

**Table 20. Amount of Exemptions, Deductions, and Taxable Income
1999 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Taxable Income
Negative Income	(\$995,630)	\$66,895	\$46,674	\$102,700	\$0	\$0
\$ 0 to \$ 5,000	206,340	300,350	353,799	44,050	206,081	259
\$ 5,001 to \$ 10,000	933,200	513,523	584,254	110,059	867,148	66,052
\$ 10,001 to \$ 15,000	1,785,660	635,609	680,100	157,435	1,319,295	466,365
\$ 15,001 to \$ 20,000	2,644,646	707,505	705,659	211,953	1,575,978	1,068,669
\$ 20,001 to \$ 25,000	3,218,521	698,863	629,379	275,838	1,588,767	1,629,754
\$ 25,001 to \$ 35,000	7,142,127	1,222,242	895,501	782,037	2,905,997	4,236,130
\$ 35,001 to \$ 50,000	10,739,655	1,523,155	718,155	1,566,277	3,832,320	6,907,335
\$ 50,001 to \$ 75,000	16,546,840	1,919,180	474,095	2,767,864	5,186,904	11,359,936
\$ 75,001 to \$ 100,000	11,636,979	1,046,259	120,662	2,037,109	3,207,334	8,429,645
\$ 100,001 to \$ 250,000	20,087,314	1,081,230	66,240	3,162,680	4,308,546	15,778,768
\$ 250,001 and Over	20,264,513	18,979	9,026	2,144,004	1,956,424	18,308,089
Total	\$94,210,166	\$9,733,790	\$5,283,545	\$13,362,007	\$26,954,794	\$68,251,002

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Taxable Income
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.2	3.1	6.8	0.3	0.8	0.0
\$ 5,001 to \$ 10,000	1.0	5.3	11.2	0.8	3.2	0.1
\$ 10,001 to \$ 15,000	1.9	6.6	13.0	1.2	4.9	0.7
\$ 15,001 to \$ 20,000	2.8	7.3	13.5	1.6	5.8	1.6
\$ 20,001 to \$ 25,000	3.4	7.2	12.0	2.1	5.9	2.4
\$ 25,001 to \$ 35,000	7.5	12.6	17.1	5.9	10.8	6.2
\$ 35,001 to \$ 50,000	11.3	15.8	13.7	11.8	14.2	10.1
\$ 50,001 to \$ 75,000	17.4	19.9	9.1	20.9	19.2	16.6
\$ 75,001 to \$ 100,000	12.2	10.8	2.3	15.4	11.9	12.4
\$ 100,001 to \$ 250,000	21.1	11.2	1.3	23.9	16.0	23.1
\$ 250,001 and Over	21.3	0.2	0.2	16.2	7.3	26.8
Total	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Taxable Income
Negative Income	(\$76,334)	\$5,129	\$5,558	\$22,105	\$0	\$0
\$ 0 to \$ 5,000	2,750	4,003	4,969	11,528	2,747	3
\$ 5,001 to \$ 10,000	7,641	4,205	5,114	13,965	7,101	541
\$ 10,001 to \$ 15,000	12,559	4,470	5,293	11,503	9,279	3,280
\$ 15,001 to \$ 20,000	17,504	4,683	5,357	10,942	10,431	7,073
\$ 20,001 to \$ 25,000	22,456	4,876	5,359	10,658	11,085	11,371
\$ 25,001 to \$ 35,000	29,778	5,096	5,376	10,673	12,116	17,662
\$ 35,001 to \$ 50,000	42,009	5,958	5,742	11,994	14,990	27,019
\$ 50,001 to \$ 75,000	61,275	7,107	6,280	14,227	19,208	42,067
\$ 75,001 to \$ 100,000	85,933	7,726	6,654	17,369	23,685	62,249
\$ 100,001 to \$ 250,000	140,873	7,583	6,956	23,767	30,216	110,657
\$ 250,001 and Over	724,949	679	6,608	80,641	69,990	654,960
Average	\$54,828	\$5,665	\$5,460	\$17,801	\$15,687	\$39,720