TABLE 3[a]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED

State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Returns			Adjusted Gross Income[1]			Taxable Income[4]			Total Tax Liability[5]		
	Number	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative
Negative	103,518	0.8	0.8	-6,326,664	-1.1	-1.1	-	0.0	0.0	4,305	0.0	0.0
Zero	1,168	0.0	0.8	-	0.0	-1.1	-	0.0	0.0	-	0.0	0.0
$ 1 to 999	166,219	1.3	2.2	76,071	0.0	-1.1	3,767	0.0	0.0	43	0.0	0.0
1,000 to 1,999	199,595	1.6	3.8	301,357	0.1	-1.0	29,372	0.0	0.0	469	0.0	0.0
2,000 to 2,999	179,969	1.4	5.2	449,586	0.1	-1.0	50,753	0.0	0.0	1,071	0.0	0.0
3,000 to 3,999	240,949	1.9	7.1	845,817	0.1	-0.8	202,692	0.0	0.1	2,116	0.0	0.0
4,000 to 4,999	269,121	2.2	9.3	1,213,996	0.2	-0.6	429,488	0.1	0.2	2,687	0.0	0.0
5,000 to 5,999	241,919	1.9	11.2	1,334,074	0.2	-0.4	517,210	0.1	0.3	2,999	0.0	0.1
6,000 to 6,999	295,056	2.4	13.6	1,908,041	0.3	0.0	890,003	0.2	0.4	3,007	0.0	0.1
7,000 to 7,999	293,408	2.4	16.0	2,204,641	0.4	0.4	1,187,246	0.3	0.7	2,722	0.0	0.1
8,000 to 8,999	274,460	2.2	18.2	2,331,423	0.4	0.8	1,309,190	0.3	1.0	3,242	0.0	0.1
9,000 to 9,999	280,803	2.3	20.4	2,662,991	0.5	1.2	1,549,838	0.3	1.3	5,145	0.0	0.1
10,000 to 10,999	263,883	2.1	22.5	2,770,911	0.5	1.7	1,715,991	0.4	1.7	6,310	0.0	0.1
11,000 to 11,999	257,918	2.1	24.6	2,980,676	0.5	2.2	1,866,680	0.4	2.1	7,638	0.0	0.2
12,000 to 12,999	240,954	1.9	26.5	3,018,155	0.5	2.8	1,986,087	0.4	2.5	8,911	0.0	0.2
13,000 to 13,999	263,997	2.1	28.6	3,556,693	0.6	3.4	2,365,149	0.5	3.0	10,621	0.0	0.3
14,000 to 14,999	268,321	2.2	30.8	3,893,282	0.7	4.1	2,632,898	0.6	3.5	13,682	0.1	0.3
15,000 to 15,999	245,622	2.0	32.8	3,812,142	0.7	4.7	2,658,337	0.6	4.1	16,384	0.1	0.4
16,000 to 16,999	247,567	2.0	34.7	4,085,458	0.7	5.5	2,896,739	0.6	4.7	20,109	0.1	0.5
17,000 to 17,999	237,997	1.9	36.7	4,161,527	0.7	6.2	2,911,085	0.6	5.3	21,912	0.1	0.6
18,000 to 18,999	219,746	1.8	38.4	4,073,044	0.7	6.9	3,033,955	0.6	6.0	32,953	0.1	0.7
19,000 to 19,999	215,894	1.7	40.1	4,214,840	0.7	7.6	3,089,874	0.7	6.6	32,078	0.1	0.8
20,000 to 20,999	224,841	1.8	42.0	4,609,453	0.8	8.4	3,463,365	0.7	7.4	38,506	0.2	1.0
21,000 to 21,999	198,913	1.6	43.5	4,274,759	0.7	9.2	3,153,702	0.7	8.0	33,101	0.1	1.1
22,000 to 22,999	183,773	1.5	45.0	4,136,690	0.7	9.9	3,165,104	0.7	8.7	39,408	0.2	1.3
23,000 to 23,999	187,347	1.5	46.5	4,400,452	0.8	10.7	3,411,649	0.7	9.4	45,828	0.2	1.5
24,000 to 24,999	176,898	1.4	47.9	4,334,913	0.8	11.4	3,335,335	0.7	10.1	48,219	0.2	1.7
25,000 to 25,999	174,855	1.4	49.3	4,455,163	0.8	12.2	3,490,792	0.7	10.9	53,880	0.2	1.9
26,000 to 26,999	189,769	1.5	50.9	5,024,446	0.9	13.1	3,880,707	0.8	11.7	64,073	0.3	2.2
27,000 to 27,999	165,972	1.3	52.2	4,566,168	0.8	13.9	3,618,462	0.8	12.4	59,051	0.2	2.4
28,000 to 28,999	165,773	1.3	53.5	4,723,074	0.8	14.7	3,687,663	0.8	13.2	64,246	0.3	2.7
29,000 to 29,999	153,593	1.2	54.8	4,534,770	0.8	15.5	3,472,497	0.7	14.0	60,835	0.3	3.0
30,000 to 30,999	150,081	1.2	56.0	4,576,973	0.8	16.3	3,627,471	0.8	14.7	75,414	0.3	3.3
31,000 to 31,999	161,108	1.3	57.2	5,074,353	0.9	17.2	4,019,327	0.8	15.6	84,277	0.4	3.6
32,000 to 32,999	143,630	1.2	58.4	4,664,994	0.8	18.0	3,662,355	0.8	16.3	78,852	0.3	4.0
33,000 to 33,999	145,630	1.2	59.6	4,876,606	0.9	18.9	3,903,228	0.8	17.2	93,970	0.4	4.3
34,000 to 34,999	151,869	1.2	60.8	5,239,783	0.9	19.8	4,134,184	0.9	18.0	93,818	0.4	4.7
35,000 to 35,999	134,883	1.1	61.9	4,787,651	0.8	20.7	3,861,535	0.8	18.9	95,195	0.4	5.1
36,000 to 36,999	123,812	1.0	62.9	4,518,403	0.8	21.4	3,618,308	0.8	19.6	95,967	0.4	5.5
37,000 to 37,999	127,365	1.0	63.9	4,780,613	0.8	22.3	3,847,646	0.8	20.4	103,178	0.4	6.0
38,000 to 38,999	123,611	1.0	64.9	4,760,584	0.8	23.1	3,869,290	0.8	21.3	103,874	0.4	6.4
39,000 to 39,999	123,163	1.0	65.9	4,866,826	0.9	24.0	3,965,121	0.8	22.1	114,272	0.5	6.9
40,000 to 49,999	1,021,706	8.2	74.1	45,694,909	8.0	32.0	36,398,365	7.7	29.8	1,092,999	4.6	11.5
50,000 to 59,999	743,315	6.0	80.0	40,711,051	7.1	39.1	32,626,621	6.9	36.7	1,141,817	4.8	16.2
60,000 to 69,999	589,123	4.7	84.7	38,156,302	6.7	45.8	30,874,804	6.5	43.2	1,209,815	5.1	21.3
70,000 to 79,999	416,069	3.3	88.1	31,089,260	5.4	51.2	25,201,003	5.3	48.5	1,088,350	4.6	25.9
80,000 to 89,999	311,406	2.5	90.6	26,374,027	4.6	55.9	21,521,430	4.5	53.1	1,036,828	4.3	30.2
90,000 to 99,999	239,029	1.9	92.5	22,667,018	4.0	59.8	18,462,902	3.9	57.0	957,681	4.0	34.2
100,000 to 149,999	532,923	4.3	96.8	63,706,636	11.2	71.0	52,787,156	11.2	68.1	3,216,172	13.5	47.7
150,000 to 199,999	170,162	1.4	98.1	29,151,633	5.1	76.1	24,759,444	5.2	73.4	1,750,320	7.3	55.0
200,000 to 299,999	119,365	1.0	99.1	28,640,964	5.0	81.1	24,908,216	5.3	78.6	1,934,901	8.1	63.1
300,000 to 399,999	43,467	0.3	99.4	14,882,617	2.6	83.7	13,386,437	2.8	81.5	1,100,977	4.6	67.7
400,000 to 499,999	20,921	0.2	99.6	9,300,234	1.6	85.4	8,518,268	1.8	83.3	721,931	3.0	70.8
500,000 to 999,999	31,739	0.3	99.8	21,350,632	3.7	89.1	19,765,745	4.2	87.5	1,711,166	7.2	77.9
$ 1,000,000 and over	19,278	0.2	100.0	62,190,792	10.9	100.0	59,359,326	12.5	100.0	5,270,473	22.1	100.0
Total	12,473,473	100.0	100.0	$ 570,690,810	100.0	100.0	$ 473,083,814	100.0	100.0	$ 23,877,801	100.0	100.0

Footnotes follow this section.