

Individual Income by ZIP Code Area, 1979 and 1982

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ZIP Code area statistics based on individual income tax returns for 1982 continued to confirm the shift in economic activity from the so-called "snow belt" to the "sun belt." This shift was previously observed in the ZIP Code data for 1979. The data also reflect the trend away from the large industrial, commercial and financial centers of nationwide significance, to smaller urban areas [1].

There appear to be other major factors at work as well, such as the emergence of new population centers in the 1970's and early 1980's located in areas associated with energy-related resources, such as oil or gas. Other new population centers reflect the general move to the South and West, with sharp increases in returns filed and income reported for cities situated in recreation or resort areas as well as in areas long popular with retired individuals. In addition to the effects of regional migration, one can also see evidence of the continuing movement, especially of higher income taxpayers, from center city ZIP Code areas to surrounding suburbs [2].

In the previous article covering Tax Years 1969 and 1979 [1], it was observed that often areas which had a reduction in number of tax return filers had an increase in median income, while the areas on the receiving end of this migration had a reduction in median income. The data appeared to indicate that the less affluent (including, in many cases, retirees) accounted for more migration than the higher-income taxpayers. However, this was not observed in comparing 1979 to 1982. It is too soon to tell whether a new trend is beginning.

Suburbs continued to grow faster than urban centers, but this tendency may be lessening. In two major urban centers of the Northeast, New York City and Boston, the growth rates of city and suburbs were about the same from 1979 to 1982 [3].

The three-digit ZIP Code areas with the largest and smallest median incomes for 1982 are shown in Figure A [4,5]. Figure B shows

the most rapidly growing areas, based on rate of increase in returns filed and in median adjusted gross income (AGI). In most cases, the names used to describe the areas are those developed by the U.S. Postal Service, although a few liberties have been taken in describing the areas in order to clarify their location. It should be noted that the rankings in Figure B that involve ZIP Code areas with small numbers of taxpayers may be affected by sampling error for 1979. The effects of sampling variability on the 1979 ZIP Code data are discussed at the end of this article.

Nearly 12,000 returns were filed for area "202-205," a ZIP Code number applicable to Federal Government facilities in Washington, DC. The effect on ZIP Code data of individual taxpayers who used a business address (or the address of a lawyer or accountant), or who used a post office box in a community other than the one they lived in, is not known for other areas of the country, although it is an obvious limitation, especially for large urban areas. This should be kept in mind, for example, when using the ZIP Code area data for Manhattan (code 100) in New York City [6].

CONCEPTUAL AND DATA LIMITATIONS

The remainder of this article discusses conceptual and data limitations that should be taken into account in analyzing the ZIP Code area statistics in Table 1. Included are conceptual concerns surrounding the ZIP Code area as a geographical entity, the definitions of income and the tax return reporting unit, the effects of tax law changes and, finally, sampling and interpolation error.

Conceptual Limitations

The ZIP Code area is a comparatively new geographic reporting unit overlapping political boundaries, such as those of counties, that normally serve as the basis for most local area statistics. There are 837 three-digit ZIP Code areas, each of which represents a postal "sectional center" or "zoned city" [7].

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Individual Income by ZIP Code Area

Figure A

Ranking of Highest Income Areas Based on Median AGI, 1982					Ranking of Lowest Income Areas based on Median AGI, 1982				
1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI		1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI	
			1982	1979				1982	1979
			(expressed in 1982 dollars)					(expressed in 1982 dollars)	
1	Rock Springs eastern area, Wyoming	829	\$23,230	\$22,044	1	Mobridge area, South Dakota	576	\$8,199	\$9,943
2	Denver southern suburbs, Colorado	801	22,244	22,105	2	Somerset southern suburbs, Kentucky	426	8,247	9,707
3	Northern Virginia area, Virginia	220-221	21,882	22,735	3	San Antonio suburbs, Texas	788	8,479	9,734
4	Summit area, New Jersey	079	21,157	22,670	4	McAllen area, Texas	785	8,580	9,904
5	Gillette area, Wyoming	827	20,947	20,348	5	Greenville area, Mississippi	387	8,941	10,435
6	Hicksville (City) area, New York	118	20,904	21,753	6	Gallup (New Mexico) area, Arizona section	865	9,014	8,334
7	Shawnee Mission (City) area, Kansas	662	20,810	22,343	7	Valentine area, Nebraska	692	9,324	12,107
8	Houston suburbs, Texas	774	20,548	19,774	8	Gallup area, New Mexico	873	9,358	10,279
9	Seattle suburbs, Washington	980	20,342	21,458	9	Tucumcari area, New Mexico	884	9,363	10,371
10	Chicago South Suburban (western) area, Illinois	605	19,911	21,441	10	Grenada area, Mississippi	389	9,439	10,937
11	Conroe area, Texas	773	19,902	20,961	11	El Paso suburbs, Texas	798	9,449	11,002
12	Provo eastern area, Utah	845	19,825	18,595	12	Poplar Bluff area, Missouri	639	9,451	11,226
13	Long Island Terminal suburbs, New York	110	19,782	20,347	13	Socorro area, New Mexico	878	9,558	9,787
14	San Mateo (City), California	944	19,770	19,998	14	Selma area, Alabama	367	9,642	10,663
15	Dover area, New Jersey	078	19,754	19,955	15	Mitchell area, South Dakota	573	9,657	11,222
16	Juneau area, Alaska	998	19,640	20,698	16	Truth or Consequences area, New Mexico	879	9,789	10,640
17	Oakland suburbs, California	945	19,606	20,109	17	Asheville suburbs, North Carolina	289	9,789	10,726
18	Paterson suburbs, New Jersey	074	19,590	20,253	18	Cookeville area, Tennessee	385	9,857	11,278
19	Denver northern suburbs, Colorado	800	19,579	18,950	19	Las Vegas area, New Mexico	877	9,894	9,769
20	San Francisco suburbs, California	940	19,561	19,025	20	Durant area, Oklahoma	747	9,929	11,344

NOTE: Excluded from the lowest income areas above are overseas military personnel with San Francisco (APO-FPO) ZIP Codes.

Figure B

Ranking of Highest Growth Areas Based on Percentage Rate of Increase in Returns Filed, 1982					Ranking of Highest Growth Areas Based on Percentage Rate of Increase in Median AGI, 1982				
1982 Ranking	ZIP Code Area	3-Digit Code	Number of returns	Percent increase 1982 over 1979	1982 Ranking	ZIP Code Area	3-Digit Code	Median AGI	Percent increase 1982 over 1979
1	Conroe area, Texas	773	150,053	25.7%	1	Clinton area, Oklahoma	736	\$16,195	15.3%
2	Clinton area, Oklahoma	736	28,165	23.0	2	Atlantic City (city), New Jersey	084	12,087	11.7
3	Gillette area, Wyoming	827	18,952	20.1	3	Austin suburbs, Texas	789	13,998	8.7
4	Bryan area, Texas	778	65,462	19.3	4	Gallup (New Mexico) area, Arizona section	865	9,014	8.2
5	Williston area, North Dakota	588	14,539	18.2	5	Augusta (city), Georgia	309	13,225	7.8
6	West Palm Beach area, Florida	334	393,715	17.8	6	Provo eastern area, Utah	845	19,825	6.6
7	Houston suburbs, Texas	774	140,684	17.6	7	Colorado Springs (city), Colorado	809	14,316	6.5
8	Austin suburbs, Texas	786	88,836	17.2	8	Roswell area, New Mexico	882	15,066	6.4
9	Tampa suburbs, Florida	335, 342	564,139	16.9	9	Williston area, North Dakota	588	18,351	6.4
10	Midland area, Texas	797	143,884	16.3	10	Petersburg area, Virginia	238	14,403	6.1
11	Brattleboro area, Vermont	053	13,584	15.4	11	Manchester (city), New Hampshire	031	13,715	6.1
12	Orlando suburbs, Florida	327	255,672	15.3	12	Midland area, Texas	769	15,005	6.0
13	Gainsville area, Florida	326	153,606	14.9	13	Portsmouth area, New Hampshire	038	14,165	6.0
14	Fort Worth suburbs, Texas	760	236,886	14.5	14	Boulder area, Colorado	803	13,696	5.9
15	Prescott area, Arizona	863	29,958	14.1	15	Apilene (city), Texas	796	14,177	5.9
16	El Paso suburbs, Texas	798	14,099	13.9	16	Ely area, Nevada	893	13,392	5.6
17	Orlando (city), Florida	328	169,080	13.7	17	Oklahoma City suburbs, Oklahoma	730	16,550	5.6
18	Orlando suburbs, Florida	329	139,989	13.1	18	Richmond (city), Virginia	232	15,211	5.6
19	Palestine area, Texas	758	30,721	12.9	19	Austin (city), Texas	787	14,204	5.4
20	Oklahoma City suburbs, Oklahoma	730	177,903	12.6	20	Rock Springs eastern area, Wyoming	829	23,230	5.4

NOTE: Excluded from the tables above are overseas military personnel with Seattle and New York City (APO or FPO) ZIP Codes and Maryland suburbs. (see text section on conceptual limitations)

Sectional centers are identified by the name of the "hub" city in which mail is sorted for distribution to peripheral postal outlets which are, in turn, identified by the fourth and fifth digits of the ZIP Code. Zoned city boundaries generally coincide with those of the larger communities or cities.

Although its primary purpose is to meet the specific needs of the U.S. Postal Service, the ZIP Code area is not without economic significance. The three-digit areas, the next largest unit below the state, are set up to facilitate the movement of mail transportation patterns and, thus, patterns of commerce. Therefore, as economic units, they often may be equated with marketing or commuting areas. In a sense, the three-digit area may be thought of as an alternative to the county as a reporting unit for economic analysis.

ZIP Code areas obviously have limitations when used for this purpose. In contrast to counties, only limited data are currently available by ZIP Code area [8]. Moreover, because their boundaries may change, what historical data there are by ZIP Code may be difficult to compare [9]. Also, ZIP Code boundaries, particularly at the three-digit level, while significant for measuring some trends, can obscure others. For example, until 1981, Maryland suburbs were included in the same Washington, DC, ZIP Code areas as Washington itself. Thus, ZIP Code data for Washington for 1979 and 1982 are not comparable.

Summarized below are the number of three-digit ZIP Code areas whose boundaries were changed between 1979 and 1982. About 1 percent of the areas were affected. While former boundaries can be generally reconstructed by a regrouping of the underlying five-digit areas, no attempt was made to do so for this article.

Total areas	837
Areas increased in size	4
Areas decreased in size	3
Areas unchanged	830

The definitions that precede Table 1 include a list of areas and their number as well as an indication of comparability, 1979 versus 1982, based on boundary changes.

Historical comparisons based on Statistics of Income (SOI) ZIP Code data are difficult to make. Because the data are based on tax returns, those at the lower end of the income scale are affected by changes in the income cutoffs that are part of the filing requirement. For both 1979 and 1982 the filing requirement set forth income cutoffs that ranged from \$1,000 to \$7,400, depending on age, marital status and type of return. Since these filing requirements were based on current dollars, it is possible that some taxpayers who

experienced no increase in income in terms of constant dollars were brought under the tax system simply through the process of inflation.

Figure C shows the changes in median income from 1979 to 1982 in constant dollars. In the first column, the 837 3-digit ZIP Code areas are broken into three groups of 279 each, based on the median income of these areas in 1979. On the top line of the table, the 837 areas are broken into three different groups (also of 279 each), based on the rate of growth of their median incomes between 1979 and 1982. The table shows that 109 of the 279 areas with the lowest incomes in 1979 experienced high income growth rates based on the 1982 results. On the other hand, only 62 of the 279 areas with the highest incomes in 1979 were in the top income growth rate tercile for 1982. Obviously, it is harder to attain high growth rates when the median income is already very high. Nonetheless, the data appear to indicate that the relative positions of some of the 837 areas, when arrayed by size of median income, have changed.

All of the SOI data are based on the tax-defined concept of income, i.e., AGI, and this means that certain kinds of income are excluded either wholly or in part. The effect of these exclusions may be compounded by definitional differences based on tax law changes. For the majority of taxpayers, there may well be little or no difference between total economic income and AGI, but the two tend to diverge as income increases. Thus, toward the upper end of the income scale, interest on state and local Government obligations and the excluded portion of capital gains become important; neither is included in AGI. In addition, certain amounts are deductible in arriving at AGI and therefore are also excluded. Examples are trade and business expenses as well as certain employee expenses associated with a business or job, plus alimony paid, losses from sales of certain property, a part of dividend income, and contributions to self-employed retirement plans or to individual retirement arrangements. Moreover, for tax purposes, certain deductions have special meanings that differ from their normal accounting counterparts. Depreciation and depletion are but two examples of this. At the lower end of the income scale, the exclusion of social security, cash public assistance and in-kind transfer payments of various sorts may also understate income [10].

It should be noted that three major tax law changes affected the computation of AGI in 1982, relative to 1979. First, eligibility to participate in individual retirement arrangements was expanded to include all employees, even those covered by employer-sponsored plans. Second, two-earner couples became eligible for the "deduction for

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Figure C.--Number of ZIP Code Areas by Median Income Tercile and by Rate of Change Tercile

Median income tercile, 1982	All ZIP Code areas	Rate of change tercile, 1979 to 1982		
		Largest increase	Medium increase	Lowest or no increase
	(1)	(2)	(3)	(4)
Total	837	279	279	279
Highest tercile ..	279	99	109	71
Medium tercile ...	279	119	64	96
Lowest tercile ...	279	61	106	112

working married couples" of up to \$1,500. Third, the maximum excludable unemployment compensation was decreased from \$20,000 (\$25,000 on joint returns) to \$12,000 (\$18,000 on joint returns).

If AGI is an unusual income concept, the tax return itself is an unusual "reporting unit." Just as the ZIP Code area is designed to meet postal needs, the IRS reporting unit is designed for tax administration purposes. It is therefore synonymous neither with the "individual" nor with the "family," and is actually a hybrid of the two [11].

Data Sources and Limitations

ZIP Code data on income have been tabulated only infrequently for the SOI program [12, 13]. The most recent tabulations, shown in this article, are for 1979 and 1982. Because the data sources and basic tabulations differed for these two years, it was necessary to make a variety of statistical adjustments to the data in order to facilitate comparisons. Those who wish to use these data for analytical purposes should do so with care, and should be aware of the nature of the adjustments made to the raw data.

The ZIP Code data in this article were based on several sources. In particular, the 1979 data were derived primarily from a tabulation of a systematic 10-percent sample of the return records of all taxpayers on the Internal Revenue Service (IRS) Individual Master File (IMF), supplemented by previously published 1979 information from the SOI sample for that year [14]. The 1982 Income Year information was obtained from complete counts taken from the IMF through the end of September 1983; the return records were not subjected to sampling as they were for 1979.

There are a number of data limitations that must be considered. The 1979 data are subject to sampling error. On the other hand, the 1982

data were not ratio-adjusted, as they were for 1979, to conform with published totals in the regular Statistics of Income report. The 1979 data were adjusted to represent the full year's filing and processing; the 1982 data were not. Therefore, the statistics for 1982 actually represent about 9 month's of returns filed (and processed). (Returns processed between October and the end of the year represent about 3 percent of all returns and 4 percent of total adjusted gross income; a disproportionate number of those returns are returns of higher income individuals). The 1982 statistics are understated as a result.

The 1979 ZIP Code area data were obtained in a three-step process. First, tabulations were produced from a 10-percent systematic random sample of the IMF tax return records. For purposes of computing median AGI, these tabulations were by three-digit ZIP Code area and counted the number of returns in five AGI size classes (Under \$1, \$1 under \$10,000, \$10,000 under \$20,000, \$20,000 under \$30,000, \$30,000 under \$50,000, and \$50,000 or more). Special ZIP Code tabulations by state were then adjusted to agree with already published state totals taken from the regular annual SOI series. This step was taken to improve consistency (even though the defined populations, SOI versus the Master File, were not exactly the same).

Once the 1979 adjusted tabulations were produced, median AGI was calculated using an osculatory interpolation method [15]. Medians devised in this way are generally better than those obtained in the more customary manner of simple linear interpolation. Both linear and osculatory interpolation depend greatly, however, on the width of the size class in which the median falls. The wider the class interval, the greater the potential error may be. Moderate interpolation errors were therefore to be expected, given that the median class was about \$10,000 wide. For purposes of this article, all 1979 medians so derived were converted to 1982 dollars [4].

The 1982 ZIP Code data were obtained in a two-step process. First, tabulations were produced from complete totals of the IMF tax return records (for returns processed by IRS through September 1983). Then, osculatory interpolation was employed in calculating median AGI for the 1982 distributions in a manner similar to that employed for 1979. (Since for the 1982 data, the median class was again about \$10,000 wide, moderate interpolation errors are again to be expected.)

Because the same interpolation methods were used for 1979 and 1982, it is likely that the differences in the median for the two years' distributions would not be affected as much as the levels estimated for each year are. More information on this issue is provided in a paper presented at the 1983 American Statistical Association meetings [16].

The 1982 data were based on a 100-percent sample and thus there is no sampling error. For 1979, however, the data were based on a 10-percent sample which was adjusted to the 1979 state totals estimated by the SOI sample [12]. Figure D presents approximated coefficients of variation (CV's) for frequency estimates for 1979. The approximate CV's shown here are intended only as a general indication of the reliability of the data. (For numbers other than those shown below, the corresponding CV's can be estimated by interpolation.)

DEFINITIONS

For 1979 and 1982, the full ZIP Code consisted of five-digits. The first digit identifies one of ten postal national service areas, each consisting of from three to seven states. The second digit identifies a state, a

portion of a large state, or two small states. The third digit identifies a portion of a state, known as a "sectional center" or "zoned city," while the fourth and fifth digits pinpoint an individual post office facility and the area it serves.

In Table 1, statistics are presented for each three-digit area, comprising sectional centers and zoned cities.

Sectional Centers.--A sectional center consists of a hub-city and surrounding towns and rural areas. Mail is sorted in the hub-city post office for distribution to post offices in surrounding towns. Hub-cities, therefore, are chosen in such a way as to be the natural transportation centers for the sectional centers. The most distant post office is to be no more than two to three hours driving time away from the hub-city.

Sectional centers are identified by the name of the hub-city. Thus, "077 Red Bank" designates an area consisting of Red Bank, New Jersey, and surrounding towns. Sometimes a sectional center is identified by more than one three-digit code. For instance, code "210" identifies towns around Baltimore, Maryland, beginning with letters A through L, while code "211" identifies towns in the Baltimore sectional center whose names begin with M through Z. Since neither 210 nor 211 identifies one contiguous area, they have been combined in these tabulations.

There are also cases where more than one three-digit code applies to a sectional center and each three-digit code represents a contiguous area by itself. Thus, 301 represents towns to the north of Atlanta,

Figure D.--Coefficients of Variation (Percent) For Estimated Numbers of Returns, Tax Year 1979

Size of estimate	Total returns	Returns by size of adjusted gross income in 1979 dollars				
		Under \$10,000	\$10,000 to \$20,000	\$20,000 to \$30,000	\$30,000 to \$50,000	\$50,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
1,000.....	16.27	16.27	12.33	10.80	10.80	8.03
5,000.....	12.86	12.86	9.79	8.53	8.53	6.32
10,000.....	12.03	12.03	9.16	7.98	7.98	5.91
25,000.....	9.71	9.71	7.40	6.44	6.44	4.77
50,000.....	7.75	7.75	5.90	5.14	5.14	3.80
75,000.....	6.68	6.68	5.07	4.42	4.42	N/A
100,000.....	5.97	5.97	4.54	3.96	3.96	N/A
200,000.....	4.50	4.50	3.41	2.98	N/A	N/A
500,000.....	3.04	3.04	N/A	N/A	N/A	N/A
1,000,000.....	2.25	N/A	N/A	N/A	N/A	N/A

N/A - Not applicable.

Georgia; 302, towns to the south of Atlanta. These areas are shown separately in the statistics and designated as "301 Atlanta (North)" and "302 Atlanta (South)," respectively.

Sectional centers do not cross state boundaries. There are some cases where a city in one state serves as the natural transportation center for a portion of another state. Thus, it is not unusual for a sectional center to have a hub-city which lies in a different state. However, whenever one hub-city serves two states, the sectional centers in each of the states are given separate numbers. Thus, Charlotte, North Carolina, serves as hub-city for sectional center 280-281 (entirely within North Carolina) and sectional center 297 (entirely within South Carolina). The latter sectional center is designated "297 Charlotte, North Carolina, (South Carolina offices)" for the statistics, and is shown as part of South Carolina.

Zoned Cities.--In addition to the sectional centers, some three-digit codes represent simply a city by itself. This is true of many of the largest cities in the country, which have been designated as "zoned cities," i.e., they have been divided up into individual mail delivery areas (zones), each served by its own post office facility.

It should be noted that the boundaries of the zoned cities, as identified by the U.S. Postal Service, are not always identical with the cities' political boundaries. As in the case of sectional centers, the boundaries of the zoned cities were chosen to reflect economic, not political realities. Thus, the zoned city of Baltimore includes those portions of Anne Arundel, Baltimore, and Howard counties which are economically integrated with the city.

Some zoned cities also serve as hub-cities for sectional centers. As a result, many sectional centers assume the shapes of rings surrounding these large cities. For instance, the three-digit code 441 represents the zoned city of Cleveland, Ohio; the code 440 represents the surrounding towns and rural areas (i.e., the sectional center).

The zoned cities and sectional centers of Atlanta, Georgia; Pittsburgh, Pennsylvania; and Spokane, Washington present a further variation on this principle. There is one code (in the case of Spokane, it is 992) that represents the central city; a second code (990) represents the "metro" which is defined as the immediately surrounding area; and a third code (991) which represents the sectional center which is the area surrounding the metro.

New York City is a special case in that it is represented by a total of eight three-digit

codes. The boroughs of Manhattan, Richmond, the Bronx, and Brooklyn are represented by ZIP Codes 100, 103, 104, and 112, respectively; ZIP Codes areas 111, 113, 114, and 116 are in the borough of Queens.

In Table 1, wherever a three-digit code represents a city or metro, it is so designated. Thus, the heading "152 Pittsburgh (Metro)*" applies to the close-in suburbs; and "150 Pittsburgh*" designates the surrounding sectional center. Whenever an asterisk is shown following the name of an area, it indicates that this is a "surrounding area;" the hub-city after which the area is named is not included.

NOTES AND REFERENCES

- [1] See Wilson, Robert, and Oh, H. Lock, "Individual Income by ZIP Code Area, 1969 and 1979," Statistics of Income Bulletin, Spring 1983.
- [2] For a brief review of geographic patterns of filing individual income tax returns, see Blacksin, Jack and Plowden, Ray, "Statistics of Income for Individuals: A Historical Perspective," 1981 Proceedings, American Statistical Association, Section on Statistical Uses of Administrative Records.
- [3] Population and migration estimates by county based on individual income tax returns are available from the Internal Revenue Service. The migration data show the number of taxpayers whose county of residence (as indicated by the address shown on their tax returns) changed between 1980 and 1982. AGI of migrants and nonmigrants is also available by county. For additional information about purchasing the results of this study, write to the Director, Statistics of Income Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.
- [4] Constant dollars were based on the personal consumption (PCE) implicit price deflator (1972=100) calculated by the Department of Commerce, Bureau of Economic Analysis. The deflator was available only on a national level; regional or state adjustment factors were not calculated. (Therefore, any evaluation of the varying effect of inflation on increases or decreases in median income by state, region or ZIP Code area must be based on the national deflation adjustment factor.) Since the index stood at 162.5 in 1979 and 206.0 in 1982, the deflator for the 1979 dollars was 0.7888 (162.5 divided by 206.0). See U.S. Department of Commerce, Bureau of Economic Analysis, National

Income and Product Accounts of the United States, 1929-76, Statistical Tables, U.S. Government Printing Office, 1981, Table 7.1, page 219 and the Survey of Current Business, July 1983, and July 1984, Table 7.1. For discussions of the deflator, see, e.g., the Survey of Current Business, March 1978, Vol. 57, No. 3, and March 1979, Vol. 58, No. 11.

Some of the other factors that should be taken into account in comparing 1979 with 1982 are the varying effects of inflation by geographic area which have an unknown impact on median income in constant dollars. Also, data for the states of California, Florida, New York, and Washington include overseas military personnel because army and fleet post office addresses are located in these states.

- [5] Table 1 shows both median income and mean income for each three-digit ZIP Code for 1982.
- [6] See Childers, Danny R., and Hogan, Howard "Matching IRS Records to Census Records: Some Problems and Results" in Statistics of Income and Related Administrative Record Research: 1984.
- [7] There are actually more than 837 three-digit ZIP Codes, but some have been combined.
- [8] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Reports, Statistics of Income--1972 Small Area Data, Individual Income Tax Returns, Publication 1008, 1977, and Statistics of Income--1974, Small Area Data, Individual Income Tax Returns, Publication 1008, 1979. These reports present tax return data by county.
- [9] Maps generally of three-digit ZIP Code areas by state may be found in the 1982 National ZIP Code and Post Office Directory, U.S. Postal Service, 1981. Among other sources, maps are also presented annually in the various Bell system Yellow Pages directories.
- [10] Income in kind, such as food produced for home consumption, is another factor that might be included as "economic" in contrast to "taxable" income. Such income is likely to have a more noticeable effect at the lower end of the income scale.
- [11] In this context, see Irwin, Richard and Herriot, Roger, "An Initial Look at Preparing Local Estimates of Household Size from Income Tax Returns," 1982 Proceedings, American Statistical Association, Section on Applications of Administrative Records Data.
- [12] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income--1966, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1969. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1966.
- [13] U.S. Department of the Treasury, Internal Revenue Service, Supplemental Report, Statistics of Income--1969, ZIP Code Area Data from Individual Income Tax Returns, Publication 649, U.S. Government Printing Office, 1972. This report also includes maps generally at the three-digit level for ZIP Codes as they were defined in 1969.
- [14] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1979, Individual Income Tax Returns, Publication 79, U.S. Government Printing Office, 1982.
- [15] See Oh, H. Lock, "Osculatory Interpolation with a Monotonocity Constraint," 1977 Proceedings, American Statistical Association, Section on Statistical Computing.
- [16] For further details on the methods employed, see Wilson, Robert A., "Postal ZIP Code Area Statistics from Internal Revenue Records" in Statistics of Income and Related Administrative Record Research: 1983.

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Three-Digit ZIP Code Area Titles and Numbers by State Per Region
(Postal National Service Area)

POSTAL NATIONAL SERVICE AREA 0

MASSACHUSETTS

010 - Springfield*
011 - Springfield (City)
012 - Pittsfield
013 - Springfield
014 - Worcester*
015 - Worcester*
016 - Worcester (City)
017 - Framingham
018 - Middlesex - Essex
019 - Middlesex - Essex
020 - Boston*
021 - 022 - Boston (City)
023 - Brockton*
024 - Brockton (City)
025 - Buzzards Bay
026 - Buzzards Bay
027 - Providence, R.I.
(Massachusetts Offices)*

RHODE ISLAND

028 - Providence*
029 - Providence (City)

NEW HAMPSHIRE

030 - Manchester*
031 - Manchester (City)
032 - Concord*
033 - Concord (City)
034 - Keene
035 - Littleton
036 - Bellows Fall, Vt.
(New Hampshire Offices)*
037 - White River Junction, Vt.
(New Hampshire Offices)*
038 - Portsmouth

MAINE

039 - Portsmouth, N.H.
(Maine Offices)*
040 - Portland*
041 - Portland (City)
042 - Auburn
043 - Augusta
044 - Bangor
045 - Portland*
046 - Bangor*
047 - Houlton
048 - Rockland
049 - Waterville

VERMONT

050 - White River Junction
051 - Bellows Falls
052 - Bennington
053 - Brattleboro
054 - Burlington
056 - Montpelier
057 - Rutland
058 - St. Johnsbury
059 - Littleton, N.H.
(Vermont Offices)*

CONNECTICUT

060 - Hartford*
061 - Hartford (City)
062 - Willimantic
063 - New London
064 - New Haven*
065 - New Haven (City)
066 - Bridgeport (City)
067 - Waterbury
068 - Stamford*
069 - Stamford (City)

NEW JERSEY

070 - Newark*
071 - Newark (City)
072 - Elizabeth (City)
073 - Jersey City (City)
074 - Paterson*
075 - Paterson (City)
076 - Hackensack
077 - Red Bank
078 - Dover
079 - Summit
080 - South Jersey
081 - Camden (City)
082 - Atlantic City*
083 - South Jersey
084 - Atlantic City (City)
085 - Trenton*
086 - Trenton (City)
087 - Trenton*
088 - New Brunswick*
089 - New Brunswick (City)

POSTAL NATIONAL SERVICE AREA 1

NEW YORK

090 - 098 APO and FPO (New York City)
100 - Manhattan (City) 1/
103 - Staten Island (City) 1/
104 - Bronx (City) 1/
105 - Westchester County
106 - White Plains (City)
107 - Yonkers (City)
108 - New Rochelle (City)
109 - Suffern
110 - Queens*
111 - Long Island City (City) 1/
112 - Brooklyn (City) 1/
113 - Flushing (City) 1/
114 - Jamaica (City) 1/
115 - Hicksville*
116 - Far Rockaway (City) 1/
117 - Hicksville*
118 - Hicksville (City)
119 - Riverhead
120 - 121 - Albany*
122 - Albany (City)
123 - Schenectady (City)
124 - Kingston
125 - Poughkeepsie*
126 - Poughkeepsie (City)
127 - Monticello
128 - Glens Falls
129 - Plattsburg
130 - 131 - Syracuse*

132 - Syracuse (City)
133 - 134 - Utica*
135 - Utica (City)
136 - Watertown
137 - 138 - Binghamton*
139 - Binghamton (City)
140 - 141 - Buffalo*
142 - Buffalo (City)
143 - Niagara Falls (City)
144 - 145 - Rochester*
146 - Rochester (City)
147 - Jamestown
148 - Elmira*
149 - Elmira (City)

PENNSYLVANIA

150 - Pittsburgh*
151 - Pittsburgh (Metro)*
152 - Pittsburgh (City)
153 - Washington
154 - Uniontown
155 - Johnstown*
156 - Greensburg
157 - Indiana
158 - Du Bois
159 - Johnstown
160 - Butler
161 - New Castle
162 - Butler
163 - Oil City
164 - Erie*
165 - Erie (City)
166 - Altoona
167 - Bradford
168 - State College
169 - Wellsboro
170 - Harrisburg*
171 - Harrisburg (City)
172 - Harrisburg*
173 - Lancaster*
174 - York (City)
175 - Lancaster*
176 - Lancaster (City)
177 - Williamsport
178 - Harrisburg*
179 - Pottsville
180 - Lehigh Valley
181 - Allentown (City)
182 - Wilkes-Barre
183 - Lehigh Valley*
184 - Scranton*
185 - Scranton (City)
186 - Wilkes-Barre*
187 - Wilkes-Barre (City)
188 - Scranton*
189 - Southeastern
190 - Philadelphia*
191 - Philadelphia (City)
193 - Southeastern
194 - Southeastern
195 - Reading*
196 - Reading (City)

DELAWARE

197 - Wilmington*
198 - Wilmington (City)
199 - Wilmington*

POSTAL NATIONAL SERVICE AREA 2

DISTRICT OF COLUMBIA

200 - Washington, DC (City) 4/
202 - 205 - Federal Government 2/

MARYLAND

206 - Prince Georges
207 - 208 - Prince Georges 3/
209 - Silver Spring (City) 3/
210 - 211 - Baltimore*
212 - Baltimore (City)
214 - Annapolis (City)
215 - Cumberland
216 - Easton
217 - Frederick
218 - Salisbury
219 - Baltimore*

VIRGINIA

220 - 221 - Northern Virginia
222 - Arlington (City)
223 - Alexandria (City)
224 - 225 - Fredericksburg
266 - Winchester
227 - Culpeper
228 - Harrisonburg
229 - Charlottesville
230 - 231 - Richmond*
232 - Richmond (City)
233 - 234 - Norfolk*
235 - Norfolk (City)
236 - Newport News (City)
237 - Portsmouth (City)
238 - Petersburg
239 - Farmville
240 - 241 - Roanoke
242 - Bristol
243 - Pulaski
244 - Charlottesville
245 - Lynchburg
246 - Bluefield, W.Va.
(Virginia Offices)*

WEST VIRGINIA

247 - Bluefield (East)
248 - Bluefield (West)*
249 - Lewisburg
250 - 251 - 252 - Charleston*
253 - Charleston (City)
254 - Martinsburg
255 - Huntington (North)*
256 - Huntington (South)*
257 - Huntington (City)
258 - 259 - Beckley
260 - Wheeling
261 - Parkersburg
262 - Buckhannon
263 - 264 - Clarksburg
265 - Clarksburg*
266 - Gassaway
267 - Cumberland, Md.
(West Virginia Offices)*
268 - Petersburg

NORTH CAROLINA

270 - Greensboro (West)*
271 - Winston-Salem (City)
272 - 273 - Greensboro (East)*
274 - Greensboro (City)
275 - Raleigh*
276 - Raleigh (City)

277 - Durham (City)
278 - Rocky Mount
279 - Rocky Mount*
280 - 281 - Charlotte*
282 - Charlotte (City)
283 - Fayetteville
284 - Fayetteville*
285 - Kinston
286 - Hickory
287 - Asheville*
288 - Asheville (City)
289 - Asheville*

SOUTH CAROLINA

290 - 291 - Columbia*
292 - Columbia (City)
293 - Greenville*
294 - Charleston
295 - Florence
296 - Greenville
297 - Charlotte, N.C.
(South Carolina Offices)*
298 - Augusta, Ga.
(South Carolina Offices)*
299 - Savannah, Ga.
(South Carolina Offices)*

POSTAL NATIONAL SERVICE AREA 3

GEORGIA

300 - Atlanta (Metro)*
301 - Atlanta (North)*
302 - Atlanta (South)*
303 - Atlanta (City)
304 - Swainsboro
305 - Gainesville
306 - Athens
307 - Chattanooga, Tenn.
(Georgia Offices)*
308 - Augusta*
309 - Augusta (City)
310 - Macon*
312 - Macon (City)
313 - Savannah*
314 - Savannah (City)
315 - Waycross
316 - Valdosta
317 - Albany
318 - Columbus*
319 - Columbus (City)

FLORIDA

320 - Jacksonville*
322 - Jacksonville (City)
323 - Tallahassee
324 - Panama City
325 - Pensacola
326 - Gainesville
327 - Orlando*
328 - Orlando (City)
329 - Orlando*
330 - Miami*
331 - 332 - Miami (City)
333 - Fort Lauderdale (City)
334 - West Palm Beach
335, 342 - Tampa*
336 - Tampa (City)
337 - St. Petersburg (City)
338 - Lakeland
339 - Fort Myers
340 - APO and FPO (Miami)

ALABAMA

350 - 351 - Birmingham*
352 - Birmingham (City)
354 - Tuscaloosa
355 - Birmingham*
356 - Huntsville*
357 - Huntsville*
358 - Huntsville (City)
359 - Gadsden
360 - Montgomery*
361 - Montgomery (City)
362 - Anniston
363 - Dothan
364 - Evergreen
365 - Mobile*
366 - Mobile (City)
367 - Selma
368 - Opelika
369 - Meridian, Miss.
(Alabama Offices)*

TENNESSEE

370 - 371 - Nashville*
372 - Nashville (City)
373 - Chattanooga*
374 - Chattanooga (City)
376 - Johnson City
377 - 378 - Knoxville*
379 - Knoxville (City)
380 - Memphis*
381 - Memphis (City)
382 - McKenzie
383 - Jackson
384 - Columbia
385 - Cookeville

MISSISSIPPI

386 - Memphis, Tenn.
(Mississippi Offices)*
387 - Greenville
388 - Tupelo
389 - Grenada
390 - 391 - Jackson*
392 - Jackson (City)
393 - Meridian
394 - Laurel
395 - Gulfport
396 - McComb
397 - Columbus

POSTAL NATIONAL SERVICE AREA 4

KENTUCKY

400 - Louisville (East)*
401 - Louisville (West)*
402 - Louisville (City)
403 - Lexington (North)*
404 - Lexington (South)*
405 - Lexington (City)
406 - Frankfort
407 - Corbin (West)
408 - Corbin (East)*
409 - Corbin (Central)
410 - Cincinnati, Ohio
(Kentucky Offices)*
411 - Ashland (North)
412 - Ashland (South)*
413 - Campton (South)
414 - Campton (North)*
415 - Pikeville (East)
416 - Pikeville (West)*
417 - Hazard (West)

Individual Income by ZIP Code Area

418 - Hazard (East)*
 420 - Paducah
 421 - Bowling Green (East)
 422 - Bowling Green (West)*
 423 - Owensboro
 424 - Evansville, Ind.
 (Kentucky Offices)*
 425 - Somerset (North)
 426 - Somerset (South)*
 427 - Elizabethtown

OHIO

430 - Columbus (North)*
 431 - Columbus (South)*
 432 - Columbus (City)
 433 - Columbus*
 434 - Toledo (East)*
 435 - Toledo (West)*
 436 - Toledo (City)
 437 - Zanesville (South)
 438 - Zanesville (North)*
 439 - Steubenville
 440 - Cleveland*
 441 - Cleveland (City)
 442 - Akron*
 443 - Akron (City)
 444 - Youngstown*
 445 - Youngstown (City)
 446 - Canton*
 447 - Canton (City)
 448 - Mansfield*
 449 - Mansfield (City)
 450 - Cincinnati (West)*
 451 - Cincinnati (East)*
 452 - Cincinnati (City)
 453 - Dayton*
 454 - Dayton (City)
 455 - Springfield (City)
 456 - Chillicothe
 457 - Athens
 458 - Lima

INDIANA

460 - Indianapolis (North)*
 461 - Indianapolis (South)*
 462 - Indianapolis (City)
 463 - Gary*
 464 - Gary (City)
 465 - South Bend*
 466 - South Bend (City)
 467 - Fort Wayne*
 468 - Fort Wayne (City)
 469 - Kokomo
 470 - Cincinnati, Ohio
 (Indiana Offices)*
 471 - Louisville, Ky.
 (Indiana Offices)*
 472 - Columbus
 473 - Muncie
 474 - Bloomington
 475 - Washington
 476 - Evansville*
 477 - Evansville (City)
 478 - Terre Haute
 479 - Lafayette

MICHIGAN

480, 483 - Royal Oak
 481 - Detroit*
 482 - Detroit (City)
 484 - Flint*
 485 - Flint (City)
 486 - Saginaw (West)

487 - Saginaw (East)*
 488 - Lansing*
 489 - Lansing (City)
 490 - Kalamazoo (East)
 491 - Kalamazoo (West)*
 492 - Jackson
 493 - Grand Rapids (East)* 3/
 494 - Grand Rapids (West)*
 495 - Grand Rapids (City) 4/
 496 - Traverse City
 497 - Gaylord
 498 - Iron Mountain (East)
 499 - Iron Mountain (West)

POSTAL NATIONAL SERVICE AREA 5

IOWA

500 - 502 - Des Moines*
 503 - Des Moines (City)
 504 - Mason City
 505 - Fort Dodge
 506 - Waterloo*
 507 - Waterloo (City)
 508 - Creston
 510 - Sioux City*
 511 - Sioux City (City)
 512 - Sheldon
 513 - Spencer
 514 - Carroll
 515 - Omaha, NE
 (Iowa Offices)*
 516 - Omaha, NE
 (Iowa Offices)*
 520 - Dubuque
 521 - Decorah
 522 - 523 - Cedar Rapids*
 524 - Cedar Rapids (City)
 525 - Ottumwa
 526 - Burlington
 527 - Rock Island, Ill.
 (Iowa Offices)*
 528 - Davenport (City)

WISCONSIN

530 - Milwaukee (North)*
 531 - Milwaukee (South)*
 532 - Milwaukee (City)
 534 - Racine (City)
 535 - Madison*
 537 - Madison (City)
 538 - Madison*
 539 - Portage
 540 - St. Paul, Minn.
 (Wisconsin Offices)
 541 - Green Bay (West)*
 542 - Green Bay (East)*
 543 - Green Bay (City)
 544 - Wausau
 545 - Rhinelander
 546 - La Crosse
 547 - Eau Claire
 548 - Spooner
 549 - Oshkosh

MINNESOTA

550 - St. Paul*
 551 - St. Paul (City)
 553 - Minneapolis*
 554 - Minneapolis (City)
 556 - Duluth (East)*
 557 - Duluth (West)*
 558 - Duluth (City)
 559 - Rochester

560 - Mankato
 561 - Windom
 562 - Willmar
 563 - St. Cloud
 564 - Brainerd
 565 - Detroit Lakes
 566 - Bemidji
 567 - Thief River Falls

SOUTH DAKOTA

570 - Sioux Falls*
 571 - Sioux Falls (City)
 572 - Watertown
 573 - Mitchell
 574 - Aberdeen
 575 - Pierre
 576 - Mobridge
 577 - Rapid City

NORTH DAKOTA

580 - Fargo*
 581 - Fargo (City)
 582 - Grand Forks
 583 - Devils Lake
 584 - Jamestown
 585 - Bismarck
 586 - Dickinson
 587 - Minot
 588 - Williston

MONTANA

590 - Billings*
 591 - Billings (City)
 592 - Wolf Point
 593 - Miles City
 594 - Great Falls
 595 - Havre
 596 - Helena
 597 - Butte
 598 - Missoula
 599 - Kalispell

POSTAL NATIONAL SERVICE 6

ILLINOIS

600 - Chicago North
 Suburban (East)*
 601 - Chicago North
 Suburban (West)*
 602 - Evanston (City)
 603 - Oak Park (City)
 604 - Chicago South Suburban (East)*
 605 - Chicago South Suburban (West)*
 606 - Chicago (City)
 609 - Kankakee
 610 - Rockford*
 611 - Rockford (City)
 612 - Rock Island
 613 - LaSalle
 614 - Galesburg
 615 - Peoria*
 616 - Peoria (City)
 617 - Bloomington
 618 - Champaign (North)
 619 - Champaign (South)
 620 - St. Louis, Missouri
 (Illinois Offices)*
 622 - St. Louis, Missouri
 (Illinois Offices)*
 623 - Quincy
 624 - Effingham
 625 - Springfield (East)*

626 - Springfield (West)*
 627 - Springfield (City)
 628 - Centralia
 629 - Carbondale

MISSOURI

630 - St. Louis*
 631 - St. Louis (City)
 633 - St. Louis*
 634 - Hannibal
 635 - Kirksville
 636 - Flat River
 637 - Cape Girardeau
 638 - Sikeston
 639 - Poplar Bluff
 640 - Kansas City*
 641 - Kansas City (City)
 644 - St. Joseph*
 645 - St. Joseph (City)
 646 - Chillicothe
 647 - Harrisonville
 648 - Joplin
 650 - Mid-Missouri
 651 - Jefferson City (City)
 652 - Mid-Missouri
 653 - Sedalia
 654 - 655 - Rolla
 656 - 657 - Springfield*
 658 - Springfield (City)

KANSAS

660 - Kansas City*
 661 - Kansas City (City)
 662 - Shawnee Mission (City)
 664 - 665 - Topeka*
 666 - Topeka (City)
 667 - Fort Scott
 668 - Topeka*
 669 - Salina
 670 - 671 - Wichita*
 672 - Wichita (City)
 673 - Independence
 674 - Salina
 675 - Hutchinson
 676 - Hays
 677 - Colby
 678 - Dodge City
 679 - Liberal

NEBRASKA

680 - Omaha*
 681 - Omaha (City)
 683 - 684 - Lincoln*
 685 - Lincoln (City)
 686 - Columbus
 687 - Norfolk
 688 - Grand Island
 689 - Hastings
 690 - McCook
 691 - North Platte
 692 - Valentine
 693 - Alliance

POSTAL NATIONAL SERVICE AREA 7

LOUISIANA

700 - New Orleans*
 701 - New Orleans (City)
 703 - Thibodaux
 704 - Hammond
 705 - Lafayette
 706 - Lake Charles

707 - Baton Rouge*
 708 - Baton Rouge (City)
 710 - Shreveport*
 711 - Shreveport (City)
 712 - Monroe
 713 - Alexandria (East)
 714 - Alexandria (West)*

ARKANSAS

716 - Pine Bluff
 717 - Camden
 718 - Texarkana Tx.
 (Arkansas Offices)*
 719 - Hot Springs National Park
 720 - 721 - Little Rock*
 722 - Little Rock (City)
 723 - West Memphis
 724 - Jonesboro
 725 - Batesville
 726 - Harrison
 727 - Fayetteville
 728 - Russellville
 729 - Fort Smith

OKLAHOMA

730 - Oklahoma City*
 731 - Oklahoma City (City)
 734 - Ardmore
 735 - Lawton
 736 - Clinton
 737 - Enid
 738 - Woodward
 739 - Liberal, Kans.
 (Oklahoma Offices)*
 740 - Tulsa*
 741 - Tulsa (City)
 743 - Vinita
 744 - Muskogee
 745 - McAlester
 746 - Ponca City
 747 - Durant
 748 - Shawnee
 749 - Poteau

TEXAS

750 - Dallas*
 751 - Dallas*
 752 - Dallas (City)
 754 - Greenville
 755 - Texarkana
 756 - Longview
 757 - Tyler
 758 - Palestine
 759 - Lufkin
 760 - Fort Worth*
 761 - Fort Worth (City)
 762 - Denton
 763 - Wichita Falls
 764 - Fort Worth*
 765 - Waco*
 766 - Waco*
 767 - Waco (City)
 768 - Abilene*
 769 - Midland*
 770 - Houston (City)
 773 - Conroe
 774 - Houston*
 775 - Houston*
 776 - Beaumont*
 777 - Beaumont (City)
 778 - Bryan
 779 - Victoria
 780 - San Antonio (West)*

781 - San Antonio (East)*
 782 - San Antonio (City)
 783 - Corpus Christi*
 784 - Corpus Christi (City)
 785 - McAllen

TEXAS

786 - Austin*
 787 - Austin (City)
 788 - San Antonio*
 789 - Austin
 790 - Amarillo*
 791 - Amarillo (City)
 792 - Childress
 793 - Lubbock*
 794 - Lubbock (City)
 795 - Abilene*
 796 - Abilene (City)
 797 - Midland
 798 - El Paso*
 799 - El Paso (City)

POSTAL NATIONAL SERVICE AREA 8

COLORADO

800 - Denver (North)*
 801 - Denver (South)*
 802 - Denver (City)
 803 - Boulder
 804 - Golden
 805 - Longmont
 806 - Brighton
 807 - Fort Morgan
 808 - Colorado Springs*
 809 - Colorado Springs (City)
 810 - Pueblo
 811 - Alamosa
 812 - Salida
 813 - Durango
 814 - Montrose
 815 - Grand Junction
 816 - Glenwood Springs

WYOMING

820 - Cheyenne
 821 - Yellowstone National Park
 822 - Wheatland
 823 - Rawlins
 824 - Worland
 825 - Riverton
 826 - Casper
 827 - Gillette
 828 - Sheridan
 829 - Rock Springs (East)
 830 - Rock Springs (North)*
 831 - Rock Springs (West)*

IDAHO

832 - Pocatello
 833 - Twin Falls
 834 - Pocatello
 835 - Lewiston
 836 - Boise*
 837 - Boise (City)
 838 - Spokane, Washington
 (Idaho Offices)*

UTAH

840 - Salt Lake City*
 841 - Salt Lake City (City)
 843 - Ogden*

Individual Income by ZIP Code Area

844 - Ogden (City)
 845 - Provo (East)*
 846 - Provo (North)
 847 - Provo (South)*

ARIZONA

850 - Phoenix (City)
 852 - Phoenix*
 853 - Phoenix*
 855 - Globe
 856 - Tucson*
 857 - Tucson (City)
 859 - Show Low
 860 - Flagstaff
 863 - Prescott
 864 - Kingman
 865 - Gallup, New Mexico
 (Arizona Offices)*

NEW MEXICO

870 - Albuquerque*
 871 - Albuquerque (City)
 873 - Gallup
 874 - Farmington
 875 - Santa Fe
 877 - Las Vegas
 878 - Socorro
 879 - Truth or Consequences
 880 - Las Cruces
 881 - Clovis
 882 - Roswell
 883 - Carrizozo
 884 - Tucumcari

NEVADA

890 - Las Vegas*
 891 - Las Vegas (City)
 893 - Ely
 894 - Reno* 4/
 895 - Reno (City)
 897 - Carson City (City) 3/
 898 - Elko

POSTAL NATIONAL SERVICE AREA 9

CALIFORNIA

900 - Los Angeles (City)
 902 - Inglewood*
 903 - Inglewood (City)
 904 - Santa Monica (City)

905 - Torrance (City)
 906 - Whittier
 907 - Long Beach*
 908 - Long Beach (City)
 910 - Pasadena*
 911 - Pasadena (City)
 912 - Glendale (City)
 913 - Van Nuys*
 914 - Van Nuys (City)
 915 - Burbank (City)
 916 - North Hollywood (City)
 917 - Alhambra*
 918 - Alhambra (City)
 920 - San Diego*
 921 - San Diego (City)
 922 - Palm Springs
 923 - San Bernardino*
 924 - San Bernardino (City)
 925 - Riverside (City)
 926 - Santa Ana*
 927 - Santa Ana (City)
 928 - Anaheim (City)
 930 - Oxnard
 931 - Santa Barbara (City)
 932 - Bakersfield*

CALIFORNIA

933 - Bakersfield (City)
 934 - San Luis Obispo
 935 - Mojave
 936 - Fresno*
 937 - Fresno (City)
 939 - Salinas
 940 - San Francisco*
 941 - San Francisco (City)
 943 - Palo Alto (City)
 944 - San Mateo (City)
 945 - Oakland*
 946 - Oakland (City)
 947 - Berkeley (City)
 948 - Richmond (City)
 949 - San Rafael
 950 - San Jose*
 951 - San Jose (City)
 952 - Stockton (North)
 953 - Stockton (South)*
 954 - Santa Rosa
 955 - Eureka
 956 - Sacramento (West)*
 957 - Sacramento (East)*
 958 - Sacramento (City)
 959 - Marysville

960 - Redding
 961 - Reno, Nevada
 (California Offices)*
 962 - 966 - APO and FPO (San Francisco)

HAWAII

967 - Honolulu*
 968 - Honolulu (City)

OREGON

970 - Portland (East)*
 971 - Portland (West)*
 972 - Portland (City)
 973 - Salem
 974 - Eugene
 975 - Medford
 976 - Klamath Falls
 977 - Bend
 978 - Pendleton
 979 - Boise, Idaho
 (Oregon Offices)*

WASHINGTON

980 - Seattle*
 981 - Seattle (City)
 982 - Everett
 983 - Tacoma*
 984 - Tacoma (City)
 985 - Olympia
 986 - Portland, Oregon
 (Washington Offices)*
 987 - APO and FPO (Seattle)
 988 - Wenatchee
 989 - Yakima
 990 - Spokane (Metro)*
 991 - Spokane*
 992 - Spokane (City)
 993 - Pasco
 994 - Lewiston, Idaho
 (Washington Offices)*

ALASKA

995 - 996 - Anchorage
 997 - Fairbanks
 998 - Juneau
 999 - Ketchikan

*Surrounding area only; does not include central city.

1/ Zoned cities 100, 103, 104, 111, 112, 113, 114 and 116, taken together
 comprise New York City.

2/ Individuals giving offices of the Federal Government as their address.

3/ Area increased in size from 1979 to 1982.

4/ Area reduced in size from 1979 to 1982.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
UNITED STATES												
TOTAL	92694302	15470	92363428	33795759	24215605	30037322	3647950	666792	210360017	14680	19310	2870
ALABAMA												
TOTAL	1372550	13630	1357949	552541	363913	400989	33929	6577	3354227	12930	17100	2290
350	191064	15430	187659	73379	51455	59447	2996	382	478984	13480	16590	2010
352	191873	14940	181747	67122	48478	55710	8318	2119	412662	14380	20290	3180
354	57023	12850	56629	24042	14670	16306	1330	281	138963	12360	16790	2260
355	52928	13490	51902	21920	14732	14345	729	176	131464	12270	15500	1950
356	106417	15430	105979	41563	26399	35093	2564	360	265491	13810	17560	2330
357	33277	14650	35172	13791	9571	11088	664	58	89900	13460	16530	2070
358	63185	14750	65936	23880	15931	22098	3723	304	153819	15310	20300	3040
359	80294	13440	79080	34259	21569	21964	1078	210	197797	11970	15330	1850
360	72383	11880	70934	33732	18771	17073	1171	187	181779	10670	14530	1710
361	72170	13630	72198	28819	19539	20891	2404	545	171762	13180	18090	2590
362	58489	12870	59507	24150	17690	16782	762	123	148801	12710	15610	1840
363	69792	12680	69886	28765	19734	19890	1216	281	174131	12640	16140	2070
364	37649	11930	36613	16921	9879	9099	562	152	94205	11060	14960	1900
365	72342	14640	73858	28773	19223	24101	1507	254	191824	13740	17000	2200
366	105214	13230	103116	41782	26925	30493	3081	835	248142	13070	18210	2660
367	40845	10660	40533	20824	9929	8933	705	142	108184	9640	13880	1710
368	60038	12540	60225	25533	17835	15754	959	144	147402	12140	15270	1810
369	7567	12280	6975	3286	1583	1922	160	24	18917	10870	15910	2050
ALASKA												
TOTAL	188339	19630	206625	68296	39401	69216	27686	2026	451975	18990	25340	4670
995	125036	20260	137787	45037	26336	45579	19312	1523	302140	19150	25850	4750
997	37159	17930	40364	13702	8018	13222	5137	285	89256	18100	24330	4570
998	17884	20700	19467	6487	3410	7035	2377	158	40749	19640	24810	4560
999	8260	19070	9007	3070	1637	3380	860	60	19830	19020	23270	4230
ARIZONA												
TOTAL	1076686	13890	1124256	422264	304546	351791	39218	6437	2613255	14090	18390	2500
850	322881	14280	325399	118566	92078	102042	10739	1974	725170	14320	18350	2540
852	231842	14910	253456	89825	66793	82816	11921	2101	576663	15090	20240	2910
853	136646	15090	148350	51915	40809	49735	5266	625	361545	15050	18790	2500
855	23148	14140	21893	8773	6102	6635	349	34	59807	13060	15750	1900
856	49734	13380	50907	20153	13871	15397	1310	176	132052	13300	16710	2130
857	202007	13260	211578	82010	55866	64968	7484	1250	465711	13720	18300	2490
859	13128	13380	13489	5643	3439	4187	220	*	39344	12650	15790	1720
860	37568	11700	36665	17193	8451	10219	744	58	100207	10940	15290	1800
863	26248	12850	29958	12649	8225	8163	774	147	67739	12320	16520	2110
864	20681	12340	22671	10189	6371	5705	362	44	51988	11420	14890	1670
865	12803	8330	9890	5348	2541	1924	77	*	33029	9010	11700	1180
ARKANSAS												
TOTAL	801906	12520	790811	341885	225217	203395	16580	3734	1941908	11930	15720	2050
716	62351	12930	61135	26824	15805	16957	1324	225	160579	11860	15720	2070
717	44237	12580	44156	18072	12107	12630	1019	328	111120	12780	17520	2600
718	31965	11910	30802	14433	8361	7566	377	65	78088	10870	14060	1670
719	46883	11840	45981	21021	13082	10824	853	201	106544	11170	15180	1910
720	176607	13580	175907	71738	49750	50356	3528	535	435521	12760	16080	2050
722	84460	14190	81353	30327	22086	24582	3416	942	183446	14160	19880	3070
723	69968	11370	66943	32966	18285	14333	1081	278	182055	10200	13760	1710
724	62291	12150	59781	27226	18084	13276	957	238	147068	11180	14140	1740
725	26873	11240	27812	13117	8353	5906	366	70	68330	10740	13710	1540
726	33310	11080	34829	16971	10598	6661	506	93	82071	10320	13290	1470
727	70467	12520	71414	30402	21719	17537	1472	284	166665	12030	15340	1940
728	29430	11860	30041	13908	8788	6807	453	85	74232	10990	14140	1620
729	63064	13200	60657	24880	18199	15960	1228	390	146189	12540	16320	2160
CALIFORNIA ^{2/}												
TOTAL	10069500	16050	10187742	3542777	2632830	3389236	534525	88374	23045484	15510	20670	2970
900	793738	12500	763953	317872	229837	180300	26750	9194	1832346	12330	18320	2750
902	432249	16810	422770	140644	111123	136002	27234	7767	1002514	15970	23420	3880
903	48911	13940	46253	16786	14937	13505	970	55	124086	13800	16660	1860

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
CALIFORNIA - CONTINUED												
904	48943	15590	48207	15887	13342	14975	3064	939	82720	15710	22440	3950
905	69751	18920	70440	20474	16617	27872	5185	292	149864	18960	22600	3330
906	253406	17550	247119	79006	63911	92400	10700	1102	593000	16840	20480	2750
907	219988	17870	218316	69525	55165	81035	11823	768	532465	17080	20770	2760
908	157922	15710	157629	52401	43592	53687	6768	1181	388221	15700	20280	2970
910	107729	18250	107535	32563	25750	38513	8931	1778	235047	18200	24770	3890
911	65222	15530	63854	21347	16356	18764	5251	2136	136069	15980	27130	5080
912	69064	16960	70010	22042	18830	23383	4916	839	144075	16560	22280	3410
913	374490	18330	374704	121052	84166	132726	32414	4346	873882	17870	23430	3330
914	91760	16210	99750	32662	26839	32131	6413	1705	202762	16020	22840	3640
915	42518	17370	41929	12872	11140	15271	2396	250	85623	17090	21520	3280
916	72062	15830	72604	25469	20560	22029	3705	841	146461	14770	20140	3140
917	512421	17860	522639	172399	128311	194756	25081	2092	1327261	16830	20450	2580
918	28294	16050	29578	9753	8966	9797	980	82	61786	15210	18470	2520
920	420387	15340	437193	159310	111780	142123	20168	3812	984362	14850	20210	2760
921	356707	13970	362380	131868	98842	115326	14356	1988	755205	14520	18980	2590
922	122710	12760	125986	55012	34831	31283	3687	1173	324947	11830	16940	2300
923	215559	15690	236493	85536	61288	81628	7204	837	564706	14950	18390	2220
924	56647	12640	51893	21042	14416	15208	1056	171	119267	12890	16520	2010
925	86649	16590	86535	30386	21629	30995	3166	359	208012	15680	19560	2430
926	498580	18160	511252	160488	120425	183133	40914	6292	1104075	17860	23620	3480
927	152093	16690	160102	57082	40384	50359	10916	1361	413944	15220	21120	2750
928	102191	16980	102771	34440	27732	35242	4887	470	236375	15770	19910	2620
930	178783	17090	186111	61969	45723	68075	9323	1021	461175	16660	20750	2730
931	72839	14220	73816	27536	19504	21433	4206	1137	141094	14240	21250	3440
932	136741	13540	143594	60004	39210	40003	3611	766	385230	12490	16440	2120
933	89977	16890	95743	32644	22799	34819	4610	871	230479	16540	20840	3030
934	111249	14270	119087	44810	29527	39497	4581	672	268167	14520	18780	2540
935	74573	18260	77047	25949	16748	30469	3688	193	185121	17690	20430	2670
936	100759	13580	105960	46620	26879	29000	2906	555	289851	11840	15920	2030
937	125936	14190	125252	48586	32729	38298	4641	998	284773	13740	18300	2570
939	115093	13990	116006	43536	32257	34828	4395	990	272795	13970	19880	2760
940	328455	19020	332314	88120	81793	129076	28222	5103	678323	19560	25730	4280
941	353650	14760	348204	115328	106189	107832	14889	3966	606563	15070	20620	3480
943	40631	17200	40013	12404	9467	13232	4136	774	78104	17890	26090	4620
944	53401	20000	53446	14368	12674	20899	4859	646	106330	17770	24840	3990
945	621098	20110	642405	182224	145731	261516	47914	5020	1432921	19610	23730	3460
946	152819	15550	147639	50548	42963	45911	6889	1328	303893	14950	19990	2970
947	61340	13460	58064	22859	14769	16352	3451	633	98179	13560	19750	3130
948	49195	17300	48882	15072	13203	18737	1779	91	111099	16970	19810	2620
949	138061	18500	138808	42402	31802	49361	12659	2584	276645	18500	25260	4160
950	253849	17350	259222	84187	61793	91618	19043	2581	564430	17230	22400	3300
951	284272	18470	297135	89601	70774	115950	19654	1156	684653	18410	22100	3040
952	110241	15030	112975	43861	27964	36628	3865	657	261565	13980	18180	2490
953	194468	14190	196574	78183	51570	61088	4973	810	481613	13360	16880	2200
954	134591	14720	137684	51639	36086	43928	5301	730	299482	14270	18460	2490
955	50891	13410	47152	20604	11572	13838	975	163	103329	12000	15880	2060
956	262151	17310	271935	96137	64769	98280	11586	1163	628587	15930	19650	2580
957	29605	12140	28893	12402	7653	8031	731	76	59112	12150	15930	1860
958	203899	15880	208569	72702	56498	71321	7008	1040	428960	15210	19100	2660
959	126703	12890	127638	54646	34524	34842	3101	525	293869	12150	15850	2010
960	79909	14380	76409	31872	19674	22986	1622	255	180087	12660	16010	2030
961	15292	13860	15113	6352	3994	4484	253	30	35507	12490	15110	1880
962	119038	9950	124157	67694	41223	14511	719	10	234473	8990	12150	1320
COLORADO												
TOTAL	1261473	15690	1309367	451929	329645	451955	65473	10365	2871035	15840	20510	3050
800	176847	18950	193417	53270	45731	83182	10433	801	435469	19580	22520	3160
801	98196	22100	108707	31219	19144	41393	14403	2548	260891	22240	29320	5070
802	357135	15290	356591	118264	99813	119255	15898	3361	713142	15630	20740	3310
803	47356	12930	47980	19131	11107	13786	3485	471	86888	13700	20750	3340
804	59654	18020	60847	20251	13050	22415	4378	753	131652	17890	22800	3520
805	93004	15730	96965	34217	23502	34959	3921	366	219701	15830	19350	2590
806	46496	15400	47474	18072	12445	15261	1491	205	112521	14050	17340	2340
807	25575	14300	25657	10236	7200	7325	761	135	61014	13080	15770	2420
808	23208	11130	23773	11203	5659	6288	538	85	53657	10840	14800	1880
809	117902	13450	127783	46937	35372	40570	4266	638	286050	14320	18540	2430
810	75403	13320	72546	30193	18767	21678	1660	248	170769	12680	16170	2120
811	17217	10630	17166	8477	4535	3781	302	71	43703	10160	12870	1650

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.—NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
COLORADO - CONTINUED												
812	20707	12590	20657	8974	5195	6008	418	62	46936	12060	15590	1950
813	16690	12150	17292	7522	4464	4803	416	87	39314	11990	16010	2110
814	19393	12800	20129	8683	5197	5794	391	64	48715	12130	15160	1950
815	33198	15470	36577	12678	9434	12958	1313	194	84019	15650	19200	2580
816	33492	15270	35806	12602	9030	12499	1399	276	76594	15550	19670	2940
CONNECTICUT												
TOTAL	1376436	17410	1425433	467057	365588	498163	76040	18585	2995473	16470	22130	3770
060	257347	18110	270038	85824	67568	101127	13502	2017	569033	17200	21370	3470
061	138993	15450	141339	48377	41082	44530	5876	1474	278685	14970	20060	3390
062	47853	16010	49041	16734	13224	17541	1390	152	107835	15580	18630	2670
063	95807	16510	106254	35436	27958	38912	3462	486	229998	16100	19480	2960
064	312468	18510	320960	101747	76170	123365	17132	2546	686752	17750	21860	3540
065	113844	14560	114251	41729	32978	35352	3424	768	229513	14190	18280	2770
066	73189	14730	77213	27288	22045	24043	3263	574	162006	14660	19280	3040
067	124701	16300	127524	44506	34880	43666	3686	786	271617	15140	19000	2860
068	162523	19780	167637	50591	36334	52538	19824	8350	357237	19100	33120	7080
069	49711	18410	51176	14825	13349	17089	4481	1432	102797	17850	27070	5170
DELAWARE												
TOTAL	248170	16860	254063	92451	62165	85592	12035	1820	568816	15160	20160	3060
197	72155	19060	74992	24176	17143	29889	3525	259	172131	17910	20830	3020
198	95090	17460	96001	33065	22346	32424	6846	1320	206900	16440	23170	3930
199	80925	13900	83070	35210	22676	23279	1664	241	189785	12290	16080	2070
DISTRICT OF COLUMBIA												
TOTAL	473078	15160	300554	107974	94006	79735	15295	3544	579564	13980	19960	3270
200	461200	15440	289949	104785	90685	76367	14588	3524	553435	13910	19940	3270
202 3/	11878	15710	10605	3189	3321	3368	707	20	26129	15920	20430	3220
FLORIDA ^{2/}												
TOTAL	3900884	12910	4333711	1726594	1233916	1190948	145445	36808	9287053	13040	18310	2800
320	185988	12240	207490	89011	56127	55764	5538	1050	467508	12120	17040	2310
322	233500	13650	244799	93095	69375	73195	7524	1610	549873	13720	18300	2770
323	89197	11890	95555	42612	24968	25154	2421	400	215650	11600	16090	2170
324	72248	11790	77457	35497	21639	18817	1233	271	183462	11160	14800	1880
325	155747	12750	170024	68085	46662	50602	3984	691	391876	13110	17210	2380
326	133716	11430	153606	70367	43507	35527	3502	703	338180	11150	15260	2040
327	221723	12770	255672	103362	69889	72085	8860	1476	565720	12960	17700	2510
328	148749	12480	169080	67710	48830	47659	4046	835	359375	12950	17070	2400
329	123763	13880	139989	52815	36668	44409	5148	949	299975	14180	19130	2920
330	350046	13400	371788	140992	107446	106996	13370	2984	791869	13660	18700	2830
331	512477	13410	547566	217033	154277	145063	31193	*	1157439	13130	19650	3300
333	217971	13710	231140	84019	67825	67085	9589	2622	461549	14140	19920	3220
334	334365	13990	393715	143056	111182	114094	18963	6420	823064	14310	22080	3920
335	482581	12970	564139	221501	167431	154027	17205	3975	1170101	13120	17790	2610
336	190435	12590	204095	85225	58165	53617	5617	1471	434349	12400	17140	2510
337	138678	11840	147732	63328	44209	35316	3847	1032	283033	11960	16530	2430
338	150473	12620	162603	69806	46586	41672	3623	916	379191	12020	16200	2240
339	159227	13090	172796	66778	51486	45990	6287	2255	362726	13300	19200	3120
340	*	0	24465	12302	7644	3876	643	*	52113	9930	14410	1880
GEORGIA												
TOTAL	2115568	13070	2135895	851090	573977	627258	71119	12451	5027253	13230	17800	2450
300	289653	17970	309512	95817	76778	116209	19039	1669	698324	17640	21700	3150
301	159338	15150	165321	60488	44018	56330	3962	523	408867	14620	17980	2310
302	223127	16720	235648	81498	57846	86698	8722	884	584362	16090	19610	2600
303	349331	12570	339854	137672	94536	84878	17739	5029	700826	12850	19770	3230
304	54069	10820	53527	26311	14681	11579	797	159	132800	10220	13430	1620
305	99353	12320	99674	43786	28971	25037	1549	331	237481	11690	15050	1780
306	82099	11850	83272	38724	22615	19810	1806	317	195745	10970	15240	1920
307	90753	13810	87434	35172	27334	23432	1200	296	214583	12690	15610	1910
308	32212	11920	33014	14501	8922	9040	484	67	85053	11790	15250	1820
309	71919	12270	71435	27965	20813	20347	1954	356	167267	13230	17320	2290
310	133176	12120	133661	57617	34726	38271	2694	353	328926	12130	15820	2040
312	59360	12700	58464	23576	14953	17705	1832	398	135923	13210	18130	2540

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
GEORGIA - CONTINUED												
313	31155	11390	33664	14842	10056	8404	326	36	82789	11610	14780	1660
314	76993	13180	74999	30854	19439	21898	2244	564	173817	12850	18120	2600
315	78993	11900	77946	34852	20974	20275	1562	283	191250	11530	15440	1950
316	45264	11220	44868	21478	12760	9764	677	189	111357	10560	14070	1700
317	149631	11670	145978	68158	38374	36016	2851	579	368614	10930	14670	1880
318	20842	11210	19819	9476	5305	4599	354	85	48688	10600	14820	1840
319	68300	12050	67805	28303	20876	16966	1327	333	160581	12260	16200	2060
HAWAII												
TOTAL	412922	14670	426840	161900	114023	131025	17895	1997	925383	13990	18510	2470
967	226279	15220	237515	90255	61193	76331	9133	603	553025	14150	18330	2280
968	186643	14100	189325	71645	52830	54694	8762	1394	372358	13820	18740	2710
IDAHO												
TOTAL	353402	15370	346165	138769	93768	103880	8381	1367	881143	13130	16460	2060
832	50057	16880	49905	18672	12524	17487	1088	134	138164	14610	16970	2080
833	50297	13720	49892	21483	14772	12507	932	198	126911	11930	14450	1770
834	41841	15140	42252	16891	10852	13049	1300	160	118313	13340	16940	2100
835	24938	16520	23104	9284	6173	7066	500	81	56285	13140	16490	2170
836	69702	14150	67156	28618	19528	17693	1133	184	171542	12100	14790	1720
837	61564	16450	60872	21153	16053	20820	2398	448	139691	15420	19800	2740
838	55003	15620	52984	22668	13866	15258	1030	162	130237	12230	15770	1920
ILLINOIS												
TOTAL	4901286	17610	4639030	1572364	1178016	1648188	202091	38371	10559458	16090	20480	3260
600	573486	19820	560805	172658	118111	206042	50467	13527	1255081	19220	26760	5050
601	450797	19790	442311	133191	100730	181123	24548	2719	1019836	18890	22240	3420
602	36260	18050	34991	10576	8513	11758	3296	848	67786	17990	25940	4980
603	34300	18310	32918	9689	8067	12027	2508	627	66352	18360	24770	4590
604	497930	19650	472421	152381	107641	190715	19460	2224	1100408	17950	20820	3160
605	262052	21440	257883	75440	54108	103027	21667	3641	589999	19910	25040	4330
606	1338713	15250	1221769	426456	378575	378388	31373	6977	2749712	14420	18310	2820
609	69088	16560	62739	23629	16337	21139	1381	253	146595	14280	17210	2410
610	111887	17630	105055	37428	27118	37464	2651	394	249022	15240	17850	2570
611	99022	17880	90624	31378	22793	32951	2859	643	205713	15870	19670	2980
612	104828	19680	96976	32421	22620	37451	3998	486	225920	17130	20100	3130
613	71080	17420	66349	24272	16197	23960	1684	236	151817	15180	18100	2660
614	69619	16900	64066	24712	16705	20971	1435	243	147622	13880	16770	2350
615	82005	21260	76594	24698	16536	31593	3461	306	186751	18480	20690	3090
616	86198	18780	77856	25955	18230	29078	3905	688	174700	17080	21220	3420
617	75823	17990	72367	24715	17917	26293	3043	399	162576	16200	19800	3050
618	108179	16170	103666	39502	25747	34613	3262	542	227572	14310	18160	2670
619	42915	16060	41641	16223	10609	13624	1013	172	95150	13820	17180	2470
620	122783	17360	116853	43587	28557	41445	2874	390	269409	14820	18050	2610
622	169592	16710	163202	59499	40905	57852	4336	610	377929	15050	18360	2650
623	49260	15140	47244	18937	13146	13910	1010	241	108534	13050	16280	2310
624	60604	15090	60792	24696	15850	18520	1427	299	141468	13040	16580	2380
625	86093	18590	80528	27701	18597	30864	2872	494	187492	16740	19830	3020
626	64029	16980	62207	23052	15689	21373	1828	265	144074	14720	17960	2620
627	63772	15790	60957	21095	16583	20799	2034	446	126105	15280	19310	3000
628	88433	14600	87130	34101	22430	28010	2157	432	202512	13690	17300	2510
629	82538	13040	79086	34372	19705	23198	1542	269	179323	12070	16050	2200
INDIANA												
TOTAL	2227638	17030	2134086	785375	543341	734162	60738	10470	5012728	14780	18380	2720
460	122605	18660	119726	42889	27678	42642	5610	907	286901	15900	20140	3130
461	134125	18630	131577	45468	30641	50767	4292	409	322671	16600	19290	2790
462	340959	15780	330025	118438	88225	110087	11100	2175	722540	14860	19140	2990
463	238542	20860	224663	74179	48804	92910	7735	1035	538812	18080	20440	3160
464	78532	18320	68147	25426	15594	25583	1435	109	169590	15300	18020	2570
465	142714	16650	138981	50745	38681	45160	3643	752	330629	14390	17880	2560
466	65907	15430	61656	23273	15748	20517	1737	381	136894	14330	18400	2800
467	104998	17270	101976	38391	28042	33577	1695	271	252236	14030	16640	2210
468	114741	16810	104372	37039	27442	35887	3242	762	238633	15140	19280	2950
469	133644	17120	125325	48062	31777	42025	3073	383	302780	14110	17230	2450
470	30825	16450	31889	12055	8550	10689	532	63	80831	14090	16750	2210

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
INDIANA - CONTINUED												
471	88355	15800	87663	33525	23759	28480	1651	248	212114	13860	16940	2260
472	69746	16900	66674	25296	17072	22210	1759	337	162745	14230	17700	2510
473	139580	16230	128391	50457	34258	40642	2565	469	306525	13500	16730	2340
474	74556	13750	74818	31012	20017	22002	1527	260	170270	12660	16530	2310
475	60315	14100	59419	23855	16180	17980	1122	282	140779	13100	16460	2330
476	42627	18030	43348	14580	10003	16999	1564	202	105524	17150	20150	3080
477	73861	15820	71402	25899	18630	24049	2146	678	153503	14840	19460	3160
478	71331	14880	67417	26924	17365	21361	1449	318	156982	13360	17200	2530
479	99675	15790	96617	37862	24875	30595	2856	429	221769	13660	17320	2530
IOWA												
TOTAL	1202827	16450	1146182	431828	294667	380236	33682	5769	2650911	14320	17670	2520
500	192696	16630	187836	69637	47426	64045	5813	915	434869	14690	17820	2560
503	109769	16590	105024	36165	27647	36496	3819	897	222477	15580	20270	3150
504	50106	15160	48208	18857	13370	14472	1270	234	110621	13410	16190	2260
505	65601	16190	61631	24300	16837	18421	1772	301	141888	13340	16360	2300
506	71895	17770	68691	25318	17221	23774	2145	233	166398	14840	17610	2460
507	37903	18810	34093	11227	7678	13704	1293	191	78499	17750	20610	3030
508	16891	12620	15865	7321	4488	3727	300	29	37041	11050	12840	1700
510	40155	15960	37526	15268	10405	10865	844	144	90704	12840	15070	2080
511	35175	14930	33135	12487	8538	10911	873	326	75410	14300	18790	2810
512	16879	16940	16623	6467	4812	4831	452	61	41915	13330	15190	1990
513	21819	15530	21024	8609	5822	5891	591	111	48114	12750	15810	2150
514	23054	14160	21987	9028	6142	6194	539	84	52626	12690	15200	2060
515	58743	14630	57646	22414	15891	18084	1087	170	134127	13540	16190	2160
516	12143	13060	11311	4737	3248	3044	226	56	26133	12350	15390	2130
520	58905	15830	55266	22585	14160	16820	1426	275	135329	13000	16620	2240
521	24729	12460	23669	11240	6522	5494	359	54	57134	10680	12850	1560
522	103594	15850	99254	38202	25090	32715	2870	377	224384	14050	17380	2430
524	52135	18530	48194	15811	11013	19205	1754	411	107009	17660	20970	3180
525	48236	13310	44338	19340	11751	12250	847	150	103425	11910	15050	2010
526	47923	17250	45511	16875	11453	15963	1053	167	105931	14740	17460	2410
527	68219	19330	66333	21534	14908	26781	2747	363	160264	17990	20540	3070
528	46257	18060	43022	14406	10245	16549	1602	220	96613	16920	20240	3000
KANSAS												
TOTAL	993238	16130	967993	344379	251669	328724	36133	7088	2200703	15160	19210	2920
660	110497	16560	108663	39028	27154	38898	3257	326	256297	15320	18330	2470
661	69884	15840	62670	22728	17984	20840	995	123	142431	14360	17110	2260
662	99002	22340	100387	28463	20241	39183	10165	2335	218946	20810	27840	5160
664	72977	12240	73374	31189	21100	19604	1309	172	169074	12150	15430	1970
666	63607	16740	61114	20432	15732	22159	2405	386	131679	16210	20350	3070
667	48730	12850	46540	19497	13123	12926	806	188	107547	12390	15310	2040
668	25696	14540	25733	9671	6535	8779	644	104	59181	14450	17240	2470
669	15029	13020	14345	6415	4192	3419	280	39	32224	11450	13810	1860
670	98686	17600	96662	32651	24082	36041	3415	473	227569	16360	19220	2800
672	146107	17290	139462	44926	35749	51372	5950	1465	304021	16790	21610	3600
673	29393	13760	28393	11568	8003	8120	596	106	66163	12780	16120	2140
674	57918	14410	56343	21956	15844	16983	1279	281	126970	13420	16510	2280
675	59032	16150	56749	19931	15378	19270	1752	418	128522	15100	18570	2750
676	28371	14180	28427	10746	7764	8885	819	213	64240	13960	17500	2770
677	17018	14090	16639	7055	4528	4454	537	65	38333	12280	14260	2200
678	40786	17210	41756	14730	11561	13705	1477	283	101601	14890	17610	2710
679	10505	18260	10736	3393	2699	4086	447	111	25905	17260	20480	3300
KENTUCKY												
TOTAL	1309862	13860	1287444	522344	338609	387813	31870	6808	3092422	13030	17250	2410
400	49107	15250	50101	20187	13131	14823	1573	387	126341	13140	17920	2530
401	39893	13060	39868	16013	12183	11193	448	31	102935	12780	15400	1760
402	288950	15550	276194	101499	70942	92149	9366	2238	612693	14720	19450	2970
403	79910	12860	80873	34778	21844	22461	1540	250	198891	12090	15810	2020
404	42860	12220	42827	19696	11795	10521	709	106	103919	11120	14650	1770
405	86065	14000	85053	32617	21921	26107	3585	823	178891	13970	19430	3040
406	16957	15000	17232	5870	4841	5955	506	60	38896	15310	18800	2670
407	23607	12300	24121	10851	6626	6150	381	113	62406	11430	15300	1910
408	13665	16040	13331	5115	3268	4640	242	66	36740	14290	17550	2470
409	19264	11910	19456	9287	4920	4869	269	111	52420	10640	15020	1960
410	138967	15020	135407	52326	35544	44370	2768	399	324410	13830	17210	2260
411	46656	16380	44907	17657	10630	15285	1109	226	115864	14000	18040	2510

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS 1/	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
KENTUCKY - CONTINUED												
412	14628	14670	13862	5407	2923	4874	566	92	38304	14800	19800	3110
413	9091	11300	8752	4330	2163	1983	246	30	23943	10140	14970	1970
414	6043	11840	5903	2816	1652	1341	78	16	16468	10610	14030	1700
415	22352	17250	23734	8314	5780	8756	639	245	64801	15950	19530	3060
416	11996	14830	12833	5007	3299	4108	314	105	34638	13740	18180	2730
417	12330	15530	12346	4851	3005	4116	303	71	34584	13870	18250	2720
418	9273	14650	9166	3788	2432	2731	168	47	25998	12730	16530	2360
420	78849	14760	72772	29657	18883	22527	1410	295	171991	13010	16650	2240
421	57519	12310	58523	27512	15596	14121	1059	235	139269	10830	14710	1860
422	51566	11390	51610	24863	15645	10299	691	112	123741	10470	13520	1570
423	58289	16580	57997	21741	14510	20008	1467	271	142323	14580	18380	2630
424	50372	16580	49786	18519	12276	17285	1431	275	120924	14790	18490	2750
425	19072	11280	18629	9243	5294	3807	228	57	46572	10100	13390	1540
426	15631	9710	15254	8832	4087	2198	119	18	39594	8250	11180	1080
427	46950	12080	46907	21568	13419	11136	655	129	114866	11090	14290	1700
LOUISIANA												
TOTAL	1526193	14120	1576499	601747	387496	510237	64086	12933	3875847	14300	19430	3080
700	230322	17420	241052	80473	56401	91674	10952	1552	581106	17100	20900	3270
701	242166	12060	236280	101791	63126	59503	9074	2786	525247	12070	18480	3150
703	91933	17160	97708	33782	22863	36385	3904	774	250756	16490	20530	3300
704	84139	13630	88576	35094	20493	28304	4122	563	232586	13900	19210	2780
705	184311	14410	202683	74898	49715	66448	9493	2129	502276	14860	20230	3440
706	82840	17250	84720	30065	19023	31525	3576	531	216024	16370	19990	3140
707	82371	16740	88852	30636	20172	34488	3088	468	235215	16870	20230	3030
708	126046	15090	127955	45673	29916	43380	7707	1279	297092	15800	21770	3620
710	55347	13100	56539	22524	14690	17450	1569	306	146879	13360	17660	2470
711	111579	14190	115238	43560	29647	35948	4678	1405	274947	14210	20260	3400
712	105342	12700	103940	44756	25445	30081	3079	579	271661	12240	16630	2410
713	71898	12450	72792	31927	18651	19986	1816	412	187164	11870	16170	2340
714	57899	11870	60164	26568	17354	15065	1028	149	154894	11630	15020	1870
MAINE												
TOTAL	456794	12410	457407	190483	129988	127162	8182	1592	1033118	12460	15860	2030
039	15992	15530	16560	5626	4515	5982	386	51	36942	15580	18430	2510
040	94548	13660	99268	37555	28733	30717	1926	337	225799	13730	16850	2160
041	47714	12220	47432	19737	13284	12599	1433	379	92896	12480	17360	2510
042	63180	12370	62157	26391	17790	16984	831	161	141311	12180	15310	1880
043	28474	12870	28474	10978	8352	8581	494	69	64810	13430	16290	2060
044	61703	12400	60392	25072	16326	17846	949	199	138827	12620	15960	2050
045	16599	13220	17282	6748	4759	5300	406	69	38446	13470	16950	2260
046	26137	10180	25488	12724	7041	5240	401	82	57675	10020	13730	1660
047	35069	11630	33559	15537	9859	7775	338	50	81802	10990	13110	1540
048	13839	11430	14019	6453	4170	3039	292	65	30348	11050	14830	1890
049	53539	11750	52776	23662	15159	13099	726	130	124262	11430	14820	1830
MARYLAND												
TOTAL	1664240	16480	1828428	611474	457420	634083	111507	13944	4010615	16370	21350	3220
206	63948	17510	69340	22401	16679	26789	3298	173	169053	17370	20680	2750
207	346264	18810	497125	147970	117025	178671	47437	6022	1089202	18590	24650	3960
209	97230	18860	109742	32179	26773	39013	11048	729	222995	18420	23870	3810
210	293788	20250	309464	92240	67511	124229	23093	2391	707510	19370	23510	3570
212	564014	14510	537145	199819	152013	166355	15855	3103	1131339	14040	18280	2640
214	29591	15460	30608	11361	6786	9786	2372	303	62541	15370	21900	3370
215	37143	14150	36940	14829	9632	11673	687	119	87254	13240	16680	2190
216	52071	12250	50953	22177	13292	13620	1448	416	111176	11960	17080	2490
217	110648	18240	115379	38015	29219	43217	4528	400	267469	16600	19890	2720
218	48027	12210	48852	22514	12671	12352	1081	234	106326	11130	15710	2040
219	21516	17420	22880	7969	5819	8378	660	54	55750	15720	18640	2440
MASSACHUSETTS												
TOTAL	2514614	15080	2521078	892172	683726	823882	101295	20003	5239349	14950	19740	3030
010	176773	15810	174148	61972	48231	59045	4289	611	370238	14800	18050	2500
011	68063	13560	66041	25160	18869	19644	1829	539	138476	13660	17930	2620
012	60950	14360	58438	22571	15104	18743	1745	275	125501	13880	18090	2580
013	30106	14270	30301	11443	8867	9391	504	96	65623	13710	16650	2230
014	75478	14930	75534	27185	21040	24866	2133	310	168164	14590	18230	2510

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
MASSACHUSETTS - CONTINUED												
015	121468	16330	120595	41432	31341	43387	3955	480	269525	15740	19140	2720
016	70037	13130	69864	27649	20573	19780	1416	446	139558	13050	17120	2530
017	143715	18210	148309	45860	33945	53465	12985	2054	317447	18350	24540	4170
018	260405	15960	265794	89359	68900	94638	11528	1369	576106	16060	20140	2990
019	195408	15350	196286	69698	49685	66217	9000	1686	405387	15340	20370	3170
020	148974	17660	149786	49199	34308	54725	9963	1591	332533	17480	22730	3620
021	749190	14210	744569	262931	218408	223509	30979	8742	1404598	14510	20210	3380
023	104697	16950	109346	36937	27156	41045	3799	409	253607	16390	19680	2710
024	38787	13330	38806	14993	10683	12348	683	99	84666	13640	16960	2210
025	35205	13090	35522	13854	9763	10470	1161	274	74196	13470	18260	2600
026	47982	13210	51092	20036	14649	14307	1724	376	101394	13240	18070	2550
027	187376	14380	186647	71893	52204	58302	3602	646	412330	13610	16940	2260
MICHIGAN												
TOTAL	3764658	18170	3433945	1227395	790050	1254308	141898	20294	7935946	16020	19940	2910
480	784619	21060	741220	244200	152709	286829	48840	8642	1670936	18490	23200	3750
481	600225	20740	552720	181135	114892	224364	29967	2362	1250764	18560	21550	3210
482	557068	16090	441743	165172	117052	144497	12892	2130	970779	14290	18270	2560
484	147613	21210	138809	48836	27377	56583	5519	494	354262	17870	20140	2810
485	104123	19370	92090	32870	18634	36957	3260	369	211659	17330	19770	2860
486	150584	18420	141289	53497	30649	51333	5140	670	345729	15310	19200	2710
487	88867	17200	82323	32450	19574	28151	1894	254	198135	13940	17440	2320
488	182377	18150	172257	63195	38691	63715	5978	678	417568	15730	19040	2630
489	74669	17580	68034	22730	17015	26052	2080	157	146605	16530	19400	2760
490	272837	16910	250371	91631	61684	87449	8408	1199	580229	15070	18830	2690
491	45235	17230	40159	15131	10073	13834	989	132	95020	14480	17730	2380
492	125061	17840	113429	41832	26912	41120	3111	454	274869	15220	18360	2560
493	68414	17210	66798	24433	16581	24013	1535	236	168190	15070	18020	2340
494	160324	17290	150514	54244	37330	54489	3737	714	366886	15330	18420	2460
495	149651	16260	142158	50032	37572	48859	4634	1061	314393	15230	19510	2870
496	73736	13640	72255	30970	19503	20085	1426	271	171130	12140	15810	1990
497	74596	12960	68812	31608	17676	18202	1111	215	163134	11180	14920	1790
498	72864	14700	68342	28645	17650	20832	1009	206	165317	12580	16010	2010
499	31795	12270	30622	14784	8476	6944	368	50	70341	10460	13370	1580
MINNESOTA												
TOTAL	1728264	15700	1682506	611408	423284	575005	62137	10672	3819241	15040	19110	2630
550	150316	17880	147396	49428	34457	58387	4638	486	366192	17100	19670	2510
551	249820	17020	249100	78598	61826	94392	12307	1977	532045	17390	21640	3150
553	203979	18680	203436	65094	45304	79807	11268	1963	495529	18240	22300	3140
554	434067	16080	423506	137853	110767	150561	20253	4072	847717	16430	21510	3240
556	6990	18300	6348	2500	1635	2101	112	*	15244	13620	16320	1950
557	71114	18510	65322	24815	16074	23170	1127	136	161268	14470	17190	2130
558	47314	15190	43093	16830	10560	14337	1138	228	94618	13950	17970	2400
559	108323	14820	107084	42170	26542	34367	3394	611	250026	13730	17360	2320
560	103080	13920	98695	40415	26057	29830	2071	322	230522	12890	15640	1950
561	45157	13200	42399	18935	11630	10901	826	107	101486	11530	13700	1690
562	64554	13140	61764	26734	17158	16387	1276	209	147787	11950	14670	1750
563	82838	12340	83757	36930	22374	22868	1328	257	208583	11750	14870	1690
564	39802	11710	38537	18735	10322	8918	488	74	95822	10370	13460	1450
565	60756	12170	56967	25944	14754	15076	1059	134	136699	11300	14420	1650
566	29363	11610	26920	13011	6698	6800	411	*	66701	10470	13810	1540
567	30791	12580	28182	13416	7126	7103	479	58	69002	10670	13180	1570
MISSISSIPPI												
TOTAL	838608	12090	840317	379873	220610	218170	17705	3959	2172107	11400	15620	2060
386	82067	11590	82016	39591	20955	19900	1315	255	220703	10480	14250	1750
387	48511	10430	47550	25816	11190	9392	921	231	138387	8940	12500	1660
388	75456	12330	75189	33235	22767	17935	951	301	187972	11560	14700	1770
389	38872	10940	38607	20167	10053	7647	570	170	104750	9440	12920	1620
390	140880	11790	143018	66960	34849	37083	3560	566	379663	10930	15470	2020
392	93342	13120	90005	35697	24382	25945	3044	937	211547	13260	19150	3010
393	65503	11830	64353	29624	17836	15602	1020	271	165132	11100	14990	1890
394	93090	12350	93937	41016	24329	26116	1963	513	243193	11930	16240	2130
395	110395	13680	116256	46239	31067	35908	2653	389	287899	13300	17100	2270
396	38860	11480	38231	17769	9722	9937	657	146	102264	11020	15150	1900
397	51632	11880	51155	23759	13460	12705	1051	180	130597	11010	14980	1860

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
MISSOURI												
TOTAL	1970530	14900	1938978	732828	509207	622801	62227	11915	4434437	14150	18430	2740
630	223320	19880	224489	70039	47806	93053	12220	1371	538913	19040	22100	3410
631	499717	15090	476997	170643	125497	154134	20952	5771	1015974	14960	20760	3550
633	83317	18940	88560	28903	19363	36949	3122	223	218623	18210	20230	2880
634	27461	13290	25897	11441	7324	6663	401	68	62327	11650	14210	1840
635	22619	12200	22727	11069	6369	4927	301	61	52398	10340	12850	1610
636	34000	13590	34365	14609	9492	9805	400	59	87022	12230	15170	1820
637	38480	13750	37800	15712	10338	10947	632	171	89440	12570	16150	2150
638	45891	12050	44155	20299	12161	10589	892	214	111010	11120	15000	2010
639	23604	11230	23361	12200	6421	4368	302	70	57405	9450	12620	1430
640	157673	18940	158248	51161	38622	63102	4872	491	371644	17280	19770	2790
641	240799	15210	227371	80684	61438	76367	7569	1313	482514	14960	19390	2940
644	36751	13410	36222	16070	10027	9447	603	75	85947	11610	14060	1840
645	32031	14320	31566	11725	8805	10134	722	180	71685	14140	17660	2510
646	32855	12330	30515	15067	8413	6445	516	74	71425	10160	12550	1660
647	38228	12700	36732	16616	10194	9273	553	96	87011	11340	14160	1810
648	52219	12450	52388	21994	15744	13540	877	233	123507	12240	15460	1980
650	38058	12850	39683	17050	11536	10383	626	88	94341	11990	14970	1830
651	20549	16960	21166	6895	5515	7969	667	120	47796	16540	19840	2900
652	73694	13670	73640	28900	19872	22471	2045	352	164113	13460	17150	2440
653	33436	11980	33750	15155	9732	8306	466	91	78331	11410	14140	1780
654	55684	11480	55715	25281	17349	12302	682	101	137874	11210	13900	1600
656	99568	11640	102192	48085	30188	22502	1203	214	249235	10770	13460	1540
658	60576	14120	61439	23230	17001	19125	1604	479	135902	13910	18090	2620
MONTANA												
TOTAL	332263	13350	323844	137559	80250	96198	8465	1372	746673	12450	16280	2250
590	27174	12450	26607	12306	6678	7108	449	66	64783	11100	13850	1870
591	42651	15560	42994	15555	10826	14573	1640	400	95193	15090	19850	3050
592	18997	12930	20052	8429	4915	5929	686	93	47665	12640	16210	2320
593	18319	13850	19151	7893	4283	6374	524	77	45071	13300	16680	2530
594	57053	12880	54415	23564	13930	15236	1410	275	124275	12070	15850	2220
595	14311	12250	13609	6062	3244	3852	409	42	31917	11730	15320	2110
596	22822	14680	22964	8582	5918	7737	674	53	51813	14450	17780	2380
597	48310	12820	46339	20637	11181	13319	1059	143	103158	11720	15670	2130
598	53231	12630	49324	22383	12321	13454	1013	153	113991	11390	15200	1900
599	29395	14930	28389	12148	6954	8616	601	70	68807	12360	15890	1990
NEBRASKA												
TOTAL	662771	14700	650929	251355	173270	204178	18663	3463	1493534	13760	17140	2440
680	62063	16000	61339	22804	15511	20976	1826	222	146803	14640	17980	2460
681	188761	15970	186152	66074	47417	64109	6989	1563	415376	15340	20090	3020
683	64594	14320	63687	25164	18083	18847	1379	214	147124	13190	15760	2070
685	79818	14980	77024	27740	19919	26455	2447	463	162247	15020	18990	2700
686	31945	14300	31862	13018	8946	9107	694	97	75735	12750	14510	1980
687	54487	12560	53517	24085	15075	13335	869	153	129669	11400	12930	1740
688	59935	13610	59705	24332	16841	17052	1265	215	140922	12780	14900	2030
689	33924	14280	34298	13328	9737	10058	1010	165	77869	13410	16180	2270
690	13138	14060	13132	5304	3741	3656	375	56	30902	12870	14940	2110
691	38187	15030	34592	14018	8755	10724	933	162	82199	13170	15810	2280
692	4254	12110	4278	2256	1128	792	88	14	10042	9320	8410	1760
693	31665	13990	31343	13232	8117	9067	788	139	74646	12450	15040	2190
NEVADA												
TOTAL	369073	14800	385791	137981	108144	123639	13444	2583	830974	14620	19260	2950
890	40686	14350	44247	15982	12211	14913	1033	108	110475	14610	17840	2320
891	170926	14550	180533	64404	51915	56631	6363	1220	383595	14510	19350	2910
893	4099	12680	4013	1626	962	1334	91	*	9574	13390	15810	2270
894	61194	15690	62142	22312	17479	20156	1840	355	134506	14560	19100	3010
895	66397	14820	67602	23816	18921	20970	3149	746	131499	14800	20380	3440
897	16529	16340	17221	6121	4405	5938	667	90	36891	15290	19430	2890
898	9242	14920	10033	3720	2251	3697	365	*	24434	15530	18380	2960
NEW HAMPSHIRE												
TOTAL	423581	14170	416233	151174	112731	136828	13275	2225	909809	14600	18650	2770

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹ / ₂	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
NEW HAMPSHIRE - CONTINUED												
030	111363	17530	109072	34086	26760	42792	4927	507	249099	17680	21080	3200
031	53028	12930	54586	20939	15056	16903	1376	312	113176	13720	17730	2610
032	52900	12630	52027	20555	15221	14753	1217	281	114738	13090	16960	2430
033	21349	14140	20954	7473	6038	6703	594	146	44141	14520	18370	2700
034	29764	14330	28263	10296	8143	8860	781	183	62172	14240	18100	2650
035	20603	12740	18687	8028	5267	5064	280	48	41650	12040	15060	1970
036	3755	12880	4193	1606	1294	1186	89	18	9691	13330	16580	2230
037	28658	14180	26502	9971	7542	7942	863	184	57977	13840	18440	2870
038	102161	13370	101949	38220	27410	32625	3148	546	217165	14170	18410	2760
NEW JERSEY												
TOTAL	3152764	17310	3176623	1048954	805455	1110296	180390	31528	7004239	16450	21700	3520
070	707071	17660	702301	222864	183287	246515	40894	8741	1477403	16770	22480	3870
071	157881	13050	148166	59049	46659	40078	2165	215	343615	12790	15640	2050
072	70043	16310	70426	24283	21107	23313	1549	174	151624	14770	17880	2590
073	87911	13330	86596	34549	27045	23725	1149	128	195973	12800	15690	2090
074	178623	20250	181987	54252	38561	67868	17569	3737	410676	19590	26520	4740
075	76367	12690	77081	32225	23613	19825	1214	204	181257	12260	15510	2000
076	225802	18770	221060	65334	52961	81028	17922	3815	469571	18530	25110	4410
077	204192	17510	209297	71523	46974	72762	15576	2462	471345	16930	22910	3730
078	116807	19950	121904	34816	26953	50509	8954	672	284394	19750	23490	3640
079	97098	22670	100245	28413	19720	32752	15332	4028	217276	21160	32550	6760
080	375861	18170	379351	124111	90688	145204	17270	2078	874501	17230	20780	3080
081	62431	13650	61863	24466	18285	18008	1000	104	139301	13060	16200	2130
082	73902	13190	78302	30203	21608	23618	2513	360	163011	13620	17850	2570
083	73751	15070	74276	28003	20832	23651	1552	238	176235	13910	17270	2360
084	29877	10820	29571	12513	9065	6849	847	297	56528	12090	17130	2770
085	77602	19210	80702	23698	17948	30429	7253	1374	178199	19350	25680	4520
086	105476	15220	106596	35884	31524	35370	3477	341	231033	15120	18720	2730
087	121477	15270	128690	45384	34416	44285	4018	587	282478	15130	18900	2630
088	279077	19390	286684	86599	65795	113932	18599	1759	635176	18750	22640	3600
089	31515	17240	31525	10785	8414	10575	1537	214	64643	15540	20270	3290
NEW MEXICO												
TOTAL	510654	12630	527924	221188	135515	152580	16233	2408	1285206	12580	16970	2370
870	36835	12870	36545	16084	9536	10099	748	78	97202	11800	15380	1890
871	179699	13600	180981	70840	47963	54492	6719	967	399136	13550	18090	2600
873	21481	10280	21238	11155	5160	4486	397	40	66261	9360	13390	1620
874	30265	16240	31594	11673	7047	11707	1009	158	90487	15650	19210	2720
875	58477	12270	60956	26083	14617	17356	2561	339	139983	12380	17880	2650
877	13258	9770	13430	6770	3535	2887	198	40	32500	9890	13550	1680
878	4635	9790	4919	2544	1199	1088	88	*	12219	9560	13160	1580
879	3707	10640	3962	2015	1143	737	67	*	9506	9790	12670	1500
880	51462	11830	54618	25276	13977	13994	1223	148	140531	11070	15130	1960
881	22780	12320	22892	10426	6241	5659	485	81	55260	11260	14760	1950
882	58758	14160	65325	23790	16293	22582	2217	443	167188	15070	18750	2830
883	22154	11630	24175	10701	6906	6097	393	78	57436	11610	15210	1910
884	7143	10370	7289	3831	1898	1396	142	22	17497	9360	11950	1730
NEW YORK ¹ / ₂												
TOTAL	7147126	15860	7258993	2516132	2032458	2329752	313984	66667	16157575	15030	20370	3020
090	282280	10790	295902	128336	114295	50943	2287	41	685909	11510	13890	1520
100	633224	15870	648596	228084	185447	172777	41740	20548	1150913	14600	26820	5500
103	128459	19020	136813	36312	35441	57092	7283	685	319711	19110	22490	3060
104	380719	13950	378772	136255	135864	99675	6251	727	875850	13500	16190	1980
105	235291	20080	241825	70649	53573	83271	26087	8245	536674	19400	29810	5450
106	32623	17790	31948	9365	8529	10699	2787	568	64446	17500	25050	4310
107	98390	18020	97921	29126	26210	35399	5943	1243	203432	17400	22740	3610
108	35575	17430	35477	11361	9228	11038	2912	938	75352	16520	24500	4380
109	157019	18490	165865	54882	37700	60089	11800	1394	393078	17420	22440	3180
110	103812	20350	104736	29086	23830	37840	10182	3798	223200	19780	30460	5790
111	79782	13650	79961	29357	27499	21901	1120	84	167608	13450	16010	2020
112	780878	13760	792076	294159	265069	213283	17236	2329	1833200	13410	16640	2090
113	408861	17180	408611	123760	122133	143651	17101	1966	859231	16270	20140	2870
114	236452	16560	243627	75187	77271	83958	6626	585	565940	15670	18730	2360
115	298781	19480	305983	91443	71535	110588	25743	6674	678763	18610	26150	4330
116	32009	14240	33853	12206	10793	9619	1032	203	80708	13900	17970	2290

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
NEW YORK - CONTINUED												
117	574475	19200	599817	183927	134814	236671	39341	5064	1433073	18740	23230	3250
118	35842	21750	37703	10312	7886	15834	3429	242	85863	20900	25030	3610
119	63628	16420	66056	22479	17553	22519	2713	792	149770	15660	21340	3170
120	209610	15830	213608	77220	57643	71677	6442	626	485737	14710	18130	2400
122	66112	13620	66384	24845	19261	19732	2149	397	129111	13840	18140	2600
123	63669	16440	65747	23037	16842	22438	3099	331	141149	15480	19770	2870
124	57519	13330	57649	23406	15182	17112	1747	202	125514	13010	17330	2330
125	131122	17240	137546	47079	34594	49945	5440	488	316474	16050	19730	2700
126	32634	16920	33465	11464	7853	11658	2284	206	72105	16510	21390	3240
127	31004	12070	30902	13808	8556	7903	553	82	70310	11510	15200	1790
128	68338	13740	68913	28145	18386	20799	1380	203	162837	12900	16380	2050
129	53823	12200	53656	23567	14800	14350	801	138	128649	11760	15330	1840
130	193677	16860	197914	69312	49686	71474	6534	908	474254	15700	19170	2600
132	105978	13700	103056	39387	29284	31383	2595	407	213933	13650	17390	2370
133	122269	14250	122240	48028	35557	35929	2365	361	291683	13200	16260	2070
135	33071	12630	32606	14063	9418	8478	553	94	68706	11950	15400	1970
136	71536	13180	68897	29012	18240	20402	1094	149	170883	12450	15760	1900
137	107210	15870	106373	39302	27968	35449	3395	259	249394	14520	18120	2410
139	37074	13700	37118	14644	9974	11150	1142	208	77752	13390	18030	2520
140	246944	18270	244342	86431	58599	91203	7196	913	574449	15920	18980	2510
142	276697	14880	264170	103453	72600	80531	6255	1331	559678	13430	17330	2340
143	35694	15810	32822	13399	8038	10995	354	36	71034	13190	16160	2020
144	202251	18300	210552	68502	48200	80465	12159	1226	495938	17700	21390	3060
146	210884	17880	217773	68188	54538	83140	10582	1325	457726	17420	21170	3130
147	71457	14630	69786	27743	20083	20707	1070	183	165047	13070	15990	1950
148	98677	15200	97332	37671	26420	30174	2732	335	226596	13650	17420	2280
149	21776	13680	20600	8140	6066	5811	450	133	45895	13070	16970	2260
NORTH CAROLINA												
TOTAL	2311897	12630	2332807	967205	647471	649094	57684	11353	5377982	12560	16760	2200
270	76877	14450	77211	29220	21061	24759	1902	269	184339	13970	17620	2280
271	77848	14030	80358	29693	20516	25830	3390	929	173359	14630	20340	3190
272	261562	13260	262692	107889	72999	75336	5435	1033	605769	12700	16590	2140
274	89556	14380	87927	32929	22866	27230	3943	959	190542	14300	20140	3070
275	176389	12460	181847	75551	50337	50723	4624	612	420034	12540	16450	2090
276	87763	15100	92158	32724	23005	30171	5482	776	192875	15400	21040	3230
277	60821	13440	62330	23733	16964	19087	2175	371	133903	13860	18370	2580
278	163498	11390	161716	75914	42768	39350	3003	681	384237	10850	15010	1870
279	50764	11850	50647	23314	14059	12317	957	*	121549	11100	14660	1760
280	295214	13990	295656	113497	84042	90529	6482	1106	700488	13590	17090	2180
282	161504	14090	161404	58975	43979	49850	6953	1647	347664	14440	19870	3010
283	225360	11390	223737	101799	66176	51977	3118	667	543243	11210	14670	1700
284	89524	12170	91795	41379	22510	25442	2116	348	219842	11510	16040	2050
285	130462	11040	134877	64023	37268	31370	1894	322	312519	10680	14540	1670
286	186121	12710	185819	79034	55856	47230	2930	769	429217	12070	15450	1870
287	130927	12640	135642	57012	39400	36588	2279	363	315999	12290	15560	1890
288	39896	12770	38709	16306	11122	9849	1090	342	82010	12260	17350	2530
289	7811	10730	8282	4213	2543	1456	70	*	20393	9790	12450	1220
NORTH DAKOTA												
TOTAL	273563	13750	273866	109654	70794	83754	8181	1483	634944	13290	16720	2430
580	27859	14720	28265	10938	7649	8838	750	90	66955	13670	16050	2250
581	28918	14880	28844	10391	7295	9629	1230	299	60004	15110	19940	3070
582	46180	12910	44321	18315	12066	12574	1145	221	100574	12660	16170	2290
583	23864	12040	23357	10947	6199	5667	487	57	55683	10870	13590	1770
584	27128	12490	25475	11524	6882	6422	575	72	60015	11360	13340	1860
585	48138	15610	48225	18500	11384	16693	1406	242	115364	14480	17690	2580
586	20579	13670	22071	9053	5431	6758	684	145	52013	13050	16670	2460
587	38601	13320	38769	15505	10511	11530	1052	171	90832	13160	16340	2280
588	12296	17250	14539	4481	3377	5643	852	186	33504	18350	22050	3770
OHIO												
TOTAL	4513999	17190	4266650	1521392	1112531	1475515	132599	24613	9728252	15130	18960	2810
430	162000	17950	165056	55609	39493	61817	7248	889	392519	16730	20110	2920
431	103759	17210	100547	35510	26487	35919	2389	242	245475	15250	17960	2430
432	308253	14810	291837	105002	87350	89251	8476	1758	601083	14210	18220	2690
433	67865	16490	62310	23765	17243	20083	1041	178	151379	13810	16390	2210
434	66190	17730	61397	22256	15275	22156	1545	165	143198	15210	18180	2570

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
OHIO - CONTINUED												
435	101732	18350	97212	32886	24129	35981	3524	692	235297	16350	19960	2980
436	174168	17160	156756	56630	39231	54801	5022	1072	346592	15190	19430	3000
437	70571	15440	67792	27077	18749	20678	1059	229	164537	13130	16440	2240
438	22134	16730	21428	7922	5842	7280	330	54	52860	14350	16980	2270
439	88204	17990	82620	31692	19905	29351	1420	252	193630	14410	17640	2520
440	329237	18900	313498	107063	74581	119142	10848	1864	739900	16590	20020	2960
441	642414	16730	600840	206275	165105	201930	22392	5138	1271604	15310	19890	3120
442	191600	18540	184410	62414	43486	70892	6757	861	434097	16830	19950	2890
443	127811	15360	117568	44474	31300	37202	3714	878	256050	14070	18510	2800
444	155576	18740	146282	54084	35579	52876	3191	552	344362	15020	18140	2600
445	91150	17250	83156	32722	22356	26087	1615	376	182087	13450	17100	2400
446	161749	17720	156559	55344	41677	55659	3305	574	376688	15160	18050	2510
447	86458	18050	81784	28853	20847	29154	2386	544	182429	15470	19200	2890
448	139423	17320	130791	48380	35838	43701	2451	421	313111	14310	17180	2350
449	40767	16510	38012	13650	10425	12880	850	207	87609	14730	18190	2610
450	147674	18780	140553	46021	32375	56188	5421	548	336394	17620	20410	2990
451	89273	17100	86225	31263	22488	30077	2189	208	215415	14890	17780	2390
452	384795	16120	360423	128739	93347	118670	15915	3752	776413	15090	20430	3330
453	185638	17830	176927	61421	46883	63366	4775	482	422538	15460	18350	2540
454	223438	16470	210126	74560	54030	71980	8124	1432	459492	15280	19660	3010
455	45450	15890	41292	15979	10982	13248	904	179	94169	13750	17230	2410
456	112062	14410	104436	41816	28221	32455	1680	264	257640	13170	16420	2210
457	49616	15130	49079	19248	13313	15435	959	124	116708	13470	16830	2300
458	144992	17770	137734	50737	35994	47256	3069	678	334976	14620	18040	2660
OKLAHOMA												
TOTAL	1148877	14830	1228829	441637	322583	402618	50752	11239	2866124	14920	19740	3040
730	157930	15670	177903	60014	43099	64163	8886	1741	422909	16550	20940	3190
731	229091	15630	238674	77404	66344	81981	10436	2509	520336	15990	21110	3390
734	26837	12700	27595	11077	6944	8516	797	261	65851	13340	18590	3000
735	78187	12650	81239	32541	23311	23095	1933	359	194656	12970	16660	2230
736	22905	14050	28165	9676	6778	9373	1633	705	67448	16200	23370	4540
737	46135	17060	49146	16174	12865	17405	2182	520	113377	16270	20090	3260
738	14263	18120	15755	5129	3766	5919	758	183	37619	17270	20590	3350
739	10190	17520	10723	3756	2760	3736	400	71	26163	15480	17670	2760
740	139119	17770	155704	51002	37085	58687	7967	963	381984	17220	20980	3060
741	166794	16590	173446	58823	45158	56233	10412	2820	370016	15780	22850	4050
743	33690	12240	36496	15748	10244	9849	548	107	89944	11990	14720	1850
744	62853	12470	65330	27625	18115	18130	1212	248	160839	12290	15820	1980
745	25716	11690	26820	12484	7499	6312	430	95	66101	10940	14310	1760
746	25099	16400	25589	8842	6437	8977	1154	179	59958	15850	19650	3040
747	25888	11340	25329	12733	6626	5584	328	58	63392	9930	13060	1540
748	57808	13010	62956	25398	17223	18608	1382	345	152983	13010	17050	2360
749	26372	11540	27959	13211	8329	6050	294	75	72548	10720	13570	1530
OREGON												
TOTAL	1100919	15630	1024066	391928	264882	331649	30575	5032	2301903	14030	17900	2360
970	175635	18570	172846	56869	40668	66848	7519	942	409389	17300	20560	2760
971	72315	16150	68731	25796	17629	23167	1936	203	162509	14410	17950	2280
972	303737	14830	276479	98958	75760	89171	10487	2103	556545	14730	19320	2780
973	168746	14480	157312	63203	40843	48950	3803	513	358109	13240	16810	2090
974	184516	15280	163734	67397	41035	51324	3376	602	375271	12950	16580	2050
975	73278	13450	68727	30188	18246	18728	1288	277	159152	11810	15730	1920
976	24239	17020	23236	9786	5767	7159	450	74	55856	12600	15590	1980
977	39706	14370	36468	15695	9702	10311	611	149	86837	12110	15040	1820
978	48910	14830	46437	19261	12523	13597	914	142	112770	12640	15370	1950
979	9837	12100	10096	4775	2709	2394	191	27	25465	10740	13490	1620
PENNSYLVANIA												
TOTAL	4817969	16430	4780452	1733508	1291662	1580819	145560	28903	10540757	14640	18640	2780
150	208565	18560	199114	70567	50466	72717	4790	574	443718	15470	18400	2630
151	182461	18340	180119	62745	44450	64829	7070	1025	387646	15900	19830	3060
152	378391	16150	370372	131464	98226	120170	16365	4147	749025	15030	20470	3420
153	68735	17920	69524	25139	16998	25063	2030	294	160597	15360	18710	2740
154	58870	15960	57421	24475	15230	16848	717	151	132291	12270	15810	2190
155	31725	13800	31915	13275	9344	8720	474	102	76016	12410	15530	2050
156	130267	18000	128899	46429	32595	45679	3648	548	296111	15190	18670	2750
157	43324	16810	42304	15736	11097	14555	740	176	100822	14460	17490	2460

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ¹	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
PENNSYLVANIA - CONTINUED												
158	38396	16360	37689	13533	11003	12361	629	163	88363	14400	17400	2500
159	68574	16150	66938	26929	18775	20078	941	215	155370	12990	16130	2150
160	61199	18260	61487	22426	15354	21971	1494	242	146195	15080	18280	2620
161	98232	17350	93921	36394	24243	31343	1618	323	216440	13870	17020	2340
162	34192	16690	33079	12665	8874	10896	534	110	78317	13890	16800	2440
163	68274	16140	65097	24143	17690	21687	1269	308	150156	14300	17720	2560
164	45994	17460	42791	16057	11581	14261	741	151	107308	14160	16970	2240
165	82666	16460	77067	28743	20437	25695	1751	441	171216	14340	17860	2580
166	77014	15460	75430	30487	21945	21776	1002	220	177822	12820	15640	2000
167	21608	15150	20813	7639	5934	6820	348	72	48616	14220	16960	2320
168	54977	15350	55459	22092	15047	16755	1376	189	125194	13220	16750	2310
169	21727	14100	21406	9241	6186	5689	249	41	53336	11940	14650	1770
170	209268	17080	211211	72376	57945	74662	5370	858	472700	15400	18470	2640
171	65193	15440	65863	22241	20104	21676	1547	295	134264	14910	18270	2700
172	60708	17080	61838	22048	18337	20314	1003	136	145224	14410	16850	2200
173	95610	17420	97285	33281	26590	35485	1682	247	224562	15490	17820	2410
174	58178	17120	57716	19902	15317	20390	1675	432	122866	15530	19250	2960
175	91386	17250	93423	32938	25963	32396	1846	280	218703	14930	17580	2380
176	55911	15810	56436	20620	15672	17735	1928	481	116919	14370	18720	2900
177	67410	15090	64124	25442	18148	19319	999	216	149000	13150	16130	2150
178	81090	14050	79901	32118	23845	22431	1273	234	183840	12820	15850	2120
179	52699	13080	51635	21840	15623	13487	553	132	114444	12130	14990	1940
180	167377	18310	169841	57259	42580	64305	5035	662	376159	16360	19380	2860
181	63846	16400	62155	22273	16159	21196	2025	502	128506	15060	19360	3030
182	50390	13820	50161	21098	14379	13939	612	133	109029	12310	15360	2020
183	30399	13900	32750	13595	8687	9616	713	139	71051	12660	16590	2260
184	56241	13440	58159	24293	16199	16220	1125	322	132430	12460	16340	2260
185	56189	12610	54525	24030	16200	13476	625	194	111766	11620	14820	1970
186	67642	13270	66649	28075	19051	18379	922	222	149434	12290	15520	2050
187	59442	12530	58619	25211	16619	15465	1050	274	124325	12010	15750	2170
188	27286	14060	27017	10821	7546	8118	458	74	66305	13060	16080	2060
189	102786	18990	109587	34961	25403	41910	6472	841	250826	17870	22010	3380
190	471333	17930	472278	152454	115598	170345	27182	6699	1018887	17120	22830	3930
191	643676	14030	626084	237390	192863	180115	12987	2729	1330244	13460	17010	2370
193	108367	18740	114184	36313	26006	41060	9286	1519	261445	17990	23720	3970
194	162972	18070	168277	53552	43473	62449	7749	1054	362591	16900	20780	3260
195	60646	18300	63570	21230	17271	23535	1319	215	142653	15870	18460	2630
196	76733	15910	76319	27968	20609	24883	2338	521	156025	14490	18850	2980
RHODE ISLAND												
TOTAL	401459	14520	400214	155421	109506	122183	10879	2225	851769	13560	17700	2480
028	256948	15510	257918	96989	68649	83356	7562	1362	560890	14170	18170	2540
029	144511	13130	142296	58432	40857	38827	3317	863	290879	12620	16840	2380
SOUTH CAROLINA												
TOTAL	1167227	12840	1174112	486123	324384	332057	26791	4757	2812879	12600	16550	2100
290	196052	12370	195563	84666	54115	53163	3158	461	485087	11960	15500	1830
292	100072	12920	99835	39625	27396	28431	3732	651	218958	13210	18210	2540
293	123497	13790	117419	46398	35362	33132	2048	479	279413	13010	16340	2050
294	172393	13110	182485	73281	49287	54854	4384	679	439838	13110	17040	2160
295	147685	11380	152012	73903	39709	35126	2654	620	369549	10380	14610	1760
296	257862	14010	255066	99293	71418	76821	6376	1158	600323	13450	17320	2270
297	75955	13640	76337	29642	21516	23335	1617	227	187256	13470	16890	2120
298	58289	13540	57144	22302	14883	18220	1613	126	141805	13690	17330	2230
299	35422	11410	38251	17013	10698	8975	1209	356	90650	11560	16680	2270
SOUTH DAKOTA												
TOTAL	285962	12070	272274	124835	72003	69374	5114	948	636638	11190	13950	1900
570	55871	12110	52876	23887	13982	13965	916	126	125150	11400	14050	1820
571	43027	14870	41613	15577	10670	13857	1196	313	90259	14440	18620	2750
572	28864	11090	28263	14034	7582	6170	417	60	67463	10090	12310	1560
573	37417	11220	35729	18345	9335	7444	518	87	84122	9660	11370	1590
574	29707	11860	27610	12837	7391	6724	558	100	63867	10980	13330	1850
575	21030	11250	19746	9743	5100	4495	371	37	48167	10180	11940	1640
576	9274	9940	8744	5062	2061	1507	102	12	22596	8200	8360	1190
577	60772	12430	57693	25350	15882	15212	1036	213	135014	11750	14710	1950

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
TENNESSEE												
TOTAL	1753231	12940	1730658	712254	478455	486813	43708	9428	4079233	12680	16900	2390
370	273791	14200	280660	110963	76175	85620	6858	1044	676649	13330	16940	2270
372	168872	12620	162981	64169	46794	45099	5256	1663	339031	13180	18750	3090
373	150483	13270	149385	60934	40032	44196	3528	695	370267	12900	16810	2300
374	85407	12670	79108	31868	22835	21877	2070	458	178255	12870	17390	2580
376	125484	13440	125707	49128	35324	37776	2918	561	296108	13380	16990	2360
377	228399	12740	230881	99893	63225	62672	4433	658	553742	11980	15660	2050
379	111531	13350	114275	46790	29169	33560	3875	881	247392	12960	18100	2760
380	79515	12110	77335	34958	21731	18767	1622	257	198057	11340	14910	1890
381	297434	13160	286731	111351	78045	84527	10236	2572	675630	13560	18870	2900
382	38364	12340	37581	16430	10939	9617	499	96	90637	11750	14470	1780
383	89762	12380	85425	38026	24918	20993	1244	244	207270	11510	14680	1820
384	49968	13070	47819	21059	14063	12006	562	129	117378	11640	14500	1760
385	54221	11280	52770	26685	15205	10103	607	170	128817	9860	12940	1480
TEXAS												
TOTAL	5596618	14930	6004182	2171248	1546784	1943100	285978	57072	14351231	14920	20400	3370
750	298497	19250	330640	96833	75376	132823	23568	2040	787271	19200	23200	3670
751	127586	16840	137474	45694	34271	51635	5297	577	335561	16600	20010	2930
752	441873	14110	458013	161039	136261	127636	33077	*	969768	14450	22200	4250
754	73181	12640	76686	31299	20599	22728	1720	340	185156	12880	16500	2310
755	50984	13320	52010	20541	13794	16387	1039	249	127163	13440	17210	2420
756	98124	15820	106735	38182	26389	37607	3616	941	262161	15430	19770	3190
757	81852	14490	87160	32117	22901	28069	3178	895	208817	14530	19650	3190
758	27213	13300	30721	12522	7835	9439	747	178	74359	13060	17140	2450
759	71395	12870	71557	29753	19748	19998	1646	412	178633	12540	16690	2400
760	206967	18150	236886	75323	56114	91469	12551	1429	552824	17730	21450	3330
761	232766	14320	244400	88983	65548	78617	8928	2324	559844	14600	19850	3310
762	60443	14850	62221	22915	16217	19853	2808	428	143217	14570	19290	2980
763	66227	13960	68132	25075	18718	21489	2141	709	156284	14320	19520	3240
764	24447	12090	26127	11428	7303	6688	560	148	60762	11800	15630	2260
765	108974	11540	111277	47329	33146	28375	2070	357	263147	12080	15750	2030
766	39901	12600	42019	17138	11375	12487	894	125	99933	12880	16300	2210
767	51247	12650	52158	21951	13918	14338	1533	418	117243	12430	17500	2680
768	29727	12150	30812	13908	8403	7674	674	153	72020	11380	15220	2210
769	42324	14150	45912	16214	12408	15092	1558	640	108282	15010	20990	3850
770	840313	16920	879064	271444	234063	300958	59471	13128	2007032	16920	23570	4330
773	119340	20960	150053	45613	29790	57767	15032	1851	384412	19900	25270	4160
774	119594	19770	140684	39979	28914	57218	12847	1726	357195	20550	25360	4330
775	282663	19420	294294	88910	64935	121656	17358	1435	724502	19140	22400	3610
776	102395	18980	102192	33721	23777	39200	5053	441	253752	17340	20830	3310
777	55375	16360	56018	20256	12463	19624	3070	605	132430	15990	21600	3700
778	54881	12730	65482	26263	16420	19571	2677	551	150156	13350	18820	2990
779	54567	16230	58512	21631	13934	20199	2242	506	141791	15090	21300	3610
780	81560	11620	86991	41317	22418	20186	2339	731	234022	10700	16270	2490
781	62855	13620	69971	26694	19255	21800	1915	307	169501	13800	17700	2540
782	363697	12720	393449	155330	109567	112420	13049	3083	933031	13240	18400	2840
783	73009	13550	77777	31424	19877	23460	2539	477	204579	13180	18220	2870
784	92986	14270	98242	36003	25752	31670	3810	1007	235505	14620	20230	3350
785	166903	9900	186923	104774	46221	31596	3348	984	557192	8580	13260	1680
786	75825	13900	88836	33667	23006	28402	3213	548	211596	14170	18740	2780
787	172899	13470	193261	72060	51872	58252	9339	1738	394582	14200	19930	3260
788	43444	9730	45383	25665	11233	7658	661	166	131114	8480	12420	1480
789	19682	12880	21344	8178	5508	6703	728	227	48951	14000	18860	3030
790	83931	16830	86157	30479	21103	30127	3607	841	219658	15670	19190	3390
791	66742	16190	70153	24248	18035	24371	2769	730	162222	15680	20690	3450
792	16394	12620	15976	7325	4393	3727	440	91	38449	11160	13840	2160
793	50643	14420	52224	20366	13694	15885	1871	408	137121	13650	17190	2820
794	73282	13840	75837	29166	20162	22864	2898	747	174154	13800	19110	3040
795	37964	15300	40358	15343	10537	12902	1274	302	98630	14080	18060	2790
796	42213	13390	45388	16786	12622	13900	1570	510	103719	14180	19590	3150
797	123771	17740	143884	43398	34848	54256	9171	2211	358816	18200	24250	4690
798	12375	11000	14099	7363	3820	2651	265	*	40671	9450	12560	1780
799	173587	11500	180690	85601	48241	41673	4305	870	484003	10720	15610	2110
UTAH												
TOTAL	528243	16100	534538	192062	133742	190052	16229	2453	1435983	15300	18720	2290

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
UTAH - CONTINUED												
840	171845	18500	180084	58601	41735	73587	5625	536	534559	17690	19710	2240
841	190099	15010	185772	66773	49288	61510	6809	1392	438699	14870	19360	2670
843	32793	14180	33913	12874	8836	11355	758	90	96083	14150	17080	1920
844	46037	15980	46164	16359	12129	16288	1214	174	115841	15200	18440	2270
845	17547	18600	17446	5445	3370	7995	595	41	50993	19830	20720	2700
846	47564	12210	47833	21662	12150	13002	854	165	133269	11400	15220	1590
847	22418	13030	23326	10348	6234	6315	374	55	66539	11660	14590	1470
VERMONT												
TOTAL	193311	13280	210441	86840	59745	58227	4905	724	465710	12580	16190	2120
050	19531	12420	21238	8859	6269	5508	502	100	47306	12350	16020	2140
051	11953	14700	12345	5072	3683	3551	*	39	27158	12530	15670	2000
052	12038	12760	12987	5510	3726	3369	303	79	28344	12170	16360	2220
053	11776	12600	13584	5735	4219	3303	267	60	28338	12100	15430	1980
054	64160	14900	71060	27210	18562	22770	2302	216	156951	13970	17730	2440
056	27117	12820	29363	12330	8670	7705	560	98	64480	12270	15690	2000
057	27908	12760	30197	12982	8699	7896	529	91	66534	11990	15320	1900
058	17767	12440	18472	8630	5548	4023	230	41	43771	10860	13650	1560
059	1061	13800	1195	512	369	314	*	0	2828	11940	13370	1500
VIRGINIA												
TOTAL	2187918	15280	2224628	782064	576832	736709	115295	13728	4963882	15320	20080	2950
220	334017	22740	363782	101099	69186	141736	48206	3555	836386	21830	27010	4340
222	86010	18450	84718	22348	21961	31210	8309	890	146147	19070	25040	4560
223	116863	19070	116555	31216	29699	43071	11515	1054	224715	19090	24560	4160
224	66245	14460	68284	26087	17122	22427	2414	234	160206	14210	18330	2460
226	41715	13580	42266	16533	12208	12395	918	212	96052	13270	16930	2250
227	15648	12570	15944	6444	4445	4595	392	68	37725	12920	16660	2220
228	40703	12930	41213	17069	12257	11053	708	126	92523	12430	15630	1960
229	66466	13470	65702	25007	18194	19462	2558	481	140931	13780	18770	2830
230	105553	15270	109726	39428	26351	38660	4706	581	253858	15560	19780	2800
232	207324	14410	204418	71010	55473	67451	8665	1819	420170	15210	20170	3100
233	194224	15550	208428	71843	54721	73476	7337	1051	487433	15600	19420	2630
235	101121	12110	100452	40872	32135	24842	2027	576	212173	12490	16400	2240
236	124925	14590	129341	46315	35414	43617	3621	374	290577	14770	18270	2440
237	49345	13020	42367	16060	12607	12810	769	121	93335	13600	17440	2210
238	96955	13580	96082	36501	23782	33036	2498	265	224820	14400	17900	2410
239	31702	11110	30827	15176	8829	6413	343	66	72414	10200	13470	1540
240	191350	13760	187940	72735	52849	56836	4608	912	419624	13510	17350	2350
242	65577	13260	65032	25990	17069	20515	1128	330	162403	13290	16980	2360
243	52509	12090	51230	22957	16023	11594	553	103	122111	11360	14090	1600
244	47653	14560	46961	17851	13409	14695	864	142	108653	13720	16960	2240
245	130093	12910	125250	49577	35639	36975	2524	535	288697	13160	16790	2210
246	27920	17180	28110	9946	7459	9840	632	233	72929	15150	18930	2820
WASHINGTON ^{1/}												
TOTAL	1757458	17480	1735251	593986	420745	636090	74635	9795	3875088	16340	20100	3070
980	318055	21460	325523	94483	66186	138046	24027	2781	738941	20340	24070	3950
981	349393	16540	333414	110675	88882	115319	15796	2742	620150	15990	20670	3470
982	170375	17040	171213	60906	41015	62953	5676	663	394407	15810	19080	2710
983	145930	18770	149808	46742	35544	61835	5205	482	358215	18080	20380	2870
984	132634	14460	129209	48512	34578	41613	3924	582	283940	14170	18340	2660
985	113274	17560	112701	39866	27597	41757	3148	333	265391	15760	18630	2610
986	121172	18320	115338	39334	26796	45257	3567	384	279366	16870	19430	2770
988	55023	13980	55001	23286	14139	15954	1423	199	130671	14240	15920	2200
989	73562	14130	72440	30799	18384	21128	1759	370	171580	12380	16430	2340
990	28200	17040	28253	10274	7272	9864	752	91	72857	14920	17970	2330
991	35521	13610	34056	14508	8152	10193	1072	131	79505	12470	16650	2400
992	112830	15570	107260	40498	27925	34825	3372	640	236080	14210	18340	2660
993	84864	18580	82636	27519	18149	32075	4518	375	200355	17740	20640	3200
994	6085	17330	6126	2340	1531	2082	173	*	14330	14260	17590	2340
997	10540	13220	12273	4244	4595	3189	245	*	29300	13710	16440	2070
WEST VIRGINIA												
TOTAL	667001	16740	657115	244783	169562	223570	16174	3026	1601331	14500	18210	2670
247	23093	16330	23900	9114	6493	7553	555	185	58153	13870	18690	2950

FOOTNOTES AT THE END OF TABLE.

Individual Income by ZIP Code Area

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TABLE 1.--NUMBER OF RETURNS FOR TAX YEARS 1979 AND 1982, BY SIZE OF ADJUSTED GROSS INCOME, AND BY ZIP CODE AREA - CONTINUED

ZIP CODE AREA	TAX YEAR 1979		RETURNS FOR TAX YEAR 1982									
	TOTAL NUMBER OF RETURNS	MEDIAN AGI (1982 DOLLARS)	TOTAL NUMBER OF RETURNS	NUMBER OF RETURNS BY SIZE OF AGI					NUMBER OF EXEMP- TIONS ^{1/}	MEDIAN AGI (DOLLARS)	MEAN AGI (DOLLARS)	MEAN TAX LIABI- LITY (DOLLARS)
				UNDER 10,000	10,000 UNDER 20,000	20,000 UNDER 50,000	50,000 UNDER 100,000	100,000 AND OVER				
WEST VIRGINIA - CONTINUED												
248	19371	18900	18897	6863	4598	6950	419	67	52539	15350	18350	2660
249	18371	13270	17394	7501	5196	4373	271	53	42338	11900	15170	1920
250	79917	18410	76250	26414	19005	29062	1609	160	192898	16000	18370	2600
253	55960	16670	55832	18400	14361	19766	2675	630	122888	16390	21580	3660
254	34199	14900	34304	13199	9326	11027	669	83	81873	13750	16950	2250
255	39527	17990	40084	14598	10175	14417	807	87	104661	15010	17850	2440
256	22120	17460	22212	7825	5168	8267	787	165	59966	16220	20110	3190
257	34248	14600	32317	12447	8539	9956	1112	263	72121	13810	18730	2950
258	49523	15220	47585	18540	12289	15505	1027	224	119856	13760	17600	2490
260	66381	18280	64423	23716	15552	23315	1532	308	148623	15140	18760	2850
261	53461	17980	52530	18879	13028	19083	1351	189	128867	15380	18770	2760
262	28799	13230	28684	11736	7830	8563	471	84	72010	12810	16050	2120
263	53124	15280	52718	20650	14588	16354	922	204	128101	13410	16890	2390
265	54682	16970	54475	20002	13797	18916	1522	238	126431	14850	18620	2790
266	9913	13490	9994	4015	2517	3227	187	48	26333	13350	17150	2440
267	14936	14780	15827	6319	4123	5192	169	24	40382	13350	16130	2080
268	9376	11340	9689	4565	2977	2044	89	14	23291	10740	13270	1500
WISCONSIN												
TOTAL	1968083	16670	1913679	717282	479070	654836	52056	10435	4340648	14570	18280	2500
530	207025	19130	200955	67060	45591	77655	8764	1885	479670	17410	21170	3080
531	214554	19330	208389	70284	44494	84518	7907	1186	484907	17870	20690	2900
532	397575	16660	366997	127304	98101	128901	10188	2503	750000	15390	19360	2860
534	54662	18750	50277	17691	11081	19115	2033	357	115157	16730	20530	3030
535	166257	17520	163292	60509	41446	57055	3676	606	380963	14700	17670	2310
537	94915	14850	94211	35479	24219	29816	3936	761	177041	14290	19370	2820
538	22363	14020	21602	9575	5741	5916	328	42	53227	11680	14360	1680
539	63279	13660	62041	26628	16976	17356	929	152	142990	12100	14860	1780
540	32614	17440	33660	12535	8291	11850	885	99	82919	14790	17780	2190
541	72192	15780	72622	29721	18100	23476	1108	217	178136	13080	16160	1970
542	50829	15990	49986	19253	13635	16027	896	175	117740	13720	16530	2090
543	57317	17460	58963	21384	13213	22419	1621	326	133902	16020	19150	2630
544	131638	15110	130088	52460	33474	41100	2522	532	315302	13210	16580	2120
545	33169	11750	32153	15412	8653	7561	426	101	74505	10560	14080	1630
546	78689	13000	78102	34253	20498	21713	1373	265	179686	11850	15400	1900
547	78952	13360	78951	34000	20878	22584	1233	256	187923	12110	15330	1860
548	61293	12480	60694	28310	16184	15345	743	112	141386	10940	14130	1610
549	150760	16910	150696	55424	38495	52429	3488	860	345194	14780	18130	2460
WYOMING												
TOTAL	205402	18040	206025	69997	45953	79437	9209	1429	488202	17260	20660	3380
820	43834	15550	43339	16514	10486	16153	*	186	95719	14450	18630	2780
822	11084	16440	9764	4177	2446	2899	216	26	23163	12310	14800	2190
823	10319	21210	8879	2877	1750	3865	345	42	22095	19220	20640	3370
824	20138	16150	20411	7588	5010	6983	690	140	49528	14810	18520	2910
825	15253	15650	14179	5346	3240	5128	408	57	34801	15050	17980	2630
826	41528	19630	39315	11661	8733	15993	2469	459	91287	19290	23420	4190
827	15783	20350	18952	5402	3739	8449	1192	170	46730	20950	23280	4060
828	13255	17260	13602	4865	3261	4872	494	110	31193	15670	19790	3220
829	23319	22040	25897	6975	4444	12858	1482	138	66412	23230	24350	4060
830	5169	12920	5656	2475	1496	1611	*	74	10530	11850	19360	3460
831	5720	17390	6031	2117	1348	2323	216	27	16744	16680	19290	2800

1/Excludes additional exemptions for age and blindness.

2/Includes returns with overseas military (APO or FPO) addresses.

3/Data shown represent taxpayers using a place of business in the Federal Government, Washington, DC as their address.

NOTES: Data by State are presented in ZIP Code order. When one or more sequential numbers are skipped in the table, this indicates that a ZIP Code "area" actually has more than one three-digit code assigned to it, but that for ease of presentation, only the first or lower three-digit number is shown. Thus, for example, when data are shown for ZIP Code areas 200 and 202, but not for 201, the data for 201 are included with those for the first or lower ZIP Code number, i.e., for 200.

Data for 1979 represent all returns filed (and processed) in Calendar Year 1980; data for 1982 represent only returns filed (and processed) through September 1983. See also "Data Sources and Limitations."