

EXHIBIT 1
Federal Income Tax, Selected Data, Michigan, Tax Year 1993

	Adjusted Gross Income							
	Under \$15,000	\$15,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 to \$199,999	\$200,000 or more	All Returns
Number of Returns	1,576,335	917,999	794,892	525,541	186,165	110,833	30,142	4,141,907
Percent	38.1%	22.2%	19.2%	12.7%	4.5%	2.7%	0.7%	100.0%
Exemptions per Return	143	216	263	249	319	322	322	217
Average Adjusted Gross Income	\$6,318	\$21,777	\$39,456	\$60,461	\$84,769	\$128,458	\$472,067	\$33,180
Returns with Itemized Deductions	67,121	171,416	388,712	417,561	175,902	108,343	29,781	1,358,836
Percent	4.3%	18.7%	48.9%	79.5%	94.5%	97.8%	98.8%	32.8%
Itemized Deductions per Return	\$13,746	\$9,417	\$9,758	\$11,837	\$15,587	\$22,301	\$60,717	\$13,422
Returns with Interest Deduction	36,889	129,017	336,682	374,742	157,796	94,575	24,319	1,154,020
Amount (000)	\$160,563	\$447,156	\$1,321,046	\$1,719,730	\$918,148	\$796,184	\$410,313	\$5,773,140
Per Return	\$4,353	\$3,466	\$3,924	\$4,589	\$5,819	\$8,419	\$16,872	\$5,003
Returns with Taxes Paid Deduction	63,370	169,911	388,031	417,373	175,834	108,302	29,769	1,352,590
Amount (000)	\$301,337	\$546,012	\$1,579,440	\$2,267,651	\$1,294,497	\$1,173,862	\$1,188,395	\$8,351,193
Per Return	\$4,755	\$3,214	\$4,070	\$5,433	\$7,362	\$10,839	\$39,921	\$6,174
Returns with Earned Income Credit	258,948	136,912						395,860
Amount (000)	\$287,665	\$83,721						\$371,386
Per Return	\$1,111	\$611						\$938
Returns with Net Capital Gains	99,111	90,757	102,726	96,970	51,463	52,957	22,983	516,967
Amount (000)	\$214,056	\$199,287	\$323,505	\$403,813	\$304,337	\$604,828	\$1,812,797	\$3,862,623
Per Return	\$2,160	\$2,196	\$3,149	\$4,164	\$5,914	\$11,421	\$78,876	\$7,472
Tax Liability (000)	\$467,675	\$1,718,624	\$3,484,035	\$4,110,912	\$2,479,667	\$2,721,674	\$4,251,687	\$19,234,274
Average per Return ¹	\$297	\$1,870	\$4,383	\$7,822	\$13,320	\$24,556	\$141,055	\$4,645
Effective Tax Rate (% of AGI)	4.7%	8.6%	11.1%	12.9%	15.6%	19.1%	29.9%	14.0%
Percent Completed by Tax Preparer	42.1%	49.5%	55.3%	57.6%	58.0%	66.5%	87.9%	49.9%

Source: Internal Revenue Service, Statistics of Income Bulletin,
Fall 1995, Washington, DC. Calculations by Public Sector Consultants, Inc.

¹About 56 percent of taxpayers with AGI below \$15,000 did not have a tax liability.