

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2000

Description of the sample strata										Number of returns	
										Population counts ¹	Sample counts
Grand total										129,644,980	196,149
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ²										4,114	4,114
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total ³										1,025	1,025
Other Returns, total										129,639,841	191,010
Description of the sample strata	Degree of interest ⁴	Number of Returns by type of form attached									
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Total		3,027,283	45,838	17,555,465	39,146	1,498,052	4,572	107,559,041	101,454		
Indexed Negative Income ⁵											
\$10,000,000 or more	All	123	123	535	535	74	74	673	673	1,405	1,405
\$5,000,000 under \$10,000,000	All	136	136	669	669	133	133	866	866	1,804	1,804
\$2,000,000 under \$5,000,000	All	583	213	2,720	847	605	226	3,308	1,060	7,216	2,346
\$1,000,000 under \$2,000,000	All	1,127	185	6,219	955	1,493	232	6,502	1,094	15,341	2,466
\$500,000 under \$1,000,000	All	2,392	85	16,715	604	4,171	135	15,394	534	38,672	1,358
\$250,000 under \$500,000	All	0	0	44,380	417	9,988	115	35,079	317	89,447	849
\$120,000 under \$250,000	All	7,349	42	84,048	366	17,081	59	73,798	318	182,276	785
\$60,000 under \$120,000	All	0	0	128,477	323	17,725	44	106,064	308	252,266	675
Under \$60,000	All	0	0	328,470	464	32,144	51	411,047	578	771,661	1,093
Indexed Positive Income ⁵											
Under \$30,000	1							27,785,946	13,699	27,785,946	13,699
Under \$30,000	2	160,379	79	1,885,834	1,031	101,811	55	29,080,327	14,672	31,228,351	15,837
Under \$30,000	3-4	208,085	212	3,429,032	3,527	157,851	167	6,045,127	6,374	9,840,095	10,280
\$30,000 under \$60,000	1-2	222,379	117	1,699,023	871	180,104	74	21,194,368	10,500	23,295,874	11,562
\$30,000 under \$60,000	3-4	338,879	394	3,348,934	3,598	273,876	290	5,749,953	6,216	9,711,642	10,498
\$60,000 under \$120,000	1-3	449,552	213	1,960,884	1,001	235,555	123	10,685,658	5,233	13,331,649	6,570
\$60,000 under \$120,000	4	394,887	402	2,332,571	2,367	196,263	189	2,566,216	2,575	5,489,937	5,533
\$120,000 under \$250,000	1-3	268,140	369	497,036	728	103,647	155	1,783,172	2,562	2,651,995	3,814
\$120,000 under \$250,000	4	382,565	1,135	1,132,060	3,297	80,401	230	1,113,314	3,232	2,708,340	7,894
\$250,000 under \$500,000	All	318,792	2,112	476,221	3,217	61,916	396	628,683	4,150	1,485,612	9,875
\$500,000 under \$1,000,000	All	152,572	3,755	133,491	3,308	17,065	396	185,029	4,380	488,157	11,839
\$1,000,000 under \$2,000,000	All	67,695	8,218	33,932	4,146	4,311	553	58,474	7,268	164,412	20,185
\$2,000,000 under \$5,000,000	All	34,750	11,151	10,936	3,598	1,441	478	22,759	7,561	69,886	22,788
\$5,000,000 under \$10,000,000	All	9,924	9,924	2,236	2,236	266	266	4,911	4,911	17,337	17,337
\$10,000,000 or more	All	6,974	6,973	1,042	1,041	131	131	2,373	2,373	10,520	10,518

¹ This population includes an estimated 267,872 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 172 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ This population includes 787 Form 1040 returns that were filed and processed during Calendar Year 2002 as a result of legislation for taxpayers affected by the events of September 11, 2001.

⁴ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned.

⁵ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1640 to represent a base year of 1991.

** Sampling Strata Collapsed.