

Individual Income Tax Returns Filed for 1999 with Non-Farm Proprietor Income¹
(Number of returns in thousands)

United States	17,463		
Alabama	246	Missouri	346
Alaska	55	North Carolina	488
Arizona	276	North Dakota	45
Arkansas	164	Nebraska	117
California	2,342	Nevada	107
Colorado	329	New Hampshire	92
Connecticut	218	New Jersey	465
Delaware	38	New Mexico	113
Florida	1,019	New York	1,187
Georgia	486	Ohio	638
Hawaii	80	Oklahoma	236
Idaho	94	Oregon	235
Illinois	700	Pennsylvania	674
Indiana	343	Rhode Island	60
Iowa	194	South Carolina	218
Kansas	178	South Dakota	55
Kentucky	240	Tennessee	372
Louisiana	240	Texas	1,364
Maine	104	Utah	135
Maryland	327	Vermont	53
Massachusetts	427	Virginia	396
Michigan	536	Washington	363
Minnesota	337	Wisconsin	293
Montana	76	West Virginia	92
Mississippi	149	Wyoming	38
		District of Columbia	34
		Other Areas	52

¹ Only returns with positive non-farm proprietor income are included.

Notes

The figures in the table were tabulated from all individual income tax returns filed and processed through the IRS Individual Master File (IMF) during calendar year 2000. Most returns filed in 2000 were for tax year 1999.

Classification by state was based on the address used on the return. Usually this address is the taxpayer's home address. However, some taxpayers may have used the address of a tax attorney or accountant, or a place of business, and that address could be in a different state than the taxpayer's home.