

Massachusetts Statistics of Income

1994 Individual Income Tax Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

Mitchell Adams
Commissioner

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December 1997

**MASSACHUSETTS STATISTICS OF INCOME
1994 INDIVIDUAL INCOME TAX RETURNS**

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INTRODUCTION

In 1995, the Massachusetts Department of Revenue (DOR) received nearly three million individual income tax returns for tax year 1994, representing over four million people. Each year, as DOR processes these incoming tax returns, it captures a vast amount of data on the income characteristics of the Massachusetts populace.

This *Statistics of Income (SOI)* report, the eighth of an annual series, presents a broad overview of this data in the form of aggregate Massachusetts individual income tax statistics for the 1994 tax year. The statistical tables, graphs and summary discussions contain a wealth of information on Massachusetts income, taxes, numbers and types of filers, exemptions and deductions.

The body of income tax return data presented here is a valuable research tool that can be applied to public and private analyses that require an understanding of Massachusetts income. These data are particularly important to DOR because the individual income tax is the Commonwealth's principal source of revenue. With a net total of nearly \$6.0 billion in collections in fiscal year 1995, the income tax accounted for more than half of all state tax revenues. By achieving a broader dissemination of Massachusetts individual income tax statistics, it is hoped that this report will benefit the research conducted by interested citizens of the Commonwealth and their counterparts in other states.

In its content and organization, this report is modeled on the *Statistics of Income* published yearly by the Internal Revenue Service. However, unlike the IRS *Statistics of Income*, which is based upon a sample of tax returns, the statistics presented here are based on the universe of tax returns filed by Massachusetts taxpayers.

The report is divided into two parts. Part I, **Income Tax Structure and Income Concepts**, describes the set of rules that defined the Massachusetts income tax system in 1994 and income concepts used in this report. It examines who was taxed, what types of income were taxed, what tax rates were applied and the major income tax law changes for tax year 1994. The section ends with a more in-depth discussion of the definitions used to measure the income of Massachusetts filers.

Part II, **Statistics of Income**, begins with highlights of tax year 1994 data and summary profiles of the average Massachusetts filer, the average single filer and the average married joint filer. This is followed by a series of tables and charts containing the statistics of income -- total amounts, counts, averages and percentages of income, taxes, exemptions and deductions by category and income class. The tables are preceded by notes explaining the data and abbreviations used in them.

Following Part II is an **Appendix** which contains reproductions of the 1994 Massachusetts Form 1, Form ABC and Form 1-NR so that *SOI* data can be referenced to its source.

What's New in the *Statistics of Income*

Compared to past editions of the Statistics of Income, this year's report includes statistics for a new Massachusetts filing status, Head of Household. As a result of the addition of this filing status, 26 more tables have been added to the 1994 report.

- This year, most tables provide statistics for all filers and by filing status: single filers, joint filers, married filing separate filers and head of household filers.
- Table II-15 (past edition) has been split into Table II-15 and Table II-16.
- Table II-16 (past edition) has been split into Table II-17 and Table II-18.
- Table II-17 (past edition) is equivalent to Table II-19.
- Table II-18 (past edition) is equivalent to Table II-20.

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

This overview begins by describing the structure of the Massachusetts personal income tax or the process by which one moves from all income potentially subject to taxation to taxable income. This description is followed by a discussion clarifying the differences between the income concepts discussed below, those used to generate the statistics of income, and widely recognized income concepts such as the U.S. Census Bureau's "total money" income.

INCOME TAX STRUCTURE

Chart I-1 on the following page lists each of the steps taken to compute one's income tax liability in Massachusetts. These steps are discussed below.

Gross Income

Gross income is the total amount of income that is potentially subject to taxation. The amount of gross income an individual receives during the tax year generally determines whether a Massachusetts income tax return must be filed. Married couples and individuals who received gross income less than \$8,000 are not required to file a tax return. Nonresidents, however, are required to file a tax return if they received Massachusetts source income in excess of \$2,200 if single or \$4,400 if married filing jointly.

In tax year 1994, Massachusetts gross income was tied to the federal definition of gross income in effect on January 1, 1988. Not all income is included in gross income. For example, neither federal nor Massachusetts gross income includes certain transfer payments, such as public welfare assistance, Veterans' Administration disability payments, G.I. Bill education payments, and workers' compensation; gifts; and certain accident and life insurance payments.

Massachusetts gross income does not include certain items which are included in federal gross income and vice versa. Unlike federal gross income, Massachusetts gross income does not include interest on obligations of the U.S. government and social security benefits, while federal gross income includes part of the social security benefits of high income taxpayers. Also unlike federal gross income, Massachusetts gross income does include interest from obligations of states and their political subdivisions, other than Massachusetts and its political subdivisions; income earned by a resident from foreign employment and excluded from federal gross income; and certain contributions to tax-deferred annuities.

Massachusetts gross income is divided into two categories, Part A (investment income) and Part B (earned and other forms of income). Because Article 44 of the Massachusetts Constitution requires that all income of the same class be taxed at the same rate, Massachusetts applies flat tax rates to each category. In 1994, Part B income was taxed at the rate of 5.95%, while Part A income was taxed at 12%.* The specific types of income included in each category are listed in **Chart I-2**.

* In 1988 and prior years, Massachusetts gross income was divided into the same two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B taxed at 5.375% and Part C taxed at 5%. (See Chart 1-2 and footnote.) In 1990, the distinction between Part B and Part C income remained, but both income types were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. Since 1992, the tax rate on Part B income has been reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%.

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1994

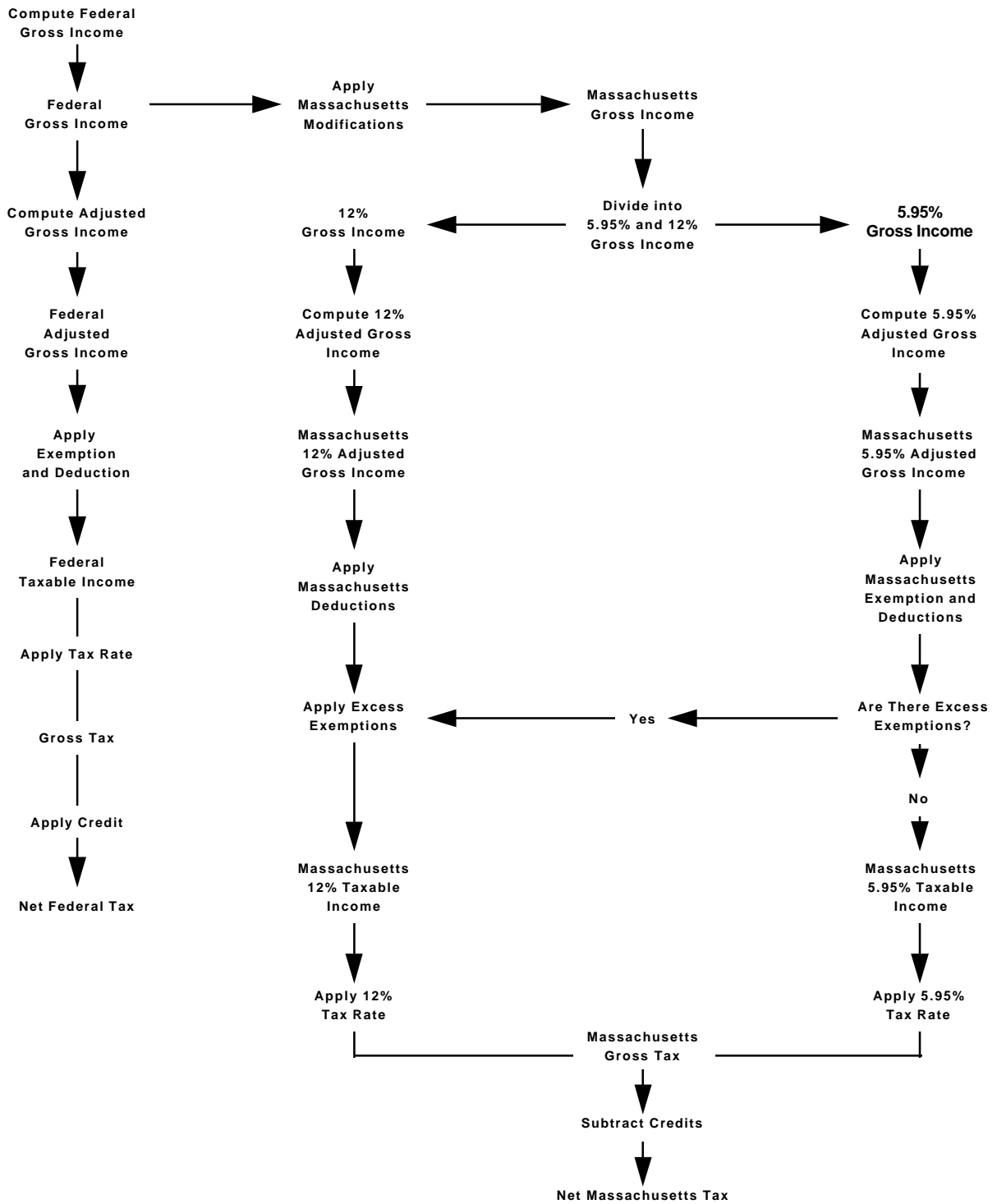


Chart I-2: Categories of Massachusetts Gross Income**Part A, 12% Income****Part B, 5.95% Income**

Interest (other than Mass. bank interest)	Wages, tips and salaries
Dividends	Business/profession/trade or farm income
Capital gains	Partnership and S corporation income
	Royalty and REMIC income
	Other income (winning, fees, etc.)
	Pension and annuity income*
	Alimony received*
	Rental income from real estate*
	Unemployment compensation*
	Taxable IRA/Keogh distributions*
	Massachusetts bank interest*

Massachusetts Adjusted Gross Income

Massachusetts Adjusted Gross Income (AGI) is an intermediate step between gross income and taxable income. It is equal to Massachusetts gross income after certain deductions or the sum of adjusted 5.95% and adjusted 12% income.

AGI is used to determine eligibility for No Tax Status (NTS), the level at which a filer has no tax liability. The adjusted gross income threshold for NTS is \$8,000 for single filers and \$12,000 for married couples filing jointly. Massachusetts Adjusted Gross Income is also used to determine the Limited Income Credit (LIC), a provision designed to benefit taxpayers who are slightly above the No Tax Status threshold. The LIC is available to single filers with Massachusetts Adjusted Gross Income between \$8,000 and \$14,000, and for couples filing jointly with income between \$12,000 and \$21,000. Married taxpayers who file separate returns and head of household filers cannot benefit from either of these provisions.

Adjusted 5.95% Income

To reach adjusted 5.95% income, specific Part B income items are adjusted for the cost of producing the income. For example, adjusted 5.95% income includes business income after deductions for ordinary business expenses. Additional deductions are allowed against 5.95% income for alimony paid, allowable employee business expenses and the penalty on early savings withdrawal. If allowed deductions are greater than gross 5.95% income, then adjusted 5.95% income is reported as a loss for 1994. In certain cases, the excess deductions may be applied against 12% income.

* Classified separately as Part C income in 1989 and 1990. See previous footnote.

Adjusted 12% Income

Adjusted 12% income is the sum of adjusted interest and dividend income and adjusted capital gains. To reach adjusted interest and dividend income, excess deductions from 5.95% income and a deduction for capital losses up to \$1,000 are applied against gross interest and dividend income. The excess deductions from 5.95% income can only be taken against capital gains, interest, and dividends that are derived from or connected with a trade or business. The deduction for capital losses up to \$1,000 is only available after all carry-over and current-year losses are expended against current-year capital gains. To reach adjusted capital gains, gross short and long-term capital gains are reduced by the remainder of excess deductions against 5.95% income and by previously unused capital losses. Taxpayers can then deduct 50% of their long-term gains net of any adjusted short-term losses. Because of this 50% deduction, long-term capital gains are effectively taxed at 6%.

Taxable Income

Taxable income is Massachusetts Adjusted Gross Income after certain other deductions and exemptions have been taken. Deductions against adjusted gross 5.95% income include the deduction for payments made to social security and other government pension plans, the rental deduction, and the child care deduction. Exemptions from 5.95% income include the personal exemption, the dependent exemption, the exemption for persons aged 65 or over, the medical and dental expenses exemption, the exemption for the blind, and the adoption agency fee exemption. In addition, a separate exemption is allowed for Massachusetts bank interest.

Under most circumstances taxpayers are allowed to apply excess exemptions from 5.95% income against 12% income. Excess exemptions are available when total exemptions (less the Massachusetts bank interest exemption) are greater than 5.95% income after deductions.

For purposes of calculating tax, neither 5.95% nor 12% taxable income can be less than zero.

Tax Liability

Taxes owed are calculated by multiplying 5.95% taxable income by 0.0595 and 12% taxable income by 0.12. The total tax liability is then adjusted for tax credits and voluntary contributions.

Massachusetts Income Tax Law Changes for 1994

Each year there are a number of income tax law changes which alter or amend the various exemptions, deductions, credits, thresholds and concepts of income discussed above. The most significant tax law changes that affected Massachusetts income taxpayers in calendar year 1994 were the creation of the Head of Household Filing Status and the adjustment of the Massachusetts Lead Paint Credit. Generally, a head of household is a single filer with dependents. Heads of households are now entitled to a \$3,400 personal exemption, compared to \$2,200 for single filers. Taxpayers filing as heads of households were not eligible for No Tax Status and the Limited Income Credit for tax year 1994. For tax year 1994, the maximum Lead Paint Credit taxpayers may claim was increased from \$1,000 to \$1,500 per unit. The carryover for unused credits was increased from five years to seven years. Information about other tax law changes is available in the *1994 Massachusetts Tax Forms* or the *Guide to Filing Your 1994 Massachusetts Income Taxes*.

INCOME CONCEPTS

The income definition used to produce the statistics of income, Massachusetts *Net* Adjusted Gross Income, is different from Massachusetts Adjusted Gross Income, the income definition used as an intermediate step in determining tax due and eligibility for No Tax Status. In addition, federal and Massachusetts definitions of gross income differ from other common definitions of income, including the widely recognized U.S. Census Bureau definition of "total money" or household income. What follows is a discussion of these income concepts for the purpose of clarifying potential confusion over differences between each.

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Massachusetts Net Adjusted Gross Income

Many of the statistics of income in this report are tabulated according to income class. These income classes are based not on Massachusetts Adjusted Gross Income (AGI), but on Massachusetts *Net* Adjusted Gross Income (Net AGI), which has been created from tax return line items specifically for the *Statistics of Income* in order to simplify the calculation and analysis of income statistics.

The main difference between Net AGI and AGI is the way each adjusts 5.95% income and combines it with 12% income when there is a 5.95% loss. In short, Net AGI is the sum of line items 12 and 36 from the 1994 Massachusetts Form 1 and the sum of the corresponding amounts from Forms 1-NR and ABC (see **Appendix**), or:

1. Massachusetts gross 5.95% income *or* loss after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, but before deductions for alimony paid, allowable employee business expenses, and penalties for early savings withdrawal, which are included in the definition of AGI. Also, Net AGI includes the Massachusetts bank interest exemption, which AGI does not include.

plus

2. Adjusted gross 12% income.

On balance, filers' Net AGI is lower than their AGI. This is because Net AGI effectively allows *all* 12% income to be offset by 5.95% losses, unlike AGI which only allows 12% income connected with a trade or business to be offset by 5.95% losses. For most filers, the difference between Net AGI and AGI is quite small.

The following simplified example, displayed below, serves as a further illustration of the differences between AGI and Net AGI: A filer reports a 5.95% loss of (\$60,000) on line item 12, zero additional 5.95% deductions allowed under the definition of AGI, and positive 12% income of \$30,000 (not connected with a trade or business) on line item 36. He or she will have a negative Net AGI of (\$30,000) and a positive AGI of \$30,000, because none of the (\$60,000) 5.95% loss can be used to offset the positive 12% income. This example also demonstrates that some filers' AGI can exceed the NTS threshold (\$8,000 for single individuals and \$12,000 for married couples filing jointly), and thus incur a tax liability, even when Net AGI is below the NTS threshold.

Example

Calculation of Massachusetts Net Adjusted and Adjusted Gross Income

	Mass. Net AGI	Mass. AGI
5.95% Income (Loss)	(\$60,000)	(\$60,000)
Adjusted 12% Income	\$30,000	\$30,000
Total	(\$30,000)	\$30,000

NOTE: To simplify this comparison the example above assumes that the Mass. bank interest exemption and certain deductions allowable only in Mass. AGI are zero and that the 12% income is not connected with a trade or business.

Total Money Income Versus Massachusetts Gross Income

Gross income, the broadest concept of income used for Massachusetts and federal tax purposes, differs from other common definitions of income. The most widely recognized definition of income is the U.S. Bureau of the Census definition of "total money" income or household income. In the chart on the following page, the components of total money income are compared to those included in Massachusetts gross income. As shown in this diagram, there are two important distinctions between gross income and total money income.

First, total money income includes all government cash payments, many of which, like Social Security and public assistance payments, are not included in Massachusetts gross income. Because such transfer payments are an especially important source of income for low income households, total money income better represents the incomes of the poor, which Massachusetts gross income will tend to understate.

Second, unlike Massachusetts gross income, total money income does not include capital gains. Because capital gains tend to be a significant source of income for higher income households, total money income will tend to understate the incomes of the wealthy.

The arrows in the diagram indicate that most other components of total money income have counterparts in Massachusetts gross income. However, there generally are definitional differences between like components, which in some cases can be significant. One example is self-employment income. In total money income, self-employment income is defined as net income after the deduction of ordinary business expenses. In Massachusetts gross income, however, self-employment income is included *before* the deduction of such expenses.*

Total Money Income Versus Massachusetts Net Adjusted Gross Income

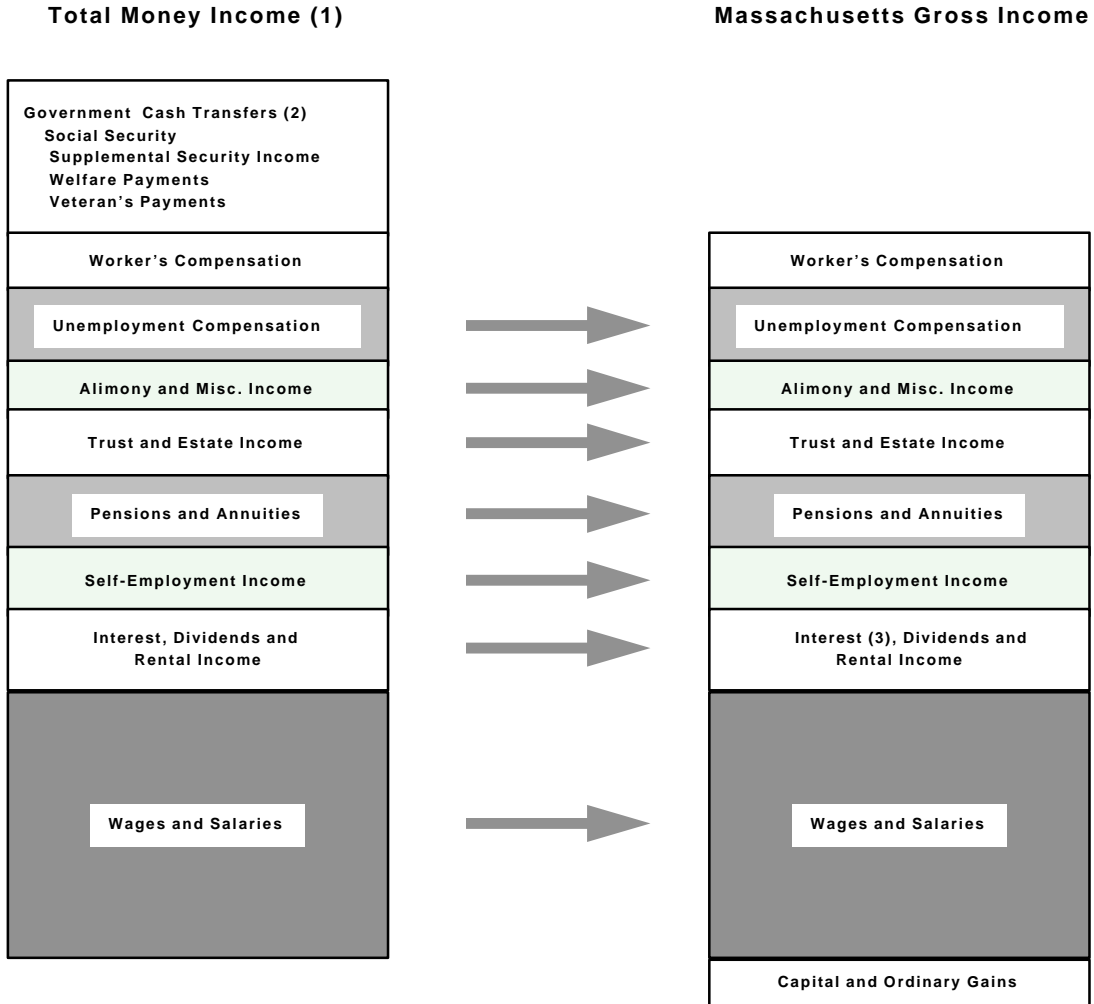
Massachusetts Net Adjusted Gross Income, the income measure used to produce the statistical tables of this report, is derived from Massachusetts gross income. As a result, many of the same distinctions between total money income and gross income also apply to Massachusetts Net Adjusted Gross Income.† Most importantly, like gross income, Massachusetts Net Adjusted Gross Income does not include most government cash payments and does include capital gains. For the reasons explained above, Massachusetts Net Adjusted Gross Income therefore tends to better represent the incomes of higher income filers than of lower income filers.

* Further information on total money income may be obtained from the following report: U.S. Bureau of the Census, Current Population Reports, Series P-60, No. 197, *Money Income in the United States: 1996 (With Separate Data on Valuation of Noncash Benefits)*, U.S. Government Printing Office, Washington, DC, September, 1997.

† Massachusetts Net Adjusted Gross Income is a somewhat closer approximation of total money income for two principal reasons: (1) similar to total money income, self-employment income and rental income are net of ordinary business expenses, and (2) capital gains are less than they would otherwise be because they are net of the 50% long-term capital deduction.

Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income

PRINCIPAL COMPONENTS OF:



→ An equivalent income component is included in both income concepts, but the definitions of the component are not an exact match.

- NOTES:**
- (1) The standard income definition used by the U.S. Bureau of the Census to measure the Income of persons, households and families.
 - (2) Some government cash transfers, such as government payments of worker's compensation, unemployment compensation and government employee pensions, are included in separate income categories. The value of non-cash transfers, such as food stamps and Medicaid, is not included in money income.
 - (3) Excludes interest earned on obligations of the United State, and the Commonwealth and its political subdivisions.

SOURCE: Massachusetts Department of Revenue

II. STATISTICS OF INCOME

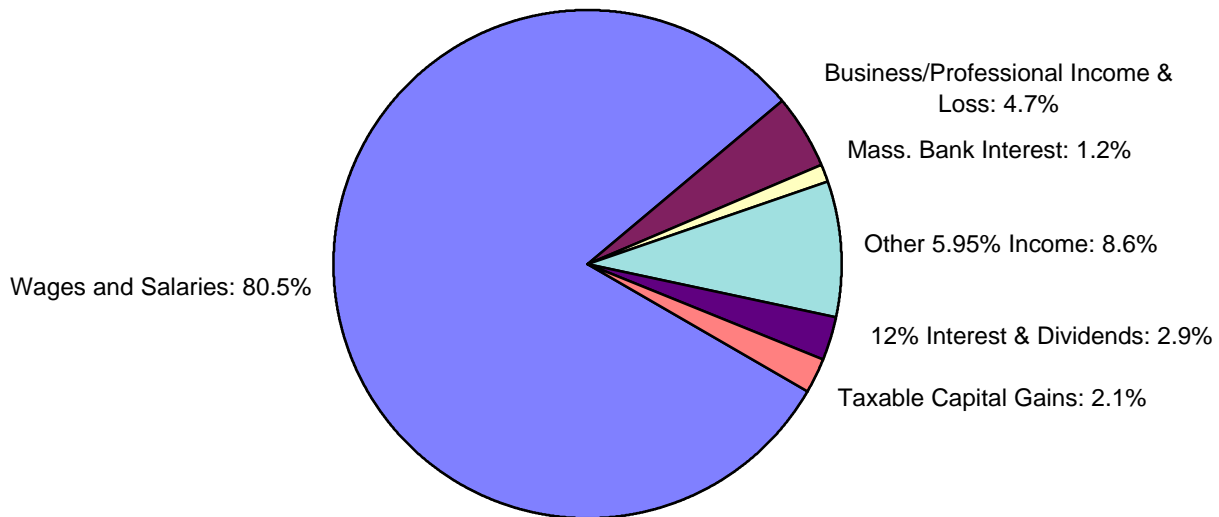
1994 Highlights

- For 1994, a total of 2,826,870 returns were filed. Of these 49.2% were from single filers, 41.9% were from married couples filing joint returns, 2.0% were from married individuals filing separate returns, and 6.9% were from head of household filers. The number of returns filed was 0.48% lower than for 1993.
- Total 1994 Massachusetts Net AGI was \$106.9 billion. This was 3.7% higher than 1993 total Massachusetts Net AGI.
- Wages and salaries increased by 3.1% in 1994. In 1994, wages and salaries increased to \$86.1 billion from \$83.5 billion in 1993, an increase of \$2.6 billion.
- Wages and salaries were the single largest source of income, representing over 80% of all income reported.
- Chart II-1 below shows the relative importance of major types of income reported on Massachusetts income tax returns for tax year 1994. Business and professional income, Massachusetts bank interest and other types of 5.95% income, account for 14.5%, while 12% income from capital gains, interest and dividends account for 5.0%.

Chart II-1:

**Massachusetts Income by Source,
As a Percent of Massachusetts Net AGI,
All Filers, 1994**

Massachusetts Net AGI: \$106.9 Billion



- The number of taxpayers age 65 and over increased. While the number of returns claiming at least one person 65 or older increased 0.45% to 304,524 from 1993 to 1994, the share of such returns rose by only 0.10% during this same period.

- Returns claiming No Tax Status decreased, and the number of returns claiming the Limited Income Credit also decreased. The number of returns claiming No Tax Status decreased by 15.9% to 471,125 in 1994. Returns claiming the related Limited Income Credit in 1994 fell by 18,370 or 6.4% to 269,263 returns or 9.5% of all returns.
- Returns filed by nonresidents increased. The number of returns filed by persons who claim residence outside of Massachusetts increased by 4.4% to 224,562. Nonresidents' share of the tax returns show an increase of 0.37%.
- In 1994, positive business and professional income or sole proprietor income rose 4.1% and business losses increased 1.2%, compared with the 1993 levels. The net effect of the growth in income and losses was an increase in net business and professional income of 4.3% from the prior year.
- Incomes from partnerships, S corporations, and trusts rose nearly \$735 million or 17.9% from 1993 and losses decreased 20.7%. The net incomes in this category thus rose 36.3% from the prior year.
- Rental and royalty income showed an increase of 7.4% and the losses showed a reduction of 2.9% from 1993. The net effect of the growth in rental and royalty income and decline in losses was a decrease in net rental and royalty loss of 33.4% over the prior year.
- Combined income from the three categories, business and professional income, partnerships, S corporations and trust, rents and royalty, showed growth of 9.9% and a decline in losses of 10.6%, for a total net increase of a 18.0% over 1993.
- Interest income from Massachusetts banks for 1994 showed a decline. For 1994, \$1.5 billion was reported as interest income from Massachusetts banks. After exemptions, income from Massachusetts banks was \$1.3 billion. The after-exemption interest dropped almost \$0.2 billion or nearly 11.2% from 1993.
- Dividend and interest income taxed at 12% increased \$29.1 million to \$3.07 billion in 1994. This was an increase of 1.0% from 1993.
- Taxable capital gains income slightly decreased. In 1994, adjusted taxable capital gains decreased to \$2.26 billion, from the \$2.27 billion reported in 1993. Taxable capital gains income was 0.4% lower than the amount reported in 1993.
- Growth in taxable income outpaced an increase in total taxes. While taxable 5.95% income increased by 4.3% or \$3.5 billion to \$84.2 billion and taxable 12% income increased by 0.49% or \$24.3 million to \$5.0 billion in 1994, total taxes before credits increased by \$211.0 million to \$5.6 billion.

Average Filer Profiles

Here we profile the average Massachusetts taxpayer, as well as the average single filer and the average joint filer. In these profiles, all averages are calculated as the arithmetic mean, the total amount of income (or exemptions or credits) reported by taxpayers divided by the number of taxpayers reporting. At the end of this section, median income amounts are also reported. Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less.

The Average Filer

A total of 2,826,870 returns were filed in 1994. The average Massachusetts filer reported Massachusetts Net Adjusted Gross Income of \$37,825. This was \$1,520 or 4.2% more than the average filer's 1993 income of \$36,305. Wages, tips, salaries, Massachusetts bank interest and other 5.95% income amounted to \$35,938 or 95.0% of the average filer's gross 1994 income. The average filer reported \$1,887 in 12% income from capital gains, dividends and interest from sources other than Massachusetts banks.

After claiming \$6,389 in deductions and exemptions, the average filer had a total of \$31,576 in taxable income. This average Massachusetts filer owed taxes of \$1,773 for 5.95% income and \$214 for 12% income, for a total tax of \$1,986. The average filer was able to claim \$63 in tax credits, reducing the final tax bill to \$1,923. After taking all exemptions, deductions, and credits into consideration, the average taxpayer was taxed at an effective rate of 5.1%.* This is the same as the 5.1% effective rate of 1993.

At \$1,923, the average filer's final tax bill for 1994 was \$79 or 4.3% higher than the average filer's 1993 tax bill of \$1,844. This nominal increase resulted from the average filer's higher income. From 1991 to 1994 the average filer's earned income rose 9.2%, while total tax rose 11.0%, reflecting the higher total 12% income in 1994. The income and taxes of the average Massachusetts filer for 1991 through 1994 are summarized in **Table II-A**.

Table II-A: The Average Massachusetts Filer, 1991 - 1994

	1991	1992	1993	1994
Part B (5.95%) Income	\$32,173	\$34,105	34,434	35,938
Part A (12%) Income	1,576	1,678	1,871	1,887
Total (Mass. Net AGI)	\$33,749	\$35,783	\$36,305	\$37,825
Tax After Credits	\$1,771	\$1,798	\$1,844	\$1,923
Part B Tax Rate	6.25%	5.95%	5.95%	5.95%
Part A Tax Rate	12.00%	12.00%	12.00%	12.00%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

*The effective rate is calculated by dividing tax after credits by Massachusetts Net Adjusted Gross Income.

The Average Non-joint (Single, Married filing separately, Head of household) Filers

In 1994, 1,641,499 Massachusetts income tax returns, or 58.1% of all filings, were from single individuals, married individuals filing separately and head of household individuals. The average Massachusetts non-joint filer reported \$20,259 in 5.95% income and \$982 in 12% income, for a total Massachusetts Net Adjusted Gross Income of \$21,241. After claiming \$4,612 in deductions and exemptions, the average non-joint filer had a total taxable income of \$16,581. This filer's 1994 income tax liability was \$935 for 5.95% income and \$104 for 12% income. The average non-joint filer claimed \$40 in tax credits, reducing the final state income tax bill to \$999. In 1994, the average non-joint filer's effective tax rate was 4.7%.

The Average Joint Filer

In 1994, 1,185,371 Massachusetts tax returns, or 41.9% of all state income tax returns, were filed by married couples filing jointly. The average Massachusetts joint filer reported a Massachusetts Net Adjusted Gross Income of \$60,791 of which \$57,652 was 5.95% income and \$3,139 was 12% income. The average joint filer saw an increase of 4.6% in Massachusetts Net Adjusted Gross income in 1994. For 1994, the average joint return claimed \$8,848 in total deductions and exemptions, had taxable income of \$52,340 and accrued a total tax liability of \$3,298, of which \$2,933 was 5.95% tax and \$365 was 12% tax. The average couple filing a joint return claimed \$95 in credits from their tax bill, for a final Massachusetts income tax of \$3,204. The average joint filers' effective tax rate for 1994 is 5.3%, unchanged from 1993.

The main characteristics of the average Massachusetts filer overall, the average non-joint filer and the average joint filer are summarized below in **Table II-B**. As shown below, the average joint filer received an income that is nearly three times higher than that of the average non-joint filer and paid three times more in taxes than the average non-joint filer.

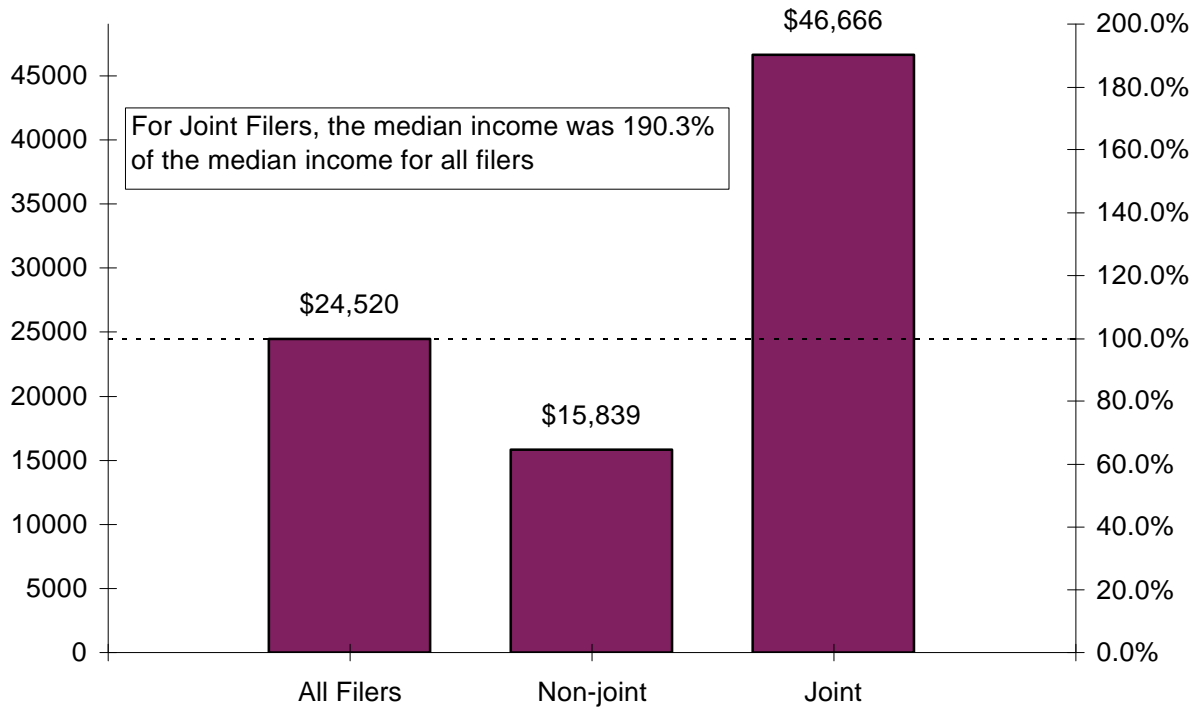
Items	Average Filer	Average Non-joint Filer	Average Joint Filer
5.95% Income	\$ 35,938	\$ 20,259	\$ 57,652
12% Income	1,887	982	3,139
Total (Mass. Net AGI)	37,825	21,241	60,791
Deductions and Exemptions	6,389	4,612	8,848
Total Taxable Income	31,576	16,581	52,340
5.95% Tax	1,773	935	2,933
12% Tax	214	104	365
Credits	63	40	95
Tax After Credits	1,923	999	3,204
Effective Tax Rate	5.1%	4.7%	5.3%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

Median Income

Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less. In 1994, the median Massachusetts Net AGI reported was \$24,520.

Chart II-2: Comparison of Median Income, Tax Year 1994



SOI Tables, Charts, and Explanatory Notes

This section consists of 64 statistical tables and 2 charts. Below are general notes on the data upon which the tables are based; definitions of terms, abbreviations and symbols used in the tables; and notes to which readers should refer when reviewing specific tables.

General

- Tax return data used in the *Statistics of Income* reflect the information on tax returns filed with the Massachusetts Department of Revenue. This includes all timely filed returns and returns filed under extension. The data do not reflect any changes that may have been made or that are likely to be made in the future as a result of audits. This is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more room for disagreement about the proper interpretation of tax laws.
- Obviously, the tax return data used in the preparation of this report do not capture the incomes of those who do not submit returns. As a result, the statistics for the lowest income classes tend to be understated as a measure taken from the entire population. This is because individuals and married couples filing jointly, who receive gross income less than \$8,000 generally are not required to file a Massachusetts income tax return, although some do file to claim a refund.
- Tax law and tax form changes may affect the year-to-year comparability of the data.
- Detail may not add to totals because of rounding.
- A seeming inconsistency in the tables which display tax is that some tax liability is reported in the lowest income class (under \$5,000). Since the Massachusetts Adjusted Gross Income threshold for No Tax Status (NTS) is \$8,000 for single filers and \$12,000 for joint filers, it might seem that there should not be any tax paid by this income group.

However, as explained in the **Income Concepts** section of Part I of this report, the income classes used in these tables are based on Massachusetts *Net* Adjusted Gross Income, not on Massachusetts Adjusted Gross Income (AGI), which is calculated differently for the purpose of determining eligibility for No Tax Status. The key difference is that unlike AGI, which only allows 12% income connected with a trade or business to be offset by 5.95% losses, Net AGI allows *all* 12% income to be offset by 5.95% losses. As a result of this difference, under certain circumstances AGI can exceed the NTS threshold even when Net AGI is below the NTS threshold and/or negative. Thus, filers can have a Net AGI below \$5,000 and still incur a tax liability.

The vast majority of individuals in the class with income below \$5,000 reported low income from both the 5.95% and 12% categories and had no tax liability. Most of the tax reported in that class was reported by a small number of taxpayers who had substantial amounts of positive 12% income accompanied by large 5.95% losses. Also, a small amount of the tax reported in the lowest income brackets is accounted for by married taxpayers filing separate (MFS) returns, to whom No Tax Status provisions do not extend.

Terms, Abbreviations and Symbols

The following definitions reflect Massachusetts tax law in effect for taxable years beginning on or after January 1, 1994 and before January 1, 1995. For further clarification of the terminology used in this report, please refer to the Massachusetts 1994 Income Tax Forms in the **Appendix**, and to Chapter 62 of the *Massachusetts General Laws*.

#	Data not reported to maintain taxpayer confidentiality.
--	Data not available for publication.
5.95% Income	See Part B Income.
12% Income	See Part A Income.
65-and-Over Exemption.....	A reduction of \$700 per person from adjusted gross income which taxpayers aged 65 and over receive.
Capital Asset.....	Generally, all property used for personal purposes or investment such as a personal residence or corporate stock. Capital assets do not include property held mainly for sale to customers or other property used in a trade or business.
Capital Gain or Loss.....	Profit or loss from the sale or exchange of capital assets. In the tables of this report, the term capital gain generally refers to Massachusetts adjusted capital gains, after the 50% deduction for long-term gains.
Credit ..	An amount which a taxpayer may directly offset against the tax determined on taxable income.
Deduction.....	An amount which a taxpayer is allowed to subtract from income.
Dependent.....	One who legally relies on a taxpayer for financial support. Generally, for Massachusetts tax purposes, a person is considered a dependent if he or she can be claimed as such on the taxpayer's federal income tax return. In a few cases, the number of dependents claimed for Massachusetts purposes and for U.S. purposes may differ. For U.S. tax purposes, a dependent exemption is not allowed for a person who would otherwise be a dependent but who files his/her own income tax return and claims a personal exemption. For Massachusetts tax purposes, a dependent exemption can be claimed for such a person.
Dependent Exemption.....	A reduction of \$1,000 per dependent from adjusted gross income.
Excess Revenue Credit (ERC)	Reduction in tax given to eligible taxpayers when state revenues exceed legal tax limit. This credit has not been available to taxpayers since 1992?.
Exemption.....	An amount which is allowed as a reduction to adjusted gross income in calculating taxable income.
Filer, Filing Unit.....	An individual or married couple that submits an income tax return.

<i>Filing Threshold</i>	The income level at or above which a taxpayer is required to file a return. The filing threshold for married or single residents is gross income of \$8,000. Nonresidents are required to file a return if they receive Massachusetts source income in excess of the personal exemption multiplied by the ratio of Massachusetts income to total income. Minimally, this means that nonresidents must file if they receive Massachusetts source income in excess of \$2,200 if single, or \$4,400 if married filing jointly. The filing threshold may be much lower, however, if the nonresident earns only a small portion of income in Massachusetts.
<i>Gross Income</i>	All employee compensation; business, professional, or partnership income; rent, royalty, and real estate income; taxable pensions and annuities; alimony; interest and dividends; capital gains; gambling winnings; unemployment compensation; taxable portion of scholarships and fellowships; and all other income available for taxation.
<i>Head of Household</i>	A tax return status available to a married or unmarried head of household.
<i>Legal Residence</i>	The term 'legal residence' denotes the place of one's permanent home and to which, whenever one is absent, one has the intention of returning. Generally, the locale where the most important family, social, economic, political, and religious activities take place.
<i>Limited Income Credit (LIC)</i>	Special tax reduction given to eligible filers with Mass. Adjusted Gross Income between \$8,000 and \$14,000 if single, and between \$12,000 and \$21,000 if filing jointly. When determining eligibility for this credit, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Married Filing Jointly</i>	The tax return status of a married person who submits one tax return together with his or her spouse.
<i>Married Filing Separately (MFS)</i>	The tax return status of a married person who submits a return separately from his or her spouse.
<i>Massachusetts Adjusted Gross Income (Mass. AGI)</i>	An intermediate step between gross income and taxable income that reflects allowable deductions for certain expenses related to income production, losses and other items. All exemptions and other deductions are not allowed in the calculation of Mass. AGI. Mass. AGI is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Massachusetts Bank Interest</i>	Interest received from Massachusetts bank deposits. Massachusetts bank interest is taxed at a rate of 5.95 percent.

<i>Massachusetts Net Adjusted Gross Income (Mass. Net AGI)</i>	Massachusetts gross 5.95% income after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, and net of Massachusetts bank interest exemption (Massachusetts Form 1, Item 12), plus adjusted gross 12% income from interest, dividends, and capital gains (Massachusetts Form 1, Item 36). Mass. Net AGI is used solely to produce the Massachusetts <i>Statistics of Income</i> . It is distinct from Mass. AGI, which is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Median Income</i>	The amount of the middle value in a distribution of income, above and below which lie an equal number of values.
<i>NA</i>	Not Applicable
<i>No Tax Status (NTS)</i>	The level below which no tax is imposed on a taxpayer. A single taxpayer qualifies if his or her Mass. Adjusted Gross Income is \$8,000 or less. A husband and wife filing jointly qualify if their Mass. Adjusted Gross Income is \$12,000 or less. When determining eligibility for No Tax Status, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Nonresident (NR)</i>	One who maintains a legal residence outside of Massachusetts but receives income from Massachusetts sources.
<i>Part A Income</i>	Dividends, capital gains, and interest from sources other than Massachusetts banks. Part A income is taxed at a rate of twelve percent.
<i>Part B Income</i>	Income from employment, profession, trade or business, trusts, pensions, annuities, Massachusetts bank interest, IRA/Keogh distributions, rental income or loss from real estate, unemployment compensation, alimony income winnings, and certain other sources. Part B income is taxed at a rate of 5.95 percent.
<i>PTNRSP</i>	Partnership
<i>Part-Year Resident</i>	One who has maintained a legal residence in Massachusetts for only part of the tax year.
<i>Personal Exemption</i>	A reduction in taxable income of \$2,200 (\$4,400 for joint filers, \$3,400 for head of household) which all taxpayers receive.
<i>Resident</i>	One who maintains a legal residence in Massachusetts.
<i>Single Filer</i>	An individual who submits a tax return for himself or herself.
<i>Tax Burden Ratio</i>	The proportion of Massachusetts net adjusted gross income used to pay taxes.
<i>Tax Liability</i>	The amount of tax that a taxpayer is required to pay for a given year. Generally, in this report tax liability refers to tax liability before credits unless otherwise specified.

<i>Tax Year</i>	The year in which income subject to tax is received. This usually corresponds to the calendar year.
<i>Taxable Income</i>	Amount to which the tax rates are applied in computing tax liability before credits, after subtracting allowable deductions and exemptions. For purposes of calculating tax, deductions and exemptions cannot reduce taxable income to less than zero dollars.
<i>Total Money Income</i>	The standard income definition used by the U.S. Bureau of the Census to measure the income of persons, households, and families. Includes money wages or salary, net income from self-employment, Social Security or railroad retirement income, Supplemental Social Security income, public assistance payments, interest, dividends, royalties, net rental income, veteran's payments, unemployment or worker's compensation, pensions, and other periodic cash income. Excludes receipts from the following sources: money received (including capital gains) from the sale of property, such as stocks, bonds, a house, or a car (unless the person was engaged in the business of selling such property, in which case the net proceeds would be counted as income from self-employment); withdrawals of bank deposits; money borrowed; tax refunds; gifts; and lump-sum inheritances or insurance payments. Also excludes the value of non-cash benefits and transfers, such as food stamps, health benefits, and subsidized housing.

Notes to Specific Tables

Table	Item	Explanatory Note
Table II-1	Applicable Tax Rates	In 1988 and prior years, Massachusetts gross income was divided into two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B (wages, tips and salaries; business, profession, trade or farm income; partnership and S corporation income; other income such as winnings, fees, etc.) taxed at 5.375% and Part C (pension and annuity income; alimony received; rental income from real estate; unemployment compensation; taxable IRA/Keogh distributions; and Massachusetts bank interest) taxed at 5%. In 1990, the distinction between Part B and Part C income remained, but both categories were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B income and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%.
	(C)	Denotes an income item classified as Part C income in 1989 and 1990 and subject to a 5% tax rate in 1989 and a 5.95% rate in 1990. (See above.)

Table	Item	Explanatory Note
Table II-1	Partnership, S Corporation, and Trust Income (Loss)	Beginning in 1989, the rental income (loss) from real estate of partnerships, S corporations, and trusts, which previously was included in this category, is included in Rents & Royalties Income (Loss).
	Massachusetts Bank Interest	Beginning in 1989, Massachusetts Bank Interest includes interest on all Massachusetts bank deposits. Prior to 1989, interest from Massachusetts term or time deposits with a principal amount of \$100,000 or more was instead treated as Part A income. This treatment was ended by a November 1989 court decision.
	Interest After Exemption	Massachusetts bank interest after the allowable exemptions. The maximum exemptions are \$100 for individual returns and \$200 for joint returns.
	Unemployment Compensation	In 1988 and prior years, taxable unemployment compensation is included in Other 5.95% Income.
	Other 5.95% Income	For 1992, this category includes income such as winnings, fees, and taxable IRA/Keogh distributions, and other income not reported elsewhere on the Massachusetts return. For 1989, this category includes the following types of income taxed at 5.375%: winnings, fees, prizes and awards, ordinary net gain or loss, rental income or loss from tangible personal property and other income reported on U.S. 1040, line 22 not reported elsewhere on the Massachusetts return; and taxable IRA/Keogh distributions, taxed at 5%. In 1988 and prior years, rental income or loss from tangible property is included in Rents & Royalties Income (Loss). In 1988 and prior years, other 6.25% income includes unemployment compensation.
	Total Non-Wage and Salary Income	Total 5.95% income, excluding wages and salaries. Does not include non-Massachusetts bank interest, dividends, or capital gains, which are in the 12% income category.
	Capital Gains	Adjusted long- and short-term gains, after the applicable deduction for long-term gains. Beginning in 1983, the long-term deduction is 50%.
	Total Deductions, Total Exemptions	The total amount of deductions or exemptions available to filers for the purpose of reducing taxable income. Because some filers have deductions and exemptions which exceed the income against which they can be applied, some amounts of deductions and exemptions, in effect, go unused.
	Total Credits	The total amount of credits available to filers for the purpose of reducing tax liability. Because some filers have credits which exceed the tax liability against which they can be applied, some amounts of credits, in effect, go unused.

Table	Item	Explanatory Note
Table II-2	No Tax Status	The method used to determine the number of No Tax Status filers in the years 1986 to 1994 differs from the method used for prior years. The method used for years prior to 1986 slightly understates the number of filers claiming No Tax Status. The methodology used for 1986 and subsequent years accurately reflects the number of No Tax Status filers.
Table II-13		See notes to Table II-1.
Table II-14	Rent Paid, Rental Deduction	Excludes qualified Massachusetts rent paid by nonresident filers, but includes the rental deductions reported by nonresident filers.
	Early Savings Withdrawal	Deduction for penalties on early savings withdrawals.
	Exemption Items	The individual exemption items reported by nonresident filers are before apportionment to Massachusetts. However, in Tables II-1, II-6, II-7, and II-8, Total Exemptions are after nonresident apportionment.
Table II-20	Taxable Capital Gains	Adjusted long- and short-term gains, after the 50% deduction for long term gains.

Massachusetts Individual Income Tax Statistics/1994

Table II-1 Selected Income and Tax Items for Selected Years, 1984-1994
(Dollar amounts are in Thousands)

ITEM	1984	1990	1991	Percent Change 1990-1991	1992	Percent Change 1991-1992
NUMBER OF ALL RETURNS	2,751,805	2,909,550	2,832,467	-2.65 %	2,819,224	-0.47 %
5.95% INCOME						
Applicable Tax Rate	5.375%	5.95%	6.25%	NA	5.95%	NA
Wages & Salaries						
Number of Returns	2,404,585	2,546,214	2,453,094	-3.66	2,438,873	-0.58
Amount	\$ 51,978,160	\$ 77,684,474	\$ 77,249,418	-0.56	\$ 81,076,782	4.95
Business/Profession Income						
Number of Returns	208,748	273,242	277,948	1.72	292,651	5.29
Amount	\$ 2,662,929	\$ 4,466,375	\$ 4,522,942	1.27	\$ 4,972,066	9.93
Business/Profession Loss						
Number of Returns	58,524	71,856	73,595	2.42	72,917	-0.92
Amount	\$ -270,600	\$ -492,908	\$ -436,203	11.50	\$ -397,473	8.88
Ptnrsp/S-Corp/Trust Income						
Number of Returns	48,828	78,292	84,165	7.50	91,030	8.16
Amount	\$ 819,086	\$ 3,207,129	\$ 3,332,722	3.92	\$ 3,974,236	19.25
Ptnrsp/S-Corp/Trust Loss						
Number of Returns	46,404	69,385	64,496	-7.05	59,504	-7.74
Amount	\$ -774,708	\$ -1,400,690	\$ -1,538,839	-9.86	\$ -1,323,942	13.96
Rents(c) & Royalties Income						
Number of Returns	102,765	118,391	111,926	-5.46	114,612	2.40
Amount	\$ 370,292	\$ 870,577	\$ 752,230	-13.59	\$ 822,779	9.38
Rents(c) & Royalties Loss						
Number of Returns	148,118	187,829	175,300	-6.67	176,209	0.52
Amount	\$ -722,888	\$ -1,500,777	\$ -1,237,789	17.52	\$ -1,205,424	2.61
Pensions & Annuities(c)						
Number of Returns	242,357	336,672	344,953	2.46	345,749	0.23
Amount	\$ 1,098,420	\$ 2,276,947	\$ 2,465,237	8.27	\$ 2,687,110	9.00
Alimony Received(c)						
Number of Returns	14,679	15,070	13,779	-8.57	12,907	-6.33
Amount	98,847	\$ 140,246	\$ 136,012	-3.02	\$ 134,338	-1.23
Mass. Bank Interest(c)						
Number of Returns	1,813,372	2,020,012	1,961,481	-2.90	1,860,315	-5.16
Amount	3,253,981	\$ 4,314,167	\$ 3,632,125	-15.81	\$ 2,347,823	-35.36
Interest After Exemption(c)						
Number of Returns	1,206,486	1,361,003	1,297,795	-4.64	1,123,484	-13.43
Amount	\$ 3,031,753	\$ 4,067,709	\$ 3,394,369	-16.55	\$ 2,132,388	-37.18
Unemployment Compensation(c)						
Number of Returns	--	293,304	329,245	12.25	318,569	-3.24
Amount	--	\$ 919,401	\$ 1,187,172	29.12	\$ 1,390,996	17.17
Other 5.95% Income						
Number of Returns	--	237,249	236,583	-0.28	224,390	-5.15
Amount	\$ 874,833	\$ 1,494,450	\$ 1,301,323	-12.92	\$ 1,886,634	44.98
Total 5.95% Income						
Number of Returns	2,737,176	2,894,350	2,816,173	-2.70	2,800,086	-0.57
Amount	\$ 59,166,994	\$ 91,732,933	\$ 91,128,594	-0.66	\$ 96,150,489	5.51
Total Non-Wage & Salary Income						
Number of Returns	--	--	--	--	--	--
Amount	\$ 6,089,544	\$ 14,048,458	\$ 13,879,176	-1.20	\$ 15,073,707	8.61
Total Exemptions						
Number of Returns	2,745,563	2,904,602	2,828,641	-2.62	2,813,769	-0.53
Amount	\$ 9,611,783	\$ 11,138,392	\$ 11,009,611	-1.16	\$ 10,991,206	-0.17
Total Deductions						
Number of Returns	2,365,508	2,413,450	2,347,571	-2.73	2,335,000	-0.54
Amount	\$ 5,118,650	\$ 6,741,308	\$ 6,544,324	-2.92	\$ 6,656,855	1.72
Taxable 5.95% Income						
Number of Returns	--	2,310,507	2,243,821	-2.89	2,230,657	-0.59
Amount	\$ 45,057,991	\$ 74,636,758	\$ 74,430,346	-0.28	\$ 78,877,469	5.97
5.95% Tax						
Number of Returns	2,363,043	2,310,507	2,243,821	-2.89	2,230,657	-0.59
Amount	\$ 2,421,867	\$ 4,440,887	\$ 4,651,897	4.75	\$ 4,693,209	0.89
12% INCOME						
Applicable Tax Rate	10.75%	12%	12%	NA	12%	NA
Interest & Dividends						
Number of Returns	579,801	726,323	728,713	0.33	744,848	2.21
Amount	\$ 2,358,547	\$ 3,176,231	\$ 3,029,358	-4.62	\$ 3,003,241	-0.86
Capital Gains						
Number of Returns	143,682	197,034	220,951	12.14	268,746	21.63
Amount	\$ 1,945,104	\$ 1,313,515	\$ 1,435,210	9.26	\$ 1,727,393	20.36
Total 12% Income						
Number of Returns	--	746,435	748,931	0.33	766,876	2.40
Amount	\$ 4,303,651	\$ 4,489,746	\$ 4,464,568	-0.56	\$ 4,730,634	5.96
Taxable 12% Income						
Number of Returns	--	644,584	640,737	-0.60	649,018	1.29
Amount	\$ 4,134,809	\$ 4,252,707	\$ 4,214,988	-0.89	\$ 4,452,272	5.63
12% Tax						
Number of Returns	603,156	644,584	640,737	-0.60	649,018	1.29
Amount	\$ 444,492	\$ 510,325	\$ 505,799	-0.89	\$ 534,273	5.63
Total Tax Before Credits						
Number of Returns	2,404,285	2,333,435	2,267,884	-2.81	2,256,602	-0.50
Amount	\$ 2,866,359	\$ 4,951,212	\$ 5,157,695	4.17	\$ 5,227,482	1.35
Total Credits						
Number of Returns	--	349,107	374,188	7.18	367,570	-1.77
Amount	33,260	\$ 118,379	\$ 140,657	18.82	\$ 199,233	41.64
Total Tax After Credits						
Number of Returns	--	2,332,500	2,266,517	-2.83	2,255,140	-0.50
Amount	--	\$ 4,833,018	\$ 5,017,380	3.81	\$ 5,067,586	1.00

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics/1994

Table II-1 Selected Income and Tax Items for Selected Years, 1984-1994
(Dollar amounts are in Thousands)

ITEM	Percent Change 1992-1993		Percent Change 1993-1994		Total Percent Change 1984-1994	Annual Avg. Percent Change 1984-1994
	1993	%	1994	%	%	%
NUMBER OF ALL RETURNS	2,840,501	0.75	2,826,870	-0.48	2.73	0.27
5.95% INCOME						
Applicable Tax Rate	5.95%	NA	5.95%	NA	NA	NA
Wages & Salaries						
Number of Returns	2,468,480	1.21	2,462,241	-0.25	2.40	0.24
Amount	\$ 83,488,720	2.97	\$ 86,075,058	3.10	65.60	5.17
Business/Profession Income						
Number of Returns	303,653	3.76	312,851	3.03	49.87	4.13
Amount	\$ 5,189,616	4.38	\$ 5,402,094	4.09	102.86	7.33
Business/Profession Loss						
Number of Returns	71,669	-1.71	71,324	-0.48	21.87	2.00
Amount	\$ -385,766	2.95	\$ -390,187	-1.15	-44.19	5.67
Ptnrsp/S-Corp/Trust Income						
Number of Returns	96,969	6.52	101,710	4.89	108.30	7.61
Amount	\$ 4,111,822	3.46	\$ 4,846,738	17.87	491.73	19.46
Ptnrsp/S-Corp/Trust Loss						
Number of Returns	57,638	-3.14	55,534	-3.65	19.68	1.81
Amount	\$ -1,330,467	-0.49	\$ -1,055,014	20.70	-36.18	4.39
Rents(c) & Royalties Income						
Number of Returns	117,926	2.89	120,728	2.38	17.48	1.62
Amount	\$ 856,042	4.04	\$ 919,035	7.36	148.19	9.52
Rents(c) & Royalties Loss						
Number of Returns	174,427	-1.01	172,906	-0.87	16.74	1.56
Amount	\$ -1,143,608	5.13	\$ -1,110,681	2.88	-53.64	7.40
Pensions & Annuities(c)						
Number of Returns	324,990	-6.00	323,356	-0.50	33.42	2.93
Amount	\$ 2,663,717	-0.87	\$ 2,831,516	6.30	157.78	9.93
Alimony Received(c)						
Number of Returns	13,303	3.07	12,940	-2.73	-11.85	-1.25
Amount	\$ 135,847	1.12	\$ 143,418	5.57	45.09	3.79
Mass. Bank Interest(c)						
Number of Returns	1,794,843	-3.52	1,730,607	-3.58	-4.56	-0.47
Amount	\$ 1,673,038	-28.74	\$ 1,496,052	-10.58	-54.02	-7.48
Interest After Exemption(c)						
Number of Returns	967,601	-13.87	895,099	-7.49	-25.81	-2.94
Amount	\$ 1,477,715	-30.70	\$ 1,311,598	-11.24	-56.74	-8.04
Unemployment Compensation(c)						
Number of Returns	273,007	-14.30	226,940	-16.87	--	--
Amount	\$ 1,038,657	-25.33	\$ 749,400	-27.85	--	--
Other 5.95% Income						
Number of Returns	248,872	10.91	256,324	2.99	--	--
Amount	\$ 1,706,633	-9.54	\$ 1,870,182	9.58	113.78	7.89
Total 5.95% Income						
Number of Returns	2,816,816	0.60	2,801,955	-0.53	2.37	0.23
Amount	\$ 97,808,928	1.72	\$ 101,593,156	3.87	71.71	5.55
Total Non-Wage & Salary Income						
Number of Returns	--	--	--	--	--	--
Amount	\$ 14,320,208	-5.00	\$ 15,518,098	8.37	154.83	9.81
Total Exemptions						
Number of Returns	2,831,558	0.63	2,820,753	-0.38	2.74	0.27
Amount	\$ 11,041,247	0.46	\$ 11,212,995	1.56	16.66	1.55
Total Deductions						
Number of Returns	2,352,627	0.75	2,399,037	1.97	1.42	0.14
Amount	\$ 6,786,247	1.94	\$ 6,830,860	0.66	33.45	2.93
Taxable 5.95% Income						
Number of Returns	2,236,449	0.26	2,247,788	0.51	--	--
Amount	\$ 80,732,387	2.35	\$ 84,229,765	4.33	86.94	6.46
5.95% Tax						
Number of Returns	2,236,449	0.26	2,247,788	0.51	-4.88	-0.50
Amount	\$ 4,803,577	2.35	\$ 5,011,671	4.33	106.93	7.54
12% INCOME						
Applicable Tax Rate	12%	NA	12%	NA	NA	NA
Interest & Dividends						
Number of Returns	760,086	2.05	769,778	1.28	32.77	2.87
Amount	\$ 3,043,894	1.35	\$ 3,073,023	0.96	30.29	2.68
Capital Gains						
Number of Returns	337,429	25.56	312,492	-7.39	117.49	8.08
Amount	\$ 2,270,298	31.43	\$ 2,260,876	-0.42	16.23	1.52
Total 12% Income						
Number of Returns	785,537	2.43	796,140	1.35	--	--
Amount	\$ 5,314,192	12.34	\$ 5,333,899	0.37	23.94	2.17
Taxable 12% Income						
Number of Returns	677,317	4.36	675,432	-0.28	--	--
Amount	\$ 5,006,033	12.44	\$ 5,030,342	0.49	21.66	1.98
12% Tax						
Number of Returns	677,317	4.36	675,432	-0.28	11.98	1.14
Amount	\$ 600,724	12.44	\$ 603,641	0.49	35.80	3.11
Total Tax Before Credits						
Number of Returns	2,265,835	0.41	2,276,716	0.48	-5.31	-0.54
Amount	\$ 5,404,302	3.38	\$ 5,615,312	3.90	95.90	6.96
Total Credits						
Number of Returns	357,479	-2.75	342,953	-4.06	--	--
Amount	\$ 167,314	-16.02	\$ 178,619	6.76	437.04	18.30
Total Tax After Credits						
Number of Returns	2,264,274	0.41	2,274,845	0.47	--	--
Amount	\$ 5,237,289	3.35	\$ 5,437,134	3.82	--	--

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics / 1994
Table II-2 Selected Filer Characteristics for Selected Years, 1984 - 1994

NUMBER OF RETURNS

FILER CHARACTERISTICS	1984	1991	1992	Percent	1993	Percent	1994	Percent	1984- 1994	Annual
				Change		Change		Change		Avg.
				1991 -1992		1992 -1993		1993-1994		Percent
										Change
ALL RETURNS	2,751,805	2,832,467	2,819,224	-0.47 %	2,840,501	0.75 %	2,826,870	-0.48 %	2.73 %	0.27 %
Form 1 and 1-NR (long-form)	1,531,633	1,673,139	1,677,347	0.25	1,712,095	2.07	1,825,057	6.60	19.16	1.77
Form ABC (short-form)	1,220,172	1,159,328	1,141,877	-1.51	1,128,406	-1.18	1,001,813	-11.22	-17.90	-1.95
Resident	2,626,832	2,632,195	2,611,865	-0.77	2,625,456	0.52	2,602,308	-0.88	-0.93	-0.09
Nonresident	124,973	200,272	207,359	3.54	215,045	3.71	224,562	4.43	79.69	6.04
Single	1,534,637	1,583,779	1,573,436	-0.65	1,593,046	1.25	1,390,749	-12.70	-9.38	-0.98
Married Filing Jointly	1,187,770	1,195,623	1,191,084	-0.38	1,192,034	0.08	1,185,371	-0.56	-0.20	-0.02
Married Filing Separately	29,398	53,065	53,896	1.57	55,421	2.83	56,423	1.81	91.93	6.74
Head of Household	NA	NA	NA	NA	NA	NA	194,327	NA	NA	NA
Returns with Dependents	849,485	871,036	875,026	0.46	883,452	0.96	879,871	-0.41	3.58	0.35
Returns with Filers 65 or Over	318,540	315,539	305,692	-3.12	303,154	-0.83	304,524	0.45	-4.40	-0.45
No Tax Status	NA	515,868	490,561	-4.91	560,134	14.18	471,125	-15.89	NA	NA
Single	NA	420,891	401,846	-4.52	454,129	13.01	387,096	-14.76	NA	NA
Married Filing Jointly	NA	94,977	88,715	-6.59	106,005	19.49	84,029	-20.73	NA	NA

PERCENT OF RETURNS

FILER CHARACTERISTICS	1984	1991	1992	Change	1993	Change	1994	Change	1984- 1994	Annual
				1991 -1992		1992 -1993		1993-1994		Avg.
										Change
										1984 -1994
ALL RETURNS	100.00 %	100.00 %	100.00 %	--	100.00 %	--	100.00 %	--	--	--
Form 1 and 1-NR (long-form)	55.66	59.07	59.50	0.43 %	60.27	0.78	64.56	4.29 %	8.90 %	0.89 %
Form ABC (short-form)	44.34	40.93	40.50	-0.43	39.73	-0.78	35.44	-4.29	-8.90	-0.89
Resident	95.46	92.93	92.64	-0.28	92.43	-0.22	92.06	-0.37	-3.40	-0.34
Nonresident	4.54	7.07	7.36	0.28	7.57	0.22	7.94	0.37	3.40	0.34
Single	55.77	55.92	55.81	-0.10	56.08	0.27	49.20	-6.89	-6.57	-0.66
Married Filing Jointly	43.16	42.21	42.25	0.04	41.97	-0.28	41.93	-0.03	-1.23	-0.12
Married Filing Separately	1.07	1.87	1.91	0.04	1.95	0.04	2.00	0.04	0.93	0.09
Head of Household	NA	NA	NA	NA	NA	NA	6.87	NA	NA	NA
Returns with Dependents	30.87	30.75	31.04	0.29	31.10	0.06	31.13	0.02	-24.00	-2.40
Returns with Filers 65 or Over	11.58	11.14	10.84	-0.30	10.67	-0.17	10.77	0.10	19.55	1.95
No Tax Status	NA	18.21	17.40	-0.81	19.72	2.32	16.67	-3.05	NA	NA
Single	NA	14.86	14.25	-0.61	15.99	1.73	13.69	-2.29	NA	NA
Married Filing Jointly	NA	3.35	3.15	-0.21	3.73	0.59	2.97	-0.76	NA	NA

NOTE: Detail may not add to total because of rounding
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-3 Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Under \$5,000	373,979	211,444	110,032	321,476
\$5,000 under \$10,000	311,880	2,193,218	130,587	2,323,806
\$10,000 under \$15,000	272,993	3,235,883	157,810	3,393,693
\$15,000 under \$20,000	246,373	4,151,788	151,232	4,303,020
\$20,000 under \$25,000	228,874	4,994,720	143,244	5,137,964
\$25,000 under \$30,000	196,187	5,245,520	134,360	5,379,881
\$30,000 under \$35,000	167,767	5,311,326	128,828	5,440,154
\$35,000 under \$40,000	146,034	5,344,490	122,995	5,467,485
\$40,000 under \$45,000	128,218	5,326,559	114,994	5,441,552
\$45,000 under \$50,000	110,258	5,120,673	109,028	5,229,701
\$50,000 under \$60,000	177,082	9,494,549	198,928	9,693,477
\$60,000 under \$70,000	127,909	8,102,484	175,373	8,277,858
\$70,000 under \$80,000	89,849	6,553,623	157,257	6,710,880
\$80,000 under \$90,000	61,899	5,103,776	137,815	5,241,591
\$90,000 under \$100,000	41,833	3,836,907	122,996	3,959,903
\$100,000 under \$150,000	84,701	9,621,956	446,160	10,068,116
\$150,000 under \$200,000	26,142	4,191,321	286,901	4,478,222
\$200,000 under \$500,000	28,532	7,445,469	738,474	8,183,943
\$500,000 under \$1,000,000	4,412	2,516,520	436,538	2,953,058
\$1,000,000 or Over	1,948	3,590,928	1,330,347	4,921,275
Total	2,826,870	101,593,156	5,333,899	106,927,055
Under \$25,000	1,434,099	14,787,054	692,905	15,479,959
\$25,000 under \$50,000	748,464	26,348,568	610,205	26,958,773
\$50,000 under \$100,000	498,572	33,091,339	792,370	33,883,709
\$100,000 or Over	145,735	27,366,195	3,238,419	30,604,614

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-3SI Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	302,208	521,355	54,767	576,122
\$5,000 under \$10,000	236,848	1,655,845	92,328	1,748,173
\$10,000 under \$15,000	174,416	2,062,140	96,716	2,158,856
\$15,000 under \$20,000	147,427	2,488,465	84,268	2,572,733
\$20,000 under \$25,000	132,961	2,910,260	73,620	2,983,880
\$25,000 under \$30,000	107,134	2,867,092	66,313	2,933,404
\$30,000 under \$35,000	80,417	2,542,102	60,138	2,602,240
\$35,000 under \$40,000	58,944	2,145,772	55,599	2,201,370
\$40,000 under \$45,000	42,252	1,740,450	48,816	1,789,266
\$45,000 under \$50,000	28,873	1,323,617	43,065	1,366,682
\$50,000 under \$60,000	33,300	1,739,785	71,225	1,811,010
\$60,000 under \$70,000	16,412	1,002,364	55,464	1,057,828
\$70,000 under \$80,000	8,945	622,420	44,464	666,885
\$80,000 under \$90,000	5,194	403,926	35,372	439,298
\$90,000 under \$100,000	3,215	276,110	28,047	304,156
\$100,000 under \$150,000	6,977	734,546	98,594	833,141
\$150,000 under \$200,000	2,261	331,289	56,284	387,573
\$200,000 under \$500,000	2,355	548,143	127,111	675,254
\$500,000 under \$1,000,000	390	197,490	65,643	263,134
\$1,000,000 or Over	220	460,950	144,722	605,673
Total	1,390,749	26,574,122	1,402,555	27,976,678
Under \$25,000	993,860	9,638,065	401,699	10,039,765
\$25,000 under \$50,000	317,620	10,619,032	273,931	10,892,963
\$50,000 under \$100,000	67,066	4,044,605	234,571	4,279,176
\$100,000 or Over	12,203	2,272,420	492,354	2,764,774
Under \$8,000	452,484	1,440,812	106,419	1,547,231
\$8,000 under \$14,000	229,683	2,362,133	119,969	2,482,102
Over \$14,000	708,582	22,771,177	1,176,168	23,947,345

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-3SE Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,768	- 12,265	2,258	- 10,007
\$5,000 under \$10,000	6,783	49,254	1,578	50,832
\$10,000 under \$15,000	6,651	81,568	1,799	83,367
\$15,000 under \$20,000	6,608	113,686	1,899	115,586
\$20,000 under \$25,000	6,505	144,213	1,974	146,187
\$25,000 under \$30,000	5,151	138,646	2,075	140,721
\$30,000 under \$35,000	4,134	132,143	1,783	133,927
\$35,000 under \$40,000	3,063	112,612	1,782	114,394
\$40,000 under \$45,000	2,353	97,754	1,875	99,629
\$45,000 under \$50,000	1,644	75,811	2,074	77,885
\$50,000 under \$60,000	2,052	108,491	3,074	111,564
\$60,000 under \$70,000	1,090	67,196	3,025	70,221
\$70,000 under \$80,000	616	43,677	2,293	45,970
\$80,000 under \$90,000	396	31,528	1,959	33,487
\$90,000 under \$100,000	269	24,189	1,315	25,504
\$100,000 under \$150,000	639	70,107	6,321	76,428
\$150,000 under \$200,000	261	41,419	3,672	45,090
\$200,000 under \$500,000	320	81,968	13,086	95,054
\$500,000 under \$1,000,000	68	38,398	8,902	47,301
\$1,000,000 or Over	52	190,353	23,554	213,907
Total	56,423	1,630,747	86,298	1,717,045
Under \$25,000	34,315	376,457	9,507	385,964
\$25,000 under \$50,000	16,345	556,966	9,589	566,554
\$50,000 under \$100,000	4,423	275,081	11,665	286,747
\$100,000 or Over	1,340	422,244	55,536	477,780

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-3J Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	52,554	-315,592	51,289	-264,303
\$5,000 under \$10,000	53,496	375,378	34,497	409,875
\$10,000 under \$15,000	64,675	751,028	55,485	806,513
\$15,000 under \$20,000	60,225	993,318	59,390	1,052,709
\$20,000 under \$25,000	60,951	1,309,159	61,572	1,370,731
\$25,000 under \$30,000	62,522	1,660,003	60,145	1,720,148
\$30,000 under \$35,000	66,938	2,116,318	60,693	2,177,011
\$35,000 under \$40,000	71,796	2,633,984	60,216	2,694,200
\$40,000 under \$45,000	74,658	3,114,618	58,816	3,173,434
\$45,000 under \$50,000	73,624	3,436,955	58,735	3,495,690
\$50,000 under \$60,000	134,975	7,286,221	117,409	7,403,630
\$60,000 under \$70,000	107,130	6,827,436	111,133	6,938,569
\$70,000 under \$80,000	78,652	5,770,697	105,525	5,876,221
\$80,000 under \$90,000	55,395	4,595,564	95,867	4,691,431
\$90,000 under \$100,000	37,728	3,481,178	90,273	3,571,450
\$100,000 under \$150,000	75,850	8,679,075	331,800	9,010,875
\$150,000 under \$200,000	23,209	3,753,650	221,321	3,974,971
\$200,000 under \$500,000	25,458	6,715,871	585,408	7,301,280
\$500,000 under \$1,000,000	3,890	2,249,556	352,643	2,602,199
\$1,000,000 or Over	1,645	2,904,319	1,149,117	4,053,436
Total	1,185,371	68,338,736	3,721,332	72,060,068
Under \$25,000	291,901	3,113,291	262,233	3,375,524
\$25,000 under \$50,000	349,538	12,961,878	298,604	13,260,482
\$50,000 under \$100,000	413,880	27,961,095	520,206	28,481,301
\$100,000 or Over	130,052	24,302,471	2,640,289	26,942,761
Under \$12,000	132,608	330,401	107,593	437,994
\$12,000 under \$21,000	110,766	1,715,369	106,132	1,821,501
Over \$21,000	941,997	66,292,966	3,507,607	69,800,573

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-3H Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	11,449	17,946	1,718	19,664
\$5,000 under \$10,000	14,753	112,742	2,184	114,925
\$10,000 under \$15,000	27,251	341,146	3,811	344,957
\$15,000 under \$20,000	32,113	556,319	5,674	561,993
\$20,000 under \$25,000	28,457	631,088	6,079	637,167
\$25,000 under \$30,000	21,380	579,780	5,828	585,608
\$30,000 under \$35,000	16,278	520,762	6,214	526,977
\$35,000 under \$40,000	12,231	452,122	5,399	457,521
\$40,000 under \$45,000	8,955	373,737	5,486	379,223
\$45,000 under \$50,000	6,117	284,290	5,155	289,445
\$50,000 under \$60,000	6,755	360,052	7,221	367,274
\$60,000 under \$70,000	3,277	205,489	5,751	211,240
\$70,000 under \$80,000	1,636	116,829	4,975	121,804
\$80,000 under \$90,000	914	72,758	4,617	77,375
\$90,000 under \$100,000	621	55,431	3,362	58,793
\$100,000 under \$150,000	1,235	138,228	9,444	147,672
\$150,000 under \$200,000	411	64,964	5,625	70,588
\$200,000 under \$500,000	399	99,487	12,868	112,355
\$500,000 under \$1,000,000	64	31,075	9,349	40,425
\$1,000,000 or Over	31	35,306	12,953	48,259
Total	194,327	5,049,551	123,714	5,173,264
Under \$25,000	114,023	1,659,240	19,466	1,678,706
\$25,000 under \$50,000	64,961	2,210,692	28,082	2,238,773
\$50,000 under \$100,000	13,203	810,558	25,927	836,485
\$100,000 or Over	2,140	369,060	50,239	419,300

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-4 Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	373,979	565	294	860
\$5,000 under \$10,000	311,880	7,032	419	7,451
\$10,000 under \$15,000	272,993	11,853	578	12,431
\$15,000 under \$20,000	246,373	16,852	614	17,465
\$20,000 under \$25,000	228,874	21,823	626	22,449
\$25,000 under \$30,000	196,187	26,737	685	27,422
\$30,000 under \$35,000	167,767	31,659	768	32,427
\$35,000 under \$40,000	146,034	36,598	842	37,440
\$40,000 under \$45,000	128,218	41,543	897	42,440
\$45,000 under \$50,000	110,258	46,443	989	47,431
\$50,000 under \$60,000	177,082	53,617	1,123	54,740
\$60,000 under \$70,000	127,909	63,346	1,371	64,717
\$70,000 under \$80,000	89,849	72,940	1,750	74,691
\$80,000 under \$90,000	61,899	82,453	2,226	84,680
\$90,000 under \$100,000	41,833	91,720	2,940	94,660
\$100,000 under \$150,000	84,701	113,599	5,267	118,867
\$150,000 under \$200,000	26,142	160,329	10,975	171,304
\$200,000 under \$500,000	28,532	260,952	25,882	286,834
\$500,000 under \$1,000,000	4,412	570,381	98,943	669,324
\$1,000,000 or Over	1,948	1,843,392	682,929	2,526,322
Total	2,826,870	35,938	1,887	37,825
Under \$25,000	1,434,099	10,311	483	10,794
\$25,000 under \$50,000	748,464	35,204	815	36,019
\$50,000 under \$100,000	498,572	66,372	1,589	67,962
\$100,000 or Over	145,735	187,781	22,221	210,002

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-4SI Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	302,208	1,725	181	1,906
\$5,000 under \$10,000	236,848	6,991	390	7,381
\$10,000 under \$15,000	174,416	11,823	555	12,378
\$15,000 under \$20,000	147,427	16,879	572	17,451
\$20,000 under \$25,000	132,961	21,888	554	22,442
\$25,000 under \$30,000	107,134	26,762	619	27,381
\$30,000 under \$35,000	80,417	31,611	748	32,359
\$35,000 under \$40,000	58,944	36,404	943	37,347
\$40,000 under \$45,000	42,252	41,192	1,155	42,347
\$45,000 under \$50,000	28,873	45,843	1,492	47,334
\$50,000 under \$60,000	33,300	52,246	2,139	54,385
\$60,000 under \$70,000	16,412	61,075	3,379	64,455
\$70,000 under \$80,000	8,945	69,583	4,971	74,554
\$80,000 under \$90,000	5,194	77,768	6,810	84,578
\$90,000 under \$100,000	3,215	85,882	8,724	94,605
\$100,000 under \$150,000	6,977	105,281	14,131	119,412
\$150,000 under \$200,000	2,261	146,523	24,893	171,417
\$200,000 under \$500,000	2,355	232,757	53,975	286,732
\$500,000 under \$1,000,000	390	506,386	168,316	674,702
\$1,000,000 or Over	220	2,095,229	657,829	2,753,057
Total	1,390,749	19,108	1,008	20,116
Under \$25,000	993,860	9,698	404	10,102
\$25,000 under \$50,000	317,620	33,433	862	34,296
\$50,000 under \$100,000	67,066	60,308	3,498	63,805
\$100,000 or Over	12,203	186,218	40,347	226,565
Under \$8,000	452,484	3,184	235	3,419
\$8,000 under \$14,000	229,683	10,284	522	10,807
Over \$14,000	708,582	32,136	1,660	33,796

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-4SE Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	7,768	-1,579	291	-1,288
\$5,000 under \$10,000	6,783	7,261	233	7,494
\$10,000 under \$15,000	6,651	12,264	270	12,534
\$15,000 under \$20,000	6,608	17,204	287	17,492
\$20,000 under \$25,000	6,505	22,170	303	22,473
\$25,000 under \$30,000	5,151	26,916	403	27,319
\$30,000 under \$35,000	4,134	31,965	431	32,396
\$35,000 under \$40,000	3,063	36,765	582	37,347
\$40,000 under \$45,000	2,353	41,544	797	42,341
\$45,000 under \$50,000	1,644	46,114	1,261	47,375
\$50,000 under \$60,000	2,052	52,871	1,498	54,369
\$60,000 under \$70,000	1,090	61,648	2,775	64,423
\$70,000 under \$80,000	616	70,905	3,723	74,627
\$80,000 under \$90,000	396	79,616	4,946	84,562
\$90,000 under \$100,000	269	89,922	4,887	94,809
\$100,000 under \$150,000	639	109,713	9,892	119,605
\$150,000 under \$200,000	261	158,692	14,068	172,760
\$200,000 under \$500,000	320	256,148	40,895	297,044
\$500,000 under \$1,000,000	68	564,683	130,915	695,599
\$1,000,000 or Over	52	3,660,626	452,970	4,113,596
Total	56,423	28,902	1,529	30,432
Under \$25,000	34,315	10,971	277	11,248
\$25,000 under \$50,000	16,345	34,076	587	34,662
\$50,000 under \$100,000	4,423	62,193	2,637	64,831
\$100,000 or Over	1,340	315,107	41,445	356,552

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-4J Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of		Total (Mass.	
	Returns	5.95% Income	12% Income	Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	52,554	-6,005	976	-5,029
\$5,000 under \$10,000	53,496	7,017	645	7,662
\$10,000 under \$15,000	64,675	11,612	858	12,470
\$15,000 under \$20,000	60,225	16,493	986	17,480
\$20,000 under \$25,000	60,951	21,479	1,010	22,489
\$25,000 under \$30,000	62,522	26,551	962	27,513
\$30,000 under \$35,000	66,938	31,616	907	32,523
\$35,000 under \$40,000	71,796	36,687	839	37,526
\$40,000 under \$45,000	74,658	41,718	788	42,506
\$45,000 under \$50,000	73,624	46,683	798	47,480
\$50,000 under \$60,000	134,975	53,982	870	54,852
\$60,000 under \$70,000	107,130	63,730	1,037	64,768
\$70,000 under \$80,000	78,652	73,370	1,342	74,712
\$80,000 under \$90,000	55,395	82,960	1,731	84,691
\$90,000 under \$100,000	37,728	92,270	2,393	94,663
\$100,000 under \$150,000	75,850	114,424	4,374	118,799
\$150,000 under \$200,000	23,209	161,733	9,536	171,269
\$200,000 under \$500,000	25,458	263,802	22,995	286,797
\$500,000 under \$1,000,000	3,890	578,292	90,654	668,946
\$1,000,000 or Over	1,645	1,765,544	698,551	2,464,095
Total	1,185,371	57,652	3,139	60,791
Under \$25,000	291,901	10,666	898	11,564
\$25,000 under \$50,000	349,538	37,083	854	37,937
\$50,000 under \$100,000	413,880	67,558	1,257	68,815
\$100,000 or Over	130,052	186,867	20,302	207,169
Under \$12,000	132,608	2,492	811	3,303
\$12,000 under \$21,000	110,766	15,486	958	16,445
Over \$21,000	941,997	70,375	3,724	74,099

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-4H Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of		Total (Mass.	
	Returns	5.95% Income	12% Income	Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	11,449	1,567	150	1,718
\$5,000 under \$10,000	14,753	7,642	148	7,790
\$10,000 under \$15,000	27,251	12,519	140	12,659
\$15,000 under \$20,000	32,113	17,324	177	17,500
\$20,000 under \$25,000	28,457	22,177	214	22,391
\$25,000 under \$30,000	21,380	27,118	273	27,390
\$30,000 under \$35,000	16,278	31,992	382	32,374
\$35,000 under \$40,000	12,231	36,965	441	37,407
\$40,000 under \$45,000	8,955	41,735	613	42,348
\$45,000 under \$50,000	6,117	46,475	843	47,318
\$50,000 under \$60,000	6,755	53,302	1,069	54,371
\$60,000 under \$70,000	3,277	62,706	1,755	64,461
\$70,000 under \$80,000	1,636	71,411	3,041	74,452
\$80,000 under \$90,000	914	79,603	5,052	84,655
\$90,000 under \$100,000	621	89,261	5,414	94,675
\$100,000 under \$150,000	1,235	111,925	7,647	119,573
\$150,000 under \$200,000	411	158,063	13,685	171,748
\$200,000 under \$500,000	399	249,342	32,251	281,592
\$500,000 under \$1,000,000	64	485,555	146,083	631,638
\$1,000,000 or Over	31	1,138,907	417,832	1,556,739
Total	194,327	25,985	637	26,621
Under \$25,000	114,023	14,552	171	14,723
\$25,000 under \$50,000	64,961	34,031	432	34,463
\$50,000 under \$100,000	13,203	61,392	1,964	63,356
\$100,000 or Over	2,140	172,458	23,476	195,934

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-5 Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income

	Number of			Total (Mass.
	Returns	5.95% Income	12% Income	Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	13.23	0.21	2.06	0.30
\$5,000 under \$10,000	11.03	2.16	2.45	2.17
\$10,000 under \$15,000	9.66	3.19	2.96	3.17
\$15,000 under \$20,000	8.72	4.09	2.84	4.02
\$20,000 under \$25,000	8.10	4.92	2.69	4.81
\$25,000 under \$30,000	6.94	5.16	2.52	5.03
\$30,000 under \$35,000	5.93	5.23	2.42	5.09
\$35,000 under \$40,000	5.17	5.26	2.31	5.11
\$40,000 under \$45,000	4.54	5.24	2.16	5.09
\$45,000 under \$50,000	3.90	5.04	2.04	4.89
\$50,000 under \$60,000	6.26	9.35	3.73	9.07
\$60,000 under \$70,000	4.52	7.98	3.29	7.74
\$70,000 under \$80,000	3.18	6.45	2.95	6.28
\$80,000 under \$90,000	2.19	5.02	2.58	4.90
\$90,000 under \$100,000	1.48	3.78	2.31	3.70
\$100,000 under \$150,000	3.00	9.47	8.36	9.42
\$150,000 under \$200,000	0.92	4.13	5.38	4.19
\$200,000 under \$500,000	1.01	7.33	13.84	7.65
\$500,000 under \$1,000,000	0.16	2.48	8.18	2.76
\$1,000,000 or Over	0.07	3.53	24.94	4.60
Total	100.00	100.00	100.00	100.00
Under \$25,000	50.73	14.56	12.99	14.48
\$25,000 under \$50,000	26.48	25.94	11.44	25.21
\$50,000 under \$100,000	17.64	32.57	14.86	31.69
\$100,000 or Over	5.16	26.94	60.71	28.62

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-5SI Percent Distribution of Number of Returns, Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	%	%	%	%
Under \$5,000	21.73	1.96	3.90	2.06
\$5,000 under \$10,000	17.03	6.23	6.58	6.25
\$10,000 under \$15,000	12.54	7.76	6.90	7.72
\$15,000 under \$20,000	10.60	9.36	6.01	9.20
\$20,000 under \$25,000	9.56	10.95	5.25	10.67
\$25,000 under \$30,000	7.70	10.79	4.73	10.49
\$30,000 under \$35,000	5.78	9.57	4.29	9.30
\$35,000 under \$40,000	4.24	8.07	3.96	7.87
\$40,000 under \$45,000	3.04	6.55	3.48	6.40
\$45,000 under \$50,000	2.08	4.98	3.07	4.89
\$50,000 under \$60,000	2.39	6.55	5.08	6.47
\$60,000 under \$70,000	1.18	3.77	3.95	3.78
\$70,000 under \$80,000	0.64	2.34	3.17	2.38
\$80,000 under \$90,000	0.37	1.52	2.52	1.57
\$90,000 under \$100,000	0.23	1.04	2.00	1.09
\$100,000 under \$150,000	0.50	2.76	7.03	2.98
\$150,000 under \$200,000	0.16	1.25	4.01	1.39
\$200,000 under \$500,000	0.17	2.06	9.06	2.41
\$500,000 under \$1,000,000	0.03	0.74	4.68	0.94
\$1,000,000 or Over	0.02	1.73	10.32	2.16
Total	100.00	100.00	100.00	100.00
Under \$25,000	71.46	36.27	28.64	35.89
\$25,000 under \$50,000	22.84	39.96	19.53	38.94
\$50,000 under \$100,000	4.82	15.22	16.72	15.30
\$100,000 or Over	0.88	8.55	35.10	9.88
Under \$8,000	32.54	5.42	7.59	5.53
\$8,000 under \$14,000	16.52	8.89	8.55	8.87
Over \$14,000	50.95	85.69	83.86	85.60

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-5SE Percent Distribution of Number of Returns, Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of			Total (Mass.
	Returns	5.95% Income	12% Income	Net AGI)
	%	%	%	%
Under \$5,000	13.77	-0.75	2.62	-0.58
\$5,000 under \$10,000	12.02	3.02	1.83	2.96
\$10,000 under \$15,000	11.79	5.00	2.08	4.86
\$15,000 under \$20,000	11.71	6.97	2.20	6.73
\$20,000 under \$25,000	11.53	8.84	2.29	8.51
\$25,000 under \$30,000	9.13	8.50	2.40	8.20
\$30,000 under \$35,000	7.33	8.10	2.07	7.80
\$35,000 under \$40,000	5.43	6.91	2.06	6.66
\$40,000 under \$45,000	4.17	5.99	2.17	5.80
\$45,000 under \$50,000	2.91	4.65	2.40	4.54
\$50,000 under \$60,000	3.64	6.65	3.56	6.50
\$60,000 under \$70,000	1.93	4.12	3.51	4.09
\$70,000 under \$80,000	1.09	2.68	2.66	2.68
\$80,000 under \$90,000	0.70	1.93	2.27	1.95
\$90,000 under \$100,000	0.48	1.48	1.52	1.49
\$100,000 under \$150,000	1.13	4.30	7.32	4.45
\$150,000 under \$200,000	0.46	2.54	4.25	2.63
\$200,000 under \$500,000	0.57	5.03	15.16	5.54
\$500,000 under \$1,000,000	0.12	2.35	10.32	2.75
\$1,000,000 or Over	0.09	11.67	27.29	12.46
Total	100.00	100.00	100.00	100.00
Under \$25,000	60.82	23.08	11.02	22.48
\$25,000 under \$50,000	28.97	34.15	11.11	33.00
\$50,000 under \$100,000	7.84	16.87	13.52	16.70
\$100,000 or Over	2.37	25.89	64.35	27.83

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-5J Percent Distribution of Number of Returns, Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of			Total (Mass.
	Returns	5.95% Income	12% Income	Net AGI)
	%	%	%	%
Under \$5,000	4.43	-0.46	1.38	-0.37
\$5,000 under \$10,000	4.51	0.55	0.93	0.57
\$10,000 under \$15,000	5.46	1.10	1.49	1.12
\$15,000 under \$20,000	5.08	1.45	1.60	1.46
\$20,000 under \$25,000	5.14	1.92	1.65	1.90
\$25,000 under \$30,000	5.27	2.43	1.62	2.39
\$30,000 under \$35,000	5.65	3.10	1.63	3.02
\$35,000 under \$40,000	6.06	3.85	1.62	3.74
\$40,000 under \$45,000	6.30	4.56	1.58	4.40
\$45,000 under \$50,000	6.21	5.03	1.58	4.85
\$50,000 under \$60,000	11.39	10.66	3.16	10.27
\$60,000 under \$70,000	9.04	9.99	2.99	9.63
\$70,000 under \$80,000	6.64	8.44	2.84	8.15
\$80,000 under \$90,000	4.67	6.72	2.58	6.51
\$90,000 under \$100,000	3.18	5.09	2.43	4.96
\$100,000 under \$150,000	6.40	12.70	8.92	12.50
\$150,000 under \$200,000	1.96	5.49	5.95	5.52
\$200,000 under \$500,000	2.15	9.83	15.73	10.13
\$500,000 under \$1,000,000	0.33	3.29	9.48	3.61
\$1,000,000 or Over	0.14	4.25	30.88	5.63
Total	100.00	100.00	100.00	100.00
Under \$25,000	24.63	4.56	7.05	4.68
\$25,000 under \$50,000	29.49	18.97	8.02	18.40
\$50,000 under \$100,000	34.92	40.92	13.98	39.52
\$100,000 or Over	10.97	35.56	70.95	37.39
Under \$12,000	11.19	0.48	2.89	0.61
\$12,000 under \$21,000	9.34	2.51	2.85	2.53
Over \$21,000	79.47	97.01	94.26	96.86

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-5H Percent Distribution of Number of Returns, Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Income	12% Income	Total (Mass.
	Returns			Net AGI)
	%	%	%	%
Under \$5,000	5.89	0.36	1.39	0.38
\$5,000 under \$10,000	7.59	2.23	1.77	2.22
\$10,000 under \$15,000	14.02	6.76	3.08	6.67
\$15,000 under \$20,000	16.53	11.02	4.59	10.86
\$20,000 under \$25,000	14.64	12.50	4.91	12.32
\$25,000 under \$30,000	11.00	11.48	4.71	11.32
\$30,000 under \$35,000	8.38	10.31	5.02	10.19
\$35,000 under \$40,000	6.29	8.95	4.36	8.84
\$40,000 under \$45,000	4.61	7.40	4.43	7.33
\$45,000 under \$50,000	3.15	5.63	4.17	5.60
\$50,000 under \$60,000	3.48	7.13	5.84	7.10
\$60,000 under \$70,000	1.69	4.07	4.65	4.08
\$70,000 under \$80,000	0.84	2.31	4.02	2.35
\$80,000 under \$90,000	0.47	1.44	3.73	1.50
\$90,000 under \$100,000	0.32	1.10	2.72	1.14
\$100,000 under \$150,000	0.64	2.74	7.63	2.85
\$150,000 under \$200,000	0.21	1.29	4.55	1.36
\$200,000 under \$500,000	0.21	1.97	10.40	2.17
\$500,000 under \$1,000,000	0.03	0.62	7.56	0.78
\$1,000,000 or Over	0.02	0.70	10.47	0.93
Total	100.00	100.00	100.00	100.00
Massachusetts Net Adjusted Gross Income				
Under \$25,000	58.68	32.86	15.73	32.45
\$25,000 under \$50,000	33.43	43.78	22.70	43.28
\$50,000 under \$100,000	6.79	16.05	20.96	16.17
\$100,000 or Over	1.10	7.31	40.61	8.11

NOTE: Detail may not add to total because of rounding.
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-6 Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	373,979	85,790	944,934	60,279	45,870	106,148
\$5,000 under \$10,000	311,880	214,307	944,149	597,059	43,403	640,463
\$10,000 under \$15,000	272,993	397,165	959,171	1,864,206	115,492	1,979,698
\$15,000 under \$20,000	246,373	517,553	894,302	2,786,315	131,211	2,917,527
\$20,000 under \$25,000	228,874	591,267	836,609	3,597,884	128,854	3,726,738
\$25,000 under \$30,000	196,187	569,083	741,142	3,957,707	123,600	4,081,307
\$30,000 under \$35,000	167,767	515,176	673,808	4,139,920	119,846	4,259,766
\$35,000 under \$40,000	146,034	465,605	628,419	4,263,832	115,827	4,379,659
\$40,000 under \$45,000	128,218	425,261	587,383	4,324,773	109,089	4,433,862
\$45,000 under \$50,000	110,258	383,654	534,039	4,212,201	104,101	4,316,301
\$50,000 under \$60,000	177,082	659,388	904,659	7,943,006	191,588	8,134,595
\$60,000 under \$70,000	127,909	510,274	681,897	6,920,468	169,692	7,090,159
\$70,000 under \$80,000	89,849	377,873	488,847	5,693,041	152,687	5,845,728
\$80,000 under \$90,000	61,899	269,368	340,640	4,498,262	134,825	4,633,087
\$90,000 under \$100,000	41,833	186,057	232,286	3,422,937	120,346	3,543,283
\$100,000 under \$150,000	84,701	381,176	474,401	8,779,442	438,915	9,218,358
\$150,000 under \$200,000	26,142	121,156	146,739	3,928,226	284,863	4,213,089
\$200,000 under \$500,000	28,532	138,684	163,241	7,158,822	734,399	7,893,221
\$500,000 under \$1,000,000	4,412	24,010	25,100	2,472,851	435,759	2,908,610
\$1,000,000 or Over	1,948	12,656	11,230	3,608,527	1,329,976	4,938,503
Total	2,826,870	6,845,505	11,212,995	84,229,759	5,030,342	89,260,101
Under \$25,000	1,434,099	1,806,083	4,579,165	8,905,743	464,830	9,370,573
\$25,000 under \$50,000	748,464	2,358,779	3,164,792	20,898,434	572,462	21,470,895
\$50,000 under \$100,000	498,572	2,002,961	2,648,328	28,477,714	769,138	29,246,852
\$100,000 or Over	145,735	677,681	820,711	25,947,869	3,223,912	29,171,781

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-6SI Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	302,208	55,869	683,593	29,758	9,895	39,652
\$5,000 under \$10,000	236,848	151,269	598,214	493,702	35,393	529,095
\$10,000 under \$15,000	174,416	246,671	457,941	1,402,616	80,744	1,483,361
\$15,000 under \$20,000	147,427	297,587	376,334	1,841,834	73,499	1,915,332
\$20,000 under \$25,000	132,961	337,967	331,415	2,258,571	65,821	2,324,392
\$25,000 under \$30,000	107,134	310,484	264,741	2,304,231	60,235	2,364,465
\$30,000 under \$35,000	80,417	245,032	199,501	2,107,841	54,535	2,162,376
\$35,000 under \$40,000	58,944	180,767	147,314	1,825,226	51,162	1,876,387
\$40,000 under \$45,000	42,252	129,759	106,375	1,510,406	45,188	1,555,594
\$45,000 under \$50,000	28,873	89,721	72,982	1,164,961	40,550	1,205,511
\$50,000 under \$60,000	33,300	105,854	86,543	1,554,033	66,790	1,620,823
\$60,000 under \$70,000	16,412	54,077	45,288	908,238	51,762	960,000
\$70,000 under \$80,000	8,945	30,625	25,237	569,637	41,916	611,553
\$80,000 under \$90,000	5,194	19,134	14,681	371,985	33,765	405,750
\$90,000 under \$100,000	3,215	12,254	10,057	255,981	26,356	282,338
\$100,000 under \$150,000	6,977	27,976	23,194	690,027	94,394	784,421
\$150,000 under \$200,000	2,261	10,900	7,166	314,994	55,280	370,274
\$200,000 under \$500,000	2,355	15,303	8,476	528,238	124,886	653,124
\$500,000 under \$1,000,000	390	3,194	1,406	194,654	65,390	260,044
\$1,000,000 or Over	220	4,761	1,648	456,385	144,624	601,010
Total	1,390,749	2,329,203	3,462,105	20,783,318	1,222,183	22,005,501
Under \$25,000	993,860	1,089,362	2,447,497	6,026,480	265,352	6,291,832
\$25,000 under \$50,000	317,620	955,762	790,913	8,912,664	251,669	9,164,333
\$50,000 under \$100,000	67,066	221,944	181,806	3,659,875	220,589	3,880,464
\$100,000 or Over	12,203	62,134	41,890	2,184,299	484,573	2,668,872
UNDER \$8,000	452,484	120,706	1,052,886	77,690	13,483	91,173
\$8,000 under \$14,000	229,683	280,222	606,173	1,539,111	97,634	1,636,745
Over \$14,000	708,582	1,928,274	1,803,046	19,166,518	1,111,066	20,277,583

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-6SE Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,768	3,307	15,746	5,337	2,257	7,594
\$5,000 under \$10,000	6,783	6,831	16,214	27,785	1,577	29,362
\$10,000 under \$15,000	6,651	10,731	17,185	55,129	1,797	56,926
\$15,000 under \$20,000	6,608	14,165	17,902	83,543	1,899	85,442
\$20,000 under \$25,000	6,505	17,117	17,938	111,444	1,973	113,417
\$25,000 under \$30,000	5,151	14,886	14,325	111,137	2,074	113,211
\$30,000 under \$35,000	4,134	12,531	11,451	109,504	1,783	111,287
\$35,000 under \$40,000	3,063	9,066	8,570	95,807	1,782	97,589
\$40,000 under \$45,000	2,353	7,177	6,612	84,649	1,875	86,524
\$45,000 under \$50,000	1,644	5,136	4,626	66,616	2,073	68,689
\$50,000 under \$60,000	2,052	6,681	5,883	96,519	3,074	99,593
\$60,000 under \$70,000	1,090	3,544	3,094	60,912	3,025	63,937
\$70,000 under \$80,000	616	2,374	1,781	39,738	2,293	42,031
\$80,000 under \$90,000	396	1,411	1,268	29,041	1,959	31,000
\$90,000 under \$100,000	269	1,063	799	22,377	1,314	23,692
\$100,000 under \$150,000	639	2,921	1,979	65,507	6,320	71,827
\$150,000 under \$200,000	261	1,434	682	39,372	3,672	43,044
\$200,000 under \$500,000	320	2,288	892	79,089	13,087	92,176
\$500,000 under \$1,000,000	68	721	237	37,590	8,902	46,493
\$1,000,000 or Over	52	273	136	189,954	23,554	213,509
Total	56,423	123,656	147,321	1,411,052	86,289	1,497,341
Under \$25,000	34,315	52,150	84,985	283,239	9,503	292,742
\$25,000 under \$50,000	16,345	48,797	45,584	467,714	9,586	477,300
\$50,000 under \$100,000	4,423	15,073	12,825	248,588	11,664	260,252
\$100,000 or Over	1,340	7,637	3,926	411,512	55,536	467,048

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-6J Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	52,554	18,145	199,022	22,801	32,944	55,746
\$5,000 under \$10,000	53,496	28,468	261,919	51,523	5,200	56,723
\$10,000 under \$15,000	64,675	67,839	354,452	264,623	29,991	294,614
\$15,000 under \$20,000	60,225	104,640	346,928	557,202	50,757	607,960
\$20,000 under \$25,000	60,951	137,039	352,015	830,044	55,432	885,477
\$25,000 under \$30,000	62,522	167,242	360,656	1,139,604	55,757	1,195,361
\$30,000 under \$35,000	66,938	201,165	386,112	1,534,322	57,560	1,591,882
\$35,000 under \$40,000	71,796	234,444	414,917	1,989,175	57,640	2,046,815
\$40,000 under \$45,000	74,658	258,620	431,899	2,427,845	56,660	2,484,505
\$45,000 under \$50,000	73,624	268,762	427,450	2,744,946	56,527	2,801,473
\$50,000 under \$60,000	134,975	524,196	779,888	5,987,054	114,655	6,101,709
\$60,000 under \$70,000	107,130	441,361	617,489	5,772,942	109,288	5,882,231
\$70,000 under \$80,000	78,652	338,821	453,816	4,980,704	103,606	5,084,310
\$80,000 under \$90,000	55,395	245,078	320,182	4,032,591	94,553	4,127,144
\$90,000 under \$100,000	37,728	170,095	218,365	3,094,766	89,341	3,184,107
\$100,000 under \$150,000	75,850	343,744	442,608	7,898,421	328,989	8,227,410
\$150,000 under \$200,000	23,209	105,715	136,868	3,513,941	220,336	3,734,277
\$200,000 under \$500,000	25,458	117,029	151,893	6,457,651	583,593	7,041,244
\$500,000 under \$1,000,000	3,890	19,564	23,114	2,210,355	352,137	2,562,492
\$1,000,000 or Over	1,645	7,124	9,303	2,927,709	1,148,848	4,076,557
Total	1,185,371	3,799,092	6,688,892	58,438,221	3,603,816	62,042,037
Under \$25,000	291,901	356,131	1,514,335	1,726,194	174,325	1,900,518
\$25,000 under \$50,000	349,538	1,130,232	2,021,032	9,835,893	284,144	10,120,037
\$50,000 under \$100,000	413,880	1,719,552	2,389,740	23,868,057	511,443	24,379,501
\$100,000 or Over	130,052	593,176	763,785	23,008,077	2,633,904	25,641,981
UNDER \$12,000	132,608	65,904	600,242	109,005	41,934	150,939
\$12,000 under \$21,000	110,766	178,808	633,753	933,900	88,477	1,022,377
Over \$21,000	941,997	3,554,379	5,454,897	57,395,317	3,473,405	60,868,721

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-6H Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	11,449	8,468	46,573	2,382	774	3,156
\$5,000 under \$10,000	14,753	27,740	67,802	24,050	1,233	25,283
\$10,000 under \$15,000	27,251	71,924	129,593	141,838	2,959	144,797
\$15,000 under \$20,000	32,113	101,162	153,137	303,736	5,057	308,793
\$20,000 under \$25,000	28,457	99,145	135,241	397,825	5,627	403,452
\$25,000 under \$30,000	21,380	76,471	101,421	402,735	5,534	408,269
\$30,000 under \$35,000	16,278	56,449	76,744	388,253	5,968	394,221
\$35,000 under \$40,000	12,231	41,327	57,619	353,624	5,243	358,867
\$40,000 under \$45,000	8,955	29,706	42,497	301,873	5,366	307,239
\$45,000 under \$50,000	6,117	20,035	28,981	235,678	4,951	240,629
\$50,000 under \$60,000	6,755	22,657	32,344	305,400	7,069	312,469
\$60,000 under \$70,000	3,277	11,292	16,026	178,376	5,616	183,992
\$70,000 under \$80,000	1,636	6,053	8,014	102,963	4,872	107,835
\$80,000 under \$90,000	914	3,746	4,509	64,644	4,548	69,193
\$90,000 under \$100,000	621	2,645	3,064	49,811	3,335	53,146
\$100,000 under \$150,000	1,235	6,536	6,621	125,488	9,213	134,700
\$150,000 under \$200,000	411	3,107	2,023	59,918	5,575	65,494
\$200,000 under \$500,000	399	4,063	1,980	93,843	12,834	106,677
\$500,000 under \$1,000,000	64	531	343	30,252	9,330	39,581
\$1,000,000 or Over	31	497	143	34,479	12,949	47,427
Total	194,327	593,554	914,676	3,597,168	118,054	3,715,221
Under \$25,000	114,023	308,439	532,347	869,830	15,651	885,481
\$25,000 under \$50,000	64,961	223,988	307,262	1,682,163	27,062	1,709,225
\$50,000 under \$100,000	13,203	46,393	63,957	701,194	25,441	726,635
\$100,000 or Over	2,140	14,734	11,110	343,980	49,900	393,880

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-7 Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	373,979	229	2,527	161	123	284
\$5,000 under \$10,000	311,880	687	3,027	1,914	139	2,054
\$10,000 under \$15,000	272,993	1,455	3,514	6,829	423	7,252
\$15,000 under \$20,000	246,373	2,101	3,630	11,309	533	11,842
\$20,000 under \$25,000	228,874	2,583	3,655	15,720	563	16,283
\$25,000 under \$30,000	196,187	2,901	3,778	20,173	630	20,803
\$30,000 under \$35,000	167,767	3,071	4,016	24,677	714	25,391
\$35,000 under \$40,000	146,034	3,188	4,303	29,198	793	29,991
\$40,000 under \$45,000	128,218	3,317	4,581	33,730	851	34,581
\$45,000 under \$50,000	110,258	3,480	4,844	38,203	944	39,147
\$50,000 under \$60,000	177,082	3,724	5,109	44,855	1,082	45,937
\$60,000 under \$70,000	127,909	3,989	5,331	54,105	1,327	55,431
\$70,000 under \$80,000	89,849	4,206	5,441	63,362	1,699	65,062
\$80,000 under \$90,000	61,899	4,352	5,503	72,671	2,178	74,849
\$90,000 under \$100,000	41,833	4,448	5,553	81,824	2,877	84,701
\$100,000 under \$150,000	84,701	4,500	5,601	103,652	5,182	108,834
\$150,000 under \$200,000	26,142	4,635	5,613	150,265	10,897	161,162
\$200,000 under \$500,000	28,532	4,861	5,721	250,905	25,739	276,644
\$500,000 under \$1,000,000	4,412	5,442	5,689	560,483	98,767	659,250
\$1,000,000 or Over	1,948	6,497	5,765	1,852,427	682,739	2,535,166
Total	2,826,870	2,422	3,967	29,796	1,779	31,576
Under \$25,000	1,434,099	1,259	3,193	6,210	324	6,534
\$25,000 under \$50,000	748,464	3,151	4,228	27,922	765	28,687
\$50,000 under \$100,000	498,572	4,017	5,312	57,119	1,543	58,661
\$100,000 or Over	145,735	4,650	5,632	178,048	22,122	200,170

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-7SI Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	302,208	185	2,262	98	33	131
\$5,000 under \$10,000	236,848	639	2,526	2,084	149	2,234
\$10,000 under \$15,000	174,416	1,414	2,626	8,042	463	8,505
\$15,000 under \$20,000	147,427	2,019	2,553	12,493	499	12,992
\$20,000 under \$25,000	132,961	2,542	2,493	16,987	495	17,482
\$25,000 under \$30,000	107,134	2,898	2,471	21,508	562	22,070
\$30,000 under \$35,000	80,417	3,047	2,481	26,211	678	26,890
\$35,000 under \$40,000	58,944	3,067	2,499	30,965	868	31,833
\$40,000 under \$45,000	42,252	3,071	2,518	35,748	1,069	36,817
\$45,000 under \$50,000	28,873	3,107	2,528	40,348	1,404	41,752
\$50,000 under \$60,000	33,300	3,179	2,599	46,668	2,006	48,673
\$60,000 under \$70,000	16,412	3,295	2,759	55,340	3,154	58,494
\$70,000 under \$80,000	8,945	3,424	2,821	63,682	4,686	68,368
\$80,000 under \$90,000	5,194	3,684	2,827	71,618	6,501	78,119
\$90,000 under \$100,000	3,215	3,811	3,128	79,621	8,198	87,819
\$100,000 under \$150,000	6,977	4,010	3,324	98,900	13,529	112,429
\$150,000 under \$200,000	2,261	4,821	3,169	139,316	24,449	163,766
\$200,000 under \$500,000	2,355	6,498	3,599	224,305	53,030	277,335
\$500,000 under \$1,000,000	390	8,189	3,604	499,114	167,665	666,779
\$1,000,000 or Over	220	21,642	7,492	2,074,479	657,384	2,731,863
Total	1,390,749	1,675	2,489	14,944	879	15,823
Under \$25,000	993,860	1,096	2,463	6,064	267	6,331
\$25,000 under \$50,000	317,620	3,009	2,490	28,061	792	28,853
\$50,000 under \$100,000	67,066	3,309	2,711	54,571	3,289	57,860
\$100,000 or Over	12,203	5,092	3,433	178,997	39,709	218,706
UNDER \$8,000	452,484	267	2,327	172	30	201
\$8,000 under \$14,000	229,683	1,220	2,639	6,701	425	7,126
Over \$14,000	708,582	2,721	2,545	27,049	1,568	28,617

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-7SE Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	7,768	426	2,027	687	291	978
\$5,000 under \$10,000	6,783	1,007	2,390	4,096	233	4,329
\$10,000 under \$15,000	6,651	1,613	2,584	8,289	270	8,559
\$15,000 under \$20,000	6,608	2,144	2,709	12,643	287	12,930
\$20,000 under \$25,000	6,505	2,631	2,758	17,132	303	17,435
\$25,000 under \$30,000	5,151	2,890	2,781	21,576	403	21,978
\$30,000 under \$35,000	4,134	3,031	2,770	26,489	431	26,920
\$35,000 under \$40,000	3,063	2,960	2,798	31,279	582	31,861
\$40,000 under \$45,000	2,353	3,050	2,810	35,975	797	36,772
\$45,000 under \$50,000	1,644	3,124	2,814	40,521	1,261	41,782
\$50,000 under \$60,000	2,052	3,256	2,867	47,037	1,498	48,535
\$60,000 under \$70,000	1,090	3,251	2,839	55,882	2,775	58,657
\$70,000 under \$80,000	616	3,854	2,891	64,510	3,722	68,232
\$80,000 under \$90,000	396	3,562	3,201	73,336	4,946	78,282
\$90,000 under \$100,000	269	3,953	2,971	83,188	4,885	88,073
\$100,000 under \$150,000	639	4,571	3,097	102,514	9,891	112,405
\$150,000 under \$200,000	261	5,493	2,613	150,850	14,069	164,918
\$200,000 under \$500,000	320	7,150	2,787	247,154	40,896	288,050
\$500,000 under \$1,000,000	68	10,609	3,490	552,801	130,915	683,716
\$1,000,000 or Over	52	5,243	2,619	3,652,965	452,969	4,105,934
Total	56,423	2,192	2,611	25,008	1,529	26,538
Under \$25,000	34,315	1,520	2,477	8,254	277	8,531
\$25,000 under \$50,000	16,345	2,985	2,789	28,615	587	29,202
\$50,000 under \$100,000	4,423	3,408	2,900	56,203	2,637	58,841
\$100,000 or Over	1,340	5,699	2,930	307,099	41,444	348,543

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-7J Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	52,554	345	3,787	434	627	1,061
\$5,000 under \$10,000	53,496	532	4,896	963	97	1,060
\$10,000 under \$15,000	64,675	1,049	5,481	4,092	464	4,555
\$15,000 under \$20,000	60,225	1,737	5,761	9,252	843	10,095
\$20,000 under \$25,000	60,951	2,248	5,775	13,618	909	14,528
\$25,000 under \$30,000	62,522	2,675	5,768	18,227	892	19,119
\$30,000 under \$35,000	66,938	3,005	5,768	22,922	860	23,781
\$35,000 under \$40,000	71,796	3,265	5,779	27,706	803	28,509
\$40,000 under \$45,000	74,658	3,464	5,785	32,520	759	33,278
\$45,000 under \$50,000	73,624	3,650	5,806	37,283	768	38,051
\$50,000 under \$60,000	134,975	3,884	5,778	44,357	849	45,206
\$60,000 under \$70,000	107,130	4,120	5,764	53,887	1,020	54,907
\$70,000 under \$80,000	78,652	4,308	5,770	63,326	1,317	64,643
\$80,000 under \$90,000	55,395	4,424	5,780	72,797	1,707	74,504
\$90,000 under \$100,000	37,728	4,508	5,788	82,028	2,368	84,396
\$100,000 under \$150,000	75,850	4,532	5,835	104,132	4,337	108,469
\$150,000 under \$200,000	23,209	4,555	5,897	151,404	9,494	160,898
\$200,000 under \$500,000	25,458	4,597	5,966	253,659	22,924	276,583
\$500,000 under \$1,000,000	3,890	5,029	5,942	568,215	90,524	658,738
\$1,000,000 or Over	1,645	4,331	5,655	1,779,762	698,388	2,478,150
Total	1,185,371	3,205	5,643	49,300	3,040	52,340
Under \$25,000	291,901	1,220	5,188	5,914	597	6,511
\$25,000 under \$50,000	349,538	3,234	5,782	28,140	813	28,953
\$50,000 under \$100,000	413,880	4,155	5,774	57,669	1,236	58,905
\$100,000 or Over	130,052	4,561	5,873	176,914	20,253	197,167
UNDER \$12,000	132,608	497	4,526	822	316	1,138
\$12,000 under \$21,000	110,766	1,614	5,722	8,431	799	9,230
Over \$21,000	941,997	3,773	5,791	60,929	3,687	64,617

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-7H Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	Deductions	Exemptions	Taxable	Taxable 12%	Total
	Returns			5.95% Income	Income	Taxable
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	Income
Under \$5,000	11,449	740	4,068	208	68	276
\$5,000 under \$10,000	14,753	1,880	4,596	1,630	84	1,714
\$10,000 under \$15,000	27,251	2,639	4,756	5,205	109	5,313
\$15,000 under \$20,000	32,113	3,150	4,769	9,458	157	9,616
\$20,000 under \$25,000	28,457	3,484	4,752	13,980	198	14,178
\$25,000 under \$30,000	21,380	3,577	4,744	18,837	259	19,096
\$30,000 under \$35,000	16,278	3,468	4,715	23,851	367	24,218
\$35,000 under \$40,000	12,231	3,379	4,711	28,912	429	29,341
\$40,000 under \$45,000	8,955	3,317	4,746	33,710	599	34,309
\$45,000 under \$50,000	6,117	3,275	4,738	38,528	809	39,338
\$50,000 under \$60,000	6,755	3,354	4,788	45,211	1,047	46,257
\$60,000 under \$70,000	3,277	3,446	4,890	54,433	1,714	56,146
\$70,000 under \$80,000	1,636	3,700	4,898	62,936	2,978	65,914
\$80,000 under \$90,000	914	4,098	4,934	70,727	4,976	75,703
\$90,000 under \$100,000	621	4,260	4,934	80,211	5,370	85,582
\$100,000 under \$150,000	1,235	5,292	5,361	101,610	7,460	109,069
\$150,000 under \$200,000	411	7,559	4,923	145,787	13,565	159,352
\$200,000 under \$500,000	399	10,184	4,962	235,196	32,165	267,361
\$500,000 under \$1,000,000	64	8,297	5,360	472,684	145,776	618,460
\$1,000,000 or Over	31	16,040	4,623	1,112,220	417,699	1,529,918
Total	194,327	3,054	4,707	18,511	608	19,118
Under \$25,000	114,023	2,705	4,669	7,629	137	7,766
\$25,000 under \$50,000	64,961	3,448	4,730	25,895	417	26,312
\$50,000 under \$100,000	13,203	3,514	4,844	53,109	1,927	55,036
\$100,000 or Over	2,140	6,885	5,192	160,738	23,318	184,056

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-8 Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	Deductions	Exemptions	Taxable	Taxable 12%	Total
	Returns			5.95% Income	Income	Taxable Income
	%	%	%	%	%	%
Under \$5,000	13.23	1.25	8.43	0.07	0.91	0.12
\$5,000 under \$10,000	11.03	3.13	8.42	0.71	0.86	0.72
\$10,000 under \$15,000	9.66	5.80	8.55	2.21	2.30	2.22
\$15,000 under \$20,000	8.72	7.56	7.98	3.31	2.61	3.27
\$20,000 under \$25,000	8.10	8.64	7.46	4.27	2.56	4.18
\$25,000 under \$30,000	6.94	8.31	6.61	4.70	2.46	4.57
\$30,000 under \$35,000	5.93	7.53	6.01	4.92	2.38	4.77
\$35,000 under \$40,000	5.17	6.80	5.60	5.06	2.30	4.91
\$40,000 under \$45,000	4.54	6.21	5.24	5.13	2.17	4.97
\$45,000 under \$50,000	3.90	5.60	4.76	5.00	2.07	4.84
\$50,000 under \$60,000	6.26	9.63	8.07	9.43	3.81	9.11
\$60,000 under \$70,000	4.52	7.45	6.08	8.22	3.37	7.94
\$70,000 under \$80,000	3.18	5.52	4.36	6.76	3.04	6.55
\$80,000 under \$90,000	2.19	3.93	3.04	5.34	2.68	5.19
\$90,000 under \$100,000	1.48	2.72	2.07	4.06	2.39	3.97
\$100,000 under \$150,000	3.00	5.57	4.23	10.42	8.73	10.33
\$150,000 under \$200,000	0.92	1.77	1.31	4.66	5.66	4.72
\$200,000 under \$500,000	1.01	2.03	1.46	8.50	14.60	8.84
\$500,000 under \$1,000,000	0.16	0.35	0.22	2.94	8.66	3.26
\$1,000,000 or Over	0.07	0.18	0.10	4.28	26.44	5.53
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	50.73	26.38	40.84	10.57	9.24	10.50
\$25,000 under \$50,000	26.48	34.46	28.22	24.81	11.38	24.05
\$50,000 under \$100,000	17.64	29.26	23.62	33.81	15.29	32.77
\$100,000 or Over	5.16	9.90	7.32	30.81	64.09	32.68

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-8SI Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	21.73	2.40	19.75	0.14	0.81	0.18
\$5,000 under \$10,000	17.03	6.49	17.28	2.38	2.90	2.40
\$10,000 under \$15,000	12.54	10.59	13.23	6.75	6.61	6.74
\$15,000 under \$20,000	10.60	12.78	10.87	8.86	6.01	8.70
\$20,000 under \$25,000	9.56	14.51	9.57	10.87	5.39	10.56
\$25,000 under \$30,000	7.70	13.33	7.65	11.09	4.93	10.74
\$30,000 under \$35,000	5.78	10.52	5.76	10.14	4.46	9.83
\$35,000 under \$40,000	4.24	7.76	4.26	8.78	4.19	8.53
\$40,000 under \$45,000	3.04	5.57	3.07	7.27	3.70	7.07
\$45,000 under \$50,000	2.08	3.85	2.11	5.61	3.32	5.48
\$50,000 under \$60,000	2.39	4.54	2.50	7.48	5.46	7.37
\$60,000 under \$70,000	1.18	2.32	1.31	4.37	4.24	4.36
\$70,000 under \$80,000	0.64	1.31	0.73	2.74	3.43	2.78
\$80,000 under \$90,000	0.37	0.82	0.42	1.79	2.76	1.84
\$90,000 under \$100,000	0.23	0.53	0.29	1.23	2.16	1.28
\$100,000 under \$150,000	0.50	1.20	0.67	3.32	7.72	3.56
\$150,000 under \$200,000	0.16	0.47	0.21	1.52	4.52	1.68
\$200,000 under \$500,000	0.17	0.66	0.24	2.54	10.22	2.97
\$500,000 under \$1,000,000	0.03	0.14	0.04	0.94	5.35	1.18
\$1,000,000 or Over	0.02	0.20	0.05	2.20	11.83	2.73
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	71.46	46.77	70.69	29.00	21.71	28.59
\$25,000 under \$50,000	22.84	41.03	22.84	42.88	20.59	41.65
\$50,000 under \$100,000	4.82	9.53	5.25	17.61	18.05	17.63
\$100,000 or Over	0.88	2.67	1.21	10.51	39.65	12.13
UNDER \$8,000	32.54	5.18	30.41	0.37	1.10	0.41
\$8,000 under \$14,000	16.52	12.03	17.51	7.41	7.99	7.44
Over \$14,000	50.95	82.79	52.08	92.22	90.91	92.15

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-8SE Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13.77	2.67	10.69	0.38	2.62	0.51
\$5,000 under \$10,000	12.02	5.52	11.01	1.97	1.83	1.96
\$10,000 under \$15,000	11.79	8.68	11.66	3.91	2.08	3.80
\$15,000 under \$20,000	11.71	11.45	12.15	5.92	2.20	5.71
\$20,000 under \$25,000	11.53	13.84	12.18	7.90	2.29	7.57
\$25,000 under \$30,000	9.13	12.04	9.72	7.88	2.40	7.56
\$30,000 under \$35,000	7.33	10.13	7.77	7.76	2.07	7.43
\$35,000 under \$40,000	5.43	7.33	5.82	6.79	2.06	6.52
\$40,000 under \$45,000	4.17	5.80	4.49	6.00	2.17	5.78
\$45,000 under \$50,000	2.91	4.15	3.14	4.72	2.40	4.59
\$50,000 under \$60,000	3.64	5.40	3.99	6.84	3.56	6.65
\$60,000 under \$70,000	1.93	2.87	2.10	4.32	3.51	4.27
\$70,000 under \$80,000	1.09	1.92	1.21	2.82	2.66	2.81
\$80,000 under \$90,000	0.70	1.14	0.86	2.06	2.27	2.07
\$90,000 under \$100,000	0.48	0.86	0.54	1.59	1.52	1.58
\$100,000 under \$150,000	1.13	2.36	1.34	4.64	7.32	4.80
\$150,000 under \$200,000	0.46	1.16	0.46	2.79	4.26	2.87
\$200,000 under \$500,000	0.57	1.85	0.61	5.60	15.17	6.16
\$500,000 under \$1,000,000	0.12	0.58	0.16	2.66	10.32	3.11
\$1,000,000 or Over	0.09	0.22	0.09	13.46	27.30	14.26
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	60.82	42.17	57.69	20.07	11.01	19.55
\$25,000 under \$50,000	28.97	39.46	30.94	33.15	11.11	31.88
\$50,000 under \$100,000	7.84	12.19	8.71	17.62	13.52	17.38
\$100,000 or Over	2.37	6.18	2.67	29.16	64.36	31.19

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-8J Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.43	0.48	2.98	0.04	0.91	0.09
\$5,000 under \$10,000	4.51	0.75	3.92	0.09	0.14	0.09
\$10,000 under \$15,000	5.46	1.79	5.30	0.45	0.83	0.47
\$15,000 under \$20,000	5.08	2.75	5.19	0.95	1.41	0.98
\$20,000 under \$25,000	5.14	3.61	5.26	1.42	1.54	1.43
\$25,000 under \$30,000	5.27	4.40	5.39	1.95	1.55	1.93
\$30,000 under \$35,000	5.65	5.30	5.77	2.63	1.60	2.57
\$35,000 under \$40,000	6.06	6.17	6.20	3.40	1.60	3.30
\$40,000 under \$45,000	6.30	6.81	6.46	4.15	1.57	4.00
\$45,000 under \$50,000	6.21	7.07	6.39	4.70	1.57	4.52
\$50,000 under \$60,000	11.39	13.80	11.66	10.25	3.18	9.83
\$60,000 under \$70,000	9.04	11.62	9.23	9.88	3.03	9.48
\$70,000 under \$80,000	6.64	8.92	6.78	8.52	2.87	8.19
\$80,000 under \$90,000	4.67	6.45	4.79	6.90	2.62	6.65
\$90,000 under \$100,000	3.18	4.48	3.26	5.30	2.48	5.13
\$100,000 under \$150,000	6.40	9.05	6.62	13.52	9.13	13.26
\$150,000 under \$200,000	1.96	2.78	2.05	6.01	6.11	6.02
\$200,000 under \$500,000	2.15	3.08	2.27	11.05	16.19	11.35
\$500,000 under \$1,000,000	0.33	0.51	0.35	3.78	9.77	4.13
\$1,000,000 or Over	0.14	0.19	0.14	5.01	31.88	6.57
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	24.63	9.37	22.64	2.95	4.84	3.06
\$25,000 under \$50,000	29.49	29.75	30.21	16.83	7.88	16.31
\$50,000 under \$100,000	34.92	45.26	35.73	40.84	14.19	39.30
\$100,000 or Over	10.97	15.61	11.42	39.37	73.09	41.33
UNDER \$12,000	11.19	1.73	8.97	0.19	1.16	0.24
\$12,000 under \$21,000	9.34	4.71	9.47	1.60	2.46	1.65
Over \$21,000	79.47	93.56	81.55	98.22	96.38	98.11

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-8H Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	Deductions	Exemptions	Taxable	Taxable 12%	Total
	Returns			5.95% Income	Income	Taxable Income
	%	%	%	%	%	%
Under \$5,000	5.89	1.43	5.09	0.07	0.66	0.08
\$5,000 under \$10,000	7.59	4.67	7.41	0.67	1.04	0.68
\$10,000 under \$15,000	14.02	12.12	14.17	3.94	2.51	3.90
\$15,000 under \$20,000	16.53	17.04	16.74	8.44	4.28	8.31
\$20,000 under \$25,000	14.64	16.70	14.79	11.06	4.77	10.86
\$25,000 under \$30,000	11.00	12.88	11.09	11.20	4.69	10.99
\$30,000 under \$35,000	8.38	9.51	8.39	10.79	5.06	10.61
\$35,000 under \$40,000	6.29	6.96	6.30	9.83	4.44	9.66
\$40,000 under \$45,000	4.61	5.00	4.65	8.39	4.55	8.27
\$45,000 under \$50,000	3.15	3.38	3.17	6.55	4.19	6.48
\$50,000 under \$60,000	3.48	3.82	3.54	8.49	5.99	8.41
\$60,000 under \$70,000	1.69	1.90	1.75	4.96	4.76	4.95
\$70,000 under \$80,000	0.84	1.02	0.88	2.86	4.13	2.90
\$80,000 under \$90,000	0.47	0.63	0.49	1.80	3.85	1.86
\$90,000 under \$100,000	0.32	0.45	0.34	1.38	2.82	1.43
\$100,000 under \$150,000	0.64	1.10	0.72	3.49	7.80	3.63
\$150,000 under \$200,000	0.21	0.52	0.22	1.67	4.72	1.76
\$200,000 under \$500,000	0.21	0.68	0.22	2.61	10.87	2.87
\$500,000 under \$1,000,000	0.03	0.09	0.04	0.84	7.90	1.07
\$1,000,000 or Over	0.02	0.08	0.02	0.96	10.97	1.28
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	58.68	51.96	58.20	24.18	13.26	23.83
\$25,000 under \$50,000	33.43	37.74	33.59	46.76	22.92	46.01
\$50,000 under \$100,000	6.79	7.82	6.99	19.49	21.55	19.56
\$100,000 or Over	1.10	2.48	1.21	9.56	42.27	10.60

NOTE: Detail may not add to total because of rounding.
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-9 Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	Count	\$, 000	\$, 000	\$, 000	\$, 000	Credits
						\$, 000
Under \$5,000	373,979	3,587	5,504	9,091	566	8,609
\$5,000 under \$10,000	311,880	35,525	5,208	40,733	21,228	19,617
\$10,000 under \$15,000	272,993	110,920	13,859	124,779	26,416	98,395
\$15,000 under \$20,000	246,373	165,786	15,745	181,531	7,307	174,266
\$20,000 under \$25,000	228,874	214,074	15,462	229,537	2,280	227,275
\$25,000 under \$30,000	196,187	235,484	14,832	250,316	2,473	247,877
\$30,000 under \$35,000	167,767	246,325	14,381	260,707	3,123	257,610
\$35,000 under \$40,000	146,034	253,698	13,899	267,597	3,453	264,149
\$40,000 under \$45,000	128,218	257,324	13,091	270,415	3,861	266,567
\$45,000 under \$50,000	110,258	250,626	12,492	263,118	4,127	259,009
\$50,000 under \$60,000	177,082	472,609	22,991	495,599	8,594	487,033
\$60,000 under \$70,000	127,909	411,768	20,363	432,131	8,179	423,962
\$70,000 under \$80,000	89,849	338,736	18,322	357,058	6,719	350,342
\$80,000 under \$90,000	61,899	267,647	16,179	283,826	5,403	278,424
\$90,000 under \$100,000	41,833	203,665	14,442	218,106	4,171	213,938
\$100,000 under \$150,000	84,701	522,377	52,670	575,047	11,295	563,754
\$150,000 under \$200,000	26,142	233,729	34,184	267,913	6,021	261,895
\$200,000 under \$500,000	28,532	425,950	88,128	514,078	16,245	497,840
\$500,000 under \$1,000,000	4,412	147,135	52,291	199,426	7,961	191,465
\$1,000,000 or Over	1,948	214,707	159,597	374,304	29,199	345,105
Total	2,826,870	5,011,671	603,641	5,615,312	178,619	5,437,134
Under \$25,000	1,434,099	529,892	55,780	585,671	57,797	528,162
\$25,000 under \$50,000	748,464	1,243,457	68,695	1,312,152	17,035	1,295,213
\$50,000 under \$100,000	498,572	1,694,424	92,297	1,786,721	33,066	1,753,698
\$100,000 or Over	145,735	1,543,898	386,869	1,930,768	70,720	1,860,059

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-9SI Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	Count	\$, 000	\$, 000	\$, 000	\$, 000	Credits
Massachusetts Net Adjusted Gross Income						
Under \$5,000	302,208	1,771	1,187	2,958	287	2,721
\$5,000 under \$10,000	236,848	29,375	4,247	33,622	21,041	12,643
\$10,000 under \$15,000	174,416	83,456	9,689	93,145	17,245	75,911
\$15,000 under \$20,000	147,427	109,589	8,820	118,409	900	117,519
\$20,000 under \$25,000	132,961	134,385	7,899	142,284	1,233	141,053
\$25,000 under \$30,000	107,134	137,102	7,228	144,330	1,564	142,772
\$30,000 under \$35,000	80,417	125,417	6,544	131,961	1,823	130,141
\$35,000 under \$40,000	58,944	108,601	6,139	114,740	1,613	113,131
\$40,000 under \$45,000	42,252	89,869	5,423	95,292	1,479	93,816
\$45,000 under \$50,000	28,873	69,315	4,866	74,181	1,200	72,985
\$50,000 under \$60,000	33,300	92,465	8,015	100,480	1,587	98,917
\$60,000 under \$70,000	16,412	54,040	6,211	60,252	875	59,379
\$70,000 under \$80,000	8,945	33,893	5,030	38,923	588	38,337
\$80,000 under \$90,000	5,194	22,133	4,052	26,185	420	25,765
\$90,000 under \$100,000	3,215	15,231	3,163	18,394	326	18,068
\$100,000 under \$150,000	6,977	41,057	11,327	52,384	1,049	51,336
\$150,000 under \$200,000	2,261	18,742	6,634	25,376	597	24,778
\$200,000 under \$500,000	2,355	31,430	14,986	46,416	1,691	44,727
\$500,000 under \$1,000,000	390	11,582	7,847	19,429	877	18,551
\$1,000,000 or Over	220	27,155	17,355	44,510	3,571	40,939
Total	1,390,749	1,236,607	146,662	1,383,269	59,966	1,323,488
Under \$25,000	993,860	358,576	31,842	390,418	40,706	349,847
\$25,000 under \$50,000	317,620	530,304	30,200	560,504	7,679	552,844
\$50,000 under \$100,000	67,066	217,763	26,471	244,233	3,796	240,465
\$100,000 or Over	12,203	129,966	58,149	188,115	7,786	180,331
UNDER \$8,000	452,484	4,623	1,618	6,241	1,102	5,231
\$8,000 under \$14,000	229,683	91,577	11,716	103,293	37,320	66,001
Over \$14,000	708,582	1,140,408	133,328	1,273,736	21,544	1,252,256

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-9SE Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns	\$, 000	\$, 000	\$, 000	\$, 000	After Credits
	Count					\$, 000
Under \$5,000	7,768	318	271	588	14	577
\$5,000 under \$10,000	6,783	1,653	189	1,842	50	1,823
\$10,000 under \$15,000	6,651	3,280	216	3,496	31	3,467
\$15,000 under \$20,000	6,608	4,971	228	5,199	50	5,149
\$20,000 under \$25,000	6,505	6,631	237	6,868	86	6,783
\$25,000 under \$30,000	5,151	6,613	249	6,862	87	6,776
\$30,000 under \$35,000	4,134	6,516	214	6,729	113	6,616
\$35,000 under \$40,000	3,063	5,701	214	5,914	110	5,804
\$40,000 under \$45,000	2,353	5,037	225	5,262	72	5,190
\$45,000 under \$50,000	1,644	3,964	249	4,212	79	4,133
\$50,000 under \$60,000	2,052	5,743	369	6,112	106	6,006
\$60,000 under \$70,000	1,090	3,624	363	3,987	62	3,925
\$70,000 under \$80,000	616	2,364	275	2,640	52	2,588
\$80,000 under \$90,000	396	1,728	235	1,963	53	1,910
\$90,000 under \$100,000	269	1,331	158	1,489	38	1,452
\$100,000 under \$150,000	639	3,898	758	4,656	114	4,543
\$150,000 under \$200,000	261	2,343	441	2,783	64	2,719
\$200,000 under \$500,000	320	4,706	1,570	6,276	234	6,042
\$500,000 under \$1,000,000	68	2,237	1,068	3,305	112	3,193
\$1,000,000 or Over	52	11,302	2,827	14,129	1,904	12,224
Total	56,423	83,958	10,355	94,312	3,430	90,921
Under \$25,000	34,315	16,853	1,140	17,993	230	17,799
\$25,000 under \$50,000	16,345	27,829	1,150	28,979	461	28,520
\$50,000 under \$100,000	4,423	14,791	1,400	16,191	310	15,880
\$100,000 or Over	1,340	24,485	6,664	31,149	2,428	28,722

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-9J Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	Count	\$, 000	\$, 000	\$, 000	\$, 000	Credits
						\$, 000
Under \$5,000	52,554	1,357	3,953	5,310	260	5,077
\$5,000 under \$10,000	53,496	3,066	624	3,690	125	3,584
\$10,000 under \$15,000	64,675	15,745	3,599	19,344	9,114	10,242
\$15,000 under \$20,000	60,225	33,154	6,091	39,244	6,300	32,975
\$20,000 under \$25,000	60,951	49,388	6,652	56,040	835	55,218
\$25,000 under \$30,000	62,522	67,806	6,691	74,497	637	73,883
\$30,000 under \$35,000	66,938	91,292	6,907	98,199	984	97,239
\$35,000 under \$40,000	71,796	118,356	6,917	125,273	1,481	123,794
\$40,000 under \$45,000	74,658	144,457	6,799	151,256	2,072	149,195
\$45,000 under \$50,000	73,624	163,324	6,783	170,107	2,606	167,515
\$50,000 under \$60,000	134,975	356,230	13,759	369,988	6,630	363,361
\$60,000 under \$70,000	107,130	343,490	13,115	356,605	7,047	349,566
\$70,000 under \$80,000	78,652	296,352	12,433	308,785	5,968	302,817
\$80,000 under \$90,000	55,395	239,939	11,346	251,286	4,855	246,432
\$90,000 under \$100,000	37,728	184,139	10,721	194,860	3,777	191,085
\$100,000 under \$150,000	75,850	469,956	39,479	509,435	9,963	499,472
\$150,000 under \$200,000	23,209	209,080	26,440	235,520	5,250	230,272
\$200,000 under \$500,000	25,458	384,230	70,031	454,261	14,095	440,173
\$500,000 under \$1,000,000	3,890	131,516	42,256	173,773	6,897	166,876
\$1,000,000 or Over	1,645	174,199	137,862	312,060	23,356	288,705
Total	1,185,371	3,477,074	432,458	3,909,532	112,250	3,797,478
Under \$25,000	291,901	102,709	20,919	123,627	16,633	107,096
\$25,000 under \$50,000	349,538	585,236	34,097	619,333	7,780	611,624
\$50,000 under \$100,000	413,880	1,420,149	61,373	1,481,523	28,276	1,453,261
\$100,000 or Over	130,052	1,368,981	316,068	1,685,049	59,561	1,625,497
UNDER \$12,000	132,608	6,486	5,032	11,518	966	10,607
\$12,000 under \$21,000	110,766	55,567	10,617	66,184	15,351	50,869
Over \$21,000	941,997	3,415,021	416,809	3,831,830	95,934	3,736,001

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-9H Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns	\$, 000	\$, 000	\$, 000	\$, 000	After Credits
	Count					\$, 000
Under \$5,000	11,449	142	93	235	6	234
\$5,000 under \$10,000	14,753	1,431	148	1,579	13	1,567
\$10,000 under \$15,000	27,251	8,439	355	8,794	26	8,775
\$15,000 under \$20,000	32,113	18,072	607	18,679	58	18,623
\$20,000 under \$25,000	28,457	23,671	675	24,346	126	24,221
\$25,000 under \$30,000	21,380	23,963	664	24,627	185	24,446
\$30,000 under \$35,000	16,278	23,101	716	23,817	202	23,615
\$35,000 under \$40,000	12,231	21,041	629	21,670	249	21,421
\$40,000 under \$45,000	8,955	17,961	644	18,605	238	18,367
\$45,000 under \$50,000	6,117	14,023	594	14,617	241	14,376
\$50,000 under \$60,000	6,755	18,171	848	19,020	272	18,749
\$60,000 under \$70,000	3,277	10,613	674	11,287	195	11,092
\$70,000 under \$80,000	1,636	6,126	585	6,711	112	6,599
\$80,000 under \$90,000	914	3,846	546	4,392	75	4,317
\$90,000 under \$100,000	621	2,964	400	3,364	30	3,334
\$100,000 under \$150,000	1,235	7,467	1,106	8,572	169	8,403
\$150,000 under \$200,000	411	3,565	669	4,234	109	4,125
\$200,000 under \$500,000	399	5,584	1,540	7,124	225	6,898
\$500,000 under \$1,000,000	64	1,800	1,120	2,920	75	2,845
\$1,000,000 or Over	31	2,051	1,554	3,605	368	3,238
Total	194,327	214,031	14,166	228,198	2,972	225,247
Under \$25,000	114,023	51,755	1,878	53,633	228	53,420
\$25,000 under \$50,000	64,961	100,089	3,247	103,336	1,116	102,225
\$50,000 under \$100,000	13,203	41,721	3,053	44,774	683	44,092
\$100,000 or Over	2,140	20,467	5,988	26,455	946	25,509

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-10 Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	373,979	10	15	24	2	23
\$5,000 under \$10,000	311,880	114	17	131	68	63
\$10,000 under \$15,000	272,993	406	51	457	97	360
\$15,000 under \$20,000	246,373	673	64	737	30	707
\$20,000 under \$25,000	228,874	935	68	1,003	10	993
\$25,000 under \$30,000	196,187	1,200	76	1,276	13	1,263
\$30,000 under \$35,000	167,767	1,468	86	1,554	19	1,536
\$35,000 under \$40,000	146,034	1,737	95	1,832	24	1,809
\$40,000 under \$45,000	128,218	2,007	102	2,109	30	2,079
\$45,000 under \$50,000	110,258	2,273	113	2,386	37	2,349
\$50,000 under \$60,000	177,082	2,669	130	2,799	49	2,750
\$60,000 under \$70,000	127,909	3,219	159	3,378	64	3,315
\$70,000 under \$80,000	89,849	3,770	204	3,974	75	3,899
\$80,000 under \$90,000	61,899	4,324	261	4,585	87	4,498
\$90,000 under \$100,000	41,833	4,869	345	5,214	100	5,114
\$100,000 under \$150,000	84,701	6,167	622	6,789	133	6,656
\$150,000 under \$200,000	26,142	8,941	1,308	10,248	230	10,018
\$200,000 under \$500,000	28,532	14,929	3,089	18,018	569	17,448
\$500,000 under \$1,000,000	4,412	33,349	11,852	45,201	1,804	43,396
\$1,000,000 or Over	1,948	110,219	81,929	192,148	14,989	177,159
Total	2,826,870	1,773	214	1,986	63	1,923
Under \$25,000	1,434,099	369	39	408	40	368
\$25,000 under \$50,000	748,464	1,661	92	1,753	23	1,730
\$50,000 under \$100,000	498,572	3,399	185	3,584	66	3,517
\$100,000 or Over	145,735	10,594	2,655	13,248	485	12,763

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-10SI Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	302,208	6	4	10	1	9
\$5,000 under \$10,000	236,848	124	18	142	89	53
\$10,000 under \$15,000	174,416	478	56	534	99	435
\$15,000 under \$20,000	147,427	743	60	803	6	797
\$20,000 under \$25,000	132,961	1,011	59	1,070	9	1,061
\$25,000 under \$30,000	107,134	1,280	67	1,347	15	1,333
\$30,000 under \$35,000	80,417	1,560	81	1,641	23	1,618
\$35,000 under \$40,000	58,944	1,842	104	1,947	27	1,919
\$40,000 under \$45,000	42,252	2,127	128	2,255	35	2,220
\$45,000 under \$50,000	28,873	2,401	169	2,569	42	2,528
\$50,000 under \$60,000	33,300	2,777	241	3,017	48	2,970
\$60,000 under \$70,000	16,412	3,293	378	3,671	53	3,618
\$70,000 under \$80,000	8,945	3,789	562	4,351	66	4,286
\$80,000 under \$90,000	5,194	4,261	780	5,041	81	4,960
\$90,000 under \$100,000	3,215	4,737	984	5,721	102	5,620
\$100,000 under \$150,000	6,977	5,885	1,624	7,508	150	7,358
\$150,000 under \$200,000	2,261	8,289	2,934	11,223	264	10,959
\$200,000 under \$500,000	2,355	13,346	6,364	19,710	718	18,992
\$500,000 under \$1,000,000	390	29,697	20,120	49,817	2,249	47,568
\$1,000,000 or Over	220	123,432	78,886	202,318	16,233	186,085
Total	1,390,749	889	105	995	43	952
Under \$25,000	993,860	361	32	393	41	352
\$25,000 under \$50,000	317,620	1,670	95	1,765	24	1,741
\$50,000 under \$100,000	67,066	3,247	395	3,642	57	3,586
\$100,000 or Over	12,203	10,650	4,765	15,415	638	14,778
UNDER \$8,000	452,484	10	4	14	2	12
\$8,000 under \$14,000	229,683	399	51	450	162	287
Over \$14,000	708,582	1,609	188	1,798	30	1,767

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-10SE Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	Credits
						\$ Avg
Under \$5,000	7,768	41	35	76	2	74
\$5,000 under \$10,000	6,783	244	28	272	7	269
\$10,000 under \$15,000	6,651	493	32	526	5	521
\$15,000 under \$20,000	6,608	752	34	787	8	779
\$20,000 under \$25,000	6,505	1,019	36	1,056	13	1,043
\$25,000 under \$30,000	5,151	1,284	48	1,332	17	1,315
\$30,000 under \$35,000	4,134	1,576	52	1,628	27	1,600
\$35,000 under \$40,000	3,063	1,861	70	1,931	36	1,895
\$40,000 under \$45,000	2,353	2,141	96	2,236	31	2,206
\$45,000 under \$50,000	1,644	2,411	151	2,562	48	2,514
\$50,000 under \$60,000	2,052	2,799	180	2,978	52	2,927
\$60,000 under \$70,000	1,090	3,325	333	3,658	57	3,601
\$70,000 under \$80,000	616	3,838	447	4,285	84	4,201
\$80,000 under \$90,000	396	4,363	593	4,957	133	4,824
\$90,000 under \$100,000	269	4,950	586	5,536	140	5,396
\$100,000 under \$150,000	639	6,100	1,187	7,286	178	7,110
\$150,000 under \$200,000	261	8,976	1,688	10,664	247	10,417
\$200,000 under \$500,000	320	14,706	4,908	19,613	731	18,883
\$500,000 under \$1,000,000	68	32,892	15,710	48,601	1,642	46,960
\$1,000,000 or Over	52	217,351	54,356	271,708	36,624	235,084
Total	56,423	1,488	184	1,672	61	1,611
Under \$25,000	34,315	491	33	524	7	519
\$25,000 under \$50,000	16,345	1,703	70	1,773	28	1,745
\$50,000 under \$100,000	4,423	3,344	316	3,661	70	3,590
\$100,000 or Over	1,340	18,272	4,973	23,246	1,812	21,434

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-10J Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Under \$5,000	52,554	26	75	101	5	97
\$5,000 under \$10,000	53,496	57	12	69	2	67
\$10,000 under \$15,000	64,675	243	56	299	141	158
\$15,000 under \$20,000	60,225	550	101	652	105	548
\$20,000 under \$25,000	60,951	810	109	919	14	906
\$25,000 under \$30,000	62,522	1,085	107	1,192	10	1,182
\$30,000 under \$35,000	66,938	1,364	103	1,467	15	1,453
\$35,000 under \$40,000	71,796	1,649	96	1,745	21	1,724
\$40,000 under \$45,000	74,658	1,935	91	2,026	28	1,998
\$45,000 under \$50,000	73,624	2,218	92	2,310	35	2,275
\$50,000 under \$60,000	134,975	2,639	102	2,741	49	2,692
\$60,000 under \$70,000	107,130	3,206	122	3,329	66	3,263
\$70,000 under \$80,000	78,652	3,768	158	3,926	76	3,850
\$80,000 under \$90,000	55,395	4,331	205	4,536	88	4,449
\$90,000 under \$100,000	37,728	4,881	284	5,165	100	5,065
\$100,000 under \$150,000	75,850	6,196	520	6,716	131	6,585
\$150,000 under \$200,000	23,209	9,009	1,139	10,148	226	9,922
\$200,000 under \$500,000	25,458	15,093	2,751	17,844	554	17,290
\$500,000 under \$1,000,000	3,890	33,809	10,863	44,672	1,773	42,899
\$1,000,000 or Over	1,645	105,896	83,807	189,702	14,198	175,504
Total	1,185,371	2,933	365	3,298	95	3,204
Under \$25,000	291,901	352	72	424	57	367
\$25,000 under \$50,000	349,538	1,674	98	1,772	22	1,750
\$50,000 under \$100,000	413,880	3,431	148	3,580	68	3,511
\$100,000 or Over	130,052	10,526	2,430	12,957	458	12,499
UNDER \$12,000	132,608	49	38	87	7	80
\$12,000 under \$21,000	110,766	502	96	598	139	459
Over \$21,000	941,997	3,625	442	4,068	102	3,966

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-10H Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	Credits
						\$ Avg
Under \$5,000	11,449	12	8	20	0	20
\$5,000 under \$10,000	14,753	97	10	107	1	106
\$10,000 under \$15,000	27,251	310	13	323	1	322
\$15,000 under \$20,000	32,113	563	19	582	2	580
\$20,000 under \$25,000	28,457	832	24	856	4	851
\$25,000 under \$30,000	21,380	1,121	31	1,152	9	1,143
\$30,000 under \$35,000	16,278	1,419	44	1,463	12	1,451
\$35,000 under \$40,000	12,231	1,720	51	1,772	20	1,751
\$40,000 under \$45,000	8,955	2,006	72	2,078	27	2,051
\$45,000 under \$50,000	6,117	2,292	97	2,390	39	2,350
\$50,000 under \$60,000	6,755	2,690	126	2,816	40	2,776
\$60,000 under \$70,000	3,277	3,239	206	3,444	59	3,385
\$70,000 under \$80,000	1,636	3,745	357	4,102	68	4,034
\$80,000 under \$90,000	914	4,208	597	4,805	82	4,723
\$90,000 under \$100,000	621	4,773	644	5,417	48	5,369
\$100,000 under \$150,000	1,235	6,046	895	6,941	137	6,804
\$150,000 under \$200,000	411	8,674	1,628	10,302	265	10,037
\$200,000 under \$500,000	399	13,994	3,860	17,854	565	17,289
\$500,000 under \$1,000,000	64	28,125	17,493	45,618	1,170	44,448
\$1,000,000 or Over	31	66,177	50,124	116,301	11,856	104,445
Total	194,327	1,101	73	1,174	15	1,159
Under \$25,000	114,023	454	16	470	2	469
\$25,000 under \$50,000	64,961	1,541	50	1,591	17	1,574
\$50,000 under \$100,000	13,203	3,160	231	3,391	52	3,340
\$100,000 or Over	2,140	9,564	2,798	12,362	442	11,920

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-11 Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	%	%	%	%	%	Credits
						%
Under \$5,000	13.23	0.07	0.91	0.16	0.32	0.16
\$5,000 under \$10,000	11.03	0.71	0.86	0.73	11.88	0.36
\$10,000 under \$15,000	9.66	2.21	2.30	2.22	14.79	1.81
\$15,000 under \$20,000	8.72	3.31	2.61	3.23	4.09	3.21
\$20,000 under \$25,000	8.10	4.27	2.56	4.09	1.28	4.18
\$25,000 under \$30,000	6.94	4.70	2.46	4.46	1.38	4.56
\$30,000 under \$35,000	5.93	4.92	2.38	4.64	1.75	4.74
\$35,000 under \$40,000	5.17	5.06	2.30	4.77	1.93	4.86
\$40,000 under \$45,000	4.54	5.13	2.17	4.82	2.16	4.90
\$45,000 under \$50,000	3.90	5.00	2.07	4.69	2.31	4.76
\$50,000 under \$60,000	6.26	9.43	3.81	8.83	4.81	8.96
\$60,000 under \$70,000	4.52	8.22	3.37	7.70	4.58	7.80
\$70,000 under \$80,000	3.18	6.76	3.04	6.36	3.76	6.44
\$80,000 under \$90,000	2.19	5.34	2.68	5.05	3.02	5.12
\$90,000 under \$100,000	1.48	4.06	2.39	3.88	2.34	3.93
\$100,000 under \$150,000	3.00	10.42	8.73	10.24	6.32	10.37
\$150,000 under \$200,000	0.92	4.66	5.66	4.77	3.37	4.82
\$200,000 under \$500,000	1.01	8.50	14.60	9.15	9.09	9.16
\$500,000 under \$1,000,000	0.16	2.94	8.66	3.55	4.46	3.52
\$1,000,000 or Over	0.07	4.28	26.44	6.67	16.35	6.35
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	50.73	10.57	9.24	10.43	32.36	9.71
\$25,000 under \$50,000	26.48	24.81	11.38	23.37	9.54	23.82
\$50,000 under \$100,000	17.64	33.81	15.29	31.82	18.51	32.25
\$100,000 or Over	5.16	30.81	64.09	34.38	39.59	34.21

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-11SI Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Under \$5,000	21.73	0.14	0.81	0.21	0.48	0.21
\$5,000 under \$10,000	17.03	2.38	2.90	2.43	35.09	0.96
\$10,000 under \$15,000	12.54	6.75	6.61	6.73	28.76	5.74
\$15,000 under \$20,000	10.60	8.86	6.01	8.56	1.50	8.88
\$20,000 under \$25,000	9.56	10.87	5.39	10.29	2.06	10.66
\$25,000 under \$30,000	7.70	11.09	4.93	10.43	2.61	10.79
\$30,000 under \$35,000	5.78	10.14	4.46	9.54	3.04	9.83
\$35,000 under \$40,000	4.24	8.78	4.19	8.29	2.69	8.55
\$40,000 under \$45,000	3.04	7.27	3.70	6.89	2.47	7.09
\$45,000 under \$50,000	2.08	5.61	3.32	5.36	2.00	5.51
\$50,000 under \$60,000	2.39	7.48	5.46	7.26	2.65	7.47
\$60,000 under \$70,000	1.18	4.37	4.24	4.36	1.46	4.49
\$70,000 under \$80,000	0.64	2.74	3.43	2.81	0.98	2.90
\$80,000 under \$90,000	0.37	1.79	2.76	1.89	0.70	1.95
\$90,000 under \$100,000	0.23	1.23	2.16	1.33	0.54	1.37
\$100,000 under \$150,000	0.50	3.32	7.72	3.79	1.75	3.88
\$150,000 under \$200,000	0.16	1.52	4.52	1.83	1.00	1.87
\$200,000 under \$500,000	0.17	2.54	10.22	3.36	2.82	3.38
\$500,000 under \$1,000,000	0.03	0.94	5.35	1.40	1.46	1.40
\$1,000,000 or Over	0.02	2.20	11.83	3.22	5.96	3.09
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	71.46	29.00	21.71	28.22	67.88	26.43
\$25,000 under \$50,000	22.84	42.88	20.59	40.52	12.81	41.77
\$50,000 under \$100,000	4.82	17.61	18.05	17.66	6.33	18.17
\$100,000 or Over	0.88	10.51	39.65	13.60	12.98	13.63
UNDER \$8,000	32.54	0.37	1.10	0.45	1.84	0.40
\$8,000 under \$14,000	16.52	7.41	7.99	7.47	62.24	4.99
Over \$14,000	50.95	92.22	90.91	92.08	35.93	94.62

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-11SE Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax
	Returns					After
	%	%	%	%	%	Credits
						%
Under \$5,000	13.77	0.38	2.62	0.62	0.40	0.63
\$5,000 under \$10,000	12.02	1.97	1.83	1.95	1.46	2.01
\$10,000 under \$15,000	11.79	3.91	2.08	3.71	0.90	3.81
\$15,000 under \$20,000	11.71	5.92	2.20	5.51	1.46	5.66
\$20,000 under \$25,000	11.53	7.90	2.29	7.28	2.50	7.46
\$25,000 under \$30,000	9.13	7.88	2.40	7.28	2.54	7.45
\$30,000 under \$35,000	7.33	7.76	2.07	7.14	3.30	7.28
\$35,000 under \$40,000	5.43	6.79	2.06	6.27	3.21	6.38
\$40,000 under \$45,000	4.17	6.00	2.17	5.58	2.10	5.71
\$45,000 under \$50,000	2.91	4.72	2.40	4.47	2.30	4.55
\$50,000 under \$60,000	3.64	6.84	3.56	6.48	3.09	6.61
\$60,000 under \$70,000	1.93	4.32	3.51	4.23	1.82	4.32
\$70,000 under \$80,000	1.09	2.82	2.66	2.80	1.50	2.85
\$80,000 under \$90,000	0.70	2.06	2.27	2.08	1.53	2.10
\$90,000 under \$100,000	0.48	1.59	1.52	1.58	1.10	1.60
\$100,000 under \$150,000	1.13	4.64	7.32	4.94	3.31	5.00
\$150,000 under \$200,000	0.46	2.79	4.26	2.95	1.88	2.99
\$200,000 under \$500,000	0.57	5.60	15.17	6.65	6.82	6.65
\$500,000 under \$1,000,000	0.12	2.66	10.32	3.50	3.25	3.51
\$1,000,000 or Over	0.09	13.46	27.30	14.98	55.52	13.45
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	60.82	20.07	11.01	19.08	6.72	19.58
\$25,000 under \$50,000	28.97	33.15	11.11	30.73	13.45	31.37
\$50,000 under \$100,000	7.84	17.62	13.52	17.17	9.05	17.47
\$100,000 or Over	2.37	29.16	64.36	33.03	70.78	31.59

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-11J Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.43	0.04	0.91	0.14	0.23	0.13
\$5,000 under \$10,000	4.51	0.09	0.14	0.09	0.11	0.09
\$10,000 under \$15,000	5.46	0.45	0.83	0.49	8.12	0.27
\$15,000 under \$20,000	5.08	0.95	1.41	1.00	5.61	0.87
\$20,000 under \$25,000	5.14	1.42	1.54	1.43	0.74	1.45
\$25,000 under \$30,000	5.27	1.95	1.55	1.91	0.57	1.95
\$30,000 under \$35,000	5.65	2.63	1.60	2.51	0.88	2.56
\$35,000 under \$40,000	6.06	3.40	1.60	3.20	1.32	3.26
\$40,000 under \$45,000	6.30	4.15	1.57	3.87	1.85	3.93
\$45,000 under \$50,000	6.21	4.70	1.57	4.35	2.32	4.41
\$50,000 under \$60,000	11.39	10.25	3.18	9.46	5.91	9.57
\$60,000 under \$70,000	9.04	9.88	3.03	9.12	6.28	9.21
\$70,000 under \$80,000	6.64	8.52	2.87	7.90	5.32	7.97
\$80,000 under \$90,000	4.67	6.90	2.62	6.43	4.32	6.49
\$90,000 under \$100,000	3.18	5.30	2.48	4.98	3.37	5.03
\$100,000 under \$150,000	6.40	13.52	9.13	13.03	8.88	13.15
\$150,000 under \$200,000	1.96	6.01	6.11	6.02	4.68	6.06
\$200,000 under \$500,000	2.15	11.05	16.19	11.62	12.56	11.59
\$500,000 under \$1,000,000	0.33	3.78	9.77	4.44	6.14	4.39
\$1,000,000 or Over	0.14	5.01	31.88	7.98	20.81	7.60
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	24.63	2.95	4.84	3.16	14.82	2.82
\$25,000 under \$50,000	29.49	16.83	7.88	15.84	6.93	16.11
\$50,000 under \$100,000	34.92	40.84	14.19	37.90	25.19	38.27
\$100,000 or Over	10.97	39.37	73.09	43.10	53.06	42.80
UNDER \$12,000	11.19	0.19	1.16	0.29	0.86	0.28
\$12,000 under \$21,000	9.34	1.60	2.46	1.69	13.68	1.34
Over \$21,000	79.47	98.22	96.38	98.01	85.46	98.38

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-11H Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Under \$5,000	5.89	0.07	0.66	0.10	0.19	0.10
\$5,000 under \$10,000	7.59	0.67	1.04	0.69	0.42	0.70
\$10,000 under \$15,000	14.02	3.94	2.51	3.85	0.88	3.90
\$15,000 under \$20,000	16.53	8.44	4.28	8.19	1.94	8.27
\$20,000 under \$25,000	14.64	11.06	4.77	10.67	4.25	10.75
\$25,000 under \$30,000	11.00	11.20	4.69	10.79	6.23	10.85
\$30,000 under \$35,000	8.38	10.79	5.06	10.44	6.80	10.48
\$35,000 under \$40,000	6.29	9.83	4.44	9.50	8.38	9.51
\$40,000 under \$45,000	4.61	8.39	4.55	8.15	8.01	8.15
\$45,000 under \$50,000	3.15	6.55	4.19	6.41	8.11	6.38
\$50,000 under \$60,000	3.48	8.49	5.99	8.33	9.14	8.32
\$60,000 under \$70,000	1.69	4.96	4.76	4.95	6.56	4.92
\$70,000 under \$80,000	0.84	2.86	4.13	2.94	3.75	2.93
\$80,000 under \$90,000	0.47	1.80	3.85	1.92	2.53	1.92
\$90,000 under \$100,000	0.32	1.38	2.82	1.47	1.00	1.48
\$100,000 under \$150,000	0.64	3.49	7.80	3.76	5.69	3.73
\$150,000 under \$200,000	0.21	1.67	4.72	1.86	3.66	1.83
\$200,000 under \$500,000	0.21	2.61	10.87	3.12	7.58	3.06
\$500,000 under \$1,000,000	0.03	0.84	7.90	1.28	2.52	1.26
\$1,000,000 or Over	0.02	0.96	10.97	1.58	12.36	1.44
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	58.68	24.18	13.26	23.50	7.68	23.72
\$25,000 under \$50,000	33.43	46.76	22.92	45.28	37.53	45.38
\$50,000 under \$100,000	6.79	19.49	21.55	19.62	22.98	19.57
\$100,000 or Over	1.10	9.56	42.27	11.59	31.81	11.33

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-12 Distribution of Income and Taxes by Income Quintile
with Percent and Cumulative Percent Distributions and Tax Burden Ratios
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income Quintile	Number of Returns	Total Income	Total Taxes	Percent Distribution			Cumulative Percent Distribution			Tax Burden Ratios
				Number of Returns	Total Income	Total Taxes	Number of Returns	Total Income	Total Taxes	
Lowest 20% - Under \$8,005	565,374	\$ 1,562,047	\$ 14,584	20.0 %	1.5 %	0.3 %	20.0 %	1.5 %	0.3 %	0.9%
Second 20% - \$8,005 to \$18,447	565,374	7,348,530	226,178	20.0	6.9	4.2	40.0	8.3	4.4	3.1%
Third 20% - \$18,447 to \$31,849	565,374	13,984,857	631,054	20.0	13.1	11.6	60.0	21.4	16.0	4.5%
Fourth 20% - \$31,849 to \$54,061	565,374	23,647,078	1,156,677	20.0	22.1	21.3	80.0	43.5	37.3	4.9%
Highest 20% - \$54,061 and over	565,374	60,384,543	3,408,640	20.0	56.5	62.7	100.0	100.0	100.0	5.6%
Total	2,826,870	\$ 106,927,055	\$ 5,437,134	100.0 %	100.0 %	100.0 %	--	--	--	5.1%
Addendum:										
Top 10 % - \$75,858 and over	282,688	\$ 42,393,204	\$ 2,488,294	10.0 %	39.6 %	45.8 %	--	--	--	5.9%
Top 5 % - \$101,264 and over	141,343	30,162,715	1,835,995	5.0	28.2	33.8	--	--	--	6.1%
Top 1 % - \$223, 854 and over	28,269	14,658,783	951,422	1.0	13.7	17.5	--	--	--	6.5%

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Chart II-3:

**Percentage of Total Massachusetts Income Tax
Paid by Filers at Various Income Levels
Tax Year 1994**

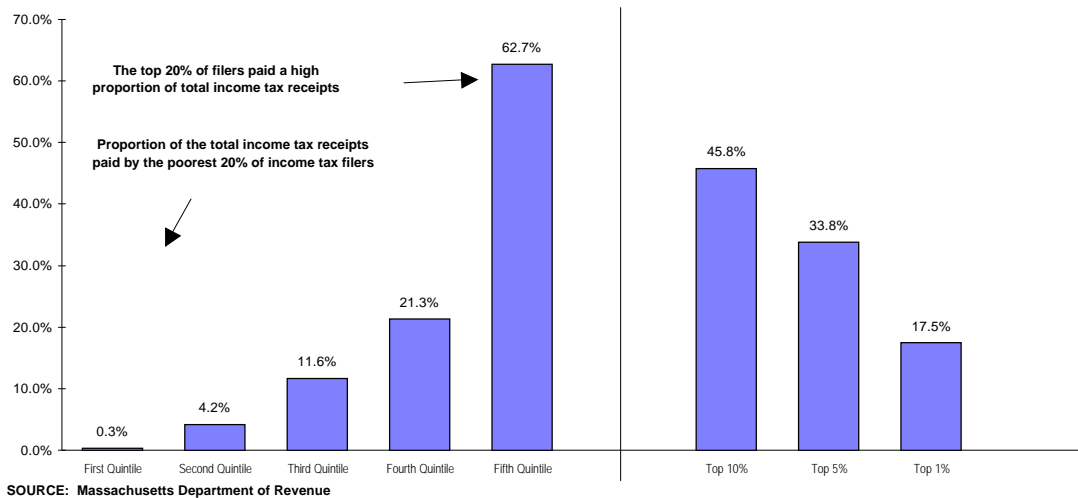
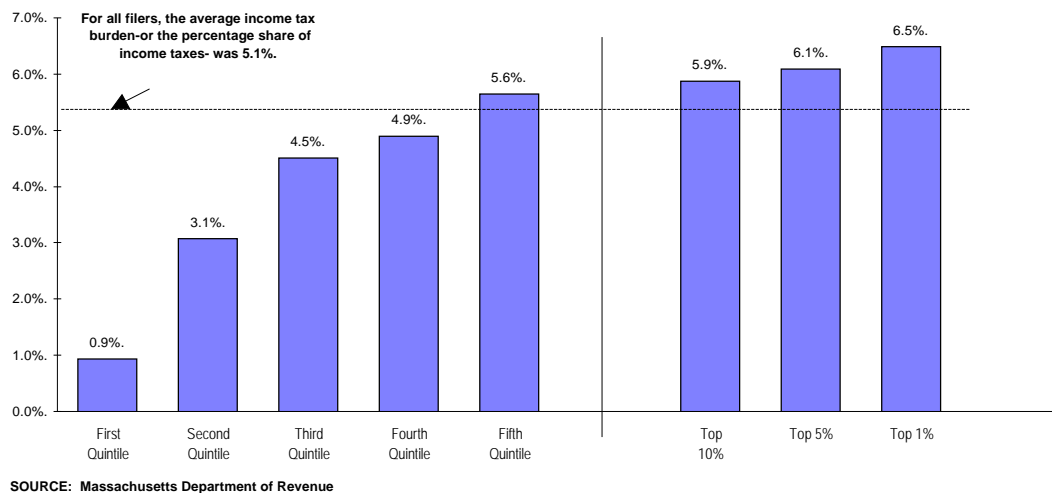


Chart II-4:

**Massachusetts Income Tax Burden
For Filers at Various Income Levels
Tax year 1994**



Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	275,734	819,458	19,221	42,281	451	1,453
\$5,000 under \$10,000	235,205	1,601,283	46,957	198,560	1,350	6,086
\$10,000 under \$15,000	215,272	2,433,095	47,770	305,592	1,669	10,464
\$15,000 under \$20,000	212,043	3,416,213	34,618	272,490	1,464	10,155
\$20,000 under \$25,000	206,728	4,328,991	27,030	237,834	1,377	10,768
\$25,000 under \$30,000	181,314	4,647,490	21,898	205,249	1,373	11,763
\$30,000 under \$35,000	157,000	4,759,193	18,048	177,831	1,145	12,112
\$35,000 under \$40,000	138,217	4,826,999	15,185	151,847	859	9,702
\$40,000 under \$45,000	122,325	4,853,557	12,845	131,397	614	8,017
\$45,000 under \$50,000	105,728	4,678,274	11,166	114,022	557	8,191
\$50,000 under \$60,000	170,375	8,698,834	18,380	190,184	742	11,934
\$60,000 under \$70,000	123,339	7,448,019	13,181	142,684	460	10,276
\$70,000 under \$80,000	86,565	6,007,238	9,169	108,967	262	6,920
\$80,000 under \$90,000	59,459	4,634,923	6,484	84,400	168	5,282
\$90,000 under \$100,000	39,891	3,432,432	4,499	65,754	96	3,007
\$100,000 under \$150,000	79,061	8,109,558	9,646	175,309	226	10,401
\$150,000 under \$200,000	23,626	3,211,406	3,050	76,504	66	3,205
\$200,000 under \$500,000	24,960	5,103,269	3,355	94,692	53	3,242
\$500,000 under \$1,000,000	3,752	1,470,167	579	31,278	5	282
\$1,000,000 or Over	1,647	1,594,659	275	24,639	3	158
Total	2,462,241	86,075,058	323,356	2,831,516	12,940	143,418
Under \$25,000	1,144,982	12,599,039	175,596	1,056,757	6,311	38,925
\$25,000 under \$50,000	704,584	23,765,513	79,142	780,346	4,548	49,785
\$50,000 under \$100,000	479,629	30,221,446	51,713	591,990	1,728	37,419
\$100,000 or Over	133,046	19,489,059	16,905	402,423	353	17,288

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty	Rental/Royal ty
	Count	\$, 000	Count	\$, 000	Income	Income
Under \$5, 000	19, 228	66, 468	8, 605	-99, 093	8, 980	30, 841
\$5, 000 under \$10, 000	26, 819	134, 494	3, 945	-15, 121	12, 964	42, 365
\$10, 000 under \$15, 000	25, 477	186, 894	4, 264	-18, 034	10, 749	43, 128
\$15, 000 under \$20, 000	22, 354	201, 704	4, 454	-17, 504	8, 199	36, 098
\$20, 000 under \$25, 000	20, 303	205, 513	4, 474	-17, 434	7, 271	33, 696
\$25, 000 under \$30, 000	18, 755	201, 418	4, 445	-17, 009	6, 510	30, 985
\$30, 000 under \$35, 000	18, 097	205, 551	4, 488	-16, 590	5, 953	29, 174
\$35, 000 under \$40, 000	17, 832	214, 182	4, 247	-14, 522	5, 662	28, 692
\$40, 000 under \$45, 000	16, 714	201, 966	4, 028	-13, 667	5, 306	28, 017
\$45, 000 under \$50, 000	15, 272	197, 280	3, 628	-12, 004	4, 931	26, 960
\$50, 000 under \$60, 000	25, 446	361, 292	5, 945	-20, 025	8, 570	50, 349
\$60, 000 under \$70, 000	18, 894	313, 515	4, 625	-17, 763	6, 600	43, 665
\$70, 000 under \$80, 000	13, 879	267, 707	3, 389	-11, 607	4, 913	35, 324
\$80, 000 under \$90, 000	10, 387	230, 633	2, 407	-8, 933	3, 778	30, 035
\$90, 000 under \$100, 000	7, 616	200, 318	1, 732	-6, 543	2, 869	25, 032
\$100, 000 under \$150, 000	18, 776	721, 139	3, 677	-18, 955	7, 797	90, 745
\$150, 000 under \$200, 000	7, 256	420, 652	1, 268	-7, 990	3, 420	58, 248
\$200, 000 under \$500, 000	8, 262	765, 608	1, 357	-14, 288	4, 747	125, 026
\$500, 000 under \$1, 000, 000	1, 067	187, 169	249	-4, 888	984	52, 536
\$1, 000, 000 or Over	417	118, 593	97	-38, 218	525	78, 119
Total	312, 851	5, 402, 094	71, 324	-390, 187	120, 728	919, 035
Under \$25, 000	114, 181	795, 073	25, 742	-167, 185	48, 163	186, 128
\$25, 000 under \$50, 000	86, 670	1, 020, 397	20, 836	-73, 793	28, 362	143, 828
\$50, 000 under \$100, 000	76, 222	1, 373, 464	18, 098	-64, 870	26, 730	184, 405
\$100, 000 or Over	35, 778	2, 213, 160	6, 648	-84, 339	17, 473	404, 674

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental/Royal ty	Rental/Royal ty	Partnership	Partnership	Partnership Loss	Partnership Loss
	Loss	Loss	Income	Income		
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	14, 330	- 134, 654	6, 906	19, 970	6, 580	- 465, 139
\$5, 000 under \$10, 000	7, 787	- 35, 387	4, 446	19, 400	2, 026	- 13, 837
\$10, 000 under \$15, 000	8, 721	- 42, 463	4, 314	27, 191	2, 134	- 16, 421
\$15, 000 under \$20, 000	9, 282	- 46, 484	3, 695	28, 749	2, 089	- 13, 480
\$20, 000 under \$25, 000	10, 235	- 52, 894	3, 618	36, 468	2, 244	- 15, 336
\$25, 000 under \$30, 000	10, 679	- 55, 555	3, 473	33, 851	2, 129	- 15, 197
\$30, 000 under \$35, 000	10, 965	- 56, 607	3, 305	36, 518	2, 102	- 12, 989
\$35, 000 under \$40, 000	10, 864	- 55, 356	3, 258	37, 640	2, 058	- 13, 317
\$40, 000 under \$45, 000	10, 588	- 55, 377	3, 195	38, 493	1, 961	- 16, 564
\$45, 000 under \$50, 000	9, 728	- 51, 517	3, 079	38, 768	1, 896	- 16, 195
\$50, 000 under \$60, 000	16, 672	- 93, 065	5, 647	80, 271	3, 450	- 24, 398
\$60, 000 under \$70, 000	12, 936	- 74, 869	4, 917	79, 616	2, 992	- 26, 409
\$70, 000 under \$80, 000	9, 878	- 61, 059	4, 151	75, 677	2, 433	- 18, 557
\$80, 000 under \$90, 000	7, 283	- 46, 852	3, 687	73, 372	2, 084	- 15, 732
\$90, 000 under \$100, 000	5, 481	- 38, 068	3, 089	73, 790	1, 797	- 17, 391
\$100, 000 under \$150, 000	12, 029	- 79, 695	10, 178	337, 325	5, 169	- 57, 421
\$150, 000 under \$200, 000	2, 122	- 21, 030	5, 799	296, 516	2, 296	- 31, 309
\$200, 000 under \$500, 000	2, 549	- 36, 855	10, 146	1, 086, 957	3, 420	- 83, 710
\$500, 000 under \$1, 000, 000	524	- 11, 858	2, 388	657, 101	669	- 40, 485
\$1, 000, 000 or Over	253	- 61, 037	1, 212	1, 452, 065	324	- 76, 509
Total	172, 906	- 1, 110, 681	90, 503	4, 529, 740	49, 853	- 990, 395
Under \$25, 000	50, 355	- 311, 881	22, 979	131, 778	15, 073	- 524, 213
\$25, 000 under \$50, 000	52, 824	- 274, 412	16, 310	185, 271	10, 146	- 74, 262
\$50, 000 under \$100, 000	52, 250	- 313, 912	21, 491	382, 726	12, 756	- 102, 487
\$100, 000 or Over	17, 477	- 210, 476	29, 723	3, 829, 964	11, 878	- 289, 434

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Under \$5, 000	961	3, 330	802	-17, 991
\$5, 000 under \$10, 000	874	2, 721	318	-1, 664
\$10, 000 under \$15, 000	732	2, 885	292	-1, 600
\$15, 000 under \$20, 000	675	2, 584	265	-2, 580
\$20, 000 under \$25, 000	659	3, 629	314	-1, 748
\$25, 000 under \$30, 000	604	3, 550	328	-1, 776
\$30, 000 under \$35, 000	606	3, 235	346	-2, 212
\$35, 000 under \$40, 000	557	3, 220	314	-2, 077
\$40, 000 under \$45, 000	504	3, 175	292	-1, 891
\$45, 000 under \$50, 000	484	3, 725	313	-3, 021
\$50, 000 under \$60, 000	903	6, 932	524	-2, 785
\$60, 000 under \$70, 000	762	6, 034	442	-2, 456
\$70, 000 under \$80, 000	657	5, 522	371	-1, 884
\$80, 000 under \$90, 000	556	5, 858	292	-1, 782
\$90, 000 under \$100, 000	494	6, 143	212	-1, 915
\$100, 000 under \$150, 000	1, 507	21, 981	579	-3, 825
\$150, 000 under \$200, 000	759	17, 055	236	-2, 338
\$200, 000 under \$500, 000	1, 262	44, 091	342	-5, 869
\$500, 000 under \$1, 000, 000	300	26, 596	81	-2, 172
\$1, 000, 000 or Over	204	144, 731	42	-3, 031
Total	14, 060	316, 998	6, 705	-64, 619
Under \$25, 000	3, 901	15, 150	1, 991	-25, 583
\$25, 000 under \$50, 000	2, 755	16, 906	1, 593	-10, 977
\$50, 000 under \$100, 000	3, 372	30, 488	1, 841	-10, 823
\$100, 000 or Over	4, 032	254, 455	1, 280	-17, 235

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Under \$5, 000	9, 359	17, 160	138, 884	82, 490
\$5, 000 under \$10, 000	23, 499	58, 005	143, 156	163, 883
\$10, 000 under \$15, 000	29, 591	84, 244	134, 554	169, 522
\$15, 000 under \$20, 000	26, 302	84, 374	124, 225	130, 361
\$20, 000 under \$25, 000	21, 738	77, 329	125, 676	103, 918
\$25, 000 under \$30, 000	17, 907	66, 165	118, 850	87, 666
\$30, 000 under \$35, 000	15, 712	57, 930	110, 342	73, 635
\$35, 000 under \$40, 000	14, 109	51, 622	102, 348	65, 211
\$40, 000 under \$45, 000	12, 806	46, 564	95, 089	59, 415
\$45, 000 under \$50, 000	11, 413	40, 784	85, 082	52, 055
\$50, 000 under \$60, 000	17, 704	64, 883	143, 091	91, 049
\$60, 000 under \$70, 000	10, 824	40, 129	108, 019	67, 206
\$70, 000 under \$80, 000	6, 292	23, 179	78, 209	52, 292
\$80, 000 under \$90, 000	3, 508	13, 262	54, 658	40, 069
\$90, 000 under \$100, 000	2, 015	7, 642	37, 316	31, 194
\$100, 000 under \$150, 000	3, 126	11, 369	75, 721	78, 143
\$150, 000 under \$200, 000	623	2, 759	23, 550	35, 628
\$200, 000 under \$500, 000	376	1, 790	26, 009	62, 305
\$500, 000 under \$1, 000, 000	26	136	4, 049	22, 096
\$1, 000, 000 or Over	10	77	1, 779	27, 916
Total	226, 940	749, 400	1, 730, 607	1, 496, 052
Under \$25, 000	110, 489	321, 112	666, 495	650, 174
\$25, 000 under \$50, 000	71, 947	263, 065	511, 711	337, 981
\$50, 000 under \$100, 000	40, 343	149, 094	421, 293	281, 809
\$100, 000 or Over	4, 161	16, 130	131, 108	226, 088

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	69,129	71,133	17,094	-143,772	354,013	211,444
\$5,000 under \$10,000	82,360	150,762	21,626	45,551	309,759	2,193,218
\$10,000 under \$15,000	75,271	156,426	22,153	64,482	271,982	3,235,883
\$15,000 under \$20,000	62,276	119,033	18,476	60,437	245,907	4,151,788
\$20,000 under \$25,000	59,541	92,868	16,731	55,034	228,548	4,994,720
\$25,000 under \$30,000	56,140	77,083	14,967	57,505	196,007	5,245,520
\$30,000 under \$35,000	52,018	63,459	13,820	54,719	167,618	5,311,326
\$35,000 under \$40,000	48,543	55,259	12,554	50,600	145,916	5,344,490
\$40,000 under \$45,000	44,980	49,667	11,699	53,204	128,141	5,326,559
\$45,000 under \$50,000	39,620	42,893	10,626	52,513	110,196	5,120,673
\$50,000 under \$60,000	67,466	74,416	18,474	95,726	176,980	9,494,549
\$60,000 under \$70,000	52,226	53,664	14,428	86,381	127,848	8,102,484
\$70,000 under \$80,000	40,177	41,827	11,346	74,368	89,802	6,553,623
\$80,000 under \$90,000	30,047	32,368	8,397	66,942	61,874	5,103,776
\$90,000 under \$100,000	21,955	25,728	6,382	60,978	41,804	3,836,907
\$100,000 under \$150,000	49,197	66,476	16,605	237,548	84,621	9,621,956
\$150,000 under \$200,000	17,352	31,776	7,194	135,871	26,118	4,191,321
\$200,000 under \$500,000	21,423	57,799	10,407	303,716	28,485	7,445,469
\$500,000 under \$1,000,000	3,694	21,365	2,179	129,294	4,403	2,516,520
\$1,000,000 or Over	1,684	27,595	1,166	329,086	1,933	3,590,928
Total	895,099	1,311,598	256,324	1,870,182	2,801,955	101,593,156
Under \$25,000	348,577	590,222	96,080	81,732	1,410,209	14,787,054
\$25,000 under \$50,000	241,301	288,361	63,666	268,541	747,878	26,348,568
\$50,000 under \$100,000	211,871	228,004	59,027	384,395	498,308	33,091,339
\$100,000 or Over	93,350	205,012	37,551	1,135,514	145,560	27,366,195

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	58,787	79,400	23,022	30,632	61,177	110,032
\$5,000 under \$10,000	59,495	104,402	21,751	26,186	61,321	130,587
\$10,000 under \$15,000	55,483	126,816	20,073	30,994	57,176	157,810
\$15,000 under \$20,000	46,924	119,359	17,725	31,873	48,479	151,232
\$20,000 under \$25,000	43,276	109,617	16,610	33,628	44,940	143,244
\$25,000 under \$30,000	41,700	101,805	15,981	32,556	43,343	134,360
\$30,000 under \$35,000	40,093	94,182	15,660	34,646	41,763	128,828
\$35,000 under \$40,000	38,860	89,814	15,049	33,181	40,397	122,995
\$40,000 under \$45,000	37,300	81,866	14,295	33,127	38,789	114,994
\$45,000 under \$50,000	34,833	75,124	13,449	33,904	36,175	109,028
\$50,000 under \$60,000	62,603	136,664	24,264	62,264	64,872	198,928
\$60,000 under \$70,000	51,052	119,295	20,311	56,079	52,824	175,373
\$70,000 under \$80,000	40,584	103,111	16,881	54,146	42,041	157,257
\$80,000 under \$90,000	31,388	90,207	13,589	47,608	32,395	137,815
\$90,000 under \$100,000	23,617	80,377	10,683	42,619	24,393	122,996
\$100,000 under \$150,000	54,850	284,614	26,796	161,545	56,403	446,160
\$150,000 under \$200,000	19,525	179,446	10,304	107,455	19,897	286,901
\$200,000 under \$500,000	23,541	441,534	12,679	296,940	23,859	738,474
\$500,000 under \$1,000,000	4,018	235,257	2,244	201,281	4,041	436,538
\$1,000,000 or Over	1,849	420,135	1,126	910,212	1,855	1,330,347
Total	769,778	3,073,023	312,492	2,260,876	796,140	5,333,899
Under \$25,000	263,965	539,593	99,181	153,312	273,093	692,905
\$25,000 under \$50,000	192,786	442,790	74,434	167,415	200,467	610,205
\$50,000 under \$100,000	209,244	529,653	85,728	262,717	216,525	792,370
\$100,000 or Over	103,783	1,560,987	53,149	1,677,432	106,055	3,238,419

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	239,758	622,660	11,465	22,523	341	888
\$5,000 under \$10,000	187,331	1,274,785	27,853	115,891	1,093	5,051
\$10,000 under \$15,000	145,087	1,673,215	21,194	128,107	1,088	7,142
\$15,000 under \$20,000	131,872	2,178,042	13,417	95,611	816	5,943
\$20,000 under \$25,000	123,538	2,657,278	9,860	75,288	734	5,856
\$25,000 under \$30,000	101,049	2,663,046	7,466	59,792	705	6,258
\$30,000 under \$35,000	76,246	2,379,225	5,463	46,799	490	5,751
\$35,000 under \$40,000	56,017	2,010,284	4,059	36,759	387	5,005
\$40,000 under \$45,000	40,104	1,630,952	2,855	29,834	255	3,868
\$45,000 under \$50,000	27,318	1,230,984	2,122	24,617	213	3,760
\$50,000 under \$60,000	30,993	1,588,438	2,768	34,657	267	5,256
\$60,000 under \$70,000	14,944	888,256	1,545	23,362	153	4,364
\$70,000 under \$80,000	7,946	534,215	877	14,938	87	2,876
\$80,000 under \$90,000	4,495	331,903	556	11,428	63	2,353
\$90,000 under \$100,000	2,671	216,957	403	9,260	27	1,236
\$100,000 under \$150,000	5,511	532,054	783	20,875	76	4,874
\$150,000 under \$200,000	1,674	220,052	264	10,444	15	1,011
\$200,000 under \$500,000	1,662	324,330	292	10,926	11	799
\$500,000 under \$1,000,000	278	96,510	40	2,091	#	#
\$1,000,000 or Over	153	174,451	25	500	0	0
Total	1,198,647	23,227,638	113,307	773,704	6,822	72,291
Under \$25,000	827,586	8,405,981	83,789	437,420	4,072	24,881
\$25,000 under \$50,000	300,734	9,914,492	21,965	197,801	2,050	24,641
\$50,000 under \$100,000	61,049	3,559,769	6,149	93,646	597	16,083
\$100,000 or Over	9,278	1,347,397	1,404	44,837	103	6,685
Under \$8,000	359,710	1,340,907	26,943	78,371	925	3,285
\$8,000 under \$14,000	185,338	1,862,229	30,281	166,571	1,423	8,659
Over \$14,000	653,599	20,024,502	56,083	528,761	4,474	60,347

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty	Rental/Royal ty
	Count	\$, 000	Count	\$, 000	Income	Income
Under \$5, 000	12, 879	30, 096	4, 705	- 32, 945	4, 795	10, 510
\$5, 000 under \$10, 000	17, 408	86, 048	2, 219	- 6, 811	7, 240	23, 138
\$10, 000 under \$15, 000	12, 454	89, 466	1, 994	- 6, 594	4, 498	17, 290
\$15, 000 under \$20, 000	9, 077	81, 196	1, 868	- 5, 693	3, 020	12, 933
\$20, 000 under \$25, 000	7, 030	73, 551	1, 661	- 5, 324	2, 520	11, 030
\$25, 000 under \$30, 000	5, 582	62, 906	1, 471	- 4, 717	2, 179	9, 612
\$30, 000 under \$35, 000	4, 457	54, 809	1, 271	- 3, 839	1, 822	8, 006
\$35, 000 under \$40, 000	3, 543	47, 423	1, 012	- 2, 680	1, 588	7, 607
\$40, 000 under \$45, 000	2, 843	39, 374	824	- 2, 346	1, 271	6, 043
\$45, 000 under \$50, 000	2, 183	32, 982	586	- 1, 881	1, 031	5, 124
\$50, 000 under \$60, 000	2, 874	57, 316	760	- 2, 717	1, 432	8, 468
\$60, 000 under \$70, 000	1, 690	44, 469	416	- 1, 443	922	6, 439
\$70, 000 under \$80, 000	1, 126	36, 688	229	- 929	588	4, 927
\$80, 000 under \$90, 000	775	29, 696	145	- 419	384	3, 949
\$90, 000 under \$100, 000	537	23, 538	98	- 552	289	3, 747
\$100, 000 under \$150, 000	1, 313	76, 318	234	- 1, 476	733	11, 970
\$150, 000 under \$200, 000	449	33, 949	78	- 670	306	6, 246
\$200, 000 under \$500, 000	424	49, 998	93	- 953	402	12, 808
\$500, 000 under \$1, 000, 000	58	11, 478	21	- 555	83	4, 516
\$1, 000, 000 or Over	33	12, 270	6	- 90	44	4, 987
Total	86, 735	973, 571	19, 691	- 82, 633	35, 147	179, 350
Under \$25, 000	58, 848	360, 357	12, 447	- 57, 368	22, 073	74, 901
\$25, 000 under \$50, 000	18, 608	237, 494	5, 164	- 15, 463	7, 891	36, 392
\$50, 000 under \$100, 000	7, 002	191, 707	1, 648	- 6, 060	3, 615	27, 530
\$100, 000 or Over	2, 277	184, 013	432	- 3, 744	1, 568	40, 527
Under \$8, 000	23, 756	78, 379	6, 065	- 37, 182	9, 429	24, 710
\$8, 000 under \$14, 000	16, 898	110, 124	2, 481	- 8, 049	6, 408	23, 271
Over \$14, 000	46, 081	785, 067	11, 145	- 37, 402	19, 310	131, 369

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental/Royal ty	Rental/Royal ty	Partnership	Partnership	Partnership	Partnership
	Loss	Loss	Income	Income	Loss	Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	6,389	-40,773	2,678	5,413	2,348	-82,585
\$5,000 under \$10,000	3,848	-14,777	2,345	8,371	1,016	-3,715
\$10,000 under \$15,000	3,441	-14,856	1,953	10,394	861	-4,102
\$15,000 under \$20,000	3,445	-15,210	1,562	10,680	828	-3,081
\$20,000 under \$25,000	3,629	-16,472	1,423	11,791	754	-2,922
\$25,000 under \$30,000	3,716	-16,905	1,210	9,864	657	-2,623
\$30,000 under \$35,000	3,538	-15,918	1,044	10,227	651	-2,919
\$35,000 under \$40,000	3,053	-13,883	994	10,498	531	-2,067
\$40,000 under \$45,000	2,631	-12,180	813	8,775	474	-2,999
\$45,000 under \$50,000	1,968	-9,682	717	8,882	405	-1,785
\$50,000 under \$60,000	2,583	-13,397	1,087	15,804	619	-3,524
\$60,000 under \$70,000	1,498	-7,978	815	14,078	433	-2,364
\$70,000 under \$80,000	939	-5,487	621	14,028	320	-1,797
\$80,000 under \$90,000	581	-3,494	464	10,934	226	-1,455
\$90,000 under \$100,000	430	-2,883	382	11,693	180	-2,902
\$100,000 under \$150,000	862	-5,935	1,110	47,743	446	-5,359
\$150,000 under \$200,000	186	-2,030	527	32,770	193	-2,977
\$200,000 under \$500,000	200	-2,677	891	105,342	255	-6,800
\$500,000 under \$1,000,000	34	-1,432	216	69,311	47	-4,641
\$1,000,000 or Over	19	-51,351	134	235,793	27	-3,931
Total	42,990	-267,321	20,986	652,391	11,271	-144,550
Under \$25,000	20,752	-102,088	9,961	46,648	5,807	-96,406
\$25,000 under \$50,000	14,906	-68,568	4,778	48,246	2,718	-12,394
\$50,000 under \$100,000	6,031	-33,239	3,369	66,537	1,778	-12,042
\$100,000 or Over	1,301	-63,425	2,878	490,960	968	-23,709
Under \$8,000	8,728	-49,586	4,110	9,938	2,960	-84,699
\$8,000 under \$14,000	4,296	-17,912	2,520	11,903	1,114	-5,174
Over \$14,000	29,966	-199,823	14,356	630,550	7,197	-54,677

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Under \$5, 000	644	1, 000	343	- 3, 988
\$5, 000 under \$10, 000	633	1, 804	177	- 469
\$10, 000 under \$15, 000	447	1, 555	146	- 578
\$15, 000 under \$20, 000	393	1, 332	98	- 1, 247
\$20, 000 under \$25, 000	327	1, 771	124	- 518
\$25, 000 under \$30, 000	280	1, 445	113	- 419
\$30, 000 under \$35, 000	268	1, 371	105	- 301
\$35, 000 under \$40, 000	200	1, 239	84	- 473
\$40, 000 under \$45, 000	169	1, 201	75	- 576
\$45, 000 under \$50, 000	144	1, 419	57	- 358
\$50, 000 under \$60, 000	228	2, 002	84	- 289
\$60, 000 under \$70, 000	169	2, 302	50	- 394
\$70, 000 under \$80, 000	115	1, 901	31	- 312
\$80, 000 under \$90, 000	89	1, 225	30	- 304
\$90, 000 under \$100, 000	76	1, 404	18	- 103
\$100, 000 under \$150, 000	216	5, 533	46	- 341
\$150, 000 under \$200, 000	111	5, 172	25	- 266
\$200, 000 under \$500, 000	136	8, 548	30	- 269
\$500, 000 under \$1, 000, 000	33	4, 969	10	- 737
\$1, 000, 000 or Over	25	18, 078	6	- 2, 108
Total	4, 703	65, 271	1, 652	- 14, 052
Under \$25, 000	2, 444	7, 461	888	- 6, 800
\$25, 000 under \$50, 000	1, 061	6, 675	434	- 2, 127
\$50, 000 under \$100, 000	677	8, 835	213	- 1, 403
\$100, 000 or Over	521	42, 300	117	- 3, 721
Under \$8, 000	1, 020	1, 954	454	- 4, 315
\$8, 000 under \$14, 000	636	2, 205	183	- 612
Over \$14, 000	3, 047	61, 112	1, 015	- 9, 125

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Under \$5,000	6,208	10,261	108,037	50,510
\$5,000 under \$10,000	16,527	38,845	102,717	106,815
\$10,000 under \$15,000	17,972	48,354	79,520	89,235
\$15,000 under \$20,000	14,391	43,664	70,147	62,669
\$20,000 under \$25,000	10,154	33,998	70,720	46,807
\$25,000 under \$30,000	6,628	23,369	64,019	38,709
\$30,000 under \$35,000	4,023	13,878	53,087	30,255
\$35,000 under \$40,000	2,380	7,796	42,037	25,554
\$40,000 under \$45,000	1,393	4,475	31,989	21,566
\$45,000 under \$50,000	880	2,710	22,570	16,999
\$50,000 under \$60,000	848	2,563	26,876	23,687
\$60,000 under \$70,000	343	1,123	13,524	13,746
\$70,000 under \$80,000	165	555	7,509	8,524
\$80,000 under \$90,000	71	249	4,367	5,405
\$90,000 under \$100,000	45	127	2,716	3,797
\$100,000 under \$150,000	80	277	5,863	9,598
\$150,000 under \$200,000	16	187	1,982	4,511
\$200,000 under \$500,000	7	30	2,070	6,039
\$500,000 under \$1,000,000	0	0	336	2,016
\$1,000,000 or Over	#	#	179	2,236
Total	82,132	232,466	710,265	568,677
Under \$25,000	65,252	175,122	431,141	356,035
\$25,000 under \$50,000	15,304	52,229	213,702	133,082
\$50,000 under \$100,000	1,472	4,617	54,992	55,159
\$100,000 or Over	104	499	10,430	24,401
Under \$8,000	15,280	30,220	170,945	109,836
\$8,000 under \$14,000	22,061	57,625	105,240	122,332
Over \$14,000	44,791	144,621	434,080	336,509

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	49,628	43,597	9,936	-65,301	287,707	521,355
\$5,000 under \$10,000	55,533	99,719	12,895	27,967	235,214	1,655,845
\$10,000 under \$15,000	41,182	83,836	10,103	28,912	173,693	2,062,140
\$15,000 under \$20,000	32,775	58,122	8,003	26,172	147,122	2,488,465
\$20,000 under \$25,000	31,993	42,265	6,953	22,667	132,768	2,910,260
\$25,000 under \$30,000	30,151	34,466	5,972	20,998	107,024	2,867,092
\$30,000 under \$35,000	26,438	26,607	4,950	18,405	80,322	2,542,102
\$35,000 under \$40,000	22,535	22,529	4,020	15,736	58,886	2,145,772
\$40,000 under \$45,000	18,498	19,158	3,112	14,869	42,215	1,740,450
\$45,000 under \$50,000	13,808	15,236	2,413	11,610	28,843	1,323,617
\$50,000 under \$60,000	17,521	21,523	3,276	23,685	33,249	1,739,785
\$60,000 under \$70,000	9,357	12,621	1,894	17,530	16,382	1,002,364
\$70,000 under \$80,000	5,375	7,886	1,240	12,932	8,923	622,420
\$80,000 under \$90,000	3,238	5,026	894	12,835	5,182	403,926
\$90,000 under \$100,000	2,131	3,555	548	11,034	3,196	276,110
\$100,000 under \$150,000	4,808	9,065	1,536	38,948	6,943	734,546
\$150,000 under \$200,000	1,705	4,326	677	23,075	2,247	331,289
\$200,000 under \$500,000	1,849	5,843	837	40,216	2,335	548,143
\$500,000 under \$1,000,000	315	1,983	165	13,995	389	197,490
\$1,000,000 or Over	174	2,219	99	70,129	214	460,950
Total	369,014	519,582	79,523	386,414	1,372,854	26,574,122
Under \$25,000	211,111	327,539	47,890	40,417	976,504	9,638,065
\$25,000 under \$50,000	111,430	117,996	20,467	81,619	317,290	10,619,032
\$50,000 under \$100,000	37,622	50,610	7,852	78,015	66,932	4,044,605
\$100,000 or Over	8,851	23,436	3,314	186,363	12,128	2,272,420
Under \$8,000	83,022	98,621	17,689	-49,792	436,859	1,440,812
\$8,000 under \$14,000	56,444	115,069	13,499	36,224	228,548	2,362,133
Over \$14,000	229,548	305,892	48,335	399,982	707,447	22,771,177

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	43,087	41,610	18,386	13,158	44,657	54,767
\$5,000 under \$10,000	40,644	74,716	15,566	17,612	41,781	92,328
\$10,000 under \$15,000	30,332	78,269	11,910	18,447	31,219	96,716
\$15,000 under \$20,000	23,587	67,269	9,584	16,999	24,351	84,268
\$20,000 under \$25,000	20,986	57,133	8,693	16,487	21,848	73,620
\$25,000 under \$30,000	19,912	50,531	8,364	15,782	20,780	66,313
\$30,000 under \$35,000	17,926	44,267	7,703	15,871	18,731	60,138
\$35,000 under \$40,000	15,728	41,147	6,911	14,451	16,379	55,599
\$40,000 under \$45,000	13,114	35,031	5,956	13,785	13,673	48,816
\$45,000 under \$50,000	10,445	30,431	4,801	12,633	10,843	43,065
\$50,000 under \$60,000	13,974	49,995	6,683	21,230	14,468	71,225
\$60,000 under \$70,000	8,156	37,971	4,083	17,493	8,417	55,464
\$70,000 under \$80,000	4,860	28,495	2,626	15,970	5,048	44,464
\$80,000 under \$90,000	3,116	22,691	1,721	12,681	3,216	35,372
\$90,000 under \$100,000	2,129	18,853	1,135	9,194	2,191	28,047
\$100,000 under \$150,000	4,852	62,439	2,665	36,156	4,975	98,594
\$150,000 under \$200,000	1,759	36,023	988	20,261	1,793	56,284
\$200,000 under \$500,000	1,943	75,965	1,127	51,146	1,973	127,111
\$500,000 under \$1,000,000	355	35,346	191	30,297	356	65,643
\$1,000,000 or Over	198	58,353	121	86,369	199	144,722
Total	277,103	946,533	119,214	456,023	286,898	1,402,555
Under \$25,000	158,636	318,997	64,139	82,703	163,856	401,699
\$25,000 under \$50,000	77,125	201,407	33,735	72,523	80,406	273,931
\$50,000 under \$100,000	32,235	158,004	16,248	76,568	33,340	234,571
\$100,000 or Over	9,107	268,126	5,092	224,229	9,296	492,354
Under \$8,000	67,725	83,232	27,925	23,186	69,991	106,419
\$8,000 under \$14,000	41,260	97,183	15,905	22,786	42,409	119,969
Over \$14,000	168,118	766,117	75,384	410,050	174,498	1,176,168

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,896	19,147	284	796	23	102
\$5,000 under \$10,000	5,571	39,637	380	1,560	47	208
\$10,000 under \$15,000	5,861	68,908	366	1,998	49	369
\$15,000 under \$20,000	6,028	100,330	352	2,130	30	225
\$20,000 under \$25,000	6,112	132,135	326	1,985	24	146
\$25,000 under \$30,000	4,847	127,427	299	2,139	28	243
\$30,000 under \$35,000	3,934	123,035	216	1,486	22	248
\$35,000 under \$40,000	2,907	104,592	153	1,363	8	101
\$40,000 under \$45,000	2,226	90,366	144	1,378	10	114
\$45,000 under \$50,000	1,536	69,692	99	1,268	4	82
\$50,000 under \$60,000	1,912	98,346	133	1,476	8	169
\$60,000 under \$70,000	975	58,479	86	1,392	9	230
\$70,000 under \$80,000	543	36,608	51	888	#	#
\$80,000 under \$90,000	342	25,722	33	463	#	#
\$90,000 under \$100,000	225	18,574	20	539	#	#
\$100,000 under \$150,000	497	50,334	63	1,635	#	#
\$150,000 under \$200,000	199	26,513	30	1,068	#	#
\$200,000 under \$500,000	233	48,151	31	983	0	0
\$500,000 under \$1,000,000	51	19,799	8	851	0	0
\$1,000,000 or Over	40	23,748	4	12	0	0
Total	48,935	1,281,542	3,078	25,412	270	2,858
Under \$25,000	28,468	360,157	1,708	8,470	173	1,050
\$25,000 under \$50,000	15,450	515,112	911	7,635	72	789
\$50,000 under \$100,000	3,997	237,729	323	4,758	22	703
\$100,000 or Over	1,020	168,544	136	4,549	3	316

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty	Rental/Royal ty
	Count	\$, 000	Count	\$, 000	Income	Income
Under \$5, 000	851	2, 446	406	- 3, 384	227	788
\$5, 000 under \$10, 000	903	4, 972	133	- 548	162	692
\$10, 000 under \$15, 000	737	6, 535	110	- 515	137	540
\$15, 000 under \$20, 000	612	6, 820	108	- 458	115	599
\$20, 000 under \$25, 000	512	6, 168	95	- 334	121	512
\$25, 000 under \$30, 000	396	5, 840	97	- 346	94	500
\$30, 000 under \$35, 000	302	4, 569	83	- 288	88	550
\$35, 000 under \$40, 000	242	4, 009	62	- 294	79	478
\$40, 000 under \$45, 000	203	3, 702	64	- 153	70	328
\$45, 000 under \$50, 000	153	2, 946	45	- 277	54	348
\$50, 000 under \$60, 000	236	5, 110	51	- 182	78	652
\$60, 000 under \$70, 000	156	5, 382	31	- 136	69	498
\$70, 000 under \$80, 000	100	3, 836	26	- 142	31	248
\$80, 000 under \$90, 000	70	2, 526	14	- 32	25	119
\$90, 000 under \$100, 000	51	2, 796	7	- 26	25	337
\$100, 000 under \$150, 000	146	8, 121	13	- 164	61	1, 447
\$150, 000 under \$200, 000	64	5, 405	12	- 50	31	421
\$200, 000 under \$500, 000	67	8, 028	15	- 124	56	2, 219
\$500, 000 under \$1, 000, 000	11	629	#	#	10	182
\$1, 000, 000 or Over	8	2, 073	3	- 617	9	298
Total	5, 820	91, 913	1, 377	- 8, 092	1, 542	11, 755
Under \$25, 000	3, 615	26, 942	852	- 5, 240	762	3, 131
\$25, 000 under \$50, 000	1, 296	21, 065	351	- 1, 358	385	2, 205
\$50, 000 under \$100, 000	613	19, 650	129	- 517	228	1, 853
\$100, 000 or Over	296	24, 256	45	- 977	167	4, 567

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental/Royal ty	Rental/Royal ty	Partnership	Partnership	Partnership Loss	Partnership Loss
	Loss	Loss	Income	Income		
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	352	- 4, 320	190	1, 649	225	- 24, 524
\$5, 000 under \$10, 000	133	- 599	126	725	51	- 731
\$10, 000 under \$15, 000	186	- 1, 020	122	932	36	- 421
\$15, 000 under \$20, 000	169	- 815	96	1, 051	45	- 249
\$20, 000 under \$25, 000	202	- 1, 398	87	1, 320	42	- 417
\$25, 000 under \$30, 000	184	- 1, 133	78	883	48	- 318
\$30, 000 under \$35, 000	159	- 877	66	1, 092	27	- 208
\$35, 000 under \$40, 000	134	- 669	73	1, 046	27	- 174
\$40, 000 under \$45, 000	100	- 553	62	977	23	- 97
\$45, 000 under \$50, 000	68	- 337	58	832	26	- 152
\$50, 000 under \$60, 000	118	- 632	81	1, 689	40	- 240
\$60, 000 under \$70, 000	61	- 388	52	1, 445	30	- 1, 292
\$70, 000 under \$80, 000	34	- 242	42	972	27	- 614
\$80, 000 under \$90, 000	21	- 127	43	1, 445	23	- 640
\$90, 000 under \$100, 000	13	- 55	25	1, 089	19	- 134
\$100, 000 under \$150, 000	31	- 373	108	5, 767	26	- 428
\$150, 000 under \$200, 000	17	- 161	74	5, 690	21	- 298
\$200, 000 under \$500, 000	20	- 229	107	15, 618	45	- 4, 278
\$500, 000 under \$1, 000, 000	10	- 179	38	14, 457	8	- 1, 152
\$1, 000, 000 or Over	7	- 318	38	83, 132	4	- 479
Total	2, 019	- 14, 425	1, 566	141, 813	793	- 36, 846
Under \$25, 000	1, 042	- 8, 151	621	5, 677	399	- 26, 342
\$25, 000 under \$50, 000	645	- 3, 570	337	4, 832	151	- 949
\$50, 000 under \$100, 000	247	- 1, 443	243	6, 639	139	- 2, 921
\$100, 000 or Over	85	- 1, 261	365	124, 665	104	- 6, 634

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Under \$5, 000	25	234	19	- 643
\$5, 000 under \$10, 000	22	71	5	- 40
\$10, 000 under \$15, 000	18	32	3	- 1
\$15, 000 under \$20, 000	22	96	8	- 125
\$20, 000 under \$25, 000	14	61	5	- 9
\$25, 000 under \$30, 000	20	133	12	- 79
\$30, 000 under \$35, 000	17	157	4	- 31
\$35, 000 under \$40, 000	8	20	#	#
\$40, 000 under \$45, 000	11	164	#	#
\$45, 000 under \$50, 000	8	59	5	- 42
\$50, 000 under \$60, 000	13	94	10	- 46
\$60, 000 under \$70, 000	15	152	7	- 26
\$70, 000 under \$80, 000	4	46	#	#
\$80, 000 under \$90, 000	9	120	0	0
\$90, 000 under \$100, 000	#	#	#	#
\$100, 000 under \$150, 000	15	354	3	- 6
\$150, 000 under \$200, 000	8	389	3	- 65
\$200, 000 under \$500, 000	16	1, 640	#	#
\$500, 000 under \$1, 000, 000	8	1, 042	#	#
\$1, 000, 000 or Over	6	61, 627	#	#
Total	261	66, 534	95	- 1, 335
Under \$25, 000	101	495	40	- 817
\$25, 000 under \$50, 000	64	533	23	- 152
\$50, 000 under \$100, 000	43	455	20	- 74
\$100, 000 or Over	53	65, 052	12	- 292

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Under \$5, 000	361	754	2, 059	1, 173
\$5, 000 under \$10, 000	726	2, 105	2, 024	968
\$10, 000 under \$15, 000	802	2, 612	2, 139	994
\$15, 000 under \$20, 000	745	2, 699	2, 325	813
\$20, 000 under \$25, 000	614	2, 446	2, 578	824
\$25, 000 under \$30, 000	398	1, 525	2, 335	791
\$30, 000 under \$35, 000	221	887	2, 111	707
\$35, 000 under \$40, 000	152	591	1, 717	573
\$40, 000 under \$45, 000	97	343	1, 416	535
\$45, 000 under \$50, 000	49	171	1, 033	488
\$50, 000 under \$60, 000	60	205	1, 348	748
\$60, 000 under \$70, 000	28	94	740	543
\$70, 000 under \$80, 000	18	82	437	426
\$80, 000 under \$90, 000	4	11	302	204
\$90, 000 under \$100, 000	3	13	201	258
\$100, 000 under \$150, 000	#	#	464	422
\$150, 000 under \$200, 000	#	#	198	231
\$200, 000 under \$500, 000	0	0	238	563
\$500, 000 under \$1, 000, 000	#	#	60	446
\$1, 000, 000 or Over	0	0	45	2, 683
Total	4, 283	14, 580	23, 770	14, 390
Under \$25, 000	3, 248	10, 616	11, 125	4, 772
\$25, 000 under \$50, 000	917	3, 518	8, 612	3, 094
\$50, 000 under \$100, 000	113	406	3, 028	2, 179
\$100, 000 or Over	5	40	1, 005	4, 345

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	993	1,036	555	-6,346	6,950	-12,265
\$5,000 under \$10,000	904	838	308	364	6,746	49,254
\$10,000 under \$15,000	891	861	308	737	6,638	81,568
\$15,000 under \$20,000	931	670	269	713	6,598	113,686
\$20,000 under \$25,000	954	672	306	926	6,501	144,213
\$25,000 under \$30,000	942	645	267	1,186	5,147	138,646
\$30,000 under \$35,000	926	571	223	951	4,134	132,143
\$35,000 under \$40,000	793	458	197	1,092	3,058	112,612
\$40,000 under \$45,000	680	437	161	746	2,351	97,754
\$45,000 under \$50,000	532	414	136	805	1,641	75,811
\$50,000 under \$60,000	753	647	168	1,201	2,050	108,491
\$60,000 under \$70,000	440	486	118	881	1,090	67,196
\$70,000 under \$80,000	276	391	75	1,483	612	43,677
\$80,000 under \$90,000	197	179	73	1,651	394	31,528
\$90,000 under \$100,000	136	241	41	684	268	24,189
\$100,000 under \$150,000	343	382	118	3,001	636	70,107
\$150,000 under \$200,000	149	213	76	1,981	259	41,419
\$200,000 under \$500,000	211	541	110	9,577	317	81,968
\$500,000 under \$1,000,000	58	440	38	2,347	68	38,398
\$1,000,000 or Over	43	2,678	27	18,257	50	190,353
Total	11,152	12,800	3,574	42,239	55,508	1,630,747
Under \$25,000	4,673	4,076	1,746	-3,605	33,433	376,457
\$25,000 under \$50,000	3,873	2,526	984	4,780	16,331	556,966
\$50,000 under \$100,000	1,802	1,944	475	5,899	4,414	275,081
\$100,000 or Over	804	4,255	369	35,164	1,330	422,244

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	925	1,197	273	1,060	976	2,258
\$5,000 under \$10,000	793	1,219	252	359	829	1,578
\$10,000 under \$15,000	850	1,321	255	478	897	1,799
\$15,000 under \$20,000	834	1,413	263	486	881	1,899
\$20,000 under \$25,000	882	1,414	271	559	923	1,974
\$25,000 under \$30,000	858	1,486	286	589	895	2,075
\$30,000 under \$35,000	785	1,258	268	525	829	1,783
\$35,000 under \$40,000	704	1,233	241	549	733	1,782
\$40,000 under \$45,000	615	1,291	216	585	647	1,875
\$45,000 under \$50,000	505	1,328	189	746	528	2,074
\$50,000 under \$60,000	701	2,177	298	897	732	3,074
\$60,000 under \$70,000	424	1,747	179	1,278	446	3,025
\$70,000 under \$80,000	294	1,288	140	1,005	318	2,293
\$80,000 under \$90,000	226	1,464	91	495	229	1,959
\$90,000 under \$100,000	148	746	65	568	155	1,315
\$100,000 under \$150,000	372	4,046	181	2,275	388	6,321
\$150,000 under \$200,000	175	2,522	88	1,150	178	3,672
\$200,000 under \$500,000	245	7,183	125	5,904	253	13,086
\$500,000 under \$1,000,000	60	5,392	31	3,510	61	8,902
\$1,000,000 or Over	50	16,432	26	7,122	50	23,554
Total	10,446	56,156	3,738	30,141	10,948	86,298
Under \$25,000	4,284	6,564	1,314	2,943	4,506	9,507
\$25,000 under \$50,000	3,467	6,595	1,200	2,994	3,632	9,589
\$50,000 under \$100,000	1,793	7,422	773	4,243	1,880	11,665
\$100,000 or Over	902	35,575	451	19,961	930	55,536

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	21,997	150,517	7,016	17,984	33	179
\$5,000 under \$10,000	29,324	192,214	17,974	78,460	55	179
\$10,000 under \$15,000	39,419	396,620	24,586	167,482	73	298
\$15,000 under \$20,000	43,629	629,343	18,970	164,752	72	313
\$20,000 under \$25,000	49,633	949,335	15,079	150,945	71	388
\$25,000 under \$30,000	54,676	1,310,504	12,611	134,729	65	327
\$30,000 under \$35,000	61,069	1,768,122	11,071	121,447	92	598
\$35,000 under \$40,000	67,406	2,286,933	10,045	106,688	81	415
\$40,000 under \$45,000	71,311	2,780,943	9,179	95,209	94	632
\$45,000 under \$50,000	70,955	3,113,118	8,458	83,729	89	576
\$50,000 under \$60,000	131,014	6,684,190	14,848	147,419	173	1,124
\$60,000 under \$70,000	104,333	6,320,773	11,211	113,595	121	980
\$70,000 under \$80,000	76,576	5,338,482	8,055	90,309	78	641
\$80,000 under \$90,000	53,836	4,219,537	5,789	70,592	50	596
\$90,000 under \$100,000	36,453	3,153,821	4,003	54,314	36	488
\$100,000 under \$150,000	72,038	7,427,975	8,669	149,382	81	1,438
\$150,000 under \$200,000	21,420	2,920,912	2,721	64,071	34	795
\$200,000 under \$500,000	22,758	4,671,190	2,984	81,412	33	788
\$500,000 under \$1,000,000	3,375	1,337,553	524	28,058	3	275
\$1,000,000 or Over	1,432	1,379,625	244	24,127	#	#
Total	1,032,654	57,031,705	194,037	1,944,705	1,336	11,094
Under \$25,000	184,002	2,318,030	83,625	579,624	304	1,358
\$25,000 under \$50,000	325,417	11,259,619	51,364	541,802	421	2,548
\$50,000 under \$100,000	402,212	25,716,801	43,906	476,230	458	3,830
\$100,000 or Over	121,023	17,737,254	15,142	347,050	153	3,359
Under \$12,000	66,473	477,022	35,477	160,512	120	473
\$12,000 under \$21,000	77,675	1,059,835	36,397	299,526	131	559
Over \$21,000	888,506	55,494,849	122,163	1,484,667	1,085	10,062

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty	Rental/Royal ty
	Count	\$, 000	Count	\$, 000	Income	Income
Under \$5, 000	4, 659	31, 334	3, 195	- 59, 363	3, 654	18, 883
\$5, 000 under \$10, 000	6, 968	34, 543	1, 449	- 7, 124	5, 257	17, 577
\$10, 000 under \$15, 000	9, 956	71, 444	1, 910	- 10, 101	5, 574	23, 331
\$15, 000 under \$20, 000	10, 917	96, 709	2, 123	- 10, 210	4, 474	20, 402
\$20, 000 under \$25, 000	11, 439	112, 701	2, 424	- 10, 846	4, 055	20, 043
\$25, 000 under \$30, 000	11, 834	122, 673	2, 606	- 11, 028	3, 744	19, 061
\$30, 000 under \$35, 000	12, 469	135, 887	2, 908	- 11, 851	3, 590	18, 655
\$35, 000 under \$40, 000	13, 321	153, 199	2, 944	- 10, 925	3, 659	19, 307
\$40, 000 under \$45, 000	13, 099	150, 603	2, 992	- 10, 625	3, 669	20, 298
\$45, 000 under \$50, 000	12, 469	154, 598	2, 865	- 9, 458	3, 636	20, 598
\$50, 000 under \$60, 000	21, 769	287, 513	5, 005	- 16, 666	6, 750	39, 488
\$60, 000 under \$70, 000	16, 686	255, 184	4, 078	- 15, 905	5, 408	35, 120
\$70, 000 under \$80, 000	12, 443	220, 567	3, 089	- 10, 329	4, 195	29, 227
\$80, 000 under \$90, 000	9, 393	192, 355	2, 224	- 8, 278	3, 298	24, 975
\$90, 000 under \$100, 000	6, 912	168, 756	1, 610	- 5, 915	2, 501	20, 284
\$100, 000 under \$150, 000	17, 033	620, 518	3, 388	- 16, 804	6, 879	75, 201
\$150, 000 under \$200, 000	6, 648	373, 853	1, 160	- 7, 141	3, 029	50, 361
\$200, 000 under \$500, 000	7, 680	695, 580	1, 232	- 13, 094	4, 240	108, 174
\$500, 000 under \$1, 000, 000	991	174, 476	223	- 4, 297	883	47, 168
\$1, 000, 000 or Over	372	103, 280	87	- 37, 508	460	72, 280
Total	207, 058	4, 155, 773	47, 512	- 287, 468	78, 955	700, 435
Under \$25, 000	43, 939	346, 732	11, 101	- 97, 643	23, 014	100, 236
\$25, 000 under \$50, 000	63, 192	716, 960	14, 315	- 53, 886	18, 298	97, 919
\$50, 000 under \$100, 000	67, 203	1, 124, 375	16, 006	- 57, 093	22, 152	149, 095
\$100, 000 or Over	32, 724	1, 967, 706	6, 090	- 78, 845	15, 491	353, 184
Under \$12, 000	15, 488	90, 519	5, 427	- 70, 631	11, 437	46, 839
\$12, 000 under \$21, 000	19, 294	164, 996	3, 732	- 18, 314	8, 413	37, 779
Over \$21, 000	172, 276	3, 900, 258	38, 353	- 198, 523	59, 105	615, 816

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental/Royal ty	Rental/Royal ty	Partnership	Partnership	Partnership	Partnership
	Loss	Loss	Income	Income	Loss	Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	6,928	-84,518	3,901	12,662	3,873	-353,538
\$5,000 under \$10,000	3,323	-17,365	1,881	9,810	893	-8,948
\$10,000 under \$15,000	4,270	-22,437	2,096	14,901	1,165	-11,547
\$15,000 under \$20,000	4,596	-25,447	1,879	15,950	1,102	-9,507
\$20,000 under \$25,000	5,205	-29,750	1,960	22,235	1,342	-11,538
\$25,000 under \$30,000	5,749	-32,640	2,016	21,647	1,318	-11,763
\$30,000 under \$35,000	6,404	-35,754	2,058	23,909	1,324	-9,347
\$35,000 under \$40,000	6,952	-37,604	2,054	24,913	1,405	-10,669
\$40,000 under \$45,000	7,301	-40,234	2,200	27,378	1,393	-13,257
\$45,000 under \$50,000	7,240	-39,348	2,177	27,783	1,391	-14,014
\$50,000 under \$60,000	13,466	-76,188	4,318	60,285	2,698	-20,043
\$60,000 under \$70,000	11,079	-64,894	3,912	61,266	2,458	-22,145
\$70,000 under \$80,000	8,743	-54,396	3,384	58,778	2,051	-15,938
\$80,000 under \$90,000	6,560	-42,486	3,091	58,356	1,801	-13,359
\$90,000 under \$100,000	4,949	-34,453	2,610	59,072	1,570	-14,034
\$100,000 under \$150,000	10,950	-72,218	8,789	276,429	4,611	-50,599
\$150,000 under \$200,000	1,877	-18,596	5,103	251,355	2,048	-27,685
\$200,000 under \$500,000	2,291	-32,907	8,998	948,788	3,084	-71,382
\$500,000 under \$1,000,000	473	-10,141	2,100	563,727	610	-34,610
\$1,000,000 or Over	224	-9,305	1,023	1,117,907	287	-71,636
Total	118,580	-780,682	65,550	3,657,149	36,424	-795,558
Under \$25,000	24,322	-179,518	11,717	75,558	8,375	-395,078
\$25,000 under \$50,000	33,646	-185,579	10,505	125,630	6,831	-59,050
\$50,000 under \$100,000	44,797	-272,417	17,315	297,756	10,578	-85,518
\$100,000 or Over	15,815	-143,168	26,013	3,158,205	10,640	-255,911
Under \$12,000	11,881	-110,278	6,603	27,948	5,251	-366,767
\$12,000 under \$21,000	8,277	-46,031	3,543	32,502	2,082	-19,541
Over \$21,000	98,422	-624,373	55,404	3,596,700	29,091	-409,250

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Under \$5, 000	265	2, 053	416	- 13, 209
\$5, 000 under \$10, 000	204	789	126	- 1, 067
\$10, 000 under \$15, 000	238	1, 211	127	- 948
\$15, 000 under \$20, 000	223	1, 040	141	- 1, 088
\$20, 000 under \$25, 000	270	1, 603	161	- 1, 115
\$25, 000 under \$30, 000	267	1, 833	182	- 1, 174
\$30, 000 under \$35, 000	288	1, 577	219	- 1, 803
\$35, 000 under \$40, 000	317	1, 837	213	- 1, 530
\$40, 000 under \$45, 000	308	1, 708	204	- 1, 229
\$45, 000 under \$50, 000	308	2, 030	241	- 2, 592
\$50, 000 under \$60, 000	628	4, 467	413	- 2, 361
\$60, 000 under \$70, 000	560	3, 516	374	- 2, 006
\$70, 000 under \$80, 000	518	3, 355	329	- 1, 547
\$80, 000 under \$90, 000	449	4, 474	257	- 1, 447
\$90, 000 under \$100, 000	407	4, 649	189	- 1, 759
\$100, 000 under \$150, 000	1, 248	15, 477	520	- 3, 381
\$150, 000 under \$200, 000	629	11, 325	205	- 2, 001
\$200, 000 under \$500, 000	1, 093	32, 464	302	- 5, 179
\$500, 000 under \$1, 000, 000	253	19, 091	69	- 1, 431
\$1, 000, 000 or Over	169	64, 089	34	- 864
Total	8, 642	178, 588	4, 722	- 47, 731
Under \$25, 000	1, 200	6, 696	971	- 17, 427
\$25, 000 under \$50, 000	1, 488	8, 986	1, 059	- 8, 329
\$50, 000 under \$100, 000	2, 562	20, 461	1, 562	- 9, 119
\$100, 000 or Over	3, 392	142, 446	1, 130	- 12, 856
Under \$12, 000	583	3, 442	591	- 14, 682
\$12, 000 under \$21, 000	395	1, 956	252	- 1, 894
Over \$21, 000	7, 664	173, 190	3, 879	- 31, 156

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Under \$5,000	2,140	5,035	26,234	29,221
\$5,000 under \$10,000	4,204	12,002	35,014	53,872
\$10,000 under \$15,000	6,490	20,401	44,772	75,244
\$15,000 under \$20,000	7,319	25,023	40,162	61,744
\$20,000 under \$25,000	8,424	31,285	40,083	51,547
\$25,000 under \$30,000	9,367	35,357	41,378	43,578
\$30,000 under \$35,000	10,541	39,643	45,503	38,746
\$35,000 under \$40,000	11,040	41,286	50,610	35,826
\$40,000 under \$45,000	10,986	40,620	55,436	34,511
\$45,000 under \$50,000	10,261	37,089	56,949	32,463
\$50,000 under \$60,000	16,601	61,381	109,672	63,589
\$60,000 under \$70,000	10,370	38,648	91,113	51,223
\$70,000 under \$80,000	6,067	22,371	68,918	42,271
\$80,000 under \$90,000	3,408	12,943	49,208	33,706
\$90,000 under \$100,000	1,952	7,448	33,870	26,530
\$100,000 under \$150,000	3,027	10,995	68,353	67,053
\$150,000 under \$200,000	600	2,532	21,012	30,369
\$200,000 under \$500,000	368	1,759	23,354	54,982
\$500,000 under \$1,000,000	25	128	3,595	19,326
\$1,000,000 or Over	8	70	1,526	22,837
Total	123,198	446,015	906,762	868,637
Under \$25,000	28,577	93,745	186,265	271,628
\$25,000 under \$50,000	52,195	193,995	249,876	185,124
\$50,000 under \$100,000	38,398	142,791	352,781	217,318
\$100,000 or Over	4,028	15,484	117,840	194,567
Under \$12,000	8,731	24,365	79,778	113,865
\$12,000 under \$21,000	13,051	44,195	74,607	117,712
Over \$21,000	101,416	377,455	752,377	637,059

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	17,082	25,095	6,115	-68,708	48,188	-315,592
\$5,000 under \$10,000	24,405	48,191	7,865	16,117	53,071	375,378
\$10,000 under \$15,000	29,828	68,175	10,694	32,199	64,420	751,028
\$15,000 under \$20,000	24,046	55,798	8,994	30,239	60,084	993,318
\$20,000 under \$25,000	21,625	45,946	8,202	27,927	60,831	1,309,159
\$25,000 under \$30,000	20,308	38,091	7,660	32,384	62,463	1,660,003
\$30,000 under \$35,000	20,297	32,986	7,638	32,250	66,890	2,116,318
\$35,000 under \$40,000	21,487	29,555	7,521	30,578	71,744	2,633,984
\$40,000 under \$45,000	22,711	27,707	7,762	34,866	74,622	3,114,618
\$45,000 under \$50,000	22,915	25,465	7,552	37,380	73,598	3,436,955
\$50,000 under \$60,000	46,265	49,612	14,430	66,000	134,929	7,286,221
\$60,000 under \$70,000	40,881	39,067	12,040	64,236	107,101	6,827,436
\$70,000 under \$80,000	33,647	32,588	9,787	56,589	78,634	5,770,697
\$80,000 under \$90,000	26,066	26,475	7,286	50,830	55,384	4,595,564
\$90,000 under \$100,000	19,310	21,368	5,671	47,139	37,721	3,481,178
\$100,000 under \$150,000	43,258	56,051	14,697	188,614	75,810	8,679,075
\$150,000 under \$200,000	15,193	26,752	6,329	107,117	23,202	3,753,650
\$200,000 under \$500,000	19,054	50,728	9,311	247,552	25,435	6,715,871
\$500,000 under \$1,000,000	3,267	18,640	1,952	110,920	3,882	2,249,556
\$1,000,000 or Over	1,439	22,541	1,020	239,651	1,638	2,904,319
Total	473,084	740,830	162,526	1,383,881	1,179,647	68,338,736
Under \$25,000	116,986	243,205	41,870	37,774	286,594	3,113,291
\$25,000 under \$50,000	107,718	153,804	38,133	167,459	349,317	12,961,878
\$50,000 under \$100,000	166,169	169,110	49,214	284,794	413,769	27,961,095
\$100,000 or Over	82,211	174,711	33,309	893,854	129,967	24,302,471
Under \$12,000	54,190	101,071	18,616	-39,431	127,695	330,401
\$12,000 under \$21,000	45,805	106,506	16,811	53,295	110,458	1,715,369
Over \$21,000	373,089	533,253	127,099	1,370,017	941,494	66,292,966

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	13,761	35,343	4,043	15,946	14,471	51,289
\$5,000 under \$10,000	16,968	26,846	5,569	7,651	17,563	34,497
\$10,000 under \$15,000	22,189	44,354	7,264	11,131	22,850	55,485
\$15,000 under \$20,000	19,658	46,282	7,003	13,108	20,267	59,390
\$20,000 under \$25,000	18,376	46,575	6,677	14,997	19,005	61,572
\$25,000 under \$30,000	17,902	45,550	6,378	14,595	18,490	60,145
\$30,000 under \$35,000	18,405	44,265	6,689	16,428	19,080	60,693
\$35,000 under \$40,000	19,865	43,595	6,981	16,620	20,593	60,216
\$40,000 under \$45,000	21,345	41,932	7,340	16,884	22,145	58,816
\$45,000 under \$50,000	22,107	39,976	7,816	18,759	22,959	58,735
\$50,000 under \$60,000	45,705	79,567	16,428	37,841	47,366	117,409
\$60,000 under \$70,000	41,185	75,853	15,490	35,280	42,633	111,133
\$70,000 under \$80,000	34,697	70,390	13,811	35,134	35,916	105,525
\$80,000 under \$90,000	27,555	63,204	11,551	32,663	28,443	95,867
\$90,000 under \$100,000	20,973	58,602	9,305	31,670	21,670	90,273
\$100,000 under \$150,000	48,852	212,420	23,571	119,380	50,245	331,800
\$150,000 under \$200,000	17,300	137,702	9,097	83,619	17,629	221,321
\$200,000 under \$500,000	21,046	351,741	11,259	233,667	21,319	585,408
\$500,000 under \$1,000,000	3,546	189,474	1,993	163,169	3,567	352,643
\$1,000,000 or Over	1,571	336,687	961	812,430	1,576	1,149,117
Total	453,006	1,990,360	179,226	1,730,972	467,787	3,721,332
Under \$25,000	90,952	199,400	30,556	62,832	94,156	262,233
\$25,000 under \$50,000	99,624	215,318	35,204	83,286	103,267	298,604
\$50,000 under \$100,000	170,115	347,617	66,585	172,589	176,028	520,206
\$100,000 or Over	92,315	1,228,025	46,881	1,412,265	94,336	2,640,289
Under \$12,000	39,902	79,579	12,637	28,014	41,468	107,593
\$12,000 under \$21,000	36,523	82,748	12,688	23,384	37,670	106,132
Over \$21,000	376,581	1,828,033	153,901	1,679,574	388,649	3,507,607

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	9,083	27,134	456	977	54	283
\$5,000 under \$10,000	12,979	94,647	750	2,649	155	648
\$10,000 under \$15,000	24,905	294,352	1,624	8,005	459	2,655
\$15,000 under \$20,000	30,514	508,497	1,879	9,998	546	3,675
\$20,000 under \$25,000	27,445	590,243	1,765	9,615	548	4,377
\$25,000 under \$30,000	20,742	546,513	1,522	8,588	575	4,934
\$30,000 under \$35,000	15,751	488,811	1,298	8,099	541	5,515
\$35,000 under \$40,000	11,887	425,190	928	7,037	383	4,181
\$40,000 under \$45,000	8,684	351,296	667	4,976	255	3,403
\$45,000 under \$50,000	5,919	264,479	487	4,408	251	3,773
\$50,000 under \$60,000	6,456	327,861	631	6,631	294	5,386
\$60,000 under \$70,000	3,087	180,511	339	4,336	177	4,702
\$70,000 under \$80,000	1,500	97,932	186	2,831	95	3,281
\$80,000 under \$90,000	786	57,762	106	1,916	53	2,241
\$90,000 under \$100,000	542	43,080	73	1,642	32	1,193
\$100,000 under \$150,000	1,015	99,196	131	3,417	68	4,070
\$150,000 under \$200,000	333	43,929	35	921	15	1,102
\$200,000 under \$500,000	307	59,598	48	1,370	9	1,655
\$500,000 under \$1,000,000	48	16,305	7	278	#	#
\$1,000,000 or Over	22	16,836	#	#	#	#
Total	182,005	4,534,172	12,934	87,695	4,512	57,174
Under \$25,000	104,926	1,514,872	6,474	31,243	1,762	11,636
\$25,000 under \$50,000	62,983	2,076,290	4,902	33,108	2,005	21,806
\$50,000 under \$100,000	12,371	707,146	1,335	17,357	651	16,803
\$100,000 or Over	1,725	235,864	223	5,987	94	6,928

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty	Rental/Royal ty
	Count	\$, 000	Count	\$, 000	Income	Income
Under \$5, 000	839	2, 591	299	- 3, 400	304	661
\$5, 000 under \$10, 000	1, 540	8, 931	144	- 638	305	958
\$10, 000 under \$15, 000	2, 330	19, 449	250	- 824	540	1, 967
\$15, 000 under \$20, 000	1, 748	16, 978	355	- 1, 143	590	2, 164
\$20, 000 under \$25, 000	1, 322	13, 093	294	- 930	575	2, 111
\$25, 000 under \$30, 000	943	9, 999	271	- 919	493	1, 811
\$30, 000 under \$35, 000	869	10, 286	226	- 613	453	1, 962
\$35, 000 under \$40, 000	726	9, 551	229	- 623	336	1, 300
\$40, 000 under \$45, 000	569	8, 287	148	- 542	296	1, 348
\$45, 000 under \$50, 000	467	6, 754	132	- 389	210	890
\$50, 000 under \$60, 000	567	11, 354	129	- 459	310	1, 740
\$60, 000 under \$70, 000	362	8, 479	100	- 280	201	1, 608
\$70, 000 under \$80, 000	210	6, 616	45	- 207	99	922
\$80, 000 under \$90, 000	149	6, 056	24	- 204	71	992
\$90, 000 under \$100, 000	116	5, 228	17	- 49	54	665
\$100, 000 under \$150, 000	284	16, 182	42	- 511	124	2, 128
\$150, 000 under \$200, 000	95	7, 445	18	- 128	54	1, 220
\$200, 000 under \$500, 000	91	12, 002	17	- 116	49	1, 825
\$500, 000 under \$1, 000, 000	7	585	3	- 15	8	670
\$1, 000, 000 or Over	4	970	#	#	12	554
Total	13, 238	180, 837	2, 744	- 11, 993	5, 084	27, 495
Under \$25, 000	7, 779	61, 042	1, 342	- 6, 935	2, 314	7, 861
\$25, 000 under \$50, 000	3, 574	44, 878	1, 006	- 3, 086	1, 788	7, 312
\$50, 000 under \$100, 000	1, 404	37, 732	315	- 1, 200	735	5, 927
\$100, 000 or Over	481	37, 185	81	- 773	247	6, 396

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental/Royal ty Loss	Rental/Royal ty Loss	Partnership Income	Partnership Income	Partnership Loss	Partnership Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	661	- 5, 043	137	246	134	- 4, 492
\$5, 000 under \$10, 000	483	- 2, 646	94	495	66	- 442
\$10, 000 under \$15, 000	824	- 4, 150	143	963	72	- 351
\$15, 000 under \$20, 000	1, 072	- 5, 012	158	1, 067	114	- 643
\$20, 000 under \$25, 000	1, 199	- 5, 273	148	1, 123	106	- 459
\$25, 000 under \$30, 000	1, 030	- 4, 878	169	1, 457	106	- 492
\$30, 000 under \$35, 000	864	- 4, 058	137	1, 290	100	- 515
\$35, 000 under \$40, 000	725	- 3, 199	137	1, 183	95	- 406
\$40, 000 under \$45, 000	556	- 2, 411	120	1, 363	71	- 211
\$45, 000 under \$50, 000	452	- 2, 150	127	1, 271	74	- 244
\$50, 000 under \$60, 000	505	- 2, 847	161	2, 493	93	- 592
\$60, 000 under \$70, 000	298	- 1, 609	138	2, 828	71	- 607
\$70, 000 under \$80, 000	162	- 933	104	1, 900	35	- 208
\$80, 000 under \$90, 000	121	- 745	89	2, 638	34	- 279
\$90, 000 under \$100, 000	89	- 677	72	1, 935	28	- 320
\$100, 000 under \$150, 000	186	- 1, 168	171	7, 386	86	- 1, 036
\$150, 000 under \$200, 000	42	- 244	95	6, 700	34	- 349
\$200, 000 under \$500, 000	38	- 1, 042	150	17, 209	36	- 1, 250
\$500, 000 under \$1, 000, 000	7	- 105	34	9, 606	4	- 82
\$1, 000, 000 or Over	3	- 63	17	15, 232	6	- 462
Total	9, 317	- 48, 254	2, 401	78, 387	1, 365	- 13, 441
Under \$25, 000	4, 239	- 22, 124	680	3, 895	492	- 6, 387
\$25, 000 under \$50, 000	3, 627	- 16, 695	690	6, 564	446	- 1, 869
\$50, 000 under \$100, 000	1, 175	- 6, 812	564	11, 794	261	- 2, 006
\$100, 000 or Over	276	- 2, 622	467	56, 134	166	- 3, 179

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Under \$5, 000	27	42	24	- 152
\$5, 000 under \$10, 000	15	57	10	- 88
\$10, 000 under \$15, 000	29	87	16	- 73
\$15, 000 under \$20, 000	37	117	18	- 121
\$20, 000 under \$25, 000	48	195	24	- 106
\$25, 000 under \$30, 000	37	139	21	- 104
\$30, 000 under \$35, 000	33	130	18	- 76
\$35, 000 under \$40, 000	32	124	16	- 74
\$40, 000 under \$45, 000	16	102	12	- 86
\$45, 000 under \$50, 000	24	217	10	- 29
\$50, 000 under \$60, 000	34	369	17	- 89
\$60, 000 under \$70, 000	18	63	11	- 30
\$70, 000 under \$80, 000	20	220	9	- 24
\$80, 000 under \$90, 000	9	37	5	- 31
\$90, 000 under \$100, 000	9	47	4	- 51
\$100, 000 under \$150, 000	28	617	10	- 96
\$150, 000 under \$200, 000	11	169	3	- 8
\$200, 000 under \$500, 000	17	1, 439	8	- 262
\$500, 000 under \$1, 000, 000	6	1, 495	0	0
\$1, 000, 000 or Over	4	937	0	0
Total	454	6, 605	236	- 1, 501
Under \$25, 000	156	498	92	- 539
\$25, 000 under \$50, 000	142	712	77	- 369
\$50, 000 under \$100, 000	90	737	46	- 226
\$100, 000 or Over	66	4, 657	21	- 366

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Under \$5,000	650	1,110	2,554	1,586
\$5,000 under \$10,000	2,042	5,054	3,401	2,228
\$10,000 under \$15,000	4,327	12,877	8,123	4,050
\$15,000 under \$20,000	3,847	12,987	11,591	5,135
\$20,000 under \$25,000	2,546	9,601	12,295	4,740
\$25,000 under \$30,000	1,514	5,914	11,118	4,587
\$30,000 under \$35,000	927	3,522	9,641	3,927
\$35,000 under \$40,000	537	1,949	7,984	3,258
\$40,000 under \$45,000	330	1,125	6,248	2,802
\$45,000 under \$50,000	223	813	4,530	2,105
\$50,000 under \$60,000	195	733	5,195	3,025
\$60,000 under \$70,000	83	264	2,642	1,694
\$70,000 under \$80,000	42	172	1,345	1,072
\$80,000 under \$90,000	25	59	781	755
\$90,000 under \$100,000	15	53	529	609
\$100,000 under \$150,000	17	79	1,041	1,070
\$150,000 under \$200,000	5	25	358	518
\$200,000 under \$500,000	#	#	347	720
\$500,000 under \$1,000,000	0	0	58	308
\$1,000,000 or Over	#	#	29	161
Total	17,327	56,340	89,810	44,349
Under \$25,000	13,412	41,628	37,964	17,739
\$25,000 under \$50,000	3,531	13,323	39,521	16,680
\$50,000 under \$100,000	360	1,281	10,492	7,154
\$100,000 or Over	24	107	1,833	2,776

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	1,426	1,405	488	-3,416	11,168	17,946
\$5,000 under \$10,000	1,518	2,015	558	1,103	14,728	112,742
\$10,000 under \$15,000	3,370	3,555	1,048	2,634	27,231	341,146
\$15,000 under \$20,000	4,524	4,442	1,210	3,313	32,103	556,319
\$20,000 under \$25,000	4,969	3,985	1,270	3,513	28,448	631,088
\$25,000 under \$30,000	4,739	3,880	1,068	2,937	21,373	579,780
\$30,000 under \$35,000	4,357	3,296	1,009	3,112	16,272	520,762
\$35,000 under \$40,000	3,728	2,717	816	3,193	12,228	452,122
\$40,000 under \$45,000	3,091	2,364	664	2,723	8,953	373,737
\$45,000 under \$50,000	2,365	1,779	525	2,718	6,114	284,290
\$50,000 under \$60,000	2,927	2,635	600	4,839	6,752	360,052
\$60,000 under \$70,000	1,548	1,490	376	3,734	3,275	205,489
\$70,000 under \$80,000	879	962	244	3,364	1,633	116,829
\$80,000 under \$90,000	546	689	144	1,626	914	72,758
\$90,000 under \$100,000	378	564	122	2,122	619	55,431
\$100,000 under \$150,000	788	978	254	6,985	1,232	138,228
\$150,000 under \$200,000	305	485	112	3,698	410	64,964
\$200,000 under \$500,000	309	687	149	6,371	398	99,487
\$500,000 under \$1,000,000	54	302	24	2,031	64	31,075
\$1,000,000 or Over	28	158	20	1,048	31	35,306
Total	41,849	38,386	10,701	57,649	193,946	5,049,551
Under \$25,000	15,807	15,402	4,574	7,147	113,678	1,659,240
\$25,000 under \$50,000	18,280	14,035	4,082	14,683	64,940	2,210,692
\$50,000 under \$100,000	6,278	6,339	1,486	15,686	13,193	810,558
\$100,000 or Over	1,484	2,610	559	20,133	2,135	369,060

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	1,014	1,250	320	468	1,073	1,718
\$5,000 under \$10,000	1,090	1,621	364	563	1,148	2,184
\$10,000 under \$15,000	2,112	2,872	644	938	2,210	3,811
\$15,000 under \$20,000	2,845	4,395	875	1,279	2,980	5,674
\$20,000 under \$25,000	3,032	4,494	969	1,585	3,164	6,079
\$25,000 under \$30,000	3,028	4,238	953	1,590	3,178	5,828
\$30,000 under \$35,000	2,977	4,392	1,000	1,822	3,123	6,214
\$35,000 under \$40,000	2,563	3,838	916	1,560	2,692	5,399
\$40,000 under \$45,000	2,226	3,613	783	1,873	2,324	5,486
\$45,000 under \$50,000	1,776	3,389	643	1,766	1,845	5,155
\$50,000 under \$60,000	2,223	4,926	855	2,296	2,306	7,221
\$60,000 under \$70,000	1,287	3,723	559	2,028	1,328	5,751
\$70,000 under \$80,000	733	2,937	304	2,038	759	4,975
\$80,000 under \$90,000	491	2,849	226	1,768	507	4,617
\$90,000 under \$100,000	367	2,175	178	1,187	377	3,362
\$100,000 under \$150,000	774	5,709	379	3,735	795	9,444
\$150,000 under \$200,000	291	3,200	131	2,425	297	5,625
\$200,000 under \$500,000	307	6,646	168	6,222	314	12,868
\$500,000 under \$1,000,000	57	5,045	29	4,305	57	9,349
\$1,000,000 or Over	30	8,662	18	4,291	30	12,953
Total	29,223	79,974	10,314	43,740	30,507	123,714
Under \$25,000	10,093	14,632	3,172	4,834	10,575	19,466
\$25,000 under \$50,000	12,570	19,470	4,295	8,611	13,162	28,082
\$50,000 under \$100,000	5,101	16,611	2,122	9,316	5,277	25,927
\$100,000 or Over	1,459	29,261	725	20,978	1,493	50,239

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	171,343	37,993	7,661	3,046	1,120	808
\$5,000 under \$10,000	180,741	100,313	10,601	4,627	1,745	2,107
\$10,000 under \$15,000	207,672	184,516	19,021	11,375	4,214	7,235
\$15,000 under \$20,000	206,420	253,635	25,488	19,344	6,913	13,795
\$20,000 under \$25,000	201,551	312,316	30,660	27,799	7,104	15,552
\$25,000 under \$30,000	176,568	310,107	35,582	34,841	5,908	12,771
\$30,000 under \$35,000	153,483	277,060	41,396	42,010	5,583	11,831
\$35,000 under \$40,000	135,437	247,186	47,761	50,630	5,753	12,300
\$40,000 under \$45,000	120,061	221,670	53,216	59,708	5,847	12,544
\$45,000 under \$50,000	104,353	194,987	55,504	66,823	5,957	13,083
\$50,000 under \$60,000	168,808	320,038	108,164	144,999	11,792	26,873
\$60,000 under \$70,000	123,018	237,044	89,198	133,890	10,477	24,922
\$70,000 under \$80,000	86,618	168,426	66,419	106,686	8,393	20,906
\$80,000 under \$90,000	59,734	116,811	46,719	77,534	6,091	15,537
\$90,000 under \$100,000	40,274	78,837	31,427	52,754	4,254	11,100
\$100,000 under \$150,000	80,746	158,354	59,472	98,099	8,631	23,194
\$150,000 under \$200,000	24,629	48,402	15,845	24,673	2,369	6,591
\$200,000 under \$500,000	26,741	52,587	14,933	22,109	2,255	6,813
\$500,000 under \$1,000,000	4,068	7,990	1,755	2,511	217	680
\$1,000,000 or Over	1,732	3,394	657	905	49	169
Total	2,273,997	3,331,666	761,479	984,363	104,672	238,812
Under \$25,000	967,727	888,773	93,431	66,191	21,096	39,497
\$25,000 under \$50,000	689,902	1,251,010	233,459	254,012	29,048	62,528
\$50,000 under \$100,000	478,452	921,156	341,927	515,862	41,007	99,338
\$100,000 or Over	137,916	270,727	92,662	148,297	13,521	37,448

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under	Dependent Under	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	12	12	Count	\$, 000	Count	\$, 000
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	13,553	5,486	20,469	78,103	21,050	32,329
\$5,000 under \$10,000	18,242	9,321	52,846	215,386	53,576	92,442
\$10,000 under \$15,000	27,120	15,133	88,851	390,090	89,678	168,535
\$15,000 under \$20,000	29,572	16,881	99,580	468,327	100,215	200,676
\$20,000 under \$25,000	28,517	16,359	97,500	485,528	98,014	203,825
\$25,000 under \$30,000	27,012	15,571	81,788	431,625	82,155	175,935
\$30,000 under \$35,000	28,366	16,443	65,311	367,432	65,624	144,403
\$35,000 under \$40,000	29,234	17,066	50,616	297,250	50,816	113,238
\$40,000 under \$45,000	29,894	17,561	38,562	236,804	38,715	87,127
\$45,000 under \$50,000	28,342	16,718	28,847	184,113	28,992	65,551
\$50,000 under \$60,000	47,711	28,249	37,656	251,922	37,844	85,706
\$60,000 under \$70,000	34,377	20,396	20,852	147,104	20,945	47,443
\$70,000 under \$80,000	23,254	13,818	11,832	87,991	11,884	26,846
\$80,000 under \$90,000	15,655	9,302	7,004	54,322	7,040	15,873
\$90,000 under \$100,000	10,166	6,038	4,226	34,606	4,250	9,679
\$100,000 under \$150,000	20,368	12,075	7,571	66,016	7,618	17,272
\$150,000 under \$200,000	6,765	4,005	1,934	20,201	1,965	4,528
\$200,000 under \$500,000	7,510	4,444	1,574	19,949	1,582	3,731
\$500,000 under \$1,000,000	1,120	660	191	2,855	191	451
\$1,000,000 or Over	427	253	70	1,105	71	170
Total	427,205	245,779	717,280	3,840,727	722,225	1,495,759
Under \$25,000	117,004	63,180	359,246	1,637,434	362,533	697,806
\$25,000 under \$50,000	142,848	83,360	265,124	1,517,223	266,302	586,253
\$50,000 under \$100,000	131,163	77,802	81,570	575,945	81,963	185,548
\$100,000 or Over	36,190	21,436	11,340	110,125	11,427	26,153

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5,000	957	2,682	1,224	278
\$5,000 under \$10,000	1,213	3,518	1,470	425
\$10,000 under \$15,000	2,009	7,268	1,363	422
\$15,000 under \$20,000	2,652	10,418	1,162	405
\$20,000 under \$25,000	3,386	12,544	1,052	338
\$25,000 under \$30,000	4,330	16,204	976	272
\$30,000 under \$35,000	5,345	19,482	855	278
\$35,000 under \$40,000	5,981	20,640	752	212
\$40,000 under \$45,000	6,481	21,838	734	213
\$45,000 under \$50,000	6,289	21,526	607	215
\$50,000 under \$60,000	12,124	43,365	1,068	327
\$60,000 under \$70,000	10,255	37,540	813	285
\$70,000 under \$80,000	8,591	32,899	600	261
\$80,000 under \$90,000	6,511	27,194	419	260
\$90,000 under \$100,000	4,885	21,496	316	129
\$100,000 under \$150,000	9,530	49,201	589	385
\$150,000 under \$200,000	2,660	17,866	139	65
\$200,000 under \$500,000	1,953	16,395	185	211
\$500,000 under \$1,000,000	126	1,919	25	151
\$1,000,000 or Over	29	842	7	1,878
Total	95,307	384,837	14,356	7,010
Under \$25,000	10,217	36,431	6,271	1,868
\$25,000 under \$50,000	28,426	99,690	3,924	1,190
\$50,000 under \$100,000	42,366	162,494	3,216	1,261
\$100,000 or Over	14,298	86,222	945	2,691

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and	Medical and	Blindness	Blindness
	Count	\$, 000	Dental Expenses	Dental Expenses	Exemption	Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	563	3,167	11,582	87,507	938	2,108
\$5,000 under \$10,000	481	1,554	12,565	83,128	1,321	2,960
\$10,000 under \$15,000	599	2,681	15,884	88,042	1,154	2,561
\$15,000 under \$20,000	532	2,399	16,054	77,727	771	1,716
\$20,000 under \$25,000	593	2,535	15,402	64,386	633	1,412
\$25,000 under \$30,000	697	3,383	13,878	54,073	476	1,074
\$30,000 under \$35,000	743	3,669	12,224	44,722	366	814
\$35,000 under \$40,000	849	4,333	11,048	38,618	308	681
\$40,000 under \$45,000	856	4,600	9,298	31,731	253	576
\$45,000 under \$50,000	780	4,751	7,806	26,634	185	409
\$50,000 under \$60,000	1,457	9,833	10,917	39,052	248	561
\$60,000 under \$70,000	1,179	8,755	6,680	26,391	165	374
\$70,000 under \$80,000	943	8,032	4,084	18,192	121	279
\$80,000 under \$90,000	752	6,857	2,689	11,815	73	165
\$90,000 under \$100,000	614	6,023	1,648	9,110	60	134
\$100,000 under \$150,000	1,759	22,593	2,945	22,705	109	246
\$150,000 under \$200,000	819	15,025	641	6,242	38	84
\$200,000 under \$500,000	1,211	32,394	423	8,157	33	75
\$500,000 under \$1,000,000	212	9,650	42	1,587	4	9
\$1,000,000 or Over	104	5,045	15	186	6	13
Total	15,743	157,278	155,825	740,003	7,262	16,251
Under \$25,000	2,768	12,336	71,487	400,790	4,817	10,757
\$25,000 under \$50,000	3,925	20,736	54,254	195,777	1,588	3,554
\$50,000 under \$100,000	4,945	39,500	26,018	104,560	667	1,514
\$100,000 or Over	4,105	84,706	4,066	38,876	190	427

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	450	1,511	373,432	950,644	31,466	53,526
\$5,000 under \$10,000	238	958	311,880	821,531	36,056	57,633
\$10,000 under \$15,000	97	589	272,993	775,571	53,249	85,871
\$15,000 under \$20,000	30	157	246,373	713,051	60,527	100,394
\$20,000 under \$25,000	40	113	228,874	671,763	60,288	102,752
\$25,000 under \$30,000	44	161	196,187	594,816	55,517	97,115
\$30,000 under \$35,000	44	276	167,767	535,885	55,327	99,200
\$35,000 under \$40,000	61	224	146,034	493,903	55,955	102,177
\$40,000 under \$45,000	46	288	128,218	457,073	55,686	103,588
\$45,000 under \$50,000	47	276	110,258	411,881	52,799	99,258
\$50,000 under \$60,000	109	727	177,082	694,631	92,283	175,076
\$60,000 under \$70,000	98	874	127,909	521,018	71,701	136,100
\$70,000 under \$80,000	107	682	89,849	372,665	51,790	98,364
\$80,000 under \$90,000	68	537	61,899	259,144	36,480	69,890
\$90,000 under \$100,000	52	435	41,833	175,779	24,724	47,152
\$100,000 under \$150,000	138	1,251	84,701	354,694	49,833	95,968
\$150,000 under \$200,000	39	394	26,142	109,065	15,593	30,896
\$200,000 under \$500,000	42	510	28,532	119,257	17,048	35,052
\$500,000 under \$1,000,000	4	20	4,412	18,341	2,392	5,071
\$1,000,000 or Over	0	0	1,948	7,942	957	2,033
Total	1,754	9,984	2,826,323	9,058,655	879,671	1,597,116
Under \$25,000	855	3,327	1,433,552	3,932,560	241,586	400,176
\$25,000 under \$50,000	242	1,225	748,464	2,493,558	275,284	501,338
\$50,000 under \$100,000	434	3,255	498,572	2,023,238	276,978	526,582
\$100,000 or Over	223	2,176	145,735	609,299	85,823	169,020

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Age 65 and Over	Age 65 and Over	Limited Income	Limited Income	Credits For Taxes	Credits For Taxes
	Exemptions	Exemptions	Credit	Credit	Paid Out Of State	Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	42,477	38,752	1,953	322	428	156
\$5,000 under \$10,000	59,645	54,352	84,070	20,991	1,667	193
\$10,000 under \$15,000	56,275	55,133	146,262	25,850	3,120	461
\$15,000 under \$20,000	36,274	36,356	33,560	6,173	3,896	934
\$20,000 under \$25,000	24,722	24,606	3,105	507	4,380	1,524
\$25,000 under \$30,000	17,717	17,413	115	17	4,572	2,107
\$30,000 under \$35,000	12,765	12,489	50	10	4,571	2,699
\$35,000 under \$40,000	9,669	9,362	36	5	4,478	2,972
\$40,000 under \$45,000	7,309	7,095	9	1	4,432	3,374
\$45,000 under \$50,000	5,588	5,409	13	2	4,328	3,615
\$50,000 under \$60,000	8,206	7,991	29	6	7,547	7,597
\$60,000 under \$70,000	5,200	5,138	16	4	5,780	7,238
\$70,000 under \$80,000	3,522	3,535	7	1	3,916	5,947
\$80,000 under \$90,000	2,488	2,505	5	0	2,825	4,826
\$90,000 under \$100,000	2,005	2,024	#	#	1,984	3,721
\$100,000 under \$150,000	5,104	5,326	18	9	4,498	10,162
\$150,000 under \$200,000	2,053	2,139	8	0	1,829	5,376
\$200,000 under \$500,000	2,703	2,844	5	21	3,265	15,239
\$500,000 under \$1,000,000	540	583	0	0	918	7,384
\$1,000,000 or Over	262	278	#	#	619	27,776
Total	304,524	293,332	269,263	53,922	69,053	113,303
Under \$25,000	219,393	209,199	268,950	53,844	13,491	3,269
\$25,000 under \$50,000	53,048	51,768	223	35	22,381	14,768
\$50,000 under \$100,000	21,421	21,194	58	12	22,052	29,329
\$100,000 or Over	10,662	11,170	32	31	11,129	65,937

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	2	0	66	73
\$5, 000 under \$10, 000	1	0	109	35
\$10, 000 under \$15, 000	13	2	205	70
\$15, 000 under \$20, 000	7	3	242	123
\$20, 000 under \$25, 000	11	3	291	161
\$25, 000 under \$30, 000	7	4	315	222
\$30, 000 under \$35, 000	13	6	303	256
\$35, 000 under \$40, 000	7	3	323	283
\$40, 000 under \$45, 000	0	0	301	291
\$45, 000 under \$50, 000	7	6	306	296
\$50, 000 under \$60, 000	6	6	504	583
\$60, 000 under \$70, 000	10	7	384	510
\$70, 000 under \$80, 000	8	6	259	403
\$80, 000 under \$90, 000	10	8	183	296
\$90, 000 under \$100, 000	6	6	125	235
\$100, 000 under \$150, 000	6	4	225	509
\$150, 000 under \$200, 000	3	3	82	265
\$200, 000 under \$500, 000	#	#	100	373
\$500, 000 under \$1, 000, 000	0	0	30	249
\$1, 000, 000 or Over	0	0	8	60
Total	119	68	4, 361	5, 295
Under \$25, 000	34	8	913	462
\$25, 000 under \$50, 000	34	18	1, 548	1, 348
\$50, 000 under \$100, 000	40	32	1, 455	2, 027
\$100, 000 or Over	11	9	445	1, 458

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	3	4	0	0
\$5, 000 under \$10, 000	3	0	0	0
\$10, 000 under \$15, 000	3	1	8	2
\$15, 000 under \$20, 000	11	3	7	3
\$20, 000 under \$25, 000	10	6	14	7
\$25, 000 under \$30, 000	10	7	16	9
\$30, 000 under \$35, 000	5	2	12	21
\$35, 000 under \$40, 000	9	8	11	15
\$40, 000 under \$45, 000	5	3	12	16
\$45, 000 under \$50, 000	9	13	10	13
\$50, 000 under \$60, 000	22	22	17	20
\$60, 000 under \$70, 000	7	11	23	36
\$70, 000 under \$80, 000	15	22	16	33
\$80, 000 under \$90, 000	5	9	4	9
\$90, 000 under \$100, 000	0	0	9	30
\$100, 000 under \$150, 000	6	25	11	32
\$150, 000 under \$200, 000	7	20	2	9
\$200, 000 under \$500, 000	#	#	7	71
\$500, 000 under \$1, 000, 000	#	#	0	0
\$1, 000, 000 or Over	#	#	#	#
Total	134	183	180	339
Under \$25, 000	30	14	29	11
\$25, 000 under \$50, 000	38	33	61	74
\$50, 000 under \$100, 000	49	64	69	128
\$100, 000 or Over	17	73	21	126

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	144,050	28,939	0	0	166	134
\$5,000 under \$10,000	143,279	79,019	0	0	323	421
\$10,000 under \$15,000	145,963	130,522	0	0	540	982
\$15,000 under \$20,000	132,477	167,428	0	0	607	1,325
\$20,000 under \$25,000	124,645	202,081	0	0	577	1,357
\$25,000 under \$30,000	101,839	189,934	0	0	335	772
\$30,000 under \$35,000	76,865	148,255	0	0	213	513
\$35,000 under \$40,000	56,441	109,615	0	0	114	266
\$40,000 under \$45,000	40,396	79,040	0	0	95	205
\$45,000 under \$50,000	27,598	54,072	0	0	47	106
\$50,000 under \$60,000	31,574	61,904	0	0	46	84
\$60,000 under \$70,000	15,408	30,184	0	0	26	65
\$70,000 under \$80,000	8,302	16,293	0	0	15	38
\$80,000 under \$90,000	4,765	9,278	0	0	9	20
\$90,000 under \$100,000	2,886	5,625	0	0	3	6
\$100,000 under \$150,000	6,076	11,762	0	0	15	29
\$150,000 under \$200,000	1,880	3,639	0	0	7	23
\$200,000 under \$500,000	1,925	3,682	0	0	5	8
\$500,000 under \$1,000,000	314	591	0	0	#	#
\$1,000,000 or Over	163	318	0	0	0	0
Total	1,066,846	1,332,182	0	0	3,144	6,353
Under \$25,000	690,414	607,990	0	0	2,213	4,219
\$25,000 under \$50,000	303,139	580,916	0	0	804	1,862
\$50,000 under \$100,000	62,935	123,284	0	0	99	211
\$100,000 or Over	10,358	19,993	0	0	28	61
Under \$8,000	219,435	64,320	0	0	310	291
\$8,000 under \$14,000	186,732	145,742	0	0	605	1,021
Over \$14,000	660,679	1,122,120	0	0	2,229	5,040

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under	Dependent Under	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	12	12	Count	\$, 000	Count	\$, 000
Under \$5,000	2,615	1,450	14,597	53,452	15,042	22,484
\$5,000 under \$10,000	4,852	2,866	38,580	150,356	39,164	65,646
\$10,000 under \$15,000	4,100	2,439	58,293	238,952	58,921	106,070
\$15,000 under \$20,000	2,883	1,721	61,710	268,193	62,152	118,986
\$20,000 under \$25,000	2,207	1,316	61,719	284,390	62,024	124,457
\$25,000 under \$30,000	1,454	869	51,504	254,091	51,720	107,937
\$30,000 under \$35,000	1,008	602	38,336	203,065	38,488	83,264
\$35,000 under \$40,000	769	458	26,536	149,145	26,618	58,786
\$40,000 under \$45,000	504	299	17,562	103,785	17,622	39,563
\$45,000 under \$50,000	323	193	11,332	70,713	11,374	25,859
\$50,000 under \$60,000	339	202	12,100	80,543	12,161	27,937
\$60,000 under \$70,000	175	104	5,517	40,071	5,530	12,897
\$70,000 under \$80,000	102	61	2,877	22,310	2,883	6,739
\$80,000 under \$90,000	66	39	1,613	13,199	1,618	3,811
\$90,000 under \$100,000	38	23	948	7,924	953	2,241
\$100,000 under \$150,000	95	56	1,752	16,097	1,756	4,152
\$150,000 under \$200,000	22	12	486	5,200	490	1,168
\$200,000 under \$500,000	25	15	429	5,278	429	1,032
\$500,000 under \$1,000,000	3	2	54	784	54	130
\$1,000,000 or Over	#	#	30	394	30	72
Total	21,582	12,728	405,975	1,967,941	409,029	813,233
Under \$25,000	16,657	9,793	234,899	995,342	237,303	437,645
\$25,000 under \$50,000	4,058	2,421	145,270	780,799	145,822	315,409
\$50,000 under \$100,000	720	428	23,055	164,046	23,145	53,625
\$100,000 or Over	147	86	2,751	27,753	2,759	6,554
Under \$8,000	4,695	2,662	30,571	114,506	31,335	48,888
\$8,000 under \$14,000	6,188	3,685	68,930	277,943	69,702	122,874
Over \$14,000	10,699	6,381	306,474	1,575,491	307,992	641,471

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5,000	433	1,200	840	181
\$5,000 under \$10,000	649	1,996	972	263
\$10,000 under \$15,000	1,231	4,876	671	160
\$15,000 under \$20,000	1,551	6,582	513	184
\$20,000 under \$25,000	1,785	7,290	430	144
\$25,000 under \$30,000	2,189	9,047	362	104
\$30,000 under \$35,000	2,524	10,224	286	132
\$35,000 under \$40,000	2,514	9,125	212	66
\$40,000 under \$45,000	2,353	8,282	227	81
\$45,000 under \$50,000	1,982	6,966	126	52
\$50,000 under \$60,000	2,808	10,933	173	88
\$60,000 under \$70,000	1,605	6,470	112	51
\$70,000 under \$80,000	971	4,361	53	52
\$80,000 under \$90,000	608	3,511	29	20
\$90,000 under \$100,000	370	2,265	14	20
\$100,000 under \$150,000	786	5,018	54	26
\$150,000 under \$200,000	202	1,674	10	4
\$200,000 under \$500,000	101	1,206	11	2
\$500,000 under \$1,000,000	14	333	#	#
\$1,000,000 or Over	4	447	#	#
Total	24,680	101,805	5,098	3,507
Under \$25,000	5,649	21,944	3,426	932
\$25,000 under \$50,000	11,562	43,644	1,213	436
\$50,000 under \$100,000	6,362	27,539	381	231
\$100,000 or Over	1,107	8,677	78	1,908
Under \$8,000	772	2,168	1,423	349
\$8,000 under \$14,000	1,258	4,834	947	237
Over \$14,000	22,650	94,803	2,728	2,922

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and	Medical and	Blindness	Blindness
	Count	\$, 000	Dental Expenses	Dental Expenses	Exemption	Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	258	1,481	5,666	55,432	604	1,351
\$5,000 under \$10,000	287	1,056	7,468	57,987	821	1,824
\$10,000 under \$15,000	340	1,621	7,860	52,802	554	1,221
\$15,000 under \$20,000	273	1,359	6,303	38,217	302	664
\$20,000 under \$25,000	294	1,321	4,855	27,131	241	530
\$25,000 under \$30,000	366	1,820	3,607	19,889	167	370
\$30,000 under \$35,000	383	2,041	2,627	15,724	123	271
\$35,000 under \$40,000	465	2,452	1,948	12,162	84	185
\$40,000 under \$45,000	415	2,288	1,540	9,572	62	136
\$45,000 under \$50,000	358	2,473	1,078	6,633	32	70
\$50,000 under \$60,000	579	4,706	1,292	9,954	36	79
\$60,000 under \$70,000	448	4,307	681	7,327	16	35
\$70,000 under \$80,000	306	3,080	348	4,396	20	46
\$80,000 under \$90,000	200	2,456	223	2,610	14	31
\$90,000 under \$100,000	151	2,075	142	2,557	9	20
\$100,000 under \$150,000	418	6,932	269	6,769	17	37
\$150,000 under \$200,000	187	4,380	68	1,828	10	22
\$200,000 under \$500,000	284	9,359	68	2,908	9	20
\$500,000 under \$1,000,000	39	2,137	4	442	0	0
\$1,000,000 or Over	27	2,048	#	#	#	#
Total	6,078	59,394	46,049	334,401	3,123	6,917
Under \$25,000	1,452	6,839	32,152	231,569	2,522	5,591
\$25,000 under \$50,000	1,987	11,074	10,800	63,980	468	1,032
\$50,000 under \$100,000	1,684	16,625	2,686	26,844	95	211
\$100,000 or Over	955	24,856	411	12,008	38	84
Under \$8,000	394	2,027	9,685	87,729	1,045	2,336
\$8,000 under \$14,000	430	1,830	9,908	70,051	846	1,866
Over \$14,000	5,254	55,537	26,456	176,621	1,232	2,715

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	302	841	301,781	663,918	5,638	7,684
\$5,000 under \$10,000	144	452	236,848	521,066	10,013	13,256
\$10,000 under \$15,000	38	235	174,416	383,715	9,144	12,404
\$15,000 under \$20,000	12	65	147,427	324,339	7,204	10,151
\$20,000 under \$25,000	13	32	132,961	292,514	6,476	9,178
\$25,000 under \$30,000	5	9	107,134	235,695	5,040	7,185
\$30,000 under \$35,000	7	17	80,417	176,917	4,011	5,636
\$35,000 under \$40,000	4	5	58,944	129,677	3,186	4,527
\$40,000 under \$45,000	4	22	42,252	92,954	2,323	3,252
\$45,000 under \$50,000	5	6	28,873	63,521	1,616	2,309
\$50,000 under \$60,000	8	18	33,300	73,260	1,848	2,687
\$60,000 under \$70,000	10	102	16,412	36,106	997	1,440
\$70,000 under \$80,000	6	18	8,945	19,679	571	852
\$80,000 under \$90,000	#	#	5,194	11,427	325	481
\$90,000 under \$100,000	0	0	3,215	7,073	195	299
\$100,000 under \$150,000	3	14	6,977	15,349	506	770
\$150,000 under \$200,000	0	0	2,261	4,974	173	272
\$200,000 under \$500,000	0	0	2,355	5,181	170	257
\$500,000 under \$1,000,000	0	0	390	858	11	23
\$1,000,000 or Over	0	0	220	484	13	33
Total	563	1,842	1,390,322	3,058,708	59,460	82,696
Under \$25,000	509	1,625	993,433	2,185,553	38,475	52,673
\$25,000 under \$50,000	25	58	317,620	698,764	16,176	22,909
\$50,000 under \$100,000	26	144	67,066	147,545	3,936	5,759
\$100,000 or Over	3	14	12,203	26,847	873	1,355
Under \$8,000	422	1,229	452,057	994,525	10,179	13,739
\$8,000 under \$14,000	52	196	229,683	505,303	13,032	17,417
Over \$14,000	89	416	708,582	1,558,880	36,249	51,540

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Age 65 and Over	Age 65 and Over	Limited Income	Limited Income	Credits For Taxes	Credits For Taxes
	Exemptions	Exemptions	Credit	Credit	Paid Out Of State	Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	24,542	17,179	1,663	199	348	56
\$5,000 under \$10,000	36,450	25,515	83,600	20,892	1,459	126
\$10,000 under \$15,000	26,247	18,373	114,015	16,786	2,652	394
\$15,000 under \$20,000	13,701	9,591	486	63	2,873	730
\$20,000 under \$25,000	8,295	5,806	114	16	2,713	1,097
\$25,000 under \$30,000	5,424	3,797	42	4	2,337	1,401
\$30,000 under \$35,000	3,553	2,487	17	2	1,926	1,635
\$35,000 under \$40,000	2,583	1,808	7	0	1,413	1,450
\$40,000 under \$45,000	1,798	1,259	3	1	1,090	1,342
\$45,000 under \$50,000	1,319	923	#	#	793	1,079
\$50,000 under \$60,000	1,826	1,278	5	1	908	1,439
\$60,000 under \$70,000	1,082	757	5	1	486	792
\$70,000 under \$80,000	649	454	#	#	284	523
\$80,000 under \$90,000	468	328	#	#	192	374
\$90,000 under \$100,000	358	251	0	0	149	304
\$100,000 under \$150,000	896	627	0	0	402	988
\$150,000 under \$200,000	326	228	0	0	163	521
\$200,000 under \$500,000	398	279	0	0	281	1,624
\$500,000 under \$1,000,000	72	50	0	0	76	775
\$1,000,000 or Over	34	24	#	#	62	3,569
Total	130,021	91,015	199,963	37,965	20,607	20,218
Under \$25,000	109,235	76,464	199,878	37,956	10,045	2,402
\$25,000 under \$50,000	14,677	10,274	71	8	7,559	6,907
\$50,000 under \$100,000	4,383	3,068	13	1	2,019	3,431
\$100,000 or Over	1,726	1,208	1	0	984	7,477
Under \$8,000	44,348	31,044	4,913	957	829	104
\$8,000 under \$14,000	39,222	27,455	194,143	36,890	3,053	369
Over \$14,000	46,451	32,516	907	117	16,725	19,745

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	21	18
\$5, 000 under \$10, 000	#	#	74	16
\$10, 000 under \$15, 000	11	2	126	37
\$15, 000 under \$20, 000	4	2	130	52
\$20, 000 under \$25, 000	7	2	119	60
\$25, 000 under \$30, 000	3	1	103	73
\$30, 000 under \$35, 000	5	5	102	101
\$35, 000 under \$40, 000	#	#	74	81
\$40, 000 under \$45, 000	0	0	53	62
\$45, 000 under \$50, 000	#	#	47	53
\$50, 000 under \$60, 000	#	#	52	73
\$60, 000 under \$70, 000	0	0	23	41
\$70, 000 under \$80, 000	0	0	22	38
\$80, 000 under \$90, 000	0	0	11	24
\$90, 000 under \$100, 000	0	0	6	12
\$100, 000 under \$150, 000	0	0	12	35
\$150, 000 under \$200, 000	#	#	6	35
\$200, 000 under \$500, 000	0	0	4	8
\$500, 000 under \$1, 000, 000	0	0	#	3
\$1, 000, 000 or Over	0	0	0	0
Total	37	17	987	827
Under \$25, 000	23	5	470	183
\$25, 000 under \$50, 000	11	8	379	370
\$50, 000 under \$100, 000	#	#	114	188
\$100, 000 or Over	#	#	24	85
Under \$8, 000	#	#	44	25
\$8, 000 under \$14, 000	6	1	147	36
Over \$14, 000	30	16	796	766

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic	Economic	More Than One	More Than One
	Opportunity Area Credit	Opportunity Area Credit	Credit *	Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	0	0
\$5, 000 under \$10, 000	#	#	0	0
\$10, 000 under \$15, 000	#	#	7	2
\$15, 000 under \$20, 000	5	1	5	2
\$20, 000 under \$25, 000	3	2	6	3
\$25, 000 under \$30, 000	#	#	8	4
\$30, 000 under \$35, 000	#	#	5	5
\$35, 000 under \$40, 000	3	1	3	5
\$40, 000 under \$45, 000	#	#	0	0
\$45, 000 under \$50, 000	4	5	#	#
\$50, 000 under \$60, 000	6	11	#	#
\$60, 000 under \$70, 000	#	#	#	#
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	0	0
\$100, 000 under \$150, 000	0	0	0	0
\$150, 000 under \$200, 000	0	0	0	0
\$200, 000 under \$500, 000	0	0	#	#
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	32	32	41	46
Under \$25, 000	14	8	18	7
\$25, 000 under \$50, 000	11	10	17	14
\$50, 000 under \$100, 000	7	15	5	9
\$100, 000 or Over	0	0	#	#
Under \$8, 000	#	#	0	0
\$8, 000 under \$14, 000	3	0	6	1
Over \$14, 000	27	28	35	44

* With the exception of the Limited Income Credit, detailed credit amounts for the taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,704	1,272	0	0	73	62
\$5,000 under \$10,000	5,712	3,297	0	0	120	151
\$10,000 under \$15,000	6,008	5,710	0	0	187	315
\$15,000 under \$20,000	6,152	8,004	0	0	216	434
\$20,000 under \$25,000	6,226	10,233	0	0	214	460
\$25,000 under \$30,000	4,949	9,276	0	0	178	432
\$30,000 under \$35,000	3,984	7,694	0	0	145	346
\$35,000 under \$40,000	2,959	5,778	0	0	106	245
\$40,000 under \$45,000	2,260	4,427	0	0	79	176
\$45,000 under \$50,000	1,571	3,071	0	0	58	127
\$50,000 under \$60,000	1,970	3,846	0	0	68	171
\$60,000 under \$70,000	1,016	1,988	0	0	40	87
\$70,000 under \$80,000	579	1,136	0	0	14	36
\$80,000 under \$90,000	368	719	0	0	14	33
\$90,000 under \$100,000	245	482	0	0	6	10
\$100,000 under \$150,000	559	1,080	0	0	20	42
\$150,000 under \$200,000	229	447	0	0	#	#
\$200,000 under \$500,000	267	521	0	0	8	28
\$500,000 under \$1,000,000	58	109	0	0	3	12
\$1,000,000 or Over	43	85	0	0	0	0
Total	49,859	69,173	0	0	1,550	3,170
Under \$25,000	28,802	28,515	0	0	810	1,422
\$25,000 under \$50,000	15,723	30,246	0	0	566	1,326
\$50,000 under \$100,000	4,178	8,171	0	0	142	337
\$100,000 or Over	1,156	2,242	0	0	32	85

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under	Dependent Under	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	12	12	Count	\$, 000	Count	\$, 000
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	0	0	971	3,605	972	1,385
\$5,000 under \$10,000	0	0	1,955	7,836	1,946	2,975
\$10,000 under \$15,000	0	0	2,373	10,020	2,357	3,955
\$15,000 under \$20,000	0	0	2,683	11,863	2,688	4,888
\$20,000 under \$25,000	0	0	2,838	13,591	2,856	5,529
\$25,000 under \$30,000	0	0	2,058	10,475	2,072	4,150
\$30,000 under \$35,000	0	0	1,511	7,895	1,527	3,154
\$35,000 under \$40,000	0	0	998	5,291	1,004	2,066
\$40,000 under \$45,000	0	0	746	4,320	748	1,578
\$45,000 under \$50,000	0	0	483	2,931	490	1,051
\$50,000 under \$60,000	0	0	599	3,856	597	1,293
\$60,000 under \$70,000	0	0	293	2,130	291	632
\$70,000 under \$80,000	0	0	171	1,219	172	375
\$80,000 under \$90,000	0	0	95	729	96	203
\$90,000 under \$100,000	0	0	55	450	56	121
\$100,000 under \$150,000	0	0	142	1,241	137	295
\$150,000 under \$200,000	0	0	44	406	45	95
\$200,000 under \$500,000	0	0	46	620	45	98
\$500,000 under \$1,000,000	0	0	10	142	10	21
\$1,000,000 or Over	0	0	4	104	5	10
Total	0	0	18,075	88,723	18,114	33,873
Under \$25,000	0	0	10,820	46,916	10,819	18,731
\$25,000 under \$50,000	0	0	5,796	30,912	5,841	11,999
\$50,000 under \$100,000	0	0	1,213	8,383	1,212	2,624
\$100,000 or Over	0	0	246	2,512	242	519

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5, 000	72	162	29	12
\$5, 000 under \$10, 000	88	313	28	9
\$10, 000 under \$15, 000	122	481	29	37
\$15, 000 under \$20, 000	139	648	35	19
\$20, 000 under \$25, 000	174	668	29	8
\$25, 000 under \$30, 000	165	627	21	5
\$30, 000 under \$35, 000	210	858	10	2
\$35, 000 under \$40, 000	183	683	11	1
\$40, 000 under \$45, 000	182	607	11	8
\$45, 000 under \$50, 000	146	550	15	7
\$50, 000 under \$60, 000	203	805	15	6
\$60, 000 under \$70, 000	114	412	6	8
\$70, 000 under \$80, 000	58	252	4	10
\$80, 000 under \$90, 000	38	164	4	1
\$90, 000 under \$100, 000	30	203	3	3
\$100, 000 under \$150, 000	61	384	6	1
\$150, 000 under \$200, 000	22	166	#	#
\$200, 000 under \$500, 000	11	125	#	#
\$500, 000 under \$1, 000, 000	#	#	0	0
\$1, 000, 000 or Over	#	#	0	0
Total	2, 020	8, 124	259	139
Under \$25, 000	595	2, 272	150	85
\$25, 000 under \$50, 000	886	3, 325	68	23
\$50, 000 under \$100, 000	443	1, 836	32	29
\$100, 000 or Over	96	691	9	3

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and	Medical and	Blindness	Blindness
	Count	\$, 000	Dental Expenses	Dental Expenses	Exemption	Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	36	414	351	1,327	9	22
\$5,000 under \$10,000	27	85	339	927	11	24
\$10,000 under \$15,000	48	234	372	824	4	9
\$15,000 under \$20,000	43	173	344	1,027	6	13
\$20,000 under \$25,000	38	219	360	929	5	11
\$25,000 under \$30,000	61	396	302	829	5	11
\$30,000 under \$35,000	73	477	249	602	7	15
\$35,000 under \$40,000	54	293	181	470	#	#
\$40,000 under \$45,000	60	381	151	427	#	#
\$45,000 under \$50,000	54	330	109	302	#	#
\$50,000 under \$60,000	79	560	135	541	#	#
\$60,000 under \$70,000	53	417	78	293	0	0
\$70,000 under \$80,000	40	565	33	153	#	#
\$80,000 under \$90,000	29	291	32	193	#	#
\$90,000 under \$100,000	24	244	15	120	#	#
\$100,000 under \$150,000	62	1,119	23	285	0	0
\$150,000 under \$200,000	27	723	6	23	0	0
\$200,000 under \$500,000	44	1,514	4	63	0	0
\$500,000 under \$1,000,000	7	580	#	#	0	0
\$1,000,000 or Over	3	162	0	0	0	0
Total	862	9,176	3,085	9,404	56	125
Under \$25,000	192	1,125	1,766	5,034	35	79
\$25,000 under \$50,000	302	1,878	992	2,629	17	37
\$50,000 under \$100,000	225	2,076	293	1,300	4	9
\$100,000 or Over	143	4,097	34	441	0	0

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	18	51	7,768	17,090	1,515	2,508
\$5,000 under \$10,000	4	18	6,783	14,923	1,629	2,676
\$10,000 under \$15,000	0	0	6,651	14,632	1,874	3,025
\$15,000 under \$20,000	3	6	6,608	14,538	1,939	3,125
\$20,000 under \$25,000	3	3	6,505	14,311	1,993	3,237
\$25,000 under \$30,000	4	9	5,151	11,332	1,538	2,519
\$30,000 under \$35,000	#	#	4,134	9,095	1,236	2,029
\$35,000 under \$40,000	4	8	3,063	6,739	933	1,559
\$40,000 under \$45,000	0	0	2,353	5,177	690	1,164
\$45,000 under \$50,000	#	#	1,644	3,617	486	786
\$50,000 under \$60,000	#	#	2,052	4,514	607	982
\$60,000 under \$70,000	3	4	1,090	2,398	294	493
\$70,000 under \$80,000	#	#	616	1,355	188	303
\$80,000 under \$90,000	0	0	396	871	131	227
\$90,000 under \$100,000	0	0	269	592	72	115
\$100,000 under \$150,000	0	0	639	1,406	207	348
\$150,000 under \$200,000	0	0	261	574	66	104
\$200,000 under \$500,000	0	0	320	704	96	176
\$500,000 under \$1,000,000	0	0	68	150	14	26
\$1,000,000 or Over	0	0	52	114	12	21
Total	44	128	56,423	124,131	15,520	25,423
Under \$25,000	28	78	34,315	75,493	8,950	14,571
\$25,000 under \$50,000	11	38	16,345	35,959	4,883	8,057
\$50,000 under \$100,000	5	13	4,423	9,731	1,292	2,120
\$100,000 or Over	0	0	1,340	2,948	395	675

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Age 65 and Over	Age 65 and Over	Limited Income	Limited Income	Credits For Taxes	Credits For Taxes
	Exemptions	Exemptions	Credit	Credit	Paid Out Of State	Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	611	428	6	1	30	8
\$5,000 under \$10,000	459	321	17	4	96	44
\$10,000 under \$15,000	328	230	17	3	130	24
\$15,000 under \$20,000	206	144	#	#	176	46
\$20,000 under \$25,000	162	113	0	0	167	78
\$25,000 under \$30,000	134	94	0	0	134	78
\$30,000 under \$35,000	72	50	0	0	109	99
\$35,000 under \$40,000	66	46	0	0	97	100
\$40,000 under \$45,000	58	41	0	0	59	66
\$45,000 under \$50,000	58	41	0	0	55	72
\$50,000 under \$60,000	46	32	#	#	55	99
\$60,000 under \$70,000	48	34	0	0	42	58
\$70,000 under \$80,000	28	20	0	0	28	48
\$80,000 under \$90,000	23	16	0	0	21	50
\$90,000 under \$100,000	23	16	0	0	15	38
\$100,000 under \$150,000	53	37	0	0	33	102
\$150,000 under \$200,000	24	17	0	0	18	53
\$200,000 under \$500,000	34	24	0	0	33	224
\$500,000 under \$1,000,000	11	8	0	0	14	98
\$1,000,000 or Over	8	6	0	0	19	1,235
Total	2,452	1,716	42	9	1,331	2,621
Under \$25,000	1,766	1,236	41	9	599	200
\$25,000 under \$50,000	388	272	0	0	454	416
\$50,000 under \$100,000	168	118	#	#	161	292
\$100,000 or Over	130	91	0	0	117	1,713

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	6	3
\$5, 000 under \$10, 000	0	0	4	1
\$10, 000 under \$15, 000	#	#	5	2
\$15, 000 under \$20, 000	#	#	#	#
\$20, 000 under \$25, 000	0	0	6	5
\$25, 000 under \$30, 000	0	0	7	5
\$30, 000 under \$35, 000	0	0	4	4
\$35, 000 under \$40, 000	0	0	5	5
\$40, 000 under \$45, 000	0	0	#	#
\$45, 000 under \$50, 000	0	0	3	7
\$50, 000 under \$60, 000	0	0	#	#
\$60, 000 under \$70, 000	0	0	0	0
\$70, 000 under \$80, 000	0	0	#	#
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	0	0
\$100, 000 under \$150, 000	0	0	#	#
\$150, 000 under \$200, 000	0	0	#	#
\$200, 000 under \$500, 000	0	0	#	#
\$500, 000 under \$1, 000, 000	0	0	#	#
\$1, 000, 000 or Over	0	0	0	0
Total	3	1	53	77
Under \$25, 000	3	1	23	12
\$25, 000 under \$50, 000	0	0	21	22
\$50, 000 under \$100, 000	0	0	3	8
\$100, 000 or Over	0	0	6	35

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	0	0
\$5, 000 under \$10, 000	0	0	0	0
\$10, 000 under \$15, 000	0	0	0	0
\$15, 000 under \$20, 000	0	0	0	0
\$20, 000 under \$25, 000	0	0	0	0
\$25, 000 under \$30, 000	0	0	0	0
\$30, 000 under \$35, 000	0	0	#	#
\$35, 000 under \$40, 000	0	0	0	0
\$40, 000 under \$45, 000	0	0	0	0
\$45, 000 under \$50, 000	0	0	0	0
\$50, 000 under \$60, 000	0	0	0	0
\$60, 000 under \$70, 000	0	0	0	0
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	0	0
\$90, 000 under \$100, 000	0	0	0	0
\$100, 000 under \$150, 000	0	0	0	0
\$150, 000 under \$200, 000	0	0	0	0
\$200, 000 under \$500, 000	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	0	0	#	#
Under \$25, 000	0	0	0	0
\$25, 000 under \$50, 000	0	0	#	#
\$50, 000 under \$100, 000	0	0	0	0
\$100, 000 or Over	0	0	0	0

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	14,290	5,760	7,658	3,046	614	331
\$5,000 under \$10,000	18,531	10,172	10,598	4,626	539	369
\$10,000 under \$15,000	29,899	24,049	19,012	11,365	708	795
\$15,000 under \$20,000	36,783	38,321	25,482	19,338	1,169	1,679
\$20,000 under \$25,000	42,958	54,682	30,658	27,796	1,775	3,061
\$25,000 under \$30,000	48,890	71,733	35,577	34,835	2,360	4,272
\$30,000 under \$35,000	56,742	90,467	41,390	42,001	3,129	6,149
\$35,000 under \$40,000	64,048	108,475	47,758	50,625	4,012	8,271
\$40,000 under \$45,000	68,640	121,094	53,213	59,704	4,653	9,774
\$45,000 under \$50,000	69,219	126,198	55,502	66,820	5,160	11,266
\$50,000 under \$60,000	128,703	241,435	108,160	144,991	10,934	24,946
\$60,000 under \$70,000	103,429	198,685	89,194	133,884	10,033	23,895
\$70,000 under \$80,000	76,170	147,939	66,418	106,685	8,194	20,434
\$80,000 under \$90,000	53,735	105,131	46,719	77,534	5,961	15,204
\$90,000 under \$100,000	36,555	71,581	31,426	52,752	4,176	10,921
\$100,000 under \$150,000	72,967	143,288	59,470	98,095	8,447	22,753
\$150,000 under \$200,000	22,139	43,573	15,844	24,673	2,320	6,462
\$200,000 under \$500,000	24,196	47,686	14,933	22,109	2,197	6,665
\$500,000 under \$1,000,000	3,643	7,192	1,755	2,511	205	644
\$1,000,000 or Over	1,503	2,945	657	905	47	165
Total	973,040	1,660,407	761,424	984,295	76,633	178,057
Under \$25,000	142,461	132,985	93,408	66,171	4,805	6,235
\$25,000 under \$50,000	307,539	517,968	233,440	253,984	19,314	39,733
\$50,000 under \$100,000	398,592	764,770	341,917	515,847	39,298	95,401
\$100,000 or Over	124,448	244,684	92,659	148,293	13,216	36,688
Under \$12,000	42,648	23,052	24,356	11,071	1,395	936
\$12,000 under \$21,000	65,175	65,048	44,303	32,345	1,952	2,765
Over \$21,000	865,217	1,572,306	692,765	940,880	73,286	174,356

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under	Dependent Under	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	12	12	Count	\$, 000	Count	\$, 000
Under \$5,000	6,871	1,898	2,407	12,080	2,524	4,593
\$5,000 under \$10,000	6,876	2,685	4,579	22,857	4,696	8,994
\$10,000 under \$15,000	11,492	5,845	10,967	58,862	11,138	23,188
\$15,000 under \$20,000	15,311	8,373	15,314	85,279	15,462	33,525
\$20,000 under \$25,000	17,748	9,927	16,539	95,928	16,698	36,921
\$25,000 under \$30,000	19,995	11,380	17,236	101,764	17,354	38,657
\$30,000 under \$35,000	23,497	13,533	18,200	111,059	18,333	41,205
\$35,000 under \$40,000	25,818	15,025	18,348	112,380	18,449	41,461
\$40,000 under \$45,000	27,597	16,191	17,231	108,441	17,316	38,978
\$45,000 under \$50,000	26,838	15,820	15,257	98,282	15,346	34,491
\$50,000 under \$60,000	46,236	27,369	23,208	154,848	23,331	52,374
\$60,000 under \$70,000	33,706	19,998	14,302	99,395	14,383	32,187
\$70,000 under \$80,000	22,886	13,598	8,452	61,658	8,497	18,952
\$80,000 under \$90,000	15,464	9,188	5,120	39,006	5,150	11,454
\$90,000 under \$100,000	10,038	5,961	3,114	25,247	3,132	7,063
\$100,000 under \$150,000	20,050	11,887	5,484	46,819	5,530	12,371
\$150,000 under \$200,000	6,678	3,954	1,340	13,888	1,366	3,109
\$200,000 under \$500,000	7,427	4,396	1,065	13,657	1,074	2,520
\$500,000 under \$1,000,000	1,110	654	121	1,847	121	285
\$1,000,000 or Over	414	245	34	565	34	84
Total	346,052	197,927	198,318	1,263,862	199,934	442,415
Under \$25,000	58,298	28,728	49,806	275,006	50,518	107,221
\$25,000 under \$50,000	123,745	71,948	86,272	531,926	86,798	194,793
\$50,000 under \$100,000	128,330	76,115	54,196	380,154	54,493	122,031
\$100,000 or Over	35,679	21,136	8,044	76,776	8,125	18,369
Under \$12,000	17,249	6,223	9,881	50,252	10,190	19,628
\$12,000 under \$21,000	26,838	14,540	26,743	148,374	27,022	58,135
Over \$21,000	301,965	177,164	161,694	1,065,236	162,722	364,652

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5, 000	422	1, 254	320	79
\$5, 000 under \$10, 000	437	1, 150	425	134
\$10, 000 under \$15, 000	562	1, 666	576	216
\$15, 000 under \$20, 000	747	2, 620	510	184
\$20, 000 under \$25, 000	1, 127	3, 746	503	163
\$25, 000 under \$30, 000	1, 572	5, 321	497	141
\$30, 000 under \$35, 000	2, 104	6, 907	487	130
\$35, 000 under \$40, 000	2, 768	9, 337	465	128
\$40, 000 under \$45, 000	3, 424	11, 410	447	114
\$45, 000 under \$50, 000	3, 728	12, 670	439	152
\$50, 000 under \$60, 000	8, 510	29, 482	829	211
\$60, 000 under \$70, 000	8, 201	29, 390	675	221
\$70, 000 under \$80, 000	7, 369	27, 562	530	194
\$80, 000 under \$90, 000	5, 764	23, 083	379	236
\$90, 000 under \$100, 000	4, 412	18, 595	293	105
\$100, 000 under \$150, 000	8, 541	42, 959	523	352
\$150, 000 under \$200, 000	2, 395	15, 671	127	60
\$200, 000 under \$500, 000	1, 812	14, 873	171	183
\$500, 000 under \$1, 000, 000	110	1, 585	24	151
\$1, 000, 000 or Over	23	318	5	2
Total	64, 028	259, 599	8, 225	3, 158
Under \$25, 000	3, 295	10, 436	2, 334	777
\$25, 000 under \$50, 000	13, 596	45, 644	2, 335	665
\$50, 000 under \$100, 000	34, 256	128, 112	2, 706	968
\$100, 000 or Over	12, 881	75, 406	850	748
Under \$12, 000	1, 061	2, 939	983	318
\$12, 000 under \$21, 000	1, 314	4, 388	950	333
Over \$21, 000	61, 653	252, 271	6, 292	2, 507

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and	Medical and	Blindness	Blindness
	Count	\$, 000	Dental Expenses	Dental Expenses	Exemption	Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	243	1,183	5,171	29,076	312	706
\$5,000 under \$10,000	141	337	4,287	22,619	468	1,065
\$10,000 under \$15,000	180	715	6,667	31,592	570	1,274
\$15,000 under \$20,000	158	599	8,078	35,085	438	983
\$20,000 under \$25,000	199	744	8,820	33,336	370	834
\$25,000 under \$30,000	194	903	8,761	30,386	290	662
\$30,000 under \$35,000	196	773	8,378	26,083	222	497
\$35,000 under \$40,000	233	1,122	8,104	24,087	214	474
\$40,000 under \$45,000	283	1,353	7,033	20,173	184	425
\$45,000 under \$50,000	266	1,345	6,209	18,635	146	323
\$50,000 under \$60,000	609	3,388	9,043	27,118	204	464
\$60,000 under \$70,000	546	3,102	5,693	17,831	148	337
\$70,000 under \$80,000	498	3,456	3,593	13,184	99	229
\$80,000 under \$90,000	446	3,247	2,372	8,707	58	132
\$90,000 under \$100,000	388	3,116	1,456	6,261	49	110
\$100,000 under \$150,000	1,139	12,039	2,582	14,758	92	209
\$150,000 under \$200,000	525	8,212	550	4,296	28	62
\$200,000 under \$500,000	787	18,597	342	5,037	24	55
\$500,000 under \$1,000,000	156	6,542	35	1,020	4	9
\$1,000,000 or Over	67	2,461	13	126	4	9
Total	7,254	73,234	97,187	369,410	3,924	8,858
Under \$25,000	921	3,578	33,023	151,707	2,158	4,862
\$25,000 under \$50,000	1,172	5,496	38,485	119,364	1,056	2,381
\$50,000 under \$100,000	2,487	16,309	22,157	73,102	558	1,272
\$100,000 or Over	2,674	47,852	3,522	25,237	152	343
Under \$12,000	449	1,737	11,783	63,025	1,012	2,295
\$12,000 under \$21,000	312	1,255	14,199	62,308	858	1,921
Over \$21,000	6,493	70,243	71,205	244,077	2,054	4,643

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	112	544	52,434	230,710	15,987	30,786
\$5,000 under \$10,000	80	430	53,496	235,382	12,285	22,948
\$10,000 under \$15,000	53	326	64,675	284,570	18,749	35,344
\$15,000 under \$20,000	12	75	60,225	264,990	24,135	46,003
\$20,000 under \$25,000	23	66	60,951	268,184	28,370	54,621
\$25,000 under \$30,000	25	81	62,522	275,097	31,804	61,533
\$30,000 under \$35,000	28	202	66,938	294,527	37,172	72,380
\$35,000 under \$40,000	41	140	71,796	315,902	42,160	81,946
\$40,000 under \$45,000	35	222	74,658	328,495	45,556	88,710
\$45,000 under \$50,000	34	225	73,624	323,946	45,817	89,040
\$50,000 under \$60,000	93	658	134,975	593,890	84,426	163,449
\$60,000 under \$70,000	79	729	107,130	471,372	67,738	130,215
\$70,000 under \$80,000	94	616	78,652	346,069	49,700	95,239
\$80,000 under \$90,000	64	497	55,395	243,738	35,307	68,108
\$90,000 under \$100,000	50	425	37,728	166,003	23,945	45,969
\$100,000 under \$150,000	133	1,223	75,850	333,740	48,086	93,280
\$150,000 under \$200,000	37	385	23,209	102,120	14,994	29,982
\$200,000 under \$500,000	42	510	25,458	112,015	16,454	34,108
\$500,000 under \$1,000,000	3	10	3,890	17,116	2,316	4,955
\$1,000,000 or Over	0	0	1,645	7,238	904	1,931
Total	1,038	7,364	1,185,251	5,215,104	645,905	1,250,547
Under \$25,000	280	1,442	291,781	1,283,836	99,526	189,702
\$25,000 under \$50,000	163	870	349,538	1,537,967	202,509	393,609
\$50,000 under \$100,000	380	2,924	413,880	1,821,072	261,116	502,980
\$100,000 or Over	215	2,129	130,052	572,229	82,754	164,256
Under \$12,000	232	1,195	132,488	582,947	34,340	65,179
\$12,000 under \$21,000	31	193	110,766	487,370	42,378	80,687
Over \$21,000	775	5,976	941,997	4,144,787	569,187	1,104,681

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Age 65 and Over	Age 65 and Over	Limited Income	Limited Income	Credits For Taxes	Credits For Taxes
	Exemptions	Exemptions	Credit	Credit	Paid Out Of State	Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	16,485	20,558	278	122	42	91
\$5,000 under \$10,000	22,062	28,044	383	88	79	20
\$10,000 under \$15,000	28,550	35,726	32,186	9,056	256	33
\$15,000 under \$20,000	21,424	25,961	33,070	6,109	609	116
\$20,000 under \$25,000	15,584	18,209	2,988	491	1,052	243
\$25,000 under \$30,000	11,669	13,180	73	13	1,705	473
\$30,000 under \$35,000	8,856	9,752	32	8	2,205	789
\$35,000 under \$40,000	6,796	7,351	26	4	2,677	1,203
\$40,000 under \$45,000	5,285	5,678	5	1	3,073	1,754
\$45,000 under \$50,000	4,103	4,369	11	2	3,305	2,250
\$50,000 under \$60,000	6,179	6,572	22	6	6,425	5,821
\$60,000 under \$70,000	3,987	4,289	11	3	5,151	6,209
\$70,000 under \$80,000	2,803	3,032	5	1	3,554	5,272
\$80,000 under \$90,000	1,968	2,141	4	0	2,583	4,333
\$90,000 under \$100,000	1,601	1,742	#	#	1,802	3,355
\$100,000 under \$150,000	4,108	4,628	18	9	4,003	8,926
\$150,000 under \$200,000	1,688	1,884	8	0	1,621	4,698
\$200,000 under \$500,000	2,259	2,533	5	21	2,906	13,174
\$500,000 under \$1,000,000	454	523	0	0	820	6,436
\$1,000,000 or Over	220	248	0	0	528	22,759
Total	166,081	196,421	69,126	15,935	44,396	87,957
Under \$25,000	104,105	128,498	68,905	15,867	2,038	504
\$25,000 under \$50,000	36,709	40,331	147	27	12,965	6,470
\$50,000 under \$100,000	16,538	17,776	43	11	19,515	24,990
\$100,000 or Over	8,729	9,817	31	30	9,878	55,993
Under \$12,000	49,824	62,840	2,226	770	168	124
\$12,000 under \$21,000	42,293	51,723	66,505	15,064	999	176
Over \$21,000	73,964	81,859	395	100	43,229	87,657

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	36	47
\$5, 000 under \$10, 000	0	0	19	16
\$10, 000 under \$15, 000	#	#	61	20
\$15, 000 under \$20, 000	#	#	86	59
\$20, 000 under \$25, 000	3	1	135	81
\$25, 000 under \$30, 000	3	2	180	125
\$30, 000 under \$35, 000	7	0	180	134
\$35, 000 under \$40, 000	6	2	225	181
\$40, 000 under \$45, 000	0	0	231	211
\$45, 000 under \$50, 000	5	4	242	218
\$50, 000 under \$60, 000	5	5	440	495
\$60, 000 under \$70, 000	9	7	354	457
\$70, 000 under \$80, 000	8	6	236	361
\$80, 000 under \$90, 000	10	8	169	265
\$90, 000 under \$100, 000	6	6	117	217
\$100, 000 under \$150, 000	6	4	206	454
\$150, 000 under \$200, 000	#	#	73	215
\$200, 000 under \$500, 000	#	#	94	359
\$500, 000 under \$1, 000, 000	0	0	27	230
\$1, 000, 000 or Over	0	0	8	60
Total	73	48	3, 119	4, 203
Under \$25, 000	5	1	337	222
\$25, 000 under \$50, 000	21	9	1, 058	869
\$50, 000 under \$100, 000	38	31	1, 316	1, 795
\$100, 000 or Over	9	7	408	1, 318
Under \$12, 000	#	#	69	71
\$12, 000 under \$21, 000	#	#	161	87
Over \$21, 000	70	48	2, 889	4, 045

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area	Economic Opportunity Area	More Than One	More Than One
	Credit Count	Credit \$, 000	Credit * Count	Credit * \$, 000
Under \$5,000	0	0	0	0
\$5,000 under \$10,000	#	#	0	0
\$10,000 under \$15,000	#	#	#	#
\$15,000 under \$20,000	5	2	#	#
\$20,000 under \$25,000	6	3	5	3
\$25,000 under \$30,000	8	5	6	4
\$30,000 under \$35,000	#	#	6	15
\$35,000 under \$40,000	6	7	8	10
\$40,000 under \$45,000	4	1	11	14
\$45,000 under \$50,000	4	6	9	13
\$50,000 under \$60,000	16	10	15	17
\$60,000 under \$70,000	6	7	20	30
\$70,000 under \$80,000	15	22	16	33
\$80,000 under \$90,000	5	9	3	9
\$90,000 under \$100,000	0	0	8	30
\$100,000 under \$150,000	6	25	10	26
\$150,000 under \$200,000	7	20	2	9
\$200,000 under \$500,000	#	#	6	55
\$500,000 under \$1,000,000	#	#	0	0
\$1,000,000 or Over	#	#	#	#
Total	96	146	128	283
Under \$25,000	13	5	7	4
\$25,000 under \$50,000	24	20	40	56
\$50,000 under \$100,000	42	49	62	119
\$100,000 or Over	17	73	19	104
Under \$12,000	#	#	0	0
\$12,000 under \$21,000	7	2	4	1
Over \$21,000	88	144	124	282

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	8,299	2,022	3	1	267	281
\$5,000 under \$10,000	13,219	7,824	3	1	763	1,166
\$10,000 under \$15,000	25,802	24,235	9	9	2,779	5,143
\$15,000 under \$20,000	31,008	39,882	6	5	4,921	10,358
\$20,000 under \$25,000	27,722	45,320	#	#	4,538	10,674
\$25,000 under \$30,000	20,890	39,164	5	6	3,035	7,294
\$30,000 under \$35,000	15,892	30,644	6	10	2,096	4,822
\$35,000 under \$40,000	11,989	23,318	3	5	1,521	3,519
\$40,000 under \$45,000	8,765	17,108	3	4	1,020	2,389
\$45,000 under \$50,000	5,965	11,646	#	#	692	1,584
\$50,000 under \$60,000	6,561	12,853	4	7	744	1,672
\$60,000 under \$70,000	3,165	6,187	4	6	378	875
\$70,000 under \$80,000	1,567	3,058	#	#	170	398
\$80,000 under \$90,000	866	1,683	0	0	107	281
\$90,000 under \$100,000	588	1,150	#	#	69	163
\$100,000 under \$150,000	1,144	2,225	#	#	149	370
\$150,000 under \$200,000	381	743	#	#	41	104
\$200,000 under \$500,000	353	697	0	0	45	113
\$500,000 under \$1,000,000	53	98	0	0	8	23
\$1,000,000 or Over	23	46	0	0	#	#
Total	184,252	269,904	55	68	23,345	51,233
Under \$25,000	106,050	119,283	23	20	13,268	27,622
\$25,000 under \$50,000	63,501	121,880	19	28	8,364	19,607
\$50,000 under \$100,000	12,747	24,932	10	15	1,468	3,389
\$100,000 or Over	1,954	3,809	3	4	245	615

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under	Dependent Under	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	12	12	Count	\$, 000	Count	\$, 000
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,067	2,138	2,494	8,967	2,512	3,867
\$5,000 under \$10,000	6,514	3,770	7,732	34,337	7,770	14,826
\$10,000 under \$15,000	11,528	6,849	17,218	82,256	17,262	35,321
\$15,000 under \$20,000	11,378	6,787	19,873	102,992	19,913	43,277
\$20,000 under \$25,000	8,562	5,115	16,404	91,618	16,436	36,917
\$25,000 under \$30,000	5,563	3,323	10,990	65,295	11,009	25,190
\$30,000 under \$35,000	3,861	2,308	7,264	45,412	7,276	16,781
\$35,000 under \$40,000	2,647	1,583	4,734	30,433	4,745	10,924
\$40,000 under \$45,000	1,793	1,071	3,023	20,259	3,029	7,007
\$45,000 under \$50,000	1,181	706	1,775	12,187	1,782	4,150
\$50,000 under \$60,000	1,136	678	1,749	12,675	1,755	4,101
\$60,000 under \$70,000	496	294	740	5,509	741	1,727
\$70,000 under \$80,000	266	158	332	2,804	332	780
\$80,000 under \$90,000	125	75	176	1,389	176	405
\$90,000 under \$100,000	90	54	109	984	109	255
\$100,000 under \$150,000	223	132	193	1,859	195	454
\$150,000 under \$200,000	65	38	64	707	64	156
\$200,000 under \$500,000	58	33	34	394	34	81
\$500,000 under \$1,000,000	7	4	6	82	6	15
\$1,000,000 or Over	11	6	#	#	#	#
Total	59,571	35,123	94,912	520,202	95,148	206,239
Under \$25,000	42,049	24,659	63,721	320,170	63,893	134,208
\$25,000 under \$50,000	15,045	8,991	27,786	173,586	27,841	64,052
\$50,000 under \$100,000	2,113	1,259	3,106	23,362	3,113	7,267
\$100,000 or Over	364	214	299	3,083	301	711

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5,000	30	65	35	6
\$5,000 under \$10,000	39	59	45	18
\$10,000 under \$15,000	94	246	87	9
\$15,000 under \$20,000	215	569	104	17
\$20,000 under \$25,000	300	840	90	24
\$25,000 under \$30,000	404	1,209	96	22
\$30,000 under \$35,000	507	1,494	72	13
\$35,000 under \$40,000	516	1,496	64	17
\$40,000 under \$45,000	522	1,539	49	10
\$45,000 under \$50,000	433	1,339	27	4
\$50,000 under \$60,000	603	2,145	51	21
\$60,000 under \$70,000	335	1,268	20	5
\$70,000 under \$80,000	193	724	13	4
\$80,000 under \$90,000	101	436	7	3
\$90,000 under \$100,000	73	433	6	1
\$100,000 under \$150,000	142	841	6	7
\$150,000 under \$200,000	41	355	#	#
\$200,000 under \$500,000	29	191	#	#
\$500,000 under \$1,000,000	#	#	0	0
\$1,000,000 or Over	#	#	0	0
Total	4,579	15,309	774	205
Under \$25,000	678	1,779	361	74
\$25,000 under \$50,000	2,382	7,076	308	65
\$50,000 under \$100,000	1,305	5,006	97	34
\$100,000 or Over	214	1,448	8	32

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and	Medical and	Blindness	Blindness
	Count	\$, 000	Dental Expenses	Dental Expenses	Exemption	Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	26	89	394	1,672	13	29
\$5,000 under \$10,000	26	75	471	1,596	21	46
\$10,000 under \$15,000	31	112	985	2,824	26	57
\$15,000 under \$20,000	58	267	1,329	3,398	25	55
\$20,000 under \$25,000	62	251	1,367	2,990	17	37
\$25,000 under \$30,000	76	264	1,208	2,969	14	31
\$30,000 under \$35,000	91	378	970	2,312	14	31
\$35,000 under \$40,000	97	466	815	1,899	8	18
\$40,000 under \$45,000	98	578	574	1,558	6	13
\$45,000 under \$50,000	102	603	410	1,065	5	11
\$50,000 under \$60,000	190	1,179	447	1,440	7	15
\$60,000 under \$70,000	132	929	228	939	#	#
\$70,000 under \$80,000	99	930	110	460	#	#
\$80,000 under \$90,000	77	863	62	304	0	0
\$90,000 under \$100,000	51	588	35	172	#	#
\$100,000 under \$150,000	140	2,503	71	893	0	0
\$150,000 under \$200,000	80	1,711	17	95	0	0
\$200,000 under \$500,000	96	2,923	9	148	0	0
\$500,000 under \$1,000,000	10	391	#	#	0	0
\$1,000,000 or Over	7	374	0	0	0	0
Total	1,549	15,474	9,504	26,788	159	350
Under \$25,000	203	794	4,546	12,479	102	224
\$25,000 under \$50,000	464	2,289	3,977	9,803	47	103
\$50,000 under \$100,000	549	4,490	882	3,315	10	22
\$100,000 or Over	333	7,902	99	1,190	0	0

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	18	75	11,449	38,927	8,326	12,548
\$5,000 under \$10,000	10	58	14,753	50,160	12,129	18,753
\$10,000 under \$15,000	6	27	27,251	92,653	23,482	35,098
\$15,000 under \$20,000	3	11	32,113	109,184	27,249	41,115
\$20,000 under \$25,000	#	#	28,457	96,754	23,449	35,716
\$25,000 under \$30,000	10	61	21,380	72,692	17,135	25,878
\$30,000 under \$35,000	8	51	16,278	55,345	12,908	19,155
\$35,000 under \$40,000	12	71	12,231	41,585	9,676	14,145
\$40,000 under \$45,000	7	44	8,955	30,447	7,117	10,462
\$45,000 under \$50,000	6	32	6,117	20,798	4,880	7,123
\$50,000 under \$60,000	7	48	6,755	22,967	5,402	7,958
\$60,000 under \$70,000	6	39	3,277	11,142	2,672	3,952
\$70,000 under \$80,000	6	44	1,636	5,562	1,331	1,970
\$80,000 under \$90,000	#	#	914	3,108	717	1,074
\$90,000 under \$100,000	#	#	621	2,111	512	769
\$100,000 under \$150,000	#	#	1,235	4,199	1,034	1,570
\$150,000 under \$200,000	#	#	411	1,397	360	538
\$200,000 under \$500,000	0	0	399	1,357	328	511
\$500,000 under \$1,000,000	#	#	64	218	51	67
\$1,000,000 or Over	0	0	31	105	28	48
Total	109	649	194,327	660,712	158,786	238,450
Under \$25,000	38	183	114,023	387,678	94,635	143,230
\$25,000 under \$50,000	43	260	64,961	220,867	51,716	76,763
\$50,000 under \$100,000	23	174	13,203	44,890	10,634	15,723
\$100,000 or Over	5	33	2,140	7,276	1,801	2,734

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Age 65 and Over	Age 65 and Over	Limited Income	Limited Income	Credits For Taxes	Credits For Taxes
	Exemptions	Exemptions	Credit	Credit	Paid Out Of State	Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	839	587	6	0	8	1
\$5,000 under \$10,000	674	472	70	7	33	3
\$10,000 under \$15,000	1,150	805	44	5	82	10
\$15,000 under \$20,000	943	660	3	0	238	42
\$20,000 under \$25,000	681	477	3	0	448	106
\$25,000 under \$30,000	490	343	0	0	396	154
\$30,000 under \$35,000	284	199	#	#	331	177
\$35,000 under \$40,000	224	157	3	1	291	218
\$40,000 under \$45,000	168	118	#	#	210	212
\$45,000 under \$50,000	108	76	0	0	175	214
\$50,000 under \$60,000	155	108	#	#	159	238
\$60,000 under \$70,000	83	58	0	0	101	180
\$70,000 under \$80,000	42	29	0	0	50	104
\$80,000 under \$90,000	29	20	0	0	29	70
\$90,000 under \$100,000	23	16	0	0	18	24
\$100,000 under \$150,000	47	33	0	0	60	146
\$150,000 under \$200,000	15	10	0	0	27	105
\$200,000 under \$500,000	12	8	0	0	45	216
\$500,000 under \$1,000,000	3	2	0	0	8	75
\$1,000,000 or Over	0	0	0	0	10	213
Total	5,970	4,179	132	13	2,719	2,507
Under \$25,000	4,287	3,001	126	12	809	162
\$25,000 under \$50,000	1,274	892	5	1	1,403	975
\$50,000 under \$100,000	332	232	#	#	357	616
\$100,000 or Over	77	54	0	0	150	755

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	3	5
\$5, 000 under \$10, 000	0	0	12	2
\$10, 000 under \$15, 000	0	0	13	11
\$15, 000 under \$20, 000	#	#	24	12
\$20, 000 under \$25, 000	#	#	31	15
\$25, 000 under \$30, 000	#	#	25	19
\$30, 000 under \$35, 000	#	#	17	17
\$35, 000 under \$40, 000	0	0	19	17
\$40, 000 under \$45, 000	0	0	15	16
\$45, 000 under \$50, 000	0	0	14	18
\$50, 000 under \$60, 000	0	0	11	13
\$60, 000 under \$70, 000	#	#	7	11
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	#	#
\$100, 000 under \$150, 000	0	0	6	17
\$150, 000 under \$200, 000	0	0	#	#
\$200, 000 under \$500, 000	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	6	2	202	188
Under \$25, 000	3	1	83	45
\$25, 000 under \$50, 000	#	#	90	88
\$50, 000 under \$100, 000	#	#	22	36
\$100, 000 or Over	0	0	7	20

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	0	0
\$5, 000 under \$10, 000	0	0	0	0
\$10, 000 under \$15, 000	0	0	0	0
\$15, 000 under \$20, 000	#	#	#	#
\$20, 000 under \$25, 000	#	#	3	0
\$25, 000 under \$30, 000	#	#	#	#
\$30, 000 under \$35, 000	#	#	0	0
\$35, 000 under \$40, 000	0	0	0	0
\$40, 000 under \$45, 000	0	0	#	#
\$45, 000 under \$50, 000	#	#	0	0
\$50, 000 under \$60, 000	0	0	0	0
\$60, 000 under \$70, 000	0	0	#	#
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	0	0
\$90, 000 under \$100, 000	0	0	#	#
\$100, 000 under \$150, 000	0	0	#	#
\$150, 000 under \$200, 000	0	0	0	0
\$200, 000 under \$500, 000	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	6	5	10	9
Under \$25, 000	3	1	4	1
\$25, 000 under \$50, 000	3	4	3	2
\$50, 000 under \$100, 000	0	0	#	#
\$100, 000 or Over	0	0	#	#

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-15 Number of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Total					Total Number of Persons
	Number of Returns	Single Returns	Joint Returns	M. F. S. Returns	H. O. H. Returns	
	Count	Count	Count	Count	Count	
Under \$5,000	373,979	302,208	52,554	7,768	11,449	426,533
\$5,000 under \$10,000	311,880	236,848	53,496	6,783	14,753	365,376
\$10,000 under \$15,000	272,993	174,416	64,675	6,651	27,251	337,668
\$15,000 under \$20,000	246,373	147,427	60,225	6,608	32,113	306,598
\$20,000 under \$25,000	228,874	132,961	60,951	6,505	28,457	289,825
\$25,000 under \$30,000	196,187	107,134	62,522	5,151	21,380	258,709
\$30,000 under \$35,000	167,767	80,417	66,938	4,134	16,278	234,705
\$35,000 under \$40,000	146,034	58,944	71,796	3,063	12,231	217,830
\$40,000 under \$45,000	128,218	42,252	74,658	2,353	8,955	202,876
\$45,000 under \$50,000	110,258	28,873	73,624	1,644	6,117	183,882
\$50,000 under \$60,000	177,082	33,300	134,975	2,052	6,755	312,057
\$60,000 under \$70,000	127,909	16,412	107,130	1,090	3,277	235,039
\$70,000 under \$80,000	89,849	8,945	78,652	616	1,636	168,501
\$80,000 under \$90,000	61,899	5,194	55,395	396	914	117,294
\$90,000 under \$100,000	41,833	3,215	37,728	269	621	79,561
\$100,000 under \$150,000	84,701	6,977	75,850	639	1,235	160,551
\$150,000 under \$200,000	26,142	2,261	23,209	261	411	49,351
\$200,000 under \$500,000	28,532	2,355	25,458	320	399	53,990
\$500,000 under \$1,000,000	4,412	390	3,890	68	64	8,302
\$1,000,000 or Over	1,948	220	1,645	52	31	3,593
Total	2,826,870	1,390,749	1,185,371	56,423	194,327	4,012,241
Under \$25,000	1,434,099	993,860	291,901	34,315	114,023	1,726,000
\$25,000 under \$50,000	748,464	317,620	349,538	16,345	64,961	1,098,002
\$50,000 under \$100,000	498,572	67,066	413,880	4,423	13,203	912,452
\$100,000 or Over	145,735	12,203	130,052	1,340	2,140	275,787

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

All Filers

Table II-16 Number and Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and Head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Total Number of Returns	Single Returns	Joint Returns	M.F.S. Returns	H.O.H. Returns	Total Number of Persons
	%	%	%	%	%	%
Under \$5,000	13.23	21.73	4.43	13.77	5.89	10.63
\$5,000 under \$10,000	11.03	17.03	4.51	12.02	7.59	9.11
\$10,000 under \$15,000	9.66	12.54	5.46	11.79	14.02	8.42
\$15,000 under \$20,000	8.72	10.60	5.08	11.71	16.53	7.64
\$20,000 under \$25,000	8.10	9.56	5.14	11.53	14.64	7.22
\$25,000 under \$30,000	6.94	7.70	5.27	9.13	11.00	6.45
\$30,000 under \$35,000	5.93	5.78	5.65	7.33	8.38	5.85
\$35,000 under \$40,000	5.17	4.24	6.06	5.43	6.29	5.43
\$40,000 under \$45,000	4.54	3.04	6.30	4.17	4.61	5.06
\$45,000 under \$50,000	3.90	2.08	6.21	2.91	3.15	4.58
\$50,000 under \$60,000	6.26	2.39	11.39	3.64	3.48	7.78
\$60,000 under \$70,000	4.52	1.18	9.04	1.93	1.69	5.86
\$70,000 under \$80,000	3.18	0.64	6.64	1.09	0.84	4.20
\$80,000 under \$90,000	2.19	0.37	4.67	0.70	0.47	2.92
\$90,000 under \$100,000	1.48	0.23	3.18	0.48	0.32	1.98
\$100,000 under \$150,000	3.00	0.50	6.40	1.13	0.64	4.00
\$150,000 under \$200,000	0.92	0.16	1.96	0.46	0.21	1.23
\$200,000 under \$500,000	1.01	0.17	2.15	0.57	0.21	1.35
\$500,000 under \$1,000,000	0.16	0.03	0.33	0.12	0.03	0.21
\$1,000,000 or Over	0.07	0.02	0.14	0.09	0.02	0.09
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	50.73	71.46	24.63	60.82	58.68	43.02
\$25,000 under \$50,000	26.48	22.84	29.49	28.97	33.43	27.37
\$50,000 under \$100,000	17.64	4.82	34.92	7.84	6.79	22.74
\$100,000 or Over	5.16	0.88	10.97	2.37	1.10	6.87

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

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Filers Age 65 or Over

Table II-17 Number of Returns Filed
By Filing Status and
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	H. O. H Returns	Total Number of Persons Over 65
	Count	Count	Count	Count	Count	Count	Count	Count
Under \$5,000	42,477	24,542	16,485	3,602	12,883	611	839	55,360
\$5,000 under \$10,000	59,645	36,450	22,062	4,061	18,001	459	674	77,646
\$10,000 under \$15,000	56,275	26,247	28,550	6,063	22,487	328	1,150	78,762
\$15,000 under \$20,000	36,274	13,701	21,424	5,761	15,663	206	943	51,937
\$20,000 under \$25,000	24,722	8,295	15,584	5,155	10,429	162	681	35,151
\$25,000 under \$30,000	17,717	5,424	11,669	4,510	7,159	134	490	24,876
\$30,000 under \$35,000	12,765	3,553	8,856	3,780	5,076	72	284	17,841
\$35,000 under \$40,000	9,669	2,583	6,796	3,090	3,706	66	224	13,375
\$40,000 under \$45,000	7,309	1,798	5,285	2,458	2,827	58	168	10,136
\$45,000 under \$50,000	5,588	1,319	4,103	1,964	2,139	58	108	7,727
\$50,000 under \$60,000	8,206	1,826	6,179	2,969	3,210	46	155	11,416
\$60,000 under \$70,000	5,200	1,082	3,987	1,847	2,140	48	83	7,340
\$70,000 under \$80,000	3,522	649	2,803	1,275	1,528	28	42	5,050
\$80,000 under \$90,000	2,488	468	1,968	877	1,091	23	29	3,579
\$90,000 under \$100,000	2,005	358	1,601	714	887	23	23	2,892
\$100,000 under \$150,000	5,104	896	4,108	1,604	2,504	53	47	7,608
\$150,000 under \$200,000	2,053	326	1,688	685	1,003	24	15	3,056
\$200,000 under \$500,000	2,703	398	2,259	899	1,360	34	12	4,063
\$500,000 under \$1,000,000	540	72	454	161	293	11	3	833
\$1,000,000 or Over	262	34	220	85	135	8	0	397
Total	304,524	130,021	166,081	51,560	114,521	2,452	5,970	419,045
Under \$25,000	219,393	109,235	104,105	24,642	79,463	1,766	4,287	298,856
\$25,000 under \$50,000	53,048	14,677	36,709	15,802	20,907	388	1,274	73,955
\$50,000 under \$100,000	21,421	4,383	16,538	7,682	8,856	168	332	30,277
\$100,000 or Over	10,662	1,726	8,729	3,434	5,295	130	77	15,957

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Filers Age 65 or Over

Table II-18 Percent Distribution of Returns Filed
By Filing Status and
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	H. O. H Returns	Total Number of Persons Over 65
	%	%	%	%	%	%	%	%
Under \$5,000	13.95	18.88	9.93	6.99	11.25	24.92	14.05	13.21
\$5,000 under \$10,000	19.59	28.03	13.28	7.88	15.72	18.72	11.29	18.53
\$10,000 under \$15,000	18.48	20.19	17.19	11.76	19.64	13.38	19.26	18.80
\$15,000 under \$20,000	11.91	10.54	12.90	11.17	13.68	8.40	15.80	12.39
\$20,000 under \$25,000	8.12	6.38	9.38	10.00	9.11	6.61	11.41	8.39
\$25,000 under \$30,000	5.82	4.17	7.03	8.75	6.25	5.46	8.21	5.94
\$30,000 under \$35,000	4.19	2.73	5.33	7.33	4.43	2.94	4.76	4.26
\$35,000 under \$40,000	3.18	1.99	4.09	5.99	3.24	2.69	3.75	3.19
\$40,000 under \$45,000	2.40	1.38	3.18	4.77	2.47	2.37	2.81	2.42
\$45,000 under \$50,000	1.83	1.01	2.47	3.81	1.87	2.37	1.81	1.84
\$50,000 under \$60,000	2.69	1.40	3.72	5.76	2.80	1.88	2.60	2.72
\$60,000 under \$70,000	1.71	0.83	2.40	3.58	1.87	1.96	1.39	1.75
\$70,000 under \$80,000	1.16	0.50	1.69	2.47	1.33	1.14	0.70	1.21
\$80,000 under \$90,000	0.82	0.36	1.18	1.70	0.95	0.94	0.49	0.85
\$90,000 under \$100,000	0.66	0.28	0.96	1.38	0.77	0.94	0.39	0.69
\$100,000 under \$150,000	1.68	0.69	2.47	3.11	2.19	2.16	0.79	1.82
\$150,000 under \$200,000	0.67	0.25	1.02	1.33	0.88	0.98	0.25	0.73
\$200,000 under \$500,000	0.89	0.31	1.36	1.74	1.19	1.39	0.20	0.97
\$500,000 under \$1,000,000	0.18	0.06	0.27	0.31	0.26	0.45	0.05	0.20
\$1,000,000 or Over	0.09	0.03	0.13	0.16	0.12	0.33	0	0.09
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	72.04	84.01	62.68	47.79	69.39	72.02	71.81	71.32
\$25,000 under \$50,000	17.42	11.29	22.10	30.65	18.26	15.82	21.34	17.65
\$50,000 under \$100,000	7.03	3.37	9.96	14.90	7.73	6.85	5.56	7.23
\$100,000 or Over	3.50	1.33	5.26	6.66	4.62	5.30	1.29	3.81

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994
All Filers

Table II-19 Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed,
By Filing Status and
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns					Number of Dependents					Average Number of Dependents				
	Total	Single	Joint	M.F.S.	H.O.H.	Total	Single	Joint	M.F.S.	H.O.H.	Total	Single	Joint	M.F.S.	H.O.H.
Massachusetts Net Adjusted Gross Income															
Under \$5,000	31,466	5,638	15,987	1,515	8,326	53,526	7,684	30,786	2,508	12,548	1.7	1.4	1.9	1.7	1.5
\$5,000 under \$10,000	36,056	10,013	12,285	1,629	12,129	57,633	13,256	22,948	2,676	18,753	1.6	1.3	1.9	1.6	1.5
\$10,000 under \$15,000	53,249	9,144	18,749	1,874	23,482	85,871	12,404	35,344	3,025	35,098	1.6	1.4	1.9	1.6	1.5
\$15,000 under \$20,000	60,527	7,204	24,135	1,939	27,249	100,394	10,151	46,003	3,125	41,115	1.7	1.4	1.9	1.6	1.5
\$20,000 under \$25,000	60,288	6,476	28,370	1,993	23,449	102,752	9,178	54,621	3,237	35,716	1.7	1.4	1.9	1.6	1.5
\$25,000 under \$30,000	55,517	5,040	31,804	1,538	17,135	97,115	7,185	61,533	2,519	25,878	1.7	1.4	1.9	1.6	1.5
\$30,000 under \$35,000	55,327	4,011	37,172	1,236	12,908	99,200	5,636	72,380	2,029	19,155	1.8	1.4	1.9	1.6	1.5
\$35,000 under \$40,000	55,955	3,186	42,160	933	9,676	102,177	4,527	81,946	1,559	14,145	1.8	1.4	1.9	1.7	1.5
\$40,000 under \$45,000	55,686	2,323	45,556	690	7,117	103,588	3,252	88,710	1,164	10,462	1.9	1.4	1.9	1.7	1.5
\$45,000 under \$50,000	52,799	1,616	45,817	486	4,880	99,258	2,309	89,040	786	7,123	1.9	1.4	1.9	1.6	1.5
\$50,000 under \$60,000	92,283	1,848	84,426	607	5,402	175,076	2,687	163,449	982	7,958	1.9	1.5	1.9	1.6	1.5
\$60,000 under \$70,000	71,701	997	67,738	294	2,672	136,100	1,440	130,215	493	3,952	1.9	1.4	1.9	1.7	1.5
\$70,000 under \$80,000	51,790	571	49,700	188	1,331	98,364	852	95,239	303	1,970	1.9	1.5	1.9	1.6	1.5
\$80,000 under \$90,000	36,480	325	35,307	131	717	69,890	481	68,108	227	1,074	1.9	1.5	1.9	1.7	1.5
\$90,000 under \$100,000	24,724	195	23,945	72	512	47,152	299	45,969	115	769	1.9	1.5	1.9	1.6	1.5
\$100,000 under \$150,000	49,833	506	48,086	207	1,034	95,968	770	93,280	348	1,570	1.9	1.5	1.9	1.7	1.5
\$150,000 under \$200,000	15,593	173	14,994	66	360	30,896	272	29,982	104	538	2.0	1.6	2.0	1.6	1.5
\$200,000 under \$500,000	17,048	170	16,454	96	328	35,052	257	34,108	176	511	2.1	1.5	2.1	1.8	1.6
\$500,000 under \$1,000,000	2,392	11	2,316	14	51	5,071	23	4,955	26	67	2.1	2.1	2.1	1.9	1.3
\$1,000,000 or Over	957	13	904	12	28	2,033	33	1,931	21	48	2.1	2.5	2.1	1.8	1.7
Total	879,671	59,460	645,905	15,520	158,786	1,597,116	82,696	1250547	25,423	238,450	1.8	1.4	1.9	1.6	1.5
Under \$25,000	241,586	38,475	99,526	8,950	94,635	400,176	52,673	189,702	14,571	143,230	1.7	1.4	1.9	1.6	1.5
\$25,000 under \$50,000	275,284	16,176	202,509	4,883	51,716	501,338	22,909	393,609	8,057	76,763	1.8	1.4	1.9	1.7	1.5
\$50,000 under \$100,000	276,978	3,936	261,116	1,292	10,634	526,582	5,759	502,980	2,120	15,723	1.9	1.5	1.9	1.6	1.5
\$100,000 or Over	85,823	873	82,754	395	1,801	169,020	1,355	164,256	675	2,734	2.0	1.6	2.0	1.7	1.5

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1994

Capital Gains Filers

Table II-20 Number of Returns Reporting Capital Gains, Total and Average Capital Gains,
and Percent Distribution of Capital Gains
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income				Percent Distribution		Cumulative Percent Distribution		Capital Gains Filers as Percent of All Filers
	Total Number of Returns	Capital Gains	Capital Gains Income	Total Number of Returns	Capital Gains Income	Number of Returns	Capital Gains	
	Count	\$,000	\$Avg	%	%	%	%	
Under \$5,000	23,022	30,632	1,331	7.37	1.35	7.37	1.35	6.06
\$5,000 under \$10,000	21,751	26,186	1,204	6.96	1.16	14.33	2.51	6.72
\$10,000 under \$15,000	20,073	30,994	1,544	6.42	1.37	20.75	3.88	7.17
\$15,000 under \$20,000	17,725	31,873	1,798	5.67	1.41	26.42	5.29	6.98
\$20,000 under \$25,000	16,610	33,628	2,025	5.32	1.49	31.74	6.78	7.02
\$25,000 under \$30,000	15,981	32,556	2,037	5.11	1.44	36.85	8.22	7.98
\$30,000 under \$35,000	15,660	34,646	2,212	5.01	1.53	41.86	9.75	9.20
\$35,000 under \$40,000	15,049	33,181	2,205	4.82	1.47	46.68	11.22	10.18
\$40,000 under \$45,000	14,295	33,127	2,317	4.57	1.47	51.25	12.69	11.13
\$45,000 under \$50,000	13,449	33,904	2,521	4.30	1.50	55.55	14.19	12.21
\$50,000 under \$60,000	24,264	62,264	2,566	7.76	2.75	63.31	16.94	13.97
\$60,000 under \$70,000	20,311	56,079	2,761	6.50	2.48	69.81	19.42	16.44
\$70,000 under \$80,000	16,881	54,146	3,208	5.40	2.39	75.21	21.81	19.74
\$80,000 under \$90,000	13,589	47,608	3,503	4.35	2.11	79.56	23.92	23.78
\$90,000 under \$100,000	10,683	42,619	3,989	3.42	1.89	82.98	25.81	28.15
\$100,000 under \$150,000	26,796	161,545	6,029	8.57	7.15	91.55	32.96	35.31
\$150,000 under \$200,000	10,304	107,455	10,428	3.30	4.75	94.85	37.71	43.04
\$200,000 under \$500,000	12,679	296,940	23,420	4.06	13.13	98.91	50.84	48.17
\$500,000 under \$1,000,000	2,244	201,281	89,697	0.72	8.90	99.63	59.74	55.60
\$1,000,000 or Over	1,126	910,212	808,359	0.36	40.26	100.00	99.99	61.43
Total	312,492	2,260,876	7,235	100.00	100.00	--	--	11.00
Under \$25,000	99,181	153,312	1,546	31.74	6.78	31.74	6.78	6.73
\$25,000 under \$50,000	74,434	167,415	2,249	23.82	7.40	55.56	14.18	9.83
\$50,000 under \$100,000	85,728	262,717	3,065	27.43	11.62	82.99	25.80	17.94
\$100,000 or Over	53,149	1,677,432	31,561	17.01	74.19	100.00	99.98	40.26

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue