85	7,31	77,87	6,78	77,87	54,37	54,37
South Dakota	23,72	84,70	6,48	6,41	10,46	6,64	6,47	66,64	48,37	48,37
Tennessee	23,72	84,70	6,48	6,41	10,46	6,64	6,47	66,64	48,37	48,37
Texas	18,43	64,08	7,77	13,01	8,62	13,77	7,84	11,72	52,45	89,41
Utah	15,20	217,43	3,00	6,23	7,40	6,96	7,17	46,42	6,24	6,24
Vermont	18,43	64,08	7,77	13,01	8,62	13,77	7,84	11,72	52,45	89,41
Virginia	23,72	84,70	6,48	6,41	10,46	6,64	6,47	66,64	48,37	48,37
Washington	18,43	64,08	7,77	13,01	8,62	13,77	7,84	11,72	52,45	89,41
West Virginia	30,31	132,04	5,07	12,44	7,18	13,33	10,50	31,87	31,87	64,16
Wisconsin	18,04	48,38	5,07	9,36	7,18	6,83	6,81	61,86	40,60	48,48
Wyoming	12,60	184,58	6,29	7,84	7,90	7,82	6,80	28,53	70,70	14,80
Puerto Rico	17,26	137,41	17,26	78,40	31,02	418,18	68,03	418,18	70,71	70,71
U.S. citizens abroad	77,45	137,41	19,81	18,15	11,31	53,68	14,62	53,68	33,24	47,74

Footnote at end of table

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

State	Estate or trust net income less loss		Professions and services in significant block income		Small Business Corporation net profit less loss		State income tax refunds		Total		Unemployment compensation	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	3,48	4,86	1,31	1,80	3,48	30,94	8,8	1,29	1,36	8,14	2,84	8,74
Alabama	24,96	28,48	12,41	14,69	27,78	634,40	6,13	6,01	6,90	15,31	20,60	27,47
Alaska	17,84	21,29	1,47	1,38	29,30	81,84	3,10	2,83	2,84	22,64	29,98	31,89
Arizona	17,84	21,29	1,47	1,38	29,30	81,84	3,10	2,83	2,84	22,64	29,98	31,89
Arkansas	22,81	25,72	6,48	6,96	24,18	136,10	5,16	6,81	10,80	21,60	27,78	28,77
California	8,54	18,66	3,88	8,50	22,37	78,70	2,17	8,50	11,80	18,18	22,78	23,60
Colorado	23,74	29,27	11,41	13,60	22,51	297,95	3,15	4,01	14,72	18,37	25,52	28,28
Connecticut	23,87	29,39	10,78	13,48	27,48	112,08	10,18	10,18	12,58	18,53	25,42	28,28
Delaware	23,87	29,39	10,78	13,48	27,48	112,08	10,18	10,18	12,58	18,53	25,42	28,28
District of Columbia	18,05	17,31	11,34	10,37	17,12	104,61	9,71	9,71	27,13	23,87	28,78	27,84
Florida	16,05	21,04	4,74	6,08	13,18	358,14	7,64	6,78	27,13	23,87	28,78	27,84
Georgia	20,08	11,77	11,77	14,09	28,22	88,88	8,37	8,37	10,43	18,14	26,77	24,38
Hawaii	23,08	24,08	11,72	10,15	28,77	480,13	4,68	6,08	17,75	20,28	28,28	28,74
Idaho	15,88	18,80	10,55	8,20	22,13	165,07	8,73	6,08	11,43	14,03	20,34	22,15
Illinois	18,34	18,80	8,10	8,20	18,48	203,76	4,73	7,74	6,94	9,35	11,10	11,60
Indiana	28,62	29,71	8,58	12,28	18,48	203,76	7,41	8,33	7,18	12,30	12,15	11,60
Iowa	22,81	20,48	12,68	15,48	25,37	33,03	6,44	7,20	10,33	14,07	18,64	21,84
Kansas	30,47	24,48	15,44	14,41	24,42	608,87	8,84	7,78	16,83	22,45	28,84	34,84
Kentucky	28,48	33,78	11,10	12,11	33,25	81,78	6,13	6,13	9,78	14,03	18,67	20,18
Louisiana	32,65	33,78	13,01	18,21	33,25	81,78	6,13	6,13	9,78	14,03	18,67	20,18
Maine	23,80	28,48	8,84	18,21	27,48	680,36	10,08	11,82	12,88	17,44	23,18	26,78
Maryland	26,45	26,48	8,84	18,21	27,48	680,36	10,08	11,82	12,88	17,44	23,18	26,78
Massachusetts	20,84	25,45	8,28	10,37	28,21	284,58	4,48	5,20	11,34	18,05	20,25	25,84
Michigan	18,77	30,85	8,28	10,37	28,21	284,58	4,48	5,20	11,34	18,05	20,25	25,84
Minnesota	28,27	32,01	7,85	16,33	32,63	48,22	5,88	6,58	8,52	13,48	18,64	24,15
Mississippi	31,76	31,80	9,88	13,88	30,81	48,22	5,88	6,58	8,52	13,48	18,64	24,15
Missouri	31,76	31,80	9,88	13,88	30,81	48,22	5,88	6,58	8,52	13,48	18,64	24,15
Montana	26,57	28,18	9,24	12,77	24,28	108,17	7,23	7,00	9,23	10,23	11,28	14,81
Nebraska	28,65	28,38	11,38	14,28	24,28	108,17	7,23	7,00	9,23	10,23	11,28	14,81
Nevada	28,65	28,38	11,38	14,28	24,28	108,17	7,23	7,00	9,23	10,23	11,28	14,81
New Hampshire	31,00	31,00	10,87	13,70	31,24	686,46	14,81	16,88	14,11	18,83	23,81	24,48
New Jersey	24,48	30,44	10,87	13,70	31,24	686,46	14,81	16,88	14,11	18,83	23,81	24,48
New Mexico	26,44	26,64	8,18	10,75	25,84	868,41	4,60	4,60	6,20	7,09	8,50	10,81
New York	13,48	14,84	8,18	8,46	18,81	188,43	5,87	7,44	14,88	18,78	23,72	24,72
North Carolina	24,22	27,87	10,08	13,24	25,84	348,44	8,36	8,23	8,23	21,88	27,15	31,18
North Dakota	38,68	82,24	18,60	20,43	24,38	603,73	11,71	18,87	16,88	14,83	17,48	21,08
Ohio	18,74	28,88	8,25	14,82	28,18	78,73	6,04	6,47	9,23	10,23	11,28	14,81
Oklahoma	28,65	28,38	11,38	14,28	24,28	108,17	7,23	7,00	9,23	10,23	11,28	14,81
Oregon	28,65	28,38	11,38	14,28	24,28	108,17	7,23	7,00	9,23	10,23	11,28	14,81
Pennsylvania	31,76	28,14	9,88	12,68	28,21	750,53	8,18	8,08	8,33	13,34	18,64	24,15
Rhode Island	14,18	23,83	5,85	7,87	18,84	118,72	8,71	12,87	8,84	14,84	20,87	26,84
South Carolina	24,84	32,28	8,08	12,87	41,69	84,18	8,71	12,87	16,18	19,31	25,00	30,82
South Dakota	33,83	51,65	13,00	14,82	34,51	64,15	6,04	6,47	9,23	10,23	11,28	14,81
Tennessee	40,20	55,22	15,74	18,68	37,21	58,31	7,04	7,84	5,36	6,34	8,50	13,82
Texas	29,38	33,84	12,30	15,82	26,01	70,78	8,32	8,32	22,82	23,76	28,27	28,27
Utah	13,84	13,85	8,15	7,84	13,84	61,47	21,01	28,21	8,37	13,34	22,08	26,18
Vermont	27,52	33,18	8,57	12,43	18,18	38,48	4,41	6,47	14,88	14,78	20,48	23,86
Virginia	21,48	32,81	11,52	15,48	25,81	87,13	6,47	6,47	14,78	14,78	20,48	23,86
Washington	27,87	28,34	8,08	8,73	23,84	48,13	4,41	6,47	23,38	28,88	34,10	34,10
West Virginia	25,87	28,34	8,17	11,68	23,35	80,17	10,81	24,15	12,78	17,88	25,00	30,82
Wisconsin	33,34	38,26	11,03	15,85	37,51	235,85	11,27	18,80	8,80	11,84	14,88	17,87
Wyoming	28,62	37,34	9,65	13,48	35,35	108,84	4,77	6,47	7,28	14,78	20,48	23,86
Total	28,70	21,12	12,12	15,98	18,24	237,88	18,37	20,48	23,38	20,94	18,38	27,82
U.S. GROSS INCOME	0,00	47,78	47,33	47,78	47,33	47,78	47,33	47,78	47,33	47,78	47,33	47,78
U.S. NET INCOME	48,31	45,42	23,33	24,78	35,84	82,01	20,48	24,15	28,21	31,88	35,84	40,71

Footnote at end of table

Individual Returns/1990

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued
 (Coefficient of variation by number of returns and amount (percent))

State	Exempt income		Total exempt deductions		Taxable income		Income less after credits		Total income less		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	32	23	43	46	11	16	19	41	10	16	10	16
Alabama	176	176	327	306	65	60	124	124	124	124	124	124
Alaska	274	274	274	274	274	274	274	274	274	274	274	274
Arizona	189	189	189	189	189	189	189	189	189	189	189	189
Arkansas	169	169	169	169	169	169	169	169	169	169	169	169
California	75	75	108	407	122	76	167	167	167	167	167	167
Colorado	196	196	196	196	196	196	196	196	196	196	196	196
Connecticut	225	225	225	225	225	225	225	225	225	225	225	225
Delaware	340	340	340	340	340	340	340	340	340	340	340	340
District of Columbia	109	109	109	109	109	109	109	109	109	109	109	109
Florida	137	137	137	137	137	137	137	137	137	137	137	137
Georgia	184	184	184	184	184	184	184	184	184	184	184	184
Hawaii	184	184	184	184	184	184	184	184	184	184	184	184
Idaho	184	184	184	184	184	184	184	184	184	184	184	184
Illinois	103	103	103	103	103	103	103	103	103	103	103	103
Indiana	140	140	140	140	140	140	140	140	140	140	140	140
Iowa	184	184	184	184	184	184	184	184	184	184	184	184
Kansas	181	181	181	181	181	181	181	181	181	181	181	181
Kentucky	175	175	175	175	175	175	175	175	175	175	175	175
Louisiana	169	169	169	169	169	169	169	169	169	169	169	169
Maine	159	159	159	159	159	159	159	159	159	159	159	159
Maryland	141	141	141	141	141	141	141	141	141	141	141	141
Massachusetts	110	110	110	110	110	110	110	110	110	110	110	110
Michigan	162	162	162	162	162	162	162	162	162	162	162	162
Minnesota	205	205	205	205	205	205	205	205	205	205	205	205
Mississippi	140	140	140	140	140	140	140	140	140	140	140	140
Missouri	249	249	249	249	249	249	249	249	249	249	249	249
Montana	183	183	183	183	183	183	183	183	183	183	183	183
Nebraska	184	184	184	184	184	184	184	184	184	184	184	184
Nevada	120	120	120	120	120	120	120	120	120	120	120	120
New Hampshire	272	272	272	272	272	272	272	272	272	272	272	272
New Jersey	68	68	68	68	68	68	68	68	68	68	68	68
New Mexico	148	148	148	148	148	148	148	148	148	148	148	148
New York	233	233	233	233	233	233	233	233	233	233	233	233
North Carolina	107	107	107	107	107	107	107	107	107	107	107	107
North Dakota	159	159	159	159	159	159	159	159	159	159	159	159
Ohio	175	175	175	175	175	175	175	175	175	175	175	175
Oklahoma	99	99	99	99	99	99	99	99	99	99	99	99
Oregon	183	183	183	183	183	183	183	183	183	183	183	183
Pennsylvania	183	183	183	183	183	183	183	183	183	183	183	183
Rhode Island	177	177	177	177	177	177	177	177	177	177	177	177
South Carolina	145	145	145	145	145	145	145	145	145	145	145	145
South Dakota	87	87	87	87	87	87	87	87	87	87	87	87
Tennessee	166	166	166	166	166	166	166	166	166	166	166	166
Texas	208	208	208	208	208	208	208	208	208	208	208	208
Utah	143	143	143	143	143	143	143	143	143	143	143	143
Vermont	154	154	154	154	154	154	154	154	154	154	154	154
Virginia	179	179	179	179	179	179	179	179	179	179	179	179
Washington	146	146	146	146	146	146	146	146	146	146	146	146
West Virginia	300	300	300	300	300	300	300	300	300	300	300	300
Wisconsin	1370	1370	1370	1370	1370	1370	1370	1370	1370	1370	1370	1370
Wyoming	549	549	549	549	549	549	549	549	549	549	549	549
Puerto Rico												
U.S. citizens living in U.S. possessions or abroad												

1980

FEDERAL TAX FORMS

(ELEMENT REFERENCE NUMBERS)

ELEMENT NUMBERS

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

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

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

--Core Record Layout--

Salaries and Wages	Interest Received	Dividends Before Exclusion
1	2	3

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

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

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

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

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 6 of instructions.) State _____ City, village, borough, etc. _____

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

C In what county do you live? _____

D In what township do you live? _____

For Privacy Act Notice, see page 27 of instructions

Filing Status Check Only Use box.

1 Single

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

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

4 Head of household (See pages 7 and 8 of instructions.) If qualifying person is your unmarried child, enter child's name _____

For IRS use only

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

5a Yourself 65 or over Blind

b Spouse 65 or over Blind

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

d Other dependents:	(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?
(1) Name _____	_____	_____	_____	_____
_____	_____	_____	_____	_____

6 Total number of exemptions claimed _____

7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of instructions) **7 E 1**

8 Interest income (See pages 3 and 10 of instructions) **8 E 2**

9a Dividends **E 3** (See pages 3 and 10 of instructions) **9b** Exclusion Subtract line 9b from 9a **9c E 4**

10a Unemployment compensation (insurance). Total received from Form(s) 1099-UC **E 29**

b Taxable amount, if any, from worksheet on page 10 of instructions **10b E 30**

11 Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 12 of instructions on "Earned Income Credit" **11 E 41**

12a Credit for contributions to candidates for public office. (See page 11 of instructions) **12a E 76**

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 \$25,900, see page 11 of instructions) **12b E 98**

c Earned income credit (from page 12 of instructions) **12c**

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

14a Tax on the amount on line 11. (See page 13 of instructions; then find your tax in the Tax Tables on pages 15-25) **14a E 74**

b Advance earned income credit (EIC) (from Form W-2) **14b E 107**

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

16 If line 13 is larger than line 15, enter amount to be REFUNDED TO YOU **16 E 108**

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. **17 E 108**

Please Attach Copy B of Forms W-2 Here

Attach Payment Here

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information 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 1980

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

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

Presidential Election Campaign Fund

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

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

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

Requested by Census Bureau for Revenue Sharing

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

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

C In what county do you live? _____

D In what township do you live? _____

Filing Status

Check only one box.

1 Single

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

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

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

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

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 year 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 added in boxes above

7 Total number of exemptions claimed _____

Income

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

Please attach check or money order here.

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

Adjustments to Income

(See Instructions on page 10)

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

Adjusted Gross Income

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

31 E 41

Tax Computation
(See instructions on page 11)

32 Amount from line 31 (adjusted gross income) } 32 E 41
 33 If you do not itemize deductions, enter zero } 33 E 66
 If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . }
Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 11 of the instructions. Also see page 11 of the instructions if:
 • You are married filing a separate return and your spouse itemizes deductions, OR
 • You file Form 4563, OR
 • You are a dual-status alien.
 34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I } 34 E 67
 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.
 35 Tax. Enter tax here and check if from Tax Tables or Schedule TC } 35 E 74
 36 Additional taxes. (See page 12 of instructions.) Enter here and check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax . . . } 36

Credits
(See instructions on page 12)

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

Other Taxes
(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 49a E 92
 49b Alternative minimum tax. Attach Form 6251 and check here 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 (EIC) payments received (from Form W-2) 53 E 107
 54 Balance. Add lines 47 through 53 } 54 E 95

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

55 Total Federal income tax withheld 55 E 98
 56 1980 estimated tax payments and amount applied from 1979 return 56 E 99
 57 Earned income credit. If line 32 is under \$10,000, see pages 13 and 14 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 104

Refund or Balance Due

63 If line 62 is larger than line 54, enter amount OVERPAID } 63 E 108
 64 Amount of line 63 to be REFUNDED TO YOU } 64
 65 Amount of line 63 to be applied to your 1981 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 . . } 66 E 108
 (Check if Form 2210 (2210F) is attached. See page 15 of instructions.) } \$

Please Sign Here

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

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

Paid Preparer's Use Only

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 _____

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).

1980

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	21 a Cash contributions for which you have receipts or cancelled checks	E 57
2 Medicine and drugs	E 43	b Other cash contributions (show to whom you gave and how much you gave) ▶	E 57
3 Enter 1% of Form 1040, line 31			
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero	E 44		
5 Balance of insurance premiums for medical care not entered on line 1	E 45		
6 Other medical and dental expenses:		22 Other than cash (see page 17 of instructions for required statement)	E 58
a Doctors, dentists, nurses, etc.		23 Carryover from prior years	E 59
b Hospitals		24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . ▶	E 60
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶			
		Casualty or Theft Loss(es) (See page 18 of Instructions.)	
		25 Loss before insurance reimbursement	
		26 Insurance reimbursement	
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
7 Total (add lines 4 through 6c)	E 46	28 Enter \$100 or amount from line 27, whichever is smaller	
8 Enter 3% of Form 1040, line 31		29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . ▶	E 61
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	E 47	Miscellaneous Deductions (See page 18 of Instructions.)	
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . . . ▶	E 48	30 Union dues	E 62
Taxes (See page 17 of Instructions.)		31 Other (itemize) ▶	
Note: Gasoline taxes are no longer deductible.			
11 State and local income	E 49	32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	E 63
12 Real estate	E 50	Summary of Itemized Deductions (See page 19 of Instructions.)	
13 General sales (see sales tax tables)	E 51	A	
14 Personal property	E 52	33 Total medical and dental—from line 10	
15 Other (itemize) ▶		34 Total taxes—from line 16	
		35 Total interest—from line 20	
		36 Total contributions—from line 24	
		37 Total casualty or theft loss(es)—from line 29	
		38 Total miscellaneous—from line 32	
16 Total taxes (add lines 11 through 15). Enter here and on line 34	E 53	39 Add lines 33 through 38	E 64
Interest Expense (See page 17 of Instructions.)		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	
17 Home mortgage	E 54	41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the Instructions for line 41 on page 19.) ▶	
18 Credit and charge cards	E 55		
19 Other (itemize) ▶			
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶	E 56		

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 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Table with 2 columns: Name of payer, Amount. Includes a total line at the bottom for 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. Includes a total line at the bottom for dividend income.

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

Part III Foreign Accounts and Foreign Trusts

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

Questions A and B regarding foreign accounts and trusts with Yes/No columns.

Summary section for lines 4, 5, 6, 7, and 8 with handwritten entries E114, E115, E116 and a shaded box labeled B.

Note: If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

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

1980

15

Name(s) as shown on Form 1040

Your social security number

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 21)	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 Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11						
3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries						
4 Add lines 1, 2 and 3 in column f and column g						
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss)						5
6 Short-term capital loss carryover from years beginning after 1969						6 ()
7 Net short-term gain or (loss), combine lines 5 and 6						7

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

8						
9 Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18						
10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries						
11 Add lines 8, 9 and 10 in column f and column g						
12 Combine line 11, column f and line 11, column g and enter the net gain or (loss)						12
13 Capital gain distributions						13 # 124
14 Enter gain, if applicable, from Form 4797, line 5(a)(1)						14
15 Enter your share of net long-term gain from small business corporations (Subchapter S)						15
16 Combine lines 12 through 15						16
17 Long-term capital loss carryover from years beginning after 1969						17 ()
18 Net long-term gain or (loss), combine lines 16 and 17						18

Note: If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse.

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19		
20 If line 19 shows a gain—			
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18 If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.	20a		
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b		
21 If line 19 shows a loss—			
a Enter one of the following amounts:			
(i) If line 7 is zero or a net gain, enter 50% of line 19,			
(ii) If line 18 is zero or a net gain, enter line 19; or,			
(iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	21a		
b Enter here and enter as a loss on Form 1040, line 14, the smallest of:			
(i) The amount on line 21a,			
(ii) \$3,000 (\$1,500 if married and filing a separate return); or,			
(iii) Taxable income, as adjusted	21b		
<i>Note:</i> If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981.			

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981
(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28	22		
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23		
24 Reduce any loss on line 22 to the extent of any gain on line 23	24		
25 Enter amount shown on line 21b	25		
26 Enter smaller of line 24 or 25	26		
27 Subtract line 26 from line 24	27		
<i>Note:</i> The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.			

Section B.—Long-term Capital Loss Carryover

28 Subtract line 26 from line 25. (<i>Note:</i> if you skipped lines 23 through 27, enter amount from line 21b)	28		
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29		
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30		
31 Reduce any loss on line 29 to the extent of any gain on line 30	31		
32 Multiply amount on line 28 by 2	32		
33 Subtract line 32 from line 31	33		
<i>Note:</i> The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.			

**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).

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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 . . . ▶ _____

2	Amount received this year	1d	
2		2	E16
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	E17

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

5a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see instructions)? Yes No
 b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? Yes No

6a Did you elect to claim amortization (under section 191) or depreciation (under section 167(a)) for a rehabilitated certified historic structure (see instructions)? Yes No

b Amortizable basis (see instructions) ▶ E18, E19

(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) Net loss	(g) Net income
Property A						
Property B						
Property C						
7 Amounts from Form 4835						
8 Totals					()	
9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below						9

Part III Income or Losses from—

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

Part IV

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

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

Part V Property Reported in Part II

Property Codes	Kind and location of property
A	
B	
C	

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. See instructions for limitations.) →						
Property A						
Totals (Property A)						
Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property B						
Totals (Property B)						
Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property C						
Totals (Property C)						

Part VII Expenses Claimed in Part II

Expenses (Description)	Properties		
	A	B	C
Taxes			
Insurance			
Interest			
Commissions			
Other (list) ▶			

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.

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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 3 of the Form 1040 instructions and complete the applicable lines on Form 1040 and Schedule R or RP.

Should You Use Schedule R or RP?

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

¹ You can take the credit on a separate return ONLY if you and your spouse lived apart for the whole year. See "Purpose" in Schedules R&RP instructions for limitation.

² Figure your credit on both schedules to see which gives you more credit.

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

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

Filing Status and Age (check only one box)	A <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 1980

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 the same or more than line 1, you cannot take the credit; do not file this schedule. If line 3 is less than line 1, go on.)	3	
4 Subtract line 3 from line 1	4	E 112
5 Multiply line 4 by 15% (.15)	5	
6 Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)	6	
7 Enter the amount from line 5 or line 6, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39	7	

Name(s) as shown on Form 1040

Your social security number

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

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

Name(s) of public retirement system(s)

- Filing Status and Age (check only one box)**
- A Single, under 65
 - B Married filing joint return, one spouse is under 65, and that person had income from a public retirement system. (If you checked this box and had community property income, see Community Property Income on page 24 of the instructions.)
 - C Married filing joint return, both under 65. (If you checked this box and had community property income, see Community Property Income on page 24 of the instructions.)
 - D Married filing separate return, under 65, and did not live with your spouse at any time in 1980.
 - E Married filing separate return, 65 or over, did not live with your spouse at any time in 1980, and you are joining with your spouse in electing to use Schedule RP.

RP

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

2 Enter:

- a Amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero.
- b Earned income such as wages, salaries, fees, etc. you received (does not apply to people 72 or over). (See page 24 of instructions for definition of earned income.):
 - (i) If you are under 62, enter earned income that is over \$900
 - (ii) If you are 62 or over but under 72, enter an amount that you will figure as follows:
 - If earned income is \$1,200 or less, enter zero.
 - If earned income is over \$1,200 but not over \$1,700, enter one-half of the amount over \$1,200.
 - If earned income is over \$1,700, enter the amount over \$1,450.

3 Add lines 2a and 2b.

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

5 Retirement income:

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

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

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

8 Multiply line 7 by 15% (.15).

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

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

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

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

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

Computation of Social Security Self-Employment Tax

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

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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

Regular Method

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

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

Regular Method

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

Part III Computation of Social Security Self-Employment Tax

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

**SCHEDULE TC
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040

Your social security number

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

Use this part to figure your tax if:

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

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

• You had more exemptions than were

shown in the Tax Table for your filing status.

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

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

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

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

You **MUST** itemize your deductions if:

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

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 11 of the instructions for Form 1040 for more details.

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

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

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

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

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

TC

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.

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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 payer's name, if other than employer)
Yourself		
Spouse		

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

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

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

Form 2440 (1980)

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

▶ See separate instructions. For the year January 1-December 31, 1980, or other tax year. ▶ Attach to Form 1040.

1980

beginning _____, 1980, ending _____, 19____

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

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

Name of employer ▶ _____
 Employer's address U.S. ▶ _____ Foreign ▶ _____

Employer is (check) A foreign entity A U.S. company A qualified charitable organization
 any that apply 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. 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 9)

1 List the countries where you have lived and the dates of residence during your 1979 and 1980 tax years _____

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

3 Did any of your family live with you abroad during any part of the tax year? Yes No
 If "Yes," who and for what period? ▶ _____

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

(b) Are you required to pay income tax to the country you claim bona fide residence in? Yes No
 If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 9(c).)

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

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

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

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

(b) State the type of visa you entered the foreign country under _____

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? Yes No
 If "Yes," attach explanation.

(d) Did you maintain a home in the U.S. while residing abroad? Yes No
 If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants _____

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

7 The 18-month period that the test of physical presence in foreign countries is based on is from _____ through _____

8 Enter your principal country of employment during your tax year ▶ _____

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

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

² Do not include this income in Part III. Report on Form 1040.

Part III To Be Completed by All Taxpayers

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

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

Table with 3 columns: Description, Exchange rates used, Amount (in U.S. dollars). Rows include: 11 Total wages, salaries, bonuses, commissions, etc., earned this year; 12 Pensions and annuities; 13 Allowable share of income for personal services rendered this year; 14 Noncash remuneration; 15 Other foreign earned income; 16 Allowances, reimbursements, or expenses paid on your behalf; 17 Total earned income from foreign sources; 18 (a) Value of meals and lodging included in income above which are excludable under section 119; (b) Earned income from foreign sources.

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19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? 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 Yes No

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

21 Did you live in a camp located in a hardship area for the convenience of your employer OR did you receive income for qualified charitable services in a lesser developed country? Yes No
(See Instruction 19 for a description of what is considered a camp and for a definition of income for qualified charitable services in a lesser developed country.)
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 or a lesser developed country). See Part V.
(b) You may claim the deduction for excess foreign living expenses. See Part IV.

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

Qualified Schooling Expense (See instruction 13)

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

Name of dependent child	Age	Address (including country) of school attended	Schooling expenses claimed

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

Qualified Home Leave Transportation Expense (See instruction 14)

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

Qualified Hardship Area Amount (See instruction 15)

25 Name of hardship area Date tax home was established ended

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

27 Number of days that you qualified during the tax year

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

29 Allowable amount (multiply the amount on line 26 by the percent on line 28). Also enter on lines 31(d) and 33 ▶ **\$**

Qualified Housing Expenses (See instruction 17)

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

31 Figure your base housing amount as follows. Enter:

(a) Housing income from all sources (see instruction 17)

(b) Qualified schooling expenses (from line 23)

(c) Qualified home leave transportation expenses (from line 24)

(d) Qualified hardship area amount (from line 29)

(e) Qualified cost-of-living differential (from tables—see instruction 16)

(f) Housing expenses from line 30

(g) Total expenses (add lines 31(b) through 31(f))

(h) Subtract line 31(g) from line 31(a)

(i) Base housing amount: Enter 20% (1/5) of line 31(h)

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

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

34 Amount from line 31(g)

(a) Housing expenses for qualified second household

(b) Add line 34 and line 34(a)

(c) Subtract line 34(b) from line 33. If less than zero, enter zero

(d) Base housing amount for second household; enter 20% (1/5) of line 34(c)

(e) Subtract line 34(d) from line 34(a)

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

Summary of Excess Foreign Living Expenses

36 Qualified schooling expenses from line 23

37 Qualified home leave transportation expenses from line 24

38 Qualified hardship area amount from line 29

39 Qualified cost-of-living differential from line 31(e)

40 Qualified housing expenses from line 35

41 Total expenses (add lines 36 through 40)

42 Limitation:

(a) Earned income from foreign sources (from Part III, line 18(b))

(b) Adjustments allocable to income from foreign sources (see instruction 12(b))

(c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero

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

E39

Part V To Be Completed by Taxpayers Claiming the Exclusion of Income Earned in a Hardship Area Camp OR the Exclusion of Income Received for Qualified Charitable Services in a Lesser Developed Country (See Instruction 19)

44 Complete the following for days you lived in a hardship area or lesser developed country during the tax year:

Name of hardship area or lesser developed country	Date arrived	Date departed	Full days you lived in hardship area	Number of days during your residence that area qualified as hardship area or that you lived in a lesser developed country

45 Total number of full qualifying days in all hardship areas or lesser developed countries. (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 366) %

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 19(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

Computation of Investment Credit

▶ Attach to your tax return.

Name _____

Identifying number as shown on page 1 of year tax return _____

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

- A The corporation elects the basic or basic and matching employee plan percentage under section 48(n)(1)
- B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
- C I elect to increase my qualified investment by all qualified progress expenditures made this tax year and all later years
- D I claim full credit on certain ships under section 46(g)(3). (See the General Instructions for details.)

1 Use the format below to list your qualified investment in new or used property acquired or constructed and placed in service during the tax year. Also list qualified progress expenditures made during the tax year and qualified rehabilitation expenditures for the year. See the instructions for lines 1(a) through 1(i).
Notes 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	(3) Applicable percentage	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	
New commuter highway vehicle	(d)	3 or more		100	
Qualified progress expenditures	(e)	7 or more		100	
Used property (See instructions for dollar limits)	(f)	3 or more but less than 5		33 1/3	
	(g)	5 or more but less than 7		66 2/3	
	(h)	7 or more		100	
Used commuter highway vehicle	(i)	3 or more		100	

- 2 Qualified investment—Add lines 1(a) through (i) (see General Instructions for special limits)
- 3 10% of line 2 (see instruction for line 3 for special limits)
- 4 Corporations electing the basic or basic and matching employee plan percentage for contributions to tax credit employee stock ownership plans—Check election box A above (see instruction or line 4).
(a) Basic 1% credit—Enter 1% of line 2
(b) Matching credit (not more than 0.5%)—Enter allowable percentage times adjusted line 2 (attach schedule)
- 5 Regular investment credit from cooperative
- 6 Total—Add lines 3 through 5
- 7 Carryover of unused credit(s)
- 8 Carryback of unused credit(s)
- 9 Tentative regular investment credit—Add lines 6, 7, and 8

Tax Liability Limitations

- 10 (a) Individuals—Enter amount from Form 1040, line 37, page 2
(b) Estates and trusts—Enter amount from Form 1041, line 26, page 1
(c) Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3
(d) Others—Enter tax before credits from your return
- 11 (a) Credit for the elderly (individuals only)
(b) Foreign tax credit
(c) Tax on lump-sum distribution from Form 4972 or Form 5544
(d) Possessions corporation tax credit (corporations only)
(e) Section 72(m)(5) penalty tax (individuals only)
- 12 Total—Add lines 11(a) through (e)
- 13 Subtract line 12 from line 10
- 14 (a) Enter smaller of line 13 or \$25,000. See instruction for line 14
(b) If line 13 is more than line 14(a) and you are a 1980 calendar year taxpayer, enter 70% of the excess (if your tax year ends in 1981, enter 80% of the excess). (Railroads, and airlines see instruction for line 14.)
- 15 Regular investment credit limitation—Add lines 14(a) and (b)
- 16 Allowed regular investment credit—Enter the smaller of line 9 or line 15
- 17 Business energy investment credit limitation—subtract line 16 from line 13
- 18 Business energy investment credit (from line 11, Schedule B on page 2)
- 19 Allowed business energy investment credit—Enter smaller of line 17 or line 18
- 20 Total allowed regular and business energy investment credit—Add lines 16 and 19. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns

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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

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

Part II 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)
6 a Farm (for farming purposes) (Aerial applicators see instruction C.1.)			.07	\$
			.04	
			.07	
b Aviation (applies only to commercial use as defined in instruction D.2.(d))			.04	
			.07	
7 Total			.07	\$
8 Total income tax credit claimed. (Add line 5, columns (C) and (F) and line 7, column (D).) (See instruction 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)

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

New Law.—Line 3

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

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

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

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

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

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

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

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

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

(Continued on back)

Computation of Minimum Tax—Individuals

1980

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

Name(s) as shown on Form 1040

Your social security number

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

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

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

Maximum Tax on Personal Service Income

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

Name(s) as shown on Form 1040 (or Form 1041)

Identifying number

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

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

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

Carryover of Pre-1970 Capital Losses

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

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040

Your social security number

Instructions

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

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

C. Part I, Line 22 or 37.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 22 or 37, enter the loss minus the amount of the gain. If the gain is more than the loss, enter zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Re-

turns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 14 through 22 of Part I (whether or not you have to complete lines 10 through 26), and ignore the note under line 14. Your limitation for line 28b is the sum of \$1,500 plus (1) the loss on line 22 of Part I (the long-term capital loss component), and (2) the loss on line 37 of Part I (the short-term capital loss component). Your total limitation must not exceed \$3,000.

Part II Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Short-term	1 Amount from your 1980 Schedule D (Form 1040), Part I, line 7	1							
	2 Pre-1970 short-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17	2	()				
	3 Net short-term gain or (loss), combine lines 1 and 2					3			
Long-term	4 Amount from your 1980 Schedule D (Form 1040), Part II, line 18	4							
	5 Pre-1970 long-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 23	5	()				
	6 Net long-term gain or (loss), combine lines 4 and 5					6			
7 Combine lines 3 and 6 and enter the net gain or (loss) here						7			
8 If line 7 shows a gain—									
a Enter 60% of line 6 or 60% of line 7, whichever is smaller. Enter zero if there is a loss or no entry on line 6							8a		
b Subtract line 8a from line 7. Enter here and on Form 1040, line 14							8b		
9 If line 7 shows a loss—if losses are shown on both lines 5 and 6, omit line 9 and go to line 10. Otherwise, enter one of the following amounts:									
a If line 3 is zero or a net gain, enter 50% of line 7									
b If line 6 is zero or a net gain, enter amount from line 7 or									
c If line 3 and line 6 are net losses, enter amount from line 3 added to 50% of amount from line 6							9		
<i>Note: If there is an entry on line 9, skip lines 10 through 26 and go to line 27.</i>									
10 Enter loss from line 3; if line 3 is zero or a gain, enter zero							10		
11 Enter loss from line 6							11		
12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter zero							12		
13 Reduce loss on line 11 by any gain on line 12							13		
14 Combine amounts on 1980 Schedule D (Form 1040), lines 5 and 16, and if gain, enter gain. If zero or a loss, enter zero		14							
<i>Note: If the entry on line 14 is zero, skip lines 15 through 21 and enter on line 22 the loss shown on line 5.</i>									
15 Enter gain, if any, from 1980 Schedule D (Form 1040), line 16. If zero or a loss, enter zero		15							
16 Enter line 14 or line 15, whichever is smaller		16							
17 Subtract line 16 from line 14		17							
18 Enter loss from line 2; if line 2 is blank, enter zero		18							
19 Reduce gain on line 17 by loss on line 18 (see Instruction B)		19							
20 Enter loss from line 5		20							
21 Add the gain(s) on line(s) 16 and 19		21							
22 Reduce the loss on line 20 by any gain on line 21 (see Instruction C)							22		
23 Enter line 22 or line 13, whichever is smaller (if line 22 is zero, enter zero)							23		
24 Subtract amount on line 23 from the loss on line 13							24		
25 Enter 50% of the amount on line 24							25		
26 Add lines 10, 23 and 25							26		
27 Enter the amount from line 9 or line 26, whichever applies		27							
28 Enter here and enter as a (loss) on Form 1040, line 14, the smallest of:									
a Amount on line 27									
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))							28	()

Energy Credits

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

1980

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Name(s) as shown on Form 1040

Your social security number

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

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

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

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

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

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

Part III Fill in this part to figure the limitation

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

Alternative Minimum Tax Computation

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

Name(s) as shown on tax return

Identifying number

1 Adjusted gross income from Form 1040, line 32 or Form 1040NR, line 33 (estates and trusts—see instructions)			1	
2 Deductions (applies to individuals only):				
a Enter amount from Form 1040, line 33 or Form 1040NR, line 37	2a			
b On your 1980 Form 1040, if you checked Filing Status box 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700	2b			
c Multiply \$1,000 by the total number of exemptions on Form 1040, line 7	2c			
d Add lines 2a through 2c (estates and trusts, enter zero)	2d			
3 Subtract line 2d from line 1			3	
4 Tax preference items:				
a Adjusted itemized deductions	4a	E146		
b Capital gain deduction	4b	E147		
c Add lines 4a and 4b	4c			
5 Alternative minimum taxable income (add lines 3 and 4c)			5	
6 Enter \$20,000 (\$10,000 if married filing separately, or an estate or trust)			6	
7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form			7	
8 Enter the smaller of line 7 or \$40,000 (\$20,000 if married filing separately, or an estate or trust)			8	
9 Subtract line 8 from line 7			9	
10 Enter the smaller of line 9 or \$40,000 (\$20,000 if married filing separately, or an estate or trust)			10	
11 Subtract line 10 from line 9			11	
12 Enter 10% of line 8			12	
13 Enter 20% of line 10			13	
14 Enter 25% of line 11			14	
15 Add lines 12, 13 and 14			15	
16 Amount from Form 1040, line 47* (estates and trusts—see instructions)			16	
17 Minimum tax from Form 1040, line 49a (estates and trusts—see instructions)			17	
18 Tax from recomputing prior-year investment credit (from Form 1040, line 50) (estates and trusts—see instructions)			18	
19 Add lines 16 through 18			19	
20 Alternative minimum tax (subtract line 19 from line 15). If zero or less, do not complete the rest of this form; otherwise file this form with your tax return			20	
21 Foreign tax credit (see instructions)			21	
22 Subtract line 21 from line 20. Enter here and on Form 1040, line 49b (estates and trusts—see instructions)			22	

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