

Individual Income Tax Returns: Selected Characteristics From the 1982 Taxpayer Usage Study

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The number of individual income tax returns filed through April of this year was 90.0 million, down by about 0.7 million from the comparable period last year. This decline was influenced by many factors; the most important of these may have been the passage of the Economic Recovery Tax Act of 1981, as explained below, and the decrease in average employment of about 850,000 in Tax Year 1982 [1]. Also contributing to the decline may have been the impact of the automatic four-month extension of time to file this year, compared to the automatic two-month extension last year.

The overall decline in total returns filed was in the number of short forms filed--when Forms 1040A and the new, simpler, Forms 1040EZ were combined, the total volume was down by 1.8 million or 5.0 percent from the comparable period last year. The switch from the short to the long form reflects patterns observed in prior years when new tax laws were implemented making one tax form more desirable than the other [2].

This year, a new form, the Form 1040EZ, was provided for use by certain single taxpayers [3]. Use of this Form 1040EZ was encouraged because it provided significant simplification for eligible filers. Through April, nearly 15 million taxpayers had filed their individual income tax returns on the new Form 1040EZ (see Table 1).

Two new lines were added to the Form 1040A, one for the deduction for married couples when both worked and the other for a limited charitable contributions deduction for non-itemizers. Still, the proportion of Forms 1040 filed continued to increase (see below).

Number of Forms 1040, 1040A, and 1040EZ Filed
Through April
(Thousands of returns)

Form Type	1980	1981	1982
Total...	89,154	90,670	89,964
Long form (1040)...	52,840	53,544	54,687
Short forms, total	36,314	37,126	35,277
1040A.....	36,314	37,126	20,492
1040EZ.....	-	-	14,785

FILING IMPACT OF ECONOMIC RECOVERY TAX ACT

The Economic Recovery Tax Act of 1981 included a number of provisions that took effect on January 1, 1982 that would cause taxpayers who had previously filed their tax returns on a Form 1040A to file their 1982 tax returns on a Form 1040. Two major changes which might have produced this shift are the Individual Retirement Accounts and the two-earner marital deductions. These two factors, either directly or indirectly could account for much of the increase in the number of Forms 1040 filed. For

example, the more liberalized laws on the eligibility requirement for Individual Retirement Accounts (IRAs) made it possible for more people to be eligible to purchase IRAs, and as a result caused a substantial increase in the number of 1040 returns filed reporting payments to an IRA, over the comparable period last year. Taxpayers who previously filed on a Form 1040A because they had no adjustments to income, but this year purchased an IRA, were now required to file a Form 1040.

Payments to an Individual Retirement Account (IRA)

An estimated 11.4 million taxpayers (Table 2.1) claimed IRA deductions on their 1982 Forms 1040--more than 3 1/2 times last year's figure when only 3.2 million taxpayers reported payments to an IRA. Beginning in 1982, taxpayers could purchase IRA accounts even if they were covered by their employer's pension plan. The limitation on the IRA deduction was \$2,000 per individual (or that individual's earned income, whichever was less). For 1981 and earlier years, the limitation was \$1,500 (or 15 percent of the individual's earned income, whichever was less). Married individuals, when both were employed, were limited to a combined \$4,000 for their separate IRAs. Married couples with only one wage earner could claim a total of \$2,250. However no more than \$2,000 could be contributed to either spouse's IRA. The amounts paid into the IRA accounts could be claimed as adjustments to income and deducted in arriving at adjusted gross income (AGI).

Table 2.2 shows the number of taxpayers claiming IRA deductions and the maximum amount allowed for their filing status. Of the 11.4 million taxpayers reporting payments to an IRA, almost 4 million of them reported payments of \$2,000 exactly and 3.1 million reported payments of \$2,251 to \$4,000. As expected, the higher the income, the more likely the taxpayer would be to purchase an IRA. For taxpayers with AGIs over \$30,000, the percentage claiming an IRA deduction was 58.4. By contrast, taxpayers with AGIs under \$20,000 reported IRA deductions on only 18.4 percent of the returns. IRA deductions were most often reported on returns filed by married taxpayers filing joint returns and least often reported by married taxpayers filing separate returns.

Two-Earner Marital Deduction

The new deduction for two-earner married couples, which was intended to eliminate the so-called marriage penalty [4], was claimed on 45.0 percent of all the joint returns filed through April. This deduction could be claimed whether or not the taxpayers itemized their other deductions. Table 3 shows that 20.3 million taxpayers claimed the marital deduction on their joint returns.

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Taxpayers who filed on Form 1040 and claimed the two-earner marital deduction were required to attach a Schedule W (Deduction for a Married Couple When Both Work). Almost 17 million Form 1040 filers attached Schedules W to their 1040.

Charitable Contributions for Non-Itemizers

A new limited deduction for charitable contributions was allowed for Tax Year 1982 for taxpayers who did not itemize their deductions. The deduction was for 50 percent of charitable contributions, but the maximum amount of this limited deduction was \$25 (\$12.50 for married taxpayers filing separate returns). This deduction could be claimed on any of the three forms. An estimated 20.8 million taxpayers claimed the limited deduction for charitable contributions. It was claimed on 51.8 percent of the Forms 1040 without itemized deductions, 26.9 percent of the Forms 1040A and 22.6 percent of the Forms 1040EZ.

Charitable Contributions	Non-itemized returns--Forms (returns in thousands)			
	Total	1040	1040A	1040EZ
Entry, total.....	20,809	12,054	5,412	3,342
\$1 under \$25.....	4,257	1,688	1,285	1,284
\$25.....	15,454	9,579	3,828	2,047
More than \$25.....	1,099	788	298	*13

As can be seen above about three fourths or 15.5 million of the returns claiming the limited charitable contribution took the maximum \$25. An estimated 1.1 million taxpayers erroneously claimed in excess of the \$25 maximum (most of these were merely entries placed on the wrong line).

All-Savers Certificate Interest

Exclusion of interest received on the All-Savers Certificate (ASC) was reported on 4.6 million of the returns filed through April of this year. Last year there were only 1.2 million such returns filed for the comparable period. The maximum exclusion was \$2,000 for joint returns, \$1,000 for all others. For Tax Year 1982, the amounts of ASC exclusion had to be reduced by any ASC interest excluded for Tax Year 1981.

The 4.6 million ASC returns for Tax Year 1982 represents a full year's worth of activity whereas last year the 1.2 million represented only the first three months of ASC activity. (The certificates were not available until October 1, 1981, and many financial institutions had reported that they would pay interest on ASC's only at the end of their one-year term) [5]. Of the 4.6 million taxpayers reporting All Savers Certificate Interest exclusion, 4.3 million of them filed a Form 1040, as might be expected, since such taxpayers tend to have higher incomes than short form filers (see Table 4).

Public Utility Dividend Exclusion

For Tax Year 1982, a new exclusion of certain reinvested dividends from public utility companies was allowed. Up to \$750 a year (\$1,500 on a joint return) of dividends from utility companies could be excluded from taxable income if the dividend proceeds were reinvested in additional shares under a qualifying company reinvestment plan. An estimated 872 thousand taxpayers had an entry for Exclusion of Qualified Dividend Reinvestment in Stock from Public Utilities; 309 thousand of these also reported All Savers Certificate Interest exclusions.

Form 1040 Returns with Exclusion for Reinvested Public Utility Dividends: Size of Exclusion by Presence or Absence of All-Savers Certificate Interest Exclusion
(Number of Returns in Thousands)

Amount of Reinvested Dividend	All-Savers Certificate Interest Exclusion		
	Total	Entry	No Entry
Total.....	872	309	563
Under \$750.....	647	211	436
\$750.....	*28	*14	*14
\$751 under \$1,500...	*56	*14	*42
\$1,500.....	141	*70	*70

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

SHIFTS IN FILING STATUS

Figure A shows the distribution of returns by filing status for the past two years. The decline between tax years 1981 and 1982 in taxpayers filing single returns and the increase in jointly filed returns are quite apparent.

Filing Status	Number of Returns		Percent Change
	1981	1982	
Total.....	90,670	89,964	- 0.8
Joint Returns.....	42,330	44,977	6.3
Nonjoint Returns.....	48,340	44,987	- 7.5
Long Forms.....	53,544	54,687	2.1
Joint Returns.....	34,019	36,205	6.4
Nonjoint Returns.....	19,525	18,482	- 5.6
Short Forms.....	37,126	35,277	- 5.0
Joint Returns.....	8,310	8,773	5.6
Nonjoint Returns.....	28,816	26,504	- 8.7

Married taxpayers who may have previously filed single returns or separate returns on Form 1040A may have preferred to file a joint return for Tax Year 1982 in order to claim the two-earner marital deduction. When their incomes were combined, the taxable amount may have exceeded the \$50,000 limit for the Form 1040A, and, thus, they were required to file on the Form 1040. This year, the number of married couples filing jointly on the long Form 1040 increased by 2.2 million, while there was a corresponding decline of 2.5 million of single filers on the short forms.

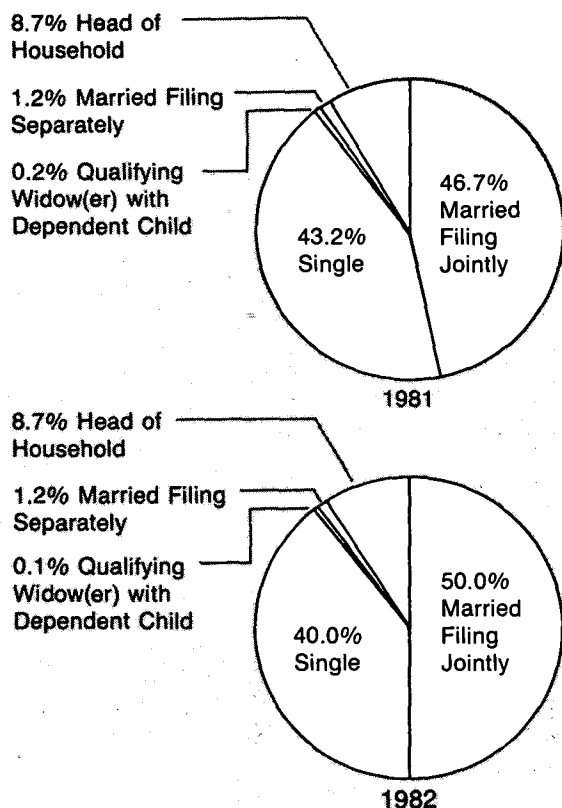
INCOME DISTRIBUTION AND NONTAXABLE STATUS

The percentage of returns with AGI's of \$15,000 or more increased from 44.8 percent for 1980 to 48.6 percent for 1982. During the same period, returns with AGI's under \$15,000 decreased from 55.1 percent to about 51.4 percent.

Tax Year	Adjusted Gross Income (Percent of Total)	
	Under \$15,000	\$15,000 or more
1980.....	55.1	44.8
1981.....	54.0	45.9
1982.....	51.4	48.6

The number of returns with AGI's of \$50,000 or more increased from 2.5 million for 1980 to about 3.0 million for 1981, and 3.7 million for 1982. Inflation, as well as higher real incomes, contributed to the increase. Since IRA contributions and the two-earner marital deduction are adjustments to income which are

Figure A
Distribution of Tax Returns by Filing Status Tax Years 1981 and 1982



deducted in calculating AGI, they affected AGI reported on a return, and, thus, may have slowed the rate of increase of returns moving into higher AGI classes. Still, the movement into higher AGI classes is evident as can be seen for the three years in Figure B. The greatest movement was in the AGI class \$30,000 under \$50,000.

Nontaxable Returns

Of the 90 million returns filed through April of this year, 17.1 percent showed no entry for income tax (income tax before credits), compared to 19.7 percent with no entry for income tax for 1981. This decline for Tax Year 1982 is directly related to the sharp decline in the number of returns filed with incomes under \$5,000 from (19 million for 1981 to less than 15 million for 1982). The extent to which taxpayers who were in this income bracket experienced increases in income, thereby becoming taxable, or decreases in income, thereby falling below the filing requirement level and dropping out of the tax system, has not been determined. Table 5 shows the total number of returns filed, with and without an entry for income tax, for Tax Years 1980, 1981, and 1982, by size of adjusted gross income.

PAID PREPARER SIGNATURES

The proportion of returns with a paid preparer signature was 40.1 percent for Tax Year 1982 compared to 37.3 percent for Tax Year 1981. The proportion of

returns with a paid preparer signature had been on a decline for a number of years [6]. The increase for 1982 was concentrated in the Forms 1040 where 56.8 percent had a paid preparer signature (See Table 6).

As expected, when the ratio of Forms 1040 to Forms 1040A/1040EZ is on the rise, the percent of returns with paid preparer signature also rises because taxpayers using the Forms 1040 are concentrated in the higher AGI classes and tend to have more complex tax returns. Although the new Form 1040EZ contained only 11 lines, with instructions for each line on the reverse of the form, 3.3 percent of these returns had a paid preparer signature. Figure C illustrates the degree to which use of paid preparers increases as AGI increases.

ATTACHED FORMS AND SCHEDULES

The Form W-2 (Wage and Earning Statement) continues to be the most prevalent attachment to the tax returns, followed by the Schedule A (Itemized Deductions) and the Schedule B (Interest and Dividend Income). Table 7 shows that the W-2 Statement was attached to 85.5 percent of all the returns filed--on almost 96 percent of the Forms 1040A and on 98 percent of the Forms 1040EZ, compared to 78.2 percent for Forms 1040.

The percentage of Forms 1040 with Schedules A attached has steadily increased, from 46.7 percent in 1978 to 57.4 percent in 1982 (see below). These estimates represent an increase of almost 11 percentage points for the five-year period and an increase of 4.7 percentage points from 1981 to 1982. The increase from 1981 to 1982 is probably due to increases in average incomes and expenditures without a corresponding increase in the allowable standard deduction. It is reasonable to assume that as inflation rises, expenditures for deductible items, such as deductions for real estate taxes, interest on

Tax Year	Percent with Itemized Deductions	
	Form 1040	All Returns
1978.....	46.7	27.6
1979.....	49.6	28.9
1980.....	51.7	30.6
1981.....	52.7	31.1
1982.....	57.4	34.9

Figure B
Percent of Returns by Adjusted Gross Income Class
Tax Years 1980, 1981, 1982

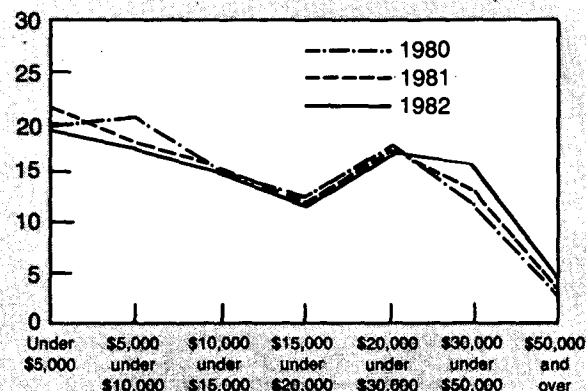
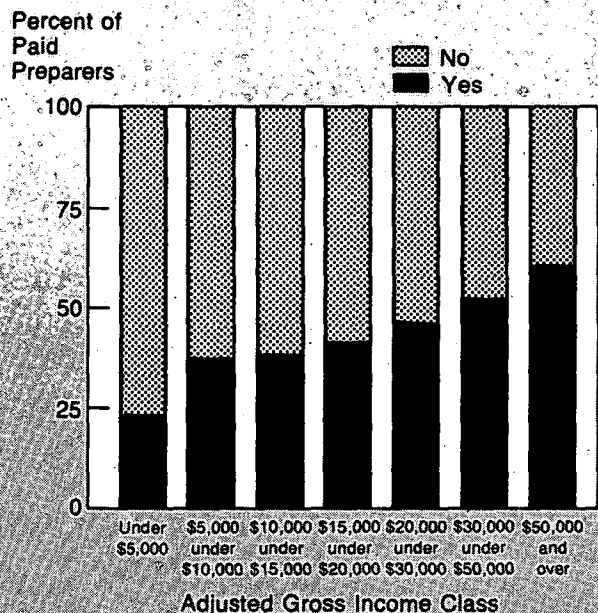


Figure C

Use of Paid Preparers by Adjusted Gross Income Class



home mortgages, and interest paid on consumer installment credit also rise. Purchasing of residential real estate was on the rise in 1982. According to statistics published by the Federal Reserve System, the level of new home construction and home mortgage loans were nearly 50 percent above the cyclical low reached a year earlier. As mortgage rates began to decline during 1982, the demand for new houses escalated [7].

The percentage of Forms 1040 with a Schedule B attached was virtually unchanged--47.0 percent for 1981 and 46.6 percent for 1982 (see Table 9).

The percentage of Form 1040 returns with the Form 4562 (Depreciation) attached was 14.2 for 1982, compared to 7.7 percent for 1981. This increase was caused by a provision of the Economic Recovery Tax Act of 1981 which revoked the old depreciation system based on the "useful life" of property, and replaced it with the Accelerated Cost Recovery System (ACRS) for business property placed in service after December 31, 1980. The ACRS provides for a faster write-off of business assets. It may have encouraged self-employed persons to replace older equipment earlier.

UNEMPLOYMENT COMPENSATION

An estimated 10.4 million of the taxpayers who filed through April reported unemployment compensation as income for Tax Year 1982. About 7 million of these taxpayers were married filing a joint return. About 5.3 million taxpayers reported both taxable and nontaxable unemployment compensation, while almost 4.9 million reported no taxable unemployment compensation. The amounts above which unemployment compensation became taxable were lowered from Tax Year 1981 to Tax Year 1982, from \$25,000 to \$18,000 for married taxpayers filing jointly, and from \$20,000 to \$12,000 for other taxpayers (see Table 8).

OFFICIAL PREADDRESSED LABEL AND ENVELOPE USAGE

Use of the official IRS mailing labels increased by 2.0 percentage points over the comparable period last year. Returns without paid preparer signatures were more likely to have the label than were those with a paid preparer signature--34.9 million without a paid preparer signature and 20.8 million with a paid preparer signature used the label. However, in spite of the fact that a smaller proportion of 1040A's than of 1040's had paid preparer signatures, label usage was lower on these forms than on the 1040 (see Table 10).

Use of official IRS coded envelopes also increased for Tax Year 1982--from 75.7 percent in 1981 to 77.2 percent for Tax Year 1982. Use of the envelope was greatest with the new Form 1040EZ and least for the Form 1040, possibly reflecting practices of paid preparers to mail several tax returns they prepared in one envelope.

A new return envelope with a refund check box was placed in the 1982 Individual Income Tax Packages. Taxpayers were encouraged to use the return envelope and to indicate (by placing an X in the check box) if the return enclosed was a "refund" return. The objective was to allow the Internal Revenue Service to presort mail into refund and non-refund items so that the non-refund items, which had the highest probability of having a remittance enclosed, could be opened first. This procedure was intended to increase the government's cash flow and thereby produce a savings in interest costs to the government. It is estimated that 55.7 percent of all the returns were "refund" returns, 53.0 percent of them had an X in the check box on the envelope (see Table 11).

DATA SOURCES AND LIMITATIONS

Data for the Taxpayer Usage Studies (TPUS) were derived from a continuous daily sampling of returns at the time of their receipt at the Internal Revenue Service Centers. Sampling was conducted at a designated 1 in 13,000 rate for Tax Years 1979 and 1980--and 1 in 15,000 for Tax Years 1981 and 1982. Estimates from the annual Taxpayer Usage Studies apply exclusively to the Forms 1040, 1040A, and 1040EZ Individual Income Tax Returns filed on current year tax forms, and cover about 94 percent of the total individual returns expected to be filed for the year. The designed sampling rate was set at 1 in 15,000 in order to yield a sample of about 6,500 Forms 1040, 1040A, and 1040EZ from the Tax Year 1982 filing population, projected to be about 95.5 million individual income tax returns. However, in recent years, the average effective sampling rate has exceeded the designated rate; in addition, the effective rate for 1040A's has exceeded that for 1040's. The effective rate for the 1040EZ's exceeded that for the 1040A's and the 1040's for Tax Year 1982. Because of the differences between designed and effective sampling rates, the estimation procedure is based on using the inverse of the effective sampling rates (for Forms 1040, 1040A, and 1040EZ separately) as the weighting factors for the returns in the sample. For example for Tax Year 1982, the official IRS Service Center count of Forms 1040 received by April 29, 1983 was 54,687,000, while the number of 1040's in the sample was 3,888. Thus the effective weight for Forms 1040 was 14,066 (54,687,000 divided by 3,888). For Forms 1040A the official IRS count received by April 29 was 20,492,000, and the number of sample 1040A's was 1,579. The weight assigned was 12,978. For Forms 1040EZ the official IRS count received by April 29 was 14,785,000 while the number

of sample 1040EZ's was 1,163. Thus, the weight assigned was 12,713. Because the TPUS samples are not stratified by income size and the sampling rates are low, only frequency estimates are available.

As the data presented in this article are estimates based on sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, errors. To properly use the statistical data provided, the magnitude of the sampling errors must be known. Coefficients of Variation (CV's), computed from the sample, are used to measure the magnitude of the sampling errors.

The table below presents approximated coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For numbers of returns other than those shown below, the corresponding CV's can be estimated by interpolation.

Estimated Number of Returns	Approximated Coefficient of Variation
89,964,000	.01
35,163,000	.02
15,628,000	.03
8,791,000	.04
5,626,000	.05
1,407,000	.10
625,000	.15
352,000	.20
156,000	.30
115,000	.35
56,000	.50

NOTES AND REFERENCES

The statistics in this article are based in all cases and for all years on filings through the end of April. Data from the entire year's filings for 1982 will appear separately in a subsequent issue of the Bulletin using the larger Statistics of Income sample now being processed.

- [1] Table A1, Employment and Earnings, Bureau of Labor Statistics, U.S. Department of Labor, February, 1983.
- [2] Riley, Dorothea, "Individual Income Tax Returns: Selected Characteristics from the 1981 Taxpayer Usage Study," SOI Bulletin, Vol. 2, No. 1, page 21.
- [3] Form 1040EZ could be used by certain single taxpayers with income from wages, salaries and tips, with \$400 or less of interest income, no dependents, and having less than \$50,000 in taxable income. Taxpayers who could be claimed as dependents by their parents could not use Form 1040EZ.
- [4] Sailer, Peter J. "Using Tax Returns to Study Wage and Taxpaying Patterns by Sex, 1969 and 1974," 1976 American Statistical Association Proceedings, Social Statistics Section, pp. 734-740.
- [5] For Tax Year 1981, 105,000 taxpayers--74,000 Married filing joint taxpayers and 31,000 Single taxpayers--reported the maximum amount of ASC interest exclusion for their filing status.
- [6] Riley, Dorothea, op. cit., page 23.
- [7] Federal Reserve Bulletin, February 1983, pages A16 and A42.

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Table 1.--All Returns: Entry for Filing Status, Classified by Adjusted Gross Income and by Type of Return, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Filing status	Total	Negative AGI	No entry on line AGI	Size of adjusted gross income						
				\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns filed.....	89,964	*14	2,362	14,753	15,650	13,472	10,571	15,343	14,100	3,699
Single.....	35,998	-	1,149	11,052	8,546	6,472	4,030	3,238	1,328	183
Married filing joint return....	44,977	*14	861	2,209	4,495	5,084	5,415	11,048	12,406	3,446
Married filing separate return..	1,047	-	*78	198	385	109	136	*70	*56	*14
Unmarried, head of household...	7,842	-	274	1,281	2,196	1,806	990	958	281	*56
Qualifying widow(er) with dependent child.....	*98	-	-	*14	*28	-	-	*28	*28	-
All Form 1040 returns filed.....	54,687	*14	436	3,995	6,836	6,794	6,850	12,561	13,503	3,699
Single.....	14,361	-	197	2,279	3,249	2,532	2,152	2,532	1,238	183
Married filing joint return....	36,205	*14	225	1,378	2,743	3,319	3,896	9,283	11,899	3,446
Married filing separate return..	450	-	-	*42	113	*70	*84	*70	*56	*14
Unmarried, head of household...	3,573	-	*14	281	703	872	717	647	281	*56
Qualifying widow(er) with dependent child.....	*98	-	-	*14	*28	-	-	*28	*28	-
All Form 1040A returns filed.....	20,492	-	1,544	4,529	5,178	3,932	2,297	2,427	584	N.A.
Single (one exemption claimed)..	6,126	-	519	2,401	1,479	1,025	376	260	*65	-
Single (multiple exemptions claimed).....	727	-	*52	143	182	169	*78	*91	*13	-
Married filing joint return....	8,773	-	636	831	1,752	1,765	1,518	1,765	506	-
Married filing separate return..	597	-	*78	156	273	*39	*52	-	-	-
Unmarried, head of household...	4,270	-	260	999	1,492	934	273	311	-	-
All Form 1040EZ returns filed....	14,785	-	381	6,229	3,636	2,746	1,424	356	*13	N.A.
Not modified.....	14,785	-	381	6,229	3,636	2,746	1,424	356	*13	-

N.A. - Not applicable

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

NOTE: Detail may not add to total because of rounding.

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Table 2.1--Form 1040 Returns: Entry for Payments to an IRA, Classified by Size of Adjusted Gross Income, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Payments to an IRA (Line 25)	Total	Size of adjusted gross income						
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All 1040 returns filed.....	54,687	4,445	6,836	6,794	6,850	12,561	13,503	3,699
Returns with payments to an IRA, total.....	11,351	*84	309	633	1,069	2,630	4,501	2,124
\$1 under \$2,000.....	2,124	*70	141	239	352	591	717	*14
\$2,000.....	3,981	-	127	324	549	1,027	1,336	619
\$2,001 under \$2,250.....	*84	-	-	-	*14	*28	*28	*14
\$2,250.....	2,025	-	*28	*56	*28	478	816	619
\$2,251 to \$4,000.....	3,094	-	*14	*14	127	506	1,589	844
More than \$4,000.....	*42	*14	-	-	-	-	*14	*14
Returns without payments to an IRA.....	43,336	4,360	6,526	6,161	5,781	9,930	9,002	1,575
Percentage of returns								
All 1040 returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Returns with payments to an IRA, total.....	20.8	1.9	4.5	9.3	15.6	20.9	33.3	57.4
\$1 under \$2,000.....	3.9	1.6	2.1	3.5	5.1	4.7	5.3	0.4
\$2,000.....	7.3	-	1.9	4.8	8.0	8.2	9.9	16.7
\$2,001 under \$2,250.....	0.2	-	-	-	0.2	0.2	0.2	0.4
\$2,250.....	3.7	-	0.4	0.8	0.4	3.8	6.0	16.7
\$2,251 to \$4,000.....	5.7	-	0.2	0.2	1.8	4.0	11.8	22.8
More than \$4,000.....	0.1	0.3	-	-	-	-	0.1	0.4
Returns without payments to an IRA.....	79.2	98.1	95.5	90.7	84.4	79.1	66.7	42.6

Table 2.2--Form 1040 Returns: Entry for Payments to an IRA, Classified by Filing Status, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Payments to an IRA (Line 25)	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All 1040 returns filed.....	54,687	14,361	36,205	450	3,573	*98
Returns with payments to an IRA, total.....	11,351	1,913	8,946	*14	450	*28
\$1 under \$2,000.....	2,124	549	1,477	-	*98	-
\$2,000.....	3,981	1,364	2,222	*14	352	*28
\$2,001 under \$2,250.....	*84	-	*84	-	-	-
\$2,250.....	2,025	-	2,025	-	-	-
\$2,251 to \$4,000.....	3,094	-	3,094	-	-	-
More than \$4,000.....	*42	-	*42	-	-	-
Returns without payments to an IRA.....	43,336	12,448	27,259	436	3,123	*70
Percentage of returns						
All 1040 returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0
Returns with payments to an IRA, total.....	20.8	13.3	24.7	3.1	12.6	28.6
\$1 under \$2,000.....	3.9	3.8	4.1	-	2.8	-
\$2,000.....	7.3	9.5	6.1	3.1	9.8	28.6
\$2,001 under \$2,250.....	0.2	-	0.2	-	-	-
\$2,250.....	3.7	-	5.6	-	-	-
\$2,251 to \$4,000.....	5.7	-	8.5	-	-	-
More than \$4,000.....	0.1	-	0.1	-	-	-
Returns without payments to an IRA.....	79.2	86.7	75.3	96.9	87.4	71.4

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

NOTE: Detail may not add to total because of rounding.

Individual Income Tax Returns, 1982 Taxpayer Usage Study

Table 3.--Form 1040 and Form 1040A Joint Returns: Entry for Deduction for Married Couples, Classified by Size of Adjusted Gross Income, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Size of Deduction for Married Couple	Total	Size of adjusted gross income						
		\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All joint 1040 and 1040A returns filed ¹	45,073	3,084	4,535	5,097	5,443	11,062	12,406	3,446
Returns with entry for deduction for married couple, total.....	20,296	161	860	1,617	2,312	5,668	8,117	1,561
\$1 under \$1,250.....	19,975	161	847	1,604	2,312	5,612	8,103	1,336
\$1,250 under \$1,499.....	127	-	-	-	-	*28	*14	*84
\$1,500.....	169	-	-	-	-	*28	-	141
More than \$1,500.....	*26	-	*13	*13	-	-	-	-
Returns without entry for deduction for married couple.....	24,777	2,923	3,675	3,480	3,131	5,394	4,289	1,885
All joint 1040 returns filed.....	36,261	1,617	2,757	3,319	3,924	9,298	11,899	3,446
Returns with entry for deduction for married couple, total.....	17,104	*70	549	942	1,533	4,656	7,792	1,561
\$1 under \$1,250.....	16,808	*70	549	942	1,533	4,599	7,778	1,336
\$1,250 under \$1,499.....	127	-	-	-	-	*28	*14	*84
\$1,500.....	169	-	-	-	-	*28	-	141
More than \$1,500.....	-	-	-	-	-	-	-	-
Returns without entry for deduction for married couple.....	19,157	1,547	2,208	2,377	2,391	4,642	4,107	1,885
All joint 1040A returns filed ¹	8,812	1,467	1,777	1,778	1,519	1,765	506	N.A.
Returns with entry for deduction for married couple, total.....	3,193	*91	311	675	779	1,012	324	-
\$1 under \$1,250.....	3,167	*91	298	662	779	1,012	324	-
\$1,250 under \$1,499.....	-	-	-	-	-	-	-	-
\$1,500.....	-	-	-	-	-	-	-	-
More than \$1,500.....	*26	-	*13	*13	-	-	-	-
Returns without entry for deduction for married couple.....	5,619	1,376	1,466	1,103	740	753	182	-

N.A. - Not applicable.

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

¹This number exceeds the total joint Forms 1040 and 1040A shown in Table 1 because of erroneous entries for the marital deduction on nonjoint returns, which would later be disallowed by the IRS.

NOTE: Detail may not add to total because of rounding.

Table 4.--All Form 1040 and Form 1040A Returns: Entry for All Savers Certificate Interest Exclusion, Classified by Filing Status, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Amount of All Savers Certificate Interest Exclusion (Schedule B, Line 6, Form 1040; Page 2, Line 5, Form 1040A)	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 and 1040A returns filed.....	75,179	21,213	44,977	1,047	7,842	*98
Returns with ASC exclusions, total.....	4,565	1,027	3,398	*55	*84	-
Under \$1,000.....	1,848	682	1,082	*14	*70	-
\$1,000.....	401	318	*28	*41	*14	-
\$1,001 under \$2,000.....	1,206	*27	1,179	-	-	-
\$2,000.....	1,109	-	1,109	-	-	-
Returns without ASC exclusions.....	70,614	20,186	41,579	992	7,758	*98
All Form 1040 returns filed.....	54,687	14,361	36,205	450	3,573	*98
Returns with ASC exclusions, total.....	4,318	858	3,334	*42	*84	-
Under \$1,000.....	1,744	591	1,069	*14	*70	-
\$1,000.....	324	253	*28	*28	*14	-
\$1,001 under \$2,000.....	1,167	*14	1,153	-	-	-
\$2,000.....	1,083	-	1,083	-	-	-
Returns without ASC exclusions.....	50,368	13,503	32,871	408	3,488	*98
All Form 1040A returns filed.....	20,492	6,852	8,773	597	4,270	N.A.
Returns with ASC exclusions, total.....	247	169	*65	*13	-	-
Under \$1,000.....	104	*91	*13	-	-	-
\$1,000.....	*78	*65	-	13	-	-
\$1,001 under \$2,000.....	*39	*13	*26	-	-	-
\$2,000.....	*26	-	*26	-	-	-
Returns without ASC exclusions.....	20,245	6,686	8,708	584	4,270	-
Percentage of returns						
All Form 1040 and 1040A returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0
Returns with ASC exclusions, total.....	6.1	4.8	7.6	5.3	1.1	-
Under \$1,000.....	2.5	3.2	2.4	1.3	0.9	-
\$1,000.....	0.5	1.5	0.1	3.9	0.2	-
\$1,001 under \$2,000.....	1.6	0.1	2.6	-	-	-
\$2,000.....	1.5	-	2.5	-	-	-
Returns without ASC exclusions.....	93.9	95.2	92.4	94.7	98.9	100.0
All Form 1040 returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0
Returns with ASC exclusions, total.....	7.9	6.0	9.2	9.4	2.4	-
Under \$1,000.....	3.2	4.1	3.0	3.1	2.0	-
\$1,000.....	0.6	1.8	0.1	6.3	0.4	-
\$1,001 under \$2,000.....	2.1	0.1	3.2	-	-	-
\$2,000.....	2.0	-	3.0	-	-	-
Returns without ASC exclusions.....	92.1	94.0	90.8	90.6	97.6	100.0
All Form 1040A returns filed.....	100.0	100.0	100.0	100.0	100.0	N.A.
Returns with ASC exclusions, total.....	1.2	2.5	0.7	2.2	-	-
Under \$1,000.....	0.5	1.3	0.1	-	-	-
\$1,000.....	0.4	0.9	-	2.2	-	-
\$1,001 under \$2,000.....	0.2	0.2	0.3	-	-	-
\$2,000.....	0.1	-	0.3	-	-	-
Returns without ASC exclusions.....	98.8	97.5	99.3	97.8	100.0	-

N.A. - Not applicable.

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

NOTE: Detail may not add to total because of rounding.

Individual Income Tax Returns, 1982 Taxpayer Usage Study

Table 5.--All Returns: Entry for Tax (Line 38, Form 1040, Line 20, Form 1040A, Line 9, Form 1040EZ), Classified by Size of Adjusted Gross Income and by Type of Return, Tax Years 1980, 1981, and 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Entry for tax and type of return	Total	Size of adjusted gross income						
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All tax year 1982 returns filed.....	89,964	17,129	15,650	13,472	10,571	15,343	14,100	3,699
Entry.....	74,546	5,256	13,296	12,968	10,283	15,098	13,988	3,657
No entry (including 0, "none", "-", etc.).....	15,418	11,873	2,354	504	288	246	111	*42
Percent with no entry.....	17.1	69.3	15.0	3.7	2.7	1.6	0.8	1.1
All 1040 returns filed.....	54,687	4,445	6,836	6,794	6,850	12,561	13,503	3,699
Entry.....	49,623	1,589	5,429	6,484	6,653	12,406	13,404	3,657
No entry (including 0, "none", "-", etc.).....	5,064	2,855	1,407	309	197	155	*98	*42
Percent with no entry.....	9.3	64.2	20.6	4.6	2.9	1.2	0.7	1.1
All 1040A returns filed....	20,492	6,074	5,178	3,932	2,297	2,427	584	-
Entry.....	14,600	1,492	4,244	3,751	2,206	2,336	571	-
No entry (including 0, "none", "-", etc.).....	5,892	4,581	934	182	*91	*91	*13	-
Percent with no entry.....	28.8	75.4	18.0	4.6	4.0	3.7	2.2	-
All 1040EZ returns filed....	14,785	6,611	3,636	2,746	1,424	356	*13	-
Entry.....	10,323	2,174	3,623	2,733	1,424	356	*13	-
No entry (include 0, "none", "-", etc.).....	4,462	4,437	*13	*13	-	-	-	-
Percent with no entry.....	30.2	67.1	0.3	0.5	-	-	-	-
All tax year 1981 returns filed.....	90,670	19,166	16,138	13,733	10,815	15,817	12,005	2,995
Entry.....	72,799	5,530	13,703	13,031	10,419	15,332	11,789	2,995
No entry (including 0, "none", "-", etc.).....	17,870	13,636	2,435	702	395	485	217	-
Percent with no entry.....	19.7	71.1	15.1	5.1	3.7	3.1	1.8	-
All tax year 1980 returns filed.....	89,154	17,646	18,137	13,406	11,160	15,706	10,581	2,517
Entry.....	70,899	4,485	15,062	12,640	10,543	15,248	10,427	2,493
No entry (including 0, "none", "-", etc.).....	18,255	13,161	3,075	766	617	458	154	*24
Percent with no entry.....	20.5	74.6	17.0	5.7	5.5	2.9	1.5	1.0

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

NOTE: Detail may not add to total because of rounding.

Table 6.--All Returns: Paid Preparer Signature and Form Type, Classified by Size of Adjusted Gross Income, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Paid preparer signature	Total	Size of adjusted gross income						
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed.....	89,964	17,129	15,650	13,472	10,571	15,343	14,100	3,699
Entry.....	36,069	4,131	5,780	5,129	4,333	7,123	7,322	2,250
Percent with entry.....	40.1	24.1	36.9	38.0	41.0	46.4	51.9	60.8
No entry.....	53,895	12,998	9,870	8,343	6,238	8,220	6,778	1,449
All 1040 returns filed.....	54,687	4,445	6,836	6,794	6,850	12,561	13,503	3,699
Entry.....	31,043	2,616	4,304	4,079	3,854	6,695	7,244	2,250
Percent with entry.....	56.8	58.9	63.0	60.0	56.3	53.3	53.6	60.8
No entry.....	23,644	1,829	2,532	2,715	2,996	5,865	6,259	1,449
All 1040A returns filed.....	20,492	6,074	5,178	3,932	2,297	2,427	584	N.A.
Entry.....	4,529	1,337	1,311	960	428	415	*78	-
Percent with entry.....	22.1	22.0	25.3	24.4	18.6	17.1	13.3	-
No entry.....	15,963	4,737	3,867	2,972	1,869	2,012	506	-
All 1040EZ returns filed....	14,785	6,611	3,636	2,746	1,424	356	*13	N.A.
Entry.....	483	178	165	*76	*51	*13	-	-
Percent with entry.....	3.3	2.7	4.5	2.8	3.6	3.6	-	-
No entry.....	14,302	6,433	3,471	2,670	1,373	343	*13	-

N.A. - Not applicable.

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

NOTE: Detail may not add to total because of rounding.

Table 7.--All Returns: Percentage of Returns With Presence of W-2 Statement(s), Classified by Size of Adjusted Gross Income Class and by Type of Return, Tax Year 1982

Attachment of Form W-2 type of return	Total	Percentage of returns by size of adjusted gross income						
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Attached, total.....	85.5	82.8	78.3	83.6	88.0	90.3	91.4	84.8
One.....	45.8	50.7	47.2	55.9	52.3	42.4	30.7	33.8
Two or more (separate earners)..	22.1	1.6	5.5	11.0	20.5	35.9	56.9	42.6
Two or more (same earners).....	17.6	30.5	25.7	16.8	15.2	12.0	3.9	8.4
Not attached.....	14.5	17.2	21.7	16.4	12.0	9.7	8.6	15.2
All Form 1040 returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Attached, total.....	78.2	50.6	55.1	68.3	81.7	88.2	91.1	84.8
One.....	36.3	32.3	28.4	41.6	46.6	40.2	30.6	33.8
Two or more (separate earners)..	30.1	1.6	7.4	11.8	20.1	35.5	56.9	42.6
Two or more (same earners).....	11.9	16.8	19.3	14.9	15.0	12.5	3.6	8.4
Not attached.....	21.8	49.4	44.9	31.7	18.3	11.8	8.9	15.2
All Form 1040A returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	N.A.
Attached, total.....	95.8	91.2	95.0	99.0	99.4	99.5	97.8	-
One.....	57.7	59.2	60.2	66.0	51.4	47.6	31.1	-
Two or more (separate earners)..	16.7	3.4	6.8	17.2	34.5	43.3	57.8	-
Two or more (same earners).....	21.4	28.6	28.1	15.8	13.6	8.6	8.9	-
Not attached.....	4.2	8.8	5.0	1.0	0.6	0.5	2.2	-
All Form 1040EZ returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	N.A.
Attached, total.....	98.0	96.7	98.3	99.5	100.0	100.0	100.0	-
One.....	64.7	55.4	64.0	76.8	81.3	85.7	100.0	-
Two or more (separate earners)..	-	-	-	-	-	-	-	-
Two or more (same earners).....	33.3	41.3	34.3	22.7	18.8	14.3	-	-
Not attached.....	2.0	3.3	1.7	0.5	-	-	-	-

N.A. - Not applicable.

Table 8.--Form 1040 and Form 1040A Returns: Entry for Unemployment Compensation, Classified by Filing Status, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

Unemployment compensation (Line 20a and 20b, Form 1040, Line 9a and 9b, Form 1040A)	Total	Filing status				
		Single	Married filing joint return	Married filing separate return	Unmarried head of household	Qualifying widow(er)
	(1)	(2)	(3)	(4)	(5)	(6)
All Form 1040 and 1040A returns filed.....	75,179	21,213	44,977	1,047	7,842	*98
Entry for unemployment compensation, total.....	10,411	2,421	7,016	118	857	-
Entry for both taxable and nontaxable amount.....	5,315	743	4,178	*79	315	-
Entry for "Total Received" only.....	4,885	1,639	2,691	*39	516	-
Entry for "Taxable Amount" only.....	211	*39	146	-	*26	-
No entry for unemployment compensation.....	64,767	18,792	37,962	929	6,986	*98
All Form 1040 returns filed.....	54,687	14,361	36,205	450	3,573	*98
Entry for unemployment compensation, total.....	6,583	1,097	5,134	*14	338	-
Entry for both taxable and nontaxable amount.....	4,459	549	3,685	*14	211	-
Entry for "Total Received" only.....	2,082	549	1,407	-	127	-
Entry for "Taxable Amount" only.....	*42	-	*42	-	-	-
No entry for unemployment compensation.....	48,104	13,264	31,071	436	3,235	*98
All Form 1040A returns filed.....	20,492	6,852	8,773	597	4,270	-
Entry for unemployment compensation, total.....	3,828	1,324	1,882	104	519	-
Entry for both taxable and nontaxable amount.....	857	195	493	*65	104	-
Entry for "Total Received" only.....	2,803	1,090	1,285	*39	389	-
Entry for "Taxable Amount" only.....	169	*39	104	-	*26	-
No entry for unemployment compensation.....	16,663	5,529	6,891	493	3,751	-

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

NOTE: Detail may not add to total because of rounding.

Individual Income Tax Returns, 1982 Taxpayer Usage Study

Table 9.--All Returns: Percentage Distribution of Selected Forms and Schedules, Classified by Size of Adjusted Gross Income, Tax Year 1982

Schedule or Form	Type of attachment	Total	Percentage of returns by size of adjusted gross income						
			Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 and over
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	All Form 1040 returns filed.....	54,687	4,445	6,836	6,794	6,850	12,561	13,503	3,699
	Percent.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
A	Itemized Deductions.....	57.4	13.6	23.4	37.3	47.0	66.1	86.0	95.4
B	Interest and Dividend Income..	46.6	43.7	47.5	45.7	40.7	39.4	49.0	77.2
C	Profit or (Loss) From Business or Profession.....	16.4	25.3	20.8	15.1	13.8	14.9	13.8	19.8
D	Capital Gains and Losses.....	12.9	9.8	8.2	9.1	9.4	11.2	15.0	36.1
E	Supplemental Income Schedule..	18.1	17.4	16.5	13.0	14.6	16.4	19.0	40.3
F	Farm Income and Expenses.....	4.3	9.2	3.9	3.7	5.5	3.2	3.4	4.9
G	Income Averaging.....	9.2	0.6	0.6	3.5	5.1	9.4	15.5	29.7
R RP SE	Credit for the Elderly.....	1.1	-	2.7	1.4	1.0	0.6	0.9	1.1
	Computation of Social Security Self-Employment Tax.....	15.4	26.3	19.7	14.3	15.0	12.7	12.2	18.6
W	Deduction for a Married Couple When Both Work.....	30.8	1.6	8.0	13.0	22.2	36.3	57.1	41.8
1116	Computation of Foreign Tax Credit.....	0.4	-	0.2	-	0.2	0.4	0.6	1.9
2106	Employee Business Expenses....	10.2	1.9	4.5	8.5	9.9	12.5	12.9	16.0
2119	Sale or Exchange of Principal Residence.....	1.3	0.6	1.0	1.0	1.4	1.3	1.3	3.1
2210/ 2210F	Underpayment of Estimated Income Tax.....	6.2	4.1	7.8	8.5	5.8	4.0	4.7	14.8
2440	Disability Income Exclusion...	0.5	1.9	1.0	0.4	0.6	0.1	-	0.4
2441	Credit for Child and Dependent Care Expenses.....	8.5	1.3	4.9	8.7	9.6	10.5	10.9	4.9
3468	Computation of Investment Credit.....	6.4	5.4	4.5	6.0	7.2	4.4	6.1	17.9
3903	Moving Expense Adjustment.....	2.1	0.9	2.1	3.3	2.7	2.0	1.7	1.5
4136	Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil.....	1.3	3.2	1.2	1.7	1.4	0.8	0.9	1.1
4255	Recapture of Investment Credit	0.8	0.6	0.2	1.0	1.0	0.7	0.6	1.9
4562	Depreciation.....	14.2	18.7	13.6	11.4	15.0	12.8	13.1	23.2
4684	Casualties and Thefts.....	2.5	0.6	0.8	0.4	1.9	2.2	4.5	6.8
4797	Supplemental Schedule of Gains and Losses.....	2.2	4.4	1.0	1.0	3.5	1.7	2.1	3.1
4868	Application for Automatic Extension of Time to File....	0.3	0.3	-	0.2	-	0.3	0.3	1.5
5329	Return for Individual Retirement Arrangement Taxes.....	0.2	-	0.2	-	0.2	-	0.3	0.4
5695	Residential Energy Credit.....	5.2	0.6	2.6	3.9	3.7	6.4	7.6	7.2
5884	Jobs Credit.....	0.1	0.6	-	0.2	0.2	-	-	0.4
6249/ 6249A	Computation of Overpaid Windfall Profit Tax.....	0.3	-	0.2	0.2	0.4	0.3	0.1	1.1
6251	Alternative Minimum Tax Computation.....	0.6	-	-	0.2	0.2	0.1	1.1	4.2
6252	Computation of Installment Sale Income.....	1.3	-	0.8	0.6	0.8	1.0	2.1	3.4

Table 10.--All Returns: Use of Official IRS Preaddressed Label, by Type of Returns and by Preparer Status, Tax Year 1982

[All figures are estimates based on samples--numbers of returns are in thousands]

	Paid preparer signature							
	Total		Form 1040		Form 1040A		Form 1040EZ	
	Entry	No entry	Entry	No entry	Entry	No entry	Entry	No entry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed.....	36,069	53,895	31,043	23,644	4,542	15,950	483	14,302
Official IRS preaddressed label:								
Used, total.....	20,830	34,904	18,229	16,935	2,258	9,020	343	8,950
Label unchanged.....	19,715	32,823	17,399	16,204	1,986	8,306	331	8,314
Change include addition/ deletion of a name.....	140	*81	127	*42	*13	*13	-	*25
Change include street address only.....	452	818	309	225	143	402	-	191
Change include city address....	-	*14	-	*14	-	-	-	-
Change include state address..	*14	*14	*14	*14	-	-	-	-
Other, or combination of changes.....	509	1,154	380	436	117	298	*13	420
Not used.....	15,238	18,991	12,814	6,709	2,284	6,930	140	5,352
	Percentage of returns							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns filed.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Official IRS preaddressed label:								
Used, total.....	57.8	64.8	58.7	71.6	49.7	56.6	71.1	62.6
Label unchanged.....	54.7	60.9	56.0	68.5	43.7	52.1	68.4	58.1
Change include addition/ deletion of a name.....	0.4	0.1	0.4	0.2	0.3	0.1	-	0.2
Change include street address only.....	1.3	1.5	1.0	1.0	3.1	2.5	-	1.3
Change include city address....	-	**	-	0.1	-	-	-	-
Change include state address...	**	**	**	0.1	-	-	-	-
Other, or combination of changes.....	1.4	2.1	1.2	1.8	2.6	1.9	2.6	2.9
Not used.....	42.3	35.2	41.3	28.4	50.3	43.4	28.9	37.4

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

**Less than 0.1 percent.

NOTE: Detail may not add to total because of rounding.

Individual Income Tax Returns, 1982 Taxpayer Usage Study

Table 11.--All Returns: Use of Official Envelope, Classified by Type of Return, Tax Year 1982.

[All figures are estimates based on samples--numbers of returns are in thousands]

Characteristics of Envelope Usage	Total	Type of return		
		Form 1040	Form 1040A	Form 1040EZ
	(1)	(2)	(3)	(4)
All returns filed.....	89,964	54,687	20,492	14,785
Official IRS Coded Envelope:				
Used, total.....	69,439	40,087	16,754	12,598
Refund box not checked for refund return.....	2,437	1,097	857	483
Refund box checked for refund return.....	47,642	24,108	12,588	10,946
Refund box checked for remittance return.....	151	113	*13	*25
Zero balance return or IRS compute.....	5,097	3,432	1,233	432
Remittance return without refund box checked....	14,112	11,337	2,063	712
Not used, total.....	20,524	14,600	3,738	2,187
Other envelope:				
Refund not indicated.....	13,547	9,114	2,894	1,538
Refund indicated.....	2,625	1,519	597	509
No envelope (includes "Flat" or "Lead Seal")....	4,353	3,966	247	140
	Percentage of returns			
All returns filed.....	100.0	100.0	100.0	100.0
Official IRS Coded Envelope:				
Used, total.....	77.2	73.3	81.8	85.2
Refund box not checked for refund return.....	2.7	2.0	4.2	3.3
Refund box checked for refund return.....	53.0	44.1	61.4	74.0
Refund box checked for remittance return.....	0.2	0.2	0.1	0.2
Zero balance return or IRS compute.....	5.7	6.3	6.0	2.9
Remittance return without refund box checked....	15.7	20.7	10.1	4.8
Not used, total.....	22.8	26.7	18.2	14.8
Other envelope:				
Refund not indicated.....	15.1	16.7	14.1	10.4
Refund indicated.....	2.9	2.8	2.9	3.4
No envelope (includes "Flat" or "Lead Seal")....	4.8	7.3	1.2	0.9

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

NOTE: Detail may not add to total because of rounding.