

[COMMITTEE PRINT]

DATA RELATING TO INDIVIDUAL
INCOME TAX REDUCTIONS

TABLES PREPARED FOR THE USE OF THE
COMMITTEE ON FINANCE
UNITED STATES SENATE

BY

THE STAFF

OF THE

JOINT COMMITTEE ON INTERNAL
REVENUE TAXATION



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**ESTIMATED DECREASE IN FEDERAL INDIVIDUAL
INCOME TAX LIABILITY**

**Resulting From Various Proposals To Liberalize the Standard
Deduction or Personal Exemption or to Grant a Tax Credit**

(ii)

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SUMMARY TABLES

On Liberalizing the Provisions of Present Law

Showing the Number of Returns Affected and the Change in Tax Liability IN THE AGGREGATE under 59 Alternatives to Present Law

TABLE 1.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE \$1,300 MINIMUM STANDARD DEDUCTION WITHOUT CHANGING THE 15-PERCENT STANDARD DEDUCTION OR THE \$2,000 MAXIMUM STANDARD DEDUCTION

[1972 income levels]					For the effect	
Minimum standard deduction	Number of returns affected (thousands)			Decrease in tax liability (millions)	By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction			
\$1,500.....	24,110	1,341	1,626	\$738	1A	1a
\$1,600.....	26,232	1,768	2,435	1,151	1B	1b
\$1,700.....	28,314	2,322	3,345	1,594	1C	1c
\$1,800.....	30,260	2,814	4,298	2,067	1D	1d
\$1,900.....	32,041	3,325	5,131	2,965	1E	1e
\$2,000.....	33,958	3,830	6,112	3,091	1F	1f

TABLE 2.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE 15-PERCENT PERCENTAGE STANDARD DEDUCTION WITHOUT CHANGING THE \$1,300 MINIMUM STANDARD DEDUCTION OR THE \$2,000 MAXIMUM STANDARD DEDUCTION

[1972 income levels]					For the effect	
Percentage standard deduction	Number of returns affected (thousands)			Decrease in tax liability (millions)	By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction			
16 percent.....	10,110	12	536	\$184	2A	2a
18 percent.....	13,565	12	1,662	541	2B	2b
20 percent.....	16,483	39	2,515	872	2C	2c

TABLE 3.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE \$2,000 MAXIMUM STANDARD DEDUCTION WITHOUT CHANGING THE \$1,300 MINIMUM STANDARD DEDUCTION OR THE 15-PERCENT PERCENTAGE STANDARD DEDUCTION

[1972 income levels]					For the effect	
Maximum standard deduction	Number of returns affected (thousands)			Decrease in tax liability (millions)	By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction			
\$2,200.....	5,448	(1)	736	\$205	3A	3a
\$3,000.....	7,066	(1)	2,354	760	3B	3b
\$5,000.....	7,968	(1)	3,259	1,313	3C	3c
No limit.....	8,273	(1)	3,564	2,291	3D	3d

(1) Less than 500 returns.

TABLE 4.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE \$1,300 MINIMUM STANDARD DEDUCTION AND THE \$2,000 MAXIMUM STANDARD DEDUCTION, WITHOUT CHANGING THE 15-PERCENT PERCENTAGE STANDARD DEDUCTION

[1972 income levels]

Combination	Number of returns affected (thousands)				Decrease in tax liability (millions)	For the effect		
	Minimum standard deduction	Maximum standard deduction	Total number with tax decrease	Number made nontaxable		Number shifting to the standard deduction	By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
\$1,500	\$3,000		31,175	1,341	3,980	\$1,498	4A	4a
\$1,500	5,000		32,078	1,341	4,885	2,050	4B	4b
\$1,600	2,500		32,534	1,768	4,025	1,609	4C	4c
\$1,600	3,000		33,297	1,768	4,789	1,912	4D	4d

TABLE 5.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE 15-PERCENT PERCENTAGE STANDARD DEDUCTION AND THE \$1,300 MINIMUM STANDARD DEDUCTION AND/OR THE \$2,000 MAXIMUM STANDARD DEDUCTION

[1972 income levels]

Percentage standard deduction	Combination		Number of returns affected (thousands)				Decrease in tax liability (millions)	For the effect	
	Minimum standard deduction	Maximum standard deduction	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	By adjusted gross income class, see table		On tax burden by marital and dependents status, see table	
16	\$1,300	(¹)	19,387	12	5,108	\$3,072	5A	5a	
16	1,500	(¹)	39,404	1,341	6,588	3,759	5B	5b	
18	1,300	\$3,000	22,626	12	6,018	2,000	5C	5c	
18	1,300	5,000	24,565	12	7,959	3,157	5D	5d	
20	1,300	3,000	26,808	39	8,135	2,861	5E	5e	
20	1,300	5,000	29,648	39	10,977	4,612	5F	5f	
20	1,500	2,500	39,836	1,355	7,023	2,503	5G	5g	
20	1,600	2,000	32,105	1,782	4,064	1,676	5H	5h	
20	1,600	2,500	40,307	1,782	7,558	2,793	5I	5i	
20	1,600	3,000	42,431	1,782	9,684	3,665	5J	5j	
20	1,800	2,200	39,175	2,814	6,510	2,807	5K	5k	

¹ No limit.

TABLE 6.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE \$750 PERSONAL EXEMPTION DEDUCTION

[1972 income levels]

Personal exemption deduction	Number of returns affected (thousands)			Decrease in tax liability (millions)	For the effect	
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction		By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
\$780	60,940	526		\$1,073	6A	6a
\$800	60,940	778		1,782	6B	6b
\$810 ¹	60,940	936		2,134	6C	6c
\$850 ²	60,940	1,404		3,419	6D	6d
\$850	60,940	1,592		-3,531	6E	6e
\$900	60,940	2,337		5,251	6F	6f
\$1,000	60,940	3,902		8,595	6G	6g
\$1,500	60,940	11,305		23,510	6H	6h

¹ The \$750 personal exemption deduction increased by 8 percent.

² With the extra personal exemption deduction for age or blindness remaining at \$750.

TABLE 7.—SUMMARY TABLE OF THE EFFECT OF PROVIDING A TAX CREDIT IN LIEU OF, OR IN COMBINATION WITH, THE PERSONAL EXEMPTION DEDUCTION

[1972 income levels]

Tax credit	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)	For the effect—	
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)		By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 EXEMPTION								
\$150.....	29,507	3,361	\$1,008	.....	.....	-\$1,008	7A	7a
\$165.....	38,755	4,643	2,247	.....	.....	-2,247	7B	7b
\$200.....	54,879	7,332	6,470	.....	.....	-6,470	7C	7c
\$250.....	58,869	11,685	13,120	.....	.....	-13,120	7D	7d
\$300.....	59,934	15,815	19,337	.....	.....	-19,337	7E	7e
NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF AN \$850 EXEMPTION								
\$200.....	60,940	7,332	\$7,332	.....	.....	-\$7,332	7F	7f
NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 EXEMPTION								
\$150.....	29,507	3,361	\$1,008	31,435	\$3,529	\$2,520	7G	7g
\$165.....	38,755	4,643	2,247	18,267	2,325	78	7H	7h
\$200.....	54,879	7,332	6,470	6,062	1,082	-5,388	7I	7i
\$250.....	58,869	11,685	13,120	2,071	504	-12,616	7J	7j
\$300.....	59,934	15,815	19,337	975	235	-19,102	7K	7k
NONREFUNDABLE TAX CREDIT IN COMBINATION WITH THE \$750 EXEMPTION								
\$25.....	60,940	2,802	\$4,253	.....	.....	-\$4,253	7L	7l

TABLE 8.—SUMMARY TABLE OF THE EFFECT OF LIBERALIZING THE \$1,300 MINIMUM STANDARD DEDUCTION AND THE \$750 PERSONAL EXEMPTION DEDUCTION WITHOUT CHANGING THE 15-PERCENT PERCENTAGE STANDARD DEDUCTION OR THE \$2,000 MAXIMUM STANDARD DEDUCTION

[1972 income levels]

Minimum standard deduction	Combination	Personal exemption deduction	Number of returns affected (thousands)			Decrease in tax liability (millions)	For the effect	
			Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction		By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
\$1,400.....		\$850	60,940	2,194	1,061	\$3,866	8A	8a
\$1,500.....		850	60,940	2,644	1,888	4,230	8B	8b
\$1,600.....		850	60,940	3,215	2,663	4,626	8C	8c
\$1,700.....		850	60,940	3,659	3,552	5,050	8D	8d

TABLE 9.—SUMMARY TABLE OF THE EFFECT OF GRANTING A GENERAL NONREFUNDABLE TAX CREDIT TO FEDERAL INDIVIDUAL INCOME TAXPAYERS

[1972 income levels]

General nonrefundable tax credit	Number of returns affected (thousands)		Decrease in tax liability (millions)	For the effect	
	Total number with tax decrease	Number made nontaxable		By adjusted gross income class, see table	On tax burden by marital and dependents status, see table
\$12.50 per taxpayer.....	60,940	946	\$1,247	9A	9a
\$13 per taxpayer.....	60,940	949	1,296	9B	9b
\$25 per taxpayer.....	60,940	1,918	2,476	9C	9c
\$27 per taxpayer.....	60,940	2,039	2,671	9D	9d
\$35 per taxpayer.....	60,940	2,477	3,449	9E	9e
\$50 per return.....	60,940	2,551	2,939	9F	9f
\$50 per taxpayer.....	60,940	3,307	4,891	9G	9g

DISTRIBUTIONAL TABLES

On Liberalizing the MINIMUM STANDARD DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, under Present Law and under 6 Alternatives

TABLE 1A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,184	981	127	\$76
\$3 to \$5.....	7,103	296	351	219
\$5 to \$7.....	6,440	50	578	221
\$7 to \$10.....	7,383	13	570	222
\$10 to \$15.....	0	0	0	0
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	24,110	1,341	1,626	738

Note: Details will not necessarily add to totals because of rounding.

TABLE 1B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	326
\$5 to \$7.....	6,762	85	859	337
\$7 to \$10.....	7,704	13	904	368
\$10 to \$15.....	1,386	(¹)	54	15
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	26,232	1,768	2,435	1,151

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

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TABLE 1C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,700, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,204	1,587	161	\$130
\$3 to \$5.....	7,306	572	618	431
\$5 to \$7.....	7,027	135	1,081	455
\$7 to \$10.....	8,138	28	1,339	522
\$10 to \$15.....	2,638	(¹)	147	56
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	28,314	2,322	3,345	1,594

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 1D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,800, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,204	1,847	178	\$150
\$3 to \$5.....	7,410	771	756	535
\$5 to \$7.....	7,262	143	1,260	577
\$7 to \$10.....	8,472	52	1,673	682
\$10 to \$15.....	3,912	(¹)	432	122
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	30,260	2,814	4,298	2,067

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 1E.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,900, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,204	2,135	178	\$167
\$3 to \$5.....	7,446	958	820	636
\$5 to \$7.....	7,394	180	1,391	700
\$7 to \$10.....	8,795	52	2,010	846
\$10 to \$15.....	5,201	(¹)	731	215
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	32,041	3,325	5,131	2,565

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 1F.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$2,000, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,221	2,428	208	\$179
\$3 to \$5.....	7,488	1,148	902	734
\$5 to \$7.....	7,599	205	1,541	825
\$7 to \$10.....	9,195	52	2,410	1,018
\$10 to \$15.....	6,455	(¹)	1,051	336
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	33,958	3,830	6,112	3,091

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the MINIMUM STANDARD DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, under Present Law and under 6 Alternatives

TABLE 1a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,560 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$108	\$28							
\$5,000	149	143	122	\$290	\$208	\$178	\$98	\$70		
\$6,000	161	163	148	1450	1362	1330	1245	1215	\$28	
\$8,000	1,100	1,058	1,848	1,810	1,706	1,668	1,569	1,535	1,322	1,290
\$10,000	1,530	1,530	1,190	1,190	1,048	1,048	905	905	620	620
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 1b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28							
\$5,000	149	143	122	\$275	\$208	\$163	\$98	\$56		
\$6,000	161	162	148	1434	1362	1314	1245	1200	\$28	
\$8,000	1,100	1,037	1,848	1,791	1,706	1,649	1,569	1,518	1,322	1,275
\$10,000	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 1c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,700 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	1,138	1,578	1,528							
\$5,000	1,491	1,415	1,322	1,260	1,208	1,148	1,098	1,042		
\$6,000	1,681	1,605	1,484	1,418	1,362	1,298	1,245	1,185	1,128	
\$8,000	1,100	1,016	1,848	1,772	1,706	1,630	1,569	1,501	1,322	1,260
\$10,000	1,590	1,482	1,190	1,152	1,048	1,010	905	867	620	588
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 1d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN \$1,800 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	1,138	1,563	1,528							
\$5,000	1,491	1,396	1,322	1,245	1,208	1,133	1,098	1,028		
\$6,000	1,681	1,586	1,484	1,402	1,362	1,283	1,245	1,170	1,128	
\$8,000	1,100	1,995	1,848	1,753	1,706	1,612	1,569	1,484	1,322	1,260
\$10,000	1,530	1,458	1,190	1,133	1,048	991	905	848	620	569
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 1e.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,900 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$49	\$28							
\$5,000.....	149	137	132	1230	1208	1119	198	114		
\$6,000.....	181	157	184	1386	1362	1268	1245	1155	128	
\$8,000.....	1,100	1,974	1,848	1,734	1,706	1,595	1,569	1,467	1,322	1,230
\$10,000.....	1,530	1,434	1,190	1,114	1,048	972	905	829	620	552
\$12,500.....	2,059	2,053	1,628	1,622	1,463	1,457	1,309	1,304	1,024	1,019
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 1f.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$2,000 MINIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$35	\$28							
\$5,000.....	149	138	132	1215	1208	1105	198	114		
\$6,000.....	181	154	184	1370	1362	1253	1245	1140	128	
\$8,000.....	1,100	1,953	1,848	1,715	1,706	1,578	1,569	1,450	1,322	1,215
\$10,000.....	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500.....	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Liberalizing the PERCENTAGE STANDARD DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, under Present Law and under 3 Alternatives

TABLE 2A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 16 PERCENT, BY ADJUSTED GROSS INCOME CLASS
(1972 income levels)

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	128	12	24	\$1
\$5 to \$7.....	247	(¹)	27	2
\$7 to \$10.....	3,964	(¹)	122	63
\$10 to \$15.....	5,771	(¹)	363	118
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	10,110	12	536	184

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 2B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 18 PERCENT, BY ADJUSTED GROSS INCOME CLASS
(1972 income levels)

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	215	12	40	\$3
\$5 to \$7.....	275	(¹)	55	5
\$7 to \$10.....	6,743	(¹)	637	254
\$10 to \$15.....	6,332	(¹)	930	278
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	13,565	12	1,662	541

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 2C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	294	12	72	\$7
\$5 to \$7.....	1,621	(1)	92	20
\$7 to \$10.....	8,114	28	1,301	510
\$10 to \$15.....	6,454	(1)	1,051	336
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	16,483	39	2,515	872

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the PERCENTAGE STANDARD DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, under Present Law and under 3 Alternatives

TABLE 2a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A 16-PERCENT PERCENTAGE STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$138	\$28	\$28						
\$5,000.....	1 491	1 491	1 322	1 322	1 208	1 208	1 398	1 398		
\$6,000.....	1 681	1 681	1 484	1 484	1 362	1 362	1 245	1 245	1 228	1 228
\$8,000.....	1 1,100	1 1,100	1 848	1 848	1 706	1 706	1 569	1 569	1 322	1 322
\$10,000.....	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500.....	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 2b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN 18-PERCENT PERCENTAGE STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$138	\$28	\$28						
\$5,000.....	1 491	1 491	1 322	1 322	1 208	1 208	1 398	1 398		
\$6,000.....	1 681	1 681	1 484	1 484	1 362	1 362	1 245	1 245	1 228	1 228
\$8,000.....	1 1,100	1 1,070	1 848	1 821	1 706	1 679	1 569	1 545	1 322	1 300
\$10,000.....	1,530	1,458	1,190	1,133	1,048	991	905	848	620	569
\$12,500.....	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 2c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A 20-PERCENTAGE STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	1491	1491	322	322	\$208	\$208	\$498	\$498		
\$6,000	1681	1681	484	484	362	362	245	245	\$28	\$28
\$8,000	1,100	1,037	848	791	706	649	569	518	322	275
\$10,000	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Liberalizing the MAXIMUM STANDARD DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, under Present Law and under 4 Alternatives

TABLE 3A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$2,200, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	0	0	0	0
\$5 to \$7.....	40	(¹)	(¹)	(¹)
\$7 to \$10.....	150	(¹)	13	\$3
\$10 to \$15.....	1,962	(¹)	145	45
\$15 to \$20.....	2,507	(¹)	444	112
\$20 to \$50.....	774	(¹)	132	44
\$50 to \$100.....	11	(¹)	2	1
\$100 and over.....	2	(¹)	(¹)	(¹)
Total.....	5,448	(¹)	736	205

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 3B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	0	0	0	0
\$5 to \$7.....	40	(¹)	(¹)	(¹)
\$7 to \$10.....	166	(¹)	29	\$7
\$10 to \$15.....	1,975	(¹)	158	53
\$15 to \$20.....	3,325	(¹)	1,262	374
\$20 to \$50.....	1,528	(¹)	885	315
\$50 to \$100.....	28	(¹)	19	9
\$100 and over.....	3	(¹)	1	1
Total.....	7,066	(¹)	2,354	760

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 3C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$5,000, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	0	0	0	0
\$5 to \$7.....	40	(1)	(1)	(1)
\$7 to \$10.....	166	(1)	29	\$7
\$10 to \$15.....	1,991	(1)	174	58
\$15 to \$20.....	3,347	(1)	1,284	380
\$20 to \$50.....	2,336	(1)	1,694	796
\$50 to \$100.....	82	(1)	73	64
\$100 and over.....	7	(1)	6	8
Total.....	7,968	(1)	3,259	1,313

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 3D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO "NO LIMIT," BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	0	0	0	0
\$5 to \$7.....	40	(1)	(1)	(1)
\$7 to \$10.....	166	(1)	29	\$7
\$10 to \$15.....	1,991	(1)	174	58
\$15 to \$20.....	3,347	(1)	1,284	380
\$20 to \$50.....	2,447	(1)	1,806	939
\$50 to \$100.....	231	(1)	223	464
\$100 and over.....	51	(1)	50	442
Total.....	8,273	(1)	3,564	2,291

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the MAXIMUM STANDARD DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, under Present Law and under 4 Alternatives

TABLES 3 a, b, c, AND d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$2,200, \$3,000, \$5,000, AND "NO LIMIT" MAXIMUM STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternatives	Under present law	Under the alternatives	Under present law	Under the alternatives	Under present law	Under the alternatives	Under present law	Under the alternatives
\$3,000.....	\$138	(¹)	\$28	(¹)	\$208	(¹)	\$98	(¹)	\$28	(¹)
\$5,000.....	1 491	(¹)	1 322	(¹)	1 362	(¹)	1 245	(¹)	1 228	(¹)
\$6,000.....	1 681	(¹)	1 484	(¹)						
\$8,000.....	1 1,100	(¹)	1 848	(¹)	1 706	(¹)	1 569	(¹)	1 322	(¹)
\$10,000.....	1,530	(¹)	1,190	(¹)	1,048	(¹)	905	(¹)	620	(¹)
\$12,500.....	2,059	(¹)	1,628	(¹)	1,463	(¹)	1,309	(¹)	1,024	(¹)
\$15,000.....	2,630	(¹)	2,095	(¹)	1,930	(¹)	1,765	(¹)	1,435	(¹)
\$17,500.....	3,249	(¹)	2,604	(¹)	2,416	(¹)	2,233	(¹)	1,903	(¹)
\$20,000.....	3,915	(¹)	3,135	(¹)	2,948	(¹)	2,760	(¹)	2,385	(¹)
\$25,000.....	5,420	(¹)	4,310	(¹)	4,100	(¹)	3,890	(¹)	3,470	(¹)

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.
² Because this table assumes deductible personal expenses of 15 percent of income which coincides with the 15-percent percentage standard deduction the tax under the alternatives is the same as the tax under present law.

DISTRIBUTIONAL TABLES

On Liberalizing the MINIMUM AND MAXIMUM STANDARD DEDUCTIONS

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, under Present Law and under 4 Alternatives

TABLE 4A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500 AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,184	981	127	\$76
\$3 to \$5.....	7,102	296	351	219
\$5 to \$7.....	6,480	50	578	221
\$7 to \$10.....	7,548	13	598	229
\$10 to \$15.....	1,975	(1)	158	53
\$15 to \$20.....	3,325	(1)	1,262	374
\$20 to \$50.....	1,528	(1)	885	315
\$50 to \$100.....	28	(1)	19	9
\$100 and over.....	3	(1)	1	1
Total.....	31,175	1,341	3,980	1,498

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 4B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500 AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$5,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,184	981	127	\$76
\$3 to \$5.....	7,103	296	351	219
\$5 to \$7.....	6,480	50	578	221
\$7 to \$10.....	7,548	13	598	229
\$10 to \$15.....	1,991	(1)	174	58
\$15 to \$20.....	3,347	(1)	1,284	380
\$20 to \$50.....	2,336	(1)	1,694	796
\$50 to \$100.....	82	(1)	73	64
\$100 and over.....	7	(1)	6	8
Total.....	32,078	1,341	4,885	2,050

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 4C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600 AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$2,500, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to 3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	326
\$5 to \$7.....	6,802	85	859	337
\$7 to \$10.....	7,869	13	933	374
\$10 to \$15.....	3,361	(1)	212	64
\$15 to \$20.....	3,086	(1)	1,023	274
\$20 to \$50.....	1,016	(1)	373	125
\$50 to \$100.....	17	(1)	7	3
\$100 and over.....	2	(1)	(1)	1
Total.....	32,534	1,768	4,025	1,609

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 4D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600 AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to 3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	326
\$5 to \$7.....	6,802	85	859	337
\$7 to \$10.....	7,869	13	933	375
\$10 to \$15.....	3,361	(1)	212	69
\$15 to \$20.....	3,325	(1)	1,262	374
\$20 to \$50.....	1,528	(1)	885	315
\$50 to \$100.....	28	(1)	19	9
\$100 and over.....	3	(1)	1	1
Total.....	33,297	1,768	4,789	1,912

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the MINIMUM AND MAXIMUM STANDARD DEDUCTIONS

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, under Present Law and under 4 Alternatives

TABLE 4a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 MINIMUM STANDARD DEDUCTION AND A \$3,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$108	\$28							
\$5,000	1491	1453	1322	1290	1208	1178	1198	1170		
\$6,000	1681	1643	1484	1450	1362	1330	1245	1215	128	
\$8,000	1,100	1,058	1,848	1,810	1,706	1,668	1,569	1,535	1,322	1,290
\$10,000	1,530	1,530	1,190	1,190	1,048	1,048	905	905	620	620
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 4b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 MINIMUM STANDARD DEDUCTION AND A \$5,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$108	\$28							
\$5,000	1491	1453	1322	1290	1208	1178	1198	1170		
\$6,000	1681	1643	1484	1450	1362	1330	1245	1215	128	
\$8,000	1,100	1,058	1,848	1,810	1,706	1,668	1,569	1,535	1,322	1,290
\$10,000	1,530	1,530	1,190	1,190	1,048	1,048	905	905	620	620
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 4c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION AND A \$2,500 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28		\$275	\$208	\$163	\$98	\$56	
\$5,000	491	434	322		434	362	314	245	200	\$28
\$6,000	681	624	484							
\$8,000	1,100	1,037	848	791	706	649	569	518	322	\$275
\$10,000	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 4d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION AND A \$3,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28		\$275	\$208	\$163	\$98	\$56	
\$5,000	491	434	322		434	362	314	245	200	\$28
\$6,000	681	624	484							
\$8,000	1,100	1,037	848	791	706	649	569	518	322	\$275
\$10,000	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Liberalizing the PERCENTAGE STANDARD DEDUCTION AND THE MINIMUM STANDARD DEDUCTION AND/OR THE MAXIMUM STANDARD DEDUCTION Showing the Number of Returns, Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, Under Present Law and Under 11 Alternatives

TABLE 5A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 16 PERCENT AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO "NO-LIMIT", BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	128	12	24	\$1
\$5 to \$7.....	287	(¹)	27	3
\$7 to \$10.....	4,145	(¹)	166	73
\$10 to \$15.....	8,068	(¹)	841	259
\$15 to \$20.....	3,734	(¹)	1,676	528
\$20 to \$50.....	2,718	(¹)	2,076	1,161
\$50 to \$100.....	253	(¹)	245	546
\$100 and over.....	55	(¹)	53	501
Total.....	19,387	12	5,108	3,072

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500, THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 16 PERCENT, AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO "NO LIMIT", BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,184	981	127	\$76
\$3 to \$5.....	7,103	296	351	219
\$5 to \$7.....	6,727	50	606	224
\$7 to \$10.....	7,563	13	613	245
\$10 to \$15.....	8,068	(¹)	841	259
\$15 to \$20.....	3,734	(¹)	1,676	528
\$20 to \$50.....	2,718	(¹)	2,076	1,161
\$50 to \$100.....	253	(¹)	245	546
\$100 and over.....	55	(¹)	53	501
Total.....	39,404	1,341	6,588	3,759

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 18 PERCENT AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3	0	0	0	0
\$3 to \$5	215	12	40	33
\$5 to \$7	315	(¹)	55	11
\$7 to \$10	6,958	(¹)	715	269
\$10 to \$15	9,432	(¹)	2,219	700
\$15 to \$20	4,146	(¹)	2,083	632
\$20 to \$50	1,528	(¹)	885	315
\$50 to \$100	28	(¹)	19	9
\$100 and over	3	(¹)	1	1
Total	22,626	12	6,018	2,000

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 18 PERCENT AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$5,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3	0	0	0	0
\$3 to \$5	215	12	40	33
\$5 to \$7	315	(¹)	55	11
\$7 to \$10	6,977	(¹)	734	271
\$10 to \$15	9,465	(¹)	2,252	713
\$15 to \$20	4,497	(¹)	2,434	861
\$20 to \$50	3,007	(¹)	2,366	1,227
\$50 to \$100	82	(¹)	73	64
\$100 and over	7	(¹)	6	8
Total	24,565	12	7,959	3,157

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5E.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	294	12	72	\$7
\$5 to \$7.....	1,661	(¹)	92	31
\$7 to \$10.....	8,329	28	1,379	527
\$10 to \$15.....	10,631	(¹)	3,417	1,211
\$15 to \$20.....	4,333	(¹)	2,270	759
\$20 to \$50.....	1,528	(¹)	885	315
\$50 to \$100.....	28	(¹)	19	9
\$100 and over.....	3	(¹)	1	1
Total.....	26,808	39	8,135	2,861

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5F.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$5,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	0	0	0	0
\$3 to \$5.....	294	12	72	\$7
\$5 to \$7.....	1,661	(¹)	92	31
\$7 to \$10.....	8,363	28	1,413	535
\$10 to \$15.....	10,681	(¹)	3,468	1,229
\$15 to \$20.....	5,239	(¹)	3,176	1,251
\$20 to \$50.....	3,320	(¹)	2,679	1,487
\$50 to \$100.....	82	(¹)	73	64
\$100 and over.....	7	(¹)	6	8
Total.....	29,648	39	10,977	4,612

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5G.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500, THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$2,500, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,184	981	127	\$76
\$3 to \$5.....	7,135	296	383	223
\$5 to \$7.....	6,770	50	649	237
\$7 to \$10.....	8,298	28	1,348	532
\$10 to \$15.....	10,196	(¹)	2,981	989
\$15 to \$20.....	3,219	(¹)	1,155	317
\$20 to \$50.....	1,016	(¹)	373	125
\$50 to \$100.....	17	(¹)	7	3
\$100 and over.....	2	(¹)	(¹)	1
Total.....	39,836	1,355	7,023	2,503

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5H.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600 AND THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	329
\$5 to \$7.....	7,006	85	929	343
\$7 to \$10.....	8,265	28	1,466	564
\$10 to \$15.....	6,454	(¹)	1,051	336
\$15 to \$20.....	0	0	0	0
\$20 to \$50.....	0	0	0	0
\$50 to \$100.....	0	0	0	0
\$100 and over.....	0	0	0	0
Total.....	32,105	1,782	4,064	1,676

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5I.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600, THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$2,500, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	329
\$5 to \$7.....	7,046	85	929	352
\$7 to \$10.....	8,431	28	1,494	572
\$10 to \$15.....	10,196 ¹	(¹)	2,981	989
\$15 to \$20.....	3,219	(¹)	1,155	317
\$20 to \$50.....	1,016	(¹)	373	125
\$50 to \$100.....	17	(¹)	7	3
\$100 and over.....	2	(¹)	(¹)	1
Total.....	40,307	1,782	7,558	2,793

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5J.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600, THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$3,000, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,188	1,243	145	\$105
\$3 to \$5.....	7,193	427	473	329
\$5 to \$7.....	7,046	85	929	354
\$7 to \$10.....	8,480	28	1,544	581
\$10 to \$15.....	10,631	(¹)	3,417	1,211
\$15 to \$20.....	4,333	(¹)	2,270	759
\$20 to \$50.....	1,528	(¹)	885	315
\$50 to \$100.....	28	(¹)	19	9
\$100 and over.....	3	(¹)	1	1
Total.....	42,431	1,782	9,684	3,665

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 5K.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,800, THE PERCENTAGE STANDARD DEDUCTION FROM 15 PERCENT TO 20 PERCENT, AND THE MAXIMUM STANDARD DEDUCTION FROM \$2,000 TO \$2,200, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,204	1,847	178	\$150
\$3 to \$5.....	7,410	771	756	536
\$5 to \$7.....	7,391	143	1,275	587
\$7 to \$10.....	8,772	52	1,836	736
\$10 to \$15.....	9,102	(¹)	1,887	642
\$15 to \$20.....	2,507	(¹)	444	112
\$20 to \$50.....	774	(¹)	132	44
\$50 to \$100.....	11	(¹)	2	1
\$100 and over.....	2	(¹)	(¹)	(¹)
Total.....	39,175	2,814	6,510	2,807

¹ Less than 500 returns, or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the PERCENTAGE STANDARD DEDUCTION AND THE MINIMUM STANDARD DEDUCTION AND/OR THE MAXIMUM STANDARD DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, Under Present Law and Under 11 Alternatives

TABLE 5a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A 16-PERCENT PERCENTAGE STANDARD DEDUCTION AND A "NO-LIMIT" MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	1491	1491	1322	1322	1208	1208	198	198		
\$6,000	1681	1681	1484	1484	1362	1362	1245	1245	\$28	\$28
\$8,000	11,100	11,100	1848	1848	1706	1706	1569	1569	1322	1322
\$10,000	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000	2,630	2,590	2,095	2,062	1,930	1,897	1,765	1,732	1,435	1,402
\$17,500	3,249	3,196	2,604	2,560	2,416	2,373	2,233	2,194	1,903	1,864
\$20,000	3,915	3,847	3,135	3,085	2,984	2,898	2,760	2,710	2,385	2,335
\$25,000	5,420	5,325	4,310	4,240	4,100	4,030	3,890	3,820	3,470	3,400

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 MINIMUM STANDARD DEDUCTION, A 16-PERCENT PERCENTAGE STANDARD DEDUCTION, AND A "NO LIMIT" MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$108	\$28							
\$5,000	1491	1453	1322	1290	1208	1178	198	170		
\$6,000	1681	1643	1484	1450	1362	1330	1245	1215	\$28	
\$8,000	11,100	11,058	1848	1810	1706	1668	1569	1535	1322	1290
\$10,000	1,530	1,506	1,190	1,171	1,048	1,029	905	886	620	603
\$12,500	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000	2,630	2,590	2,095	2,062	1,930	1,897	1,765	1,732	1,435	1,402
\$17,500	3,249	3,196	2,604	2,560	2,416	2,373	2,233	2,194	1,903	1,864
\$20,000	3,915	3,847	3,135	3,085	2,984	2,898	2,760	2,710	2,385	2,335
\$25,000	5,420	5,325	4,310	4,240	4,100	4,030	3,890	3,820	3,470	3,400

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN 18-PERCENT PERCENTAGE STANDARD DEDUCTION AND A \$3,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	491	491	322	322	\$208	\$208	\$98	\$98		
\$6,000	681	681	484	484	362	362	245	245	\$28	\$28
\$8,000	1,100	1,070	848	821	706	679	569	545	322	300
\$10,000	1,530	1,458	1,190	1,133	1,048	991	905	848	620	569
\$12,500	2,059	1,965	1,628	1,545	1,463	1,380	1,309	1,238	1,024	953
\$15,000	2,630	2,509	2,095	1,996	1,930	1,831	1,765	1,666	1,435	1,342
\$17,500	3,249	3,138	2,604	2,510	2,416	2,323	2,233	2,150	1,903	1,820
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN 18-PERCENT PERCENTAGE STANDARD DEDUCTION AND A \$5,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	491	491	322	322	\$208	\$208	\$98	\$98		
\$6,000	681	681	484	484	362	362	245	245	\$28	\$28
\$8,000	1,100	1,070	848	821	706	679	569	545	322	300
\$10,000	1,530	1,458	1,190	1,133	1,048	991	905	848	620	569
\$12,500	2,059	1,965	1,628	1,545	1,463	1,380	1,309	1,238	1,024	953
\$15,000	2,630	2,509	2,095	1,996	1,930	1,831	1,765	1,666	1,435	1,342
\$17,500	3,249	3,094	2,604	2,473	2,416	2,285	2,233	2,117	1,903	1,787
\$20,000	3,915	3,722	3,135	2,985	2,948	2,798	2,760	2,610	2,385	2,238
\$25,000	5,420	5,140	4,310	4,100	4,100	3,890	3,890	3,680	3,470	3,260

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5e.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A 20-PERCENT PERCENTAGE STANDARD DEDUCTION AND A \$3,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	491	491	322	322	\$208	\$208	\$98	\$98		
\$6,000	681	681	484	484	362	362	245	245	\$28	\$28
\$8,000	1,100	1,037	848	791	706	649	569	518	322	275
\$10,000	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500	2,659	1,903	1,628	1,490	1,463	1,333	1,309	1,190	1,024	905
\$15,000	2,630	2,428	2,095	1,930	1,930	1,765	1,765	1,600	1,435	1,285
\$17,500	3,249	3,138	2,604	2,510	2,416	2,323	2,233	2,150	1,903	1,820
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5f.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A 20-PERCENT PERCENTAGE STANDARD DEDUCTION AND A \$5,000 MAXIMUM STANDARD DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$138	\$28	\$28						
\$5,000	491	491	322	322	\$208	\$208	\$98	\$98		
\$6,000	681	681	484	484	362	362	245	245	\$28	\$28
\$8,000	1,100	1,037	848	791	706	649	569	518	322	275
\$10,000	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500	2,059	1,903	1,628	1,490	1,463	1,333	1,309	1,190	1,024	905
\$15,000	2,630	2,428	2,095	1,930	1,930	1,765	1,765	1,600	1,435	1,285
\$17,500	3,249	2,993	2,634	2,385	2,416	2,205	2,233	2,040	1,903	1,710
\$20,000	3,915	3,598	3,135	2,885	2,918	2,638	2,760	2,510	2,385	2,150
\$25,000	5,420	4,960	4,310	3,960	4,100	3,750	3,890	3,540	3,470	3,135

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5g.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 MINIMUM STANDARD DEDUCTION, A 20-PERCENT PERCENTAGE STANDARD DEDUCTION, AND A \$2,500 MAXIMUM STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$108	\$28							
\$5,000.....	1491	1453	1322	1290	1208	1178	1198	1170		
\$6,000.....	1681	1643	1484	1450	1362	1330	1245	1215	1228	
\$8,000.....	1,100	1,037	1,848	1,791	1,706	1,649	1,569	1,518	1,322	1,275
\$10,000.....	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500.....	2,059	1,903	1,628	1,490	1,463	1,333	1,309	1,190	1,024	905
\$15,000.....	2,630	2,563	2,095	2,040	1,930	1,875	1,765	1,710	1,435	1,380
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5h.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION AND A 20-PERCENT PERCENTAGE STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$93	\$28							
\$5,000.....	1491	1434	1322	1275	1208	1163	1198	1156		
\$6,000.....	1681	1624	1484	1434	1362	1314	1245	1200	1228	
\$8,000.....	1,100	1,037	1,848	1,791	1,706	1,649	1,569	1,518	1,322	1,275
\$10,000.....	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500.....	2,059	2,028	1,628	1,600	1,463	1,435	1,309	1,285	1,024	1,000
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5I.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION, A 20-PERCENT PERCENTAGE STANDARD DEDUCTION, AND A \$2,500 MAXIMUM STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28							
\$5,000	491	434	322	\$275	\$208	\$163	\$98	\$56		
\$6,000	681	624	484	434	362	314	245	200	\$28	
\$8,000	1,100	1,037	848	791	706	649	569	518	322	\$275
\$10,000	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500	2,059	1,903	1,628	1,490	1,463	1,333	1,309	1,190	1,024	905
\$15,000	2,630	2,563	2,095	2,040	1,930	1,875	1,765	1,710	1,435	1,380
\$17,500	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5J.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION, A 20-PERCENT PERCENTAGE STANDARD DEDUCTION, AND A \$3,000 MAXIMUM STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28							
\$5,000	491	434	322	\$275	\$208	\$163	\$98	\$56		
\$6,000	681	624	484	434	362	314	245	200	\$28	
\$8,000	1,100	1,037	848	791	706	649	569	518	322	\$275
\$10,000	1,530	1,410	1,190	1,095	1,048	953	905	810	620	535
\$12,500	2,059	1,903	1,628	1,490	1,463	1,333	1,309	1,190	1,024	905
\$15,000	2,630	2,428	2,095	1,930	1,930	1,765	1,765	1,600	1,435	1,285
\$17,500	3,249	3,138	2,604	2,510	2,416	2,323	2,233	2,150	1,903	1,820
\$20,000	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 5k.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN \$1,800 MINIMUM STANDARD DEDUCTION, A 20-PERCENT PERCENTAGE STANDARD DEDUCTION, AND A \$2,200 MAXIMUM STANDARD DEDUCTION

SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$63	\$28							
\$5,000	\$491	\$396	\$322	\$245	\$208	\$133	\$98	\$28		
\$6,000	\$681	\$586	\$484	\$402	\$362	\$283	\$245	\$170	\$28	
\$8,000	\$1,100	\$995	\$848	\$753	\$706	\$612	\$569	\$484	\$322	\$245
\$10,000	\$1,530	\$1,410	\$1,190	\$1,095	\$1,048	\$953	\$905	\$810	\$620	\$535
\$12,500	\$2,059	\$1,978	\$1,628	\$1,556	\$1,463	\$1,391	\$1,309	\$1,247	\$1,024	\$962
\$15,000	\$2,630	\$2,630	\$2,095	\$2,095	\$1,930	\$1,930	\$1,765	\$1,765	\$1,435	\$1,435
\$17,500	\$3,249	\$3,249	\$2,604	\$2,604	\$2,416	\$2,416	\$2,233	\$2,233	\$1,903	\$1,903
\$20,000	\$3,915	\$3,915	\$3,135	\$3,135	\$2,948	\$2,948	\$2,760	\$2,760	\$2,385	\$2,385
\$25,000	\$5,420	\$5,420	\$4,310	\$4,310	\$4,100	\$4,100	\$3,890	\$3,890	\$3,470	\$3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Liberalizing the PERSONAL EXEMPTION DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, Under Present Law and Under 8 Alternatives

TABLE 6A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$780, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	138	\$14
\$3 to \$5.....	7,746	234	59
\$5 to \$7.....	8,737	113	96
\$7 to \$10.....	12,229	33	187
\$10 to \$15.....	15,595	6	320
\$15 to \$20.....	7,557	2	188
\$20 to \$50.....	5,305	(1)	176
\$50 to \$100.....	449	(1)	26
\$100 and over.....	102	(1)	7
Total.....	60,940	526	1,073

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$800, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	232	\$24
\$3 to \$5.....	7,746	317	96
\$5 to \$7.....	8,737	187	159
\$7 to \$10.....	12,229	35	311
\$10 to \$15.....	15,595	6	532
\$15 to \$20.....	7,557	2	313
\$20 to \$50.....	5,305	(1)	292
\$50 to \$100.....	449	(1)	44
\$100 and over.....	102	(1)	11
Total.....	60,940	778	1,782

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$810,¹ BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	278	\$28
\$3 to \$5.....	7,746	383	114
\$5 to \$7.....	8,737	199	189
\$7 to \$10.....	12,229	59	373
\$10 to \$15.....	15,595	14	638
\$15 to \$20.....	7,557	2	375
\$20 to \$50.....	5,305	(²)	350
\$50 to \$100.....	449	(²)	53
\$100 and over.....	102	(²)	13
Total.....	60,940	936	2,134

¹ The present law \$750 personal exemption deduction increased by 8 percent.
² Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850,¹ BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	501	\$44
\$3 to \$5.....	7,746	444	171
\$5 to \$7.....	8,737	326	287
\$7 to \$10.....	12,229	115	594
\$10 to \$15.....	15,595	14	1,043
\$15 to \$20.....	7,557	4	613
\$20 to \$50.....	5,305	(²)	565
\$50 to \$100.....	449	(²)	83
\$100 and over.....	102	(²)	20
Total.....	60,940	1,404	3,419

¹ With the extra personal exemption deduction for age or blindness remaining at \$750.
² Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6E.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made non-taxable	
0 to \$3.....	3,221	533	\$45
\$3 to \$5.....	7,746	557	184
\$5 to \$7.....	8,737	353	310
\$7 to \$10.....	12,229	130	616
\$10 to \$15.....	15,595	14	1,059
\$15 to \$20.....	7,557	4	624
\$20 to \$50.....	5,305	(¹)	582
\$50 to \$100.....	449	(¹)	88
\$100 and over.....	102	(¹)	22
Total.....	60,940	1,592	3,531

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6F.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$900, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	812	\$63
\$3 to \$5.....	7,746	762	268
\$5 to \$7.....	8,737	523	454
\$7 to \$10.....	12,229	204	915
\$10 to \$15.....	15,595	30	1,582
\$15 to \$20.....	7,557	5	932
\$20 to \$50.....	5,305	2	871
\$50 to \$100.....	449	(¹)	132
\$100 and over.....	102	(¹)	33
Total.....	60,940	2,337	5,251

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6G.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$1,000, BY ADJUSTED GROSS INCOME CLASS
[1972 Income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,221	\$96
\$3 to \$5.....	7,746	1,200	421
\$5 to \$7.....	8,737	938	719
\$7 to \$10.....	12,229	452	1,489
\$10 to \$15.....	15,595	83	2,611
\$15 to \$20.....	7,557	5	1,542
\$20 to \$50.....	5,305	2	1,442
\$50 to \$100.....	449	(1)	220
\$100 and over.....	102	(1)	56
Total.....	60,940	3,902	8,595

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 6H.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$1,500, BY ADJUSTED GROSS INCOME CLASS
[1972 Income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	2,584	\$189
\$3 to \$5.....	7,746	2,737	968
\$5 to \$7.....	8,737	2,612	1,735
\$7 to \$10.....	12,229	2,245	3,877
\$10 to \$15.....	15,595	1,023	7,304
\$15 to \$20.....	7,557	91	4,430
\$20 to \$50.....	5,305	13	4,186
\$50 to \$100.....	449	(1)	654
\$100 and over.....	102	(1)	167
Total.....	60,940	11,305	23,510

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the PERSONAL EXEMPTION DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, Under Present Law and Under 8 Alternatives

TABLE 6a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$780 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$133	\$28	\$20						
\$5,000	149	145	32	31	\$208	194	98	81		
\$6,000	161	167	44	47	362	348	245	227	28	33
\$8,000	1,100	1,093	188	187	1,706	1,688	1,569	1,549	1,322	1,293
\$10,000	1,530	1,523	1,190	1,179	1,048	1,030	905	882	620	589
\$12,500	2,059	2,051	1,628	1,614	1,463	1,443	1,309	1,286	1,024	990
\$15,000	2,630	2,622	2,095	2,082	1,930	1,910	1,765	1,739	1,435	1,395
\$17,500	3,249	3,239	2,604	2,589	2,416	2,394	2,233	2,206	1,903	1,863
\$20,000	3,915	3,905	3,135	3,120	2,948	2,925	2,760	2,730	2,385	2,340
\$25,000	5,420	5,409	4,310	4,293	4,100	4,075	3,890	3,856	3,470	3,420

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 6b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN \$800 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$130	\$28	\$14						
\$5,000	149	141	32	30	\$208	185	98	70		
\$6,000	161	171	44	47	362	338	245	215	28	33
\$8,000	1,100	1,089	1,848	1,829	1,706	1,677	1,569	1,535	1,322	1,275
\$10,000	1,530	1,518	1,190	1,171	1,048	1,019	905	867	620	569
\$12,500	2,059	2,046	1,628	1,606	1,463	1,430	1,309	1,271	1,024	967
\$15,000	2,630	2,617	2,095	2,073	1,930	1,897	1,765	1,721	1,435	1,371
\$17,500	3,249	3,233	2,604	2,579	2,416	2,379	2,233	2,189	1,903	1,837
\$20,000	3,915	3,898	3,135	3,110	2,948	2,910	2,760	2,710	2,385	2,310
\$25,000	5,420	5,401	4,310	4,282	4,100	4,058	3,890	3,834	3,470	3,386

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 6c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN \$810 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$129	\$28	\$11						
\$5,000	1491	1479	1322	1303	1208	1181	1398	1364		
\$6,000	1681	1669	1484	1464	1362	1333	1245	1209	1228	
\$8,000	1,100	1,087	1,848	1,825	1,706	1,671	1,569	1,528	1,322	1,266
\$10,000	1,530	1,516	1,190	1,167	1,048	1,013	905	859	620	559
\$12,500	2,059	2,044	1,628	1,601	1,463	1,423	1,309	1,263	1,024	955
\$15,000	2,630	2,614	2,095	2,069	1,930	1,890	1,765	1,712	1,435	1,359
\$17,500	3,249	3,230	2,604	2,574	2,416	2,371	2,233	2,180	1,903	1,823
\$20,000	3,915	3,895	3,135	3,105	2,948	2,903	2,760	2,700	2,385	2,295
\$25,000	5,420	5,397	4,310	4,276	4,100	4,050	3,890	3,823	3,470	3,369

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLES 6d AND 6e.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER AN \$850 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$123	\$28							
\$5,000	1491	1472	1322	1290	1208	1163	1398	1342		
\$6,000	1681	1662	1484	1450	1362	1314	1245	1185	1228	
\$8,000	1,100	1,079	1,848	1,810	1,706	1,649	1,569	1,501	1,322	1,230
\$10,000	1,530	1,506	1,190	1,152	1,048	991	905	829	620	518
\$12,500	2,059	2,034	1,628	1,584	1,463	1,397	1,309	1,233	1,024	910
\$15,000	2,630	2,603	2,095	2,051	1,930	1,864	1,765	1,677	1,435	1,314
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 6f.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$900 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$115	\$28							
\$5,000	491	462	322	\$275	\$208	\$140	\$98	\$14		
\$6,000	681	652	484	434	362	290	245	155	\$28	
\$8,000	1,100	1,068	848	791	706	620	569	467	322	\$185
\$10,000	1,530	1,494	1,190	1,133	1,048	962	905	791	620	467
\$12,500	2,059	2,021	1,628	1,562	1,463	1,366	1,309	1,195	1,024	853
\$15,000	2,630	2,590	2,095	2,029	1,930	1,831	1,765	1,633	1,435	1,257
\$17,500	3,249	3,203	2,604	2,529	2,416	2,304	2,233	2,101	1,903	1,705
\$20,000	3,915	3,864	3,135	3,060	2,948	2,835	2,760	2,610	2,385	2,172
\$25,000	5,420	5,363	4,310	4,226	4,100	3,974	3,890	3,722	3,470	3,223

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 6g.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,000 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$100	\$28							
\$5,000	491	443	322	\$245	\$208	\$98	\$98			
\$6,000	681	633	484	402	362	245	245	\$98	\$28	
\$8,000	1,100	1,047	848	753	706	569	569	402	322	\$98
\$10,000	1,530	1,470	1,190	1,095	1,048	905	905	715	620	370
\$12,500	2,059	1,996	1,628	1,518	1,463	1,309	1,309	1,119	1,024	739
\$15,000	2,630	2,563	2,095	1,985	1,930	1,765	1,765	1,545	1,435	1,143
\$17,500	3,249	3,174	2,604	2,479	2,416	2,233	2,233	2,013	1,903	1,573
\$20,000	3,915	3,830	3,135	3,010	2,948	2,760	2,760	2,510	2,385	2,040
\$25,000	5,420	5,325	4,310	4,170	4,100	3,890	3,890	3,610	3,470	3,073

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 6h.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	138	128	128		198	208	198			
\$5,000	149	138	132	198	208	198				
\$6,000	161	138	144	245	362	228	245		128	
\$8,000	1100	1942	1848	1569	1706	1322	1569	198	1322	
\$10,000	1530	1350	1190	905	1048	620	905	370	620	
\$12,500	2059	1871	1628	1309	1463	1024	1309	739	1024	234
\$15,000	2630	2428	2095	1765	1930	1435	1765	1143	1435	578
\$17,500	3249	3029	2604	2233	2416	1903	2233	1573	1903	976
\$20,000	3915	3675	3135	2760	2948	2385	2760	2040	2385	1380
\$25,000	5405	5140	4310	3890	4100	3470	3890	3073	3470	2323

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Providing a TAX CREDIT in Lieu of, or in Combination with, The PERSONAL EXEMPTION DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, Under Present Law and Under 12 Alternatives

TABLE 7A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$150 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,265	\$91
\$3 to \$5.....	7,746	1,144	237
\$5 to \$7.....	6,667	720	284
\$7 to \$10.....	8,294	199	304
\$10 to \$15.....	3,526	28	89
\$15 to \$20.....	63	4	3
\$20 to \$50.....	10	2	1
\$50 to \$100.....	(1)	(1)	(1)
\$100 and over.....	(1)	(1)	(1)
Total.....	29,507	3,361	1,008

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$165 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,537	\$119
\$3 to \$5.....	7,746	1,549	370
\$5 to \$7.....	8,618	1,058	500
\$7 to \$10.....	9,566	431	731
\$10 to \$15.....	9,061	59	503
\$15 to \$20.....	519	7	22
\$20 to \$50.....	23	2	2
\$50 to \$100.....	1	(1)	(1)
\$100 and over.....	(1)	(1)	(1)
Total.....	38,755	4,643	2,247

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$200 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	2,172	\$166
\$3 to \$5.....	7,746	2,274	626
\$5 to \$7.....	8,737	1,685	983
\$7 to \$10.....	12,229	956	1,763
\$10 to \$15.....	15,045	210	2,281
\$15 to \$20.....	6,881	30	599
\$20 to \$50.....	1,018	4	51
\$50 to \$100.....	2	(1)	(1)
\$100 and over.....	(1)	(1)	(1)
Total.....	54,879	7,332	6,470

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$250 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	3,098	\$196
\$3 to \$5.....	7,746	2,910	927
\$5 to \$7.....	8,737	2,697	1,520
\$7 to \$10.....	12,229	2,164	3,097
\$10 to \$15.....	15,588	751	4,813
\$15 to \$20.....	7,475	55	1,959
\$20 to \$50.....	3,867	9	606
\$50 to \$100.....	4	(1)	1
\$100 and over.....	1	(1)	(1)
Total.....	58,869	11,685	13,120

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7E.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$300 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3	3,221	3,192	\$198
\$3 to \$5	7,746	4,024	1,156
\$5 to \$7	8,737	3,473	1,937
\$7 to \$10	12,229	3,264	4,151
\$10 to \$15	15,595	1,700	7,132
\$15 to \$20	7,557	147	3,315
\$20 to \$50	4,836	14	1,444
\$50 to \$100	12	(1)	2
\$100 and over	1	(1)	(1)
Total	59,934	15,815	19,337

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7F.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$200 NONREFUNDABLE TAX CREDIT OR AN \$850 PERSONAL EXEMPTION DEDUCTION AT THE TAXPAYER'S OPTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3	3,221	2,172	\$166
\$3 to \$5	7,746	2,274	626
\$5 to \$7	8,737	1,685	983
\$7 to \$10	12,229	956	1,773
\$10 to \$15	15,595	210	2,321
\$15 to \$20	7,557	30	764
\$20 to \$50	5,305	4	588
\$50 to \$100	449	(1)	88
\$100 and over	102	(1)	22
Total	60,940	7,332	7,332

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7G.—ESTIMATED DECREASE AND INCREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$150 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)	
0 to \$3.....	3,221	1,265	\$91	0	0	-\$91
\$3 to \$5.....	7,746	1,144	237	0	0	-237
\$5 to \$7.....	6,647	720	284	2,090	\$16	-268
\$7 to \$10.....	8,294	199	304	3,935	105	-199
\$10 to \$15.....	3,526	28	89	12,070	483	394
\$15 to \$20.....	63	4	3	7,494	811	808
\$20 to \$50.....	10	2	1	5,295	1,600	1,599
\$50 to \$100.....	(¹)	(¹)	(¹)	448	403	403
\$100 and over.....	(¹)	(¹)	(¹)	102	110	110
Total.....	29,507	3,361	1,008	31,435	3,529	2,520

¹ Less than 500 returns or \$500,000.

Note: Detail will not necessarily add to totals because of rounding.

TABLE 7H.—ESTIMATED DECREASE AND INCREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$165 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)	
0 to \$3.....	3,221	1,537	\$119	0	0	-\$119
\$3 to \$5.....	7,746	1,549	370	0	0	-370
\$5 to \$7.....	8,618	1,058	500	0	0	-500
\$7 to \$10.....	9,566	431	731	2,572	\$39	-692
\$10 to \$15.....	9,061	59	503	3,159	91	-412
\$15 to \$20.....	519	7	22	6,710	413	391
\$20 to \$50.....	23	2	2	5,276	1,300	1,298
\$50 to \$100.....	1	(¹)	(¹)	448	376	376
\$100 and over.....	(¹)	(¹)	(¹)	102	105	105
Total.....	38,755	4,643	2,247	18,267	2,325	78

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7I.—ESTIMATED DECREASE AND INCREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$200 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)	
0 to \$3.....	3,221	2,172	\$166	0	0	—\$166
\$3 to \$5.....	7,746	2,274	626	0	0	—626
\$5 to \$7.....	8,737	1,685	983	0	0	—983
\$7 to \$10.....	12,229	956	1,763	(1)	(1)	—1,763
\$10 to \$15.....	15,045	210	2,281	549	\$8	—2,273
\$15 to \$20.....	6,881	30	599	676	20	—579
\$20 to \$50.....	1,018	4	51	4,288	649	598
\$50 to \$100.....	2	(1)	(1)	447	314	314
\$100 and over.....	(1)	(1)	(1)	102	91	91
Total.....	54,879	7,332	6,470	6,062	1,082	—5,388

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7J.—ESTIMATED DECREASE AND INCREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$250 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)	
0 to \$3.....	3,221	3,098	\$196	0	0	—\$196
\$3 to \$5.....	7,746	2,910	927	0	0	—927
\$5 to \$7.....	8,737	2,697	1,520	0	0	—1,520
\$7 to \$10.....	12,229	2,164	3,097	0	0	—3,097
\$10 to \$15.....	15,588	751	4,813	7	(1)	—4,813
\$15 to \$20.....	7,475	55	1,959	82	\$2	—1,957
\$20 to \$50.....	3,867	9	606	1,437	204	—402
\$50 to \$100.....	4	(1)	1	444	226	225
\$100 and over.....	1	(1)	(1)	101	72	72
Total.....	58,869	11,685	13,120	2,071	504	—12,616

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7K.—ESTIMATED DECREASE AND INCREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$300 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Returns with tax decrease			Returns with tax increase		Net change in tax liability (millions)
	Total number with tax decrease (thousands)	Number made nontaxable (thousands)	Decrease in tax liability (millions)	Number of returns (thousands)	Increase in tax liability (millions)	
0 to \$3.....	3,221	3,192	\$198	0	0	-\$198
\$3 to \$5.....	7,746	4,024	1,156	0	0	-1,156
\$5 to \$7.....	8,737	3,473	1,937	0	0	-1,937
\$7 to \$10.....	12,229	3,264	4,151	0	0	-4,151
\$10 to \$15.....	15,595	1,700	7,132	0	0	-7,132
\$15 to \$20.....	7,557	147	3,315	0	0	-3,315
\$20 to \$50.....	4,836	14	1,444	438	\$43	-1,401
\$50 to \$100.....	12	(¹)	2	437	138	136
\$100 and over.....	1	(¹)	(¹)	101	53	53
Total.....	59,934	15,815	19,337	975	235	19,102

¹ Less than 500 returns or \$500,000.

Note: Details will not necessarily add to totals because of rounding.

TABLE 7L.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX BURDEN RESULTING FROM THE GRANTING OF A \$25 NONREFUNDABLE TAX CREDIT IN COMBINATION WITH THE \$750 PERSONAL EXEMPTION DEDUCTION, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	931	\$71
\$3 to \$5.....	7,746	908	279
\$5 to \$7.....	8,737	648	454
\$7 to \$10.....	12,229	276	851
\$10 to \$15.....	15,595	32	1,348
\$15 to \$20.....	7,557	5	695
\$20 to \$50.....	5,305	2	501
\$50 to \$100.....	449	(¹)	45
\$100 and over.....	102	(¹)	10
Total.....	60,940	2,802	4,253

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Providing a TAX CREDIT in Lieu of, or in Combination with, the PERSONAL EXEMPTION DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, Under Present Law and Under 12 Alternatives

TABLE 7a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$150 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$109	\$28							
\$5,000.....	1491	1483	1322	1269	1208	1119	1198			
\$6,000.....	1681	1681	1484	1453	1362	1303	1245	1153	128	
\$8,000.....	11,100	11,100	1848	1833	1706	1683	1569	1533	1322	1233
\$10,000.....	1,530	1,530	1,190	1,190	1,048	1,040	905	890	620	590
\$12,500.....	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,309	1,024	1,024
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,421	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$165 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000.....	\$138	\$94	\$28							
\$5,000.....	1491	1468	1322	1239	1208	1174	1198			
\$6,000.....	1681	1672	1484	1423	1362	1258	1245	1193	128	
\$8,000.....	11,100	11,100	1848	1803	1706	1638	1569	1473	1322	1143
\$10,000.....	1,530	1,530	1,190	1,160	1,048	995	905	830	620	500
\$12,500.....	2,059	2,059	1,628	1,628	1,463	1,463	1,309	1,298	1,024	968
\$15,000.....	2,630	2,630	2,095	2,095	1,930	1,930	1,765	1,765	1,435	1,435
\$17,500.....	3,249	3,249	2,604	2,604	2,416	2,416	2,233	2,233	1,903	1,903
\$20,000.....	3,915	3,915	3,135	3,135	2,948	2,948	2,760	2,760	2,385	2,385
\$25,000.....	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$200 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$59	\$28							
\$5,000	1491	1433	1322	1169	1208		198			
\$6,000	1681	1637	1484	1353	1362	1153	1245		128	
\$8,000	1,100	1,078	1,848	1,733	1,706	1,533	1,569	1,333	1,322	
\$10,000	1,530	1,515	1,190	1,090	1,048	890	905	690	620	\$290
\$12,500	2,059	2,059	1,628	1,558	1,463	1,358	1,309	1,158	1,024	758
\$15,000	2,630	2,630	2,095	2,048	1,930	1,848	1,765	1,648	1,435	1,248
\$17,500	3,249	3,249	2,604	2,579	2,416	2,379	2,233	2,179	1,903	1,779
\$20,000	3,915	3,915	3,135	3,135	2,948	2,940	2,760	2,740	2,385	2,340
\$25,000	5,420	5,420	4,310	4,310	4,100	4,100	3,890	3,890	3,470	3,470

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$250 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$9	\$28							
\$5,000	1491	1383	1322	1169	1208		198			
\$6,000	1681	1587	1484	1253	1362	1153	1245		128	
\$8,000	1,100	1,028	1,848	1,633	1,706	1,383	1,569	1,133	1,322	
\$10,000	1,530	1,465	1,190	990	1,048	740	905	490	620	
\$12,500	2,059	2,009	1,628	1,458	1,463	1,208	1,309	958	1,024	\$458
\$15,000	2,630	2,598	2,095	1,948	1,930	1,698	1,765	1,448	1,435	948
\$17,500	3,249	3,231	2,604	2,479	2,416	2,229	2,233	1,979	1,903	1,479
\$20,000	3,915	3,915	3,135	3,040	2,948	2,790	2,760	2,540	2,385	2,040
\$25,000	5,420	5,420	4,310	4,280	4,100	4,030	3,890	3,780	3,470	3,280

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7e.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$300 NONREFUNDABLE OPTIONAL TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138		\$28							
\$5,000	491	333	322		208		98			
\$6,000	681	537	484	153	362		245		28	
\$8,000	1,100	978	848	533	706	233	569		322	
\$10,000	1,530	1,415	1,190	890	1,048	590	905	290	620	
\$12,500	2,059	1,959	1,628	1,358	1,463	1,058	1,309	758	1,024	158
\$15,000	2,630	2,548	2,095	1,848	1,930	1,548	1,765	1,248	1,435	648
\$17,500	3,249	3,181	2,604	2,379	2,416	2,079	2,233	1,779	1,903	1,179
\$20,000	3,915	3,870	3,135	2,940	2,948	2,640	2,760	2,340	2,385	1,740
\$25,000	5,420	5,405	4,310	4,180	4,100	3,880	3,890	3,580	3,470	2,980

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7f.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$200 NONREFUNDABLE TAX CREDIT OR AN \$850 PERSONAL EXEMPTION DEDUCTION AT THE TAXPAYER'S OPTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$59	\$28							
\$5,000	491	433	322	169	208		98			
\$6,000	681	637	484	353	362	153	245		28	
\$8,000	1,100	1,078	848	733	706	533	569	333	322	
\$10,000	1,530	1,506	1,190	1,090	1,048	890	905	690	620	290
\$12,500	2,059	2,034	1,628	1,558	1,463	1,358	1,309	1,158	1,024	758
\$15,000	2,630	2,603	2,095	2,048	1,930	1,848	1,765	1,648	1,435	1,248
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7g.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$150 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$109	\$28		\$269	\$208	\$119	\$98		
\$5,000	1491	1483	1322		1453	1362	1303	1245	\$153	\$28
\$6,000	1681	1687	1484							
\$8,000	1,100	1,128	1,848	1,833	1,706	1,683	1,569	1,533	1,322	\$233
\$10,000	1,530	1,565	1,190	1,190	1,048	1,040	905	890	620	590
\$12,500	2,059	2,109	1,628	1,658	1,463	1,508	1,309	1,358	1,024	1,058
\$15,000	2,630	2,698	2,095	2,148	1,930	1,998	1,765	1,848	1,435	1,548
\$17,500	3,249	3,331	2,604	2,679	2,416	2,529	2,233	2,379	1,903	2,079
\$20,000	3,915	4,020	3,135	3,240	2,948	3,090	2,760	2,940	2,385	2,640
\$25,000	5,420	5,555	4,310	4,480	4,100	4,330	3,890	4,180	3,470	3,880

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7h.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$165 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$94	\$28		\$239	\$208	\$74	\$98		
\$5,000	1491	1468	1322		1423	1362	1258	1245	\$93	\$28
\$6,000	1681	1672	1484							
\$8,000	1,100	1,113	1,848	1,803	1,706	1,638	1,569	1,473	1,322	\$143
\$10,000	1,530	1,550	1,190	1,160	1,048	995	905	830	620	500
\$12,500	2,059	2,094	1,628	1,628	1,463	1,463	1,309	1,298	1,024	968
\$15,000	2,630	2,683	2,095	2,118	1,930	1,953	1,765	1,788	1,435	1,458
\$17,500	3,249	3,316	2,604	2,649	2,416	2,484	2,233	2,319	1,903	1,989
\$20,000	3,915	4,005	3,135	3,210	2,948	3,045	2,760	2,880	2,385	2,550
\$25,000	5,420	5,540	4,310	4,450	4,100	4,285	3,890	4,120	3,470	3,790

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7I.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$200 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$59	\$28							
\$5,000	1491	1433	1322	1169	1208					
\$6,000	1681	1637	1484	1353	1362	1153	1245			128
\$8,000	1,100	1,078	1,848	1,733	1,706	1,533	1,569	1,333	1,322	
\$10,000	1,530	1,515	1,190	1,090	1,048	890	905	690	620	290
\$12,500	2,059	2,059	1,628	1,558	1,463	1,358	1,309	1,158	1,024	758
\$15,000	2,630	2,648	2,095	2,048	1,930	1,848	1,765	1,648	1,435	1,248
\$17,500	3,249	3,281	2,604	2,579	2,416	2,379	2,233	2,179	1,903	1,779
\$20,000	3,915	3,970	3,135	3,140	2,948	2,940	2,760	2,740	2,385	2,340
\$25,000	5,420	5,505	4,310	4,380	4,100	4,180	3,890	3,980	3,470	3,580

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7J.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$250 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$39	\$28							
\$5,000	1491	1383	1322	1169	1208					
\$6,000	1681	1587	1484	1253	1362	1153	1245			128
\$8,000	1,100	1,028	1,848	1,633	1,706	1,383	1,569	1,133	1,322	
\$10,000	1,530	1,465	1,190	990	1,048	740	905	490	620	
\$12,500	2,059	2,009	1,628	1,458	1,463	1,208	1,309	958	1,024	458
\$15,000	2,630	2,598	2,095	1,948	1,930	1,698	1,765	1,448	1,435	948
\$17,500	3,249	3,231	2,604	2,479	2,416	2,229	2,233	1,979	1,903	1,479
\$20,000	3,915	3,920	3,135	3,040	2,948	2,790	2,760	2,540	2,385	2,040
\$25,000	5,420	5,455	4,310	4,280	4,100	4,030	3,890	3,780	3,470	3,280

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7k.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$300 NONREFUNDABLE COMPULSORY TAX CREDIT IN LIEU OF THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138		\$28							
\$5,000	491	333	322		208		198			
\$6,000	681	537	484	153	362		245		28	
\$8,000	1,100	978	848	533	706	233	569		322	
\$10,000	1,530	1,415	1,190	890	1,048	590	905	290	620	
\$12,500	2,059	1,959	1,628	1,358	1,463	1,058	1,309	758	1,024	158
\$15,000	2,630	2,548	2,095	1,848	1,930	1,548	1,765	1,248	1,435	648
\$17,500	3,249	3,181	2,604	2,379	2,416	2,079	2,233	1,779	1,903	1,179
\$20,000	3,915	3,870	3,135	2,940	2,948	2,640	2,760	2,340	2,385	1,740
\$25,000	5,420	5,405	4,310	4,180	4,100	3,880	3,890	3,580	3,470	2,980

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 7l.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$25 NONREFUNDABLE TAX CREDIT IN COMBINATION WITH THE \$750 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$113	\$28							
\$5,000	491	466	322	272	208	133	198			
\$6,000	681	656	484	434	362	287	245	145	28	
\$8,000	1,100	1,075	848	798	706	631	569	469	322	172
\$10,000	1,530	1,505	1,190	1,140	1,048	973	905	805	620	470
\$12,500	2,059	2,034	1,628	1,578	1,463	1,388	1,309	1,209	1,024	874
\$15,000	2,630	2,605	2,095	2,045	1,930	1,855	1,765	1,665	1,435	1,285
\$17,500	3,249	3,224	2,604	2,554	2,416	2,341	2,233	2,133	1,903	1,753
\$20,000	3,915	3,890	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,235
\$25,000	5,420	5,395	4,310	4,260	4,100	4,025	3,890	3,790	3,470	3,320

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Liberalizing the MINIMUM STANDARD DEDUCTION AND THE PERSONAL EXEMPTION DEDUCTION

Showing the Number of Returns Affected and the Change in Tax Liability, BY ADJUSTED GROSS INCOME CLASS, Under Present Law and Under 4 Alternatives

TABLE 8A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,400 AND THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,221	1,014	123	378
\$3 to \$5.....	7,746	642	323	288
\$5 to \$7.....	8,737	379	350	416
\$7 to \$10.....	12,229	141	260	708
\$10 to \$15.....	15,595	14	6	1,059
\$15 to \$20.....	7,557	4	0	624
\$20 to \$50.....	5,305	(¹)	0	582
\$50 to \$100.....	449	(¹)	0	88
\$100 and over.....	102	(¹)	0	22
Total.....	60,940	2,194	1,061	3,866

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 8B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,500 AND THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,221	1,275	155	\$107
\$3 to \$5.....	7,746	810	516	390
\$5 to \$7.....	8,737	397	610	524
\$7 to \$10.....	12,229	143	601	833
\$10 to \$15.....	15,595	14	6	1,059
\$15 to \$20.....	7,557	4	0	624
\$20 to \$50.....	5,305	(¹)	0	582
\$50 to \$100.....	449	(¹)	0	88
\$100 and over.....	102	(¹)	0	22
Total.....	60,940	2,644	1,888	4,230

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 8C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,600 AND THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,221	1,619	172	\$132
\$3 to \$5.....	7,746	1,021	608	490
\$5 to \$7.....	8,737	412	901	636
\$7 to \$10.....	12,229	144	923	977
\$10 to \$15.....	15,595	14	60	1,074
\$15 to \$20.....	7,557	4	0	624
\$20 to \$50.....	5,305	(¹)	0	582
\$50 to \$100.....	449	(¹)	0	88
\$100 and over.....	102	(¹)	0	22
Total.....	60,940	3,215	2,663	4,626

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 8D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM INCREASING THE MINIMUM STANDARD DEDUCTION FROM \$1,300 TO \$1,700 AND THE PERSONAL EXEMPTION DEDUCTION FROM \$750 TO \$850, BY ADJUSTED GROSS INCOME CLASS

[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)			Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	Number shifting to the standard deduction	
0 to \$3.....	3,221	1,863	192	\$152
\$3 to \$5.....	7,746	1,148	712	588
\$5 to \$7.....	8,737	486	1,139	752
\$7 to \$10.....	12,229	144	1,357	1,128
\$10 to \$15.....	15,595	14	153	1,115
\$15 to \$20.....	7,557	4	0	624
\$20 to \$50.....	5,305	(¹)	0	582
\$50 to \$100.....	449	(¹)	0	88
\$100 and over.....	102	(¹)	0	22
Total.....	60,940	3,659	3,552	5,050

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Liberalizing the MINIMUM STANDARD DEDUCTION AND THE PERSONAL EXEMPTION DEDUCTION

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, Under Present Law and Under 4 Alternatives

TABLE 8a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,400 MINIMUM STANDARD DEDUCTION AND AN \$850 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$108	\$28							
\$5,000	491	453	322	\$275	\$208	\$148	\$98	\$28		
\$6,000	681	643	484	434	362	298	245	170	\$28	
\$8,000	1,100	1,058	848	791	706	630	569	484	322	\$215
\$10,000	1,530	1,506	1,190	1,152	1,048	991	905	829	620	518
\$12,500	2,059	2,034	1,628	1,584	1,463	1,397	1,309	1,233	1,024	910
\$15,000	2,630	2,603	2,095	2,051	1,930	1,864	1,765	1,677	1,435	1,314
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 8b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,500 MINIMUM STANDARD DEDUCTION AND AN \$850 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$93	\$28							
\$5,000	491	434	322	\$260	\$208	\$133	\$98	\$14		
\$6,000	681	624	484	418	362	283	245	155	\$28	
\$8,000	1,100	1,037	848	772	706	612	569	467	322	\$200
\$10,000	1,530	1,506	1,190	1,152	1,048	991	905	829	620	518
\$12,500	2,059	2,034	1,628	1,584	1,463	1,397	1,309	1,233	1,024	910
\$15,000	2,630	2,603	2,095	2,051	1,930	1,864	1,765	1,677	1,435	1,314
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 8c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,600 MINIMUM STANDARD DEDUCTION AND AN \$850 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$78	\$28							
\$5,000	491	415	322	\$245	\$208	\$119	\$98			
\$6,000	681	605	484	402	362	268	245	\$140	\$28	
\$8,000	1,100	1,016	848	753	706	595	569	450	322	\$185
\$10,000	1,530	1,482	1,190	1,133	1,048	972	905	810	620	501
\$12,500	2,059	2,034	1,628	1,584	1,463	1,397	1,309	1,233	1,024	910
\$15,000	2,630	2,603	2,095	2,051	1,930	1,864	1,765	1,677	1,435	1,314
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

† Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 8d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER A \$1,700 MINIMUM STANDARD DEDUCTION AND AN \$850 PERSONAL EXEMPTION DEDUCTION
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$63	\$28							
\$5,000	491	396	322	\$230	\$208	\$105	\$98			
\$6,000	681	586	484	386	362	253	245	\$126	\$28	
\$8,000	1,100	995	848	734	706	578	569	434	322	\$170
\$10,000	1,530	1,458	1,190	1,114	1,048	953	905	791	620	484
\$12,500	2,059	2,034	1,628	1,584	1,463	1,397	1,309	1,233	1,024	910
\$15,000	2,630	2,603	2,095	2,051	1,930	1,864	1,765	1,677	1,435	1,314
\$17,500	3,249	3,218	2,604	2,554	2,416	2,341	2,233	2,145	1,903	1,771
\$20,000	3,915	3,881	3,135	3,085	2,948	2,873	2,760	2,660	2,385	2,238
\$25,000	5,420	5,382	4,310	4,254	4,100	4,016	3,890	3,778	3,470	3,302

† Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

DISTRIBUTIONAL TABLES

On Granting a GENERAL NONREFUNDABLE TAX CREDIT

Showing the Number of Returns Affected and the Change in Tax Liability, BY
ADJUSTED GROSS INCOME CLASS, Under Present Law and Under 7 Alternatives

TABLE 9A.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING
A \$12.50 (\$25 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	459	\$38
\$3 to \$5.....	7,746	337	117
\$5 to \$7.....	8,737	112	157
\$7 to \$10.....	12,229	31	249
\$10 to \$15.....	15,595	6	361
\$15 to \$20.....	7,557	2	182
\$20 to \$50.....	5,305	(¹)	129
\$50 to \$100.....	449	(¹)	11
\$100 and over.....	102	(¹)	2
Total.....	60,940	946	1,247

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9B.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING
A \$13 (\$26 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	459	\$40
\$3 to \$5.....	7,746	337	121
\$5 to \$7.....	8,737	112	163
\$7 to \$10.....	12,229	33	259
\$10 to \$15.....	15,595	6	376
\$15 to \$20.....	7,557	2	190
\$20 to \$50.....	5,305	(¹)	134
\$50 to \$100.....	449	(¹)	11
\$100 and over.....	102	(¹)	2
Total.....	60,940	949	1,296

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9C.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$25 (\$50 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 Income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	917	\$71
\$3 to \$5.....	7,746	619	227
\$5 to \$7.....	8,737	301	309
\$7 to \$10.....	12,229	74	498
\$10 to \$15.....	15,595	6	722
\$15 to \$20.....	7,557	2	365
\$20 to \$50.....	5,305	(¹)	258
\$50 to \$100.....	449	(¹)	22
\$100 and over.....	102	(¹)	5
Total.....	60,940	1,918	2,476

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9D.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$27 (\$54 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 Income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,032	\$75
\$3 to \$5.....	7,746	623	244
\$5 to \$7.....	8,737	301	333
\$7 to \$10.....	12,229	75	538
\$10 to \$15.....	15,595	6	780
\$15 to \$20.....	7,557	2	394
\$20 to \$50.....	5,305	(¹)	278
\$50 to \$100.....	449	(¹)	23
\$100 and over.....	102	(¹)	5
Total.....	60,940	2,039	2,671

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9E.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$35 (\$70 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,221	\$92
\$3 to \$5.....	7,746	780	312
\$5 to \$7.....	8,736	344	429
\$7 to \$10.....	12,229	124	696
\$10 to \$15.....	15,595	6	1,011
\$15 to \$20.....	7,557	2	510
\$20 to \$50.....	5,305	(1)	361
\$50 to \$100.....	449	(1)	30
\$100 and over.....	102	(1)	7
Total.....	60,940	2,477	3,449

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9F.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A GENERAL NONREFUNDABLE TAX CREDIT OF \$50 PER FEDERAL INDIVIDUAL INCOME TAX RETURN, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,416	\$118
\$3 to \$5.....	7,746	721	360
\$5 to \$7.....	8,737	332	418
\$7 to \$10.....	12,229	74	600
\$10 to \$15.....	15,595	6	975
\$15 to \$20.....	7,557	2	376
\$20 to \$50.....	5,305	1	264
\$50 to \$100.....	449	(1)	22
\$100 and over.....	102	(1)	5
Total.....	60,940	2,551	2,939

¹ Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TABLE 9G.—ESTIMATED DECREASE IN FEDERAL INDIVIDUAL INCOME TAX LIABILITY RESULTING FROM GRANTING A \$50 (\$100 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT, BY ADJUSTED GROSS INCOME CLASS
[1972 income levels]

Adjusted gross income class (thousands)	Number of returns affected (thousands)		Decrease in tax liability (millions)
	Total number with tax decrease	Number made nontaxable	
0 to \$3.....	3,221	1,447	\$121
\$3 to \$5.....	7,746	1,145	431
\$5 to \$7.....	8,737	519	606
\$7 to \$10.....	12,229	172	992
\$10 to \$15.....	15,995	20	1,444
\$15 to \$20.....	7,557	4	729
\$20 to \$50.....	5,305	1	515
\$50 to \$100.....	449	(1)	43
\$100 and over.....	102	(1)	10
Total.....	60,940	3,307	4,891

1 Less than 500 returns.

Note: Details will not necessarily add to totals because of rounding.

TAX BURDEN TABLES

On Granting a GENERAL NONREFUNDABLE TAX CREDIT

Showing the TAX BURDEN by Marital Status and Number of Dependents, for Selected Income Levels, Under Present Law and Under 7 Alternatives

TABLE 9a.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$12.50 (\$25 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$125	\$28	\$3						
\$5,000	491	478	322	297	208	183	98	73		
\$6,000	681	668	484	459	362	337	245	220	28	33
\$8,000	1,100	1,087	848	823	706	681	569	544	322	297
\$10,000	1,530	1,518	1,190	1,165	1,048	1,023	905	880	620	595
\$12,500	2,059	2,046	1,628	1,603	1,463	1,438	1,309	1,284	1,024	999
\$15,000	2,630	2,618	2,095	2,070	1,930	1,905	1,765	1,740	1,435	1,410
\$17,500	3,249	3,236	2,604	2,579	2,416	2,391	2,233	2,208	1,903	1,878
\$20,000	3,915	3,903	3,135	3,110	2,948	2,923	2,760	2,735	2,385	2,360
\$25,000	5,420	5,408	4,310	4,285	4,100	4,075	3,890	3,865	3,470	3,445

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9b.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$13 (\$26 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$125	\$28	\$2						
\$5,000	491	478	322	296	208	182	98	72		
\$6,000	681	668	484	458	362	336	245	219	28	32
\$8,000	1,100	1,087	848	822	706	680	569	543	322	296
\$10,000	1,530	1,517	1,190	1,164	1,048	1,022	905	879	620	594
\$12,500	2,059	2,046	1,628	1,602	1,463	1,437	1,309	1,283	1,024	998
\$15,000	2,630	2,617	2,095	2,069	1,930	1,904	1,765	1,739	1,435	1,409
\$17,500	3,249	3,236	2,604	2,578	2,416	2,390	2,233	2,207	1,903	1,877
\$20,000	3,915	3,902	3,135	3,109	2,948	2,922	2,760	2,734	2,385	2,359
\$25,000	5,420	5,407	4,310	4,284	4,100	4,074	3,890	3,864	3,470	3,444

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9c.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$25 (\$50 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$113	\$28		\$272	\$208	\$158	\$98	\$48	
\$5,000	1491	1466	322	1272	322	158	398	195	128	
\$6,000	1681	1656	484	1434	362	312	245	195	128	
\$8,000	1,100	1,075	1,848	1,798	1,706	1,656	1,569	1,519	1,322	1,272
\$10,000	1,530	1,505	1,190	1,140	1,048	998	905	855	620	570
\$12,500	2,059	1,034	1,628	1,578	1,463	1,413	1,309	1,259	1,024	974
\$15,000	2,630	2,605	2,095	2,045	1,930	1,880	1,765	1,715	1,435	1,385
\$17,500	3,249	3,224	2,604	2,554	2,416	2,366	2,233	2,183	1,903	1,853
\$20,000	3,915	3,890	3,135	3,085	2,948	2,898	2,760	2,710	2,385	2,335
\$25,000	5,420	5,395	4,310	4,260	4,100	4,050	3,890	3,840	3,470	3,420

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9d.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$27 (\$54 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$111	\$28		\$208	\$154	\$98	\$44		
\$5,000	1491	1464	322	1268	322	154	398	191	128	
\$6,000	1681	1654	484	1430	362	308	245	191	128	
\$8,000	1,100	1,073	1,848	1,794	1,706	1,652	1,569	1,515	1,322	1,268
\$10,000	1,530	1,503	1,190	1,136	1,048	994	905	851	620	566
\$12,500	2,059	1,032	1,628	1,574	1,463	1,409	1,309	1,255	1,024	970
\$15,000	2,630	2,603	2,095	2,041	1,930	1,876	1,765	1,711	1,435	1,381
\$17,500	3,249	3,222	2,604	2,550	2,416	2,362	2,233	2,179	1,903	1,849
\$20,000	3,915	3,888	3,135	3,081	2,948	2,894	2,760	2,706	2,385	2,331
\$25,000	5,420	5,393	4,310	4,256	4,100	4,046	3,890	3,836	3,470	3,416

Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9e.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$35 (\$70 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$103	\$28							
\$5,000	1491	1456	1322	1252	1208	1138	1398	128		
\$6,000	1681	1646	1484	1414	1362	1292	1245	1175	128	
\$8,000	11,100	11,065	1848	1778	1706	1636	1569	1499	1322	1252
\$10,000	1,530	1,495	1,190	1,120	1,048	978	905	835	620	550
\$12,500	2,059	2,024	1,628	1,558	1,463	1,393	1,309	1,239	1,024	954
\$15,000	2,630	2,595	2,095	2,025	1,930	1,860	1,765	1,695	1,435	1,365
\$17,500	3,249	3,214	2,604	2,534	2,416	2,346	2,233	2,163	1,903	1,833
\$20,000	3,915	3,880	3,135	3,065	2,948	2,878	2,760	2,690	2,385	2,315
\$25,000	5,420	5,385	4,310	4,240	4,100	4,030	3,890	3,820	3,470	3,400

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9f.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A GENERAL NONREFUNDABLE TAX CREDIT OF \$50 PER RETURN
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$88	\$28							
\$5,000	1491	1441	1322	1272	1208	1158	1398	148		
\$6,000	1681	1631	1484	1434	1362	1312	1245	1195	128	
\$8,000	11,100	11,050	1848	1798	1706	1656	1569	1519	1322	1272
\$10,000	1,530	1,480	1,190	1,140	1,048	998	905	855	620	570
\$12,500	2,059	2,009	1,628	1,578	1,463	1,413	1,309	1,259	1,024	974
\$15,000	2,630	2,580	2,095	2,045	1,930	1,880	1,765	1,715	1,435	1,385
\$17,500	3,249	3,199	2,604	2,554	2,416	2,366	2,233	2,183	1,903	1,853
\$20,000	3,915	3,865	3,135	3,085	2,948	2,898	2,760	2,710	2,385	2,335
\$25,000	5,420	5,370	4,310	4,260	4,100	4,050	3,890	3,840	3,470	3,420

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.

TABLE 9g.—FEDERAL INDIVIDUAL INCOME TAX BURDEN UNDER PRESENT LAW AND UNDER THE GRANTING OF A \$50 (\$100 FOR JOINT RETURNS) GENERAL NONREFUNDABLE TAX CREDIT
SINGLE PERSON AND MARRIED COUPLE WITH NO, 1, 2, AND 4 DEPENDENTS (ASSUMING DEDUCTIBLE PERSONAL EXPENSES OF 15 PERCENT OF INCOME)

Adjusted gross income	Tax liability									
	Single person		Married couple with no dependents		Married couple with 1 dependent		Married couple with 2 dependents		Married couple with 4 dependents	
	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative	Under present law	Under the alternative
\$3,000	\$138	\$88	\$28							
\$5,000	149	144	32	22	20	10	8			
\$6,000	161	161	44	34	36	26	24	14	8	
\$8,000	1,100	1,050	84	74	76	66	59	49	32	\$22 ²
\$10,000	1,530	1,480	190	1,090	1,048	948	905	805	620	520
\$12,500	2,059	2,009	1,628	1,528	1,463	1,363	1,309	1,209	1,024	924
\$15,000	2,630	2,580	2,095	1,995	1,930	1,830	1,765	1,665	1,435	1,335
\$17,500	3,249	3,199	2,604	2,504	2,416	2,316	2,233	2,133	1,903	1,803
\$20,000	3,915	3,865	3,135	3,035	2,948	2,848	2,760	2,660	2,385	2,285
\$25,000	5,420	5,370	4,310	4,210	4,100	4,000	3,890	3,790	3,470	3,370

¹ Computed without reference to the tax tables for returns with adjusted gross income under \$10,000.