

**Supplemental and Other Accompanying  
Information**

**Internal Revenue Service  
Other Accompanying Information - Unaudited  
For the Fiscal Year Ended September 30, 1999**

(All figures are estimates based on samples provided by the Statistics of Income office)

<b>Individual Income Tax Returns (Tax Year 1997 Data)</b>						
	<b>Size of Adjusted Gross Income (in thousands)</b>					
	Under \$15	\$15 under \$30	\$30 under \$50	\$50 under \$100	\$100 under \$200	Greater than \$200
Total returns	41,442,959	29,403,472	22,754,599	21,635,161	5,377,899	1,807,901
Gross income	\$251,879,550	\$649,133,310	\$895,174,520	\$1,490,039,536	\$717,301,508	\$1,013,376,242
Adjusted gross income	\$247,905,412	\$642,929,548	\$887,886,137	\$1,478,927,407	\$707,810,825	\$1,004,490,653
Tax	\$9,066,265	\$47,405,241	\$90,642,683	\$191,641,015	\$126,712,802	\$274,014,021
Tax burden % of gross income	3.60 %	7.30 %	10.13 %	12.86 %	17.67 %	27.04 %
Average Tax per Return	\$219	\$1,612	\$3,983	\$8,858	\$23,562	\$151,565
<b><u>Deductions on Taxable Income</u></b>						
Standard deduction	\$175,366,437	\$137,233,966	\$82,597,364	\$42,081,511	\$3,563,819	\$852,828
Itemized deduction	15,261,739	46,472,056	100,270,066	227,238,858	115,932,769	115,634,682
Medical & dental expense	5,219,993	8,629,481	6,584,476	6,224,793	1,994,117	630,761
Interest paid	5,324,644	18,369,234	45,502,896	99,970,316	46,536,096	34,896,011
Charitable contributions	1,170,536	5,466,441	12,335,025	29,945,760	16,880,392	33,393,805
Other itemized deductions	3,546,566	14,006,900	35,847,669	91,097,989	50,522,164	46,714,105
Total Deductions	\$190,628,176	\$183,706,022	\$182,867,430	\$269,320,369	\$119,496,588	\$116,487,510
Total Expenditures						
- Deductions	\$6,862,614	\$13,410,540	\$18,524,471	\$34,634,599	\$21,115,048	\$31,498,223
<b><u>Credits Against Tax Liability</u></b>						
Child care credit	\$43,688	\$579,658	\$651,690	\$927,036	\$216,620	\$45,313
Credit for elderly and disabled	32,481	8,802	0	0	0	0
Foreign tax credit	11,022	38,935	98,198	261,377	639,085	3,024,843
EITC, offset tax liability	386,516	3,381,476	0	0	0	0
Other Credits	2,335	40,258	117,376	302,276	242,107	1,127,762
Total Credits	\$476,042	\$4,049,129	\$867,264	\$1,490,689	\$1,097,812	\$4,197,918
Total Expenditures – Individual	\$7,338,656	\$17,459,669	\$19,391,735	\$36,125,288	\$22,212,860	\$35,696,141