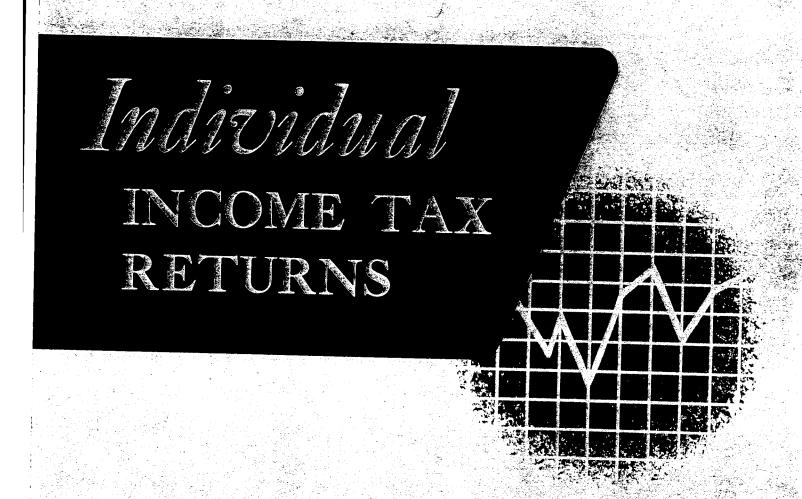
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STATISTICS OF INCOME . . . 1963



U. S. TREASURY DEPARTMENT . INTERNAL REVENUE SERVICE

Statistics of Income

Individual **INCOME TAX RETURNS**



Prepared under the direction of the Commissioner of Internal Revenue by the Statistics Division

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (1-66).

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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Keith Gilmour and other members of the staff.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the cata were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., December 17, 1965.

Dear Mr. Secretary:

I am transmitting *Statistics of Income—1963, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which prescribes that statistics be published annually with respect to the operation of the income tax laws. The data presented in this report were based on the 63.9 million individual income tax returns filed on Forms 1040 and 1040A during calendar year 1964.

Included in this report is information reflecting changes in the tax law as well as statistics covering sources of income, exemptions, standard and itemized deductions, taxable income, income tax, tax credits, and tax payments. Major classifications include size of adjusted gross income, marital status of taxpayer, type of deduction, and tax rates. Selected sources of income and some tax items are shown classified by States and by the 100 largest standard metropolitan statistical areas.

New data are shown for the gain from disposition of certain specified depreciable property, the tax from recomputing prior year investment credit, the self-employment pension deduction, and farm net profit and net loss as a component of adjusted gross income.

Commissioner of Internal Revenue.

Shelden SCohen

Hon. Henry H. Fowler,

Secretary of the Treasury.

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Individual
Income Tax
Returns

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INDIVIDUAL INCOME TAX RETURNS FOR 1963

Income and tax statistics for 1963 presented in this report were derived from a sample of the 63,943,000 individual income tax returns filed during 1964.

The Internal Revenue Code of 1954, with amendments, provides the legal basis for the tax activity detailed in this report. Comparability with earlier years is affected by amendments to the Code made in 1962 and 1963. The following is a summary of the major changes.

CHANGES IN LAW

Tax from recomputing prior year investment credit

Public Law 87-834, effective for taxable years ending after 1961, in general provided a credit against tax of 7 percent of a taxpayer's qualified investment in new and, in certain cases, used tangible personal property which is subject to depreciation. The provision also included a so-called "recapture rule" which was referred to on Form 1040 for 1963 as "Tax from Recomputing Prior Year Investment Credit".

This recapture rule provides that if property qualifying for the investment credit is disposed of in less than 4 years from the year in which the credit was taken, the tax for the current year is increased by such prior year's credit. If the asset is disposed of in 4 years or more from the date of acquisition the reduction in the credit taken in prior years depends on the relation of the estimated useful life of the asset to the actual years held.

Gain from disposition of depreciable property

Section 1245 of the Internal Revenue Code put into effect by the Revenue Act of 1962 provides that gain from sale or other disposition of certain depreciable property, which under prior law was treated as a capital gain, is taxable as ordinary income to the extent of depreciation deducted after 1961. This new provision applies to dispositions of such property after 1962. The property covered by this provision is depreciable property (other than livestock) which is either personal property or other tangible property (not including a building or its structural components) used as an integral part of (a) manufacturing, (b) production, (c) extraction, or (d) the furnishing of transportation, communications, electrical energy, gas, water, or sewage disposal services. Such other tangible property also includes research facilities used in connection with the activities in (a)-(d) above.

Self-employment pension deduction

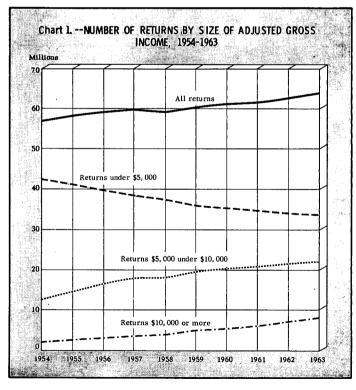
The Self-Employed Individuals Tax Retirement Act of 1962 (P.L. 87-792) effective for taxable years beginning after December 31, 1962 treats self-employed individuals as employees of the business which they

conduct so that they may be covered under qualified employee retirement plans in much the same manner as their employees. Generally, any individual who has net earnings from self-employment is eligible for qualified retirement plan coverage. These individuals are divided into two classifications.

One classification covers self-employed individuals who are referred to as owner-employees and who are sole proprietors or who own more than 10 percent interest in a partnership. They are covered only if they so desire, but in order for them to participate, the retirement plan must provide that each of their full-time employees with more than 3 years of service also be covered under the plan. Retirement plans covering owner-employees may be integrated or coordinated with Social Security under special rules.

The other classification covers self-employed individuals who own 10 percent or less of the capital or profits of a partnership and who are not sole proprietors. These owners automatically are eligible to participate. They may also contribute greater amounts for themselves provided such larger contributions are in accordance with a nondiscriminatory plan.

Individuals in the above two classifications may contribute to a qualified plan 10 percent of their earned income up to a maximum of \$2,500, but the deduction from gross income is limited in both instances to 50 percent of this amount or \$1,250, whichever is the lesser.



RETURNS, INCOME, AND TAXES SHOWED GAINS IN 1963

Chart 1 shows the ten-year trend of returns in three broad income size classes. While in 1963 all returns rose 2 percent (1.2 million), the largest proportionate increase in number of returns again occurred in the "\$10.000 or more" income class. The number of returns in this class rose from 7.1 million to 8.1 million, reflecting a 14.7 percent increase. Returns in the "\$5,000 under \$10,000" class rose almost 3 percent and the number of returns with income under \$5,000 dropped 1 percent from 1962.

Table A. -NUMBER OF RETURNS, INCOME, AND TAXES: 1962 and 1963

Item	1962	1963	Increase or decrease (-), 1963 over 1962
	(1)	(2)	(3)
Number of returns, total	62,712,386 50,092,363 12,620,023	63,943,236 51,323,221 12,620,015	1,230,850 1,230,858 -8
	(Million dollars,)
Adjusted gross income (less deficit)	348,701	368,778	20,077
Sources of income: Salaries and wages (net)	283,373 10,640 7,155	299,443 11,452 9,212	16,070 812 2,057
Business and profession net profit and net loss	23,925	21,116 2,756	-53
Partnership net profit and net loss	9,344	9,313	-31
Sales of capital assets, net gain and net loss	5,771 2,870 509 5,112	6,449 2,713 583 5,741	678 -157 74 629
Taxable income Income tax after credits Self-employment tax	195,320 44,903 887	209,090 48,204 1,002	13,770 3,301 115

NOTE: Detail may not add to total because of rounding.

Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1963. Most major sources of income rose, thus boosting adjusted gross income \$20 billion over 1962 to a total of \$369 billion. Salaries and wages paralleled the 6 percent rise in adjusted gross income by attaining a new high of \$300 billion, an increase of \$16 billion over the previous year. Business and farm profit and partnership profit all declined slightly. Capital gains increased \$678 million but failed to reach the high set in 1961. Presented for the first time as a component of adjusted gross income are separate figures for farm net profit and net loss. In the past, farm income information had been combined with other business income and was published under the heading, "business or profession."

Taxable income (that part of adjusted gross income remaining after allowable exemptions and deductions) increased by \$14 billion (7 percent) to \$209 billion for 1963. Income tax after credits rose slightly more than 7 percent to a level of \$48 billion. This represents an increase of more than \$3 billion.

A rate increase on self-employment income from 4.7 percent to 5.4 percent accounted in large part for the \$115 million increase in amount of self-employment tax for 1963. This rate will remain effective through 1965, will rise to 6.2 percent for 1966 and 1967, and will again rise to 6.9 percent for 1968 and after.

Chart 2 shows the proportion of adjusted gross income for 1963 attributable to each major source of income.

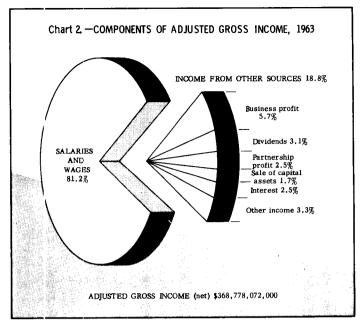


Table B. -NUMBER OF RETURNS, NUMBER OF TAXPAYERS, AND NUMBER OF PERSONS REPRESENTED ON TAX RETURNS, BY STATES

[Taxable and nontaxable returns]

Delaware	States	Number of returns	Number of taxpayers	Number of persons represented on tax returns
Alabama		(1)	(2)	(3)
Alaska	Un.ted States ¹	63,943,039	102,677,681	176,156,185
Commettiut 1,029,377 1,632,980 2,744,260 District of Columbia 168,041 269,357 451,830 District of Columbia 330,591 452,496 746,609 Florida 1,737,193 2,856,189 47,727,527 Georgia 1,161,618 1,886,066 3,284,864 Hawaii 246,368 377,060 681,677 Idaho 219,511 366,861 675,733 Indiana 1,621,249 2,664,103 4,984,005 Iowa 959,690 1,575,786 2,154,609 Kentucky 893,908 1,575,780 2,154,609 Kentucky 893,908 1,457,039 2,483,107 Louisiant 882,754 1,448,301 2,534,240 Maire 341,431 2,137,800 3,75,702 Maryland 1,341,431 2,137,800 3,750,022 Missochusetts 2,040,914 3,102,829 3,131,230 Missouri 1,296,600 1,292,993 3,360,760 Missouri <t< td=""><td>Alaska. Arizona. Arkansas</td><td>69,912 464,941 502,876</td><td>115,248 763,492 836,287</td><td>227,324 1,376,331 1,430,170</td></t<>	Alaska. Arizona. Arkansas	69,912 464,941 502,876	115,248 763,492 836,287	227,324 1,376,331 1,430,170
Hawaii	Connecticut	1,029,377 168,041 330,591	1,632,980 269,357 452,496	2,744,260 451,830 746,609
Kansas 752,038 1,255,679 2,154,609 Kentucky 833,908 1,457,039 2,483,107 Louisian 882,754 1,448,301 2,634,240 Maine 341,934 537,172 887,732 Maryland 1,341,431 2,137,800 3,705,022 Michigan 2,662,101 4,418,155 7,833,182 Mimesoti 1,209,600 1,929,99 3,360,763 Mississispi 458,482 767,056 1,373,658 Missouri 1,505,015 2,430,031 3998,707 Montana 233,560 375,104 669,651 New Hampitar 225,455 839,469 1,434,620 New Hampitare 225,558 839,469 1,434,620 New Jerszy 2,419,371 3,839,016 6,452,918 New York 6,644,119 10,243,402 17,305,869 North Davota 1,413,335 2,288,223 4,015,135 North Davota 21,746 3,416,469 5,593,774 9,760,345 <	Hawaīi. Idaho. Illinois.	246,368 219,511 3,860,439	377,060 366,861 6,090,592	681,667 675,735
Nassachusetts 2,040,914 3,102,829 5,131,230 Michigan 2,682,101 4,418,152 7,833,182 Minnesott 1,209,600 1,929,999 3,360,763 Missouri 1,505,015 2,430,031 3,798,707 Missouri 233,560 375,104 669,651 Nebraska 523,455 839,469 1,434,620 Nevada 150,819 235,878 392,907 New Hampshire 2419,371 3,839,016 645,278 New Jerszy 2,419,371 3,839,016 645,291 New Mexico 292,558 448,464 890,149 Nerth Caroline 1,413,335 2,283,223 40,51,335 North Dakota 211,746 340,812 610,542 Ohio 3,416,469 5,593,774 9,60,345 Oregon 650,077 1,074,637 1,788,562 Permsylvania 4,043,443 6,441,516 10,885,303 South Carolina 265,929 360,015 330,151 South Dakota	Kansas. Kentucky. Louisian:	752,038 893,908 882,754	1,255,679 1,457,039 1,448,301	2,665,873 2,154,609 2,483,107 2,634,240 887,732
Montana 233,560 375,104 669,651 Nebraska 523,455 339,469 392,907 New data 150,819 235,878 392,907 New Hampshire 245,951 382,874 656,276 New Jersy 2,419,371 3,839,016 6,452,918 New Mexico 292,558 484,464 890,149 New York 6,644,119 10,248,402 17,305,869 North Carolina 1,413,335 2,283,232 40,015,135 North Dakota 211,746 340,812 610,542 Ohio. 3,416,469 5,933,774 9,760,345 Oregon. 650,077 1,074,637 1,788,562 Permsylvania 4,043,443 6,441,516 10,885,303 Rhode Island 326,929 506,015 830,151 South Carolina 651,275 1,064,621 1,922,803 South Dakota 231,846 369,340 309,354 Texas 3,109,785 5,165,532 8,993,30 Utah 312,49	Massachusetts Michigan Minnesota	2,040,914 2,682,101 1,209,600	3,102,829 4,418,155 1,929,999	3,705,022 5,131,230 7,833,182 3,360,763 1,373,658
New Mexico 292,558 484,464 890,149 New York 6,644,119 10,248,402 17,305,869 North Carolina 1,413,335 2,288,223 4,015,135 North Dakota 211,746 340,812 610,542 Ohio 3,416,469 5,593,774 9,760,345 Oklahoma 761,891 1,263,426 2,135,703 Oregon 650,077 1,074,637 1,788,562 Pemsylvania 4,043,443 6,441,516 10,855,303 Rhode Island 326,929 506,015 830,151 South Cerolina 651,275 1,004,621 1,924,803 South Dakota 231,846 369,340 637,565 Texas 3,109,785 5,165,532 8,993,93 Versuont 132,494 512,499 960,961 Verginie 1,399,726 2,172,022 3,800,478 Washington 1,030,522 1,677,141 2,844,755 West Virginia 528,212 881,407 1,53,833 Wisconsin	Montana. Nebraska. Nevada	233,560 523,455 150,819	375,104 839,469 235,878	3,998,707 669,651 1,434,620 392,907 656,276
Oklahome 761,891 1,263,426 2,135,703 Oregon. 650,077 1,074,637 1,798,562 Permsylvania 4,043,443 6,441,516 10,855,303 Rhode Island 326,929 506,015 830,151 South Cerolina 651,275 1,044,621 1,830,851 South Dakota 231,846 369,340 637,565 Temessee 1,104,663 1,822,111 3,099,354 Texas 3109,785 5,165,732 960,961 Vermont 132,506 215,308 385,083 Virginie 1,359,726 2,172,022 3,800,478 Weshington 1,030,522 1,677,141 2,844,755 Wisconsin 1,421,709 2,290,780 31,530,837 Woming 118,734 196,642 331,143	New Mexico	292,558 6,644,119 1,413,335	484,464 10,248,402 2,288,223	6,452,918 890,149 17,305,869 4,015,135 610,542
South Dakota 231,846 369,340 637,565 Tennessee 1,104,663 1,822,111 3,099,354 Texas 3,109,785 5,165,532 8,993,301 Utah 312,494 512,490 960,961 Vermont 132,506 215,308 385,082 Virginit 1,339,726 2,172,022 3,800,475 Washington 1,030,522 1,677,141 2,844,755 West Virginia 528,212 881,407 1,530,837 Wisconsin 1,421,709 2,290,780 3,538,942 Woming 118,734 196,642 331,143	Oklahoma Oregon Pennsylvania	761,891 650,077 4,043,443	1,263,426 1,074,637 6,441,516	9,760,345 2,135,703 1,798,562 10,855,303 830,151
Virginia 1,359,726 2,172,022 3,800,476 Washington 1,030,522 1,677,141 2,844,755 West Virginia 528,212 881,407 1,530,837 Wisconsin 1,421,709 2,290,780 3,988,944 Wvoming 118,734 196,642 331,143	South Dekota	231,846 1,104,663 3,109,785	369,340 1,822,111 5,165,532	1,924,803 637,565 3,099,354 8,993,301 960,961
Wyoming	Virginia	1,359,726 1,030,522 528,212 1,421,709	2,172,022 1,677,141 881,407 2,290,780	385,082 3,800,478 2,844,755 1,530,837 3,988,944
Other areas ²	Other areas ²	118,734 197,668	196,642 320,207	331,145 607,567

lincludes data for "Other Areas" described in footnote 2.

Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Pensan Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

OVER 176 MILLION PERSONS REPRESENTED ON TAX RETURNS

A little over 176 million taxpayers and dependents were accounted for on individual income tax returns for 1963. Table B presents a distribution by States of number of returns, number of taxpayers, and number of individuals covered by tax returns.

The total number of returns varies slightly from the total shown in Table A because of the application of a different set of weights for State tables. This is explained more fully under the "Description of the Sample and Limitations of the Data,'

A heavy concentration of returns and individuals was evidenced in four States, California, Illinois, New York and Pennsylvania, which together accounted for 33 percent of total returns and 32 percent of the individuals covered by them.

EXCLUDABLE SICK PAY REPORTED ON 138 THOUSAND MORE RETURNS THAN FOR 1962

According to table C, excludable sick pay was reported on 1.9 million individual income tax returns, Forms 1040, for 1963. This was almost 138 thousand more returns than for 1962. The 12 percent increase in the total amount of the deduction to \$877 million is also reflected in the average deduction per return which climbed nearly 4 percent from \$452 for 1962 to \$469 for 1963.

Excludable sick pay was deducted from gross salaries and wages by taxpayers who received compensation for periods of absence from work because of sickness or injury. When covered by an employer-provided wage continuation plan, the employee was allowed a deduction, not to exceed \$100 per week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table C. - EXCLUDABLE SICK PAY BY ADJUSTED GROSS INCOME CLASSES

	Returns w	ith excludabl	e sick pay
Adjusted gross income classes	Number of returns	Salaries and wages (net)	Excludable sick pay
		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)
Grand total	1,870,761	14,586,506	877,343
Taxable returns, total	1,786,999	14,359,656	764,481
\$600 under \$1,000	(1) 10,422	(1) 13,241	(¹) 2,481
\$1.500 under \$2.000	11,605	20,178	11,778
\$2,000 under \$2,500.	20,959	44,234	9,105
\$2,500 under \$3,000 \$3,000 under \$3,500	31,891 46,667	84,877 148,511	17,758 25,121
\$3,500 under \$4,000	65,944	243,025	28,782
\$4,000 under \$4,500. \$4,500 under \$5,000.	82,328 99,469	344,546 461,756	41,998 45,849
\$5,000 under \$6,000	209,175	1,123,954	83,511
\$6,000 under \$7,000	205,767	1,291,818	85,467
\$7,000 under \$8,000. \$8,000 under \$9,000.	202,772	1,475,001	74,455
\$9,000 under \$10,000	179,743 139,565	1,483,795 1,287,078	66,926 60,184
\$10,000 under \$11,000	119,974	1,213,531	47,335
\$11,000 under \$12,000. \$12,000 under \$13,000.	92,177	1,011,903	35,620
\$13,000 under \$14,000	65,367 47,854	782,119 610,838	26,127 22,386
\$14,000 under \$15,000	34,455	464,765	15,764
\$15,000 under \$20,000. \$20,000 under \$25,000.	70,936	1,084,780	32,135
\$25,000 under \$50,000	20,468 21,379	375,220 542,088	11,171 14,809
\$50,000 under \$100,000	4,449	182,907	3,470
\$100,000 under \$150,000.	650	38,443	531
\$150,000 under \$200,000 \$200,000 under \$500,000	185 192	12,476 14,039	167 153
\$500,000 under \$1,000,000	22	1,847	19
\$1,000,000 or more	9	544	13
Nontaxable returns, total	83,762	226,850	112,862
No adjusted gross income	1,163	2,746	1,191
Under \$600\$600 under \$1,000	9,511 5,755	2,389 3,217	13,723
\$1,000 under \$1,500	7,116	7,326	12,179 10,667
\$1,500 under \$2,000	9,383	17,021	14,688
\$2,000 under \$2,500.	8,702	17,513	11,954
\$2,500 under \$3,000 \$3,000 under \$3,500	9,347 5,423	21,834 15,216	19,213 6,039
\$3.500 index \$4.000	5,950	21,377	4,948
\$4,000 under \$4,500. \$4,500 under \$5,000.	4,361	16,474	3,387
\$5000 or more	4,764 12,287	23,008 78,729	3,867 11,006
Returns under \$5,000	443,335	1,510,631	286,094
Returns \$5,000 under \$10.000	948,735	6,733,471	381,046
Returns \$10,000 or more	478,691	6,342,404	210,203

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

**Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table D. -SELF-EMPLOYMENT PENSION DEDUCTION AND SELF-EMPLOYMENT TAX: NUMBER OF RETURNS, AMOUNT OF DEDUCTION, AMOUNT OF TAX, AND RETURNS WITH BOTH

DEDUCTION AND TAX, BY ADJUSTED GROSS INCOME CLASSES														
		rith self-em		Return	s with self-e	employment	employmen deductio	ith self- t pension n and no oyment tax	self-emplo	turns with yment pensi elf-employm	employmer self-e	Retuns with self- employment tax and no self-employment pension deduction		
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount of self- employment tax (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Amount of self- employment tax (Thousand dollars)	Number of returns	Amount of self- employment tax (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total	28,919	¹ 559,380	19,483	6,482,622	¹ 43,423,872	1,002,245	14,948	12,080	13,971	7,404	2,989	6,468,651	999,256	
Taxable returns, total	27,082	557,565	17,805	4,665,267	. 39,756,874	831,734	14,020	10,636	13,062	7,170	2,898	4,652,205	828,836	
\$600 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000 \$150,000 or more	3,995 6,943 14,152 1,812 139 41	14,048 50,230 352,286 117,173 15,947 7,881	2,492	1,797,278 1,771,405 1,059,839 30,210 4,074 2,461	5,857,304 12,486,878 18,270,438 1,974,441 485,829 681,984	231,322 343,376 247,968 7,416 1,025 627	(2) 3,210 7,312 1,320 79 22	(2) 1,412 7,261 1,616 101 27	1,918 3,731 6,842 492 60 19	492 1,083 4,883 611 77 24	309 738 1,705 122 18	1,767,674	231,013 342,638	
Nontaxable returns	1,837	¹ 1,815	1,678	1,817,355	¹ 3,666,998	170,511	(²)	(²)	(²)	(²)	(²)	1,816,447	170,420	
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more	5,798 6,943 16,178	¹ 15,206 50,230 493,944	2,493	3,522,704 1,857,357 1,102,561	13,013,639	361,675	2,971 3,210 8,767	1,621 1,412 9,047	2,827 3,731 7,413	726 1,083 5,595	400 738 1,851	3,519,879 1,853,624 1,095,149	360,937	

text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

Adjusted gross income less deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

DATA SHOWN FOR NEW SELF-EMPLOYMENT PENSION DEDUCTION

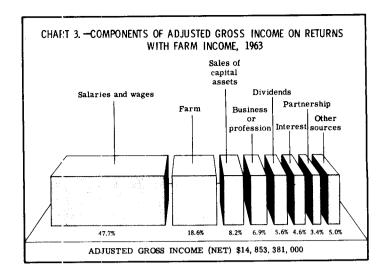
There were 29 thousand returns of taxpayers who took advantage of the provisions of Public Law 87-792 allowing self-employed individuals to deduct a limited amount from gross income for contributions to a qualified retirement plan. This deduction is explained more fully under "Changes in Law" and in the explanation of classifications and terms.

Table D shows that approximately half of the returns with the self-employment pension deduction had no selfemployment tax. Certain persons, such as doctors and ministers, were allowed to participate in pension plans although they were not subject to the self-employment tax. More than 6 million returns that showed selfemployment tax had no self-employment pension deduction. There were almost 14 thousand returns that showed both the self-employment pension deduction and self-employment tax.

INFORMATION ABOUT FARM INCOME RETURNS PRESENTED FOR FIRST TIME

An aggregate \$2.8 billion profit from farm business activity was reported on more than 3 million returns for 1963 according to table E. Approximately twice as many returns showed a net profit as showed a net loss. While only 57 percent of returns with farm net profit or loss had a tax liability, they accounted for 88 percent of the adjusted gross income on all such returns.

Chart 3 summarizes some of the information available in basic table 8 on page 47. The chart shows that the composition of adjusted gross income on returns with farm income differs significantly from that on all returns (see also Chart 2). While salaries and wages comprised 81.2 percent of income on all returns, that source accounted for only 47.7 percent on farm income returns. Business (including farm) profit on all returns was only 5.7 percent of adjusted gross income but farm income alone on returns with that source was 18.6 percent. Nonfarm sole proprietorship activity added 6.9 percent for total business income of more than 25 percent of adjusted gross income.



DIVIDENDS INCREASED 7.6 PERCENT

Table F shows that some \$12.0 billion total foreign and clomestic dividends were reported by individuals for 1963. Of this amount, \$11.5 billion (an increase of 7.6 percent over 1962) was included in adjusted gross income.

Dividend exclusions from gross income amounted to \$517 million and the tax credit for dividends received totalled \$369 million.

Supporting data not presented in this report show that for 1363 there were 1.5 million returns with dividends of \$703 million eligible for tax credit that did not show any credit for dividends received. Some 782 thousand of these returns were taxable with reported eligible dividends of \$147 million for which no credit was applied to income tax before credits.

DIVIDEND RECIPIENTS INDICATED AVERAGE OWNERSHIP IN TWO CORPORATIONS

Table G presents number of returns with dividends and amount of dividends classified by size of this source and cross-classified by number of corporations paying the dividends. According to this table, the dividend receiving

Table E. - RETURNS WITH FARM NET PROFIT OR LOSS B" ADJUSTED GROSS INCOME CLASSES

	Number of			Fa			Taxable	Income tax	
	returns	Adjusted gross income	Net p:	ofit	Net loss		income	after	Total tax
Adjusted gross income classes	with farm net profit or net loss (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	credits (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	3,194,285	¹ 14,853,381	2,107,980	4,657,947	1,086,305	1,902,057	7,939,164	1,966,937	1,969,355
Taxable returns, total	1,818,551	13,102,272	1,170,128	3,491,773	643,423	955,645	7,829,476	1,966,937	1,968,694
\$600 under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	152,780 709,329 6 93 ,201 218,553	219,433 2,538,049 4,791,497 3,076,043	122,891 476,594 414,495 136,485	121,569 951,376 1,305,371 849,390	29,889 232,735 273,706 82,068	24,676 232,700 289,067 183,219	59,696 976,416 2,603,480 2,221,020	11,126 178,987 494,266 480,047	11,126 179,226 494,796 480,609
\$25,000 under \$50,000. \$50,000 under \$100,000. \$10,000 under \$1,000,000. \$1,000,000 and over.	32,420 9,101 3,084 83	1,098,360 602,663 605,328 170,899	15,624 3,315 710 14	193,576 52,710 17,407 474	15,796 5,786 2,374 69	102,323 64,496 55,010 4,154	890,313 (493,667 457,377 127,507	270,630 204,999 247,195 79,687	270,839 205,103 247,302 79,693
Nontaxable returns, total	1,375,734	¹ 1,751,109	937,852	1,166,174	437,882	946,412	109,688		661
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 and over.	174,689 230,775 561,334 373,384 35,552	² 450,125 81,496 691,160 1,129,384 299,194	8,109 167,475 447,806 288,492 25,970	11,332 56,532 396,846 577,344 124,120	166,580 63,300 113,528 84,892 9,582	580,893 59,543 143,182 120,223 42,571	6,208 51,657 51,823	·	235 8 42 175 201

text for "Description of the Sample and Limitations of the Data" and "Explanations of Classifications and Terms."
Justed gross income less deficit.

NOTE: Detail may not add to total because of rounding.

Table F. -DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, DIVIDENDS ELIGIBLE FOR TAX CREDIT, AND TAX CREDIT FOR DIVIDENDS RECEIVED, BY ADJUSTED GROSS INCOME CLASSES

ONOS INONE CENSES														
		Domestic a	nd foreign	dividend	is received		Dividend e	valuaiona	Distinct	4	D: 11 1			
Adjusted gross income classes	1	[otal								Dividends e tax cr		Returns with dividend tax credit		
Majab wed Broom Income cranges	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount of
	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	9,157,930	11,968,878	1,089,887	318,835	8,744,824	11,650,022	8,680,922	516,879	6,638,369	11,451,924	6,101,897	11,133,094	4,630,988	368,579
Taxable returns, total	7,940,187	11,135,172	929,371	288,052	7,610,194	10,847,101	7;560,608	453,246	5,688,594	10,681,895	5,248,781	10,393,847	4,466,997	364,876
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	229,726 289,202 417,945 520,009	82,755 135,999 233,499 300,178	26,983 33,087 53,029 64,957	2,651 4,096 7,545 11,361	217,366 272,445 397,067 490,109	80,104 131,902 225,954 288,816	215,189 268,493 394,600 484,599	9,542 13,024 20,314 24,960	180,163 227,070 319,348 376,202	73,200 122,960 213,164 275,194	163,354 206,415 292,528 337,673	70,549 118,862 205,616 263,832	131,105 171,431 239,477	1,488 3,291 6,081 8,531
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	606,983 644,441 652,310 614,560 541,445	321,574 321,457 353,555 306,127 287,737	68,734 85,243 78,095 63,115 57,960	8,726 9,164 9,656 8,117 12,654	569,124 602,687 611,585 586,062 517,489	312,846 312,292 343,899 298,009 275,081	562,821 596,384 608,729 581,614 513,248	29,403 31,317 34,041 33,733 29,980	429,548 442,617 435,359 402,173 346,511	292,150 290,121 319,502 272,381 257,748	385,295 389,330 385,702 363,950 314,363	283,422 280,955 309,843 264,265 245,093	317,835 312,151 305,072 292,304	9,464 9,223 10,594 9,443 8,683
\$10,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000		1,346,493 1,691,482 2,087,073 1,607,614	168,131 114,830 76,101 28,799	28,737 42,254 59,080 39,623	1,747,820 991,155 460,988 118,345	1,317,752 1,649,227 2,027,993 1,567,987	1,740,313 988,564 460,167 118,048	108,979 70,055 35,639 9,707	1,198,361 780,703 409,782 113,142	1,237,626 1,621,506 2,051,339 1,597,755	1,115,449 752,344 402,665 112,213	1,208,890 1,579,253 1,992,265 1,558,133	941,894	43,755 58,076 73,219 57,166
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	26,909 782 340	1,520,821 243,419 295,389	9,765 365 177	34,950 4,840 4,598	26,830 782 340	1,485,870 238,579 290,790	26,727 775 337	2,448 73 31	26,502 777 336	1,518,533 243,353 295,363	26,389 775 - 336	1,483,591 238,513 290,765	26,311	50,640 7,099 8,123
Nontaxable returns, total	1,217,743	833,706	160,516	30,783	1,134,630	802,921	1,120,314	63,633	949,775	770,029	853,116	739,247	163,991	3,703
No adjusted gross income Under \$600 \$600 under \$2,000 \$2,000 under \$5,000 \$5,000 or more	64,516 108,423 509,284 472,927 62,593	53,988 23,950 191,085 319,198 245,485	8,740 15,869 65,326 58,782 11,799	1,562 1,377 9,201 10,803 7,840	60,820 98,872 469,458 447,927 57,553	52,426 22,572 181,884 308,393 237,646	60,618 97,165 463,509 441,576 57,446	3,468 4,288 24,385 27,657 3,835	44,081 75,808 402,164 376,881 50,841	50,521 19,657 166,680 291,519 241,652	39,308 65,161 355,940 347,554 45,153	48,958 18,280 157,479 280,715 233,815	41,805 107,528 14,658	516 2,498 689
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more	2,612,032 3,110,566 3,435,332	1,340,652 1,673,105 8,955,121	326,773 362,913 400,201		2,454,064 2,932,893 3,357,867	1,292,051 1,622,326 8,735,645	2,425,749 2,908,742 3,346,431	127,638 161,492 227,749	2,001,717 2,096,673 2,539,979	1,212,895 1,511,536 8,727,493	1,807,933 1,873,620 2,420,344	1,164,291 1,460,757 8,508,046	1,492,744	22,405 47,939 298,235

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

Table G.—RETURNS WITH DIVIDENDS BY NUMBER OF PAYER CORPORATIONS AND SIZE OF DIVIDENDS

		[Taxable an	d nontaxable	returns]			12220				
	Returns wit	h dividends	Returns with payer corporations listed								
Size of dividends (total domestic and foreign)		mestic and eign)	One payer	corporation	Two payer c	orporations		5 payer ations	5 under 1		
	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollers)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	. Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollers)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	9,157,930	11,968,878	2,537,293	620,580	1,225,387	606,426	1,283,045	1,084,936	1,228,487	2,002,530	
Under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$500. \$500 under \$1,000. \$1,000 under \$3,000.	2,373,958 1,214,305 1,375,001 1,525,992 924,693 1,022,389	51,448 86,777 194,596 489,581 659,178 1,780,088	1,166,362 439,997 405,640 299,901 121,810 77,117	23,115 30,855 56,103 93,434 83,926 122,245	301,644 237,954 247,907 234,362 100,655 74,464	8,273 16,976 35,210 73,192 69,862 126,438	117,720 178,206 271,109 348,791 185,304 129,316	3,747 13,196 39,174 110,698 129,995 211,266	15,415 51,175 146,126 339,637 282,877 275,263	512 3,953 21,889 114,444 203,931 464,082	
\$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$10,000. \$100,000 or more.	281,823 241,701 117,663 60,038 13,851 6,516	1,085,555 1,678,775 1,620,535 1,782,609 938,702 1,601,034	13,680 8,512 2,820 1,161 232 61	51,611 58,048 38,105 32,995 15,181 14,962	12,257 10,118 3,754 1,796 331 145	47,596 71,507 51,688 52,715 22,061 30,908	24,752 16,131 6,975 3,460 924 357	94,035 113,042 97,798 104,885 62,100 105,000	57,690 37,317 14,040 6,510 1,660 777	220,159 256,582 191,427 194,109 113,838 217,604	
1	R	eturns with	payer corpor	yer corporations listedContinued Returns with payer corporations							
Size of dividends (total domestic and foreign)	10 under corpora	tions	15 under corpora		20 or mo	re payer ations	Dividends through b other	rokers or	Dividend p speci		
	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollers)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	476,641	1,430,798	227,315	1,105,225	355,324	4,093,280	1,478,427	854,844	346,011	170,259	
Under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$500. \$500 under \$1,000. \$1,000 under \$3,000.	1,240 3,022 10,164 63,268 99,375 201,597	42 223 1,642 22,734 73,998	993 10,648 25,503	3,781 19,198	2,724 12,882	912	632,061 244,454 213,049 196,265 81,254	12,979 17,365 29,900 60,821 57,592	139,282 59,354 80,176 30,610 15,033	2,774 4,197 10,546 9,596 10,668	
\$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	46,270 30,906 12,938 5,994 1,241	362,060 176,493 212,352 177,198 174,447 82,548 147,061	97,736 41,322 31,756 12,380 5,463 1,003	183,965 160,167 217,432 170,530 163,560 67,504	87,217 65,871 89,931 55,507 30,355 7,318	172,385 258,158 633,658 765,924 902,487 498,135	67,401 15,604 14,541 8,059 4,300 1,010	117,270 60,446 98,713 111,820 129,758 68,228	12,278 4,377 2,489 1,190 999	20,377 16,890 17,441 16,045 27,653 9,107	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

population who listed their holdings indicated an average (median) ownership in almost two corporations per tax return.

The table also shows that 49 percent of the 198,068 returns with dividends of \$10,000 or more indicated 20 or more payer corporations as dividend sources. The dividends on these returns amounted to \$3 billion or 51 percent of total dividends on returns with dividends over \$10,000.

While only 4 percent of all returns with dividends showed 20 or more payer corporations, these returns accounted for more than a third of total domestic and foreign dividends reported. Only a relatively small number of returns did not specify any dividends payer and most of these had dividends under \$100 per return.

Similar information distributed by size of adjusted gross income can be found in basic table 13 on page 55.

MORE THAN \$85 MILLION ORDINARY GAIN FROM SALES OF DEPRECIABLE PROPERTY SHOWN ON 152,000 RETURNS

Some 151,521 returns showed more than \$85 million ordinary gain from sales of depreciable property according to table H. Most of this amount was concentrated on returns with adjusted gross income between \$2,000 and \$25,000.

Table H. -- RETURNS WITH ORDINARY GAIN FROM SALES OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT OF ORDINARY GAIN BY ADJUSTED GROSS INCOME CLASSES

		ordinary gain reciable prope	
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Ordinary gain from sales of depreciable property (Thousand dollars)
	(1)	(2)	(3)
Total	151,521	¹ 1,656,462	85,208
No adjusted gross income	8,446	² 56 , 908	16,288
Under \$2,000	15,196 37,100 43,550	17,977 132,539 320,420	5,206 11,956 17,188
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	35,158 8,629 2,527 915	523,599 292,872 168,397 257,566	22,962 6,777 3,144 1,687

See text for 'Description of the Sample and Limitations of the Data" and "Explenation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Detail may not add to total because of rounding.

This is the first time this item has been shown in Statistics of Income. It represents gain from sales of certain depreciable property which was treated as a capital gain prior to enactment of the Revenue Act of 1962. Gain from dispositions of such property after 1962 were treated as ordinary income to the extent of depreciation deducted after 1961. See "Changes in Law" for a description of the types of property involved.

Table I. -- RETURNS WITH NO ADJUSTED GROSS INCOME: SOURCES OF INCOME AND LOSS, EXEMPTIONS, AND TAX ITEMS, BY SIZE OF DEFICIT

						Sime of	deficit					
	Tot	al	Under \$500		\$500 under \$1,000		\$1,000 un	der \$5,000	\$5,000 under \$10,000		\$10,000	or more
Item	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollare)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with no adjusted gross income	431,992	1,492,546	152,485	1 _{29,714}	76,095	1 ₅₄ ,544	141,797	¹ 329,038	32,891	¹ 228,045	28,724	¹ 851,203
Salaries and wages (net)	111,246	286,344	35,503	53,460	17,189	25,127	37,256	80,470	10,857	39,104	10,440	88,184
Business or profession: Net profit Net loss	22,921 163,221	69,742 743,932	7,943 46,585	16,312 37,237	3,532 27,050	4,009 47,529	6,715 59,882	14,404 195,312	1,939 17,114	6,033 145,098	2,792 12,590	28,985 318,757
Farm: Net profit Net loss	8,109 166,580	11,332 580,893	2,873 61,676	2,477 49,671	1,110 30,843	:.,550 40,734	2,455 56,419	3,842 200,296	1,233 9,473	2,558 79,089	439 8,170	906 211,104
Partnership: Net profit	10,937 42,967	25,178 354,025	2,257 9,136	3,711 ° 12,384	1,615 7,144	2,013 13,026	3,306 16,106	6,349 60,977	1,709 4,903	5,525 46,880	2,050 5,678	7,581 220,756
Net loss	87,034 31,758 8,446	169,577 25,816 16,288	25,143 10,835 1,618	18,113 7,503 621	13,134 6,552 1,500	11,018 5,267 485	30,043 9,896 2,926	43,154 7,285 1,538	8,115 2,512 (²)	22,410 3,451 (²)	10,599 1,962 1,594	74,881 2,309 13,083
Sales of property other than capital assets: Net gain. Net loss. Dividends (after exclusions). Interest received. Pensions and annuities.	3,670 20,259 44,081 145,415 4,548	3,145 126,124 50,521 73,982 3,840	(²) 3,965 18,776 49,035 1,503	(²) 7,752 6,883 16,635 728	(2) 2,264 8,733 23,877 (2)	(²) 3,259 2,214 8,834 (²)	1,889 9,475 23,597 48,838 1,990	1,323 25,334 16,186 29,155 1,991	(²) 1,334 6,352 10,683 (²)	(2) 5,084 8,385 6,054 (2)	466 3,222 7,058 12,982 450	537 84,695 20,321 13,304 292
Rents: Net income Net loss	53,355 54,489	63,250 105,232	15,585 17,554	8,829 12,690	7, 756 10, 135	11,466 9,502	19,449 19,004	17,469 38,528	4,877 4,044	7,781 4,443	5,690 3,751	17,706 40,068
Royalties: Net income Net loss	11,308 1,775	19,051 5,246	2,220 (²)	(¹ ,952	1 715 (²:	1,785 (²)	3,723 (²)	5,176 (²)	1,266 (²)	(¹ ,320	2,384 373	8,818 1,157
Estates and trusts: Income Loss Other sources	5,199 1,678 (³)	13,103 18,158 4337,511	(2) (2) (3)	(2) (2) 431,452	(2) (2) (3)	(²) (²) (²) (3,281	(²) (³)	4,197 (²) 422,952	(2) (2) (3)	(2) (2) 442,106	2,037 661 (³)	7,293 15,731 4237,719
Exemptions. Tax from recomputed prior year investment credit Self-employment tax. Tax withheld.	51,212,949 2,632 67,618 85,040	727,769 455 5,528 35,855	⁵ 372,950 (²) 23,217 27,360	223,770 (²) 1,974 8, 3 75	⁵ 201 517 - 11 100 10 82 5	120,910 - 705 2,657	5429,246 (²) 23,552 29,896	257,548 (²) 1,859 9,296	⁵ 113,182 (²) 5,444 9,108	67,909 (2) 515 4,097	⁵ 96,054 (²) 4,304 7,850	57,632 (²) 476 11,429
Returns with excess social security tax	2,602 52,291 56,077 123,043	206 46,195 4,508 80,575	(²) 12,191 19,862 36,638	(2) 5,065 1,698 13,061	6 701 10 394 16 113	4,506 645 7,103	(²) 19,036 19,072 43,239	(2) 12,116 1,553 20,820	(²) 6,909 3,743 13,999	(²) 7,890 318 11,727	947 7,454 3,007 13,053	135 16,617 296 27,863

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

^{*}Note: Detail may not add to total because of rounding.

Table J. -TOTAL PERSONAL DEDUCTIONS FOR RETURNS WITH STANDARD DEDUCTION AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

		Amount of		deduction urns		deductions turns	Total		nal deduction ng income
Adjusted gross income classes	Number of returns	(Thousand	Number of returns	Amount of deductions (Thousand	Number of returns	Amount of deductions	personal deductions ¹ (Thousand	Number of returns	Amount of deductions
*	(1)	(2)	(3)	dollars) (4)	(5)	dollara)	dollars)	 	dollara)
		127	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	02,721,011	109, 375, 231	35, 357, 422	13,121,734	28,153,822	46,052,729	168,549,694	11,525,840	7,365,783
Taxable returns, total		87,407,176	25,495,300	11,850,432	25,827,921	42,591,109	141,848,717	-	
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	2,263,918 2,054,456 2,299,501	876,020 1,469,746 1,536,721 2,174,310	1,395,358 2,024,377 1,677,699 1,752,773	115, 369 251, 635 290, 530 392, 300	64,676 239,541 376,757 546,728	11,461 84,487 173,670 309,288	1,002,852 1,805,867 2,000,920 2,875,900	· - - -	
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,581,752	2,717,656 3,189,178 3,719,004 4,300,859 4,760,919	1,758,658 1,701,287 1,665,438 1,623,985 1,567,924	482,817 552,091 623,114 688,848 743,598	727,537 880,465 1,034,890 1,175,616 1,318,762	479, 281 670, 458 891, 252 1, 130, 260 1, 373, 363	3,679,755 4,411,725 5,233,371 6,119,967 6,877,881	-	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,617,112 5,390,530 4,517,117 3,524,119 2,643,623	10,358,354 11,080,328 9,768,161 7,806,585 5,820,752	2,596,860 2,202,299 1,625,344 1,226,930 874,113	1,418,595 1,420,559 1,208,269 1,036,695 826,708	3,020,252 3,188,231 2,891,773 2,297,189 1,769,510	3,504,191 4,240,965 4,293,328 3,798,491 3,173,252	15,281,139 16,741,852 15,269,758 12,641,770 9,820,711	- - - -	-
\$10,000 under \$11,000 \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,005,349 1,415,629 1,010,393 707,783 512,030	4,389,566 3,074,900 2,187,298 1,527,688 1,117,112	618,955 385,316 246,763 154,590 102,904	617,800 384,788 246,518 154,344 102,741	1,386,394 1,030,313 763,630 553,193 409,126	2,695,911 2,105,954 1,674,893 1,280,519 1,025,452	7,703,277 5,565,641 4,108,709 2,962,551	-	-
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,234,769 458,170 592,854 131,971 17,391	2,740,199 1,042,494 1,381,572 304,679 37,946	198,211 51,291 40,450 3,440 230	197, 851 51, 079 40,414 3,436 230	1,036,558 406,879 552,404 128,531	2,927,110 1,433,471 2,776,941 1,328,934	2,245,306 5,865,161 2,527,043 4,198,926 1,637,048	-	- - - -
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,319 5,436 804 351	11,425 11,399 1,648 657	57 41 4 3	55 41 4 3	17,161 5,262 5,395 800 348	380,262 185,204 353,371 129,446 159,894	418,438 196,684 364,811 131,098 160,554	-	:
Nontaxable returns, total	² 12,188,023	21,968,055	9,862,122	1,271,302	2,325,901	3 /67 620	36 000 000	22 505 010	
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,951,204 1,529,988 1,658,140 1,279,247 974,136	3, 180, 350 1,976,977 2,830,288 2,617,770 2,309,484	3,910,758 1,346,594 1,380,701 987,861	125,471 101,106 168,914 172,723	40,446 183,394 277,439 291,386	3,461,620 31,095 96,233 195,665 253,934	26,700,977 3,336,916 2,174,315 3,194,868 3,044,427	3,951,204 1,471,038 1,619,458 1,188,287	7,365,783 2,049,272 1,010,792 1,148,517 836,228
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000. \$4,500 under \$5,000.	818,860 613,287 469,247 297,227 222,122 374,565	2,175,872 1,850,498 1,576,033 1,058,288 845,932 1,546,563	672,994 527,216 384,487 286,822 144,682 103,945 116,062	151,373 142,980 123,702 107,706 61,337 48,685 67,305	301, 142 291, 644 228, 800 182, 425 152, 545 118, 177 258, 503	300, 828 349, 133 316, 377 268, 683 289, 923 223, 740 1, 136, 009	2,761,687 2,667,983 2,290,577 1,952,423 1,409,548 1,118,358 2,749,871	878, 922 723, 882 533, 506 413, 558 256, 070 189, 237 300, 678	623, 643 488, 731 359, 266 235, 808 186, 582 105, 264 321, 680
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more. Footnotes at end of table	² 33,345,929 22,046,821 8,118,494	45,165,905 46,328,262 17,881,064	24,913,559 8,639,488 1,804,375	5,344,299 5,976,040 1,801,395	8,432,370 13,407,333 6,314,119	7,449,131 19,671,751 18,931,847	57,959,335 71,976,053 38,614,306	11,225,162 289,306 11,372	7,044,103 202,244 119,436

Footnotes at end of table.

BUSINESS AND FARM ACTIVITIES ACCOUNT FOR BULK OF DEFICIT ON RETURNS WITH NO ADJUSTED GROSS INCOME

The combined profit and loss figures for business or profession and farm activities represented \$1.2 billion of the \$1.5 billion total deficit on returns with no adjusted gross income as shown in table I. Well over half of the net loss on returns with those business activities was on returns with individual deficits of less than \$10,000. Contributing heavily to the total deficit was a net loss from partnerships of \$354 million.

The largest sources of positive income on deficit returns were salaries and wages of \$286 million and net gain from sales of capital assets which amounted to 170 million.

TOTAL PERSONAL DEDUCTION EXCEEDED INCOME ON 12 MILLION RETURNS

A considerable number of persons filing tax returns have personal deductions in excess of their adjusted gross income. According to table J, 11.5 million individual income tax returns showed \$7.4 billion of personal deductions in excess of income. Personal deductions were

defined as the sum of exemptions and standard or itemized deductions.

Actually, the above amount understates the full amount of the excess of personal deductions because taxpayers need not have reported more deductions than the minimum amount necessary to have made their returns nontaxable. A further understatement occurred because data for returns with no adjusted gross income were not included in this table.

The bulk of personal deductions exceeding income were on standard deduction returns which accounted for more than \$6 billion of the excess. There were 9.5 million standard deduction returns with personal deductions in excess of income.

The total reported personal deduction amounted to almost \$169 billion. Some \$109 billion of this was attributable to exemptions, the remainder being split up \$13 billion in the standard deduction and \$46 billion in itemized deductions.

ALMOST 99, 000 EXEMPTIONS FOR BLINDNESS CLAIMED

Table K shows that 98,547 exemptions for blindness were claimed on 95,946 returns. This exemption could

Table J.—TOTAL PERSONAL DEDUCTIONS FOR RETURNS WITH STANDARD DEDUCTION AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

		Standard	deduction	eurns			Itemized	deductions	returns	
	With persons not exceedi	al deduction ing income		ersonal ded		With person not exceed	al deduction ing income		personal deduceeding incom	
Adjusted gross income classes	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Not e.ceeding income (Thousand deliars)	Exceeding income (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of or Not exceeding income (Thousand dollars)	Exceeding income (Thousand deliars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	25,846,089	47,922,236	9,511,333	11,888,999	6,057,652	26,139,315	95,520,780	2,014,507	5,851,882	1,308,131
Taxable returns, total	25,495,300	47,267,745	-			25,827,921	94,580,962	-	-	-
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,395,358 2,024,377 1,677,699 1,752,773	952,585 1,575,216 1,527,752 2,059,157	1 1	-	-	64,676 239,541 376,757 546,728	50,267 230,652 473,168 816,744	-	-	- - -
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000.	1,758,658 1,701,287 1,665,438 1,623,985	2,386,785 2,610,103 2,866,794 3,126,578	- - -	- -	=	727,537 880,465 1,034,890 1,175,616	2,993,386	-	-	- - -
\$4,500 under \$6,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	1,625,344	3,194,549 5,879,574 5,590,860 4,389,318 3,455,337 2,496,384	-	-	-	1,318,762 3,020,252 3,188,231 2,891,773 2,297,189 1,769,510	10,880,440 9,186,433	-		- - - -
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	618,955 385,316 246,763 154,590 102,904	1,792,479 1,099,616 699,678 432,374 291,283	-	- - - -	- - - -	1,386,394 1,030,313 763,630 553,193 409,126	4,466,029 3,409,028 2,530,174	-	-	- - -
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	198,211 51,291 40,450 3,440 230	563,963 148,715 117,716 10,034 639	-	- - - -	- - - -	1,036,558 406,879 552,404 128,531 17,161	2,378,330 4,081,210 1,627,013	-	=	-
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	57 41 4	139 102 10 7	-	- - -	- - - -	5,262 5,395 800 348	364,709 131,088	-	-	
Nontaxable returns, total	350,789	654,491	9,511,333	1,888,999	6,057,652	311,394	939,818	2,014,507	5,851,882	1,308,131
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	56,671 32,754 59,044 51,517	37,802 38,408 79,485 79,143	3,910,758 1,289,923 1,347,947 928,817 621,477	1,272,151 977,802 1,650,007 1,629,418 1,401,938	904, 802 995, 403 692, 275	2,279 5,928 31,916 43,697	7,259 51,098	271,511 259,470 257,445	350,677 448,198 576,148	66,415 105,990 153,114 143,953 137,656
\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	34,462 19,210 13,227	113,601 93,678 53,630 40,192 36,866 81,686	474,757 350,025 267,612 131,455 93,560 95,002	1,287,490 1,125,974 1,006,409 558,259 438,194 541,357	344,392 251,952 166,236 102,675 61,426 69,647	27,930	117,291 110,422 96,806 85,085	145,946 124,615 95,677	527,710 452,949	144,33° 107,31 69,57° 83,90° 43,83° 252,03
Returns under \$5,000	8.544.486	21,884,810	9,416,331 95,002	11,347,642 541,357				194,304	1,180,093	1,056,098 132,59° 119,436

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

1-Personal deductions represent the sum of exemptions and deductions, both standard and itemized.

2-Excludes returns with no adjusted gross income.

NOTE: Detail may not add to total because of rounding.

Table K. - INCOME AND EXEMPTION CHARACTERISTICS ON RETURNS WITH AT LEAST ONE EXEMPTION FOR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES

			Salari	es and		ends in	Inte	erest	Pensio	on and				Exempti	tions		
Adjusted gross income classes	Number	Adjusted		wages		adjusted gross income		received		annuities		Number	Number	Age 65	or over	Depend	ents
	of returns	gross income (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns		Number of returns	Amount (Thousand	Number of returns		income and loss (Thousand dollars)	taxpayer exemp-	of blind- ness exemp- tions	Number of returns	Number of exemp- tions	Number of returns	CIONS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	95,946	¹ 551,846	57,985	268,906	25,731	88,837	52,613	47,919	10,800	14,705	131,479	160,689	98,547	46,409	62,007	25,159	53,557
Taxable returns, total	56,991	458,674	39,387	238,289	16,449	73,960	30, 350	33,148	3,987	6,008	107,269	97,721	58,698	20,284	24,493	18,003	32,183
\$600 under \$2,000	25,027 20,991 10,510 463	86,483 155,001 171,022 46,168	16,086 17,193 5,883 225	54,544 115,193 61,888 6,664	5,034 5,633 5,368 414	6,179 9,655 37,180 20,946	11,216 8,146	5, 303 7, 092 17, 473 3, 280	3,895 92	5,594 414	18,927 22,295 51,183 14,864	40,695 37,424 18,823 779	26,498 20,991 10,742 467	9,293 5,423 5,192 376	10,187 6,317 7,467 522	4,857 9,421 3,636 89	6,939 17,377 7,721 146
Nontaxable returns, total	38,955	193,172	18,598	30,617	9,282	14,877	22,263	14,771	6,813	8,697	24,210	62,968	39,849	26,125	37,514	7,156	21,374
No adjusted gross income Under \$2,000 \$2,000 under \$5,000 \$5,000 or more	(2) 18,656 17,967 1,385	(²) 21,353 54,973 19,344	(2) 10,767 6,608 1,017	(2) 11,116 16,041 3,220	8,453 829	8,169 6,708	(2) { 7,298 13,407 1,319	(°) 2,670 10,629 1,279	6,779 34	8,680 17	(2) { 4,050 {14,971 8,120	(2) 28,476 30,231 2,672		(2) 11,160 13,497 863	(2) 14,724 20,291 1,591	(2) 6,563 556	(²) 17,347 3,990

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Routed gross income less deficit.

However, the data are included in the appropriate totals.

be claimed only for a taxpayer or his spouse, not for dependents. More than 46,000 of these returns also showed an exemption for a taxpayer age 65 or over. Again, this exemption was limited to a taxpayer or his spouse.

Adjusted gross income on returns with an exemption for blindness amounted to \$552 million. While dividends and interest together accounted for nearly one-quarter of the income on these returns, less than half of the adjusted gross income was attributable to salaries and wages. This varied considerably from the income distribution of all returns which had a predomination of salaries and wages.

Table L. - RETURNS WITH TAX RESULTING FROM THE RECOMPUTATION OF PRIOR YEAR INVESTMENT CREDIT BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Tax resulting from recomputation of prior year investment credit (Thousand dollars)	Total tax (Thousand dollers)
	(1)	(2)	(3)	(4)
Grand total	77,989	¹ 1,219,842	9,731	296,215
Taxable returns, total	63,975	1,183,891	7,954	294,438
\$600 under \$2,000 \$2,000 under \$5,000	9,980	35,933	749	2,825
\$5,000 under \$10,000	23,253	170,660	1,849	18,163
\$10,000 under \$25,000	20,994	327,176 220,015	2,950 1,133	52,635 53,549
\$25,000 under \$50,000 \$50,000 under \$100,000	2,235	148,608	840	50,808
\$100,000 under \$1,000,000	996	209,048	401	83,465
\$1,000,000 or more	37	72,451	32	32,993
Nontaxable returns, total	14,014	¹ 35,951	1,777	1,777
No adjusted gross income	2,632	² 9,007	455	455
Under \$600 \$600 under \$2,000	3,719	4,258	i	270
\$2,000 under \$5,000	5,422	17,978	542	542
\$5,000 or more	2,241	22,722	510	510

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms," 1 Adjusted gross income less deficit.

²Deficit. hOTE: Detail may not add to total because of rounding.

NEW DATA ON TAX FROM RECOMPUTATION OF PRIOR YEAR INVESTMENT CREDIT

Taxpayers on 78,000 returns, who in a prior year had taken a credit against their tax for investment in certain depreciable property, adhered to the "recapture rule" which provided that the current year's tax be increased if such property were disposed of in less than 4 years from the year in which the credit was taken.

Table L indicates that the additional tax resulting from the recomputation of prior year investment credit amounted to nearly \$10 million. The total tax on returns with the recomputation was \$296 million. Over 30 percent of the additional tax was on taxable returns with adjusted gross income between \$10,000 and \$25,000.

STANDARD AND ITEMIZED DEDUCTIONS RETURNS COMPARED

Table M presents a comparison of returns with the standard deduction and returns with itemized deductions. For 1963 there were 35.4 million standard deduction

Table M. — RETURNS WITH STANDARD DEDUCTION AND WITH ITEMIZED DEDUCTIONS: SELECTED SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX

		th standard	Returns wi deduc	th itemized tions	
Item	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	
Adjusted gross income	35,357,422 187,911,927	137,155,341 52,747,154	28,153,822 ¹ 94,380,129	233,115,277 56,628,077	
Selected sources of income: Salaries and wages (net) Business or profession net	31,467,093	117,316,976	24,724,431	181,839,863	
profit and net loss	2,282,184 2,154,777	6,074,712 2,755,448	3,243,337 864,819	15,715,151 570,003	
loss	664,188	2,094,935	1,266,920	7,547,250	
and net loss	2,216,372	1,335,725	4,207,565	4,969,496	
loss	104,437	² 26,667	153,671	² 89,191	
Dividends in adjusted gross income	2,135,453 7,390,140	1,551,238 2,958,507	4,458,835 13,851,500	9,850,165 6,179,672	
portion)	612,768 1,999,384	857,030 980,484	999,640 4,011,760	1,840,782 1,774,586	
loss Estates and trusts income and	174,887	160,855	286,971	408,216	
loss	152,800	160,837	327,198	523,410	
Self-employment pension deduction. Total deductions	5,637 n.a.	3,194 13,121,734	22,691 n.a.	15,328 46,052,729	
Taxable income	25,776,499 25,495,300	77,347,694 16,290,600	26,122,983 25,827,921	131,742,629 31,912,980	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

This frequency is for number of exemptions instead of number of returns.

Pogative amount.

returns with total deductions of \$13.1 billion. In comparison, \$46.1 billion of itemized deductions were claimed on 28.2 million returns. Standard deduction returns represented 55.7 percent of the total returns (excluding returns with no income), while showing only 22.2 percent of total deductions.

Itemized deductions as a percent of adjusted gross income on itemized deductions returns was 19.8 percent. This percentage varied considerably between taxable returns (18.8 percent) and nontaxable returns (49.1 percent).

STANDARD METROPOLITAN STATISTICAL AREA SERIES CONTINUED

Individual income tax data for the 100 largest standard metropolitan statistical areas are presented for the third time in this report. These areas are the ones within the 50 States having the largest population based on the 1960 census and conforming to the Bureau of the Budget definitions for standard metropolitan statistical areas effective October 18, 1963.

Table N shows the counties or cities comprising the 100 largest areas for 1963 and also indicates any definitional changes from 1961. A map of the United States with the 100 largest areas for 1963 is presented on the following page.

Table O summarizes selected data for the 100 areas and compares the totals with similar data for the United States. Since the weighting factors for State and metropolitan area data are different from those for national

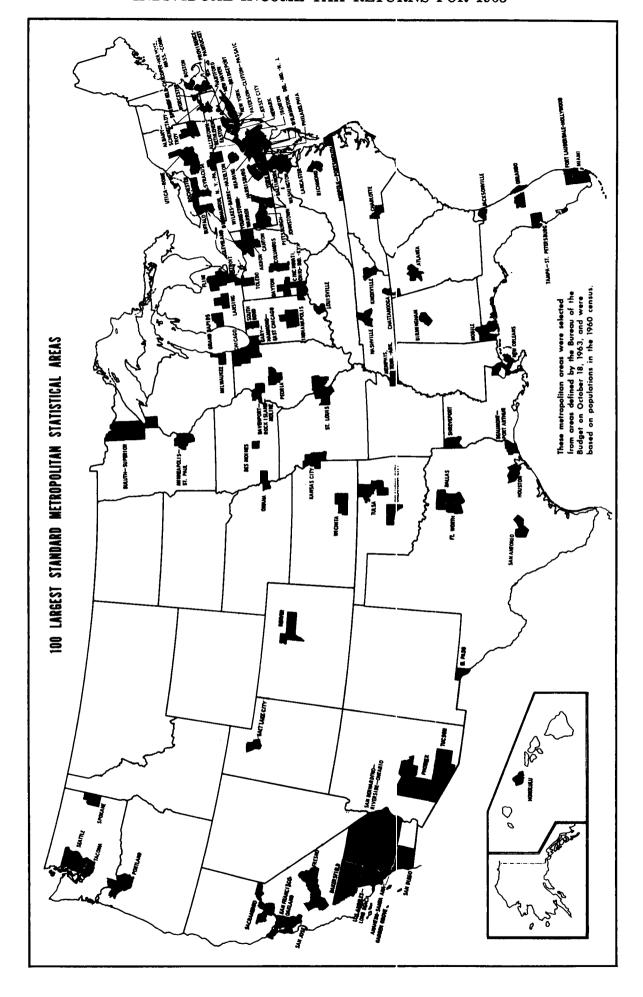


Table N.—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1963

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
AKRON, OHIO	605, 367	BOSTON, MASSACHUETTS—Continued		GRAND RAPIDS, MICHIGAN	461,906
Portage County1	91,798	Plymouth County (part)	74,290	Kent County Ottawa County	363,187 98,719
Summit County	513,569 657,503	Duxbury town	4,727 5,923	ottawa county	90,719
Albany County	272,926	Hingham town	15,378	HARRISBURG, PENNSYLVANIA	371,653
Rensselaer County	142,585 89,096	Hull town	7,055 6,748	Cumberland County	124,816 220,255
Schenectady County	152,896	Norwell town	5,207	Perry County1	26,582
ALLENTOWN-BETHLEMEN-EASTON, PAN.J	492,168 227,536	Pembroke town	4,919 13,119	HARTFORD, CONNECTICUT	549, 249 508, 868
Lehigh County, Pa Northhampton County, Pa	201,412	Scituate town	11,214	Hartford city	162,178
Warren County, N. J	63,220	Suffolk County	791,329	Avon town	5,273
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA ¹ Orange County	703,925 703,925	Boston city	697,197 33,749	Canton town	13,613 4,783
ATLANTA, GEORGIA	1,017,188	Revere city	40,080	East Granby town 1	2,434
Clayton County	46,365 114,174	Winthrop town BRIDGEPORT, CONNECTICUT	20,303 337,983	East Hartford town	43,977 7,500
De Kalb County	256,782	Fairfield County (part)	296,321	Enfield town	31,464
Fulton County	556,326	Bridgeport city	156,748	Farmington town	10,813
Gwinnett County BAKERSFIELD, CALIFORNIA	43,541 291,984	Shelton city Easton town	18,190 3,407	Glastonburg town	14,497 4,968
Kern County	291,984	Fairfield town	46,183	Manchester town	42, 102
BALTIMORE, MARYLAND Baltimore city	1,727,023 939,024	Monroe town	6,402 45,012	Newington town	17,664 7,404
Anne Arundel County	206,634	Trumbull town	20,379	Simsbury town	10,138
Baltimore County	492,428	New Haven County (part)	41,662	South Windsor town	9,460
Carroll County	52,785 36,152	Milford town	41,662	Suffield town. West Hartford town.	6,779 62,382
BEAUMONT-PORT ARTHUR, TEXAS	306,016	Erie County	1,306,957 1,064,688	Wethersfield town	20,561
Jefferson County	245,659	Niagara County	242,269	Windsor town	19,467
Orange County. BINGHAMTON, N. YPENNSYLVANIA ¹	60,357 283,600	CANTON, OHIO	340,345 340,345	Windsor Locks town	11,411 6,780
Broome County, New York	212,661	CHARLOTTE, NORTH CAROLINA	316,781	Crompell town	6,780
Tioga County, New York	37,802	Mecklenburg County. Union County1.	272,111	Tolland County (part)	33,601 1,771
Susquehanna County, Pa BIRMINGHAM, ALABAMA	33,137 634,864	CHATTANOOGA. TENNESSEE-GEORGIA	44,670 283,169	Bolton tours	2,933
Jefferson County	634,864	Hamilton County, Tennessee	237,905	Coventry town ¹ . Ellington town ¹ .	6,356
BOSTON, MASSACHUSETTS	2,595,481 308,051	Walker County, Georgia. CHICAGO, ILLINOIS.	45,264 6,220,913	Vernon town	5,580 16,961
Beverly city	36,108	Cook County	5,129,725	HONOLULU, HAWAII	500,409
Lynn city	94,478	Du Page County	313,459	Honolulu County	500,409
Peabody city	32,202 39,211	Kane County.	208, 246 293, 656	HOUSTON, TEXAS	1,243,158 1,243,158
Danvers town	21,926	McHenry County	84,210	·	
Hamilton town	5,488	Will County	191,617	INDIANAPOLIS, INDIANA	916,932 40,132
Lynnfield town	8,398 3,932	CINCINNATI, OHIO-INDIANA-KENTUCKY ²	1,268,479 80,530	Hancock County	26, 665
Marblehead town	18,521	Hamilton County, Ohio	864, 121	Hendricks County1	40,896
Middletown town	3,718 3,960	Warren County, Ohio¹ Dearborn County, Indiana¹	65,711	Johnson County ¹	43,704 697,567
Saugus town	20,666	Boone County, Kentucky ¹	28,674 21,940	Morgan County1	33,875
Swampscott town	13,294	Campbell County, Kentucky	86,803	Shelby County ¹	34,093
Topsfield town	3,351 2,798	Kenton County, Kentucky	120,700	JACKSONVILLE, FLORIDA. Duval County.	455,411 455,411
Middlesex County (part)	975, 287	Cuvahoga County	1,647,895	JERSEY CITY, NEW JERSEY	610,734
Cambridge city	107,716 43,544	Geauga County 1. Lake County	47,573	Hudson County	610,734 280,733
Everett city	57,676	Medina County.	148,700 65,315	Cambria County	203, 283
Medford city	64,971	COLUMBUS, OHIO	754,924	Somerset County	77,450
Melrose city	29,619 92,384	Delaware County 1	36, 107 682, 962	KANSAS CITY, MISSOURI-KANSAS	1,092,545
Somerville city	94,697	Pickaway County	35,855	Cass County, Missouri 1	29,702
Waltham city	55,413 31,214	DALLAS, TEXAS	1,083,601	Clay County, Missouri	87,474 622,732
Arlington town	49,953	Dallas County.	41,247 951,527	Platte County, Missouri	23,350
Ashland town	7,779	Denton County	47,432	Johnson County, Kansas	143,792
Bedford townBelmont town	10,969 28,715	Ellis County DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	43,395 319,375	Wyandotte County, Kansas	185,495 368,080
Burlington town	12,852	Scott County, Iowa	119,067	Anderson County	60,032
Concord town	12,517	Henry County, Illinois ¹	49,317	Blount County. Knox County.	57, 525
Framingham town	44,526 27,691	Rock Island County, Illinois	150,991 727,121	LANCASTER, PENNSYLVANIA.	250, 523 278, 359
Lincoln town	5,613	Greene County	94,642	Lancaster County	278,359
Natick town	28,831 8,331	Miami County	72,901 527,080	LANSING, MICHIGAN	298,949 37,969
Reading town	19,259	Preble County ¹	32,498	Eaton County	49,684
Sherborn town¹	1,806	DENVER, COLORADO	929, 383	Ingham County	211, 296
Stoneham town	17,821 7,447	Adams County	120, 296 113, 426	Los Angeles County	6,038,771 6,038,771
Wakefield town	24,295	Boulder County	74,254	LOUISVILLE, KENTUCKY-INDIANA	725,139
Watertown town	39,092 10,444	Denver County	493,887 127,520	Jefferson County, Kentucky Clark County, Indiana	610,947 62,795
Weston town	8,261	DES MOINES, IOWA	266,315	Floyd County, Indiana	51, 397
Wilmington town	12,475	Folk County	266,315		1
Winchester town	19,376 446,524	DETROIT, MICHIGAN	3,762,360 405,804	MEMPHIS, TENNESSEE-ARKANSAS ²	674,583 627,019
Quincy city	87,409	Oakland County	690, 259	Crittenden County, Arkansas1	47,564
Braintree town	31,069	Wayne County	2,666,297	MIAMI, FLORIDA	935,047
Brookline town	54,044 12,771	DULUTH-SUPERIOR, MINNESOTA-WISCONSIN St. Louis County, Minnesota	276, 596 231, 588	MILWAUKEE, WISCONSIN	935,047
Cohasset town	5,840	Douglas County, Wisconsin	45,008	Milwaukee County	1,036,041
Dedham town	23, 869 2, 846	EL PASO, TEXAS.	314,070	Ozaukee County¹	38,441 158,249
Holbrook town	10, 104	FLINT, MICHIGAN	314,070 416,239	MINNEAPOLIS-ST. PAUL, MINNESOTA	1,482,030
Medfield town	6,021	Genesee County	374,313	Anoka County	85,916
Milton town	26, 375 4, 374	Lapeer County ¹ FORT LAUDERDALE-HOLLYWOOD, FLORIDA	41,926 333,946	Dakota County	78, 303 842, 854
Needham town	25,793	Broward County	333,946	Ramsey County	422,525
Norfolk town	3,471	FORT WORTH, TEXAS	573,215	Washington County	52,432
Norwood town	24,898 18,900	Johnson County	34,720 538,495	MOBILE, ALABAMA	363,389 49,088
Sharon town	10,070	FRESNO, CALIFORNIA	365,945	Mobile County	314,301
Walpole town	14,068 26,071	Fresno County	365,945 573,548	NASHVILLE, TENNESSEE. Davidson County	463,628 399,743
Welleslev town			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Wellesley town	10,354 48,177	Lake County.	513, 269 60, 279	Sumner County ¹	36,217 27,668

Footnotes at end of table.

Table N.—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1963—Continued

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
NEW HAVEN, CONNECTICUT	320,836	PROVIDENCE-PAWTUCKET, RHODE ISLAND-MASS -Con.		TAMPA-ST.PETERSBURG, FLORIDA	772,453
New Haven County (part)	320,836	Washington County, Rhode Island (par)	22,421	Hillsborough County	397,788
New Haven city Bethany town ¹	152,048 2,384	Narragansett town	3,444	Pinellas County TOLEDO, OHIO-MICHIGAN ²	374,665
Branford town	16,610	Bristol County, Massachusetts (part)	18,977 55,247	Lucas County, Ohio.	630,647 456,931
East Haven town	21,388	Attleboro city	27,118	Wood County Ohio1	72,596
Guilford town	7,913	North Attleborough town	14,777	Monroe County, Michigan ¹	101,120
Hamden town	41,056	Rehoboth town Seekonk town.	4,953	TRENTON, NEW JERSEY	266, 392
North Heven town	6,771 15,935	Norfolk County, Massachusetts	8,399 27,799	TUCSON, ARIZONA	266,397 265,660
Orange town	8,547	Bellingham town	6,774	Pima County	265,660
West Haven town	43,002	Franklin town	10,530	TULSA, OKLAHOMA	418,974
Woodbridge town	5,182	Plainville town	3,810	Creek County	40,49
NEW ORLEANS, LOUISIANA	907, 123 208, 769	Worcester County, Massachusetts (par.)	6,685 6,697	Osage CountyTulsa County	32,445 346,038
Orleans Parish	627,525	Blackstone town	5,130	UTICA-ROME, NEW YORK	330,77
St. Bernard Parish	32,186	Millville town	1,567	Herkimer County	66,370
St. Tammany Parish1	38,643	READING, PENNSYLVANIA	275,414	Oneida County	264,40
NEW YORK, NEW YORK	10,694,633 7,781,984	Berks County	275,414	WASHINGTON, D. CMARYLAND-VIRGINIA	2,001,89° 763,956
Bronx County	1,424,815	Richmond city	436,044 219,958	Montgomery County, Maryland	340,92
Kings County	2,627,319	Chesterfield County	71,197	Prince Georges County, Maryland	357, 39
New York County	1,698,281	Hanover County 1	27,550	Alexandria city Virginia	91,02
Queens County	1,809,578	Henrico County	117,339	Fairfax city, Virginia	13,58
Richmond County	221,991	ROCHESTER, NEW YORK	732,588	Falls Church city, Virginia	10, 19
Nassau County	1,300,171	Livingston County	44,053	Arlington County, VirginiaFairfax County, Virginia	163,401 261,41
Suffolk County	136,803 666,784	Monroe County Orleans County	586,387 34,159	WICHITA, KANSAS	381,626
Westchester County	808,891	Wayne County'	67,989	Butler County 1	38, <i>3</i> 9
NEWARK, NEW JERSEY	1,689,420	SACRAMENTO, CALIFORNIA	625,503	Sedgwick County	343,23
Essex County	923,545	Placer County1	56,998	WILKES-BARRE-HAZELTON, PENNSYLVANIA	346,97
Morris County	261,620	Sacramento County	502,778	Luzerne County	346,972
NORFOLD-PORTSMOUTH, VIRGINIA	504,255 578,507	ST. LOUIS, MISSOURI-HLINOIS.	65,727 2,104,669	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY2	414, 565
Chesapeake city	73,647	St. Louis city, Missouri	750,026	New Castle County, Delaware Cecil County, Maryland ¹	307,446 48,408
Norfolk city	304,869	Franklin County, Missouri1	44,566	Salem County, New Jersey	58,71
Portsmouth city	114,773	Jefferson County, Missouri	66,377	WORCESTER, MASSACHUSETTS	328,898
Virginia Beach city	85,218	St. Charles County, Missouri	52,970	Worcester County (part)	328,898
OKLAHOMA CITY, OKLAHOMA	511,833 24,727	St. Louis County	703, 532 224, 689	Worcester city	186,58
Cleveland County	47,600	St. Clair County, Illinois	262,509	Berlin town	14,04° 1,742
Oklahoma County	439,506	SALT LAKE CITY, UTAH	447,795	Boylston town	2, 36
CMAHA, NEBRASKA-IOWA	457,873	Davis County1	64,760	Brookfield town	1,75
Douglas County, Nebraska	343,490	Salt Lake County	383,035	East Brookfield town	1,533
Sarpy County, Nebraska	31,281 83,102	SAN ANTONIO, TEXAS	716, 168	Grafton town	10,62
ORLANDO, FLORIDA	318,487	Bexar County	687,151 29,017	Holden town	10,117
Orange County	263,540	SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA.	809,782	Millbury town.	8,177 9,621
Seminole County	54,947	Riverside County	306, 191	Northborough town	6,68
PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,186,873	San Bernardino County	503,591	Northbridge town	10,800
Bergen County	780, 255	SAN DIEGO, CALIFORNIA	1,033,011	North Brookfield town	3,616
PEORIA, ILLINOIS.	406,618 313,412	San Diego CountySAN FRANCISCO-OAKLAND, CALIFORNIA ⁴	1,033,011 2,648,762	Oxford town. Paxton town ¹	9,282
Peoria County	189,044	Alameda County.	908, 209	Shrewsbury town.	2,399 16,622
Tazewell County	99,789	Contra Costa County	409,030	Spencer town	7,838
Woodford County1	24,579	Marin County	146,820	Sterling town1	3, 193
PHILADELPHIA, PENNSYLVANIA-NEW JERSEY Bucks County, Pennsylvania	4,342,897	San Francisco County	740, 316	Sutton town	3,638
Chester County, Pennsylvania	308,567 210,608	SAN JOSE, CALIFORNIA.	444,387 642,315	Upton town	3,127 9,599
Delaware County, Pennsylvania	553, 154	Santa Clara County	642,315	West Boylston town	5,526
Montgomery County, Pennsylvania	516,682	SEATTLE, WASHINGTON	1,107,213	YORK, PENNSYLVANIA ¹	290, 24
Philadelphia County, Pennsylvania	2,002,512	King County	935,014	Adams County	51,906
Burlington County, New Jersey	224,499	Snohomish County	172, 199	York County	238,336
Camden County, New Jersey	392,035 134,840	Bossier Parish	281,481 57,622	YOUNGSTOWN-WARREN, OHIO	509,006 300,480
PHOENIX, ARIZONA	663,510	Caddo Parish	223,859	Trumbull County.	208,526
Maricopa County	663,510	SOUTH BEND, INDIANA1	271,057		اعر ودده
PITTSBURGH, PENNSYLVANIA	2,405,435	Marshall County	32,443		
Allegheny CountyBeaver County	1,628,587	St. Joseph County	238,614		
Washington County	206,948 217,271	SPOKANE, WASHINGTON	278, 333 278, 333		
Westmoreland County	352,629	SPRINGFIELD-CHICOPEE-HOLYOKE, MASS-COND. 2	493, 999		}
PORTLAND, OREGON-WASHINGTON	821,897	Hampden County, Massachusetts (part)	422, 254		
Clackamas County, Oregon	113,038	Chicopee city	61,553		
Multnomah County, Oregon	522,813	Holyoke city	52,689		
Clark County, Washington	92,237 93,809	Springfield city	174,463 26,302		
PROVIDENCE-PAWTUCKET, RHODE ISLAND-MASS	821, 101	Agawam town.	15,718		
Bristol County, Rhode Island	37,146	East Longmeadow town	10,294		
Barrington town	13,826	Hampden town ¹	2,345		
Bristol town	14,570 8,750	Longmeadow town	10,565		}
Kent County, Rhode Island (part)	111,450	Monson town	13,805 6,712		
Warwick city	68,504	Palmer town	10,358		
Coventry town	15,432	Southwick town1	5, 139		
East Greenwich town	6,100	West Springfield town	24,924		
West Warwick town	21,414 2,267	Wilbraham town	7,387		į
Jamestown town	2,267 2,267	Northampton city	64,660 30,058		
Providence County, Rhode Island (part)	558,074	Easthampton town	12,326		
Central Falls city	19,858	Granby town1	4,221	1	
Cranston city	66,766	Hadley town	3,099	j l	
East Providence city	41,955	South Hadley town	14,956		
Pawtucket city	81,001 207,498	Worcester County, Massachusetts (part) Warren town	3,383 3,383	(
Woonsocket city	47,080	Tolland County, Connecticut (part)	3,702		
Burrillville town	9,119	Somers town	3,702		
Cumberland town	18,792	SYRACUSE, NEW YORK	563,781		
Johnston town	17,160	Madison County	54,635		1
Lincoln town	13,551	Onondaga County	423,028		ŀ
	13,551 18,220 7,632	Onondaga County	423,028 86,118 321,590		:

Added for 1963.

Title changed from 1961.

Orange County deleted for 1963.

Solano County deleted for 1963.

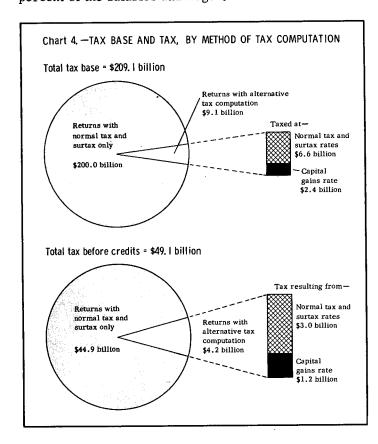
NOTE: The following areas were deleted for 1963: Albuquerque, New Mexico; Charleston, West Virginia; Columbia, South Carolina; and Huntington-Ashland, West Virginia-Kentucky-Ohio.

Table O.—NUMBER OF RETURNS, INCOME, AND TAX: 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS FILED [Taxable and nontaxable returns]

Item	Total for	Returns for 100 largest standard metropolitan statistical areas			
1 vem	filed	Number or amount	Percent of all returns		
	(1)	(2)	(3)		
Number of returns	63,943,039 37,768,215	36,399,117 20,871,020	56.9 55.3		
Total number of exemptions Number of exemptions other than age and blindness	183,493,106	98,361,695	55.8 55.8		
	(Thousan	d dollara)			
Adjusted gross income less deficit	2,763,299 6,454,097	4,106,206	63.2 64.0 59.7 0.5 63.6		
Dividends in adjusted gross income	9,209,879 2,717,295 585,693	195,203 5,520,109	33,3 59,2		
Taxable income					

data, the State totals in table 38 are used for comparison with the totals for the 100 metropolitan areas.

Of the United States totals, the 100 areas have 57 percent of the returns, 63 percent of the adjusted gross income, and 67 percent of the income tax liability. These areas also showed 72 percent of the dividend income, 65 percent of the interest received, and 64 percent of the salaries and wages.



TAX BASE AND TAX SHOWN BY METHOD OF COMPUTATION

Chart 4 reveals that of a total tax base of \$209.1 billion for 1963, \$200.0 billion was reported on returns

of taxpayers using the "regular" computation (normal tax and surtax only). This yielded income tax before credits of \$44.9 billion.

The remaining \$9.1 billion of tax base for 1963 was reported on returns of taxpayers who elected the alternative tax computation. This amount of tax base generated \$4.2 billion of income tax before credits.

The tax base for the alternative computation was divided into \$6.6 billion which was subject to "regular" rates and \$2.4 billion which was taxed at the capital gains rate. The portion taxed at "regular" rates produced tax of \$3.0 billion and the portion taxed at the capital gains rate yielded income tax before credits of \$1.2 billion.

More information of this nature is contained in basic table 35 on page 90.

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1964 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to represent all returns for the income year 1963 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number had noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had selfemployment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the $\bar{\text{U}}\text{nited}$ States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States Government.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1963. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

The Form 1040 was a two-page form with attached schedules. If an individual's income was entirely from

salaries and wages he needed only to file the principal two-page form. If, in addition to salaries and wages, an individual had only interest income, he could also file the two-page form with an attachment listing the sources of his interest income. Individuals who had income from sources other than salaries and wages and interest were required to report that income on supplementary schedules.

Table P. -NUMBER OF RETURNS BY FORM OF RETURN: 1962 AND 1963 [Taxable and nontaxable returns]

Form of return, type of deduction and income group	1962	19.3	Change, 1963 from 1962
	(1)	(2)	(3)
Grand total	62,712,386	63,943,236	1,230,850
With standard deduction With itemized deductions With no adjusted gross income	35,839,490 26,451,105 421,791	35,357,422 28,153,822 431,992	-482,068 1,702,717 10,201
Standard deduction returns on which tax table was used (included above)1	25,430,347	24,913,559	-516,788
Form 1040A			
Total	18,200,287	17,565,201	-635,086
With standard deduction, total	18,200,287 14,988,791 3,211,496	17,565,201 14,618,406 2,946,795	-635,086 -370,385 -264,701
Form 1040			
Total	44,512,099	46,378,035	1,865,936
Adjusted gross income under \$5,000	19,131,668 18,304,402 7,076,029	19,159,515 19,101,018 8,117,502	27,847 796,616 1,041,473
With standard leduction, total	17,639,203 10,441,556 5,514,888 1,682,759	17,792,221 10,295,153 5,693,684 1,803,384	153,018 -146,403 178,796 120,625
with itemized deductions, total	26,451,105 8,268,321 12,789,514 5,393,270	28,153,822 8,432,370 13,407,334 6,314,118	1,702,717 164,049 617,820 920,848
With no adjusted gross income	421,791	431,992	10,201

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." $^{1}\text{Taxpayers with adjusted gross income under } $$^{5},000 \text{ may obtain the standard deduction only by using the tax table.}$ NOTE: Detail may not add to total because of rounding.

Table P presents a comparison of the number of returns for the current year with those for 1962 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1963 numbered 46.4 million, an increase of 1.9 million returns over 1962. Forms 1040A numbered 17.6 million, a decrease of 635 thousand returns from 1962.

The standard deduction was elected on 35.4 million returns, Forms 1040 and 1040A. Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax, except for a few who had their tax computed for them. There were 24.9 million returns of taxpayers using the optional tax table for 1963, 517 thousand fewer than for 1962.

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted

gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income, the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of selfemployment tax; however, the self-employment tax was disregarded for this classification.

Returns with standard deduction or with itemized deductions

Stardard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in years prior to 1961, have been classified separately since 1961.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification because it was assumed that the other spouse itemized.

Size of selected sources of income or loss

For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were divided into categories according to the size of a specific income or loss. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The five marital classifications--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons-were based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant

Joint returns of husbands and wives were those on which a married couple reported their combined income, or were returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife were given this classification. Also included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related persons for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

Returns of single persons not head of household or surviving spouse were those of other unmarried individuals.

Tax rate schedules

The three tax rate schedules designed for individual income tax apply to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (3) returns of heads of household. These schedules are reproduced at the end of this report.

Tax rate classes

This classification applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates of the three income tax rate schedules mentioned above.

States

Classification by States was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands,

Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

Standard metropolitan statistical areas

The district in which the taxpayer filed, and his post-office address were the criteria upon which the return was classified for inclusion in a standard metropolitan statistical area. There are 100 standard metropolitan areas included in this publication. These 100 areas are those, within the 50 States, having the largest population based on the 1960 Census and conforming to the 1963 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget.

Sources Comprising Adjusted Gross Income

Salaries and wages (net)

Net salaries and wages were amounts of compensation for personal services reported in adjusted gross income, except for amounts not exceeding \$200 per return included in other income on Form 1040A returns. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g. merchandise, accommodations, property, etc. Excluded from this source were tax exempt portions of both salaries earned abroad and sick pay receipts, and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income.

Dividends in adjusted gross income

Dividends in adjusted gross income were distributions of cash, property, services, accommodations, etc., by a corporation from its earnings to individual taxpayers, excepting dividends not exceeding \$200 per return in other income on Forms 1040A and an exclusion of qualifying dividends not exceeding \$50 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each excluded up to \$50 against his respective dividend income. All dividends qualified for the exclusion unless they fell under Section 116 (b) of the Internal Revenue Code of 1954.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, nor credit unions. This type of income was considered interest for income tax purposes.

Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries. Excluded were small amounts of interest (not more than \$200 per return) reported in other income on Form 1040A returns.

Business or profession net profit or net loss

This source was reported by individuals who were sole proprietors of a business or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusions and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

Farm net profit or net loss

This source was reported by individuals who were sole proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all farm business activities.

Farm business receipts included sales of market livestock and produce raised and held primarily for sale and other farm income including such items as merchandise received for produce, machine work, breeding fees, wood and lumber, other forest products, patronage dividends, rebates or refunds, agricultural program payments and other farm items.

Farm business expenditures deductible from farm business receipts were the ordinary and necessary costs of operating a farm for profit. These included such items as labor hired, feed bought, seeds and plants bought, machine work hired, supplies bought, tying material, containers, insect and disease control, machinery expense, farm building and fence repairs, livestock expenses, fertilizer bought, veterinary, fuel, light, power, taxes, insurance, premiums, interest paid, rent, cash, hauling hired, auto and truck, and other.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for

the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially tax-exempt interest. The partner's share of each of these items was reported by him in its respective source.

Net gain from sales of capital assets

Such gain included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. For the determination cf net short- and long-term gain and loss, the taxpayer included with his personal, current year transactions, his 5-year capital loss carryover as a shortterm loss, and his share of (1) net short- and long-term gain or loss received through fiduciaries and from partnersh.ps, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets

This source reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses were merged with the long-term gains and losses and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000. In merging the capital gains and losses, the taxpayer combined his current year gains and losses and his 5-year capital loss carryover with his share of (1) net short- and long-term gain or loss received through fiduciaries and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as a corporation. Any part of the capital loss incurred in the current year which was not deductible because of the limitation may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it is not absorbed by capital gains in the intervening years. Current year losses must be offset against gains before the carryover becomes available. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Ordinary gain from the sale of depreciable property

Gain from the sale of certain depreciable property which is either personal property or other tangible property (not including a building or its structural components) was taxed as ordinary income in 1963 to the extent of the depreciation taken in 1962. (See "Changes in Law".)

Net gain or loss from sales of property other than capital assets

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss is limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities

Pensions and annuities were the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the annuitant contributed to the cost, methods were provided for computing the taxable amount to be reported. The method used depended upon the type of pension or annuity but, in general, an exclusion of a portion of the receipts was provided as recovery of cost.

Net income or loss from rents

This source, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties

This income or loss was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from

royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

Income or loss from estates and trusts

This source was the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by him, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions from estate and trust income was reduced by his share of depletion and depreciation before reporting the amount as part of his adjusted gross income. The taxpayer also excluded from his fiduciary income his share of capital gain, dividends qualifying for exclusion, and partially tax-exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which has a net operating loss carryover, or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Other sources

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, net operating loss deduction where that item is not shown separately, and any other income subject to tax for which no entry was provided on the return form. Also included is a total \$174,556,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding \$200 per return) reported on 2.610,000 returns, Form 1040A.

Self-Employment Pension Deduction

Beginning in 1963, self-employed individuals could contribute to a qualified retirement plan in much the same manner as a corporate employee and could deduct such contributions when computing adjusted gross income.

In general, all self-employed individuals currently subject to the self-employment tax were eligible for this deduction. For purpose of the deduction, self-employed individuals were further distinguished by the law as being employees or owner-employees, the latter being a sole proprietor of an unincorporated trade or business, or a partner who owns more than 10 percent of either the capital interest or the profits interest in the partnership.

The amount of the allowable deduction was measured by earned income. An owner-employee might contribute annually to a pension plan 10 percent of his earned income, or \$2,500, whichever was the lesser. The deduction itself was limited to 50 percent of the contribution but could not exceed \$1,250. Self-employed individuals other than owner-employees were not bound by the \$2,500 limit on contributions, but they were subject to the same limitations regarding the amount of the deduction.

One further limitation was imposed on owneremployees. If they wished to participate in a retirement plan, all employees (excluding part-time and seasonal) with 3 or more years of service must also have been included in the plan.

Capital Gains and Losses

Short-term capital gain or loss

Gains and losses from sales or exchanges of assets held six months or less and treated as capital assets were considered to be short-term. Such gains and losses for the current year and the capital loss carryovers from five preceding years (used as short-term losses) were combined to obtain the net short-term gain or loss. In this combination, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were also included.

Long-term capital gain or loss

Gains and losses from sales or exchanges of assets held more than six months which were treated as capital assets were considered to be long-term. Such current gains and losses, taken into account at 100 percent, were combined with net long-term capital gain or loss received through partnerships and the net long-term gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1958-1962

This carryover was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains or the \$1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation

This was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible loss.

Net long-term capital gain in excess of net short-term capital loss

Included was the entire excess of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income. However, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

One-half excess long-term gain

This was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was computed.

Total Itemized Deductions

Cnly the total of nonbusiness deductions, allowed against adjusted gross income and itemized on 1040 returns, is presented this year. Total deductions included contributions, interest paid, taxes, medical deduction, and other authorized deductions for which no specific line or schedule was provided on the return form, such as casualty losses, loss from theft, alimony payments, child care, and amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to unions or professional societies, cost of tools for the job, and fees to employment agencies; allowable expenses of the taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from gross salaries; and expenses, in excess of the employer's reimbursement, incurred for education undertaken to maintain or improve skills required to perform duties in present employment status.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each child (including a stepchild or an adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the

taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

An exception to the support test for a dependent provided that where the individual was supported by several persons, none of whom contributed more than half the support, any one of the group who had contributed more than 10 percent of the support could claim the exemption, if each of the others who contributed more than 10 percent declared in writing that he would not claim the exemption for the year.

To qualify as a dependent, an individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

The birth or death of a dependent during the year did not affect the exemption for him, if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals and for age and blindness. These individuals were (1) dependents (of another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

Measures of Individual Income

Adjusted gross income

Adjusted gross income was gross income from all sources that are subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (12) net operating loss deduction, and (13) contributions to a retirement fund by the self-employed. (See "Changes in Law".)

Deficit (in adjusted gross income)

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable income

This measure was adjusted gross income minus deductions, standard or itemized, and personal exemptions; however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns, and on standard deduction returns with \$5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 and 1040A returns with adjusted gross income under \$5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who used the tax table was computed by (1) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (2) providing a 10 percent standard deduction based on the midpoint, and (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

Taxable income for taxpayers using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting 10 percent of the total income as standard deduction but limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax Items

Income tax rates remained unchanged for 1963. They were 20 percent of the first \$2,000 of taxable income, and increased to 91 percent on taxable income in excess of \$200,000 for all persons other than heads of household,

in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before credits was limited to 87 percent of taxable income.

Income tax before credits

Tax before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including tax from the tax table, or the tax computed under the alternative method, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954 is divided into two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$36,000 on joint returns and returns of surviving spouse, \$24,000 on returns of heads of household, or \$18,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

Recomputation of prior year investment credit

The investment credit taken for 1962 on assets disposed of in 1963 was recomputed and added to the 1963 liability. (See "Changes in Law".)

Tax credit for dividends received

This credit was allowed against the income tax for qualifying domestic dividends included in adjusted gross income. The tax credit was the lesser of 4 percent of such dividends or 4 percent of the taxable income, but could not exceed the income tax reduced by foreign tax credit.

Tax credit for retirement income

The retirement income credit was allowed if the tax-payer received earned income in excess of \$600 in each of any 10 calendar years before the current taxable year. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of \$304.80 (\$240 for taxable years ending before October 25, 1962) for each retiree. The credit could not exceed the tax liability after being reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received credit, and (4) the credit for partially tax-exempt interest.

Tax credit for investment in certain depreciable property

The investment credit was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one third if the useful life was at least 6 years but less than 8 years, or (2) two thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. If the tax liability exceeded \$25,000 the tax credit was limited to \$25,000 plus 25 percent of the tax liability over that amount. Tax liability was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, and (3) the retirement income credit before figuring the limitations on the investment credit.

Other tax credits

The other tax credits against income tax were those for foreign tax paid, for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the "throwback tax credit" allowed the recipient of an accumulation distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (1) 3 percent of the taxable income, or (2) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit allotted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits

Tax after credits was the income tax liability excluding the self-employment tax and was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

Tax from recomputed prior year investment credit

This tax was part of an investment credit taken in a prior year on property that was disposed of in the current year before its useful life ended. The credit added back was the amount previously claimed, less the credit that would have been allowable if the actual useful life had been used in computing the credit.

Total tax

Total tax was the sum of income tax after credits and the tax from recomputed prior year investment credit.

Self-employment tax

This tax was reported by each individual who had self-employment income of at least \$400 derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing selfemployment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax for 1963 was \$4,800 although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. The maximum tax payable was \$259.20. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The selfemployment tax rate for 1963 was 5.4 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These items were considered to be taxpayments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below.

Excess social security tax

This excess tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1963 was 3 5/8 percent on \$4,800 of wages, with a maximum of \$174 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1963 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1963 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1962 tax liability.

Tax due at time of filing

This amount was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was required to be paid when the return was filed.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld and payments on declaration exceeded the combined income tax after credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund, or as a credit on the subsequent year's estimated tax, or could be requested as part refund and part credit on the estimated tax.

Refund

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or a combination of cash and United States Savings Bonds, Series E. When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Credit on 1964 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1963 tax which taxpayers specifically requested be credited to their estimated income tax for 1964.

Tax Rate Classifications

Data in tables 30 through 35 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. The explanations which follow use the illustrations appearing on the following page to show how the tax return data presented in table 35 are derived from information available in the return.

Derivation of Tax Base:

Example 1

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 35 Example 2

Derivation of Tax Base:

	Derreation	Of Tux Dage.				Derivation o	I Jax Base			
\$16,000 - Adjusted gross income -3,800 - Itemized deductions		- Adjusted gro long-term o - Itemized de	apital gain of	nc hiding : /2 e \$5,000)	excess net		net long-	gross income term capital g		
\$12, 200 - Balance	\$46, 200		ductions			\$136, 200		deductions		
-1, 200 - Exemptions		- Exemptions					- Balance - Exemptio	os		
\$11,000 - Tax base (taxable income)	\$45,000	- Tentative ta	x base (taxab	le income)				tax base (taxa	ble income)	
		- Tax base fo				\$145,000 ·	- Tax base	for capital ga	ins tax	
Derivation of Tax:	\$40,000 \$45,000	- Tax base fo - Total tax ba	r normal tax	and surtax			No tax ba	se for normal	tax and surta	x
1st \$4,000 of tax base taxed at 20% \$800	¥10,000	TOTAL DEA DE	oc (taxable it	come		\$145,000	Total tax	base		
2nd \$4,000 of tax base taxed at 22% \$880	Derivation									
Bal. \$3,000 of tax hase taxed at 26%		0 of tax base 30 of tax base				Derivation of				
\$11,000 Total tax \$2,460		00 of tax base						x base taxed a		
		0 of tax base 0 of tax base						tax rate sche ter than cap		
	6th \$4,00	0 of tax base	taxed at 38%		\$1,520			uses derivati		•
		0 of tax base				Derivation o	f Capital G	ains Tax:		
		0 of tax base 0 of tax base						taxed at 50%		\$72.500
		0 of tax base				\$145,000				
	\$40,00	O Normal tax	and surtax .	• • • • • • • • • • • • • • • • • • • •	\$14,520					
	Derivation	of Capital Gai	n Tax:							
	\$5,000	of tax base tax	ed at 50%	• • • • • • • • • • • • •	\$2,500					
	\$45,000		Total tax		\$17,020					
		r	Returns with	n tax raie as	s marginal r	ate	1	Returns wi	th any tax a	t tax rate
Tax rate	Number of	Adjusted	Total tax	Tota.	Tax base taxed at	'Tax generated	{ }		Tax base	Tax
Ida Zave	Number of returns	gross income	base	before	marginal	at marginal	}}	Number of returns	at tax rate	generated at tax
		(Dollars)	(Dollars)	(Dollars)	rate	rate	} }	10000110		rate
	(1)	(2)	(3)	(4)	(Dollars) (5)	(Dollars) (6)	┪┝	(10)	(Dollars) (11)	(Dollars) (12)
Example 1. — Data Reported on Joint Return With Normal	Tax and Su	rtax Only	•	•		·		<u> </u>		
	Tux und 30	Tiux Only	I			T	—	1		
20 percent							ļļ	1 1	4,000 4,000	800 880
26 percent	1	16,000	11,000	2,460	3,000	780	11	ı	3,000	780
Example 2. — Data Reported on Joint Return With Capital	Gains Tax a	nd Normal	ax and Sur	tax						
20 percent		ľ					$\neg \vdash$,	/ 000	*****
22 percent							11	1	4,000 4,000	800 880
30 percent							44	1 1	4,000 4,000	1,040 1,200
34 percent							11	1	4,000	1,360
38 percent							11	1 1	4,000 4,000	1,520 1,720
47 percent				_			ļļ	Î	4,000	1,880
50 percent (returns with capital gains tax and surtax) 50 percent	21	³ 50,000	³ 45,000	³ 17, 320	5,000	2,500	11	1 1	5,000 4,000	2,500 2,000
53 percent	1	50,000	45,000	17,320	4,000	2,120		ı î	4,000	2,120
Example 3. — Data Reported on Joint Return With Capital	Gains Tax C	nly								
50 percent (returns with capital gains tax only)	1	150,000	145,000	72,500	145,000	72,500	_}[1	145,000	72,500
Summary of Data Reported on the Above Three Joint Retu	ırns		r	·		· · · · · · · · · · · · · · · · · · ·				
Total	3	216,000	201,000	91,980	157,000	77,900	[]	13	201,000	91,980
20 percent								2	3,000	1,600
26 percent	1	16,000	11,000	2,460	3,000	780	}	2 2	8,000 7,000	1,760 1,820
30 percent					·		11	1	4,000	1,200
34 percent							11	1 1	4,000 4,000	1,360 1,520
43 percent							77	1 1	4,000	1,720
50 percent (returns with capital gains tax only)	1	150,000	145,000	72,500	145,000	72,500	11	1 1	4,000	1,880 72,500
50 percent (returns with capital gains tax and surtax) 50 percent	21	³ 50,000	3 ₄₅ ,000	317, 120	5,000	2,500	1)	1	5,000	2,500
53 percent	1	50 ,00 0	45,000	17, 120	4,000	2,120	{}	1 1	4,000 4,000	2,000 2,120
1			<u> </u>							

This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate.

This amount is not included in the total for the reason stated in footnote 2.

NOTE: Columns 7, 8, and 9 of table 35 are not shown because they have no application to the above example.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

Example 3

Derivation of Tax Base:

a. 0 percent (returns with no tax base) - This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

- b. 50 percent (alternative tax computation returns with capital gains tax only) This is the rate applicable to returns which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.
- c. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) This is the rate applicable to returns where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.
- d. 87 percent (returns eligible for 87 percent limitation) This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) \$629,500 or more on a separate return, (2) \$1,259,000 or more on a joint return and a surviving spouse return, and (3) \$938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes.

Total tax base (column 3) is the entire tax base of each return classified by the marginal tax rate of the return.

Total income tax before credits (column 4) is the reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 5) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 6) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column.

Number of returns with any tax at tax rate (column 10) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with \$11.000 tax base (for normal tax and surtax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 11) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$4,000 taxed at 20 percent, \$4,000 taxed at 22 percent, and \$3,000 taxed at 26 percent.

Tax generated at tax rate (column 12) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 11. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpayers for 1963 (column 4) because of the method used in statistically processing unaudited returns.

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Table 1. —NUMBER OF RET	TURNS, ADJUSTED GROSS	INCOME, TAXABLE INCOME	, AND INCOME TA	AX AFTER CREDITS,	BY ADJUSTED GROSS	INCOME CLASSES	AND CLASSES CUMULATED
		All returns				Taxaole retur	TIS .

Table 1. —Normal of Ref	T		All ret				Taxaole returns										
	Retur	ns	Adjusted gros	income	Taxable in	come	Retur	ns	Adjusted gro	ss income	Taxable i	ncome		Income ta	x after c	redits	
Adjusted gross income classes and classes cumulated		Percent	Amount	Percent	Amount ⁵	Percent		Percent	Amount	Percent	Amount	Percent	Amount	P	ercent of		Average income
Classes Cumulaveu	Number	of total	(Thousand	of total	(Thousand	of total	Number	of total	(Thousand	of total	(Thousand	of total	(Thousand	Total	Taxable income	Adjusted gross income	tax (Pollars)
ARTHORN ADDRESS THORNE AT LOCATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ADJUSTED GROSS INCOME CLASSES	63,943,236	100.0	² 368,778,072		209,090,323	100,0	51 202 201	100.0	350,446,546	100.0	200 (01 700	300.0	/0.202.500	300.0	22.1	10.0	
Total No adjusted gross income	431,992	0.7	³ 1,492,546	-	209,090,323	-	51,323,221	100,0	330,446,346	100.0	208,601,700	100.0	48,203,580	100.0	23.1	13.8	939
Under \$600	3,951,204	6.2	1,287,644	0.3				-	-	_	-	-	_	-	-	-	_
\$600 under \$1,000. \$1,000 under \$1,500.	2,990,022 3,922,058	4.7 6.1	2,381,250 4,880,973	0.6 1.3	214,695 1,029,318	0.1 0.5	1,460,034 2,263,918	2.8	1,216,920 2,827,597	0.3	214,111	0.1	42,595	0.1 0.4	19.9	3.5 7.2	29 90
\$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500.	3,333,703 3,273,637	5.2 5.1	5,815,913 7,362,181	1.6 2.0	1,606,821 2,348,485	0.8 1.1	2,054,456 2,299,501	4.0 4.5	3,578,893 5,170,992	1.0	1,578,009 2,295,320	0.8	312,922 452,354	0.6 0.9	19.8	8.7 8.7	152 197
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,305,055	5.2	9,075,336	2.5	3,216,520	1.5	2,486,195	4.8	6,842,069	2.0	3,162,536	1.5	621,315	1.3	19.6	9.1	250
\$3,000 under \$3,500 \$3,500 under \$4,000.	3,195,039 3,169,575	5.0 5.0	10,374,436 11,881,786	2.8 3.2	4,032,132 4,932,279	1.9	2,581,752 2,700,328	5.0 5.3	8,393,832 10,121,626	2.4	3,982,932 4,888,692	1.9 2.3	784,454 968,849	1.6 2.0	19.7 19.8	9.3 9.6	304 359
\$4,000 under \$4,500	3,096,828	4.8	13,158,550	3.6	5,816,541	2.8	2,799,601	5.5	11,897,289	3.4	5,778,239	2.8	1,153,890	2.4	20.0	9.7	412
\$5,000 under \$6,000	5 836 9/9	4.9 9.1	14, 7 65,173 32,087,310	4.0 8.7	6,874,737 15,654,360	3.3 7.5	2,886,686 5,617,112	10.9	13,717,892	3,9 8,8	6,840,538	7.5	1,371,294 3,144,029	2.8 6.5	20.0	10.0	475 560
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	5,473,979	8.6	35,517,258	9.6	18,269,424	8.7	5,390,530	10.5	34,983,296	10.0	18,241,448	8.7	3,694,225	7.7	20,3	10,6	685
\$8,000 under \$9,000.	4,549,765 3,535,322	7.1 5.5	34,027,641 29,950,139	9.2 8.1	18,533,469 17,231,200	8.9 8.2	4,517,117 3,524,119	8.8 6.9	33,785,579 29,856,060	9.6 8.5	18,515,820 17,214,290	8.9 8.3	3,774,140 3,536,730	7.8 7.3	20.4	11.2 11.8	836 1,004
\$9,000 under \$10,000\$10,000 under \$11,000	2,650,806 2,009,808	4.1	25,119,559 21,052,123	6.8 5.7	15,239,651 13,313,711	7.3	2,643,623	5.2	25,050,668	7.1	15,229,955	7.3	3,156,124	6.5	20.7	12.6	1,194
\$11,000 under \$12,000	1,418,906	3.1 2.2	16,277,001	4.4	10,680,259	6.4 5.1	2,005,349 1,415,629	3.9 2.8	21,005,418 16,239,208	6.0 4.6	13,302,150 10,673,573	6.4 5.1	2,778,949 2,257,810	5.8 4.7	20.9 21.2	13.2 13.9	1,386 1,595
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1,012,235	1.6	12,615,059 9,560,436	3.4 2.6	8,488,202 6,576,316	4.1 3.1	1,010,393 707,783	2.0	12,592,084 9,535,029	3.6 2.7	8,483,385 6,572,484	4.1 3.2	1,820,971 1,432,405	3.8 3.0	21.5 21.8	14.5 15.0	1,802 2,024
\$14,000 under \$15,000	513,422	0.8	7,429,051	2.0	5,168,003	2.5	512,030	1.0	7,409,005	2.1	5,163,702	2.5	1,140,285	2.4	22.1	15.4	2,227
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,238,272 459,726	1.9 0.7	21,044,436 10,197,888	5.7 2.8	15,128,685 7,646,544	7.2 3.7	1,234,769 458,170	2.4 0.9	20,984,080 10,163,569	6.0 2.9	15,118,935 7,636,530	7.2 3.7	3,496,574 1,925,308	7.3 4.0	23.1 25.2	16.7 18.9	2,832 4,202
\$25,000 under \$50,000 \$50,000 under \$100,000	594,562 132,385	0.9	19,807,300 8,678,799	5.3 2.3	15,563,170 7,016,451	7.4 3.4	592,854 131,971	1.2 0.3	19,752,399 8,651,164	5.6 2.5	15,553,490 7,014,121	7.5 3.4	4,755,246 2,920,175	9.9 6.1	30.6 41.6	24.1 33.8	8,021 22,127
\$100,000 under \$150,000	17,469	(4)	2,084,013	0.6	1,656,647	0.8	17,391	(4)	2,074,317	0.6	1,655,884	0.8	828,321	1.7	50.0	39.9	47,629
\$150,000 under \$200,000	5,350 5,492	(4) (4) (4)	917,305 1,567,476	0.2 0.4	715,582 1,187,299	0.3 0.6	5,319 5,436	(4) (4) (4)	911,916 1 ,551, 082	0.3	715,232 1,186,274	0.3 0.6	384,600 677,297	0.8	53.8 57.1	42.2 43.7	72,307 124,595
\$500,000 under \$1,000,000. \$1,000,000 or more:	816 371	(4)	545,943 808,639	0.1 0.2	406,129 543,693	0.2	804 351	(4) (4)	537,226 704,248	0.2	406,129 543,693	0.2	243,013 32 6, 477	0.5	59.8 60.0	45.2	302,255
\$2,000,000 01 more		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			343,033		331		704,240	0,2	545,695		320,477	0.7	60.0	46.4	930,134
CHMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS		 					 			 	i i	1] 		!	[[
No adjusted gross income	431,992	0.7	³ 1,492,546	_	_	_	_	_	_	_	_ [_	_	_	_	_	_
Under \$600. Under \$1,900. Under \$1,500. Under \$2,000.	4,383,196	6.9	1,287,644	0.3	-	_	-	_	_	_	_	-	_	_	-	-	_
Under \$1,000	7,373,218	11.5 17.7	3,668,894 8,549,867	1.0 2.3	214,695 1,244,013	0.1 0.6	1,460,034 3,723,952	2.8 7.3	1,216,920 4,044,517	1.2	214,111 1,236,392	0.1 0.6	42,595 245,823	0.1 0.5	19.9 19.9	3.5 6.1	29 66
Under \$2,000. Under \$2,500.	14,628,979 17,902,616	22.9 28.0	14,365,780 21,727,961	3.9 5.9	2,850,834 5,199,319	1.4 2.5	5,778,408 8,977,909	11.3 15.7	7,623,410 12,794,402	2.2	2,814,401	1.3	558,745	1.2	19.9	7.3	97
Under \$3,000	21,207,671	33.2	30,803,297	8.3	8,415,839	4.0	10,564,104	20.6	19,636,471	5.6	5,109,721 8,272,257	2.4 4.0	1,011,099	2.1 3.4	19.8 19.7	7.9 8.3	1,25 155
Under \$3,500 Under \$4,000	24,402,710 27,572,285	38.2 43.1	41,177,733 53,059,519	11.1	12,447,971 17,380,250	6.0 8.3	13,145,856 15,846,184	25.6 30.9	28,030,303 38,151,929	8.0 10.9	12,255,189 17,143,881	5.9 8.2	2,416,868 3,385,717	5.0 7.0	19.7 19.7	8.6 8.8	184 214
Under \$3,000. Under \$3,500. Under \$4,000. Under \$4,500. Under \$5,000.	30,669,113 33,777,921	48.0 52.8	66,218,069 80,983,242	17.9 21.9	23,196,791 30,071,528	11.1	18,645,785	36.3	50,049,218	14.3 18.2	22,922,120	11.0	4,539,607	9.4	19.8	9.1	243
Under \$6,000. Under \$7,000. Under \$8,000. Under \$9,000. Under \$10,000.	39,614,870	62.0	113,070,552	30.5	45,725,888	21.9	21,532,471 27,149,583	42.0 52.9	63,767,110 94,660,198	27.0	29,762,658 45,374,605	14.3 21.8	5,910,901 9,054,930	12.3 18.8	19.9 20.0	9.3 9.6	275 334
Under \$7,000	45,088,849 49,638,614	70.5 77.6	148,587,810 182,615,451	40.1 49.3	63,995,312 82,528,781	30.6 39.5	32,540,113 37,057,230	63.4 72.2	129,643,494 163,429,073	37.0 46.6	63,616,053 82,131,873	30.5 39.4	12,749,155 16,523,295	26.4 34.3	20.0	9.8	392 446
Under \$9,000.	53,173,936	83.2	212,565,590	57.4	99,759,981	47.7	40,581,349	79.1	193,285,133	55.2	99,346,163	47.6	20,060,025	41.6	20.2	10.4	494
Under \$11,000	55,824,742 57,834,550	87.3 90.4	237,685,149 258,737,272	64.2 69.9	114,999,632 128,313,343	55.0 61.4	43,224,972 45,230,321	84.2 88.1	218,335,801 239,341,219	62.3 68.3	114,576,118	54.9 61.3	23,216,149	48.2 53.9	20.3	10.6	537 575
Under \$11,000 Under \$12,000 Under \$13,000	59,253,456	92.7	275,014,273	74.3	138,993,602	66.5	46,645,950	90.9	255,580,427	72.9	138,551,841	66.4	28,252,908	58.6	20.4	11.1	606
Under \$14,000	60,265,691 60,975,371	94.2 95.4	287,629,332 297,189,768	77.7 80.3	147,481,804 154,058,120	70.5 73.7	47,656,343 48,364,126	92.9 94.2	268,172,511 277,707,540	76 .5 79 . 2	147,035,226 153,607,710	70.5 73.6	30,073,879 31,506,284	62,4 65,4	20.5	11.2 11.3	631 651
Under \$15,000	61,488,793 62,727,065	96.2 98.1	304,618,819	82.3 88.0	159, 226, 123	76.2	48,876,156	95.2	285,116,545	81.4	158,771,412	76.1	32,646,569	67.7	20.6	11.5	668
Inder \$25,000	63.186.791	98.8	325,663,255 335,861,143	90.7	174,354,808 182,001,352	83.4 87.0	50,110,925 50,569,095	97.6 98.5	306,100,625 316,264,194	87.3 90.2	173,890,347 181,526,877	83.4 87.0	36,143,143 38,068,451	75.0 79.0	20.8	11.8 12.0	721 753
Under \$50,000. Under \$100,000. Under \$150,000.	63,781,353 63,913,738	99.7 100.0	355,668,443 364,347,242	96.1 98.4	197,564,522 204,580,973	94.5 97.8	51,161,949 51,293,920	99.7 99.9	336,016,593 344,667,757	95.9 98.4	197,080,367 204,094,488	94.5 97.8	42,823,697 45,743,872	88.8 94.9	21.7 22.4	12.7 13.3	837 892
Under \$150,000	63,931,207	100.0	366,431,255	99.0	206,237,620	98.6	51,311,311	100.0	346,742,074	98.9	205,750,372	98.6	46,572,193	96.6	22.6	13.4	908
Under \$200,000. Under \$500,000. Under \$1,000,000.	63,936,557 63,942,049	100.0	367,348,560 368,916,036	99.2 99.6	206,953,202 208,140,501	99.0 99.5	51,316,630 51,322,066	100.0	347,653,990 349,205,072	99.2 99.6	206,465,604 207,651,878	99.0 99.5	46,956,793 47,634,090	97.4 98.8	22.7 22.9	13.5 13.6	915 928
		100.0	369,461,979		208,546,630	99.7	51,322,870	100.0	349,742,298	99.8	208,058,007	99.7	47,877,103	99.3	23.0	13.7	933
All returns	63,943,236	100.0	368,778,072		209,090,323	100.0	51,323,221	100.0	350,446,546	100.0	208,601,700	100.0	48,203,580	100.0	23.1	13.8	939

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED—Continued

			All retu	ırns			Taxable returns											
	Retur	ns	Adjusted gros	s income	Taxable i	Income	Retur	ns	Adjusted gross income		Taxable income		I	ncome tax	come tax after credits			
Adjusted gross income classes and classes cumulated			Amount	_	Amount	Γ			Amount		Amount	Percent	Amount	Percent of-			Average income	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	(Thousand	Percent of total	Number	Percent of total	(Thousand	Percent of total	(Thousand	of total	(Thousand	Total	Taxable income	Adjusted gross income	tax (Dollars)	
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
\$1,000,000 or more. \$500,000 or more. \$200,000 or more. \$150,000 or more. \$100,000 or more.	371 1,187 6,679 12,029 29,498	(4) (4) (4) (4) (4)	808,639 1,354,582 2,922,058 3,839,363 5,923,376	0.2 0.4 0.8 1.0 1.6	543,693 949,822 2,137,121 2,852,703 4,509,350	0.3 0.5 1.0 1.4 2.2	351 1,155 6,591 11,910 29,301	(4) (4) (4) (4) (4) 0.1	704,248 1,241,474 2,792,556 3,704,472 5,778,789	0.2 0.4 0.8 1.1 1.6	543,693 949,822 2,136,096 2,851,328 4,507,212	0.3 0.5 1.0 1.4 2.2	326,477 569,490 1,246,787 1,631,387 2,459,708	0.7 1.2 2.6 3.4 5.1	60.0 60.0 58.4 57.2 54.6	46.4 45.9 44.6 44.0 42.6	930,134 493,065 189,165 136,976 83,946	
\$50,000 or more. \$25,000 or more. \$20,000 or more. \$15,000 or more.	161,883 756,445 1,216,171 2,454,443	0.3 1.2 1.9 3.8	14,602,175 34,409,475 44,607,363 65,651,799	3.9 9.3 12.0 17.7	11,525,801 27,088,971 34,735,515 49,864,200	5.5 13.0 16.6 23.8	161,272 754,126 1,212,296 2,447,065	0.3 1.5 2.4 4.8	14,429,953 34,182,352 44,345,921 65,330,001	4.1 9.8 12.7 18.6	11,521,333 27,074,823 34,711,353 49,830,288	5.5 13.0 16.6 23.9	5,379,883 10,135,129 12,060,437 15,557,011	11.2 21.0 25.0 32.3	46.7 37.4 34.7 31.2	37.3 29.7 27.2 23.8	33,359 13,440 9,948 6,357	
\$14,000 or more. \$13,000 or more. \$12,000 or more. \$11,000 or more. \$10,000 or more.	2,967,865 3,677,545 4,689,780 6,108,686 8,118,494	4.6 5.8 7.3 9.6 12.7	73,080,850 82,641,286 95,256,345 111,533,346 132,585,469	19.7 22.3 25.7 30.1 35.8	55,032,203 61,608,519 70,096,721 80,776,980 94,090,691	26.3 29.5 33.5 38.6 45.0	2,959,095 3,666,878 4,677,271 6,092,900 8,098,249	5.8 7.1 9.1 11.9 15.8	72,739,006 82,274,035 94,866,119 111,105,327 132,110,745	20.8 23.5 27.1 31.7 37.7	54,993,990 61,566,474 70,049,859 80,723,432 94,025,582	26.4 29.5 33.6 38.7 45.1	16,697,296 18,129,701 19,950,672 22,208,482 24,987,431	34.6 37.6 41.4 46.1 51.8	30.4 29.4 28.5 27.5 26.6	23.0 22.0 21.0 20.0 18.9	5,643 4,944 4,265 3,645 3,086	
\$9,000 or more. \$8,000 or more. \$7,000 or more. \$6,000 or more. \$5,000 or more.	10,769,300 14,304,622 18,854,387 24,328,366 30,165,315	16.8 22.4 29.5 38.0 47.2	157,705,028 187,655,167 221,682,808 257,200,066 289,287,376		109,330,342 126,561,542 145,095,011 163,364,435 179,018,795	52.3 60.5 69.4 78.1 85.6	10,741,872 14,265,991 18,783,108 24,173,638 29,790,750	27.8 36.6 47.1	157,161,413 187,017,473 220,803,052 255,786,348 286,679,436	44.8 53.4 63.0 73.0 81.8	109,255,537 126,469,827 144,985,647 163,227,095 178,839,042	52.4 60.6 69.5 78.2 85.7	28,143,555 31,680,285 35,454,425 39,148,650 42,292,679	58.4 65.7 73.6 81.2 87.7	25.8 25.0 24.5 24.0 23.6	17.9 16.9 16.1 15.3 14.8	2,620 2,221 1,888 1,619 1,420	
\$4,500 or more. \$4,000 or more. \$3,500 or more. \$3,000 or more. \$2,500 or more.	33,274,123 36,370,951 39,540,526 42,735,565 46,040,620	52.0 56.9 61.8 66.8 72.0	304,052,549 317,211,099 329,092,885 339,467,321 348,542,657	82.1 85.7 88.9 91.7 94.1	185,893,532 191,710,073 196,642,352 200,674,484 203,891,004	88.9 91.7 94.0 96.0 97.5	32,677,436 35,477,037 38,177,365 40,759,117 43,245,312	63.7 69.1 74.4 79.4 84.3	300,397,328 312,294,617 322,416,243 330,810,075 337,652,144	85.7 89.1 92.0 94.4 96.3	185,679,580 191,457,819 196,346,511 200,329,443 203,491,979	89.0 91.8 94.1 96.0 97.6	43,663,973 44,817,863 45,786,712 46,571,166 47,192,481	90.6 93.0 95.0 96.6 97.9	23.5 23.4 23.3 23.2 23.2	14.5 14.4 14.2 14.1 14.0	1,336 1,263 1,199 1,143 1,091	
\$2,000 or more. \$1,500 or more. \$1,000 or more. \$600 or more.	49,314,257 52,647,960 56,570,018 59,560,040	77.1 82.3 88.5 93.1	355,904,838 361,720,751 366,601,724 368,982,974	96.1 97.7 99.0 99.7	206,239,489 207,846,310 208,875,628 209,090,323	98.6 99.4 99.9 100.0	45,544,813 47,599,269 49,863,187 51,323,221	88.7 92.7 97.2 100.0	342,823,136 346,402,029 349,229,626 350,446,546	97.8 98.8 99.7 100.0	205,787,299 207,365,308 208,387,589 208,601,700	98.7 99.4 99.9 100.0	47,644,835 47,957,757 48,160,985 48,203,580	98.8 99.5 99.9 100.0	23.2 23.1 23.1 23.1	13.9 13.8 13.8 13.8	1,046 1,008 966 939	
Returns with adjusted gross income	63,511,244	99.3	370,270,618	100.0	209,090,323	100.0	51,323,221	100.0	350,446,546	100.0	208,601,700	100.0	48,203,580	100.0	23.1	13.8	939	
All returns	63,943,236	100.0	368,778,072		209,090,323	100.0	51,323,221	100.0	350,446,546	100.0	208,601,700	100.0	48,203,580	100.0	23.1	13.8	939	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1 Percents are based on total adjusted gross income of \$370,270,618,000 instead of adjusted gross income less deficit of \$368,778,072,000.

2 Adjusted gross income less deficit.

3 Deficit.

4 Less than 0.05 percent.

5 Included is \$489 million of taxable income reported on returns which became nontaxable after deduction of tax credits.

NOTE: Detail may not add to total because of rounding.

Table 2. -- SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

		Adjusted	Salaries an	d wages (net)		Business or	profession	m		Fa	rm			Sales of ca	pital asset	s	Ordinary sales of	gain from
Adjusted gross income classes	Number of returns	gross income	Number of		Net	profit	Net	loss	Net	profit	Net	loss	Net	gain	Net	loss		roperty
	returns	(Thousand dollars)	returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dellers)	Number of returns	Amount (Thousand dellare)	Number of returns	Amount (Thousand doilers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dellars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	63,943,236	368,778,072	56,302,770	299,443,183	4,835,273	22,757,404	876,390	1,641,731	2,107,980	4,657,947	1,086,305	1,902,057	4,947,410	7,468,326	1,595,319	1,019,344	151,521	85,208
No adjusted gross income	431,992	² 1,492,546	111,246	286,344	22,921	69,742	163,221	743,932	8,109	11,332	166,580	580,893	87,034	169,577	31,758	25,816	8,446	16,28
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,951,204 2,990,022 3,922,058 3,333,703 3,273,637	1,287,644 2,381,250 4,880,973 5,815,913 7,362,181	3,449,289 2,409,749 3,145,241 2,670,189 2,692,585	1,166,513 1,890,632 3,767,134 4,435,979 5,761,905	142,609 163,028 242,539 222,911 239,403	61,380 112,036 244,838 292,791 398,057	34,598 25,320 33,482 32,455 32,182	36,536 30,174 41,953 39,393 37,864	167,475 169,140 219,632 181,925 161,880	56,532 106,371 198,682 213,362 236,612	63,300 44,723 46,982 51,712 51,819	59,543 51,264 52,126 64,468 61,982	88,408 104,681 174,724 189,123 179,953	30,148 37,408 77,293 91,079 93,658	29,230 24,245 30,270 32,797 35,916	17,673 16,705 17,760 20,700 23,537	3,330 2,018 4,124 5,724 5,435	81. 636 816 2,94 1,612
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,195,039	9,075,336 10,374,436 11,881,786 13,158,550 14,765,173	2,809,026 2,780,633 2,804,702 2,782,231 2,826,415	7,321,907 8,607,432 10,006,174 11,290,252 12,807,405	238,840 241,516 243,920 231,519 233,424	464,613 534,122 615,268 655,111 699,370	31,653 32,392 38,048 36,049 38,523	37,979 30,468 38,097 31,604 41,272	154,244 129,739 118,938 101,319 98,966	266,278 253,707 260,004 248,959 263,660	53,319 52,125 54,060 52,520 53,784	65,932 52,228 59,499 55,601 57,681	191,716 187,587 180,720 167,483 172,969	112,191 102,202 102,403 103,147 119,674	38,962 45,854 39,299 53,231 47,538	23,089 31,625 26,324 33,369 30,500	5,544 5,785 6,618 7,832 5,886	2,020 1,42 2,56 2,35 1,97
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,473,979	32,087,310 35,517,258 34,027,641 29,950,139 25,119,559	5,408,269 5,167,108 4,312,753 3,341,687 2,510,013	28,532,280 32,179,134 30,973,360 27,048,845 22,647,055	423,417 371,620 311,457 262,368 204,537	1,350,558 1,262,615 1,154,065 1,137,505 953,872	71,342 66,426 52,713 39,214 29,418	59,708 57,004 46,712 34,553 21,595	151,547 110,030 77,295 57,286 43,013	422,512 338,178 267,757 213,725 175,185	91,833 76,418 52,427 40,495 25,751	92,763 74,185 62,643 51,961 27,565	327,065 326,439 301,686 304,138 250,262	212,755 221,905 205,625 222,075 180,998	109,357 106,853 107,066 95,290 88,650	69,311 66,497 61,217 57,594 49,327	9,572 7,962 10,995 7,627 7,394	3,49: 3,03: 4,53' 2,24: 3,88:
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,009,808 1,418,906 1,012,235 709,680 513,422	21,052,123 16,277,001 12,615,059 9,560,436 7,429,051	1,881,914 1,317,633 928,306 638,893 451,239	18,648,419 14,171,066 10,745,235 7,869,639 5,874,001	165,151 12 4 ,658 99,159 78,418 66,275	907,604 776,945 687,645 607,981 578,590	21,735 17,123 13,125 10,004 7,603	23,843 19,874 16,657 13,131 10,868	31,580 22,848 18,103 13,272 10,160	147,196 115,001 105,286 82,164 69,527	18,040 13,247 10,719 7,500 6,139	29,469 21,240 22,093 21,352 13,409	230,456 194,235 163,009 133,996 113,024	192,148 173,158 165,808 151,402 137,254	78,293 68,827 63,132 49,907 43,237	46,632 41,296 37,924 29,990 26,741	5,442 6,123 4,054 2,822 2,498	4,41 ⁴ 3,15 3,09 1,62 1,52
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	1,238,272 459,726 594,562 132,385 17,469	21,044,436 10,197,888 19,807,300 8,678,799 2,084,013	1,023,487 340,486 394,321 86,378 11,348	14,855,720 5,780,932 8,699,503 3,046,637 560,539	207,998 104,710 160,259 28,824 2,554	2,323,135 1,629,602 3,802,392 1,211,517 145,782	20,355 9,394 13,935 4,221 914	37,769 25,053 63,860 38,833 15,872	29,660 12,123 15,641 3,325 463	217,410 124,050 193,787 52,720 9,695	17,684 9,800 16,986 5,864 1,172	57,470 30,623 107,945 66,917 20,588	343,707 170,110 265,751 77,101 12,366	541,377 379,692 1,045,351 833,218 369,472	144,987 72,598 123,067 30,168 3,252	93,393 52,074 91,280 24,851 2,768	9,048 5,171 8,629 2,527 487	5,74° 3,410 6,77° 3,144 79
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,350 5,492 #16 371	917,305 1,567,476 545,943 808,639	3,405 3,456 537 231	193,022 222,775 34,303 17,041	615 519 73 31	38,285 28,700 5,058 8,225	328 469 97 51	10,154 23,267 6,745	127 105 19 16	3,029 3,669 1,034 523	495 614 126 71	12,046 18,588 5,714 4,269	4,136 4,509 7m 322	219,431 524,305 238,287 415,285	773 649 75 38	674 571 66 40	171 186 40 31	21: 41: 15: 11:
Returns under \$5,000	33,777,921 22,046,821 8,118,494	¹ 79,490,696 156, 7 01,907 132,585,469	28,481,306 20,739,830 7,081,634	67,341,677 141,380,674 90,720,832	2,222,630 1,573,399 1,039,244	4,147,328 5,858,615 12,751,461	497,923 259,113 119,354	1,109,272 219,572 312,887	1,511,367 439,171 157,442	2,115,499 1,417,357 1,125,091	690,924 286,924 108,457		1,724,398 1,509,590 1,713,422	1,038,780 1,043,358 5,386,188	409,100 507,216 679,003	267,098 303,946 448,300	60,742 43,550 47,229	33,450 17,188 34,570

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 2.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

	Sales of p	property oth	er than cap:	ital assets	Dividende	in adjusted			Pensions a	nd annuities		Rei	nts		Royalties				
	Net	gain	Net	Net loss		gross income		received		portion)	Net income		Net loss		Net income		Net	loss	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Total	99,541	74,598	182,496	313,435	6,638,369	11,451,924	21,387,055	9,212,161	1,616,956	2,701,652	4,079,456	3,924,339	2,039,532	1,211,251	442,749	643,938	32,192	61,062	
No adjusted gross income	3,670	3,145	20,259	126,124	44,081	50,521	145,415	73,982	4,548	3,840	53,355	63,250	54,489	105,232	11,308	19,051	(3)	(³)	
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	2,444 3,147 3,826 5,095 5,062	1,258 1,390 1,451 1,906 3,422	5,118 4,146 6,520 6,942 5,637	19,630 4,078 4,562 5,602 5,051	75,808 128,429 220,057 233,841 231,655	19,657 41,961 85,869 112,050 124,737	323,689 507,564 803,020 773,424 743,334	59,382 147,667 298,040 348,296 343,777	14,019 41,516 109,338 150,382 142,269	5,606 20,320 92,070 155,021 188,713	95,252 168,350 246,858 228,331 209,448	32,897 81,353 146,348 165,913 172,180	42,250 32,644 47,840 47,064 49,914	21,947 13,997 20,005 24,215 23,640	9,016 13,627 18,547 20,193 17,084	3,218 5,033 8,370 8,193 17,242	1,601	6,603 917	
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	6,656 4,599 3,406 2,999 5,401	3,874 2,291 2,170 799 3,606	7,929 8,549 8,349 7,001 5,685	6,615 4,109 5,355 5,680 7,211	213,341 214,599 212,615 202,218 225,073	143,918 157,982 153,685 166,789 155,726	745,716 742,866 747,246 784,515 850,091	331,941 307,571 317,459 304,353 325,139	148,423 126,847 114,654 81,076 76,353	224,650 227,043 211,832 158,187 135,310	195,921 161,855 166,524 171,657 161,248	164,968 129,635 137,767 133,382 132,700	56,564 64,852 66,234 78,263 90,517	34,850 34,170 30,142 33,053 43,495	18,259 16,162 14,379 18,060 15,301	11,285 13,823 11,966 9,028 9,816	1,600	1,308 1,395	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	8,248 8,120 5,315 5,365 3,542	2,417 2,830 3,455 6,783 1,748	14,486 13,705 7,041 8,935 6,320	12,905 10,598 6,703 7,537 5,704	449,255 453,466 441,338 403,867 348,747	320,353 310,793 335,257 275,500 269,633	1,844,686 1,975,640 1,828,136 1,609,720 1,332,739	565,524 580,128 500,556 486,686 390,148	112,558 96,167 82,001 55,852 36,492	220,130 182,205 156,063 100,307 70,138	306,516 340,929 277,254 235,327 184,595	221,766 202,657 164,627 181,956 150,303	198,187 221,549 204,566 166,296 125,770	86,436 102,171 95,087 80,513 60,946	28,347 31,077 22,304 22,704 21,716	25,434 20,342 24,561 36,253 15,125	3,374 2,211 1,822	2,899 428 527	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	3,557 2,067 2,367 2,392 1,367	3,606 1,572 1,782 1,853 1,212	5,538 4,800 2,989 2,603 2,368	4,776 4,825 3,406 2,763 2,397	321,715 280,099 237,433 197,605 167,133	283,489 264,556 247,790 236,919 230,629	1,164,220 896,969 670,234 502,174 379,376	377,024 316,795 263,803 234,538 192,773	37,993 28,380 21,545 16,763 14,435	80,285 56,060 43,258 35,527 30,721	151,516 115,292 - 93,205 70,216 53,996	138,033 117,947 97,706 85,998 79,872	101,112 75,753 55,906 42,038 32,034	52,768 37,683 32,416 25,387 20,177	15,247 13,709 9,960 10,512 8,031	17,808 12,464 12,324 14,787 10,905	1,270 1,033 1,065 928 767	1,315 530 1,666 1,137 453	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	4,863 1,630 3,294 862 138	5,790 2,444 8,708 3,148 923	8,473 4,938 9,551 3,223 664	9,497 9,211 21,246 9,857 2,841	522,200 261,405 411,112 113,474 16,318	909,463 737,547 2,069,964 1,610,963 591,103	969,156 383,137 515,083 121,575 16,146	662,980 392,446 814,9 7 0 369,150 86,996	43,712 18,799 30,295 9,401 1,702	102,591 47,262 94,275 38,493 10,970	156,926 76,357 120,871 30,498 4,250	281,601 189,628 413,687 170,632 34,203	83,246 34,992 50,785 12,955 2,019	63,941 36,965 71,646 35,130 9,722	30,339 15,447 27,638 10,000 2,049	55,958 36,115 100,762 70,531 24,174	2,605 1,410 3,765 1,951 359	2,577 1,893 8,580 10,245 3,294	
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	48 51 4 6	641 358 5 11	281 352 64 30	1,319 2,381 784 668	5,071 5,269 789 356	316,491 628,821 250,298 349,460	4,982 5,102 757 343	34,227 58,404 13,757 13,649	594 700 102 40	4,578 5,132 643 422	1,282 1,340 189 98	13,254 16,935 1,612 1,529	667 790 146 81	4,177 8,621 1,280 1,439	687 845 137 64	12,508 23,986 7,325 5,551	144 187 41 16	1,707 5,517 1,096 1,729	
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more	46,305 30,590 22,646	25,312 17,233 32,053	86,135 50,487 45,874	194,017 43,447 75,971	2,001,717 2,096,673 2,539,979	1,212,895 1,511,536 8,727,493	7,166,880 8,590,921 5,629,254	2,857,607 2,523,042 3,831,512	1,009,425 383,070 224,461	1,422,592 728,843 550,217	1,858,799 1,344,621 876,036	1,360,393 921,309 1,642,637	630,631 916,368 492,533	384,746 425,153 401,352	126,148	117,025 121,715 405,198	9,244 7,407 15,541	15,469 3,854 41,739	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 2.—Sources of income and loss, adjusted gross income, standard deduction, and total itemized deductions, by adjusted gross income classes—Continued

[Taxable and nontaxable returns]

					(10.	Addic and non	taxable retur	16]							
	ļ		ership			Estates a	nd trusts			Returns w	ith standard	deduction	Returns wi	th itemized d	eductions
	Net p	rofit	Net	loss	Inc	ome	Los	ss	Other		Adjusted	Total	 	Adjusted	Total
Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	sources (Thousand	Number of returns	gross	standard deduction	Number of returns	gross income	itemized deductions
	<u> </u>	dollars)		dollars)		dollara)		dollars)	dollars)		(Thousand dollars)	(Thousand dollars)	1004115	(Thousand dollars)	(Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Total	1,572,876	10,341,894	412,136	1,028,556	459,201	727,168	27,674	47,976	2,533,239	35,357,422	137,155,341	13,121,734	28,153,822	233,115,277	46,052,729
No adjusted gross income	10,937	25,178	42,967	354,025	5,199	13,103	(3)	(3)	4337,511	-	-	-	-	†	<u> </u>
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	23,032 32,115 43,454 46,190 49,286	9,546 19,993 40,682 60,486 74,720	10,929 4,372 6,844 10,364 8,430	20,789 5,924 11,525 11,014 10,358	6,057 18,035 19,914 13,852 17,171	2,577 8,024 12,243 10,971 14,451	1,889	1,897 1,113	14,583 32,970 60,664 83,560 94,543	3,910,758 2,741,952 3,405,078 2,665,560 2,425,767	1,272,151 2,176,531 4,219,979 4,644,518 5,447,293	125,471 216,475 420,549 463,253 543,673	40,446 248,070 516,980 668,143 847,870	15,493 204,719 660,994 1,171,395 1,914,888	31,095 107,694 280,152 427,604 610,116
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	51,989 50,484 50,892 53,817 61,219	99,141 109,697 132,397 146,908 180,708	10,972 11,609 12,034 10,395 11,781	12,525 8,523 14,883 11,875 10,108	19,440 12,038 14,500 11,513 12,077	19,314 9,612 16,057 9,293 11,615	2,278	1,555	90,901 80,190 87,054 102,100 110,813	2,285,874 2,085,774 1,952,260 1,768,667 1,671,869	6,267,748 6,767,421 7,317,319 7,509,840 7,930,509	625,797 675,793 730,820 750,185 792,283	1,019,181 1,109,265 1,217,315 1,328,161 1,436,939	2,807,588 3,607,015 4,564,467 5,648,710 6,834,664	828,414 986,835 1,159,935 1,420,183 1,597,103
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	110,810 100,528 96,634 84,505 68,506	358,254 357,243 396,900 355,389 307,514	26,281 23,367 19,192 21,859 20,116	29, 244 36, 314 20, 086 23, 098 18, 447	26,000 34,592 27,772 17,680 21,628	24,601 34,229 26,960 26,931 23,135	} 4,018 } 3,514	3,671 4,798	179,001 172,956 109,246 112,318 119,605	2,678,422 2,226,409 1,630,361 1,228,640 875,655	14,684,950 14,430,249 12,182,871 10,407,768 8,306,351	1,462,380 1,435,427 1,211,994 1,038,123 828,116	3,158,527 3,247,570 2,919,404 2,306,682 1,775,151	17,402,360 21,087,009 21,844,770 19,542,371 16,813,208	3,819,957 4,398,267 4,397,358 3,834,953 3,221,216
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	67,183 54,569 46,549 39,230 34,189	318,469 303,334 279,085 264,816 230,539	16,588 14,206 12,622 11,074 8,957	21,343 15,710 13,346 13,976 12,665	17,291 16,166 12,904 11,659 9,913	24,016 19,772 18,689 21,273 15,356	1,234 601 735 935 700	703 399 748 616 521	90,637 86,979 72,031 60,484 63,698	619,685 385,647 246,896 154,756 103,104	6,484,529 4,420,083 3,074,787 2,083,886 1,490,611	618,531 385,120 246,635 154,510 102,924	1,390,123 1,033,259 765,339 554,924 410,318	14,567,594 11,856,918 9,540,272 7,476,550 5,938,440	2,723,937 2,133,149 1,691,490 1,298,625 1,039,598
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$190,000.	129,002 74,985 143,516 40,593 5,385	1,107,874 866,948 2,517,594 1,255,479 271,150	29,567 18,326 33,768 11,353 2,142	53,859 38,039 98,034 70,625 27,310	35,104 20,181 39,860 13,731 2,619	76,143 48,045 115,280 68,881 21,844	2,803 1,537 2,729 1,240 238	2,440 1,514 4,609 3,448 740	222,392 156,851 397,959 206,415 39,678	198,547 51,428 40,537 3,440 230	3,345,443 1,134,651 1,282,781 216,497 26,921	198,187 51,217 40,501 3,436 230	1,039,725 408,298 554,025 128,945 17,239	17,698,993 9,063,237 18,524,519 8,462,302 2,057,092	2,975,789 1,461,173 2,829,689 1,360,752 391,196
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,614 1,417 172 74	104,463 117,243 16,672 13,472	765 965 200 91	15,433 27,341 15,301 6,836	964 1,070 182	8,156 15,924 5,873 4,800	84 89 13	398 602 32 14	14,950 7,709 161 302	57 42 4 3	9,884 11,630 2,441 5,699	55 42 4 3	5,293 5,450 812 306	907,421 1,555,846 543,502 602,940	190,695 371,141 143,907
Returns under \$5,000	473,415 460,983 638,478	899,456 1,775,300 7,667,138	140,697 110,815 160,624	471,549 127,189 429,818	149,796 127,672 181,733	127,260 135,856 464,052	7,198 7,532 12,944	22,723 8,469 16,784	419,867 693,126 1,420,246	24,913,559 8,639,487 1,804,376	53,553,309 60,012,189 23,589,843	5,344,299 5,976,040 1,801,395	8,432,370 13,407,334 6,314,118	27,429,933 96,689,718 108,995,626	7,449,131 19,671,751 18,931,847

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Deficit.

Setimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Nogative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 3.—Sources of income and loss: All returns, returns with standard deduction, returns with itemized deductions, and returns with no adjusted gross income, by marital status of taxpayer

[Taxable and nontaxable returns]

-			t.	l'axable and n	ontaxable r	ecuris						
	All 1	returns		eturns of and wives		returns of and wives		f heads of ehold	Returns of spo		sons not hea	single per- d of house- viving spouse
Adjusted gross income or deficit	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollers)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Adjusted gross income	63,943,236 56,302,770	1368,778,072 299,443,183	37,768,436 33,227,426	287,596,472 233,687,520	3,500,891 3,159,174	11,498,346 9,967,499	1,629,404 1,445,306	¹ 8,811,937 7,192,147	231,466 179,278	¹ 912,252 667,724	20,813,039	¹ 59,959,065 47,928,293
Business or profession: Net profit Net loss	4,835,273 876,390	22,757,404 1,641,731	3,988,047 704,136	20,471,676 1,373,804	171,633 24,572	511,208 43,103	83,202 16,764	344,687 21,294	15,656 2,498	44,013 3,563	576,735 128,420	1,385,820 199,967
Farm: Net profit Net loss	2,107,980 1,086,305	4,657,947 1,902,057	1,634,116 914,020	3,974,830 1,674,909	118,367 37,229	180,039 50,656	25,609 12,558	44,215 18,572	10,200 5,136	15,265 4,854	319,688 117,362	443,598 153,066
Sales of capital assets:										,		
Net gain Net loss	4,947,410 1,595,319	7,468,326	3,588,088	5,799,257	107,583	144,959 73,796	117,334	168,062	20,442 4,832	20,550 3,127	1,113,963 284,152	1,335,498 175,735
Ordinary gain from sales of	1,555,515	1,019,344	1,178,320	740,349	88,108	75,190	39,907	26,337	4,052	اعدود	204,172	110,100
depreciable property	151,521	85,208	132,489	77,010	3,278	1,329	(³)	(3)	462	165	13,110	5,576
assets: Net gain Net loss	99,541 182,496	74,598 313,435	75,560 149,602	61,472 229,556	2,334 8,318	1,521 24,658	(³) 3,558	(³) 4,452	1,116 665	773 1,954	20,131 20,353	10,071 52,815
Dividends in adjusted gross income Interest received Pensions and annuities	6,638,369 21,387,055 1,616,956	11,451,924 9,212,161 2,701,652	4,258,564 15,122,311 959,253	7,011,133 6,088,428 1,726,846	143,177 493,232 34,336	318,957 177,726 53,041	226,948 706,596 38,874	389,181 292,533 63,639	42,550 124,177 12,567	47,959 61,489 15,780	1,967,130 4,940,739 571,926	3,684,694 2,591,985 842,346
Rents: Net income Net loss.	4,079,456	3,924,339	2,925,249	2,779,438	98,655	92,054	104,183	107,745	24,439	18,459	926,930	926,643 180,079
Royalties: Net income	2,039,532	1,211,251	1,591,716 322,495	960,223 462,756	54,715 10,452	34,221 15,196	54,968 13,623	31,909 17,540	3,415 (³)	2,760	92,764	145,686
Net loss	32,192	61,062	23,610	50,258	1,193	1,154	(3)	(³) [′]	(3)	(3)	6,745	8,794
Partnership: Net profit Net loss	1,572,876 412,136	10,341,894 1,028,556	1,257,178 329,906	9,252,002 893,539	40,691 11,561	183,041 30,152	27,823 7,849	138,240 10,899	3,923 (³)	14,078 (³)	243,261 61,603	754,533 92,829
Estates and trusts: Income Loss	459,201 27,674	727,168 47,976	240,307 18,314	361,181 19,707	9,318 (³)	11,969 (³)	13,554 (³)	37,589 (³)	4,459 (³)	7,833 (³)	191,563 8,205	308,596 27,145
Other sources	(²)	2,533,239	(²)	1,802,162	(²)	98,768	(²)	129,712	(²)	14,987	(²)	487,610
Returns with standard deduction												
Adjusted gross income		¹ 137,155,341 117,316,976		¹ 87,968,689 73,878,900	2,575,881 2,359,509	¹ 6,707,586 6,174,197	612,143 536, 8 96	¹ 2,935,955 2,503,871	89,165 62,519	¹ 226,615 164,025	16,232,988 14,908,796	¹ 39,316,498 34,595,984
Business or profession: Net profit Net loss	2,025,898 256,286	6,349,576 274,864	1,528,340 197,807	5,294,649 227,572	98,075 6,895	185,761 5,425	38,036 4,707	111,802 4,703	8,100 (³)	14,880 (³)	353,348 46,336	742,482 36,905
Farm: Net profit Net loss	1,607,041 547,736	3,369,761 614,313	1,224,447 463,380	2,859,005 545,916	101,205 18,006	143,867 14,567	18,484 6,914	29,995 6,151	8,245 1,816	10,492 750	254,659 57,621	326,405 46,929
Sales of capital assets: Net gain Net loss	1,837,522 378,850	1,549,482 213,757	1,201,603 240,101	1,047,390 134,795	56,591 15,016	34,110 10,738	38,604 9,029	41,422 5,102	6,954 (³)	3,446 (³)	533,769 114,131	423,110 62,813
Ordinary gain from sales of depreciable property	62,445	26,976	52,791	24,074	777	230	(3)	(³)	(3)	(³)	8,023	2,532
Sales of property other than capital]											
assets: Net gain Net loss	41,047 63,390	25,425 52,092	29,632 50,531	19,554 34,389	1,667 3,596	679 13,008	(³) (³)	(³) (³)	(³) (³)	(³) (³)	9,511 8,588	5,048 4,434
Dividends in adjusted gross income Interest received Pensions and annuities	2,135,453 7,390,140 612,768	1,551,238 2,958,507 857,030	1,092,295 4,415,229 348,577	615,852 1,722,608 496,179	43,727 185,934 13,611	20,898 56,185 20,566	71,480 245,838 11,498	57,580 85,023 17,278	11,355 40,312 (³)	6,003 15,019 (³)	916,601 2,502,828 235,806	850,908 1,079,674 319,200
Rents: Net income Net loss	1,497,556 501,828	1,202,043 221,559	1,004,454 360,984	788,127 160,903	44,874 13,286	34,898 6,666	29,805 12,791	25,010 6,390	8,192 (³)	4,315 (³)	410,234 112,297	349,691 46,653
Royalties: Net income Net loss	167,616 7,271	170,973 10,118	120,129 5,125	106,899 8,797	3,583 (3)	1,602	6,262 (³)	5,734 (³)	(³)	(³)	37,048 (3)	56,142 (³)
Partnership: Net profit Net loss	566,242 97,946	2,202,788 107,853	386,443 69,409	1,743,546 87,265	20,219 2,257	42,032 1,087	12,232 1,963	40,952 1,685	1,008 (³)	2,485 (³)	146,345 24,181	373,770 17,768
Estates and trusts:												
IncomeLoss	146,525 6,275 (²)	163,800 2,963	54,358 (³) (²)	49,480 (³)	3,527 (³) (²)	1,419 (³)	4,103 (³) (²)	5,327 (³)	1,182 (³) (²)	1,480 (³) 2,343	83,353 2,205 (²)	106,094 1,236
Ounce Sources	1 (7)	911,487	(2)	526,159	(~)	42,853	(~)	36,263	(-)	2,343	(-)	303,868

INDIVIDUAL INCOME TAX RETURNS FOR 1963

Table 3.—SOURCES OF INCOME AND LOSS: ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME, BY MARITAL STATUS OF TAXPAYER—Continued

[Taxable and nontaxable returns]

Adjusted more decome on delite	All s	returns		eturns of and wives		returns of and wives		f heads of ehold	Returns of spo		Returns of sons not hea hold or surv	
Adjusted gross income or deficit	Number	Amount (Thousand dollars)	Number	Amount (Thousand dellare)	Number	Amount (Thousand follors)	Number	Amount (Those and dollars)	Number	Amount (Thousand dollers)	Number	Amount (Thousand dellers)
Detume with the day of the state of	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with itemized deductions Adjusted gross income	28,153,822 24,724,431	1 _{233,115,277} 181,839,863	21,648,979 19,544,826	200,759,012 159,559,417	900,270 795,386	1,858,985 1,787,500	1,010,332 907,363	15,891,679 4,686,700	139,019	¹ 690,996 503,197	4,455,222	¹ 20,914,601
Business or profession:			25,547,020	155,555,417	722,300	-,707,500	307,303	4,000,700	116,020	303,197	3,360,835	13,303,045
Net profit	2,786,454 456,883	16,338,086 622,935	2,442,241 396,670	15,115,916 548,994	72,520 8,710	322,129 9,379	45,062 8,924	232,642 8,868	7,355 1,218	28,720 1,561	219,273 41,361	638,677 54,129
Net profit	492,830 371,989	1,276,854 706,851	403,417 332,543	1,106,543 641,343	16,656 8,789	35, 83 5 12,055	6,920 3,231	13,939 8,247	1,854 1,571	4,676 1,629	63,985 25,852	115,858 43,574
Sales of capital assets: Net gain Net loss	3,022,854 1,184,711	5,749,267 779,771	2,322,379 919,805	4,614,779 590,964	46,400 71,184	102,575 61,843	77,476 30,674	126,071 21,084	13,152 4,227	16,773 2,816	563,445 158,820	889,067 103,061
Ordinary gain from sales of depreciable property	80,630	41,944	72,398	37,388	1,996	833	(³)	(3)	159	149	4,553	2,582
Sales of property other than capital assets: Net gain	54,824	46,028	43,743	39,787	(³)	(³)	(³)	(³)	1.015	691	9,238	4,101
Net loss	98,847	135,219	84,554	115,840	3,793	4,204	3,016	3,503	(3)	(³)	7,422	11,304
Dividends in adjusted gross income Interest received Pensions and annuities	4,458,835 13,851,500 999,640	9,850,165 6,179,672 1,840,782	3,138,281 10,612,596 607,864	6,356,042 4,316,737 1,228,461	98,131 302,436 20,725	297,152 119,606 32,475	154,830 459,153 27,379	331,093 206,964 46,362	30,758 82,198 9,288	41,791 45,595 11,978	1,036,833 2,395,114 334,386	2,824,086 1,490,767 521,507
Rents: Net income Net loss	2,528,545 1,483,215	2,659,046 884,460	1,879,561 1,205,896	1,941,941 735,563	51,860 38,400	56,214 25,715	74,077 40,789	82,617 24,932	16,012 5,059	14,048 1,947	507,035 193,072	564,228 96,299
Royalties: Net income Net loss	263,825 23,146	453,914 45,698	193,576 17,607	339,314 37,817	6,767 (³)	13,465 (³)	7,361 (3)	11,801 (³)	2,822 (³)	2,168 (³)	53,299 3,875	87,167 5,951
Partnership: Net profit Net loss	995,697 271,223	8,113,928 566,678	862,502 232,783	7,487,468 511,847	20,237 8,186	139,789 12,434	15,485 5,652	96,881 7,702	2,915 (³)	11,593 (³)	94,556 23,621	378,197 33,985
Estates and trusts: Income	307,477	550,265	181,931	299,977	5.790	10,548	9 449	32,266	3,244 (3)	6,317	107,065	201,154
Constant Con	19,721 (²)	26,855 1,959,263	14,547 (²)	17,786 1,528,797	(³)	67,906	(³) (²)	(³) 98,507	(³)	(³) 12,380	4,526 (²)	8,395 251,671
Returns with no adjusted gross income	/21 000	41,492,546	000 010	41 121 004	a. 210	4.0.00		4		4		4
Adjusted gross income	431,992 111,246	286,344	272,212 83,229	41,131,234 249,200	24,740 4,279	468,225 5,801	6,929 1,044	415,691 1,573	3,282 (³)	45,359 (3)	124,829 21,954	⁴ 272,037 29,267
Business or profession: Net profit Net loss	22,921 163,221	69,742 743,932	17,467 109,660	61,107 597,239	1,038 8,967	3,319 28,299	(³) 3,128	(³) 7,721	(³)	(³) (³)	4,112 40,726	4,661 108,930
Farm: Net profit Net loss	8,109 166,580	11,332 580,893	6,254 118,097	9,279 487,647	(³) 10,434	(³) 24,034	(³) 2,411	(³) 4,179	(³) 1,749	(3)	1,045	1,330
Sales of capital assets: Net gain	87,034	169,577	64,107	137,081	4,592	8,274	1,249	573	(3) (3)	(3) (3)	33,889 16,750	62,557 23,317
Net loss	31,758 8,446	25,816 16,288	18,413 7,301	14,587 15,547	1,907	1,216	(3)	(³)	(3)	(3)	(3)	9, 8 56
Sales of property other than capital assets:		-							_	-		
Net gain	(³) 20,259	(³) 126,124	(3) 14,517	(³) 79,323	(³) 930	(³) 7,446	(3) (3)	(3) (3)	(³) -	(³)	(³) 4,340	(³) 37,073
Dividends in adjusted gross income Interest received Pensions and annuities	44,081 145,415 4,548	50,521 73,982 3,840	27,991 94,486 2, 8 16	39,241 49,081 2,204	1,319 4,862	908 1,935	(³) 1,602	(³) 550	(³) 1,667	(³) 875	13,695 42,798 1,732	9,696 21,541 1,636
Rents: Net income Net loss	53,355 54,489	63,250 105,232	41,234 24,836	49,368 63,750	1,922 3,030	942 1,840	(3) (3)	(³) (³)	(³) (³)	(³) (³)	9,662 24,645	12,724 37,121
Royalties: Net income Net loss	11,308 (³)	19,051 (3)	8,788 (³)	16,544 (3)	(³)	(³)	-	- -	(³)	(³)	2,418 (³)	2,378 (³)
Partnership: Net profit Net loss	10,937 42,967	25,178 354,025	8,236 27,711	20,9 8 6 294,426	(³) 1,117	(³) 16,631	(3) (3)	(3) (3)	(³)	(³)	(³) 13,800	(³) 41,076
Estates and trusts:					/25	,-,-					·	•
IncomeLoss	(³)	(³)	(³)	(3)	(3) (3)	(3)	_	-	(³) -	(³)	(³)	(³)
Other sources	(2)	4337,511	(²)	4252,798	(2)	⁴ 11,991	(²)	45,059	(²)	265	(²)	467,928

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Number not tabulated.

Sestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Deficit.

NOTE: Detail may not add to total because of rounding.

20,789

5,672 10,700

9,768 6,855

7,306

5,018

7,620

1.563

471,549

Partnership

Salaries and wages (net) Business or profession Net profit Net loss Net loss Ad justed Net profit Number of Number of oss incom Amount Number of Amount Adjusted gross income classes Amount Amount Amount Amount Number of Number of Number of umber of Number of Number of returns exemption returns returns returns (Thousand (Thousand returns (Thousand returns (Thousand returns (Thousand returns dollers) dollera) dollars) dollars) dollare) dollara) dollars) dollers) (12) (14) (16) (17) (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (13) (15) 136**8,**77**8,0**72 56,302,770 299,443,183 .835,273 22,757,404 876,390 .641.731 2.107.980 .657.947 .086,305 ,902,057 1,572,876 10,341,894 412,136 1,028,556 63,943,236 183,505,005 Grand total..... 633,287 1,170,128 3,491,773 648,423 955,645 ,349,505 9,913,884 312,561 521,801 20,958,620 531,790 350,446,546 47,117,493 286,123,157 3,735,614 51,323,221 145,678,631 Taxable returns, total..... (2) (²) 2,009 4,837 10,380 14,498 4.238 2,570 9.391 1,216,920 \$600 under \$1,000..... 1,460,034 1,460,03 14,207 25,090 37,693 1,821 4,053 3,663 42,307 57,488 39,732 67,339 825 \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. 62,155 2,263,918 2,449,576 2,827,597 2,108,541 2,569,738 65,993 6,015 1,246 3,503 2,561,202 3,578,893 1,840,854 3,112,261 80,795 111,129 9,880 122,924 5,170,992 4,465,453 209, 349 13,743 12,639 72,022 103,340 25,983 25,691 26,416 3,623,850 2,055,121 6,827 6,496 9,590 5,219 3,505 10,980 32,358 34,759 32,047 59,127 17,081 19,870 81,143 2.241.676 5,936,192 140,411 271,128 \$2,500 under \$3,000. 2,486,195 4.529.427 6.842.069 2,581,752 2,700,328 2,799,601 5,315,297 8,393,832 10,121,626 2,320,448 2,440,984 2,553,712 7,239,425 8,746,787 10,399,780 \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. 166,852 360,103 22,522 18,676 79.947 149.528 35,531 34,107 35,932 23,481 24,342 32,100 468,059 525,358 27,746 29,583 81,487 80,708 188,351 168,184 43,155 43,891 92,326 190,003 46,970 48,738 44.04 119.274 6.805 4,255 7,168,099 11,897,289 150,256 10,469 49,295 51,473 \$4,500 under \$5,000..... 81,287 206,711 2,886,686 7,934,865 13,717,892 2,653,745 12,070,842 202,329 594.664 34,352 100,236 97,871 93,736 19,510 27,655,540 395,292 244,715 66,058 53,150 136,310 357,818 86.542 84.178 317,728 23,484 17,263,924 30,893,088 5,234,800 5,617,113 \$5,000 under \$6,000..... 33,491 15,109 16,755 22,257 \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. 18,467,214 16,280,269 13,010,975 31,793,681 30,825,225 26,984,860 22,613,841 51,100 104,425 75,075 5,390,530 34,983,296 33,785,579 5,101,546 359,265 ,211,354 ,113,941 63,747 4,291,058 304,969 51,704 42,239 256,812 51,822 60,602 259,722 203,124 38.101 29,640 208,177 39,990 45.517 83,092 348,019 21,066 17,044 29,011 25,549 26,590 67,800 304,50 19,712 \$9,000 under \$10,000..... 2,643,623 9,701,254 25,050,668 2,506,210 15,988 13,907 163,792 123,961 98,562 16,217 7,315,943 31.081 142.897 17,874 66.817 317,040 \$10,000 under \$11,000..... 2,005,349 21,005,418 1,879,486 18,629,287 897.384 21.503 22,090 22,616 113,386 104,136 80,850 295,419 273,237 263,150 13,015 19,246 53.457 13,791 \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. 1,415,629 5,124,834 3,645,496 16,239,208 1,316,334 927,533 14,160,420 46,183 38,998 10,620 21,032 12,523 10,808 11,188 9,535,029 7,409,005 7,856,148 5,868,528 78,116 604,820 9,905 12,842 13,173 7,401 6,006 11,201 34,152 8,757 572,890 7,470 9,889 10,027 68,052 230,328 512,030 1,861,853 \$14,000 under \$15,000..... 54,976 128,700 1,103,885 29,194 18,056 44, 450 17,485 1,234,769 458,170 592,854 207,361 20,256 37,403 29,561 \$15.000 under \$20,000...... 4,566,999 20,984,080 1,021,558 14,832,977 2,314,893 31,119 87,092 1,737,490 2,302,620 507,798 10,163,569 339,636 393,390 5,764,113 8,681,263 3,038,892 ,624,905 3,794,377 ,207,665 12,057 \$20,000 under \$25,000..... 104,377 9,324 24,380 123,510 9,667 29,778 862,264 2,512,723 56,981 35,243 14,475 33, 329 15,624 193,576 16,796 102,323 143,235 \$25,000 under \$50,000..... 52,710 9,675 64,496 40,509 5,367 11,216 65.168 \$50,000 under \$100,000. 131,971 8,651,164 86,17 28,748 2,118 25,722 1,160 270,393 63,244 2,074,317 11,307 558,525 145.622 898 459 \$100,000 under \$150,000...... 38,235 28,640 5,058 3,029 3,669 1,034 15.013 9,910 18,297 750 19,041 18,998 911,916 3,386 3,427 191,928 322 459 127 487 11.645 1,609 104,222 \$150,000 under \$200,000..... 5,319 5,436 116,213 16,389 13,468 26,327 14,988 105 605 122 1,402 \$200,000 under \$500,000 1,551,082 220,604 515 73 29 193 200,000 under \$500,000...... 500,000 under \$1,000,000..... 2,747 537,226 704,248 36,062 16,650 5,405 4,154 169 530 224 95 6,385 19 6,185 8,182 47 6,184 69 \$1,000,000 or more..... 437,882 428,010 99,575 506,755 ,099,659 1,798,784 344,600 ,008,444 937,852 ,166,174 946,412 223,371 12,620,015 37,826,374 118,331,526 9,185,277 13,320,026 Nontaxable returns, total..... 354,025 69,742 163,221 743,932 8,109 11,332 166,580 580,893 10,937 25,178 42,967 1,212,949 41,492,546 286,344 22,921 431,992 No adjusted gross income

61.380

92,936

181,662

188,708

193,485

174,019

147,209

104,706

4,147,328

5,858,615

2,751,461

21,290 27,467

18,439

9.870

4,173

497,923

259,113

119,354

10,302

28,165 37,116

29,013

25,225

11,792

14,616 7,262 9,172

109,272

219,572

312.887

142,609

137,148

142,116

116,479

98,429

74,664

55,569 42,398

31,095

222,630

573,399

,039,244

167,475

146,044

177,325

89.858

73,101

49,792

37,451

20,611

25,970

,511,367

439,171

157,442

56,532 91,873

158.950

133,272

132,168

104,179

91,820 58,956

115,499

1,417,357 1,125,091

40,485

38,707

25,836

20,961

16,594

10,905

5,550 5,046 9,582

690,924

286,924 108,457

48,694

45.345

36,291

31,173

18,121

15,608

10.644

42,57

,161,217 309,117 431,723

23,032

22,724

22,870

19.942

14,552

473,415 460,983 638,478

.9,546 13,878

26,475

35,396

40.014

29,292

27,634

30.452

113,04

899.456

1,775,300

3,579 5,023

6,311

4.145

5,113 2,444 3,590

140, 697

110,815

Table 4.—Sources of income and loss, adjusted gross income, exemptions, taxable income, and tax items, by adjusted gross income classes

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

1,287,644

1,164,330 2,053,376

2,237,020

2,233,267

1,980.604

1,760,160

1,261,261

1,047,281

¹79,490,696

156,701,907

132,585,469

3,449,289

1,046,731

829,335

637,464

567,350

460,185 363,718 228,519

282,070

28,481,306

20.739.830

7,081,634

1,166,513 775,049 1,197,396

1,323,718

1,296,452

1,385,715

1,368,007

1,259,387

1,634,410

67,341,677

141,380,674

90,720,832

736,563

Under \$600. \$600 under \$1,000. \$1,000 under \$1,500.

\$1,500 under \$2,000...... \$2,000 under \$2,500.....

\$4,500 under \$5,000...... \$5,000 or more....

under \$10,000.....

Returns under \$5,000.....

Returns \$10,000 or more.....

3,951,204 1,529,988 1,658,140

1,279,247

974,136

818.860

613,287

297,227

222,122

33,777,921

2.046.821

5,300,583

3,294,961 4,717,147

4,362,950

3,849,140

3,626,453

3,084,164 2,626,721 1,763,814

1,409,887

76,489,459

77,213,773

29,801,773

		Sales of ca	pital assets			in from sales		property oth	er than capi	tal assets	Dividends	in adjusted	T		Pe
	Net	gain	Net 1	loss	of deprecial	ble property	Net	gain	Net	loss	gross	income	Interest	received	
ncome classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	N

Table 4. -- SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

		Sales of ca	pital assets			in from sales	Sales of p	roperty oth	er than capi	tal assets	Dividends	in adjusted			Pensions an	d annuities
	Net	gain	Net 1	.088	of deprecial	ole property	Net	ain	Net:	Loss	gross		Interest	received	(taxable	portion)
Adjusted gross income classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	4,947,410	7,468,326	1,595,319	1,019,344	151,521	85,208	99,541	74,598	182,496	313,435	6,638,369	11,451,924	21,387,055	9,212,161	1,616,956	2,701,652
Taxable returns, total	4,035,331	6,704,542	1,377,211	873,308	114,031	58,973	72,063	55,761	124,238	136,301	5,688,594	10,681,895	18,380,804	7,783,532	1,012,005	1,892,160
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	22,354 42,637 63,712 77,432	4,098 11,259 24,913 34,072	3,649 8,342 12,740 17,320	3,938 5,719 8,285 11,262	(²) 1,009 2,811	(²) 810 867	1,244 1,788 2,091	378 660 735	(2) 1,590 2,797 1,917	(²) 676 2,531 1,756	35,598 62,606 81,959 108,511	12,373 23,326 37,501 51,497	129,954 240,138 312,268 400,677	28,920 66,239 114,258 145,041	3,862 9,169 35,123 44,058	1,995 8,363 35,932 61,334
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	100,781 131,809 136,698 137,322 152,242	59,897 64,470 74,399 77,880 96,197	21,552 30,331 31,686 44,947 40,949	13,297 20,697 18,885 27,906 25,789	3,302 3,363 4,109 6,520 4,978	1,253 952 1,885 1,839 1,594	2,892 2,999 2,192 2,595 4,485	1,194 1,433 1,780 639 3,141	3,027 4,916 5,883 5,386 4,621	492 2,380 3,685 3,954 5,479	118,559 153,899 165,449 171,313 204,889	71,463 105,601 107,563 134,114 141,080	479,807 579,544 641,104 702,377 791,594	177,714 212,880 252,868 260,763 292,102	52,473 68,733 79,409 61,570 65,588	72,850 118,304 137,394 113,783 109,201
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	305,139 316,795 295,565 300,749 247,715	192,091 209,836 195,922 217,333 178,044	99,268 102,778 104,095 95,186 88,246	62,624 63,264 59,151 57,536 49,119	7,857 7,558 10,995 7,425 7,091	2,830 2,875 4,537 2,190 3,528	7,508 7,716 5,315 5,163 3,542	2,129 2,706 3,455 3,813 1,748	13,275 13,369 6,940 8,632 6,118	11,548 10,354 6,694 7,426 5,554	429,548 442,617 435,359 402,173 346,511	292,150 290,121 319,502 272,381 257,748	1,790,957 1,949,236 1,813,806 1,604,929 1,328,969	523,648 558,608 493,108 482,095 386,292	103,593 93,513 80,516 55,362 35,511	194,855 173,643 150,157 99,367 67,123
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	228,989 192,388 162,506 133,288 112,468	185,519 167,669 164,800 149,322 134,196	77,689 68,594 62,763 49,807 42,903	46,141 41,108 37,600 29,890 26,525	5,376 5,957 3,988 2,789 2,432	4,385 3,101 2,995 1,595 1,443	3,524 2,034 2,367 2,392 1,367	3,593 1,567 1,782 1,853 1,212	5,372 4,701 2,923 2,603 2,335	4,627 4,738 2,916 2,763 2,317	320,075 278,351 236,626 196,900 166,409	275,162 257,855 244,078 233,221 227,310	1,161,494 894,913 668,991 500,843 378,321	371,920 313,290 262,051 233,103 189,506	37,793 28,280 21,445 16,696 14,335	79,815 55,892 43,200 35,139 30,577
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	342,073 169,401 264,566 76,818 12,309	527,437 376,116 1,030,263 821,207 365,758	144,479 72,192 122,859 30,079 3,240	92,907 51,713 91,099 24,765 2,753	8,948 5,105 8,492 2,519 483	5,579 3,359 6,643 3,025 768	4,829 1,630 3,287 859 137	5,784 2,444 8,700 3,124 893	8,473 4,871 9,404 3,208 658	9,497 7,512 20,412 9,797 2,729	520,222 260,481 409,782 113,142 16,245	891,357 730,149 2,051,339 1,597,755 586,844	966,780 382,084 513,677 121,194 16,074	660,245 388,327 806,439 364,860 85,172	43,478 18,766 30,238 9,377 1,694	102,152 47,234 93,910 38,364 10,943
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	4,111 4,467 691 306	217,842 518,869 236,072 369,061	768 640 73 36	669 564 64 38	168 182 40 29	213 412 150 102	48 49 4 6	641 341 5 11	280 344 62 28	1,316 2,280 782 640	5,043 5,214 777 336	313,297 618,392 243,353 295,363	4,953 5,050 746 324	33,743 56,221 13,496 10,623	592 695 98 38	4,571 5,099 606 357
Nontaxable returns, total	912,079	763,784	218,108	146,036	37,490	26,235	27,478	18,837	58,258	177,134	949,775	770,029	3,006,251	1.428.629	604.951	809.492
No adjusted gross income	87,034	169,577	31,758	25,816	8,446	16,288	3,670	3,145	20,259	126,124	44,081	50 , 521	145,415	73,982	4,548	3,840
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	88,408 82,327 132,087 125,411 102,521	30,148 33,310 66,034 66,166 59,586	29,230 20,596 21,928 20,057 18,596	17,673 12,767 12,041 12,415 12,275	3,330 2,018 3,619 4,715 2,624	811 638 773 2,131 745	2,444 2,441 3,288 3,307 (²)	1,258 1,223 1,240 1,246 (²)	5,118 3,641 4,930 4,145 3,720	19,630 2,632 3,886 3,071 3,295	75,808 92,831 157,451 151,882 123,144	19,657 29,588 62,543 74,549 73,240	323,689 377,610 562,882 461,156 342,657	59,382 118,747 231,801 234,038 198,736	14,019 37,654 100,169 115,259 98,211	5,606 18,325 83,707 119,089 127,379
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	90,935 55,778 44,022 30,161 20,727 52,668	52,294 37,732 28,004 25,267 23,477 172,189	17,410 15,523 7,613 8,284 6,589 20,524	9,792 10,928 7,439 5,463 4,711 14,716	2,242 2,422 2,509 1,312 (²) 3,345	773 475 676 519 (²) 2,028	3,764 1,600 2,534 1,459	2,680 858 1,015 3,485	4,902 3,633 (²) 1,615 1,064 2,765	6,123 1,729 (²) 1,726 1,732 5,516	94,782 60,700 47,166 30,905 20,184 50,841	72,455 52,381 46,122 32,675 14,646 241,652	265,909 163,322 106,142 82,138 58,497 116,834	154,227 94,691 64,591 43,590 33,037 121,807	95,950 58,114 35,245 19,506 10,765 15,511	151,800 108,739 74,438 44,404 26,109 46,056
Returns under \$5,000	1,724,398 1,509,590 1,713,422	1,038,780 1,043,358 5,386,188	409,100 507,216 679,003	267,098 303,946 448,300	60,742 43,550 47,229	33,450 17,188 34,570	46,305 30,590 22,646	25,312 17,233 32,053	86,135 50,487 45,874	194,017 43,447 75,971	2,001,717 2,096,673 2,539,979	1,212,895 1,511,536 8,727,493	7,166,880 8,590,921 5,629,254	2,857,607 2,523,042 3,831,512	1,009,425 383,070 224,461	1,422,592 728,843 550,217

Table 4.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

		Ren	its			Roya	lties			Estates a	nd trusts	_ <u></u>		Self-em	oloyment		Number of
	Neti	ncome	Net	loss	Net i	ncome	Net	loss	Inc	ome	Io	ss	Other	pension o		Exemptions (total	Number of returns
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	sources (Thousand dollars)	Number of returns	Amount (Thousand dollars)	amount) (Thousand dollars)	with no taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total	4,079,456	3,924,339	2,039,532	1,211,251	442,749	643,938	32,192	61,062	459,201	727,168	27,674	47,976	2,533,239	28,919	19,483	110,103,000	12,043,754
Taxable returns, total	3,015,534	3,109,069	1,719,234	922,893	343,162	555,077	25,877	45,969	389,148	660,162	23,150	26,394	2,591,358	27,082	17,805	87,407,176	
\$600 under \$1,000 \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	15,368 36,902 62,577 87,585	6,910 19,844 42,253 62,719	3,697 9,155 16,657 27,040	675 3,871 6,173 9,339	(²) 2,696 7,542 6,393	(²) 377 2,977 4,155)	-	9,232 7,628 6,505 10,176	4,981 5,116 5,700 7,176)	-	12,827 25,857 42,811 51,934	2,380		876,020 1,469,746 1,536,721 2,174,310	= =
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	102,449 110,999 129,374 145,339 140,600	73,781 79,733 98,919 107,864 103,022	33,358 44,738 54,367 67,647 83,105	17,365 17,427 23,616 25,800 39,900	6,945 12,724 10,886 15,565 13,325	3,401 11,693 8,843 7,732 8,941	3,186	1,609	11,615 8,341 11,406 9,860 10,356	10,592 6,971 11,531 7,118 10,834	3,126	2,292	60,504 59,544 76,332 82,675 92,471	1,615	482	2,717,656 3,189,178 3,719,004 4,300,859 4,760,919	- - - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	288,369 335,128 272,750 233,236 184,057	207,922 195,571 160,001 177,629 149,329	184,045 214,219 201,407 164,508 125,044	74,293 90,116 86,735 76,611 58,256	27,251 29,981 22,102 21,976 21,716	24,465 18,220 24,100 25,471 15,125	5,484	3 , 237	24,125 33,395 27,046 17,478 21,628	22,314 33,563 25,867 25,883 23,135	7,196	8,430	161,564 163,265 103,004 118,165 119,147	2,697 2,480 1,766	1,014 840 639	10,358,354 11,080,328 9,768,161 7,806,585 5,820,752	- - - -
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$414,000. \$14,000 under \$15,000.	150,547 114,146 92,938 69,492 53,442	135,510 116,260 96,857 83,961 77,610	100,389 75,353 55,607 41,898 31,934	50,853 36,837 31,739 24,903 19,958	15,047 13,609 9,926 10,478 7,961	17,508 12,397 12,316 14,785 10,483	1,270 1,000 1,065 925 767	1,315 445 1,666 1,134 453	17,024 16,066 12,870 11,492 9,846	23,727 19,572 18,677 20,626 15,274	1,234 601 701 935 667	703 399 747 616 514	91,340 86,326 71,881 59,450 64,354	730 531 564 498 531	182 239 218 215 322	4,389,566 3,074,900 2,187,298 1,527,688 1,117,112	- - - -
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	156,392 75,891 120,473 30,384 4,224	278,978 186,824 411,709 169,464 33,703	83,013 34,855 50,660 12,867 2,005	63,151 36,196 70,989 33,688 9,333	30,037 15,281 27,431 9,935 2,033	54,752 35,856 99,541 69,969 22,733	2,572 1,377 3,721 1,951 357	2,022 1,849 8,383 10,245 3,289	34,703 20,081 39,706 13,687 2,606	74,797 47,751 114,706 68,391 21,759	2,803 1,537 2,692 1,230 236	2,440 1,514 4,050 2,910 733	224,586 156,488 395,048 210,293 40,646	3,141 2,159 5,998 1,812 139	2,754 1,708 6,508 2,227 177	2,740,199 1,042,494 1,381,572 304,679 37,946	- - - -
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,273 1,321 186 92	13,095 16,508 1,599 1,494	657 790 144 75	3,871 8,571 1,244 1,383	681 839 135 62	12,458 23,734 7,325 5,477	141 182 41 16	1,683 5,287 1,096 1,729	955 1,057 180 84	8,101 15,794 5,873 4,333	84 89 13 6	398 602 32 14	15,083 6,580 201 ³ 1,018	29 12 -	37 14 - 	11,425 11,399 1,648 657	- - - -
Nontaxable returns, total	1,063,922	815,270	320,298	288,358	99,587	88,861	6,315	15,093	70,053	67,006	4,524	21,582	³ 58,119	1,837	1,678	22,695,824	12,043,754
No adjusted gross income	53,355	63,250	54,489	105,232	11,308	19,051	(²)	(²)	5,199	13,103	(²)	(²)	³ 337,511	(²)	(²)	727,769	431,992
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	95,252 152,982 209,956 165,754 121,863	32,897 74,443 126,504 123,660 109,461	42,250 28,947 38,685 30,407 22,874	21,947 13,322 16,134 18,042 14,301	9,016 13,022 15,851 12,651 10,691	3,218 4,790 7,993 5,216 13,087	1,500	6 , 591	6,057 8,803 12,286 7,347 6,995	2,577 3,043 7,127 5,271 7,275	2,192	2,195	14,583 20,143 34,807 40,749 42,609	1,212	675	3,180,350 1,976,977 2,830,288 2,617,770 2,309,484	3,951,204 1,524,649 1,621,232 1,191,446 879,124
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	93,472 50,856 37,150 26,318 20,648 36,316	91,187 49,902 38,848 25,518 29,678 49,922	23,206 20,114 11,867 10,616 7,412 29,431	17,485 16,743 6,526 7,253 3,595 47,778	11,314 3,438 3,493 2,495 (²) 4,332	7,884 2,130 3,123 1,296 (²) 20,198	1,788	2,516	7,825 3,697 3,094 1,653 1,721 5,376	8,722 2,641 4,526 2,175 781 9,765	(²) - (²) - 452	(²) (²) - 1,151	30,397 20,646 10,722 19,425 18,342 26,969	(2)	- - (²)	2,175,872 1,850,498 1,576,033 1,058,288 845,932 1,546,563	732,812 544,272 415,539 257,557 190,031 303,896
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	1,344,621	1,360,393 921,309 1,642,637	630,631 916,368 492,533	384,746 425,153 401,352	171,936 126,148 144,665	117,025 121,715 405,198	9,244 7,407 15,541	15,469 3,854 41,739	149,796 127,672 181,733	127,260 135,856 464,052	7,198 7,532 12,944	22,723 8,469 16,784	419,867 693,126 1,420,246	5,798 6,943 16,178	2,347 2,493 14,643	45,893,674 46,328,262 17,881,064	11,739,858 291,803 12,093

Table 4 SOURCES OF INCOME AND LOSS,	ADJUSTED GRO	SS INCOME, EXEMPTIONS	S, TAXABLE INCOME,	AND TAX ITEMS, BY AD.	JUSTED GROSS INCOME C	LASSES —Continued
Taxable income		Dividends received	Tax cred	it for—		Income tax after credi

	Taxable	income					Tax credi	t for—				T			
			Income tax	Dividends	received	Retireme	nt income	Investme	nt credit	Other ta	x credits	Income tax	after credits prior year in	and tax from	recomputed lit
Adjusted gross income classes	Number of returns	Amount	before credits	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Income tax		omputed prior ment credit	Total tax
		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollers)	returns	(Thousand dollars)	credits (Thousand dellare)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	51,899,482	209,090,323	49,117,142	4,630,988	368,579	1,387,134	212,222	1,684,854	281,273	159,807	51,410	48,203,580	77,989	9,731	48,213,321
Taxable returns, total	51,323,221	208,601,700	49,015,912	4,466,997	364,876	998,017	163,530	1,516,676	237,995	155,156	45,848	48,203,580	63,975	7,954	48,211,544
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,460,034 2,263,918 2,054,456 2,299,501	214,111 1,022,281 1,578,009 2,295,320	42,796 204,126 315,196 458,453	25,088 44,469 61,548 79,170	139 492 857 1,295) (2) 16,847 43,098	(²) 599 3,363	2,696 8,308 18,760 25,114	37 341 811 1,437	2,098	48	42,595 203,228 312,922 452,354	2,725	169	42,597 203,235 312,949 452,457
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,486,195 2,581,752 2,700,328 2,799,601 2,886,686	3,162,536 3,982,932 4,888,692 5,778,239 6,840,538	631,576 801,333 989,624 1,175,864 1,393,007	92,261 119,732 119,745 127,399 150,590	1,996 3,106 2,975 3,916 4,615	58,805 77,583 87,068 76,923 67,437	6,131 10,544 12,995 11,565 10,718	35,612 41,642 52,915 64,219 65,763	2,131 3,019 4,688 5,627 6,315	3,998 3,124 3,850 2,178	215 117 866 62	621,315 784,454 968,849 1,153,890 1,371,294	3,215 2,321 1,719	234 156 190	621,346 784,477 969,060 1,154,047 1,371,484
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,617,112 5,390,530 4,517,117 3,524,119 2,643,623	15,611,947 18,241,448 18,515,820 17,214,290 15,229,955	3,188,508 3,734,922 3,812,740 3,569,053 3,184,923	317,835 312,151 305,072 292,304 252,664	9,464 9,223 10,594 9,443 8,683	114,867 89,511 61,785 48,314 35,376	20,247 16,575 11,476 9,235 8,171	139,211 125,471 111,209 96,496 75,530	14,267 14,227 14,513 12,161 11,604	5,401 9,644 6,394 5,541 5,633	499 673 2,018 1,485 342	3,144,029 3,694,225 3,774,140 3,536,730 3,156,124	5,251 5,109 4,123 4,459 4,311	373 360 296 384 436	3,144,402 3,694,585 3,774,436 3,537,114 3,156,561
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,005,349 1,415,629 1,010,393 707,783 512,030	13,302,150 10,673,573 8,483,385 6,572,484 5,163,702	2,805,883 2,280,720 1,841,390 1,451,589 1,158,617	238,495 212,846 187,441 162,201 140,911	9,677 9,008 8,571 8,315 8,184	30,958 22,486 17,981 15,819 14,336	5,997 4,245 3,254 3,076 2,869	67,263 56,039 48,411 42,276 36,853	10,426 8,609 7,866 7,239 6,848	5,489 6,012 5,509 4,564 3,478	833 1,045 727 553 431	2,778,949 2,257,810 1,820,971 1,432,405 1,140,285	3,149 2,305 1,763 2,124 1,502	440 466 255 217 142	2,779,389 2,258,276 1,821,226 1,432,622 1,140,427
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,234,769 458,170 592,854 131,971 17,391	15,118,935 7,636,530 15,553,490 7,014,121 1,655,884	3,564,505 1,975,947 4,880,989 3,003,862 856,899	454,724 238,780 392,780 111,370 16,127	31,859 26,217 73,219 57,166 20,378	43,087 21,823 36,546 11,673 2,193	8,153 4,162 7,011 2,278 422	129,371 78,370 144,038 40,848 5,869	25,719 16,990 38,505 15,812 3,796	17,295 11,521 29,537 16,263 3,950	2,196 3,274 6,983 8,408 3,964	3,496,574 1,925,308 4,755,246 2,920,175 828,321	6,315 3,836 6,480 2,235 492	960 470 1,133 840 175	3,497,535 1,925,778 4,756,379 2,921,016 828,498
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,319 5,436 804 351	715,232 1,186,274 406,129 543,693	399,163 704,636 252,631 336,960	5,005 5,179 774 336	10,588 19,674 7,099 8,123	769 932 135 59	159 197 26 13	1,899 1,972 351 170	1,502 2,231 598 676	1,519 1,750 283 125	2,316 5,230 1,893 1,670	384,600 677,297 243,013 326,477	186 254 64 37	42 113 71 32	384,642 677,413 243,084 326,509
Nontaxable returns, total	576,261	488,623	101,230	163,991	3,703	389,117	48,692	168,178	43,278	4,651	5,562	-	14,014	1,777	1,777
No adjusted gross income	-	-	-	-	-	-	-	- 1	-		-	-	2,632	455	455
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	5,339 36,908 87,801 95,012	584 7,037 28,812 53,165	117 1,406 5,820 10,546	(²) 9,467 30,732 32,260	(²) 61 438 614	(²) 24,029 73,765 79,495	(²) 739 4,404 8,646	3,734 10,514 10,634 13,252	97 592 975 1,268	\ <u>-</u>	-		1,513 2,206 1,312	61 209 94	36 25 92 117 94
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	86,049 69,014 53,708 39,671 32,091 70,668	53,984 49,200 43,587 38,302 34,199 179,753	10,767 9,813 8,737 7,611 6,783 39,630	21,348 20,209 14,035 13,996 5,680 14,658	448 484 427 411 114 689	66,355 49,877 35,632 24,122 15,080 19,781	8,314 7,148 5,714 4,534 3,279 5,911	16,939 17,799 16,403 14,531 15,862 48,510	2,005 2,128 2,541 2,537 3,149 27,986	} 1,186 } 1,575 1,890	371 5,047	\	1,702 1,211 3,438	229 132 597	147 82 110 22 87 510
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	22,038,064 21,755,017 8,106,401	30,071,528 84,928,104 94,090,691	6,073,575 17,513,113 25,530,454	969,335 1,492,744 2,168,909	22,405 47,939 298,235	798,703 368,541 219,890	98,745 71,079 42,398	434,697 589,976 660,181	39,698 83,323 158,252	18,009 33,503 108,295	1,823 5,527 44,060	5,910,901 17,305,248 24,987,431	21,753 24,869 31,367	2,016 2,037 5,678	5,912,919 17,307,286 24,993,116

Table 4. - SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued

	Self-emplo	yment tax		Tax with	neld		Payments	on 1963	Tax due at					Overpayme	ent			
		<u> </u>			Returns wi		declar	tion	fili	.ng	To	tal		Refun	,		Credit on	1964 tax
	l				social sec	urity tax							Cash r	equested	Bonds r	equested		
Adjusted gross income classes	Number of	Amount	Number of	Amount		Amount	Number of	Amount	Number of	Amount	Number of	Amount		Amount	1	Amount	Number of	Amount
	returns		returns		Number of	of excess	returns		returns		returns		Number of		Number of		returns	i
		(Thousand		(Thousand	returns	(Thousand		(Thousand		(Thousand	İ	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)		(Thousand dollars)
		dollars)	(-0)	dollers)	(50)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(72)	(70)	(177	(10)		 	\ \ <u>\</u>		
Grand total	6,482,622	1,002,245	54,016,529	40,226,086	3,172,429	156,113	5,324,664	9,667,019	19,275,851	6,268,357	41,403,733	6,945,997	39,764,901	6,053,227	135,213	23,354	1,779,849	868,328
Taxable returns, total	4,665,267	831,734	46,102,776	39,446,174	3,124,462	154,191	4,930,186	9,482,664	17,740,490	6,133,636	33,355,175	6,019,294	31,922,092	5,232,215	121,023	21,409	1,539,538	764,793
\$600 under \$1,000	48,793	2,152	1,281,176	127,706	b		(10,026	1,172	209,458	7,205	1,248,876	91,335	1,236,850	90,123		473 274	8,044 13,011	739 1,482
\$1,000 under \$1,500	107,794	6,570	1,999,900	286,366	2,894	81	29,904 59,464	4,403 10,927	592,615 589,810	26,884 46,526	1,648,288	107,847	1,631,496 1,423,698	106,092 99,766		297	24,257	2,774
\$1,500 under \$2,000 \$2,000 under \$2,500	137,773 197,451	10,796 18,980	1,746,191 1,961,139	369,128 519,494)		83,994	19,014	698,984	65,458	1,582,226	132,530	1,553,500	128,709		417	28,654	3,377
	1				ľ	,,,		1	707 702	06 376	1,673,344	162,461	1,633,639	156,381	5,291	264	41,494	5,817
\$2,500 under \$3,000	217,248	24,498 31,647	2,148,681 2,248,952	693,379 861,176	1,563 5,537	101 466	107,485 137,096	28,550 42,827	787,782 978,459	86,376 100,195	1,586,937	188,074	1,541,411	178,376	2,180	210	53,610	9,488
\$3,500 under \$4,000	275,301	39,871	2,379,530	1,051,371	9,332	426	148,501	51,322	1,061,737	118,013	1,621,924	211,776	1,571,979	202,173 241,146		1,505 1,257	50,926 61,323	8,098 10,713
\$4,000 under \$4,500	278,882	45,272	2,494,738	1,253,943	11,666 73,539	· 284 813	177,495 195,786	67,227 83,709	1,061,009 1,021,467	131,283 145,508	1,728,339	253,132 280,562	1,673,547	267,225		946	74,842	12,125
\$4,500 under \$5,000	289,953	51,536	2,605,569	1,474,364		ì						_	1	1	l .	3 267	130,353	27,901
\$5,000 under \$6,000	518,742	94,998	5,167,313	3,422,111	472,582 532,765	9,631 17,764	390,581 364,857	183,874 198,340	1,761,488 1,587,886	285,449 283,464	3,833,914 3,786,647	652,030 716,724	3,718,876 3,673,724	622,861 684,545		1,267	120,146	
\$6,000 under \$7,000 \$7,000 under \$8,000	425,515 340,772	81,003 66,643	5,047,729 4,252,231	4,010,506	523,284	22,943	344,021	216,586	1,363,114	263,415	3,138,841	662,246	3,040,055	633,549	9,044	1,227	108,190	27,256
\$8,000 under \$9,000	277,061	57,026	3,311,284	3,647,407	391,170	18,744	305,009	213,375	1,105,071	257,384	2,408,230	524,020 389,190	2,318,720 1,691,225	496,773 363,975		2,808 1,398	90,183 80,589	
\$9,000 under \$10,000	209,315	43,706	2,487,328	3,169,278	315,062	17,754	262,453	202,311	874,647	217,873	1,765,106	209,190	1,091,223	í	1	1		
\$10,000 under \$11,000	175,646	38,158	1,864,934	2,692,194	216,176	13,054	242,694	219,810	713,964	203,457	1,284,901	297,917	1,215,510	270,437		1,214 910	73,149 64,571	
\$11,000 under \$12,000	132,554	29,735	1,304,261	2,092,773	148,573	9,527	211,482 180,076	206,827 189,731	581,514 472,599	185,353 171,691	829,461 534,478	196,943	768,618 486,633	171,946 116,673		1,453	50,913	
\$12,000 under \$13,000 \$13,000 under \$14,000	105,697 86,207	24,111 19,941	919,175 630,107	1,621,893	100,551 67,249	6,828 5,214	159,483	185,910	365,340	153,262	340,468	95,515	298,300	74,430	2,566	1,153	46,418	
\$14,000 under \$15,000	70,974	16,555	445,416	915,143	46,108	3,730	137,621	178,335	284,584	136,186	226,209	72,690	189,784	53,403	1,607	353	40,826	18,920
\$15,000 under \$20,000	224,739	54,328	1,003,805	2,379,384	96,635	9,019	506,304	848,087	771,020	521,167	460,969	196,780	332,554	114,718		1,375	144,164	80,600
\$20,000 under \$25,000	111,463	27,388	327,522	983,014	34,781	4,052	277,649	713,133	314,185	364,837	142,981	107,823 243,756	72,063 56,713	43,769 72,010		189 339	78,568 120,676	
\$25,000 under \$50,000	152,559	37,752	376,161 81,921	1,691,631 710,015	52,366 18,226	8,274 4,243	453,552 116,878	2,331,528	422,867 98,592	1,014,703	169,274 33,268	118,805	6,504	25,851		72	28,358	92,855
\$50,000 under \$100,000 \$100,000 under \$150,000	30,210 4,074	7,416 1,025	10,721	136,772	2,702	751	16,301	528,072	13,112	195,626	4,267	30,972	678	6,242	: 3	8	3,809	24,723
,	1	·		45 300	776	222	5,108	256,239	4,048	96,046	1,268	12,660	156	2,329	. 2	7	1,165	10,324
\$150,000 under \$200,000 \$200,000 under \$500,000	1,237 1,040	316 261	3,134 3,181	45,322 48,571	765	230	5,242	449,672	4,212	200,103	1,221	20,682	175	4,733	s -	-	1,101	15,949
\$500,000 under \$1,000,000	132	35	482	7,306	101	22	783	153,206	647 279	86,958 130,962	157	4,351 7,650	28	733 3,247		_	136	
\$1,000,000 or more	52	15	195	3,693	59	18	341	199,517	219					 	+	 	†	+
Nontaxable returns, total	1,817,355	170,511	7,913,753	779,912	47,967	1,922	394,478	184,355	1,535,361	134,721	8,048,558	926,703	7,842,809	821,012	→	1,945	240,311	
No adjusted gross income	67,618	5,528	85,040	35,855	2,602	206	52,291	46,195	56,077	4,508	123,043	80,575	95,628	50,916	1	(²)	32,943	
Under \$600	151,602	6,107	3,349,424	128,466	2,417	97	26,031	6,331 7,242	144,636 226,138	5,572 9,828	3,367,408 892,814	134,226	3,346,030 880,858	129,705		542.	15,582	
\$600 under \$1,000	242,862 319,768	10,844 18,731	880,410 774,990	64,231 71,488	R	i	27,011	8,936	289,619	16,646	782,970	78,247	763,389	72,525	یرید یااة	243	22,670	5,635
\$1,500 under \$2,000	242,808	18,686	640,845	76,321	2,167	155	37,756	10,578	209,420	15,797	648,610	83,894	629,749 482,202	78,559 65,613	' [[22,560 25,864	
\$2,000 under \$2,500	195,025	18,654	493,441	63,813	2,192	38	38,857	12,059	157,203	14,868	503,385	71,991	402,202	ديوردو	ĨĹ		Τ.	
\$2,500 under \$3,000	166,591	18,915	444,166	66,732)		34,447	10,443	133,451	14,992	445,368	73,105	429,000	67,112	:N		19,423	
\$3,000 under \$3,500	123,768	16,603	359,802	56,380 50,149	1,788 1,922	101	28,044 24,335	9,102 8,032	94,308 71,952	12,557 10,933	360,641 303,927	61,354 54,425	348,908 291,622	56,951 50,674	. 1 .	07.5	11 12 022	
\$3,500 under \$4,000 \$4,000 under \$4,500	95,325 67,591	14,578	299,256 192,567	38,210	2,279	204	22,670	9,241	50,460	8,331	199,097	43,906	187,348	38,622	2 7 2,939	915	13,686	5,260
\$4,500 under \$5,000	52,468	10,332	148,002	34,431	5,996	65	17,437	6,337	39,277	7,563	152,528 268,767	37,911 136,637	143,685 244,390	34,386 109,236			10,343	3,525
\$5,000 or more	91,929	19,680	245,810	93,836	26,604	971	48,954	49,859	62,820	13,126				+				
Returns under \$5,000		382,153	26,533,819	7,323,003	125,894	3,122	1,295,275	443,647	8,473,862	849,043	22,173,235	2,320,619	21,650,183	2,181,767 2,887,955		6,970 9,284	562,994 557,082	
Returns \$5,000 under \$10,000		361,675 258,417	20,504,128	18,349,930 14,553,153	2,260,275 786,260	87,635 65,356	1,707,601 2,321,788	1,044,215 8,179,157	6,751,446 4,050,543	1,319,817	15,188,492		14,677,761 3,436,957	983,505		7,100	659,773	
Returns \$10,000 or more	1,102,561	220,417	0,570,382	14,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,00,200	02,220	~,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12,2.7,207	1 .,,	1,722,7,121			1 -,,	<u> </u>		ــــــــــــــــــــــــــــــــــــــ		

See text for "Description of the Sample and Limitations of the Data" and "Explanations of Classifications and Terms."

Adjusted gross income less deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Apegative "Other sources."

Deficit.

These data are based on information reported by taxpeyers with income from Schedule F as shown on page 1 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income - 1963, U. S. Business fax Returns scheduled for publication in April 1966.

NOTE: Detail may not add to total because of rounding.

Table 5. - JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

		Ť				1.100	ME CLASSE.			,							
	Mush	Number of	Adjusted	Salaries and	wages (net)		Business or	 		ļ		Farm				nership	
Adjusted gross income classes	Number of returns	Number of exemptions	gross income	Number of	Amount	Net pr	Ofit Amount	Net	loss	Net	profit	No.	et loss		t profit	Net	loss
			(Thousand dollars)	returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o		Number of		Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	37,999,902	144,606,031	¹ 288,508,724	33,406,704	234,355,244	4,003,703	20,515,689	706,634	1,377,367	1,644,316	3,990,09	5 919,1	56 1,679,7	63 1,261,10	9,266,08	331,123	894,676
Taxable returns, total	32,105,434	1 ' '	275,818,286	29,538,473	225,053,351	3,164,924	18,965,256	446,991	541,364	931,684	3,019,06	6 572,9	56 864,5	92 1,097,72	25 8,900,78	9 257,003	456,725
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	277,903 1,265,126 2,207,539 3,136,707 3,876,837	11,017,523	463,256 3,240,942 7,805,558 14,195,622 21,381,450	218,169 1,070,943 1,928,474 2,834,941 3,609,695	346,854 2,580,773 6,388,497 12,158,857 19,046,764	38,918 156,073 268,472 331,236 348,365	51,204 278,091 616,409 937,033 1,084,091	5,147 19,827 37,722 51,277 56,668	5,259 24,538 32,574 45,591 46,693	35,363 104,511 129,525 138,003 122,788	41,190 160,010 254,555 335,355 322,585	6 44,17 1 66,67 2 85,81	73 48,9 70 68,7 12 84,2	81 22,30 98 42,37 79 70,14	36,68 76 100,11 204,70	1 6,020 8 9,986 0 12,299	5,089 9,167 10,121 15,715
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	4,339,531 3,868,365 3,161,321 2,433,822 5,295,405	16,736,102 15,207,772 12,423,385 9,358,469 19,893,399	28,200,245 28,949,751 26,793,415 23,063,574 62,586,477	4,128,336 3,697,059 3,014,066 2,325,926 4,948,523	25,799,767 26,673,967 24,518,979 21,043,554 54,632,001	328,127 284,319 241,249 192,591 499,253	1,094,648 1,020,440 1,029,460 882,162 3,290,846	57,738 47,735 34,603 26,848 64,148	44,319 38,521 26,385 18,733 71,963	94,940 68,696 52,154 39,582 89,393	285,81 233,856 193,03 156,208 477,718	5 49,24 5 37,87 8 24,38	58,1 71 44,2 34 25,2	04 79,99 18 73,86 53 61,55	98 325,97 51 311,55 50 276,56	7 16,320 2 17,482 9 17,549	29,048 14,613 15,298 14,482 56,713
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,560,177 538,798 118,775 24,243 647 238	6,064,922 2,200,678 482,078 93,704 2,444 882	28,673,493 17,954,975 7,777,874 3,874,758 431,553 425,343	1,290,849 372,263 81,587 16,985 481 176	19,702,972 8,286,110 2,905,356 923,901 33,429 11,570	293,606 151,696 27,495 3,439 64 21	3,701,000 3,608,803 1,163,282 200,035 4,831 2,921	27,464 12,422 3,778 1,505 77 32	54,836 50,580 31,575 38,452 5,803 5,542	38,594 14,493 3,001 617 15	314,294 180,161 48,255 14,921 961	25,42 3 15,41 7 5,31 3 1,99 5 10	77,9 3 92,6 3 59,7 9 44,1	58 184,88 12 133,85 49 38,21 24 7,77 56 15	1,795,02 68 2,363,42 6 1,186,97 0 458,77	1 41,976 5 30,976 7 10,521 7 3,458 4 174	67,031 79,531 60,777 61,516 13,028 4,596
Nontexable returns, total No adjusted gross income Under \$600 \$600 under \$2,000 \$2,000 under \$5,000 \$5,000 or more	5,894,468 275,494 408,646 2,160,412 2,710,221 339,695	25,853,485 959,584 1,325,353 7,523,796 13,658,779 2,385,973	12,690,438 ² 1,136,593 142,489 2,883,090 8,528,033 2,273,419	3,868,231 83,969 196,227 1,342,643 1,982,175 263,217	9,301,893 249,703 122,102 1,695,775 5,706,457 1,527,856	838,779 17,669 60,699 323,535 383,173 53,703	1,550,433 61,520 29,511 336,535 862,244 260,623	259,643 110,400 21,339 57,005 59,841 11,058	836,003 598,982 29,060 82,531 80,740 44,690	712,632 6,355 92,343 333,898 255,506 24,530	971,029 9,377 30,808 301,249 511,498 118,097	7 119,84 3 43,03 9 94,37 3 79,94	490,13 31 46,2 70 126,5 77 115,3	23 8,23 53 7,22 94 49,59 81 78,73	20,98 3 4,47 0 52,53 4 182,16	6 27,812 7 6,647 4 11,956 3 18,875	437,951 294,811 18,428 24,022 30,841 69,849
Returns under \$5,000	12,442,048 18,003,236 7,554,618	45,278,392 70,509,930 28,817,709	¹ 36,122,397 130,332,773 122,053,554	9,657,541 17,029,131 6,720,032	29,249,018 118,493,282 86,612,944	1,579,775 1,443,860 980,068	3,172,547 5,320,981 12,022,161	362,558 233,647 110,429	899,275 196,701 281,391	1,095,504 401,503 147,309	1,644,041 1,298,264 1,047,790	269,82	7 294,6	34 394,39	4 1,548,42	7 92,229	392,479 113,948 388,249
			apital assets			n from sale			other than		ets Di	ividends in		Interest	received	Pensions and	
Adjusted gross income classes		et gain Amount		loss	of depreciat	Amount	Ne Ne	t gain		Net loss						(taxable	
	Number o	of Change	Number of returns	(Thousand dollars)	Number of . returns	(Thousand dollars)	Number of returns	Amount (Thousan dollars	Number		sand Nun	nner of I	Amount (Thousand dollars)	Number of . returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
	(10)	(10)	(20)	(21)	(22)	(ذغ)	(24)	(25)	(26)	(2)	, ((28)	(29)	(0)	(31)	(32)	(33)
Grand total	3,608,	530 5,819,807	1,183,152	743,476	132,951	77,175	76,67	6 62,	245 150	,267 23	1,510 4,	301,114	7,059,092	15,246,488	6,149,917	971,820	1,742,626
Taxable returns, total		1 ' '	1,039,786	646,464	100,588	52,709	55,88	5 45,9	930 102,	,870 11	5,545 3,	810,339	6,662,647	13,476,870	5,274,954	592,447	1,191,310
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	69,7 135,4	770 38,068 27 72,446 69 110,697	26,007 49,117	9,510 14,547 30,354 41,014	4,715 5,871 9,206 6,660	2,396 2,006 2,806 2,396	3,50 5,00	4 2,1 3 1.8	184 6, 873 7.	,242 ,692	8,127	8,108 46,415 114,680 151,109 207,322	2,462 15,759 51,286 75,629 97,616	48,052 255,768 547,774 786,204 1,146,221	15,819 82,599 197,389 252,573 287,678	33,328 65,912 63,593 65,811	46,642 100,863 110,683 132,481
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	217,0 221,8 239,5	138,394 159 132,632 156 153,662 107 139,041	68,457 73,037 74,261 78,052	42,880 41,050 44,387 42,725 150,518	6,949 10,303 6,632 6,755 18,945	2,209 4,227 2,087 3,404 12,314	6,73: 7 4,69: 7 4,67: 3,40:	2, 2, 2, 3,8 3,1	447 11, 709 6, 806 7, 636 5,	,850 ,637 ,738 ,916	9,570 6,553 6,634 5,130	248,134 283,533 293,572 270,157 015,350	102,795 137,629 137,975 132,268 735,130	1,468,183 1,478,017 1,377,617 1,201,116 3,330,922	352,620 339,214 335,979 303,314 1,097,899	61,538 53,908 39,968 28,429 94,166	121,702 98,268 76,429 52,867 194,513
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	237,0 68,6 18,0	93 850,024 599 696,483	111,076 27,307 4,019 60	122,102 81,373 22,474 3,457 54	13,248 8,143 2,339 762 37 23	8,036 6,496 2,819 1,265 150	5,89: 3,09' 80: 5 200	7 8,1 3 2,5 5 1,8	021 11, 317 8, 916 2,	,855 1 ,654 1	3,728 8,040	683,524 363,789 101,011	1,049,744 1,445,519 1,212,193 1,164,255 181,146 121,241	1,236,897 466,955 109,610 22,699 608 227	851,649 679,912 311,839 147,744 11,055 7,671	50,324 25,193 7,699 2,474 80 24	125,753 80,543 32,338 17,496 492 240
Nontaxable returns, total		28 586,750	143,366	97,012	32,363	24,466	20,79	16,3	315 47,	,397 11	5,965	490,775	396,445	1,769,618	874,963	379,373	551,316
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	40,1 204,4 274.3	.56 19,122 .89 119,164 .09 187,503	10,754 36,924 59,626	14,589 6,590 21,226 42,161 12,446	7,301 2,523 8,059 11,310 3,170	15,547 762 2,862 3,363 1,932	1,73' 5,339 10,07	7 1,1 9 2,4 7 7,1	136 3, 462 10, 115 16.	417 474 067 1		28,428 16,552 157,716 250,326 37,753	39,406 5,374 54,507 165,276 131,882	96,153 100,834 683,233 787,945 101,453	49,956 22,268 273,288 433,895 95,556	(³) 6,432 119,181 238,462 12,482	(³) 2,900 106,748 404,511 34,953
Returns under \$5,000	1.124.4	33 735,867		138,977 222,521 381,978	48,985 39,822 44,144	29,942 15,506 31,927		17,3 15,3	735 63, 754 45,	579 3	9,474 1,	773,334 333,484	409,699 654,575 5,994,818	3,305,963 6,761,938 5,178,587	1,327,787 1,684,817 3,137,313	529,724 261,452 180,644	774,551 514,918 453,157

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

•		Ren	ts			Roy	alties			Estates and	d trusts		Oth		loyment pensic	n Exemptions	Number of
Adjusted gross income elemen	Net i		Net		Net :	ncome	Net	loss	Inco		Lo		sour	ut	duction	dollar	returns with no
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousend dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)				value) (Thousand dollars)	taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total	2,949,688	2,797,897	1,599,832	965,042	325,910	465,516	23,752	50,352	244,766	369,014	18,456	19,73	5 1,817,	149 25,15	16,893	86,763,617	5,596,882
Taxable returns, total	2,299,355 13,846 79,886 140,679 185,980 217,276	2,269,023 5,600 50,990 88,911 119,403 139,527	1,398,685 3,671 20,151 59,476 95,205	766,597 1,352 7,317 24,896 44,268 57,903	8,108 14,308 17,236	393,767 605 4,449 10,856 7,489 14,360	1,903	40,686	215,150 3,414 6,819 6,743 7,605	334,143 1,444 5,922 3,241 4,863	16,861	18,18' 2,38	6, 40, 68,	397 434 946 297 2,68	332	71,251,527 332,125 2,001,435 4,142,455 6,610,514 8,686,699	- - - -
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	280,007 230,107 199,268 169,034 433,045	150,955 118,986 122,817 127,219 405,762	178,099 181,043 151,065 117,010 287,593	71,519 78,508 68,580 53,893 152,526	18,454 16,357 17,621 18,914	9,888 15,071 14,599 12,504 50,226	2,192	2,527 611 4,608	16,255 14,367 10,325 15,168 48,974	12,924 9,207 10,376 9,301 55,954	2,164 3,404	4,416 2,248	101,9 76,1 88,8 88,8	2,10 155 847 878	1,120	10,041,661 79,124,663 7,454,031 5,615,081 11,936,039	
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$10,000,000 under \$1,000,000.	208,179 108,587 27,323 5,927 158 53	383,222 352,816 147,104 53,788 1,241 682	108,261 46,383 11,952 3,033 119 52	89,450 63,797 31,380 19,032 1,084 1,092	8,712 3,054 117	68,306 76,210 57,653 46,164 3,813 1,574	3,460 1,779 613 36	3,675 7,503 9,383 8,225 1,064 1,699	39,315 31,031 11,218 3,715 145 56	63,382 72,920 47,166 30,839 4,334 2,270	3,468 2,353 1,056 346 12 5	2,608 3,035 2,138 1,315 32	346,2 3 192,3 56,2	242 5,58 157 1,73 232 17 938	6,053	3,638,953 1,320,407 289,247 56,222 1,466 529	-
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	650,333 41,469 36,434 268,012 271,973 32,445	528,874 49,465 14,303 168,748 252,969 43,389	201,147 25,427 17,435 51,334 80,294 26,657	198,445 65,676 10,144 24,690 53,891 44,044	8,788 4,142 27,292	71,749 16,544 1,703 12,293 22,678 18,531	979	9,666 3,720 - 4,896 1,050	29,616 4,051 10,049 11,846 3,670	34,871 11,758 5,643 11,164 6,306	1,595 (³) 1,391	1,548 (³)	4252,	533 (³) 921 537 902 1,04	- (°) -	15,512,090 575,750 795,212 (4,514,278 8,195,268 1,431,582	5,596,882 275,494 408,646 2,149,407 2,488,400 274,935
Returns under \$5,000	1,038,279 1,123,816 787,593	750,389 686,630 1,360,878	352,993 787,534 459,305	232,234 367,451 365,357	108,863 93,189 123,858	76,617 79,769 309,130	5,089 4,975 13,688	10,007 3,228 37,117	42,922 66,537 135,307	39,172 49,784 280,058	2,108 5,626 10,722	1,384 6,668 11,681	480,6	5,69	4 1,870	27,167,037 42,305,957 17,290,623	5,321,947 265,793 9,142
	Taxab	le income		L				Tax cred	lit for —					Income tax	after credits	and tax from	recomputed
	1		Income		Dividends re	ceived	Retiremen	tincome	Investm	ent credit	Oth	er tax cre	edits		prior year in	restment cred	Lt
Adjusted gross income classes	Number of returns	Amount	cred	lits Nu	mber of	Amount	Number of	Amount	Number of	Amount	Numbe		nount	Income tax	Tax from reco		Total tax
		(Thousand dollars)	(Thouse dollar	and .		Thousand foliars)	returns	(Thousand	returns	(Thousan		(7)	housend oliars)	credits (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(51)	(52)	(53)		(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	32,403,020	161,062,79	37,827	,706 2,	964,020	233,609	595,694	98,116	1,470,098	253,8	374 107	,817	35,272	37,206,774	69,402	8,982	37,23.5,756
Taxable returns, total	32,105,434		37,763	,073 2,	909,668	232,301	446,693	76,022	1,330,853	216,1	187 105	,069	31,726	37,206,774	56,994	7,395	37,214,169
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	277,903 1,265,126 2,207,539 3,136,707 3,876,837	764,36 2,408,74 7 5,240,71	56 152 4 481 .0 1,046	,163 ,349 ,292 ,301 ,857	5,014 29,955 75,891 104,004 139,346	54 370 1,266 2,018 2,972	12,466 43,368 59,901 65,458	573 4,076 7,122 10,835	7,251 34,743 71,188 110,641 123,675	1,6 5,2 9,8	239 	- ,434 ,185	- 79 328	14,902 { 149,710 470,635 { 1,027,167 1,795,077) 1,110 2,018 3,633 4,343	57 196 312 260	{ 164,669 470,830 1,027,479 1,795,337
\$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	4,339,531 3,868,365 3,161,321 2,433,822 5,295,405	5 15,003,91 1 14,947,79 2 13,725,82 5 40,992,88	.7 3,030 98 3,048 96 2,828	,074 ,117 ,353	149,124 179,055 195,428 186,116 775,871	3,299 4,330 4,537 4,528 26,002	50,603 33,166 31,228 22,079 59,211	10,172 6,626 5,719 5,743 11,516	113,722 101,499 90,721 69,798 231,869	13,6 11,4 10,8	574 3 434 2 351 2	,673 ,718 ,929 ,954 ,561	306 827 437 142 2,582	2,674,186 3,004,616 3,025,993 2,807,090 8,641,435	5,005 3,921 4,358 3,518 10,070	357 269 383 424 1,415	2,674,543 3,004,885 3,026,376 2,807,513 8,642,848
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,560,177 538,798 118,775 24,243 647 238	3 14,127,73 6,331,01 3 3,051,89 7 327,66	30 4,295 .8 2,650 .6 1,643 .6 198	,389 ,821	599,683 347,417 99,300 22,611 623 230	38,151 52,598 44,171 39,352 5,302 3,351	37,729 21,703 7,241 2,435 75 30	7,463 4,222 1,429 505 15 6	191,850 135,890 38,612 8,963 307 124	36,3 15,1 6,8	377 23 133 13	,815 ,574 ,755 ,162 ,231 ,78	3,310 5,096 6,735 9,130 1,588 1,166	4,845,327 4,197,074 2,583,336 1,587,505 191,059 191,662	9,842 6,172 2,070 855 54 25	1,416 1,089 824 309 57 27	4,846,745 4,198,162 2,584,160 1,587,818 191,116 191,688
Nontaxable returns, total	297,586	310,68	64	,633	54,352	1,308	149,001	22,094	139,245	37,6	587 2	,748	3,546	-	12,408	1,587	1,587
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	11,005 221,821 64,760	143,31	.9 28	- 428 571 ,634	- 42,641 11,711	767 541	132,809 16,192	16,549 5,545	{ 9,216 83,802 46,227			- - - ,748	- - 3,546	{ =	2,426 3,315 4,628 2,039	437 247 501 402	437 35 212 501 402
Returns under \$5,000	7,120,101 17,737,443 7,545,476	3 66,375,14	9 13,450	,979	257,505 359,390 347,125	4,475 20,076 209,058	248,544 218,077 129,073	28,320 44,169 25,627	316,841 539,436 613,821	28,3 77,5 147,9	513 17	,535 ,479 ,803	522 2,262 32,488	1,662,414 13,306,962 22,237,398	17,130 22,660 29,612	1,750 1,865 5,367	1,664,162 13,308,826 22,242,767

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

							THOUSE C.	-C-										
	Self-emplo	nyment tax	T	Tax with	held		Payments		Tax due at					Overpaym	ment			
					Returns wi		declare	ition	fili	.ng	Tot	al		Refu	ind		Credit on	1964 tax
Addusted group income places	Number of	Amount	Number of	Amount	social sec	eurity tax							Cash red	quested	Bonds re	quested		
Adjusted gross income classes	returns	(Thousand	returns	(Thousand	Number of returns	Amount of excess (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount	Number of returns	Amount
		dollare)		dollare)		deilers)		dollers)		dollers)		dollars)	recurre	dollers)	1 couring	(Thousand dollers)		(Thousand dollars)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Grand total	5,285,316	865,758	32,065,105	31,045,680	2 ,75 3,010	139,384	3,911,403	7,675,803	11,316,898	4,802,580	24,984,351	5,442,613	23,817,875	4,738,650	81,213	17,363	1,300,209	685,547
Taxable returns, total	3,851,008	719,858	29,016,682	30,553,453	2,709,365	137,620	3,619,441	7,526,835	10,136,009	4,689,692	21,874,398	4,836,024	20,855,276	4,215,920	77,480	16,242	1,118,842	603,017
\$600 under \$2,000. \$2,000 under \$3,000. \$5,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	73,605 253,431 395,404 479,027 462,300	5,567 25,985 53,656 80,850 83,797	197,335 1,001,425 1,841,360 2,757,984 3,553,759	30,754 232,903 605,079 1,236,503 2,112,932	8,423 51,521 335,717	- 465 827 7 , 259	11,158 55,937 143,369 225,365 261,524	2,347 15,191 44,803 88,761 121,397	96,691 378,211 673,382 866,635 937,732	8,987 50,866 107,499 161,100 184,343	181,212 880,979 1,522,042 2,259,739 2,924,988	21,593 123,233 232,896 378,034 539,535	175,228 858,108 1,474,971 2,186,804 2,852,327	20,578 118,243 222,334 361,622 518,193	7,630 7,227 5,181	1,314 1,252 761	5,992 26,531 52,253 85,387 87,985	929 4,817 9,510 14,881 20,582
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$15,000	387,800 315,472 256,387 196,393 536,645	73,328 61,253 52,578 40,860 120,763	4,082,431 3,663,844 2,995,191 2,308,817 4,902,829	3,071,685 3,358,860 3,241,481 2,903,815 8,070,345	438,973 471,368 361,909 292,285 554,429	14,483 20,213 16,854 16,308 36,145	257,557 252,292 221,766 207,601 765,659	140,067 152,852 151,579 152,024 753,651	1,003,673 944,981 857,104 725,736 2,165,508	187,884 177,496 184,865 165,461 694,769	3,325,963 2,911,089 2,296,644 1,704,249 3,114,140	651,767 623,066 498,966 372,922 755,165	3,241,429 2,838,977 2,230,328 1,645,153 2,901,097	626,769 601,360 478,257 354,529 664,940	9,859 8,453 8,761 6,897 19,149	1,696 1,183 2,338 1,192 4,648	90,400 77,377 67,090 64,317 229,256	23,259 20,308 18,371 17,201 85,445
\$15,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$500,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	316,015 144,117 28,405 5,858 110 39	76,937 35,755 7,000 1,489 29	1,262,403 355,319 77,434 15,958 438 155	3,187,735 1,596,931 676,757 218,231 6,675 2,767	124,233 49,037 17,315 4,016 91 48	12,202 7,654 4,037 1,138 20 15	682,010 406,972 104,511 22,861 629 230	1,247,996 1,980,994 1,454,972 1,008,192 115,352 96,657	993,902 383,988 89,284 18,467 518 197	753,054 867,933 560,109 415,640 72,735 96,951	563,631 154,381 29,409 5,762 129 41	265,109 211,961 100,686 52,798 3,617 4,676	390,574 53,453 5,927 869 23	147,384 64,840 22,556 11,021 678 2,616	3,535 745 38 5 -	1,552 256 35 15	193,661 108,362 24,903 5,181 111 36	116,051 146,833 78,068 41,763 2,939 2,060
Nontaxable returns, total	1,434,308	145,900	3,048,423	492,227	43,645	1,764	291,962	148,968	1,180,889	112,888	3,109,953	606,589	2,962,599	522,730	3,733	1,121	181,367	82,530
No adjusted gross income Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	49,802 71,514 587,414 637,424 88,154	4,174 3,317 36,540 83,125 18,744	62,759 168,447 1,016,154 1,571,194 229,869	29,028 11,746 106,232 256,925 88,296	1,905 2,822 13,384 25,534	190 220 434 920	38,260 12,021 64,534 138,954 38,193	37,381 4,107 19,851 48,561 39,068	40,202 67,074 520,719 492,623 60,271	3,320 2,936 31,494 62,647 12,491	88,413 175,685 1,023,197 1,579,307 243,351	65,118 15,437 120,826 284,502 120,706	68,505 169,017 988,363 1,511,874 224,840	42,030 12,432 109,137 259,425 99,706	(3) - 2,585 1,047	(³) - 389 618	24,032 7,879 41,675 81,975 25,806	22,846 2,920 11,647 24,730 20,387
Returns under \$5,000	2,547,621 1,700,851 1,036,844	293,214 329,262 243,282		2,509,170 14,761,850 13,774,660	78,055 1,924,684 750,271	2,136 75,875 61,373	689,598 1,232,772 1,989,033	261,002 741,104 6,673,697	3,135,537 4,526,124 3,655,237	428,849 911,721 3,462,010	7,710,574 13,395,729 3,878,048	2,776,570	7,432,870 13,025,415 3,359,590	1,145,801 2,659,051 933,798	17,543 40,131 23,539	3,069 7,761 6,533	325,724 408,117 566,368	92,280 109,502 483,765

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Pefficit.

Institute is not shown separately because of high campling variability. However, the data are included in the appropriate totals.

Note: Detail may not add to total because of rounding.

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

		· · ·			Salaries and	unges (no+)		usiness or	profession		 		Farm			Par	tnership	
				Adjusted	Paraties and	wakes (Het)		rofit	Net	loss	Net	profit		Net loss	Net	profit	Net	loss
Adjusted gross income classes	Number retur		umber of xemptions	gross income (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amoun (Thousas dollars	t Number	of Amount (Thousen dollars	returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (13)	(14)	(15)	(16)	(17)
Grand total	24,313	,930 3	5,055,793	71,457,411	21,450,760	57,895,792	748,368	1,897,028	152,992	243,070	438,055	623,6	37 154,	591 203,7	22 283,95	2 937,57	73,164	122,981
Taxable returns, total	17,784			66,149,903	16,264,931	54,114,547	507,301	1,672,975	74,138	80,769	224,419	1	1		1	1	1	55,973
\$600 under \$2,000	5,445 3,374 2,855 2,272 1,495	,687 ,406 ,997 ,440	2,210,416	7,073,543 8,401,228 9,937,743 10,174,377 8,170,245	5,051,201 3,098,691 2,628,206 2,111,196 1,390,657	6,387,635 7,507,615 8,901,604 9,172,930 7,364,088	125,284 96,930 77,842 52,945 40,570	139,662 181,816 189,087 160,006 140,989	14,086 9,966 11,537 10,236 7,487	11,730 6,988 8,450 9,108 5,562	85,409 46,008 30,194 21,347 12,008	74,0 60,0 55,4 32,6	95 12,0 89 11, 63 9, 09 4,	621 10,04 310 8,8 190 9,7 945 3,8	49 34,523 60 29,29 28 22,37 65 18,12	2 56,53 7 68,56 6 58,39 6 46,33	4,961 7 5,307 8 3,879 7 6,923	1,806 3,815 5,052 1,958 2,861
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	542 296 169	2,546 2,794 3,937 3,630 3,663	1,311,353 824,132 426,259 249,469 436,569	5,628,625 4,047,559 2,506,862 1,606,547 3,411,102	801,856 495,416 259,983 143,960 207,351	4,931,220 3,457,002 1,991,663 1,244,867 2,033,702	26,329 17,198 14,739 8,414 25,444	99,465 77,575 74,001 46,681 194,641	4,966 3,464 3,296 1,939 3,883	6,005 3,365 3,191 1,720 5,926	9,183 5,572 3,518 2,825 4,712	21,1 13,5 14,6 26,9	55 36 53 92 2,	574 3,3 554 3,2 064 1,2 362 5,7	36 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3 48,95 4 30,51 8 23,05 7 112,55	4,223 6 2,164 2,445	3,634 1,651 2,562 8,189
\$15,000 under \$25,000. \$25,000 under \$50,000. \$10,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	45 11	3,867 5,141 5,027 8,355 142 107	178,637 77,852 19,926 6,107 258 199	2,028,803 1,499,139 730,363 571,980 95,004 266,783	54,604 17,194 3,600 926 44 46	680,564 302,156 97,740 34,424 2,315 5,022	14,190 6,294 916 191 8 7	186,825 136,751 31,221 9,869 222 4,164	1,651 1,187 276 135 15	5,886 5,397 2,947 3,512 366 616	2,460 841 270 63	10,9 3,8 1,1	30 1,68	379 6,0 073 6,8 402 4,3 209 4,2 11 6 18 1,2	7,83 118 1,78 30 49 69 1	8 122,52 5 49,09 2 25,11 4 1,31	2 1,871 5 551 5 282 5 18	7,123 5,745 3,667 4,378 1,943 1,589
Nontaxable returns, total	6,529	,734 1	1,418,398	5,307,508	5,185,829	3,781,245	241,067	224,053	78,854	162,301	213,636	1	, ,	1 '	1 .		1 .	67,008 57,707
No adjusted gross income	3,525 2,204 617	,469	235,836 3,939,965 4,601,977 2,455,556 185,064	(2) 2340,262 2,438,458 1,753,543 316,665	26,233 3,244,436 1,499,890 396,707 18,563	35,068 1,041,348 1,509,532 1,090,635 104,662	5,150 77,874 125,931 30,213 1,899	7,980 30,552 107,990 63,946 13,585	49,693 12,654 12,993 3,251 263	137,229 6,855 10,837 4,690 2,690	(3) 71,679 107,226 31,773 1,407	90,0 64,0	77 19, 51 18, 36 4,	058 12,5	09 15,48 87 26,31 32 10,58	4 4,90 5 21,67 9 21,05	1 4,182 5 2,853 4 2 645	2,346 2,019 4,936
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	20,445 3,406 461			40,577,734 22,137,436 8,742,241	18,056,560 3,109,710 284,490	35,646,367 19,085,417 3,164,008	592,169 108,865 47,334	881,039 447,718 568,271	124,416 21,286 7,290	195,887 20,471 26,712	395,187 34,440 8,428	111,4	25 14,		66 57,99	2 198,98	8 16,122	76,030 11,184 35,767
	<u> </u>	Net		pital asset			in from sale	, }	of property	other than	n capital a	ssets		in adjusted income	Interest	received	Pensions an (taxable	d annuities portion)
Adjusted gross income classes		nber of eturns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amoun	nd retur	rns (Th		umber of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(20	5) ((27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	1,	221,546	1,480,457	372,260	249,531	16,388	6,905	22,46	55 11,	592 2	3,671	77,473	2,110,307	4,003,651	5,433,971	2,769,711	606,262	895,387
Taxable returns, total	1	950,185	1,312,512	302,341	203,815	12,159	5,629	15,98	36 9,	1	1	1	1,670,991	3,653,835	4,263,756	2,239,895	391,655 45,991	654,072 44,078
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	:::	110,039 104,194 122,687 107,863 91,063	33,225 53,102 63,782 58,842 55,917	22,458 23,801 32,851 33,586 31,588	16,533 16,080 23,089 20,834 19,067	2,812 3,489 1,503	557 1,436 860	3,76	54 2,	938	3,984 1,010 5,790 2,225	4,307 481 2,895 1,221	168,709 174,605 184,968 204,101 196,074	69,400 105,125 153,326 188,513 179,400	614,505 581,303 601,552 608,245 535,901	186,168 226,537 245,767 272,504 205,567	45,991 62,611 78,494 59,337 34,637	85,056 149,967 102,180 59,196
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.		84,406 66,086 54,483 37,336 91,248	62,903 60,192 58,510 35,616 161,979	30,917 25,793 19,641 8,877	17,889 15,834	1,720	523	1,88			2,900	3,029	168,419 125,956 93,809 64,575 155,600	177,546 161,399 123,803 116,058 454,405	387,454 278,713 183,445 102,477 225,860	180,698 133,056 126,566 72,620 238,681	28,138 22,093 14,111 6,981 21,873	48,577 41,806 22,535 14,000 44,593
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$5,000.		47,921 23,301 6,947 2,419 112 80	158,755 151,470 107,162 141,869 32,719 76,469	23,079 10,349 2,224 549 12 22	1,827 458 9	737 272 160 60 3 6	820 85 198 84 (4)		1 -	207 369 51 1	1,289 636 203 99 5 6	2,415 2,061 611 520 53 96	81,077 39,466 10,185 3,208 138 101	504,325 537,904 343,321 313,902 55,438 169,970	92,492 39,052 9,642 2,898 125 92	166,818 110,928 45,741 23,473 1,889 2,882	11,018 4,373 1,520 451 14 13	21,872 11,946 5,452 2,624 87 103
Nontaxable returns, total No adjusted gross income		271,361 21,342 46,819 131,471 64,905 6,824	167,945 31,591 10,743 44,531 34,563 46,517	69,919 13,110 18,476 24,272 11,788 2,273	11,072 11,083 15,254 6,614	4,229 (³) 3,115 72	1,276 (³) 496 49	(³) 4,99	(3	366	0,524 5,270 5,177 77	59,784 44,519 15,183 82	439,316 15,014 58,040 237,064 117,753 11,445	349,816 10,604 13,699 108,462 116,284 100,767	1,170,215 47,660 217,544 683,057 208,080 13,874	529,816 23,476 36,301 299,854 146,013 24,172	214,607 (³) 7,486 129,675 73,208 2,506	241,315 (³) 2,658 110,310 117,170 9,541
Returns under \$5,000		709,320 337,885 174,341	330,379 279,687 870,391	180,342 118,646 73,272	72,088	10,458 3,223 2,707	3,220 1,38: 2,30;	5,08	36 1,	478	1,231 3,523 3,917	67,385 2,544 7,544	1,160,254 657,146 292,907	765,413 785,759 2,452,479	1,498,945	1,436,620 730,134 602,957	458,534 108,246 39,482	613,055 195,097 87,235

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

		R-	ents			Royal	ties			Estates e	and trusts				-employment	Exemptions	Number of
Adjusted gross income classes	Net i		Net :		Net in		Net		Inc			Loss	Othe sourc		on deduction	(total dollar	returns with no
Alguarda gross income disases	Number of returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars	d (Thous			value) (Thousand dollars)	taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46		(48)	(49)	(50)
Grand total	1,025,585	1,018,697	384,732	214,300	103,216	160,882	7,938	9,948	200,881	320,565	8,90		64 586,	378 3,5	50 2,364	21,033,479	6,258,388
Taxable returns, total	629,934	747,015	274,970	134,713	78,169	145,539	5,029	4,542	161,273	288,895	5,97	8 7,43	1 1	N '	47 2,032		-
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	95,463 103,256 89,503 85,680 57,997	80,774 80,203 83,154 81,629 61,436	25,124 37,018 33,918 46,725 40,665	9,230 18,400 12,434 18,734 14,751	8,234 5,095 9,100 9,187 7,379	2,976 3,032 9,388 8,638 8,548	3,513	839	23,062 18,578 12,135 12,780 14,323	15,737 16,291 11,612 13,990 14,220	2,23	2,12	27 (72, 65, 59, 61, 48,	943 380 458	83 926	3,496,403 2,706,251 2,463,931 2,071,146 1,326,250	-
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	46,957 33,854 30,405 12,887 40,245	37,308 31,302 49,231 21,403 91,123	29,795 17,407 12,058 5,870 13,655	16,666 5,958 6,715 3,421 9,236	9,161 5,254 4,255 2,802 7,908	6,909 8,921 10,868 2,621 14,752	702	395	15,366 11,987 6,662 5,476 16,747	17,268 15,349 11,647 13,083 37,687		7 2,41	12 45, 19, 19, 16, 56,	244 550 835 306		786,812 494,479 255,755 149,681 261,942	- - - -
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	20,264 10,018 2,566 773 28	68,620 50,946 20,223 8,495 358 810	8,139 3,481 728 344 20 23	8,716 5,915 1,727 2,399 120 291	5,486 2,846 998 431 16 17	20,260 19,912 10,205 11,586 3,029 3,894	408 339 61 5	145 1,146 1,955 32 30	13,131 8,045 2,143 781 32 25	48,163 39,502 18,198 12,559 1,528 2,061	70: 26: 14: 5:	2 80 3 67 7 40 L (4)	04 40,70 14,001 4,3	056 3	76 682 37 364 44 50 7 10 	46,711 11,956	- - - -
Nontaxable returns, total. No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	395,651 11,584 58,414 248,428 73,387 3,838	271,682 13,666 18,422 147,197 85,924 6,473	109,762 27,675 24,000 43,121 12,435 2,531	79,587 38,961 11,219 19,675 6,643 3,089	25,047 (3) 4,571 11,968 5,745 243	15,343 (3) 1,422 4,938 4,811 1,665	2,909 (³) 2,112	5,406 (³) 3,880	39,608 (3) 4,738 19,607 12,546 1,569	31,670 (3) 1,626 10,715 14,709 3,274		(3)	⁵ 79,	637 031 346 > (³)	(3)	6,851,041 141,502 2,363,979 2,761,186 1,473,333 111,041	6,258,388 149,569 3,525,004 2,086,406 470,215 27,194
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	765,715 185,057 74,813	570,969 204,413 243,315	250,016 107,992 26,724	135,296 49,394 29,610	56,420 28,974 17,822	37,712 38,854 84,316	4,055 2,331 1,552	5,458 625 3,865	104,594 54,895 41,392	86,026 73,489 161,050	5,09: 1,90' 1,910	7 1,79	99 154,	989 ノ	95 1,379	17,477,731 13,119,785 435,963	6,231,194 24,526 2,668
			Taxabl	e income	T	-T			Tax cred	lit for—	1	<u></u>		Income tax	after credits	and tax from	recomputed
				Amount	Income ta		nds receive	d Retirem	ent income	Investmen	nt credit	Other ta:	x credits		orior year inve		
Adjusted gross income class	ses		Number of returns	Tailouit	before credits	Number		Number o	f Amount	Number of	Amount	Number of	Amount	Income tax after credits	Tax from reco	ment credit	Total tax
				(Thousand dollars)	(Thousand)	(Thousan	a	(Thousand dollars)	10041110	(Thousand dollars)	20042110	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
			(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total			18,055,542	42,981,044	10,103,73	38 1,510,33	37 122,76	5 760,880	109,372	197,368	24,893	45,914	12,343	9,834,370	7,211	624	9,834,993
Taxable returns, total			17,784,196	42,808,919	10,068,45	1,402,80	00 120,45	1 526,701	83,587	168,842	19,354	44,509	10,697	9,834,370	6,199	472	9,834,841
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000			5,445,457 3,374,687 2,855,406 2,272,997	2,722,720 4,580,323 6,145,869 6,745,561	915,10	06 137,79 27 152,13	94 2,89 37 4,61	6 88,644 1 116,177	8,792 18,973	22,209 25,479 21,452 17,928	977 1,844 2,353 1,982	2,723 4,063 4,315	50 252 748	540,528 901,575 1,219,840 1,371,486	1,613	113 66	540,538 901,675 1,219,872 1,371,521
\$5,000 under \$6,000 \$6,000 under \$7,000			1,495,440 872,546	5,731,761 4,050,270	1,211,70	159,62 142,06	29 5,96 59 5,57	2 46,856 6 37,625	8,919 6,179	14,022 11,009	1,339 1,037	3,337 3,346	323 322	1,195,166 871,548	1,012	82	1,195,219 871,550
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.			542,794 296,937 169,630 289,663	1,238,035	440,79	91 85,95 32 57,42	53 4,50 23 3,83	1 16,004 7 13,163	3,273 2,413	8,466 4,377 5,123 16,542	742 605 728 2,286	3,816 2,575 5,990	1,230 193 946	662,164 431,744 290,513 660,614		110	662,190 431,746 290,520 660,716
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.			108,867 45,141 11,027 3,355 142 107	1,604,750 1,192,343 570,310 436,575 71,115 183,960	500,40 299,48 276,64 48,79	39,01 31 10,14 5 3,19 6 13	14 18,35 1 11,52 90 10,01 38 1,59	0 13,591 6 4,124 4 1,356 9 58	255 10	13,229 6,609 1,688 627 38 44	2,557 1,549 532 551 53 219	5,732 5,379 2,200 942 46 45	510 1,781 1,473 2,065 300 504	488,691 476,191 285,150 263,757 46,834 128,569	276 382 64 9 11	11 53 19 14 4	488,702 476,232 285,163 263,776 46,848 128,573
Nontaxable returns, total			271,346	172,125	35,28	30 107,53	2,31	4 234,179	25,785	28,526	5,539	1,405	1,646	-	1,012	152	152
No adjusted gross income. Under \$600 \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.			118,063 147,388 5,895	34,211 123,847 14,067	24,64	1 63,58	3 1.65	2 134,097	20,357	15,666 10,581 2,279	1,312 2,516 1,711	- - 1,405	1,646	(=	807	(³) 134	(³)
Returns \$5,000 under \$10,000. Returns \$10,000 or more.			14,213,998	20,352,531 15,918,742	4,131,23 3,509,70	680,08 555,66	17,34 58 25,59	9 534,086 9 142,368	68,296 25,430	2,279 113,315 45,034 39,019	1,711 10,984 5,363 8,546	11,984 13,231 20,699	1,184 2,177 8,982	4,033,429 3,451,135 2,349,806	3,727 1,906 1,578	225 105 294	4,033,652 3,451,240 2,350,101

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

							TROOME CI											
	Self-empl	oyment tax		Tax w	ithheld		Payments		Tax due a						ayment			2061 1 .
	DCII cupi	S, 220 1.1 C	1			ith excess	decla	ration	fil	ing	Total	al			und		Credit on	1964 tax
				Amount	social se	curity tax		Amount		Amount	Number of	Amount	Cash re	quested	Bonds re	quested		Amount
Adjusted gross income classes	Number of	Amount	Number of returns	Amount .		Amount	Number of returns	12.10	Number of returns		returns		Number of	Amount	Number of	Amount	Number of	
	returns		1eturns	(Thousand	Number of returns	of excess (Thousand		(Thousand		(Thousand		(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand
		(Thousand dollars)		dollars)	2000	dollars)		dollars)		dollars)		dollars)	7-41	dollers)	(20)	dollers)	(82)	(83)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)		
Grand total,	1,099,418	122,240	20,547,168	8,182,412	351,834	13,374	1,280,545	1,771,813	7,475,767	1,327,311	15,339,641	1,324,315	14,913,432	1,157,920	49,948	5,395	429,605	160,973
Taxable returns, total	740,986	99,375	15,791,959	7,909,979	347,683	13,232	1,186,398	1,738,528	7,143,347	1,306,866	10,516,309	1,021,173	10,142,652	874,945	39,981	4,748	376,748	141,450
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	214,232 148,469 113,586 80,096	13,513 16,045 16,349 14,153	4,790,049 2,985,485 2,587,492 2,085,821	746,203 949,498 1,231,171 1,345,116 1,137,271	4,043 5,610 29,169 119,240	157 291 229 2,076	86,534 130,320 131,966 135,020 117,771	13,928 30,904 45,650 56,871 56,408	1,276,847 1,074,184 1,314,402 1,148,204 762,965	70,259 96,766 104,604 106,746 94,186	4,129,755 2,264,285 1,520,586 1,114,130 726,355	276,339 159,449 145,203 123,058 82,809	4,081,352 2,219,833 1,474,877 1,068,990 690,129	271,464 154,775 137,027 114,910 76,145	14,502 8,881 8,502 5,033	909 508 1,540	38,692 41,715 48,800 45,723 35,492	3,966 4,138 7,562 7,219 6,158
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	49,277 33,310 21,141 16,234 10,900 28,793	9,836 6,777 4,567 3,456 2,364 6,455	1,380,982 794,349 489,503 256,418 141,984 205,218	785,148 560,827 333,289 213,987 363,452	79,979 39,597 23,765 18,094 19,234	2,782 2,170 1,358 1,119 1,775	94,504 83,764 73,245 47,895 146,789	52,563 58,150 54,801 43,958 203,950	524,213 369,049 215,816 126,168 212,546	88,080 77,441 65,762 47,538 137,346	343,804 170,878 79,348 43,428 75,445	47,465 29,661 18,649 12,599 37,582	318,575 146,772 60,105 31,022 37,529	41,193 23,111 12,757 6,672 16,402 8,789	3,063	1,057	26,608 28,534 19,632 13,402 40,508 23,652	6,044 6,547 5,515 5,722 20,834 22,369
\$15,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	16,500 6,625 1,380 414 18	3,902 1,545 311 95 4	16,848 3,522	135,616 72,796 24,965 9,153 571 916	5,612 2,467 676 177 9	672 394 155 50 1	85,427 39,244 10,408 3,266 140 105	272,275 307,086 209,506 199,143 33,806 99,529	75,955 32,540 7,777 2,488 116 77	115,879 125,784 66,459 65,822 13,090 31,104	31,838 12,317 3,221 863 26 30	31,170 27,892 15,457 10,251 615 2,974	10,292 2,553 498 116 5	6,000 2,961 2,052 56 631] =		10,287 2,875 779 23 26	21,815 12,460 8,199 559 2,343
Nontaxable returns, total	358,432	22,865	4,755,209	272,433	4,151	142	94,147	33,285	332,420	20,445	4,823,332	303,142	4,770,780	282,975	9,967	647	52,857	19,523
Nontaxable returns, total No adjusted gross income Under \$600 \$600 under \$2,000 \$2,000 under \$5,000 \$5,000 or more	16,899 77,061 202,941 57,997 3,534	1,296 2,687 10,917 7,092	21,540 3,173,918 1,222,646 321,341	6,701 116,266 100,106 43,914 5,446	3,454	(³) 126	13,324 13,505 35,263 22,330 9,725	8,649 2,151 6,598 5,660 10,227	15,060 74,535 190,688 49,588 2,549	1,136 2,543 10,060 6,070 636	33,183 3,184,463 1,243,247 338,136 24,303	15,171 118,272 105,838 48,532 15,329	26,079 3,170,344 1,228,691 326,360 19,306	8,741 116,939 102,951 44,988 9,356	9,732	(3) 516 -	8,507 7,602 16,655 13,295 6,798	3,542 5,973
Returns under \$5,000	911,281 134,113 54,024	82,052 27,800	17,188,292 3,078,541	4,538,975 3,034,736 608,701	41,940 281,655 28,239	769 9,546 3,059	568,262 424,933 287,350	170,411 272,144 1,329,258	5,143,508 2,000,554 331,705	398,184 373,567 555,560	13,827,785 1,385,876 125,980	991,862 201,404 131,049	13,596,526 1,264,461 52,445	166,119	41,852 7,197 899	3,604 1,319 472	220,989 129,547 79,069	36,435 33,966 90,572

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Perioit.

Perioit.

Stimmte is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500.

Regative "Other sources."

INDIVIDUAL INCOME TAX RETURNS FOR 1963

Table 7.—FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income class Grand total. Taxable returns, total. \$600 under \$1,000 \$1,500 under \$1,500 \$1,500 under \$2,000 \$2,500 under \$2,500 \$2,500 under \$2,500 \$3,000 under \$3,500 \$33,000 under \$3,500 \$33,000 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000			(1) 17,565,201 12,423,562 989,540 1,429,997 1,142,311 1,116,023 1,098,662 1,014,340	2 44,421 0 820 1,778 1,980	18 81 81 81 81 81 81 81 81 81 81 81 81 8	laries d wages wousend oliers) (3) (,066,766 ,274,484	Other Number of returns (4) 2,609,508	Amount (Thousand dollers) (5)	(Thous dolla	ir	axable accme housend bilars)	Income tax (Thousand dollars)
Taxable returns, total. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,500 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000.			17,565,201 12,423,562 989,540 1,429,997 1,142,311 1,116,023 1,098,662	dollar (2) 50,241 2 44,421 0 820 1,778 1,980	1,320 5: 1,289 4:	(3) ,066,766	(4)	dollars)	(6)	re) 'd	oliare)	dollere)
Taxable returns, total. \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 \$2,500 under \$3,000 \$3,500 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000			17,565,201 12,423,562 989,540 1,429,997 1,142,311 1,116,023 1,098,662	50,241 2 44,421 3 820 1,778 1,980	1,320 5: 1,289 4:	,066,766		<u> </u>				
Taxable returns, total. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,500 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000.			12,423,562 989,540 1,429,997 1,142,311 1,116,023 1,098,662	2 44,421 0 820 1,778 1,980	1,289 4,		2,609,508	174,5				(0)
\$6,00 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,500 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.			989,540 1,429,997 1,142,311 1,116,023 1,098,662	820 1,7 78 1,980	0,626	,274,484			56 23,27	9,931 24	,769,485	5,079,535
\$1,500 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,500 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$5,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.			1,429,997 1,142,311 1,116,023 1,098,662	1,778			2,244,446	146,8	05 15,225	5,523 24	,769,485	5,079,535
\$3,500 under \$4,500 \$4,000 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000	·····		1,098,662		732	814,859 ,770,987 ,974,509 ,491,800	127,971 155,747 138,883 126,483	5,7 7,5 6,2 7,9	66 916 23 806	3,724 5,924 5,512	145,396 684,774 976,563	29,064 136,780 195,282
\$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000			969,204 911,666 848,673	3,297 3,628 3,872	0,977 3 7,332 3 1,223 3 1,160 3	,012,580 ,287,968 ,613,487 ,861,384 ,014,681	151,283 165,667 178,564 172,115 179,060	8,3' 9,3' 14,7' 10,7'	97 1,144 64 1,170 37 1,238 75 1,354	,295 1),782 1 1,934 2 ,405 2	,237,916 ,575,087 ,797,977 ,027,367 ,131,501	247,539 314,419 363,330 412,603 437,005
\$10,000 or more.	• • • • • • • • • • • • • • • • • • • •		1,061,461 805,520 504,442 329,847 200,884 (1)	5,808 5,215 3,767 2,792	,677 ± ,065 ± ,332 ± ,596 ±	,791,924 ,195,608 ,755,897 ,780,910 ,897,483	258,421 224,693 163,187 118,546 83,826	10,55 16,75 19,45 11,45 11,68 6,10	1,860 58 1,642 34 1,048 705	,335 3, ,487 3, ,763 2, ,029 1,	311,368 370,337 054,030 343,937 808,793 296,512 (1)	474,730 695,493 631,359 488,145 377,966 274,153
Nontaxable returns, total			5,141,639	5,820	,031 5	792,282	365,062	27,75			`	
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.			2,631,333 630,429 496,010 358,615 260,901	458 607 633	,081 ,810 ,215 ,018 ,176	829,335 455,135 602,760 630,233	195,428 56,049 45,137 19,344	8,74 3,67 4,45 2,78	1,832 75 738 5 920 6 845	,360 ,063 ,198 ,201	-	-
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	• • • • • • • • • • • • • • • • • • • •		229,157 206,836 159,715 73,409 51,585 43,649		,739 ,230 ,294 ,481 ,717	587,046 623,563 662,524 599,955 312,335 241,420 247,976	11,904 8,432 11,904 9,920 6,944	2,13 1,17 3,70 48	6 741 738 5 639 337 2 53	,967 ,039 ,361 ,555 ,187 ,263	-	- - - -
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.		····· =	14,618,406 2,945,803 (1)	30,495, 19,735, (1)	,388 30. ,525 19.	386,561 669,798 (¹)	1,756,867 852,641	108,82 65,72		371 12, 072 11,	887,949 873,609	2,610,752 2,467,116 (1)
		Tax wi	thheld		Tay due	at time o			Overpa	ayment		
			social se	ith excess curity tax	3	iling		refund	<u> </u>	requested	Bonds	requested
Adjusted gross income classes	Number of returns	(Thousand dollars)	Number of returns	Amount of excess (Thousand	†——-	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of	T Amount
	(9)	(10)	(11)	(12)	(13)	dollars)	(15)	dollars)	(17)	dollars)		dollars)
Grand total	16,994,789	5,964,52	 	6,487	 - 	 	 		(17)	(18)	(19)	(20)
Taxable returns, total	12,276,246	5,682,87	+	6,448					13,318,860	1,034,335	<u> </u>	+ = =
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1 200 256	95,55 201,70 241,81	7 - 6 - 3 (¹)	(1)	54,56 265,86 199,39	1,171 1 5,174 5 7,078	934,483 1,150,743 936,963	53,610	931,011 1,146,279 933,491	753,300 67,342 69,877 53,442	7,936	545
\$3 E00 \$3 000	1	299,676 362,562 408,748	2 -	(1)	223,703 272,303 401,273	10,337	814,944	60,278 58,480 55,766	878,434 810,480 606,620	60,052 58,290 55,647	0,94	
\$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 under \$6,000.		451,750 480,223 516,479	11,408	48	399,285 346,711	13,602 13,082	511,386 501,466	51,413 56,824 54,832	530,731 510,394 498,490	50,652 56,669 54,366	7,936	1,382
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	. 804,032 504,442 329,847	752,893 682,382 513,784 393,465	60,513	980 1,847 1,456 1,064	396,80 289,17 215,26 136,40	16,879 14,614	515,354 287,686	78,310 67,902 40,253 26,041	659,693 512,874 287,686	77,979 67,627 40,253	5,952	605
\$9,000 under \$10,000 \$10,000 or more Ontaxable returns, total	. (1)	280,207 (1)	-	793	89,28 (1)		111,602 (1)	15,181 (1)	192,948 110,114 (1)	25,990 15,096 (1)) (1) -	(1)
Under \$600	2 500 300	281,651 90,930		(1)			4,718,543 2,586,196	281,651	4,709,119	281,035	9,424	616
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	409,208	37,324 31,802 29,769 20,215	-	-			573,884 409,208 303,062 211,300	90,930 37,324 31,802 29,769 20,215	2,579,748 572,892 408,712 303,062	90,671 37,270 31,738 29,769	μ΄.	259 (1) -
\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500.	. 162,195 . 135,907 . 61,009 . 45,137	20,412 17,388 14,669 7,332 5,678	-	-		-	190,468 162,195 135,907 61,009 45,137	20,412 17,388 14,669 7,332	211,300 189,972 161,203 135,907 61,009	20,215 20,234 17,327 14,669 7,332) (1) 	(1)
\$5,000 or more. eturns under \$5,000. eturns \$5,000 under \$10,000. eturns \$10,000 or more.	14,053,946	6,132 3,334,031 2,628,863	13,888	309 6,178	2,593,14(1,126,935 (1)	81,207 72,071.	11,553,064 1,811,428	5,678 6,132 804,486 233,819 (1)	45,137 40,177 11,514,872 1,803,492 (1)	5,678 6,132 801,240 233,077 (1)	38,192 7,936	3,246 741

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 8.—K	ETUKNS WII	H FARM NEI	PROFIT OR					profession	AAADLE IN			Farm			Partn	ership	
			Adjusted gross	Salaries and	wages (net)	Net pr		Net :	Loss	Net p	rofit		t loss	Net p	profit	Net lo	oss
Adjusted gross income classes	Number of returns	Number of exemptions	income (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousandollers		/Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(ż)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Ī		10,871,838	¹ 14,853,381	1,600,652	7,084,580	251,898	1,150,855	47,747	129,300	2,107,980	4,657,9	7 1,086,30	5 1,902,05	7 102,185	598,744	28,968	100,870
Grand total	3,194,285		13,102,272	1,165,430	6,306,579	167,412	1,004,002	23,781	61,237	1,170,128	3,491,7	73 648,42	955,64	5 79,228	548,330	18,037	53,161
Taxable returns, total	1,818,551	5,762,839	219,433	62,594	76,165	7,097	8,012	1,413	524	122,891	121,5	59 29,88	24,67 1 60,45	6 2,657 0 4,192	2,790 4,987	1,413	943
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	211,506 240,120 257,703	477,536 685,243 855,767	534,080 843,115 1,160,854	112,052 145,910 170,891	236,883 440,723 664,519 768,474	16,045 18,226 22,807 15,865	26,732 36,705 56,394 38,986	1,838 2,018 3,229 2,746	1,771 1,153 3,476 1,749	153,165 161,434 161,995 136,310	317,7 396,7	12 78,60 14 95,70	36 77,99 08 94,25	8 5,954 2 6,499 8 6,949	10,564 15,646 20,966	1,110 1,715 2,052	2,217 1,178 7,983
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	222,852 179,228 126,897 96,267 67,957	796,345 665,358 479,016 362,595 253,096	1,222,461 1,162,595 947,783 814,803 643,855	163,619 134,699 93,455 71,785 48,328	754,938 595,742 502,996 370,465	14,736 10,998 9,048 6,963	48,676 39,738 38,428 34,575	2,141 1,334 1,514 1,334 2,846	1,310 1,811 1,136 1,138 4,224	104,425 75,075	311,4 256,8 208,1 170,8	74,86 12 51,83 77 39,96 60 25,56	72,18 22 60,60 90 45,51 49 26,59	2 4,036 7 4,776 0 3,633	14,615 19,049 15,673	1,211 } 1,715 2,888	1,259 1,194 3,959
\$10,000 under \$15,000	149,783 68,770 32,420 9,101 2,943	542,238 256,834 122,182 34,502 10,708	1,787,418 1,288,625 1,098,360 602,663 511,423	100,020 38,403 16,449 5,232 1,849	882,340 437,558 304,848 160,369 99,551 7,147	19,514 14,253 9,141 2,267 433	190,205 220,681 98,293 24,522	1,601 971 458	8,262 8,786 5,774 14,783	41,618 15,624 3,315	339,7 193,5 52,7 16,3	69 27,1 76 16,7 10 5,7 73 2,2	52 84,75 96 102,32 36 64,49 52 49,60 22 5,40	10,795 8,305 66 2,841 95 818	89,457 130,222 1 83,669 3 45,010 1 3,077	890 492 40	5,045 6,932 7,514 11,059 2,595
\$500,000 under \$1,000,000 \$1,000,000 or more	141 83	511 258	93,905 170,899	50 50	3,861	8	5,165	18	2,589		4	74	69 4,15		+	+	1,283 47,709
Nontaxable returns, total	1,375,734	5,108,999	¹ 1,751,109	435,222	778,001	84,486	146,853	23,966	68,063	937,852							25,371
No adjusted gross income	174,689 230,775 561,334 373,384 35,552	544,328 630,415 1,837,071 1,861,436 235,749	² 450,125 81,496 691,160 1,129,384 299,194	40,102 40,542 164,596 174,068 15,914	64,259 35,292 204,385 398,241 75,824	8,760 7,814 34,743 29,916 3,253	13,833 9,753 40,005 62,361 20,901	10,063 2,523 6,761 3,632 987	47,905 2,978 6,184 5,660 5,336	167,475 447,806 288,492	56,5 396,8 577,3	32 63,3 46 113,5 44 84,8	00 59,54 28 143,18 92 120,22	1,009 32 7,603 23 9,350	9 1,617 1 9,129 0 20,460	941 1,413 2,628	1,990 1,504 3,916 14,928
\$5,0000 or more	2,202,291 726,095 265,899	7,112,446 2,780,054 979,338	14,209,397 4,990,997 5,652,987	910,755 526,877 163,020	2,120,467 3,052,652 1,911,461	145,408 60,458 46,032	253,795 212,220 684,840	9,877	69,651 8,015 51,634	439,171	1,417,3	57 286,9	24 309,11	26,089	94,018	5,685	37,119 15,490 48,261
Returns \$10,000 or allower.			pital assets		Ordinary gai			of property	other than	capital as	sets D	ividends in		Interest 1	received	Pensions and (taxable	
	Net	gain'		loss	of depreciab	le property	Ne	et gain		Net loss		gross in			Amount		Amount
Adjusted gross income classes	Number of returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o	S (Thousa dollar	nd retu	r of rns (Tho	usand lars)	umber of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns (32)	(Thousand dollars) (33)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26	(2	27)	(28)	(29)				
Grand total	934,72	5 1,267,436	116,340	52,785	55,823	21,549	24,0	03 15,			51,446	371,018	828,778	1,273,348	685,656	46,251 27,111	71,249
Taxable returns, total		1			38,580	16,57				1,214	595	10,696	742,273 2,168	869,268 52,293	536,543	3,229	3,738
\$600 under \$2,000	. 59,18 72,73	6 27,749 2 38,867	5,348 4,978	1,813 1,890	3,632 2,926 5,079	95i 89i 95i	3 \ 1,1 8 1,5	10	105 376	3,431 3,532 3,935	898 582 1,142	18,129 21,765 23,734	4,525 8,635 7,784	79,461 95,222 105,169	28,740 36,996 40,249	2,725 2,119	3,021 3,339 6,388
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	. 63,88 . 51,43 . 38,69 . 32,84	6 46,086 6 37,166 3 36,681 3 35,670	6,211 3,532 4,325	2,910 1,417 2,180	3,532 2,523 4,170 2,422 2,119	63. 37. 2,24 91 1,03	1,0 2 5 5 } 2,1	.20 2,	249	3,352 3,969 2,119 2,676	2,832 2,572 2,860 1,780	21,336 24,726 17,989 15,252 14,448	9,698 9,208 10,800 9,146 12,298	98,442 85,614 65,382 53,317 41,632	34,068 39,324 27,453 26,455 25,129	3,027 2,624 2,018 2,422	4,649 3,131 4,800
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	. 58,35 . 34,44 . 18,49 . 6,25	7 98,730 6 97,000 1 111,080 8 90,62	8,259 6,519 0 4,622 1 1,548	4,461 4,421 3,456 1,222	5,508 3,853 1,716 797 274	3,25 3,14 98 61 48	8 8 2 5 3	396 1, 502 1,	825	3,360 1,658 1,284 436 273	1,671 1,320 5,168 841 1,430	42,042 32,919 21,276 7,375 2,718	44,663 68,306 114,559 111,921 196,857	100,471 53,758 27,232 8,316 2,748	73,197 67,220 62,221 32,591 23,263 2,389	3,721 2,756 1,447 665 324	6,841 5,283 3,217 2,436 2,109
\$500,000 under \$1,000,000 \$1,000,000 or more	. 12	8 39,55	5 10		16 13	5		1 2	2	21 13	352 471	136 81	47,642 84,063	78	2,561	15	149
Nontaxable returns, total		6 312,61	0 48,468	19,243	17,243	4,97					26,932	96,396	86,505 19,131	404,080 52 ,4 39	149,113 22,676	19,140	22,064
No adjusted gross income	. 52,85 . 42,23 . 129,30 . 132,83	19,49 06 70,70 30 82,93	6,480 6 15,491 6 14,265	1,970 1 4,866 5 4,909	3,580 1,615 4,339 6,884 825	1,70 25 1,22 1,48 30	1,9	321	,160 512	7,489 2,926 7,366 9,284 858	18,938 1,798 2,981 2,511 704	16,275 9,123 36,672 29,151 5,175	2,159 8,820 12,287 44,108	52,439 54,768 170,964 114,057 11,852	12,133 57,977 45,293 11,034	1,514 7,554 7,961 430	1,172 6,553 12,164 595
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	. 591,38	32 377,45 77 193,33	6 68,07° 9 26,67°	12,084	28,055 15,271 12,497	7,47 5,32 8,74	:ر5 8	181 3 112 6	154 1	2,823 7,196	29,445 10,389 11,612	165,545 97,990 107,483	65,509 54,375 708,894	724,373 354,803 194,172	258,751 158,149 268,756	26,783 10,394 9,074	31,567 19,186 20,496

Table 8. - RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table 8.—RETURNS	T	Ren					alties										 	
Adjusted space for the state of	Net:	income	Net lo	ss	Net i		Net .	loss	Inco	Estates ar	id trusts		Oth	er Self-6	mploymen deducti	t pension on	Exemptions (total	Number of
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand	SOUT!	and Number	r of	Amount (Thousand	dollar value) (Thousand	returns with no taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46))	dollers) (48)	(49)	(50)
Grand total	435,331	433,026	97,135	57,118	109,978	217,589	4,139	15,286	28,987	50,859	2,404	2,335			2,603	1,298		
Taxable returns, total	272,659	310,669	72,894	42,186	73,653	182,152	2,815	7,906	21,390	36,604	1,561	1,908	+		2,098		6,523,104	1,260,73
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000.	13,757 26,636 29,502 33,930	6,128 19,792 18,298 24,105	1,446 4,715 5,886 7,972	316 1,049 2,241 3,141	3,431 4,271 7,097 8,308	1,261 4,084 6,598 5,314	1 212	408) 1,716 1,715	616 852 988		2,750	2, 4, 9,	703 848 080 }	1,010	948	3,457,705 132,390 286,522 411,146	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	27,745 25,394 19,124 16,471 13,104	20,695 18,007 16,472 13,803 13,401	7,287 7,669 6,055 5,861 3,835	2,912 2,523 2,136 2,543 1,796	8,754 5,922 4,844 4,776 4,238	7,904 5,227 8,511 6,666 5,784	722	1,052	1,917 2,018 1,211 1,917 } 1,514	1,629 960 1,719	772	196	5, 2, 2, 2,	330 409 961 001 739	-	-	513,460 477,807 399,215 287,410 217,557	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	31,598 20,352 10,808 3,162 1,012	38,995 47,484 39,406 19,135 14,201	10,324 6,597 3,501 1,220 465	5,537 5,619 5,615 2,694 3,014	9,191 7,248 3,604 1,296 619	20,454 31,289 32,032 20,131 19,349	580 202 86	1,334 1,282 3,083	3,355 { 2,629 1,944 897 505	4,076 5,677 5,121 6,403 5,593	398 218 108 63	691 450 340 229	16, 15, 12, 7,	219	704 254 118 12	260 138 15	151,858 325,343 154,100 73,309 20,701 6,425	
\$500,000 under \$1,000,000 \$1,000,000 or more	40 24	274 473	36 25	299 751	35 19	2,603 4,945		381 366	31 21	679 948	1	1 1	41,	476 070	-	-	307 155	
Nontaxable returns, total	162,672	122,357	24,241	14,932	36 , 325	35,437	1,324	7,380	7,597	14,255	843	427	410,0		')	(3)	3,065,399	1,260,734
No adjusted gross income. Under \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	24,134 18,892 71,728 43,534 4,384	21,829 9,065 45,547 37,790 8,126	5,976 2,523 8,549 5,852 1,341	6,716 1,372 2,328 2,862 1,654	6,267 4,070 15,581 9,295 1,112	9,237 2,241 7,960 8,112 7,887		(³) - 4,006	2,401 2,859 2,119 218	9,703 2,580 1,542 430	843	427	5,0	986 451 006 208		(³)	326,597 378,249 1,102,243 1,116,862	174,689 230,775 541,422 299,236
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	262,113 105,504 67,714	182,554 86,634 163,838	42,919 31,615 22,601	20,025 12,098 24,995	58,320 29,443 22,215	44,807 40,548 132,234	2,023 (³) 1,409	7,398 (³) 7,536	12,727 6,761 9,499	16,281 5,659 28,919	910 (³) 989	423 (³) 1,855	10,4 16,0 55,8	442 1 081 (³	,515) 785	540 (³) 661	4,267,469 1,668,033 587,602	14,612 1,246,122 13,924 688
	Taxab]	e income	4					Tax credi	t for—					Income tax	after c	redits an	d tax from r	ecomputed
Adjusted gross income classes	V-1	Amount	Income to	*	ividends re	ceived	Retireme	ent income	Invest	ment credit	Othe	r tax cred	its		prior y	ear inves	tment credit	
, <u>G</u>	Number of returns	(Thousand	credit	Numi	per of	Amount Thousand	Number of	Amount (Thousand	Number return		Numbe retu	r of rns	ount	Income tax after credits	year :	nvestmen	t credit	Total tax
	(51)	dollars)	(53)			dollars)	(54)	dollars)	+	dolları	•)	dol	lars)	(Thousand dollars)	retu	ırns ((Thousand dollars)	(Thousand dollars)
Corred Artis					54)	(55)	(56)	(57)	(58)	(59)	(60) (61)	(62)	(6:	3)	(64)	(65)
Grand total	1,933,551		+		191,249	22 , 992	68,643	10,31	6 580,9	54 106,	241 <i>6</i>	,212	2,493	1,966,93	7 2	24,094	2,419	1,969,355
Taxable returns, total	1,818,549	 			4,642	22,772	51,489	7,98				,762	2,311	1,966,93	7 1	.8,592	1,758	1,968,694
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	211,505 240,121 257,704	173,17 312,50 490,73	0 34, 8 62, 8 98,	595 561 344	8,981 11,338 13,218	127 191 220	5,179 6,786 7,857	42' 75' 99'	9 52,1	47 2,3 43 4,6	601 (,	,013	13	11,12 31,77 57,00 90,20	5	1,211 1,615 1,514	51 52 137	11,126 31,828 57,058 90,340
\$5,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	222,852 179,228 126,897 96,267 67,957	603,04 532,32 486,75 405,46	122, 108, 100, 84,	154 591 552	11,223 14,531 11,127 10,610 10,075	305 310 349 306 415	6,862 5,046 2,926 2,627 1,883	1,286 852 475 439 254	2 51,43 5 38,19 9 27,83	7,5 98 6,8 55 5,2	528 801 246	,073	111	105,900 113,459 101,015 94,546 79,345		1,715 1,345 1,514 2,623	86 65 93 285	105,988 113,524 101,108 94,736 79,440
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	149,782 68,769 32,420 9,101 2,943	981,68 890,31 493,66 390,74	241, 3 283, 7 212, 1 216,	758 352 548 334	31,394 28,295 19,537 7,163 2,694	1,458 2,285 3,577 3,672 5,959	5,209 3,548 2,259 890 379	913 670 650 164 86	0 31,40 0 17,41 4 5,36	73 10,9 13 8,1 59 3,4	950 198 1 457	866 142 908 684	165 288 346 879	252,358 227,689 270,630 204,999 207,217		2,490 2,564 1,306 438 222	284 280 208 105 99	252,641 227,968 270,839 205,103 207,317
\$500,000 under \$1,000,000 \$1,000,000 or more	141 83	66,636 127,50		535 598	136 81	1,291 2,269	25 13	6			242 349	48 28	118	39,978 79,687		20	7	39,985
Wontaxable returns, total	115,002	109,688	22,4	63	6,204	220	17,154	2,332	97,10	4 19,7	735	450	182	-,,	 	5,502	661	79,693
No adjusted gross income	19,912 74,147 20,943	6,208 51,657 51,823	10,3	54	- 4,439 1,765	87 133	3,935 11,897 1,322	199 1,506 627	61,54	3 8,7	/31 }	450	182	{	}	1,521 1,110 2,019	235 50 175	235 8 42 175
Returns under \$5,000	956,168	1,093,977							1		1				1	852	201	201

	Self_emple	oyment tax		Tax wi	thheld		Payments	on 1963	Tax due a	t time of				Overpay	ment			
		,			Returns w		declar	ation	fil	ing	Tot	al		Refu	ınd		Cash on 1	.964 tax
Adjusted gross income classes	Number of	Amount	Number of	Amount	social se	curity tax				4		Amount	Cash red	quested	Bonds re	equested	Number of	Amount
Adjusted gross income classes	returns	(Thousand	returns	(Thousand	Number of returns	Amount of excess (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	returns	(Thousand dollars)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Grand total	1,835,283	225,169	1,299,544	865,939	53,242	3 , 050	266,493	705,496	1,931,729	914,895	866,848	291,874	787,794	207,810	3,101	757	90,856	83,083
Taxable returns, total	1,017,919	155,973	1,032,620	816,545	50,204	2,981	229,304	681,299	1,179,442	851,940	633,356	225,181	572,239	155,574	2,697	734	69,945	68,813
\$600 under \$2,000	107,828 145,581 149,377 151,835	6,972 14,347 19,067 23,602	129,374	6,668 22,373 45,002 68,876	} 1,701 5,656	- 28 172	3,935 { 8,376 { 15,898 17,764	563 2,447 4,686 7,413	125,896 151,306 154,455 155,086	14,825 32,653 44,535 60,204	26,076 59,795 84,556 101,508	3,963 11,297 18,102 22,552	24,966 57,273 80,700 96,463	3,704 10,662 17,258 20,765	1,212	168	1,413 2,825 4,260 5,651	231 565 823 1,725
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	114,450 84,409 58,581 43,685 30,730	19,663 15,598 11,462 8,502 6,688	148,378 124,507	85,490 88,888 75,175 65,125 49,846	7,338 7,778 5,483 4,830 3,734	272 274 219 295 191	17,443 17,228 14,706 12,684 12,094	8,514 11,144 10,554 9,682 9,951	124,779 100,608 75,340 57,017 44,339	56,073 49,356 43,213 39,589 33,205	97,770 78,014 51,153 38,947 23,416	24,420 20,257 16,362 11,153 6,869	93,431 72,229 48,082 34,892 21,275	22,386 17,461 14,537 9,528 6,099	} 1,111	426	5,550 6,225 3,777 4,358 2,948	2,004 2,720 1,819 1,310 770
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	74,712 37,193 15,351 3,304 836	16,704 8,660 3,702 784 210	91,096 33,851 14,430	126,315 67,508 56,815 34,313 21,606	6,718 2,993 2,389 1,076 484	435 294 397 250 147	39,959 35,595 22,883 7,809 2,715	52,325 85,675 139,426 121,439 138,904	105,563 52,208 23,694 6,856 2,134	112,392 100,889 100,090 64,166 58,050	43,821 16,495 8,699 2,235 808	21,701 17,450 21,826 14,045 11,053	33,099 6,873 2,390 405 150	12,954 5,968 6,224 3,758 2,799	374	140	12,575 10,717 6,920 1,965 707	8,647 11,471 15,567 10,246 8,254
\$500,000 under \$1,000,000 \$1,000,000 or more	28 19	6	85 41	1,380 1,165	16 8	4 3	134 81	27,545 51,031	99 62	12,507 30,193	42 21	1,441 2,690	7 4	147 1,324			37 17	1,294 1,367
Vontaxable returns, total	817,364	69,196	266,924	49,394	3,038	69	37,189	24,197	752,287	62,955	233,492	66,693	215,555	52,236	(3)	(3)	20,911	14,270
No adjusted gross income	48,765 84,229 388,964 269,242 26,164	3,333 3,529 23,340 33,210 5,784	25,387 21,347 96,359 112,811 11,020	6,264 2,406 14,076 21,349 5,299	(³) 2,119 320	(³) 22 30	8,218 2,948 9,115 13,345 3,563	9,377 1,213 3,807 4,497 5,303	41,286 81,504 368,111 238,260 23,126	2,852 3,265 21,716 29,901 5,221	29,605 21,112 80,898 91,171 10,706	14,925 3,347 16,219 22,365 9,837	24,548 19,476 77,030 85,598 8,903	8,267 2,526 14,589 20,345 6,509	} (3)	(3)	5,579 1,838 4,574 6,685 2,235	6,555 760 1,622 2,006 3,327
deturns under \$5,000	1,345,821 356,554 132,908	127,400 67,353 30,416	482,840	187,014 367,691 311,234	10,075 29,365 13,802	239 1,260 1,551	79,599 76,801 110,093	34,003 51,670 619,823	1,315,904 424,057 191,768	209,951 226,322 478,622	494,721 298,909 73,218	112,770 83,425 95,679	466,054 278,104 43,636	98,116 73,342 36,352	1,616 1,111 374	191 426 140	32,825 24,574 33,457	14,287 9,656 59,140

Table 8.—RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

²³⁹ 1,260 1,551 79,599 76,801 110,093 127,400 67,353 30,416 187,014 367,691 311,234 10,075 29,365 13,802 1,345,821 356,554 132,908 146,417

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

'Adjusted gross income less deficit.

'Deficit.

'Perimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

'Negative "Other sources."

Table 9.—RETURNS WITH FARM NET PROFIT OR LOSS AND SALARIES AND WAGES: NUMBER OF RETURNS BY SIZE OF EACH SOURCE AND BY ADJUSTED GROSS INCOME CLASSES

							ontaxable returns]						
		Number of		size of sal		ages (net)			Number of	returns by	size of sal	aries and v	wages (net.)
Adjusted gross income classes	Number of returns	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 or more	Adjusted gross income classes	Number of returns	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 or more
RETURNS WITH FARM NET PROFIT OR LOSS AND	(1)	(2)	(3)	(4)	(5)	(6)	Potumo With Form Not Decit Column	(1)	(2)	(3)	(4)	(5)	(6)
SALARIES AND WAGES (NET)							Returns With Farm Net Profit and Salaries and Wages (Net), by Size of Net Profit—Continued						
	1,600,652	543,739	480,758	464,707	100,126	11,322	\$10,000 or more, total	11,696	8,318	1,816	864	520	178
No adjusted gross income. Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	40,102 267,732 602,921 526,877	30,226 220,452 203,234 68,709	6,268 42,753 325,100 91,413	3,176 3,431 73,542 346,910	418 2,138	(1)	No adjusted gross income. Under \$2,000. \$2,000 under \$5,000.	-	-	-	-	-	-
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	139,219 16,506 5,273 2,022	17,919 2,433 613 153	13,235 1,465 389 135	34,974 2,004 510 160	19,643 71,760 4,812 1,018 337	5,792 2,743 1,237	\$10,000 under \$25,000	9,166 1,818 579 133	7,274 866 152 26	1,428 313 57 18	431 331 88 14	311 178 31	- 134 44
Returns With Farm Net Profit and Salaries and Wages (Net), by Size of Net Profit							Returns With Farm Net Loss and Salaries and Wages (Net), by Size of Net Loss				1-4	21	,,,,
Total	838,420	413,853	240,315	152,937	29,208	2,107		762,232	129,886	240,443	311,770	70,918	9,215
No adjusted gross income. Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000.	,	1,521 152,250 181,472 62,252	434 152,903 76, 5 79	(1) { 1,413 124,935	(1)	-	No adjusted gross income. Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	38,044 114,642 267,973 262,909	28,705 68,202 21,762 6,457	5,834 41,913 173,037 14,834	3,075 3,431 72,129 221,975	416 2,138 19,441	(1)
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	75,516 6,722 1,714 404	14,531 1,509 270 48	9,494 712 154 39	25,282 980 183 43	26,345 2,372 403 86	1,215 704 188	\$10,000 under \$25,000. \$25,000 under \$30,000. \$50,000 under \$100,000. \$100,000 or more.	63,703 9,784 3,559 1,618	3,388 924 343 105	3,741 753 235 96	9,692 1,024 327 117	45,617 2,440 615 251	4,643 2,039 1,049
Under \$1,000, total	453,726	174,196	151,828	107,534	19,218	950	Under \$1,000, total	462,258	85,307	158,889	185,370	30,704	1,988
No adjusted gross income. Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000.	1,343 122,527 169,340 129,117	912 121,821 45,825 3,935	(1) 122,808 26,947	(1) 1,413 98,235	(1) - -	- - -	No adjusted gross income. Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	8,178 72,827 167,847 175,475	7,972 57,368 14,665 3,935	(1) 15,257 131,414 10,192	21,970	{ (1) {	
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	28,534 2,333 428 104	1,360 335 8	1,464 273 7	7,498 277 10	18,179 945 74 19	620 270 60	\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	34,017 3,079 692 143	1,131 156 67 13	1,461 297 58 8	5,907 291 101 12	25,484 829 111	1,540 355 93
\$1,000 under \$2,000, total	165,663	88,880	47,093	24,150	5,160	380	\$1,000 under \$5,000, total	268,693	37,317	75,415	119,686	33,350	2,925
No adjusted gross income. Under \$2,000 \$2,000 under \$7,000 \$5,000 under \$10,000.	(1) 29,622 81,4 <i>5</i> 0 41,587	(1) 29,521 20,640 2,624	(1) 25,801 20,234	18,628	- - -		No adjusted gross income. Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000	18,913 38,299 97,126 83,833	16,196 10,230 6,794 1,749	2,023 25,7/8 41,114	692 2,321 49,117	(1) 13,770	(1)
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	11,677 799 199 43	696 95	896 64	5,443 74 5	4,743 367 44 6	256 98	\$10,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	24,845 3,893 1,232	1,558 443 125	4,541 1,592 380	63,773 3,155 481 118	18,308 988 1 216	2,015
\$2,000 under \$5,000, total			_		-	26	\$100,000 or more	352	22	17	29	67	217
No adjust \$2,000. Total No adjust \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	161,927 (1) 84,783 60,951	109,956 (1) 80,712 27,013	31,796 (1) 4,171 25,865	16,664 - - 7,972	3,094 (¹) -	417	\$5,000 under \$10,000, total	20,521 7,103 2,710 2,354	4,965 3,114 1,076	4,974 2,859 { } 1,413	4,538 1,129 1,849 911	4,463 - 2,710	1,581 (1) - -
\$10,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$10,000 \$100,000 or more	14,669 948 304 65	2,066	1,658 94 7	8,527 159 6	2,594 480 19	252 138 27	\$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$100,000. \$100,000 or more.	2,996 3,016 1,491 585 266	467 291	557 94 35 16	464 172 13	1,294 334 81 44	335 691 378 176
\$5,000 under \$10,000, total	45,408	32,503	7,782	3,725	1,216	182	\$10,000 or more, total	10,760	2,297	1,165			
No adjusted gross income. Under \$2,000 \$2,000 under \$5,000 \$5,000 under \$10,000	(1) 32,245	(1) 28,579	(¹) 3,566	{ -	-	,	No adjusted gross income. Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	3,850	(1)	(1)	2,176 (1)	2,401 (¹) }	2,721 (1)
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	11,874 824 204 59	3,647 169 7	4,048 65 2	3,483 234 8	796 369 40 11	- 151 31	\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,430 1,321 1,050 857	91 94 53	299	661 188 63	1,371 { 289 207 123	768 764 614 563

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

LESTIMATE is not shown separately because of high sampling variability.

Table 10. — RETURNS WITH FARM NET PROFIT: FARM NET PROFIT AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

	[TAXABLE &	nd nontaxab	ie returns)							
	Returns	with farm	net profit			Farm net	profit as	a percen	t of adjust	ed gross inco	оте
		Adjusted	Amount	of	Under	10 percer	nt 10	under 20	percent	20 under 50	percent
Adjusted gross income classes	Number of returns	gross income	farm ne	et t N	Number o		fit Nw	ber of	Amount of profit	Number of	Amount of profit
		(Thousand dollars)		and	return	(Thou	eand Ft	turns	(Thousand dollars)	returns	(Thousand dollars)
	(1)	(2)	(3)		(4)	(5)) (6)	(7)	(8)	(9)
Total	2,107,980	9,153,52	27 4,657,	947	299,9	957 8	5,379	163,894	127,992	332,173	505,873
No adjusted gross income	8,109	134,15	52 11,	332		-	-	-	-	-	
Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	738,172 765,086 439,171 137,746	787,72 2,554,09 3,014,09 1,919,99	93 1,529, 70 1,417,	220 357	34,4 99,7 116,3 40,7	794 1 365 3:	2,137 6,362 2,671 1,403	33,879 64,890 48,851 14,276	6,524 31,883 48,073 28,597	105,308 129,392 70,075 24,212	43,223 145,699 161,644 111,293
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	15,641 3,325 730	521,01 217,96 172,82	54 52,	720	6,3 1,7 5	713 .	7,053 3,171 2,582	1,518 411 69	7,568 3,921 1,426	2,570 545 71	28,267 11,674 4,073
			Farm net p	rofit e	as a pe	ercent of	adjusted g	coss inco	me—Continu	ed	
	50 under 8	0 percent	80 under	90 perc	cent 9	00 under 1	00 percent	100	percent	Over 10	00 percent
Adjusted gross income classes	Number of returns	Amount of profit (Thousand	Number of returns	Amount profi (Thous	it N	lumber of returns	Amount of profit (Thousand	Number return	S (Thousan	Number of returns	(Thou sand
	(10)	dollars)	(12)	do 114		(14)	dollars) (15)	(16)	dolları (17)	(18)	(19)
	(10)	(11)	(12)	-\-	-	(14)	(12)	(10)	(21)	(40)	127
Total	374,872	964,508	185,970	663	,895	270,507	1,223,924	424,1	42 862,0	02 48,35	213,042
No adjusted gross income	-	-	-		-	-	-		-	- -	- -
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	133,584 152,358 68,306 18,756	103,123 330,093 306,435 174,314	56,084 79,803 39,002 9,848	226 223	,364 ,828 ,517 7,340	66,331 118,039 62,892 21,155	75,489 382,350 410,214 283,203	104,9 26,4	332,3 60 174,8	39 15,876 40 7,226	63,666
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	1,521 301 46	33,359 13,038 4,146	1,088 129 16	6	,739 ,992 ,115	1,883 189 18	58,616 11,254 2,798		.75 14,9 10 7	66 22: 79 . 2'	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Deficit.

NOTE: Detail may not add to total because of rounding.

Table 11.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Sources: Salaries and wages (net), farm net profit (or loss), rent net income (or less), and all other income (or loss)

					Returns with	one source1						Returns with	two sources	1	
	Total		and wages et)	Farm net (or lo		Rent ne	t income loss)	Other (or 1			d wages (net rofit (or lo		Salaries an net i	d wages (net ncome (or lo	
Adjusted gross income classes	number of returns	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Farm net profit (or (loss (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Rent net income (o loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	63,943,236	31,476,681	132,009,429	466,184	739,900	97,406	155,759	4,253,174	25,729,713	561,168	2,128,927	95,989	840,819	5,583,481	3,7
axable returns, total	51,323,221	24,771,356	123,016,682	115,186	459,305	20,846	67,279	2,581,389	23,136,908	372,906	1,781,395	100,217	755,866	5,339,679	3,1
\$600 under \$2,000. \$2,000 under \$3,900. \$3,900 under \$4,000. \$4,000 under \$5,000.	4,785,696 5,282,080	4,298,757 3,158,060 3,110,471 3,140,369	5,596,568 7,900,929 10,880,423 14,116,561	32,717 23,777 15,831 15,628	44,492 59,598 54,975 71,118	8,295 4,818 2,900	11,272 11,319 10,883	300,461 292,181 320,420 278,180	412,657 730,765 1,118,299 1,253,223	31,119 47,691 62,372 64,585	39,929 112,050 212,463 286,035	4,761 8,830 6,021 5,205	13,713 29,364 55,307 90,664	18,370 70,397 194,014 407,676	2,2 4,6 2,1 3,3
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,390,530 4,517,117 3,524,119	2,847,351 2,527,368 1,961,451 1,359,744 890,190	15,650,947 16,384,964 14,654,105 11,506,226 8,424,100	8,678 5,550 3,229 2,321 1,413	47,664 36,000 24,194 19,374 13,397	3,570	17,656	236,333 176,390 142,227 114,564 84,090	1,293,548 1,139,010 1,066,217 969,316 797,839	57,654 41,447 25,983 15,930 11,133	302,516 257,961 187,872 131,585 95,856	13,547 11,262 6,514 3,697 9,406	99,690 118,220 103,882 79,683 61,521	554,886 774,604 783,841 680,049 584,265	45,1 45,5 44,4 45,6
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	5,651,184 1,692,939 592,854 131,971	1,343,904 125,562 7,779 332	15,463,817 2,171,449 244,026 20,284	4,178 1,459 402 (³)	49,471 26,112 12,627 (3)	1,263	16,149	271,421 206,894 124,356 27,865	3,294,953 3,936,527 4,183,319 1,820,503	13,354	134,994 20,134	19,127 11,847	93,443 9,181 1,126 72	1,080,771 154,334 32,811 3,661	4,5 3,6 2,0
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	28,146 804 351	18 - -	2,283 - -	-	- -	- - -	-	5,812 146 49	937,339 95,275 88,118	1 1	- - -	- - -		-	
ontaxable returns, total	12,620,015	6,705,325	8,992,747	350,998	280,595	76,560	88,480	1,671,785	2,592,805	188,262	347,532	44,228	84,953	243,802	-
No adjusted gross income. Under \$600	3,951,204 4,467,375	490 3,044,090 1,965,494 1,548,934 146,317	23 960,945 2,304,429 4,861,162 866,188	47,762 101,718 150,814 46,852 3,852	488,663 36,019 170,597 136,965 25,677	4,497 19,155 40,463 12,344 (³)	41,876 7,887 46,249 35,683	115,325 219,150 755,950 529,335 52,025	5409,949 74,498 957,729 1,572,423 398,104	12,067 19,094 79,280 72,878 4,943	16,594 15,601 104,705 189,081 21,551	440,229 48,473 4477 36,693 8,258	(³) 3,424 28,705 38,821 12,921	(3) 1,912 33,874 128,624 77,766	(3) 46 2,1 1,1
eturns under \$5,000. eturns \$5,000 under \$10,000. eturns \$10,000 or more.	22,046,821	9,731,187	46,621,040 67,469,344 17,919,045	435,099 24,745 6,340	485,101 162,542 92,257	94,246 (³) 773	128,966 (³) 11,453	2,811,002 800,417 641,755	5,709,645 5,555,061 14,465,007	389,086 156,991 15,091	976,458 996,672 155,797	12,331 52,206 31,452	261,080 475,883 103.856	856,493 3,455,050 1,271,938	12,4 419,5 10,7

Table 11.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued [Sources: Salaries and wages (net), farm net profit (or loss), rent net income (or loss), and all other income (or loss)]

					Returns wi	th two sour	ces ¹ —Conti	nued					Ret	urns with 1	hree source	es ¹
		d wages (net come (or loss		Farm net p	orofit (or l	oss) and	Farm net	profit (or income (or	loss) and loss) ²		ncome (or le				net), farm n net income (
Adjusted gross income classes	Number of returns	Salaries and wages (net) (Thousand abliars)	Other income (or loss) (Thousand dollars)	Number of returns	Farm net profit (or loss) (Thousand dollars)	loss) (Thousand dollars)	Number of returns	Farm net profit (or loss) (Thousand dollars)	Other income (or loss) (Thousand dollars)	Number of returns	Rent net income (or loss) (Thousand dollars)	Other income (or loss) (Thousand dollars)	Number of returns	(net) (Thousand dollars)	Farm net profit (or loss) (Thousand dollars)	loss) (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	19,421,949	133,019,372	17,774,206	40,198	56,801	24,990	834,778	1,481,131	1,685,585	1,685,631	1,512,049	9,628,036	46,514	210,825	4,146	10,545
Taxable returns, total	17,762,710	130, 328, 805	17,562,028	11,654	46,425	7,542	384,591	1,281,164	1,347,089	950,377	1,177,146	8,850,090	34,370	189,926	9,673	6,025
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	897,257 904,867 1,306,978 1,615,246	1,059,724 2,008,977 4,080,500 6,558,924	141,220 283,720 519,406 745,274	2,018 2,746 1,312 2,220	1,996 5,123 4,241 8,105	838 1,873 367 1,862	47,244 56,205 60,111 51,383	42,347 87,949 134,502 153,240	25,304 52,382 76,344 76,991	67,054 92,447 103,119 112,063	36,925 65,445 85,839 102,322	64,939 167,999 275,258 398,727	1,211 2,926 3,734 5,651	1,717 5,400 11,711 23,211	64 1,520 485 1,411	168 794 639 921
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	1,873,195 1,991,260 1,837,564 1,578,133 1,309,224	9,490,182 11,981,801 12,834,000 12,450,139 11,598,719	831,419 959,963 924,242 935,084 810,857	1,435	4,689 10,125	1,015 757	36,891 27,547 21,502 14,485 12,075	78,097	66,620 61,172 58,989 44,035 50,347	84,950 68,066 50,391 50,945 33,204	90,941 65,336 47,833 71,836 40,678	374,591 375,503 328,818 361,520 274,161	5,673 4,541 4,137 2,441 1,715	28,868 29,494 30,368 19,202 14,498		1,071 524 677 321 521
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3,142,254 968,511 271,473 55,804	34,420,668 14,907,744 6,229,322 2,082,527	2,920,610 2,795,201 2,720,959 1,569,829		7,675 4,471	571 259	29,288 16,858 8,455 1,988	120,306 52,103	229,026	117,445 94,318 59,069 14,060	184,913 172,704 149,974 46,855	1,240,298 1,635,502 1,839,605 876,429) 310	20,838 4,619 -	1,771 1,338 -	848 83 -
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,580 263 101	601,381 18,932 5,265	1,061,637 158,099 184,508	- - -	- - -	- - -	529 18 12	313	11,642	3,120 81 45	44	487,681 55,255 93,804	- - -	-	-	-
Nontaxable returns, total	1,659,239	2,690,567	212,178	28,544	10,376	17,448	450,187	199,967	338,496	735,254	334,903	777,946	12,144	20,899		4,520
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	53,720 340,511 638,143 546,219 80,646	177,635 145,806 641,548 1,284,903 440,675	5480,297 518,157 164,308 426,612 119,712	3,734 5,146 15,065 4,061 (³)	² 7,297 ² 396 8,964 5,923 (³)	1,394 2,080 8,454 5,133 (³)	64,317 70,632 182,875 120,135 12,228	44,002 105,432 233,473	23,524 28,302 118,778 131,176 36,716	56,304 72,786 361,458 223,979 20,727	167,233 181,638	⁵ 205,935 26,059 290,784 468,771 198,267	(3) 1,514 5,046 4,541 (3)	(3) 538 5,426 13,261 (3)		1,989 1,931 (³)
Returns under \$5,000	8,665,252	15,958,017 58,739,439 58,321,916		36,302 2,971 925	26,659 17,662 12,480	22,001 2,104 885	652,902 123,924 57,952	544,522	532,801 302,503 850,281	1,089,210 304,969 291,452	315,980	1,486,602 1,827,618 6,313,816	18,642	62,214 123,154 25,457	42,033 3,070 3,109	6,974 2,640 931

Table 11. - SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES - Continued

[Sources: Salaries and wages (net), farm net profit (or loss), Rent net income (or loss), and all other income (or loss)}

					Returns	with three	sources1—C	ontinued						Returns	with four s	ources1	
		and wages (rs), and other	er income (c	r loss)2		and wages (nes), and other			Farm net p	profit (or lo	oss), rent i	net income r loss) ²	Salaries rent net i	and wages (net), rarm	net profit (or loss)
Adjusted gross income classes	Number of returns	Salaries and wages (net)	Farm net profit (or loss) (Thousand	Other income (or loss) (Thousand	Number of returns	Salaries and wages (net)	Rent net income (or loss)	Other income (or loss)	Number of returns	Farm net profit (or loss)	Rent net income (or loss)	Other income (or loss)	Number of returns	Salaries and wages (net)	Farm net profit (or loss)	Rent net	Other
		dollars)	dollars)	dollars)		dollara)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousan
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	799,688	3,617,353	244,789	1,055,688	2,962,667	21,746,789	665,683	6,087,567	252,473	197,450	231,316	1,169,966	193,280	1,127,480	464,314	109,059	725,4
axable returns, total	600,314	3,282,036	337,743	940,662	2,662,129	21,131,420	670,113	6,052,436	141,688	282,860	160,133	1,016,338	157,838	1,053,225	18,744	94,782	686,6
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	26,497 52,482 66,419 84,206	29,334 102,008 181,418 302,864	1,960 6,975 21,027 29,979	8,089 24,404 32,502 46,967	40,093 92,453 142,766 190,288	46,753 184,458 390,550 722,939	2,048 9,644 22,644 11,028	10,910 40,169 91,717 126,267	8,207 16,725 16,956 17,582	4,167 10,881 20,376 26,756	2,925 12,539 11,017 14,158	5,443 18,657 27,614 37,922	3,767 8,953 13,386 16,448	5,185 17,426 35,131 52,410	42,894 43,874 41,914 6,647	1,881 3,537 4,034 4,024	1,7 5,9 10,1 10,9
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	84,596 71,621 51,005 41,199 26,397	371,713 384,093 312,469 270,845 197,672	45,411 39,080 29,709 32,211 28,936	47,603 40,554 38,724 45,627 23,439	250, 945 329, 998 294, 706 244, 783 196, 947	1,191,053 1,897,371 1,957,537 1,845,452 1,636,292	19,988 30,143 15,563 23,555 33,304	167,226 216,718 229,351 202,950 200,429	12,633 10,804 8,409 7,474 5,839	25,144 25,194 22,234 24,281 17,868	8,947 9,270 10,300 7,161 6,189	35,551 35,791 30,225 31,833 31,319	15,696 17,091 12,330 12,215 9,082	65,379 83,390 65,033 81,364 62,439	991 7,058 10,443 2,282 5,913	6,749 5,372 3,105 3,741 5,287	12,7 15,4 13,5 16,3 12,3
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	61,039 22,008 9,115 2,725	542,631 258,217 178,257 89,072	70,254 45,055 7,282 47,364	115,465 104,342 124,116 99,858	532,399 219,536 96,563 24,733	5,405,337 2,926,008 1,870,255 772,056	116,584 145,278 153,019 71,745	852,841 1,007,011 1,226,509 783,814	15,633 11,850 7,088 1,874	49,208 41,571 23,907 8	20,593 28,667 16,816 7,693	119,738 156,025 201,261 116,312	23,604 14,601 7,173 2,504	183,877 158,631 122,555 71,290	19,369 7,024 47,042 49,571	11,447 12,898 16,962 8,719	67,0 98,5 114,0 96,5
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	936 47 22	54,825 4,393 2,225	410,587 41,458 4727	118,789 29,100 41,083	5,673 173 73	267,850 9,985 7,524	15,109 336 125	637,384 105,398 153,742	564 29 21	46,214 4882 41,639	3,766 ⁵ 79 171	102,250 20,243 46,154	913 47 28	44,726 2,753 1,636	413,359 41,718 4611	7,421 54 5449	120,1 30,1 60,9
ontaxable returns, total	199,374	335,317	492,954	115,026	300,538	614,910	54,430	35,131	110,785	⁴ 85,410	71,183	153,628	35,442	74,255	483,058	14,277	38,7
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	20,434 17,916 68,089 84,130 8,805	31,345 16,855 79,956 169,052 38,109	4106,960 415,479 415,090 38,545 6,030	21,562 5,549 24,986 48,818 14,111	15,852 20,722 115,828 121,864 26,272	42,801 22,558 111,927 263,663 173,961	533,773 53,884 18,306 25,259 510,338	⁵ 111,186 ⁵ 10,840 24,737 94,100 38,320	18,775 12,737 47,984 28,266 3,023	484,414 48,344 46,631 12,985 994	11,280 5,022 29,060 22,410 3,411	58,657 7,646 39,220 47,996 67,423	6,693 2,018 12,182 12,518 2,031	15,370 2,299 14,298 26,847 15,441	456,706 41,994 48,098 46,362 49,898	2,222 276 3,715 5,456 2,608	3,6 6,9 11,1 17,0
eturns under \$5,000	420,173 283,317 96,198	912,832 1,569,279 1,135,242	439,043 184,538 99,294	212,877 205,146 637,665	739,866 1,340,630 882,171	1,785,649 8,664,192 11,296,489	51,272 109,796 504,615	265,874 1,035,568 4,786,125	167,232 47,582 37,659	⁴ 24,224 118,193 103,481	108,411 44,737 78,168	175,841 173,503 820,622	75,965 67,928 49,387	168,966 363,550 594,964	475,195 25,505 414,624	25,145 25,052 58,862	50,5 74,2 600,6

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Patterns of income were determined using all sources of income and loss except "Other sources (as defined on page 19). For example, if a return showed income from only salaries and wages and "Other sources," the return was considered as having, for this table, salaries and wages and "Other sources," the return was "Other income (or loss)," for this table, means the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, farm net profit (or loss), and rent net income (or loss). This net "Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

*Not Its exceeded income.

NOTE: Detail may not add to total because of rounding.

Table 12. - TOTAL FOREIGN AND DOMESTIC DIVIDENDS: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AMOUNT OF DIVIDENDS, AND DIVIDENDS AS A PERCENT OF ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

- Constitution of the Cons													
	Returns w	ith dividend	ls received			Divid	ends re	ceived	as a perce	nt of adjus	ted gross in	оте	
		Adjusted	Total	Unde	er 1 perc	ent	1 0	mder 2	percent	2 under	3 percent	3 under 4	percent
Adjusted gross income classes	Number of returns	gross income (Thousand dollars)	dividend received (Thousand dollars)	Number return	of of	nount sousand	Numbe retu		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)
Grand total	9,157,930	¹ 99,830,620	11,968,87	8 3,058,4	179]	36,714	1,244	,505	190,509	715,461	184,704	477,580	174,320
No adjusted gross income	64,516	² 362,221	53,98	8	-	-		-	-	-	-	-	-
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	847,433 1,700,083 3,110,566 2,821,668	1,031,057 5,984,276 23,091,249 40,845,147	297,79 988,87 1,673,10 3,089,91	4 330,0 5 1,245,0	01.9	358 5,583 37,449 67,449	202 506	7,806 2,321 5,657 3,301	1,090 10,716 54,768 84,207	46,020 135,151 277,446 215,380	11,983 49,947	37,123 103,887 172,145 134,518	1,593 12,924 43,706 68,322
\$25,000 under \$50,000	466,268 119,173 27,863 360	15,696,741 7,841,161 4,914,981 788,229	1,620,84	6 24,1 1 3,1		17,420 5,908 2,033 514	9	2,834 9,998 1,564 24	25,760 9,417 3,819 732	32,968 7,254 1,226	11,622 5,060	1,089	27,530 12,559 6,606 1,080
			Di	vidends re	ceived a	s a perc	cent of	adjust	ed gross in	come—Conti	nued		
	4 under	5 percent	5 under 10	percent	10 und	er 20 pe	ercent	20 un	der 40 perc	ent 40 u	der 80 perce	nt 80 percen	t or more
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return	or or	mount ousand ilars)	Number retur		end retur	ns (Thousa dollar	returns	(Thousand dollars)
	(12)	(13)	(14)	(15)	(16)		(17)	(18	(19) (20) (21)	(22)	(23)
Grand total	330,780	162,981	940,268	728,873	776,1	91 1,1	83,495	655,	786 1,983,	146 589	083 3,557,4	52 305,284	3,612,697
No adjusted gross income	-	-	-	-		- -	- '		-	-	-		· -
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	26,405 67,860 114,305 97,826	1,415 10,657 36,973 64,840	111,517 208,774 294,405 251,037	10,390 50,908 150,883 268,903	138,0 199,4 191,7 176,6	26 82 1	23,735 96,280 96,586 79,071	143, 183, 143, 124,	655 177 893 296	161 109	185 365,6	50 76,804 41 55,786	246,683 369,590
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$1,000,000. \$1,000,000 or more.	829	29,421 12,653 6,224 798	56,528 15,020 2,969 18	137,908 71,237 35,732 2,912	51,0 15,8 3,4	52 1	47,953 51,044 83,680 5,146	15,	,797 396 ,300 296 ,904 187 35 34	269 13	,211 616,; ,682 535,1 ,303 560, 34 61,;	36 7,791 54 4,320	515,002

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Porticit.

NOTE: Detail may not add to total because of rounding.

Table 13. —RETURNS WITH DIVIDENDS BY NUMBER OF PAYER CORPORATIONS AND ADJUSTED GROSS INCOME CLASSES

		[Taxable and	l nontaxable	returns]						
	Returns wit	h dividends			Returns v	with payer co	rporations :	listed		
		mestic and	One payer	corporation	Two payer c	orporations	3 under : corpora		5 under 1 corpora	
Adjusted gross income classes	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)	Number of returns	Amount of dividends (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	9,157,930	11,968,878	2,537,293	620,580	1,225,387	606,426	1,283,045	1,084,936	1,228,487	2,002,530
No adjusted gross income	64,516	53,988	17,915	4,019	10,135	3,522	8,500	11,130	5,881	9,293
Under \$2,000 under \$5,000. \$2,000 under \$5,000. \$5,000 under \$10,000.	1,700,083 3,110,566	297,790 988,874 1,673,105 3,089,914	249,385 487,633 993,128 724,713	45,892 102,121 149,455 189,362	131,818 213,617 432,096 382,812	36,130 89,645 123,680 173,652	126,293 238,606 402,921 424,075	55,043 141,638 191,541 290,027	107,023 219,303 359,202 415,604	68,845 247,734 368,908 516,315
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$1,000,000.	466,268 119,173 27,863 360	2,105,792 1,620,846 1,789,081 349,488	55,262 8,164 1,085	68,761 35,085 22,499 3,375	45,578 8,116 1,206	83,361 50,888 42,658 2,891	65,945 14,329 2,344 32	146,463 119,752 105,411 23,926	94,163 22,600 4,645 65	285,303 214,373 221,387 70,374
\$1,000,000 or more		3.77.00		-,-,-						
\$1,000,000 or more.	<u> </u>		payer corpor		d—Continued		Returns wi	th payer cor	porations no	ot listed
	<u> </u>	leturns with	payer corpor	ations liste	d—Continued 20 or mo	re payer	Returns wi Dividends through b other	received rokers or	porations no Dividends speci	payer not
Adjusted gross income classes	R 10 under	leturns with	15 under	ations liste	20 or mo	re payer	Dividends through b	received rokers or	Dividends	payer not
	10 under corpora	teturns with 15 payer stions Amount of dividends (Thousand	15 under corpora	ations liste 20 payer tions Amount of dividends (Thousand	20 or mo corpor	re payer ations Amount of dividends (Thousand	Dividends through b other	received rokers or agents Amount of dividends (Thousand	Dividends speci	payer not fied Amount of dividends (Thousand
	10 under corpora	leturns with 15 payer tions Amount of dividends (Thousand dollars)	15 under corpors Number of returns	ations liste 20 payer tions Amount of dividends (Thousand dollars)	20 or mo corpor Number of returns	re payer ations Amount of dividends (Thousand dollars)	Dividends through b other Number of returns	received rokers or agents Amount of dividends (Thousand dollars)	Dividends speci Number of returns	payer not fied Amount of dividends (Thousand dollars) (20)
Adjusted gross income classes	Number of returns (11) 476,641	leturns with 15 payer tions Amount of dividends (Thousand dollars) (12)	15 under corpora Number of returns (13)	ations liste 20 payer tions Amount of dividends (Thousand dollars) (14)	20 or mo corpor Number of returns (15)	Amount of dividends (Thousand dollars)	Dividends through b other Number of returns (17)	received rokers or agents Amount of dividends (Thousand dollars) (18) 854,844 9,156	Dividends speci Number of returns (19) 346,011 1,871	Amount of dividends (Thousand dollars) (20) 170,259
Adjusted gross income classes	Number of returns (11) 476,641 2,262 27,857 92,882 116,420	leturns with 15 payer tions Amount of dividends (Thousand dollars) (12) 1,430,798	15 under corporal Number of returns (13)	Amount of dividends (Thousand dollars) (14)	20 or mo corpor Number of returns (15) 355,324	Amount of dividends (Thousand dollars) (16)	Dividends through b other Number of returns (17) 1,478,427	received rokers or agents Amount of dividends (Thousand dollare) (18)	Dividends speci Number of returns (19)	payer not fied Amount of dividends (Thousand dollars) (20)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

		1	Amount of dividends	I -					Number of	returns	by size o	f divider	nds eligit	le for e	celusion					
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	eligible for exclusions (Thousand dollars)	Under \$25	\$25 under \$50	\$50 under \$75	\$75 under \$100	\$100 under \$150	\$150 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$1,500	\$1,500 under	\$2,000 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	under	or
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8.)	(9)	(10)	(11)	(12)	(13)	(14)	(15.)	(16)	(17)	(18)	(19-)	(20)
Grand total	8,744,824	197,031,306	11,650,022	1,283,998	880,854	677,242	484,195	808,443	525,241	694,472	453,522	333,871	895,903	422,044	†	<u> </u>				1
axable returns, total	7,610,194	94,734,441	10,847,101	1,144,255	776,409	602,443	422,128	707,790	456,685	601,966	387,076	276,007	724,886		265,653	316,518	166,427	106,735	+	+
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	217,366 272,445 397,067 490,109	303,170 687,497 1,393,817 2,223,479	80,104 131,902 225,954 288,816	29,984 30,364 57,954 89,921	22,966 30,503 39,058 45,765	14,186 22,595 31,693 43,431	13,091 15,417 24,338 30,011	19,640 25,244 35,584 41,370	11,707 12,805 23,673 29,220	17,777 24,446 31,211 37,384	17,364 18,480 21,012 26,003	13,163 15,428 14,804 10,841	36,377 31,012 42,544	12,960 19,051 25,750	7,527 12,135 14,281	269,639 15,489 17,467	154,420	102,047		188,32
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000.	569,124 602,687 611,585 586,062 517,489	3,134,174 3,919,356 4,583,586 4,976,394 4,905,802	312,846 312,292 343,899 298,009 275,081	98,968 119,059 103,918 103,419 100,104	64,038 63,733 82,659 74,191 55,411	48,772 51,208 50,662 53,655 60,604	33,686 38,973 35,297 33,990 28,631	58,660 65,122 73,391 61,910 56,085	39,630 41,595 38,801 43,881 31,344	46,899 48,563 47,819 51,201 41,763	24,859 29,994 31,069 26,538 27,028	24,589 22,641 22,076 17,348 13,578	47,473 43,802 46,399 44,511 50,193 40,801	22,343 22,654 16,367 21,054 20,486 18,581	15,920 13,192 14,509 14,800 7,769 9,812	25,197 18,489 17,082 16,106 15,067	15,501 12,208 8,268 6,202 10,711	12,289 5,647 4,832 4,243	6,389 13,427 18,252 11,458	ĺ\
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	1,747,820 991,155 460,988 118,345 26,830	21,175,768 18,572,390 15,525,276 7,786,443 4,340,663	1,317,752 1,649,227 2,027,993 1,567,987 1,485,870	288,663 97,582 22,000 2,130 184	198,947 77,135 19,641 2,215 142	148,908 59,527 15,435 1,663 103	107,865 46,504 12,866 1,355 103	172,502 73,092 22,299 2,666 221	110,860 53,460 17,133 2,397 177	146,281 78,052 26,536 3,712 317	86,940 53,882 20,528 3,100 266	61,377 41,380 15,916 2,620 240	154,332 122,377 54,857 9,283 910	68,447 59,128 32,452 6,631 689	40,198 41,727 24,233 4,999 596	12,839 43,818 45,770 33,126 8,148 1,024	3,966 27,231 27,809 20,325 5,637 828	2,004 19,376 18,792 17,391 4,821 833	49,109 43,624 15,291	45,828 62,629 41,67
\$500,000 under \$1,000,000 \$1,000,000 or more	782 340	522,788 683,838	238,579 290,790	2 3	4	1 -	1 -	4	2	4	8 5	4 2	12	6	7	9 8	7	11	2,626	17,57
ontaxable returns, total	1,134,630	2,296,865	802,921	139,743	104,445	74,799	62,067	100,653	68,556	92,506	66,446	57,864	171,017	75,444	43,942	46,879	12,007	4,688	9,148	27
No adjusted gross income	60,820 98,872	² 352,873 36,476	52,426 22,572	10,329 19,944	8,218 11,998	3,760 9,773	4,247 6,076	4,837 12,701	3,833	3,624	4,194	2,280	7,038	1,920	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	469,458 447,927 57,553	622,530 1,352,353 638,379	181,884 308,393 237,646	56,219 46,424 6,827	44,417 36,453 3,359	29,234 29,551 2,481	28,820 21,219 1,705	45,121 34,789 3,205	7,217 30,399 25,260 1,847	8,984 45,481 29,924 4,493	4,410 34,954 22,193 695	5,680 26,956 21,880 1,068	8,490 83,314 66,526 5,649	2,589 26,158 41,511 3,266	14,705 26,771 1,178	3,191 35,112 6,270	8,581	4,222	1,414	3,44
eturns under \$5,000	2,932,893	16,266,449 21,810,391 68,954,466	1,292,051 1,622,326 8,735,645	341,139 531,587 411,272	239,378 343,079 298,397	184,223 267,006 226,013	143,219 172,076 168,900	219,286 317,864 271,293		198,831 239,995 255,646	148,610 139,993 164,919	111,032 101,160 121,679	322,774 230,524 342,605	152,282 101,757 168,005	92,627 60,970 112,056	98,762 85,338 132,418	40,377 43,824 82,226	13,892 30,810 62,033	2,340 69,417 165,192	1,18 63 190,93
JOINT RETURNS OF HUSBANDS AND WIVES																				
Grand total	6,011,203	¹ 79,125,462.	7,183,751	1,001,650	661 , 527	489,977	341,390	586,423	373,857	475,446	303,870	211,283	558,833	259,817	157,308	374 000	07. 070	(2.22		
xable returns, total	5,407,706	77,751,135	6,774,688	911,467	596 , 775	447,647	309,182	529,835		428,275	271.729	181.388	484.294	22/ 084	1/0,317	176,998	91,979	62,612.	138,897	119,338
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	10,669 61,166 157,670 220,596	18,363 157,665 560,755 1,004,190	19,612 56,661 85,771	11,317 33,412	9,608	5,580 12,055	6,393 7,794	8,498 16,776	2,643 8,330	8,893 13,146	5,182 10,878	6,160	{}7,531 14,827	3,004 8,797	8,176	9,020	85,217	28 , 289 - -	100,663	عدة وصدة - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000. \$9,000 under \$10,000.	296,639 368,414 430,873 459,483 428,815	1,635,660 2,401,288 3,232,479 3,905,143 4,065,656	108,080 113,063 150,726 159,862 153,722	48,800 61,884 95,706 86,340 92,083 89,830	24,428 38,451 41,638 67,211 64,426 50,142	19,973 27,377 31,144 38,634 46,175 54,483	13,434 17,526 24,876 27,393 29,260 24,894	22,113 32,360 42,794 55,115 49,708 49,003	11,695 20,513 27,195 28,239 38,338 26,338	14,400 22,390 28,161 33,833 39,758 32,282	16,317 11,729 16,407 18,705 19,456 21,942	4,417 12,891 10,314 15,115 12,581 10,097	19,431 21,987 24,021 24,036 33,576 34,115	9,210 13,072 7,900 11,332 9,977 13,817	4,410 4,504 6,043 8,262 5,793 6,466	5,654 5,740 8,245 7,259 7,023	1,959 2,470 7,498	2,567 3,105	3,147 4,361 4,442	{ - 6,153
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	887,473 413,187 105,858 23,047	18,725,064 16,623,679 13,927,849 6,961,552 3,698,721	809,728 1,073,870 1,426,415 1,186,172 1,136,056	274,818 93,959 21,097 2,045 171	187,882 74,377 18,959 2,154 129	138,506 57,485 14,558 1,582 94	99,521 44,267 12,441 1,297 85	160,105 69,174 21,415 2,573 197	101,097 50,254 16,449 2,247 159	133,063 73,646 24,921 3,480 297	78,124 50,379 19,431 2,919 249	53,820	132,565 110,629 51,898 8,838 827	56,769 54,036 30,207 6,223 635	32,135 36,980 22,254 4,731 551	32,554 39,414 30,531 7,710 949	20,023 23,317 18,746 5,318 755	13,394 15,411 15,480 4,557 782	5,182 25,732 35,361 38,796 14,181 2,417	20,403 41,130 33,491
\$500,000 under \$1,000,000 \$1,000,000 or more	627 2 3 2	417,956 415,115	176,366 118,584	2 3	3 1	1	1 -	4	2	4	7 4	3 2	11	6	6	7	7	9	19	14,528 535
ntaxable returns, total	603,497	11,374,327	409,063	90,183	64,752	42,330	32,208	56,588	40,358	47,171	32,141	29,895	74,539	34,831	16,991	22,887	6,762	3,703	25 5,234	176 2,922
0 adjusted gross income	39,959 23,043 187,398 308,609 44,488	² 293,547 7,640 260,401 963,375 436,458	40,725 5,955 57,928 175,273 129,182	7,253 4,938 29,830 41,368 6,794	5,006 4,739 22,004 29,677 3,326	2,373 2,898 11,681 22,930	2,100 14,401 14,627	2,896 22,738 27,973	3,087 14,543 20,918	2,459 21,704 19,073	2,118 15,506 13,859	1,876 9,805 17,250	5,369 22,695 42,058	1,153 6,291 24,909	(3) 4,055 11,317	(3) 1,705 15,702	(³) - 4,924	400	484	975
curns under \$5,000. curns \$5,000 under \$10,000. curns \$10,000 or more.	1,009,110 2,020,540	12,678,842 15,465,921 60,980,699	441,925 731,935 6,009,891	176,918 431,962	112,828 264,882		1,080 58,749 124,857 157,784			3,935 79,675 159,683 236,088	658 63,860 88,744 151,266	61,825	4,417 111,911 141,499 305,423	2,478 53,364 58,121 148,332	821 28,756 31,699	4,136	1,568 10,314 14,613 67,052	2,887 11,189	3,538 1,696 19,732 117,469	1,177

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Beficit.

Bestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 15.--CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

						Returns	with net loss	s from sales	of capital	assets				
	Number of		Net loss		Sh	ort-term (af	ter carryove	r)		Long-	term		Capital los	an revover
Adjusted gross income classes	returns with gain or loss	W->	from sales of capital assets after	Net loss from sales of capital assets	Net sho capita		Net short-te		Net los capita	ng-term l gain	Net lo capita	ng-term 1 loss	from 1	
angulous group distinct cannot	from sales of capital assets	Number of returns	statutory limitation (deducted from gross income) (Thousand dollers)	before statutory limitation (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousend dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	6,542,729	1,595,319	1,019,344	3,989,623	90,466	61,383	651,688	2,508,062	150,503	221,370	1,144,142	1,764,314	416,531	2,062,177
Taxable returns, total	5,412,542	1,377,211	873,308	3,125,777	81,563	53,647	578,209	1,961,916	130,257	168,484	979,196	1,385,993	366,888	1,621,391
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	26,003 50,979 76,452 94,752	3,649 8,342 12,740 17,320	3,938 5,719 8,285 11,262	7,355 19,219 41,295 48,860	2,278	1,998	3,885 5,170 5,865	13,601 31,743 35,548	2,454	1,863	8,208 8,564 12,652	14,522 10,050 15,018		38,187 21,981
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	122,333 162,140 168,384 182,269 193,191	21,552 30,331 31,686 44,947 40,949	13,297 20,697 18,885 27,906 25,789	34,522 54,607 55,003 58,010 68,964		941 1,828	7,609 14,683 12,953 12,736 13,210	18,071 30,090 27,814 24,089 41,256	5,269 3,956 2,091	2,495 3,460 726	15,362 19,888 22,286 35,518 30,046	16,973 26,936 29,391 36,951 29,097	5,013 10,006 7,970 8,163 7,477	16,749 23,769 28,870 21,199 28,650
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	404,407 419,573 399,660 395,935 335,961	99,268 102,778 104,095 95,186 88,246	62,624 63,264 59,151 57,536 49,119	191,459 177,806 152,744 196,575 172,996	3,125 3,941 4,999 5,322 5,066	498 1,353 809 1,101 8,105	43,349 40,096 34,413 41,754 36,008	121,743 88,010 90,852 112,469 92,776	7,849 8,192 7,078 7,282 5,118	5,451 3,075 4,897 2,707 1,559	63,332 71,680 78,482 67,686 64,400	75,664 94,225 67,597 87,915 89,884	25,655 22,120 19,268 26,500 17,701	97,377 64,040 76,019 101,536 51,457
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	306,678 260,982 225,269 183,095 155,371	77,689 68,594 62,763 49,807 42,903	46,141 41,108 37,600 29,890 26,525	156,474 123,739 125,101 118,614 84,605	4,079 4,211 4,476 3,309 4,054	1,767 1,707 1,686 1,537 1,767	29,999 26,103 25,990 21,451 17,540	94,086 67,395 75,615 82,290 53,293	6,152 6,037 5,340 4,915 4,210	5,701 4,741 10,168 6,334 4,967	57,113 51,230 45,550 35,479 31,673	69,859 62,790 61,340 44,196 38,047	17,580 15,648 15,588 13,433 11,757	73,100 55,572 67,460 70,018 44,476
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	387,423	144,479 72,192 122,859 30,079 3,240	92,907 51,713 91,099 24,765 2,753	352,043 196,115 452,499 177,875 32,515	10,763 6,600 9,296 2,345 265	6,481 5,326 10,979 4,113 995	63,810 34,432 66,296 17,900 2,009	234,680 131,776 314,353 132,401 26,163	15,891 9,696 20,818 6,646 851	20,419 14,219 41,019 23,075 6,201	103,360 51,235 82,781 19,670 2,044	144,260 83,883 190,148 72,659 13,548	14,275	197,570 110,805 274,537 118,232 21,917
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,107	768 640 73 36	669 564 64 38	9,331 11,108 3,254 3,089	45 49 4 2	142 184 310 20	482 392 52 22	2,419	200 177 26 9	1,805 2,430 778 394	487 401 45 24	3,635 4,676 1,923 806	44	5,743 7,521 2,280 2,326
Nontaxable returns, total		218,108	146,036	863,846	8,903	7,736	73,479	546,146	20,246	52,886	164,946	378,321	49,643	440,786
No adjusted gross income		31,758	25,816	212,744	969	714	11,937	113,769	2,514	4,436	ŀ	104,125		94,445
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	145,468	29,230 20,596 21,928 20,057 18,596	12,415	87,131 50,717 52,940 45,164 46,174	2,957	798 2,290	5,468	17,828	2,400	2,183 1,884 2,400	15,380 17,946 14,965 14,810	30,586 19,715	5,504 3,800 3,974 4,745	47,443 27,545 23,324 16,942 24,249
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	108,345 71,301 51,635 38,445	8,284	10,928 7,439 5,463	33,540 45,836 18,877 84,423 14,704 171,596	1,998	3,934	5,117 6,652 1,701 2,528 3,206 8,574	7,474 76,947	3,004	2,049 7,183 32,751	11,641 6,113 6,852 3,618	9,555 4,141 69,273	5,758 1,432 2,904 5,709	33,206 76,866 11,384 72,206
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	2,133,498 2,016,806		303,946	1,080,085 976,777 1,932,761	17,291 23,470 49,705	14,355	141,016 202,427 308,245	589,001	30,376 38,576 81,551	28,679 44,284 148,407	357,749	487,986 446,415 829,913	115,657	547,985 435,228 1,078,964

Table 15. —CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

					Returns with	net gain from	m sales of cap	oital assets				
		Net gain from sales	٤	Short-term (af	ter carryover	r)	[Long-	-term		Capital loss	48777701107
Adjusted gross income classes	Number of returns	of capital assets in	Net sho capital	ort-term gain	Net short-t	term capital	Net lor capital		Net lor capital	ng-term L loss		.958-62
		adjusted gross income (Thousand dellars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dellars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(15)	(16)	. (17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total,	4,947,410	7,468,326	413,850	390,209	191,194	274,264	4,770,300	14,494,605	34,304	32,064	84,566	200,511
Taxable returns, total	4,035,331	6,704,542	362,701	348,747	169,555	247,993	3,884,378	13,014,612	31,440	27,520	78,072	175,791
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	22,354 42,637 63,712 77,432	4,098 11,259 24,913 34,072	4,094 2,993 3,562	1,061 1,786 3,542	1,923	- 858	22,253 40,930 62,104 75,120	7,993 21,032 46,471 62,057	2,109	- 812	3,259	9,583
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	100,781 131,809 136,698 137,322 152,242	59,897 64,470 74,399 77,880 96,197	4,773 5,230 6,768 6,190 10,182	1,975 2,335 3,511 2,629 5,096	4,860 2,091 2,561 3,699	7,012 980 1,211 2,642	98,690 128,737 133,035 133,524 146,140	116,038 131,575 143,100 152,443 186,028			2,432	3,021
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	305,139 316,795 295,565 300,749 247,715	192,091 209,836 195,922 217,333 178,044	18,176 23,626 22,900 25,095 22,333	11,601 10,213 15,721 16,203 9,013	7,070 6,703 11,090 6,594 4,245	3,106 3,175 6,454 2,795 6,353	295,890 304,737 281,154 289,101 233,879	365,836 403,045 374,819 406,714 345,807	5,470	2,144 5,508	3,882 4,543 2,023 1,555	3,918 4,839 3,121 6,838
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	228,989 192,388 162,506 133,288 112,468	185,519 167,669 164,800 149,322 134,196	20,649 17,911 18,873 15,746 12,201	14,711 9,751 11,752 9,486 10,224	6,580 8,415 5,877 6,316 4,844	6,018 6,289 5,221 4,522 3,526	218,624 185,563 155,984 127,436 107,988	351,460 323,176 312,795 285,183 252,397	2,473 1,474 1,471 1,277 1,306	1,913 525 739 494 464	2,871 3,512 2,740 2,810 2,441	4,253 5,392 4,108 3,429 2,298
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	342,073 169,401 264,566 76,818 12,309	527,437 376,116 1,030,263 821,207 365,758	44,075 22,071 39,477 12,078 2,044	42,681 28,653 72,128 36,189 9,877	20,728 14,741 30,709 14,721 3,053	22,704 20,115 56,274 44,891 14,719	327,399 162,861 256,324 75,194 12,185	998,812 721,770 1,983,755 1,619,371 727,041	4,763 2,602 3,794 945 64	3,298 3,364 5,606 2,222 280	10,318 8,554 16,616 7,941 1,405	16,005 13,392 39,746 30,760 8,610
\$150,000 under \$200,000. \$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more.	4,111 4,467 691 306	217,842 518,860 236,072 369,061	721 752 127 54	5,211 9,134 3,407 855	1,126 1,300 213 96	7,530 12,266 3,912 5,420	4,089 4,447 688 302	432,932 1,031,882 469,242 741,838	11 15 1 2	69 77 1 4	525 530 77 32	4,864 0,4≈ 2,355 2,829
Nontaxable returns, total	912,079	763,784	51,149	41,462	21,639	26,271	885,922	1,479,993	2,864	4,544	6,494	24,720
No adjusted gross income	87,034	169,577	4,664	9,663	3,295	9,826	84,680	333,971	(¹)	(¹)	971	8,954
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	88,408 82,327 132,087 125,411 102,521	30,148 33,310 66,034 66,166 59,586	3,276 2,984 5,860 6,076 5,435	528 751 6,180 1,631 2,886	2,999	751 737	86,653 81,096 129,278 121,613 98,757	59,981 65,429 119,806 129,551 113,863			1,754	999
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500. \$5,000 or more.	90,935 55,778 44,022 30,161 20,727 52,668	52,294 37,732 28,004 25,267 23,477 172,189	7,990 4,086 4,237 2,481 4,060	3,618 1,899 2,174 1,564 10,568	3,483 2,171 2,481 2,982	2,087 528 1,030 11,312	86,608 54,783 41,621 29,859 20,424 50,550	101,262 72,158 51,928 50,190 45,397 336,457	1,969	2,384	3,769	14,767
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	1,724,398 1,509,590 1,713,422	1,038,780 1,043,358 5,386,188	90,881 114,647 208,322	52,829 66,629 270,751	33,791 37,338 120,065	27,662 25,976 220,626	1,675,905 1,446,700 1,647,695	2,010,273 1,992,813 10,491,519	6,602 7,258 20,444	5,363 6,695 20,006	11,070 12,429 61,067	24,980 23,711 151,820

Table 15. —CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

						·		Returns	with net	gain fro	m sales	of capits	l assets	Continued								
					Returns	with norm	al tax and	surtax							Re	turns wit	h altern	ative tax	computation	m		
		Net gain	Shor	t-term (af	ter carry	over)		Long-	term-		Cenita	al loss	"	Net gain	Short	-term (af	ter carr	yover)		Capita	l loss	Net long-
Adjusted gross income classes	İ	from sales	Net sho		Net sho			ng-term		ng-term	car	ryover 1958-62		from sales of capital		ort-term		ort-term	Net-long-	carr from 1	yover 958–62	term capi- tal gain
Classes	Number of	assets in adjusted	capita	l gain	capita	l loss	capit	al gain	capit	al loss			Number of	assets in adjusted	capit	al gain	capit	al loss	term capital			in excess of net
_	returns	gross income	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	returns		Number of	Amount	Number of	Amount	gain	Number of	Amount	short-term capital
		(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand		(Thousand	returns	(Thousand	returns	(Thousand	(Thousand	returns	(Thousand	1088 (Thousand
	(00)	(28)	(29)	dollers) (30)	(31)	dollara) (32)	(33)	dollers) (34)	(35)	dollars)	(37)	doller*) (38)	(39)	(40)	(41)	dollara)	(43)	dollars)	dollar=) (45)	(46)	(47)	(48)
•	(27)	(20)	(29)	(30)								, .	· .									
Grand total	4,035,434	4,345,680	353,658	297,600	148,531	165,016	3,879,574	8,316,278	31,441	27,559	64,754	123,185		2,469,209	18,286	54,492	25,501	85,767	4,915,184	13,369	55,879	4,829,417
Taxable returns, total	3,891,829	4,235,586	344,418	294,259	144,062	162,235	3,740,876	8,099,939	31,440	27,520	64,707	119,912	143,502	2,468,956	18,283	54,488	25,493	85,758	4,914,676	13,366	55,878	4,828,918
\$600 under \$1,000 \$1,000 under \$1,500	. 22,354 42,637	4,098 11,259	4,094	1,061	-		22,253 40,930	7,993 21,032	-	-	-	-	(-	-	-	_	-	-			-	-
\$1,500 under \$2,000 \$2,000 under \$2,500	63,712 77,432	24,913 34,072	2,993 3,562	1,786 3,542	1,923	858	62,104 75,120	46,471 62,057					_	-	-	_	_	:] -	-	_	_
	100,781	59,897	4.773	1,975			98,690	116,038	2,109	812	3,259	9,583	Κ.	_	_		_	_	_	_	_	_
\$2,500 under \$3,000 \$3,000 under \$3,500	131,809	64,470	5,230	2,335	4,860	7,012 980	128,737 133.035	131,575	1				-	-	_	-	-	-	l <u>-</u>	-	_	- -
\$3,500 under \$4,000 \$4,000 under \$4,500	136,698 137,322	74,399 77,880	6,768 6,190	3,511 2,629	2,091 2,561	1,211	133,524	152,443	7		3 2,432	3,021	γ <u>-</u>	-	-	-	-	-	-	<u>-</u>	-	-
\$4,500 under \$5,000	152,242	96,197	10,182	5,096	3,699	2,642	146,140	186,028	3,663	2,144)		-	-	-	-	-	_	_	_	_	_
\$5,000 under \$6,000 \$6,000 under \$7,000	305,139 316,795	192,091 209,836	18,176 23,626	11,601	7,070 6,703	3,106 3,175	295,890 304,737	365,836 403,045	J		3,882	3,918	{ :	-	_	_	_	-	-	-	-	-
\$7,000 under \$8,000 \$8,000 under \$9,000	295,565 300,749	195,922 217,333	22,900 25,095	15,721 16,203	11,090 6,594	6,454 2,795	281,154 289,101	374,819 406,714		5,508	8,121	14,798	(=	-	_	:	-	_	_	_	-	-
\$9,000 under \$10,000	247,715	178,044	22,333	9,013	4,245	6,353	233,879	345,807) '	,	Ť	-	ι -	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000 \$11.000 under \$12.000	228,989 192,388	185,519 167,669	20,649 17,911	14,711 9,751	6,580 8,415	6,018 6,289	218,624 185.563	351,460 323,176	2,473 1,474	1,913 525	2,871 3,512	4,253 5,392	-	-	-	-	-] [-	_	-	_
\$12,000 under \$13,000	162,506	164,800	18,873	11,752	5,877 6,316	5,221 4,522	155,984 127,436	312,795 285,183	1,471	739 494	2,740 2,810	4,108 3,429	-	_	-	-	-	:	_	_	-	-
\$13,000 under \$14,000 \$14,000 under \$15,000	133,288 112,468	149,322 134,196	12,201	10,224	4,844	3,526	107,988	252,397	1,306	464	2,441	2,298	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000	341,873	526,913	44,042	42,395	20,728	22,704	327,199	998,337	4,763 2,602	3,298 3,364	10,318 8,153	16,005 12,318	7,513	19,151	803	1,433	634	1,268	475 36,227	- 401	1,074	475 34,959
\$20,000 under \$25,000 \$25,000 under \$50,000	162,088 218,156	357,489 838,292	21,301 34,481	27,506 61,977	14,107 24,592	18,847 45,956	155,548 209,914	685,543 1,609,799	3,794	5,606	13,225	32,423	46,410	191,971	4,996 9,108	10,151 20,766	6,117 13.143	10,318	373,957 1,225,239	3,391 7,083	7,323 24,007	363,639 1,191,169
\$50,000 under \$100,000 \$100,000 under \$150,000.	8,357 517	204,856 31,495	2,970 220	15,423 2,256	1,578 118	10,821	6,733 393	394,132 61,060	945 64	2,222 280	859 55	6,752 708	68,461 11,792	616,351 334,263	1,824	7,621	2,935	12,701	665,981	1,350	7,902	653,280
\$150,000 under \$200,000.	114	10,752	48	595	33	560	92	21,015	11	69	13	334	3,997	207,090	673	4,616	1,093	6,970	411,918	512 521	4,530 5,879	404,948 987,162
\$200,000 under \$500,000. \$500,000 under	116	18,112	42	1,963	36	1,163	96	33,618	15	77	15	551	4,351	500,757	710	7,173	1,264	1	998,265	-	'	'
\$1,000,000 \$1,000,000 or more	13 6	5,729 31	8	1,515 19	1	(²) ⁴	10 2	8,436 30	1 2	1 4	1 -	21	678 300	230,343 369,030	119 50	1,892 836	212 95	3,908 5,420	460,806 741,808	76 32	2,334 2,829	456,898 736,388
Total nontaxable returns	143,605	110,094	9,240	3,341	4,469	2,781	138,698	216,339	1	39	(¹)	(1)	(1)	(1)	(¹)	(1)	(1)	(1)	508	(1)	(1)	499
Returns under \$5,000	984,321	512,132	52,220	24,296	18,542	13,533	955,238	992,719	3,984	1,769	5,691	12,604	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000 Returns \$10,000 or more	1,487,192	1,011,928	112,534 188.904	62,918 210,386	36,510 93,479	22,155 129,328	1,425,788 1,498,548	1,933,555 5,390,004	7,258 20,199	6,695 19,095	12,003 47,060	18,716 91,865	143,524	2,469,209	- 18,286	54,492	25,501	85,767	4,915,184	13,369	55,879	4,829,417

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

2Less than \$500.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1963

Table 16. — RETURNS WITH A CAPITAL LOSS: SHORT- AND LONG-TERM CAPITAL GAINS AND LOSSES FOR RETURNS WITH CAPITAL LOSS COMPLETELY DEDUCTED AND FOR RETURNS WITH CAPITAL LOSS PARTIALLY DEDUCTED, BY ADJUSTED GROSS INCOME CLASSES

			<u> </u>			[Taxable an	d nontaxall	e returns]									
	'lumber of returns with net	loss ca	ith capital erryover 958-1962	Current short capita	-term	Current short capita	-term	Net lon capital		Net lon, capital			it year 1 gain		t year 1 loss	Net loss from sales of capital	Net loss from sales of capital
Adjusted gross income classes	loss from sales of capital assets	Number of returns	Amount of carryover (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	assets before limitation (Thousand dollers)	assets after limitation (Thousand dollars)
ALL RETURNS WITH A CAPITAL LOSS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	1,595,319	416,531	2,062,177	148,702	165,492	306,0 0 5	549,992	150,503	221,370	1,144,142	1,764,314	116,792	204,224	1,315,639	2,131,667	3,989,623	1,019,344
Capital loss completely deducted, total. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	898,568 236,339 308,242 292,641 50,891 9,383	113,485 22,917 35,648 40,545 11,478 2,610	79,748 20,510 19,304 26,397 10,152 2,884	44,313 9,783 10,916 19,262 3,540	21,467 6,543 1,958 7,519 4,701	150,476 32,284 53,295 53,545 9,362	51,072 13,372 15,168 18,361 3,156	36,424 7,697 10,069 13,113 4,235 1,147	20,513 4,197 3,425 7,643 2,983 1,837	704,540 194,236 238,838 227,540 36,693 6,510	274,250 79,622 89,427 83,980 17,265 3,523	28,721 7,939 6,589 9,766 3,320	24,222 7,104 2,801 7,109 5,162 1,677	804,017 215,448 277,521 261,054 41,736	307,563 89,359 102,014 94,287 17,900 3,630	363,092 102,766 118,517 113,577	363,092 102,766 118,517 113,577 22,890 4,835
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 or more.	775 159 124 14	213 37 35 2	362 112 25 2	55 12 6 1	85 28 14 20	159 23 14 1	103 17 27 2	122 23 17 1	303 92 32 1	516 113 83 11	289 67 48 29	84 16 14	264 94 11	610 126 93 12	266 58 39	365 76	365 76 54 12
Capital loss partially deducted, total Under \$5,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	696,751 172,761 198,974 228,340 72,176	303,046 70,466 80,010 100,917 37,853	1,982,429 527,475 415,924 609,079 270,288	104,389 20,352 24,114 40,565 14,506	144,025 31,675 23,011 46,533 25,867	155,529 30,149 47,852 54,329 17,463	498,920 97,642 149,220 140,170 77,619	114,079 22,679 28,508 39,605 16,647	200,857 24,484 40,859 61,036 40,404	439,602 109,340 118,911 149,612 46,225	1,490,064 408,363 356,988 449,893 179,226	88,071 17,773 19,499 31,648 13,614	180,002 27,270 16,507 63,613 40,931	124,727 146,206 171,556 51,881	1,824,104 477,115 458,845 546,112 231,498	3,626,531 977,319 858,260 1,091,578 460,858	656,252 164,332 185,429 214,473 68,390
\$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000.	20,785 2,477 614 525 99	11,712 1,407 338 280 63	118,342 22,532 6,023 8,159 4,607	4,194 469 92 89	12,896 2,609 382 370 682	4,822 598 155 139 22	23,929 5,605 2,129 1,724 882	5,531 735 180 161 34	22,684 6,030 1,777 2,412 1,171	13,218 1,534 376 325 61	70,184 13,911 3,630 4,937 2,932	4,616 617 148 130 26	23,321 4,921 963 1,732 744	14,680 1,710 427 365 70	81,856 15,797 4,565 5,612 2,704	176,876 33,409 9,625 12,040 6,566	20,016 2,403 598 517 94
Returns With No Carryover From 1958-1962																	
Grand total. Capital loss completely deducted, total Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000. \$29,000 under \$50,000.	1,178,784 785,083 213,422 272,594 252,096 39,413	1 1 1 1	- - - -	78,297 30,274 5,976 7,657 14,008 2,202	46,217 7,863 1,410 900 3,903 1,301	250,123 143,879 31,087 51,976 50,400 8,661	439,691 48,595 12,982 14,614 17,186 2,936	43,777 14,398 2,312 5,457 5,121 1,207	60,499 4,948 1,034 755 2,310 522	1,018,433 684,658 191,175 233,623 218,981 34,387	1,369,818 265,207 78,268 86,964 80,384 16,050	-	1 1 1 1	1,178,784 785,083 213,422 272,594 252,096 39,413	1,702,800 300,993 88,808 99,924 91,356 17,163	1,702,800 300,993 88,808 99,924 91,356 17,163	664,649 300,993 88,808 99,924 91,356 17,163
\$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$200,000.	6,773 562 122 89 12		-	381 37 7 7 2	237 67 11 14 20	1,588 134 20 12 1	753 83 14 25 2	249 39 9 3 1	261 38 7 20 1	5,823 471 108 79 11	3,134 271 60 47 29	- - - - -	-	6,773 562 122 89 12	3,388 249 57 38 10	3,388 249 57	3,388 249 57 38 10
Capital loss partially deducted, total Under \$5,000 \$5,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	393,705 102,295 118,964 127,423 34,323	- - - -	-	48, 023 7, 585 13, 771 19, 558 5, 440	38,354 6,061 10,944 11,828 6,387	106,244 20,898 37,361 34,384 10,365	391,096 69,759 139,408 99,875 58,930	29,379 6,290 9,424 9,232 3,280	55,551 6,124 29,836 8,818 4,734	333,775 89,655 95,510 109,948 29,449	1,104,611 304,694 295,539 332,360 115,203	- - - - -	-	393,701 102,292 118,964 127,422 34,323	1,401,807 362,268 394,165 411,592 163,010	1,401,807 362,268 394,165 411,592 163,010	363,656 95,645 108,489 117,304 31,970
\$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000.	9,073 1,070 276 245 36	- - - -		1,421 174 29 41 4	2,424 460 66 162 22	2,722 324 102 76 12	16,483 3,703 1,078 1,147 713	972 115 35 26 5	3,483 1,391 236 617 312	7,819 920 231 212 31	42,192 8,386 2,533 2,457 1,247	- - - -	- - - -	9,073 1,070 276 245 36	52,770 10,239 3,311 2,825 1,627	52,770 10,239 3,311 2,825 1,627	8,665 1,039 269 241 34
Returns With Carryover From 1958-1962	1.16 571	1:16 EZ1	0.060.122	70 107	110.075	EE 00).	110 000	106 706	160 996	105 310	7.0k k.ak	137 200	0.01.001		1,000	06 0	
Grand total. Capital loss completely deducted, total. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$5,000. \$25,000 under \$5,000.	416,531 113,485 22,917 35,648 40,545 11,478	416,531 113,485 22,917 35,648 40,545 11,478	2,062,177 79,748 20,510 19,304 26,397 10,152	70,407 14,040 3,807 3,259 5,255 1,338	119,275 13,603 5,133 1,058 3,616 3,399	55,884 6,599 2,517 3,145 907	110,298 2,476 944 1,175 333	106,726 22,026 5,384 4,613 7,992 3,028	160,876 15,567 3,164 2,670 5,334 2,460	125,710 19,883 3,062 5,215 8,559 2,306	394, 494 9, 042 1, 354 2, 463 3, 596 1, 215	116, 792 28, 721 7, 939 6, 589 9, 766 3, 320	204,224 24,222 7,104 2,801 7,109 5,162	136,855 18,934 2,026 4,927 8,958 2,323	428,867 6,570 551 2,090 2,931 737	2,286,822 62,099 13,958 18,593 22,221 5,727	354,807 62,099 13,958 18,593 22,221 5,727
\$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 or more.	2,610 213 37 35 2	2,610 213 37 35 2	2,884 362 112 25 2	357 18 5 1	362 18 17 (1)	25 3 2	20 3 1	898 83 14 14	1,576 266 85 12	687 45 5 4	389 18 6 1	993 84 16 14 -	1,677 264 94 11	644 48 4 4	. 242 17 1 1 1	1,447 116 19 16 2	1,447 116 19 16 2
Capital loss partially deducted, total Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	303,046 70,466 80,010 100,917 37,853	303,046 70,466 80,010 100,917 37,853	1,982,429 527,475 415,924 609,079 270,288	56,367 12,768 10,343 21,007 9,066	105,672 25,614 12,067 34,705 19,481	49,285 9,251 10,491 19,945 7,098	107,822 27,883 9,813 40,295 18,688	84,700 16,389 19,084 30,372 13,367	145,309 18,361 11,023 52,218 35,671	105,827 19,684 23,401 39,664 16,776	385,452 103,669 61,449 117,533 64,023	88,071 17,773 19,499 31,648 13,614	180,002 27,270 16,507 63,613 40,931	117,921 22,435 27,242 44,134 17,558	114,847 64,680 134,520 68,488	2,224,722 615,051 464,095 679,986 297,847	292,596 68,687 76,940 97,169 36,420
\$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000.	11,712 1,407 338 280 63	11,712 1,407 338 280 63	118,342 22,532 6,023 8,159 4,607	2,773 295 63 48 4	10,472 2,149 316 207 661	2,100 274 53 63 10	7,445 1,902 1,051 577 168	4,559 620 145 135 29	19,201 4,640 1,541 1,795 859	5,399 615 145 113 30	27,992 5,525 1,097 2,480 1,684	4,616 617 148 130 26	23,321 4,921 963 1,732 744	5,607 640 151 120 34	29,086 5,558 1,254 2,787 1,077	124,106 23,170 6,314 9,214 4,939	11,351 1,364 329 276 60

See text for "Description of the Sample of Limitations of the Data" and "Explanation of Classifications and Terms." Less than \$500. NOTE: Detail may not add to total because of rounding.

46,399

14,510 5,195 6,157 5,688 3,811

4,614

1,495

4,931

61,227 25,288 21,338

Partnership

	1	Į.	Adjusted					N-+	loss	Not r	rofit	Net	loss	Net p	rofit.	Net	loss
	Number of	Number of	gross	Number of	Amount	Net p	rollt	Nec	1028	Mer I	10110	, neo	1000				
Adjusted gross income classes	returns	exemptions	income	returns	ranour o	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	1	į	(Thousand	1	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand dollers)	returns	(Thousand dollars)
	ļ	ļ	dollara)		dollars)	7.1	dollars)	(0)	dollara)	(10)	dollers) (11)	(12)	dollers) (13)	(14)	(15)	(16)	(17)
	(1)	(5)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)	(24)			
	ar arm 100	45 011 005	100 155 2/1	21 /67 003	117,316,976	2 025 808	6,349,576	256,286	274,864	1,607,041	3,369,761	547,736	614,313	566,242	2,202,788	97,946	107,853
Grand total	35,357,422	87,911,927	137,155,341	31,467,093	117,510,570	2,025,050				 						40.050	61,454
Taxable returns, total	25,495,300	59,028,859	124,383,832	23,705,603	108,006,518	1,317,992	5,460,171	155,972	158,765	788,321	2,397,990		372,477	438,489	2,028,447	69,252	61,454
\$600 under \$1,000	1,395,358	1,395,358	1,160,178	1,311,760	1,074,406	22,121	16,187	2,948	1,826	20,573	12,781	3,330	2,130	8,584 12,867	5,636 11,665	4.961	1,967
\$1,000 under \$1,500	2,024,377	2,205,969	2,524,980	1,911,612	2,337,983	43,861	46,832 72,290	4,178 5,132	3,101 6,592	36,215 44,802	34,702 53,703	6,256 12,210	5,356 10,010	13,574	18,030		1,70.
\$1,500 under \$2,000	1,677,699	2,062,038	2,912,815 3,930,668	1,545,679 1,612,422	2,626,392 3,525,598	51,825 72,968	125,210	8.071	7,093	54,834	80,981	16,915	17,326	16,606	24,632	· .	,_
\$2,000 under \$2,500	1,752,775	2,770,093	3,950,000	1,012,422	3,525,550	12,700		1	·] '				10 201	26 562	5,819	5,540
\$2,500 under \$3,000	1,758,658	3,173,280	4,835,826	1,629,447	4,352,229	69,146	137,084	7,422	8,388	56,483	97,718 105,915	19,375 22,009	21,718 21,882	19,381 19,205	36,563 46,256	2,394	1,511
\$3,000 under \$3,500	1,701,287	3,430,022	5,528,576	1,576,102	4,975,004	79,799	168,786 211,049	9,706 10,495	7,284 8,448	53,742 55,260	121,744	24,212	22,207	20,379	51,466	5,675	5,925
\$3,500 under \$4,000	1,665,438	3,739,468	6,239,035 6,895,671	1,538,500 1,513,381	5,595,184 6,218,834	83,619 81,027	234,496	12,232	11,361	54,738	133,193	27,809	27,574	20,301	60,929	2,898	1,539
\$4,000 under \$4,500 \$4,500 under \$5,000	1,623,985 1,567,924	4,062,886 4,084,915	7,443,315	1,466,967	6,736,758	80,630	238,071	11,511	12,624	57,800	154,970	28,328	30,794	21,642	63,937	3,792	3,276
φ4,500 under φ5,000	1,507,524	' '		1 '	, , ,	1 1				d= 010	over over	/17 204	46,618	39,177	125,716	6,104	5,090
\$5,000 under \$6,000	2,596,860	7,434,966	14,244,757	2,446,293	12,950,490	134,910	427,909	19,152	16,505 14,652	87,910 67,751	247,855 222,727	47,376 38,924	37,250	34.842	123,146	5,595	4,339
\$6,000 under \$7,000	2,202,299	6,950,503	14,276,987	2,090,981 1,533,981	13,041,043	116,063 98,273	415,711 386,668	16,146 13,094	14,235	49,845	188,565	25,203	25,215	31,575	139,563	5,104	4,111
\$7,000 under \$8,000 \$8,000 under \$9,000		5,301,746 4,031,073	12,145,589	1,151,959	9,249,980	83,943	389,279	10,190	7,019	37,013	159,522	19,802	22,830	29,221	125,676	5,052	5,957
\$9,000 under \$10,000	874,113	2,782,793	8,291,826	815,075	7,264,099	67,687	347,802	6,333	6,137	29,136	134,276	11,974	12,555	27,168	132,404	3,295	1,639
,	1	l '		#== OF#		55 3D/	220 207	5,696	5,986	20,330	107,259	8,060	12,621	24,804	127,613	3,508	3,639
\$10,000 under \$11,000	618,955	1,957,798	6,476,836 4,416,273	570,356 349,295	5,550,322 3,669,280	55,374 37,192	320,297 246,350	4,218	4,974	13,670	81,209	5,578	7,560	17,601	104,274	. 2,939	2,752
\$11,000 under \$12,000 \$12,000 under \$13,000	385,316 246,763	1,191,379 755,269	3,073,119	220,376	2,472,713	26,946	196,248	2,190	3,095	11,236	73,585	4,083	8,923	14,134	88,097	2,303	1,662
\$13,000 under \$14,000	154,590	463,383	2,081,637	132,542	1,562,251	21,118	178,297	2,186	3,005	7,364	54,996		7,120	10,856	82,433 63,180	2,066 1,267	1,824 592
\$14,000 under \$15,000	102,904	314,233	1,487,739	84,570	1,040,062	17,115	160,641	829	1,971	6,074	47,610	1,989	3,113	8,551	65,100	1,207	
•			2 222 224	240 400	1,954,797	43,169	500,957	2,523	3,968	14,196	129,706	4,685	13,432	25,484	243,819	3,720	4,887
\$15,000 under \$20,000	198,211 51,291	610,185 162,727	3,339,938 1,131,701	148,486 32,766	462.627	15,322	244,581	829	5.445	4,685	65,724	2,092	5,683	10,672	129,011	1,199	1,845
\$20,000 under \$25,000 \$25,000 under \$50,000	40,450	128,837	1,280,098	21,064	340,990	14,725	343,915	752	3,386	4,289	77,883		7,135	10,743	186,429	1,358	2,771 550
\$50,000 under \$100,000	3,440	10,998	216,497	1,812	43,505	1,097	46,930	121	1,425	351	10,892		2,742	1,049	34,385 2,344		31
\$100,000 under \$150,000	230	682	26,921	124	4,084	51	3,750	7	157	18	355	21	2/9	1 4	2,54	1	1
4.50.000	57	140	9.884	29	799	10	624	4	42	7	120	9	189	17	528	2] 3
\$150,000 under \$200,000 \$200,000 under \$500,000	41	101	11,346	17	273	2	173	2	48	1	(¹)	6	135	10	708	1	1
\$500,000 under \$1,000,000	4	10	2,441	1	16	-	. 7	-	1 -	-	-] 2	80	2		-	_
\$1,000,000 or more	3	7	5,699	1	50	2	34										

889,405

57,542

78,723 141,771 131,719

111,522

105,416

81,153 63,891 33,119 29,761 54,787

2,084,623 2,011,299 2,253,654

100,314

29,553

16,526 18,835 13,572 9,011

5,684

5,245

1,345

171,464 65,428 19,394

545

116,099

28,087

20,853 23,334 15,411 11,596

8,764

4,837

1,568

1,650

181,166 58,787 34,911

Table 17. - RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Business or profession

Salaries and wages (net)

9,310,458

1,143,930 701,080 1,039,938 1,120,351 1,001,429

1,029,540 986,069 888,618 501,389 393,560

504,555

46,248,293 53,962,837

17,105,846

707,906

135.603 115,711

100.521

67,485

52,569 34,506 24,012 11,844 8,690 11,836

1,281,065 511,738

233,095

Farm

241,836

54,398 44,314 38,379 35,719 22,864

16,125 8,759 7,305 5,538 2,761 5,676

395,159 150,031 69,123

213,076

60,085 36,651 32,851

12,287 9,796 6,563 3,027 2,825 3,555

369,965 146,733 31,038

971,771

55,643 86,338 147,790

129,745 112,356

110,000 83,337 69,949 44,341 42,429 89,847

1,677,633 1,034,996 657,132

818,720

165,290 138,375 164,711 107,967 73,456

58,435 38,269 27,525 15,061 12,297 17,334

,235,833 288,223 82,985

127,753

22,830 19,120 23,014 17,175 14,277

11,596 6,323 5,145

4,743

3,533

276,757 165,213

174,341

9,431 11,527 21,670 23,456 24,217

20,408 15,171 14,725

14,347

19,390

474,065 662,214 1,066,509

28,694

9,274 3,175 3,335 3,326 3,209

3,713

1,398

1.26

52,969 26,246 18,731

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

12,771,509

1,272,151 1,016,353 1,694,999 1,731,703 1,516,625

1,431,922 1,238,845 1,078,284

614,169 487,194 689,264

53,553,309 60,012,189 23,589,843

7,761,490

3,437,114 953,136 899,911

695,803 481,227

411,797 324,726 249,164 124,441 89,049 95,126

21,772,240 8,132,697 1,562,156

Nontaxable returns, total.....

Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.

\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,500 under \$5,000.

Returns under \$5,000..... Returns \$5,000 under \$10,000.... Returns \$10,000 or more...

9,862,122

3,910,758 1,346,594 1,380,701 987,861 672,994

527,216 384,487 286,822 144,682 103,945 116,062

24,913,559 8,639,488 1,804,375

28,883,068

5,215,894 3,032,170 4,191,505 3,714,093 3,026,156

2,670,839 2,246,504 1,864,280 1,066,314 813,001 1,042,312

54,772,785 27,532,957 5,606,185

Table 17. — RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	7		pital assets		1 2000,	DEDUCTIONS					EMS, BY A	DJUSTED GRO	DSS INCOME	CLASSES-	Continued	
	Net	gain		loss		in from sales	Sales of Net a	property otl			Dividends	in adjusted	Interes	t received		nd annuities
Adjusted gross income classes		Amount	- ·	Amount	or deprecia		Net [Net	loss	gross	income	20100103	· received	(taxable	portion)
	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand	Number of returns	Amount (Thousand
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	dollars)	(32)	(33)
Grand total	1,837,522	1,549,482	378,850	213,757	62,445	26,976	41,047	25,425	63,390	52,092	2,135,453	1,551,238	 	2,958,507	612,768	857,030
Taxable returns, total	1,329,836	1,297,705	295,233	168,125	44,499	21,954	27,701	18,042	40,106	27,730	1,727,930	1,393,616	5,799,932	2,366,158	300,639	488,418
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	19,773 31,135 39,052 45,018	3,265 8,982 16,308 21,942	8,105 5,451 9,405	7,750 2,871 5,922) - 1,110 2,307	743 742	1,043 2,696	351 1,348	1,990 2,321	2,104	29,987 46,851 45,353 49,872	10,836 18,676 23,785 24,955	104,449 153,718 169,110 188,591	22,024 40,985 56,580 69,584	2,387 5,722 16,882	1,587 4,658 17,057
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	51,644 59,877 63,706 63,237 60,984	33,679 31,159 37,325 38,685 34,605	6,934 11,306 12,864 12,623 10,964	3,624 6,220 7,055 5,525 6,950	3,652 1,715 3,720 2,119	883 512 1,132 821	2,200 1,312 2,696 2,394	727 420 1,728 2,414	1,917 2,811 4,751	299 855 2,509	55,771 59,901 64,168 61,474 68,180	30,810 41,417 49,661 45,535 48,964	203,067 227,401 239,396 266,019 290,563	77,181 82,125 100,657 100,202 105,867	18,076 23,028 25,276 23,242 17,962 19,963	26,702 34,659 42,756 44,429 31,141 37,366
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	124,196 126,027 109,263 105,620 88,649	82,483 82,368 84,384 99,082 67,081	26,510 28,842 23,720 26,633 20,872	14,716 15,102 12,240 13,808 11,425	4,036 2,223 5,454 2,321 3,302	1,135, 637, 2,118, 1,066, 1,581	1,802	728 1,952 2,525	5,032 4,473 3,389 4,456 1,634	2,526 1,976 2,896 3,442 1,250	157,247 173,170 155,454 141,544 129,398	99,642 9 2,565 117,051 94,657 100,261	622,866 643,674 536,161 498,155 402,113	206,869 207,320 188,202 195,684 161,978	26,505 28,833 25,218 13,139 11,740	38,460 42,578 40,888 24,086 24,807
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$14,000.	75,935 59,166 45,905 34,448 25,507	70,394 60,657 57,416 45,705 37,879	21,059 15,246 12,024 8,491 7,001	12,145 9,049 6,671 4,917 4,314	1,957 2,295 1,527 1,228 765	963 1,692 1,938 704 514	2,226 567 666 366	1,350 199 463 210	1,695 1,571 601 433 466	652 839 411 195 217	110,569 89,447 63,539 49,540 38,635	83,267 74,775 56,103 51,314 47,010	381,918 260,391 175,882 117,297 79,939	150,916 116,840 89,310 71,292 51,578	10,874 8,988 5,751 3,715 2,906	20,532 14,397 10,613 7,017 6,276
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$60,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	61,956 19,554 16,941 1,991	125,763 61,652 119,774 42,549 11,451	16,181 4,903 5,676 398 26	10,021 3,481 3,984 312 21	2,423 1,100 1,059 165 10	1,840 1,123 1,334 443 21	1,264 299 491 37 3	1,428 436 1,550 75 140	1,300 535 669 58 6	1,314 425 4,143 34 8	87,526 26,703 21,172 2,186 172	130,066 58,720 74,413 15,867 1,788	160,623 42,188 33,202 2,911 203	147,487 54,414 57,897 9,304 968	7,184 1,672 1,441 119 12	11,707 2,687 3,821 142 39
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	53 37 4 3	6,583 8,594 2,349 5,590	1 - - -	(¹) - - -	4 5 - 2	1 10 - 5	-	- - -	3 1 -	2 1 - -	38 30 3	808 670 4	51 39 4 2	371 387 133 7	4 1 -	11 1 -
Nontanable returns, total	207,686	251,777	83,617	45,632	17,946	5,022	13,346	7,383	23,284	24,362	407,523	157,622	1,590,208	592,349	312,129	368,612
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	81,659 67,504 102,446 84,074 57,654	27,062 28,608 52,329 42,823 33,887	24,384 12,168 12,390 11,456 8,385	13,959 7,595 5,690 6,019 5,088	3,128 2,018 3,013 2,220 1,816	753 638 547 702 430	2,444 2,239 1,514 3,018	1,258 1,212 809 2,052	4,123 2,811 3,820 2,746 2,018	14,627 1,945 2,843 905 820	60,809 66,513 93,709 77,225 51,395	13,045 19,722 31,266 32,497 25,168	297, 373 278, 828 389,070 269,414 167,198	50,862 80,920 151,037 136,001 96,209	11,639 29,180 79,500 70,816 57,006	4,647 14,141 67,475 75,303 75,742
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000.	44,299 23,886 19,163 9,847 6,570 10,585	24,127 12,037 9,640 5,549 3,693 12,022	5,075 3,911 3,069 2,777	2,039 2,470 1,426 1,347	1,312 1,009 1,211 1,312	582 161 265 433 511	2,595	1,480 571	2,321 2,220 1,535 1,110 577	1,481 558 617 371 197	25,890 12,458 8,179 5,586 2,696 3,066	14,858 7,935 5,410 4,449 453 2,819	89,242 37,299 23,964 16,329 8,148 13,343	44,163 13,414 8,266 6,169 1,974 3,337	37,479 13,052 6,779 6,679	62,391 31,346 19,759 17,808
Returns under \$5,000	931,527 563,832 342,163	465,702 424,337 659,443	159,689 128,090 91,071	91,069 67,752 54,936	31,660 18,043 12,742	9,343 6,777 10,856	25,181 10,941 4,925	14,203 5,672 5,550	38,111 17,773 7,506	31,988 11,776 8,328	886,013 759,732 489,708	506,661	3,419,180 2,715,532 1,255,428	1,244,216 962,943 751,348	463,685 106,416 42,667	605,120 174,666 77,244

Table 17 RETURNS WITH STANDARD DEDUCTION:	SOURCES OF INCOME AND LOSS, DEDUC	TIONS, EXEMPTIONS, TAXABLE INCOME	, AND TAX ITEMS, BY ADJUSTED GROSS	; INCOME CLASSES—Continued
I word Karokkie warm		·		

		Rer	nts			Royal	ties			Estates a	nd trusts		Other		ployment deduction	Total	Exemptions (total	Number of
	Net i	ncome	Net	Loss	Net i	ncome	Net	loss	Inc	ome	Lo	ss	sources	, pana 2411		standard deduction	dollar	returns with no
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	value) (Thousand dollars)	taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Grand total	1,497,556	1,202,043	501,828	221,559	167,616	170,973	7,271	10,118	146,525	163,800	6,275	2,963	911,487	5,637	3,194	13,121,734	52,747,154	9,580,926
Taxable returns, total	919,315	834,261	385,904	166,207	115,904	143,441	5,569	5,153	116,378	144,351	5,064	2,400	747,777	4,829	2,703	11,850,432	35,417,313	
\$600 under \$1,000	11,510 19,699 28,666 36,794	5,130 10,466 20,275 29,460	2,413 3,898 5,655 10,460	355 2,038 2,888 3,958	2,206 3,590 4,470	343 1,281 2,553	{ :	111	8,741 6,936 4,529 5,935	4,617 4,602 4,351 5,853] =	-	12,416 21,552 25,387 29,066	<u>-</u> آ	- - -	115,369 251,635 290,530 392,300	1,237,223	-
\$ \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	41,016 42,426 51,063 45,463 52,200	34,958 35,782 38,533 42,605 35,492	8,292 10,577 17,740 19,954 19,295	4,499 3,357 8,885 7,751 5,484	1,950 5,600 5,104 7,283 7,153	1,373 4,569 3,795 1,599 6,494]	-	5,225 4,442 3,360 4,086 5,928	6,800 5,562 2,563 3,101 6,741	3,138	915	33,910 29,640 34,752 38,952 30,562	3,111	383		1,903,968 2,058,013 2,243,681 2,437,731 2,450,949	-
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	87,060 99,441 78,177 71,267 60,646	71,937 59,309 51,942 53,843 53,372	42,740 47,642 41,126 36,261 29,668	16,263 18,186 16,209 15,314 14,000	13,490 10,897 7,355 8,868 8,350	15,773 8,181 11,899 10,851 6,416	3,375	2,381	10,002 9,563 9,966 4,557 6,239	10,815 10,264 9,319 4,052 6,805			67,277 64,047 42,078 51,783 37,821	1,652	870	1,418,595 1,420,559 1,208,269 1,036,695 826,708	2,418,644	-
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	49,587 34,147 24,878 18,311 13,268	49,652 37,677 30,311 22,844 22,720	27,264 17,617 11,882 7,748 5,542	11,622 8,166 5,404 3,917 2,889	5,301 4,504 2,865 2,666 2,164	7,184 5,411 4,871 4,924 3,300	1.54	1,268 855	5,053 4,735 2,673 2,742 2,470	6,894 6,934 3,789 5,037 5,436	1,069	526	27,680 30,169 14,992 16,549 14,617	365	171	617,800 384,788 246,518 154,344 102,741	714,827	-
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	31,647 10,736 10,282 937 68	57,571 29,206 35,450 5,107 449	12,648 3,991 3,143 328 16	7,671 3,474 3,164 526 168	7,004 2,599 2,190 253 28	18,119 9,853 12,108 1,645 334	205	204 386 59	5,719 1,267 2,035 146 17	13,843 5,726 8,634 2,001 487	858	960	45,142 26,845 41,349 9,575 1,437	332	368 286 452 4	51,079 40,414 3,436 230	366,111 97,636 77,302 6,599 409	-
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	17 9 1 2	71 87 9 4	4 2 -	16 2 - -	6 7 - 2	74 479 - 9	-	- - - , -	5 5 - -	9 117 - -	1 - - -	(¹) - -	137 36 3	-	- - - -	55 41 4 3	84 61 6 4	-
Nontaxable returns, total	578,241	367,782	115,924	55,352	51,712	27,532	1,702	4,965	30,147	19,449	1,211	563	163,710	(2)	(2)	1,271,302	17,329,841	9,580,926
Under \$600 \$600,under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	84,981 116,243 146,437 99,723 61,283	90,111	17,271 23,675 13,293	15,225 8,164 7,941 7,870 5,287	8,377 11,306 12,000 6,810 5,038	2,136 3,746 6,110 3,165 5,917	7,010	4,674	5,264 6,639 7,043 3,497 2,755	2,473 2,150 4,167 2,548 3,185	11	538	14,554 16,907 27,616 30,877 20,909	(2)	(2)	101,106 168,914 172,723	3,129,537 1,819,302 2,514,903 2,228,456 1,815,694	3,910,758 1,341,861 1,347,255 930,693 621,477
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	35,754 10,598 8,528 6,245 3,782 4,668	33,596 8,970 5,094 2,362 5,551 4,266	3,504	5,581 3,357 1,537 389	5,669 1,803 708	4,163 1,239 1,056	(2)	(2) (2) - - -	3,517	4,321 605	{	(2)	15,734 15,640 5,792 6,347 3,521 5,818] - - -	-	142,980 123,702 107,706 61,337 48,685 67,305	1,347,902 1,118,568 639,788 487,800 625,387	482,707 357,748 268,512 131,456 93,460 95,000
Returns under \$5,000	902,408 400,989 194,159		198,668	94,179 80,339 47,041	88,359 49,667 29,590	48,485 54,161 68,327	2,408 2,669 2,194	5,138 2,208 2,772	40,630	63,439 41,367 58,994	2,104 2,244 1,927	801 677 1,485	414,136 267,772 229,579	1,651	876 869 1,449	5,976,040	32,863,671 16,519,771 3,363,712	9,485,926 95,000 -

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Table 17. - RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

	Taxable	income					Tax credi	t for—				Income tax	after credits	and tax from	recomputed
			Income tax	Dividend	s received	Retiremen	nt income	Investmen	nt credit	Other ta:	credits	1	prior year in	vestment cred	lit
Adjusted gross income classes	Number of returns	Amount	before credits	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Income tax after	Tax from rec year invest		Total tax
		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	credits (Thousand dollars)	Number of returns	Amount (Thousand dollers)	(Thousand
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Grand total	25,776,499	77,347,694	16,542,985	1,386,087	50,260	498,218	75,852	721,422	122,510	19,557	3,748	16,290,600	30,523	2,839	16,293,450
Taxable returns, total	25,495,300	77,119,940	16,496,322	1,327,528	49,068	317,944	53,957	624,941	99,578	19,103	3,098	16,290,600	23,912	2,311	16,292,922
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,395,358 2,024,377 1,677,699 1,752,773	207,635 950,316 1,385,098 1,871,739	41,532 189,844 276,795 373,991	22,434 35,277 35,384 34,954	129 417 628 715	13,030 18,823	525 1,823	2,394 6,794 14,200 19,261	33 297 670 1,228	1,265	23	41,364 189,085 275,020 370,225	} 1,211	71	41,365 189,092 275,048 370,260
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	1,758,658 1,701,287 1,665,438 1,623,985 1,567,924	2,449,263 2,919,299 3,372,678 3,770,006 4,249,294	489,264 588,911 684,997 770,093 869,413	39,547 47,015 48,418 44,348 52,160	928 1,585 1,595 1,526 1,759	23,493 36,555 37,654 24,719 23,206	2,997 5,767 6,568 4,368 3,964	22,287 26,415 33,353 36,848 36,478	1,479 2,169 3,462 3,848 4,010	1,452 1,750 1,577	18 309 188	483,860 579,367 673,354 760,041 859,663	} 1,211 1,600 2,022	33 111 181	483,886 579,374 673,465 760,172 859,715
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,596,860 2,202,299 1,625,344 1,226,930 874,113	8,365,182 8,686,129 7,756,271 6,938,142 5,795,441	1,720,591 1,797,216 1,620,190 1,461,927 1,233,316	115,319 125,992 114,012 111,765 99,323	3,460 3,203 4,059 3,342 3,405	33,410 28,691 14,128 14,454 14,105	6,812 5,214 2,853 2,766 3,364	73,552 64,761 52,067 41,372 34,611	9,003 8,873 8,269 6,389 7,096	2,178 2,411 2,691	43 907 49	1,701,144 1,779,884 1,604,932 1,448,598 1,219,400	2,825 1,752 1,715 2,018 1,500	159 101 123 200 159	1,701,303 1,779,985 1,605,054 1,448,797 1,219,560
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	618,955 385,316 246,763 154,590 102,904	4,684,364 3,316,664 2,373,445 1,649,269 1,196,464	1,005,196 726,095 530,358 376,597 278,040	84,741 69,914 51,159 40,914 33,153	3,114 2,757 2,101 1,952 1,801	9,226 6,652 3,910 2,881 2,536	1,886 1,242 637 534 532	29,307 22,481 17,705 15,330 12,260	5,647 4,226 3,756 3,163 3,287	936 1,217 772 635	94 492 69 69	994,454 717,378 523,795 370,911 272,388	1,296 873 730 696 501	272 138 79 79 38	994,725 717,516 523,874 370,990 272,425
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	198,211 51,291 40,450 3,440 230	2,775,991 982,992 1,162,400 206,464 26,282	685,197 269,769 384,325 93,537 13,815	75,670 24,130 19,553 2,112 166	4,898 2,219 2,776 576 68	6,484 1,707 2,059 187 24	1,258 355 448 39 5	32,803 14,529 14,522 1,506 71	9,175 . 4,873 7,376 1,101 99	1,178 507 453 75 3	156 93 238 309 39	669,708 262,233 373,481 91,510 13,604	1,796 1,005 987 155 6	171 147 201 44 9	669,880 262,380 373,682 91,555 13,613
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	57 41 4 3	9,745 11,245 2,431 5,691	5,242 6,035 1,201 2,837	36 30 2	(1) ³¹	7 5 -	1 1 -	20 12 2 -	34 13 (1)	1 1 -	(¹) ⁴	5,171 5,994 1,200 2,630	5 6 -	1 1 -	5,172 5,995 1,200 2,837
Nontaxable returns, total	281,199	227,754	46,663	58,559	1,192	180,274	21,895	96,481	22,932	454	650	_	6,611	528	528
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,734 33,447 57,169 51,517	525 6,595 22,791	105 1,318 4,607	9,890 19,099	- 47 321	23,538 48,343	- 731 3,431	3,128 9,115 7,722	- 85 546 856	(2)	(²)	- - -	1,312	40 159	40 159
\$2,500 under \$3,000. \$3,000 under \$3,500.	44,511 26,738	35,563 30,799 19.101	7,057 6,150 3,819	12,009 7,371	247 205	40,936 32,906	5,712 4,501	9,990	1,098	-	-	-	1,312	64	64
\$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	18,310 13,227 10,485	18,285 15,726 12,145	3,693 3,108 2,387	6,123 3,293	199	16,581 8,690 6,423	2,269 1,930 1,845	10,158 9,519 8,376 8,813	1,425 1,671 1,630 1,913	(²)	(2)	-	1,212	124	124
\$5,000 or more.	21,061	66,224	14,421	777	65	2,856	1,477	18,058	12,261	250	616		875	142	142
Returns under \$5,000	15,427,637 8,544,487 1,804,375	21,336,858 37,586,024 18,424,812	4,317,083 7,842,325 4,383,577	417,322 567,118 401,647	10,408 17,531 22,321	354,897 107,644 35,677	46,428 22,487 6,937	276,453 282,414 162,555	27,867 47,127 47,516	5,073 8,589 5,895	399 1,219 2,130	4,231,979 7,753,958 4,304,663	11,782 10,417 8,324	782 780 1,277	4,232,763 7,754,740 4,305,947

Table 17. - RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued

Table 17.—RETUR	,	oyment tax			withheld		Payments	on 1963	Tax due a					Overpa	yment			
Adjusted gross income classes	-	<u> </u>			Returns with excess		declar	ation	fil	ing	To	ta1	Refund				Credit on	1964 tax
		Amount		Amount									Cash requested		Bonds r	equested		Amount
	Number of returns	(Thousand	Number of returns	(Thousand	Number of returns	Amount of excess (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Grand total	3,309,170	441,365	29,947,153	15,118,137	958,407	39,176	1,691,338	1,458,269	11,884,693	2,202,072	21,371,219	2,043,670	20,906,338	1,920,610	67,529	6,765	448,653	116,186
Taxable returns, total	2,039,619	337,367	23,165,187	14,644,802	943,270	38,632	1,561,396	1,420,527	10,746,422	2,111,689	14,599,276	1,546,737	14,210,649	1,446,132	54,823	5,703	372,369	94,879
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	83,026 96,323	1,869 5,074 7,488 12,370	1,837,033	124,281 263,690 315,595 412,373	2,193	74	9,129 20,815 31,754 48,286	1,108 3,048 6,467 11,917	181,013 506,657 457,517 533,141	6,410 22,009 35,798 47,481	1,213,236 1,495,030 1,206,735 1,202,135	88,565 94,581 75,326 89,142	1,201,906 1,482,139 1,190,307 1,186,606	87,423 93,366 73,493 87,324	4,486 5,568 4,085 3,696	442 274 236 234	7,839 8,352 13,083 13,655	700 941 1,597 1,584
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	126,116 133,675 140,684 138,686 133,328	17,203 20,441 22,609		516,095 605,611 685,329 770,083 859,602	3,528 4,568 3,808 31,945	412 93 156 324	52,688 64,024 69,026 69,950 73,221	14,502 21,036 25,011 29,197 35,004	591,628 743,282 796,586 783,010 725,732	59,683 63,655 74,848 83,746 89,377	1,143,937 945,630 857,407 836,322 836,755	91,998 93,724 91,282 100,242 100,377	1,125,315 924,985 834,486 819,346 815,997	89,239 90,018 87,370 96,660 96,545	5,190 6,639 5,966	262 1,128 803	15,826 { 22,045 20,076 { 17,174 19,988	2,498 3,575 2,917 3,299 3,295
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	213,584 168,420 134,459 109,013 85,340	38,609 32,483 26,927 22,822 18,798	1,522,509	1,686,314 1,744,191 1,515,103 1,320,412 1,078,824	196,452 192,202 159,913 108,662 91,348	3,821 6,256 7,311 5,352 5,101	136,631 132,203 132,296 119,471 108,002	70,387 73,976 86,955 82,096 85,884	1,150,347 1,000,048 828,537 653,099 501,299	166,466 161,034 152,654 151,375 129,811	1,433,881 1,193,384 792,363 570,384 371,141	183,254 166,735 122,728 82,262 56,160	1,397,123 1,160,831 765,040 547,107 346,359	175,488 158,794 116,355 77,304 49,948	4,186 4,644 2,553 2,660 2,180	499 482 309 512 115	35,200 31,634 27,653 22,809 25,169	7,268 7,459 6,064 4,445 6,097
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000. \$13,000 under \$14,000 \$14,000 under \$15,000	70,145 47,976 36,497 28,440 21,985	15,874 11,116 8,499 6,834 5,275	217,281	850,139 574,573 394,691 256,315 172,432	58,902 34,274 20,350 11,246 7,161	3,341 2,020 1,320 860 563	96,316 75,647 58,809 48,755 39,487	88,160 75,885 63,949 61,600 54,592	367,878 271,749 195,791 126,315 85,281	112,826 96,330 83,731 67,428 56,177	248,533 111,792 49,932 27,907 17,355	40,527 18,157 10,001 7,519 5,502	228,726 97,706 40,061 19,125 10,220	33,781 13,706 6,387 3,776 2,105	1,474 703 357	1.89 100 50	20,203 14,519 10,620 9,551 7,467	6,556 4,350 3,561 3,731 3,359
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	57,614 21,124 19,349 1,494 75	14,242 5,267 4,884 375 18	144,291 30,056 19,660 1,627	332,178 81,987 72,277 10,997 1,218	11,207 2,606 2,579 287 27	930 289 346 54 5	105,469 35,287 30,942 2,897 198	195,839 105,357 172,104 45,498 6,344	166,471 43,720 34,051 2,973 204	169,668 86,173 141,676 36,893 6,294	31,169 7,369 6,386 456 26	13,564 5,871 7,492 1,457 224	13,049 2,537 1,553 109 7	3,363 1,450 1,999 170 47	=======================================		18,824 5,232 5,064 361 20	10,190 4,413 5,494 1,287 177
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15 7 1 2	(1) 1	26 16 1 1		4 3 1 -	(¹) -	51 39 2 3	2,139 2,250 187 42	49 38 4 3	2,952 3,399 1,009 2,785	8 3 - -	36 12 - -	5 1 - -	18 6 - -	- - - -	- - -	6 2 - -	17 6 - -
Nontaxable returns, total	1,269,551	103,998	6,781,966	473,335	15,137	544	129,942	37,742	1,138,271	90,383	6,771,943	496,933	6,695,689	474,478	12,706	1,062	76,284	21,307
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	146,905 217,187 277,704 189,996 132,456	5,876 9,681 16,133 14,711 12,761	817,593 679,574 547,175	125,895 58,400 58,434 58,552 40,852		86 25	20,840 19,527 22,522 17,860 16,479	4,834 5,618 5,136 6,008 4,805	140,847 203,289 256,454 167,179 112,749	5,414 8,827 14,625 12,748 10,840	3,353,700 826,319 678,415 541,589 366,078	130,243 63,148 62,004 62,496 43,695	3,334,138 817,161 666,305 531,780 357,610	126,376 60,391 58,666 59,699 40,742	8,511	542 520	12,972 10,317 13,464 11,532 9,948	3,241 2,669 3,251 2,781 2,902
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	20,782	12,127 9,583 7,899 4,531 4,232 6,464	250,710 201,488 102,368 75,076	23,673 13,736	9,837	70 365	13,588 6,992 4,380 {} 4,272 3,484	4,064 1,647 1,825 1,516 2,289	89,806 59,062 43,184 22,664 18,461 24,573	10,153 8,013 6,646 3,886 3,748 5,485	310,560 244,436 196,530 99,453 73,664 81,203	40,352 28,728 24,214 13,989 11,856 16,209	304,097 240,417 193,663 98,444 72,957 79;116	37,995 27,853 22,945 13,343 11,528 14,942	= :	-	7,077 3,532 2,867 1,951 2,624	2,166 814 1,267 949 1,269
Returns under \$5,000	738,126	145,712	20,364,018 8,045,890 1,537,245	5,010,955 7,359,472 2,747,710	53,426 756,265 148,716	1,420 28,017 9,739	565,353 631,650 494,335	182,739 401,015 874,515		567,905 766,501 867,666	16,427,932 4,441,575 501,712	626,529	16,197,659 4,295,171 413,508	1,260,974 592,433 67,203	48,338 16,223 2,968	4,440 1,917 408	211,696 144,586 92,371	40,446 32,178 43,562

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Less than \$500.

Estimate is not shown separately because of high sampling variabliity. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 18 .- RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table 10. – KEI	T	1	1			LU33, DE				ABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES								
Adjusted gross income classes	Number of	ŀ		Adjusted	Salaries a	nd wages (net)		Business or	profession			Fe	rm			Partner	ship	
		Number of	gross income	Number	Amount	Net	profit	Net	loss	Net p	rofit	Net	loss	Net p	rofit	Net	loss	
	returns	exemptions	(Thousand	of returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dellers)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	dollars) (15)	(16)	(17)	
Grand total	28,153,822	94,380,129	233,115,277	24,724,431	181,839,863	2,786,454	16,338,086	456,883	622,935	492,830	1,276,854	371,989	706,851	. 995,697	8,113,928	271,223	566,678	
Taxable returns, total	25,827,921	86,649,772	226,062,714	23,411,890	178,116,639	2,417,622	15,498,449	375,818	474,522	381,807	1,093,783	313,763	583,168	911,016	7,885,437	243,309	460,347	
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	64,676 239,541 376,757 546,728	64,676 243,607 499,164 845,757	56,742 302,617 666,078 1,240,324	51,258 196,928 295,175 442,699	41,178 231,754 485,869 939,856	3,759 18,294 28,970 49,956	2,913 19,162 38,839 84,139	2,919 4,748 5,673	1,920 3,789 5,546	2,523 6,092 12,686 17,188	1,717 5,030 13,636 22,359	2,926 5,166 9,068	1,864 5,315 8,365	3,417 5,810 9,810	3,œ1 7,059 13,∞1	3,191	1,964	
\$2,500 under \$3,000. \$5,000 under \$5,500. \$4,000 under \$4,000. \$4,000 under \$4,500.	727,537 880,465 1,034,890 1,175,616 1,318,762	1,356,147 1,885,275 2,458,872 3,105,213 3,849,950	2,006,243 2,865,256 3,882,591 5,001,618 6,274,577	612,229 744,345 902,484 1,040,331 1,186,778	1,583,963 2,264,421 3,151,602 4,180,946 5,334,084	71,265 87,053 104,732 108,094 121,699	134,044 191,317 257,009 290,861 356,593	9,659 12,816 17,251 17,351 22,840	11,482 11,392 15,033 12,981 19,475	24,660 26,206 26,227 25,970 23,487	36,392 43,613 46,440 56,810 51,741	12,984 13,522 18,943 19,161 20,411	13,040 12,225 21,684 17,383 18,501	12,666 16,727 16,978 23,743 29,832	22,564 34,149 40,860 58,345 86,319	3,187 4,103 3,915 3,907 6,676	1,575 1,994 5,054 2,716 5,269	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,020,252 3,188,231 2,891,773 2,297,189 1,769,510	9,828,958 11,516,711 10,978,523 8,979,902 6,918,461	16,648,331 20,706,309 21,639,990 19,462,580 16,758,842	2,788,507 3,010,564 2,757,076 2,182,169 1,691,135	14,705,049 18,752,638 19,868,474 17,734,880 15,349,742	260,383 243,202 206,697 175,779 135,437	816,806 795,643 727,273 736,004 594,881	46,905 47,601 38,610 27,910 22,678	36,645 36,448 28,004 22,621 14,540	48,399 36,675 25,231 19,265 13,271	109, 963 88, 677 68, 247 48, 655 36, 584	39,166 35,878 26,619 20,187 13,575	37,560 34,930 35,387 22,687 14,035	61,059 63,029 62,161 53,871 40,632	192,012 219,923 243,793 222,344 172,102	17,380 16,662 12,547 16,015 16,417	14,420 29,152 10,999 10,798 15,404	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,386,394 1,030,313 763,630 553,193 409,126	5,358,145 3,933,455 2,890,227 2,082,764 1,547,620	14,528,582 11,822,935 9,518,965 7,453,392 5,921,266	1,309,130 967,038 707,156 505,321 366,237	13,078,965 10,491,140 8,265,839 6,293,897 4,828,467	108,417 86,769 71,616 56,998 48,661	577,087 524,141 486,351 426,523 412,249	15,807 12,738 10,868 7,719 6,641	16,104 12,659 13,342 9,837 7,918	10,751 8,946 6,734 5,809 3,952	35,638 32,176 30,552 25,854 20,443	9,814 7,437 6,536 4,885 4,017	14,922 11,686 12,109 12,323 8,089	42,013 35,855 32,049 28,142 25,601	189,428, 191,145, 185,139, 180,717, 167,148	12,480 10,968 10,220 8,741 7,490	12,577 11,039 11,060 9,363 10,988	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,036,558 406,879 552,404 128,531 17,161	3,956,814 1,574,763 2,173,783 496,800 62,562	17,644,142 9,031,868 18,472,301 8,434,667 2,047,396	873,071 306,870 372,326 84,361 11,183	12,878,180 5,301,486 8,340,274 2,995,387 554,442	164,193 89,055 145,230 27,652 2,496	1,813,936 1,380,324 3,450,462 1,160,735 141,872	17,732 8,495 13,022 4,027 891	33,435 18,935 53,595 33,818 14,318	15,365 7,372 11,335 2,965 441	86,153 57,786 115,693 41,819 9,320	12,800 7,575 15,185 5,503 1,139	41,545 24,095 95,188 61,753 19,627	103,217 63,908 132,492 39,461 5,320	860,066 733,254 2,326,294 1,219,597 268,049	25,474 16,857 31,971 11,026 2,107	39,563 29,274 84,321 64,618 25,691	
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,262 5,395 800 348	18,901 18,897 2,737 1,088	902,032 1,539,736 534,785 698,549	3,357 3,410 529 223	191,129 220,331 36,046 16,600	602 513 73 27	37,611 28,468 5,058 8,148	318 457 95 47	9,868 18,248 6,385 6,184	120 104 19 14	2,909 3,668 1,034 474	478 599 120 69	11,456 17,920 5,325 4,154	1,592 1,392 167 72	103,695 115,505 16,380 13,468	748 948 193 86	15, 009 26,326 14,988 6,185	
Nontaxable returns, total	2,325,901	7.730.357	7,052,563	1,312,541	3,723,224	368,832	839,637	81,065	1/18, 1/13	111,223	183,071	58,006	127,687	94,691	220,491	27,914	100,551	
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	40,446 183,394 277,439 291,386 301,142	84,689 262,791 525,642 648,857 822,984	15,493 147,977 358,377 505,317 674,564	12,175 93,595 136,789 133,532 156,237	22,584 73,969 157,458 203,366 295,023	7,006 21,437 35,256 11,596 48,994	3,838 14,212 37,074 19,943 77,186	5,046 4,765 8,632 9,003 9,428	8,449 7,311 13,782 13,602 13,629	9,854 12,614 16,470 16,402	6,424 11,161 16,278 20,916	3,215 3,835 5,856 6,559 8,177	5,145 4,381 6,967 13,424 13,427	3,807 4,964 9,630 8,594	2,467 4,805 11,940 12,810	2,060 4,672 1,558	6,756 8,623 3,044	
\$2,500 under \$3,000. \$3,000 under \$3,500. \$5,500 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$5,000.	291,644 228,800 182,425 152,545 118,177 258,503	955,614 837,660 762,441 697,500 596,886 1,535,293	801,345 741,759 681,876 647,092 560,087 1,918,676	155,554 135,459 114,554 104,077 83,621 186,948	356,175 381,938 370,769 389,082 343,003 1,129,857	45,860. 40,158 31,556 30,554 22,405 44,010	88,069 92,866 83,318 96,634 74,946 221,551	8,888 7,809 7,119 5,356 3,935 11,084	9,344 10,693 10,879 6,111 8,756 45,857	14,665 11,523 9,926 5,550 5,382 8,637	22,168 20,842 21,872 14,615 14,520 34,275	8,673 6,797 4,343 2,523 2,220 6,028	15,048 9,362 8,303 5,106 5,625 36,895	8,346 8,229 8,392 7,048 7,728 17,943	19,606 14,121 25,347 20,452 23,287 93,656	2,220 3,325 1,838 2,898 1,211 8,132	4,684 3,027 3,065 7,118 1,408 68,606	
Returns under \$5,000	8,432,370 13,407,333 6,314,119	20,503,725 49,680,816 24,195,588	27,429,933 96,689,718 108,995,626	6,597,820 12,607,133 5,519,478	20,807,040 87,417,837 73,614,986	918,644 1,061,661 806,149	1,992,963 3,847,316 10,497,807	163,238 193,685 99,960	184,174 160,785 277,976	267,425 150,948 74,457	426,534 382,361 467,959	154,379 140,191 77,419	185,165 159,086 362,600	185,721 295,770 514,206	400,213 1,113,086 6,600,629	44,761 84,569 141,893	56,297 101,901 408,480	

Table 18. - RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued

	T	Sales of cap	ital assets		Ordinany ga	in from sales	Sales of p	roperty othe	r than capit	al assets	Dividends i	n adjusted			Pensions and annuities	
	Net	gain	Net loss		of depreciable property		Net	gain	Net	loss	gross i		Interest	received	(taxable	
Adjusted gross income classes	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount,	Number of	Amount	Number of	Amount
	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	3,022,854	5,749,267	1,184,711	779,771	80,630	41,944	54,824	46,028	98,847	135,219	4,458,835	9,850,165	13,851,500	6,179,672	999,640	1,840,782
Taxable returns, total	2,705,495	5,406,837	1,081,978	705,183	69,532	37,019	44,362	37,719	84,132	108,571	3,960,664	9,288,279	12,580,872	5,417,374	711,366	1,403,742
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.		3,111 8,605 12,131	3,887 7,289 7,914	1,907 5,414 5,340	2,409	1,137			1,993	2,054	5,611 15,755 36,606 58,639	1,538 4,650 13,717 26,541	25,505 86,421 143,159 212,085	6,897 25,254 57,678 75,457	4,922 18,242 25,982	4,113 18,875 34,632
\$2,500 under \$3,000. \$5,000 under \$5,500. \$5,500 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$5,000.	49,137 71,932 72,992 74,085 91,257	26,218 33,311 37,074 39,195 61,592	14,618 19,024 18,823 32,325 29,984	9,672 14,478 11,829 22,381 18,839	1,514 2,394 2,801 2,859	421 1,373 707 774	7,946	2,973	3,720 3,475 3,043 3,007	2,335 2,441 2,689 5,057	62,789 93,998 101,281 109,839 136,709	40,653 64,184 57,902 88,579 92,117	276,740 352,143 401,708 436,357 501,031	100,533 130,755 152,211 160,561 186,235	29,444 43,458 56,167 43,608 45,625	38, 191 75, 548 92, 965 82, 642 71, 836
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	180,943 190,768 186,302 195,128 159,067	109,608 127,468 111,537 118,251 110,963	72,759 73,936 80,375 68,553 67,374	47,907 48,162 46,910 43,728 37,694	3,820 5,334 5,541 5,104 3,790	1,695 2,238 2,418 1,124 1,947	3,696 5,928 3,277 3,360	1,401 2,126 2,084 1,288	9,859 8,895 3,551 4,176 4,484	9,444 8,378 3,797 3,984 4,304	272,301 269,447 279,905 260,629 217,113	192,508 197,557 202,452 177,724 157,487	1,168,091 1,305,563 1,277,645 1,106,774 926,856	316,780 351,288 304,906 286,411 224,314	77,088 64,680 55,298 42,223 23,771	156,395 131,065 109,268 75,281 42,316
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	153,054 133,222 116,601 98,841 86,961	115, 125 107, 012 107, 384 103, 617 96, 317	56,630 53,348 50,739 41,316 35,902	33,996 32,059 30,929 24,973 22,211	3,419 3,662 2,461 1,560 1,667	3,422 1,410 1,057 891 <i>9</i> 29	1,467 1,702 2,025 1,100	1,368 1,319 1,643 1,103	3,677 3,131 2,322 2,171 1,870	3,975 3,899 2,505 2,568 2,100	209,507 188,903 173,087 147,360 127,774	191,895 183,080 187,975 181,906 180,301	779,576 634,523 493,108 383,545 298,382	221,004 196,450 172,741 161,811 137,928	26,919 19,292 15,694 12,981 11,429	59,283 41,495 32,587 28,122 24,301
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	280,116 149,847 247,625 74,828 12,154	401,674 314,463 910,489 778,658 354,307	128,298 67,289 117,183 29,682 3,214	82,886 48,232 87,115 24,454 2,732	6,525 4,005 7,433 2,353 473	3,739 2,236 5,309 2,583 747	3,832 1,331 2,796 821 134	4,465 2,008 7,150 3,049 753	7,174 4,336 8,735 3,151 652	8,183 7,088 16,270 9,763 2,721	432,696 233,779 388,610 110,955 16,072	761,291 671,429 1,976,925 1,581,889 585,056	806,157 339,897 480,475 118,283 15,871	512,758 333,913 748,543 355,556 84,204	36,294 17,093 28,797 9,259 1,682	90,445 44,546 90,089 38,222 10,904
\$150,000 under \$200,000 \$200,000 under \$500,000. \$500,000 under \$1,000,000 \$1,000,000 or more	4,058 4,430 687 303	211,259 510,275 233,723 363,470	767 640 73 36	669 564 64 38	164 177 40 27	212 403 150 97	48 49 4 6	641 341 5 11	277 343 62 28	1,315 2,279 782 640	5,005 5,184 774 336	312,489 617,722 243,349 295,363	4,902 5,011 742 322	33,372 55,834 13,364 10,616	588 694 98 38	4,560 5,098 606 357
Nontaxable returns, total	317,359	342,430	102,733	74,588	11,098	4,925	10,462	8,309	14,715	26,648	498,171	561,886	1,270,628	762,298	288,274	437,040
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	6,749 14,823 29,641 41,337 44,868	3,086 4,702 13,705 23,343 25,699	4,846 8,428 9,538 8,600 10,210	3,71 ⁴ 5,171 6,351 6,396 7,187	3,302	1,712	4,053	1,073	1,824	5,690 3,209	15,000 26,318 63,742 74,657 71,749	6,612 9,867 31,277 42,053 48,072	26,316 98,782 173,811 191,742 175,459	8,520 37,827 80,763 98,037 102,528	2,380 8,475 20,669 44,443 41,205	959 4,184 16,232 43,786 51,637
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	46,636 31,892 24,860 20,314 14,157 42,082	28,168 25,695 18,364 19,718 19,784 160,166	12,334 11,612 5,508 7,321 5,392 18,944	7,753 8,459 6,645 4,832 3,845 14,235	} 1,737 1,413 2,207 2,439	506 314 875 1,518	2,957 1,604 1,848	2,573 953 3,710	4,282 2,343 1,569 2,188	7,118 2,225 3,087 5,319	68,893 48,242 38,987 25,320 17,488 47,775	57,597 44,446 40,712 28,226 14,193 238,831	176,667 126,022 82,179 65,809 50,349 103,492	110,064 81,277 56,326 37,422 31,064 118,470	58,471 45,062 28,466 14,890 9,683 14,530	89,410 77,393 54,679 33,406 23,144 42,210
Returns under \$5,000	705,837 945,758 1,371,259	403,501 619,021 4,726,745	217,653 379,126 587,932	150,213 236,194 393,364	20,636 25,507 34,487	7,819 10,411 23,714	17,454 19,649 17,721	7,964 11,561 26,503	27,765 32,714 38,368	35,905 31,671 67,643	1,071,623 1,336,941 2,050,271	712,936 1,004,875 8,132,354	3,602,285 5,875,389 4,373,826	1,539,409 1,560,099 3,080,164	541, 192 276, 654 181, 794	813,632 554,177 472,973

Table 18 RETURNS WITH ITEMIZED DEDUCTIONS	SOURCES OF INCOME AND LOSS, DEDUCTIONS	EXEMPTIONS, TAXABLE INCOME,	AND TAX ITEMS,	BY ADJUSTED GROSS INCOME CLASSES—Continued
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	T		nts	.			lties		<u> </u>		and trusts		,		ployment	CLASSES-	T	
	Net i	Lncome	Net	loss	Net	income	Net	loss	Inc	ome	Lo	- 066	Other		deduction	Total itemized	Exemptions (total	Number of returns
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	sources (Thousand dollars)	Number of returns	Amount (Thousand dollars)	deductions (Thousand dollars)	dollar value) (Thousand dollers)	with no taxable income
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Grand total	2,528,545	2,659,046	1,483,215	884,460	263,825	453,914	23,146	45,698	307,477	550,265	19,721	26,855	1,959,263	22,691	15,328	46,052,729	56,628,077	2,030,836
Taxable returns, total	2,096,219	2,274,808	1,333,330	756,686	227,258	411,636	20,308	40,816	272,770	515,811	18,086	23,994	1,843,581	22,253	15,102	42,591,109	51,989,863	
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,859 17,203 33,911 50,790	1,780 9,378 21,978 33,259	6,541 11,002 16,580	2,153 3,285 5,381	5,048 1,923	1,973 1,602	-]	-	3,158	2,228 1,323	<u> </u>	-	411 4,306 17,423 22,868		-	11,461 84,487 173,670 309,288	38,806 146,164 299,498 507,454	-
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	61,433 68,573 78,311 99,876 88,401	38,824 43,951 60,386 65,259 67,530	25,066 34,161 36,627 47,693 63,810	12,865 14,070 14,731 18,050 34,415	4,994 7,125 5,782 8,282 6,172	2,028 7,124 5,048 6,133 2,446	2,480	1 ,43 6	6,390 3,899 8,046 5,773 4,428	3,792 1,409 8,968 4,017 4,094	2,031	2,030	26,594 29,903 41,580 43,723 61,908	2,885	326	479,281 670,458 891,252 1,130,260 1,373,363	813,688 1,131,165 1,475,323 1,863,128 2,309,970	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	201,309 235,687 194,573 161,969 123,412	135,985 136,262 108,059 123,786 95,957	141,305 166,578 160,281 128,247 95,376	58,030 71,930 70,525 61,297 44,256	13,761 19,084 14,747 13,108 13,366	8,692 10,039 12,201 14,620 8,708	4,637	1,556	14,123 23,832 17,080 12,921 15,389	11,498 23,300 16,548 21,831 16,330	5,154	7,777	94,287 99,219 60,926 66,381 81,326	(1) 1,399 1,889 1,499	(¹) 443 536 558	3,504,191 4,240,965 4,293,328 3,798,491 3,173,252	5,897,375 6,910,027 6,587,114 5,387,941 4,151,077	- - - -
\$10,000 under \$11,000	100,960 79,999 68,060 51,181 40,174	85,859 78,584 66,546 61,117 54,890	73,124 57,737 43,725 34,150 26,393	39,231 28,671 26,335 20,987 17,068	9,746 9,105 7,061 7,813 5,797	10,324 6,986 7,445 9,861 7,183	769 701 833 535 700	957 395 807 296 4 3 6	11,971 11,331 10,198 8,750 7,376	16,833 12,638 14,889 15,589 9,837	833 401 567 735 533	587 322 497 562 485	63,659 56,156 56,888 42,902 49,737	498 697 399 431	133 279 152 272	2,695,911 {2,105,954 {1,674,893 1,280,519 1,025,452	3,214,887 2,360,073 1,734,136 1,249,658 928,572	- - - -
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	124,745 65,155 110,191 29,448 4,156	221,407 157,618 376,259 164,356 33,253	70,365 30,864 47,517 12,539 1,989	55,480 32,721 67,826 33,163 9,165	23,033 12,682 25,240 9,682 2,005	36,632 26,003 87,433 68,324 22,399	2,173 1,277 3,534 1,933 356	1,916 1,751 8,200 10,041 3,230	28,984 18,814 37,671 13,541 2,589	60,954 42,025 106,071 66,390 21,272	2,270 1,337 2,592 1,206 236	2,010 1,347 3,793 2,805 733	179,444 129,644 353,699 200,719 39,209	2,643 1,828 5,610 1,792 137	2,386 1,422 6,083 2,201 173	2,927,110 1,433,471 2,776,941 1,328,934 380,262	2,374,088 944,858 1,304,270 298,080 37,537	- - - -
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,256 1,312 185 90	13,024 16,421 1,590 1,490	653 788 144 75	3,855 8,569 1,244 1,383	675 832 135 60	12,383 23,255 7,325 5,469	141 182 41 16	1,683 5,287 1,096 1,729	950 1,052 180 84	8,092 15,677 5,873 4,333	83 89 13 6	398 602 32 14	14,945 6,544 198 ² 1,018	29 12 - -	37 14 - -	185,204 353,371 129,446 159,894	11,341 11,338 1,642 653	
Nontaxable returns, total	432,326	384,238	149,885	127,774	36,567	42,278	2,838	4,882	34,707	34,454	1,635	2,861	115,682	(¹)	(1)	3,461,620	4,638,214	2,030,836
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	10,271 36,739 63,519 66,031 60,581	3,036 14,847 36,393 49,703 55,043	5,956 11,675 15,010 17,114 14,382	6,721 5,158 8,193 10,172 9,014	2,354 3,851 5,841 5,653	2,125 1,883 2,052 7,170	2,581	3,649	2,957 5,243 3,851 4,240	998 2,960 2,723 4,091			29 3,236 7,191 9,872 21,700	-	-	31,095 96,233 195,665 253,934 300,828	50,813 157,675 315,385 389,314 493,790	40,446 182,788 273,977 260,753 257,647
\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	57,717 40,259 28,622 20,074 16,866 31,647	57,591 40,932 33,754 23,156 24,126 45,657	15,126 16,610 9,560 9,823 6,496 28,133	11,904 13,386 5,410 7,084 3,343 47,389	6,620 2,463 2,296 3,865 3,624	4,374 1,477 2,384 1,670	257	1,233	5,235 2,769 2,200 1,552 1,620 5,040	5,547 1,495 4,151 2,156 766 9,567	1,635	2,861	14,663 5,007 4,929 13,078 14,821 21,156	(1)	(¹)	349,133 316,377 268,683 289,923 223,740 1,136,009	573,368 502,596 457,465 418,500 358,132 921,176	250,105 186,524 147,027 126,100 96,571 208,898
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	903,036 943,632 681,877	680,926 627,098 1,351,022	363,232 717,700 402,283	185,335 344,814 354,311	72,269 76,481 115,075	49,489 67,554 336,871	5,061 4,738 13,347	5,085 1,646 38,967	65,601 87,042 154,834	50,718 94,489 405,058	3,416 5,288 11,017	3,764 7,792 15,299	343,242 425,354 1,190,667	3,289 5,292 14,110		7,449,131 19,671,751 18,931,847	12,302,234 29,808,491	1,821,938 196,805 12,093

Table 18.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Taxable	e income					Tax cred	it for—					after credits		
			Income tax	Dividends	received	Retiremen	nt income	Investmer	nt credit	Other tax	credits		prior year in	vestment cred:	
Adjusted gross income classes	Number of returns	Amount	before credits	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Income tax after	Tax from reco	omputed prior ment credit Amount	Total tax
		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	credits (Thousand dollars)	Number of returns	(Thousand dollars)	(Thousand dollars)
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
							············								
Grand total	26,122,983	131,742,629	32,574,157	3,244,901	318,319	888,916	136,370	963,432	158,763	140,250	47,662	31,912,980	44,834	6,437	31,919,416
Taxable returns, total	25,827,921	131,481,760	32,519,590	3,139,469	315,808	680,073	109,573	891,735	138,417	136,053	42,750	31,912,980	40,063	5,643	31,918,622
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	64,676 239,541 376,757 546,728	6,476 71,965 192,911 423,581	1,265 14,283 38,401 84,462	11,846 26,164 44,216	85 228 580	5,423 24,276	123 1,540	1,817 4,560 5,853	47 141 209	2,499	49	1,231 14,143 37,902 82,129	-	-	1,231 14,143 37,902 82,197
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	727,537 880,465 1,034,890 1,175,616	713,273 1,063,633 1,516,014 2,008,233 2,591,244	142,312 212,422 304,627 405,771 523,593	52,713 72,717 71,327 83,051 98,430	1,068 1,521 1,380 2,390 2,856	35,312 41,028 49,414 52,205 44,230	3,134 4,777 6,428 7,197 6,755	13,325 15,227 19,563 27,371 29,285	652 850 1,226 1,779 2,305	4,004 3,874	290 603	137,455 205,087 295,495 393,849 511,631	1,211 1,715 1,009	126 138	137,460 205,103 295,595 393,875 511,769
\$4,500 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$9,000.	1,318,762 3,020,252 3,188,231 2,891,773 2,297,189 1,769,510	7,246,765 9,555,319 10,759,549 10,276,148 9,434,514	1,467,917 1,937,706 2,192,549 2,107,127 1,951,607	202,516 186,158 191,060 180,539 153,341	6,005 6,021 6,534 6,101 5,278	81,457 60,820 47,658 33,859 21,271	13,435 11,361 8,622 6,469 4,807	65,659 60,710 59,142 55,124 40,919	5,264 5,354 6,244 5,773 4,508	4,227 7,466 5,445 4,079 2,942	328 630 1,942 653 293	1,442,885 1,914,341 2,169,208 2,088,132 1,936,724	2,425 3,357 2,408 2,441 2,811	215 259 173 185 277	1,443,100 1,914,600 2,169,381 2,088,317 1,937,000
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1,386,394 1,030,313 763,630 553,193 409,126	8,617,786 7,356,909 6,109,940 4,923,215 3,967,238	1,800,688 1,554,625 1,311,031 1,074,991 880,577	153,754 142,933 136,282 121,287 107,758	6,563 6,252 6,470 6,363 6,383	21,732 15,834 14,071 12,938 11,801	4,111 3,003 2,617 2,542 2,337	37,956 33,557 30,706 26,946 24,593	4,779 4,383 4,110 4,076 3,561	4,553 4,795 4,737 4,297 3,110	739 553 658 516 401	1,784,495 1,540,432 1,297,176 1,061,494 867,897	1,853 1,432 1,034 1,428 1,000	168 328 177 139 105	1,784,663 1,540,760 1,297,352 1,061,632 868,002
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,036,558 406,879 552,404 128,531 17,161	12,342,944 6,653,538 14,391,090 6,807,657 1,629,602	2,879,308 1,706,178 4,496,665 2,910,325 843,084	379,054 214,651 373,227 109,258 15,961	26,961 23,999 70,443 56,589 20,311	36,603 20,116 34,487 11,486 2,169	6,895 3,807 6,564 2,239 417	96,567 63,842 129,516 39,342 5,797	16,543 12,117 31,129 14,712 3,697	16,117 11,014 29,084 16,188 3,947	2,040 3,181 6,745 8,099 3,925	2,826,866 1,663,075 4,381,765 2,828,665 814,717	4,519 2,831 5,493 2,080 486	789 322 932 797 166	2,827,655 1,663,398 4,382,697 2,829,461 814,885
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,262 5,395 800 348	705,487 1,175,029 403,698 538,002	393,921 698,601 251,431 334,123	4,969 5,149 772 336	10,557 19,648 7,099 8,123	762 927 135 59	158 196 26 13	1,879 1,960 349 170	1,467 2,217 598 676	1,518 1,749 283 125	2,312 5,230 1,893 1,670	379,429 671,303 241,813 323,641	181 248 64 37	42 113 71 32	379,470 671,418 241,884 323,672
Nontaxable returns, total	295,062	260,869	54,567	105,432	2,511	208,843	26,797	71,697	20,346	4,197	4,912	-	4,771	794	794
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.		501 6,021 17,602	12 88 1,213 3,489	12,816 20,252	148 368	- 26,893 38,560	- - 984 2,934	2,004 2,912 3,262	- 58 119 170	{	-	=	1,702	249	249
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	41,538 42,276 35,398 26,444 21,606 49,607	23,185 30,099 25,302 22,576 22,054 113,529	4,617 5,994 5,044 4,504 4,395 25,211	13,977 15,492 12,628 11,107 5,277 13,883	244 358 354 312 105 622	33,449 33,296 26,941 19,372 13,407 16,925	3,813 4,880 3,784 3,155 2,813 4,434	5,334 7,641 6,884 6,156 7,050 30,454	560 703 870 906 1,236 15,724	2,559	482 4,430	{ :	1,702	177 368	177 368
Returns under \$5,000	6,610,427 13,210,530 6,302,026	8,734,670 47,342,080 75,665,879	1,756,492 9,670,788 21,146,877	552,013 925,626 1,767,262	11,997 30,408 275,914	443,806 260,897 184,213	52,317 48,592 35,461	158,244 307,562 497,626	11,831 36,196 110,736	12,936 24,914 102,400	1,424 4,308 41,930	1,678,922 9,551,290 20,682,768	7,339 14,452 23,043	779 1,257 4,401	1,679,701 9,552,546 20,687,169

Table 18 RETURNS WITH ITEMIZED DEDUCTIONS:	SOURCES OF INCOME AND LOSS, DE	EDUCTIONS, EXEMP	TIONS, TAXABLE INCOME,	AND TAX ITEMS,	BY ADJUSTED GROSS INCOME CLASSES—Continued

	Self-emplo	yment tax	<u> </u>	Tax w	thneld		Bosment	n on 1063	Toy does	at time of	 	=		Overpa	yment			
		1	<u> </u>			ith excess		s on 1963 ration		at time of Ling	To	tal	1	Ref			Credit on	1964 tax
Adjusted gross income classes	Number of	Amount	Number of	Amount	social sec	curity tax				Ι .			Cash r	equested	Bonds re	equested		
	returns	(Thousand	returns	(Thousand	Number of returns	Amount of excess (Thousand	Number of returns	(Thousand	Number of returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	dollars) (84)
Grand total	3,105,834	555,352	23,984,336	25,072,094	2,211,420	116,731	3,581,035	8,162,555	7,335,081	4,061,777	19,909,471	4,821,752	18,762,935	4,081,701	67,348	16,344	1,298,253	722,855
Taxable returns, total	2,625,648	494,367	22,937,589	24,801,372	2,181,192	115,559	3,348,790	8,062,137	6,994,068	4,021,947	18,755,899	4,472,557	17,711,443	3,786,083	66,200	15,706	1,167,169	669,914
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	6,159 24,768 41,450 67,844	283 1,496 3,309 6,611	36,718 162,867 263,613 415,643	3,424 22,676 53,532 107,121		163	9,986 27,710 35,708	1,420 4,460 7,097	28,445 85,958 132,293 165,844	796 4,875 10,728 17,977	35,640 153,258 243,281 380,091	2,770 13,267 27,510 43,388	34,944 149,357 233,391 366,894	2,699 12,726 26,273 41,385	3,345	357	4,865 11,174 14,999	579 1,177 1,793
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	91,132 110,408 134,617 140,196 156,626	10,102 14,444 19,431 22,663 27,644	573,414 713,169 867,748 1,010,527 1,157,846	177,284 255,565 366,042 483,861 614,763	1	333 128 489	54,797 73,072 79,475 107,545 122,565	14,048 21,791 26,310 38,031 48,705	196,154 235,177 265,152 277,999 295,736	26,694 36,540 43,165 47,537 56,130	529,407 641,306 764,517 892,017 1,016,738	70,463 94,350 120,494 152,890 180,185	508,324 616,426 737,493 854,201 969,647	67,143 88,359 114,804 144,486 170,680	6,014	1,499	25,668 31,565 30,850 44,150 54,854	3,319 5,913 5,181 7,414 8,830
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000. \$8,000 under \$9,000 \$9,000 under \$10,000	305,158 257,096 206,313 168,048 123,975	56,389 48,520 39,716 34,204 24,909	2,749,618 2,973,907 2,729,722 2,168,310 1,680,174	1,735,797 2,266,315 2,508,227 2,326,994 2,090,454	276,130 340,562 363,370 282,508 223,714	5,810 11,507 15,632 13,392 12,653	253,951 232,654 211,726 185,538 154,451	113,487 124,365 129,631 131,280 116,427	611,141 587,838 534,577 451,972 373,348	118,982 122,429 110,761 106,010 88,062	2,400,033 2,593,263 2,346,478 1,837,846 1,393,966	468,776 549,989 539,519 441,758 333,030	2,321,752 2,512,893 2,275,015 1,771,613 1,344,866	447,374 525,751 517,194 419,468 314,027	7,407 7,306 6,491 8,265 5,698	1,177 1,511 918 2,296 1,283	95,153 88,512 80,536 67,374 55,420	20,634 22,683 21,192 19,993 17,720
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000. \$13,000 under \$14,000	105,501 84,577 69,200 57,766 48,989	22,284 18,619 15,613 13,107 11,279	1,300,139 959,127 701,895 499,887 361,941	1,518,200	157,274 114,299 80,200 56,003 38,947	9,713 7,506 5,508 4,354 3,167	146,379 135,835 121,267 110,728 98,134	131,650 130,942 125,783 124,310 123,744	346,086 309,764 276,808 239,025 199,303	90,631 89,023 87,961 85,833 80,008	1,036,369 717,669 484,546 312,562 208,853	257,390 178,786 127,986 87,996 67,187	986,784 670,912 446,572 279,174 179,563	236,656 158,240 110,286 70,654 51,298	4,744 4,375 4,349 2,432 1,473	1,025 810 1,403 1,141 315	52,946 50,053 40,293 36,867 33,359	19,625 19,715 16,298 16,195 15,561
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	167,125 90,339 133,210 28,716 3,999	40,086 22,121 32,868 7,041 1,007	859,514 297,465 356,501 80,294 10,602	2,047,206 901,028 1,619,354 699,018 135,554	85,428 32,176 49,786 17,938 2,675	8,089 3,763 7,927 4,189 746	400,834 242,362 422,610 113,981 16,103	652,248 607,776 2,159,425 1,653,462 521,729	604,549 270,465 388,815 95,620 12,907	351,499 278,665 873,027 601,359 189,332	429,800 135,611 162,889 32,812 4,241	183,217 101,952 236,263 117,348 30,748	319,505 69,525 55,161 6,395 671	111,356 42,319 70,011 25,681 6,195	2,733 703 819 41 3	1,364 181 339 72 8	125,340 73,336 115,613 27,997 3,789	70,410 59,417 165,881 91,568 24,546
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,222 1,033 131	313 259 35	3,108 3,165 481 194	45,204 48,211 7,302 دةورد	7772 762 100 59	221 229 22 16	5,057 5,203 781 336	254,100 447,422 153,019 199,475	3,999 4,174 643 276	93,093 196, 7 04 85,949 126,177	1,260 1,218 157 71	12,624 20,670 4,351 7,650	151 174 28	2,311 4,727 733 3,247	2 -	7 - : - :	1,159 1,099 136 62	10,306 15,943 3,618 4,403
Nontaxable returns, total	480,186	60,985	1,046,747	270,722	30,228	1,172	212,245	100,418	341,013	39,830	1,153,572	349,195	1,051,492	295,618	(¹)	(1)	131,084	52,941
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	4,697 25,675 42,064 52,812 62,568	232 1,163 2,599 3,974 5,893	9,425 62,818 95,416 93,670 125,197	2,571 5,831 13,055 17,770 22,961	i	170	5,191 7,484 14,123 19,896 22,379	1,497 1,624 3,800 4,570 7,255	3,789 22,849 33,165 42,241 44,453	158 1,002 2,021 3,049 4,028	13,708 66,495 104,555 107,021 137,307	3,983 7,284 16,243 21,399 28,295	11,892 63,698 97,083 97,969 124,592	3,329 6,322 13,859 18,860 24,871			2,610 3,792 9,206 11,028 15,916	654 962 2,384 2,539 3,424
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000.	60,920 52,052 44,012 40,689 31,686 63,011	6,788 7,021 6,679 7,321 6,099 13,216	126,706 109,092 97,768 90,199 72,925 163,531	28,445 27,678 26,475 24,474 22,665 78,797	1,163 2,971 4,606 18,851	54 100 59 789	20,859 21,051 19,955 20,719 15,116 45,472	6,380 7,455 6,208 8,329 5,733 47,567	43,645 35,246 28,768 27,797 20,816 38,244	4,839 4,544 4,287 4,445 3,815 7,642	134,808 116,205 107,397 99,644 78,865 187,567	32,753 32,626 30,212 29,917 26,056 120,427	124,903 108,491 97,959 88,904 70,728 165,273	29,118 29,097 27,729 25,279 22,858 94,296		(1)	12,347 12,299 10,955 12,542 9,535 30,854	3,616 3,528 2,482 4,638 3,198 25,516
Returns under \$5,000	1,190,375 1,119,231 796,228	153,752 215,963 185,637		2,276,193 10,990,458 11,805,443	69,866 1,504,010 637,544	1,496 59,618 55,617	677,631 1,075,951 1,827,453	214,713 643,200 7,304,642	1,985,527 2,594,741 2,754,813	276,630 553,316 3,231,831	5,622,260 10,746,917 3,540,294	934,085 2,418,453 1,469,214	5,356,896 10,382,590 3,023,449	869,877 2,295,522 916,302	12,316 33,291 21,741	2,285 7,367 6,692	318,355 412,496 567,402	61,631 115,304 545,920

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Lestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Petail may not add to total because of rounding.

Table 19.—ALL RETURNS					I			ns of husband				Separate retu			
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	63,943,236	¹ 368,778,072	110,103,000	209, 090, 323	48,203,580	37,768,436	287,596,468	86, 379, 182	160,663,810	37, 117, 831	3,500,891	¹ 11,498,347	5,319,622	5,292,948	1,228,666
Taxable returns, total	51,323,221	350, 446, 546	87,407,176	208,601,700	48,203,580	31,958,392	275,036,255	71,019,340	160, 353, 804	37,117,831	2,402,378	9,847,879	3,080,163	5, 283, 864	1,228,666
\$600 under \$2,000	5,778,408 4,785,696 5,282,080 5,686,287	7,623,410 12,013,061 18,515,458 25,615,181	3,882,487 4,891,966 6,908,182 9,061,778	2,814,401 5,457,856 8,871,624 12,618,777	558,745 1,073,669 1,753,303 2,525,184	269,591 1,237,218 2,179,653 3,108,298	449,856 3,169,612 7,708,617 14,067,140	322,799 1,963,333 4,099,158 6,561,601	72,525 745,036 2,375,764 5,190,044	14,449 145,846 464,165 1,017,124	424,997 496,192 487,335 435,750	587,437 1,251,543 1,701,829 1,952,083	303,559 534,605 667,022 670,757 385,493	211,965 554,995 806,443 1,010,822 675,811	42,302 110,062 162,006 204,813 139,862
\$5,000 under \$6,000	5,617,112 5,390,530 4,517,117 3,524,119 2,643,623	30, 893, 088 34, 983, 296 33, 785, 579 29, 856, 060 25, 050, 668	10,358,354 11,080,328 9,768,161 7,806,585 5,820,752	15,611,947 18,241,448 18,515,820 17,214,290 15,229,955	3,144,029 3,694,225 3,774,140 3,536,730 3,156,124	3,861,420 4,323,318 3,861,927 3,156,114 2,432,011	21, 296, 019 28, 095, 373 28, 901, 729 26, 749, 766 23, 046, 214	8,661,302 10,013,776 9,114,689 7,445,593 5,612,535	9,073,225 13,414,510 14,978,160 14,920,957 13,713,735	1,786,121 2,662,959 2,999,572 3,020,589 2,804,606	231,445 131,117 82,571 37,018 15,811	1, 258, 293 845, 381 615, 747 312, 376 149, 345	220, 128 139, 754 50, 956 25, 873	482,866 374,237 205,109 99,590	101,530 81,487 46,219 23,091
\$10,000 under \$15,000	5,651,184 1,692,939 592,854 131,971 28,146	66,780,744 31,147,649 19,752,399 8,651,164 4,537,315	12, 296, 564 3, 782, 693 1, 381, 572 304, 679 60, 770	44, 195, 294 22, 755, 465 15, 553, 490 7, 014, 121 3, 557, 390	9,430,420 5,421,882 4,755,246 2,920,175 1,890,218	5,289,851 1,557,412 538,010 118,492 24,197	62,521,210 28,623,261 17,928,051 7,759,553 3,867,623	11,925,742 3,633,011 1,318,951 288,727 56,137	40,948,937 20,779,672 14,105,353 6,315,982 3,046,563	8,632,234 4,837,351 4,190,280 2,577,148 1,584,895	36,217 16,577 5,931 1,062 296	427,718 312,623 189,487 69,294 49,862	51, 104 21, 785 7, 361 1, 342 354	300,935 241,610 151,257 51,570 39,182 9,302	74,439 74,377 61,047 26,240 23,074 6,398
\$500,000 under \$1,000,000 \$1,000,000 or more	804 351	537,226 704,248	1,648 657	406,129 543,693	243,013 326,477	644 236	429,393 1422,838	1,461 525	325,881 347,460	189,916 190,576	21 38	14,767 110,094	47	68,170	51,719
Nontaxable returns, total	12,620,015	¹ 18, 331, 526	22,695,824	488,623	-	5,810,044	¹ 12,560,213	15,359,842	310,006		1,098,513	¹ 1,650,468	2, 239, 459	9,084	-
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	431,992 3,951,204 4,467,375 3,394,879 374,565	21,492,546 1,287,644 5,454,726 10,473,762 2,607,940	727,769 3,180,350 7,425,035 9,816,107 1,546,563	36,433 272,437 179,753	-	272,212 399,294 2,112,467 2,688,122 337,949	21,131,234 139,415 2,825,324 8,464,914 2,261,794	569,964 781,246 4,437,174 8,146,222 1,425,236	2,155 142,911 164,940	- - - -	24,740 266,181 489,080 301,759 16,753	² 68, 225 91, 976 599, 713 903, 252 123, 752	41,092 262,801 894,337 953,840 87,389	443 6,078 2,563	
Returns under \$5,000	33,777,921 22,046,821 8,118,494	¹ 79,490,696 156,701,907 132,585,469	45,893,674 46,328,262 17,881,064	30,071,528 84,928,104 94,090,691	5,910,901 17,305,248 24,987,431	12,266,855 17,956,477 7,545,104	¹ 35,693,644 130,022,875 121,879,949	26,881,497 42,225,460 17,272,225	8,528,435 66,207,947 85,927,428	1,641,584 13,273,847 22,202,400	2,926,034 514,429 60,428	¹ 7,019,608 3,276,524 1,202,215	4,328,013 909,112 82,497	2,590,746 1,838,907 863,295	519, 183 392, 189 317, 294
		Returns	of heads of h	ousehold			Returns	of surviving	spouse		Returns of	single person	s not head of spouse	household or	surviving
Adjusted gross income classes	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	returns	(Thousand	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	recurns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
	1,629,404	¹ 8,811,937	2,305,904	5,046,486	1,162,436	231,466	¹ 912, 256	384,435	398,983	88,943	20,813,039	159,959,064	15,713,857	37,688,096	8,605,704
Grand total Taxable returns, total	1,433,591	8,478,357	1,973,211	5,040,674	1,162,436	147,042	782,031	232,187	398, 303	88,943	15,381,818	56,302,024	11,102,275	37,525,055	8,605,70
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	55,048 145,883 219,135 276,583	86,611 370,891 772,157 1,245,183	53,959 184,280 301,796 380,118	16,858 113,167 317,011 632,506	3,315 22,384 62,828 126,531	8,312 27,908 27,886 28,409	13,400 71,330 96,941 128,482	9,326 38,102 43,297 48,913	2, 298 19, 330 32, 980 50, 666	453 3,864 6,470 10,043	5,020,460 2,878,495 2,368,071 1,837,247	6,486,106 7,149,685 8,235,914 8,222,294	3, 192, 844 2, 171, 646 1, 796, 909 1, 400, 389	2,510,755 4,025,328 5,339,426 5,734,739	498,220 791,51 1,057,83 1,166,67
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	244,835 178,453 105,958 65,861 40,171	1,341,393 1,154,426 788,269 555,783 380,547	345,405 251,855 149,019 96,799 55,990	761,887 719,229 515,714 371,291 266,094	153,786 148,491 107,360 78,993 58,521	15,417 16,213 6,438 5,207 1,811	85,431 104,872 48,022 43,649 17,360	25,397 27,885 9,974 8,438 2,546	45,074 57,439 25,757 26,841 12,091	8,956 11,227 5,044 5,404 2,484	1,263,995 741,429 460,223 259,919 153,819	6,911,952 4,783,244 3,431,812 2,194,486 1,457,202	940,757 566,684 354,725 204,799 123,808	5,055,950 3,567,404 2,621,952 1,690,092 1,138,445	1,055,30 770,01 580,67 385,52 267,42
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	66,116 23,895 8,915	783, 165 445, 353 298, 285 142, 927 90, 577	98, 583 36, 557 14, 454 3, 476 884	558,475 335,851 233,417 112,793 68,919	128,371 87,864 81,981 51,689 38,956	5,554 2,765 788 283 46	65, 267 50, 232 26, 924 18, 321 7, 135	10, 297 5, 942 1, 456 520 85	22, 377 15, 036 5, 333	9,201 7,976 6,794 6,188 2,610	253,446 92,290 39,210 9,965 3,059	2,983,384 1,716,180 1,309,652 661,069 522,118	210,838 85,398 39,350 10,614 3,310	2,343,002 1,363,140 1,041,086 518,740 397,393	586, 17 414, 31 415, 14 258, 91 240, 68
\$500,000 under \$1,000,000 \$1,000,000 or more		10,669 12,122	27	7,348 10,114	5,120 6,246	3 2	2,160 2,505	5 4	1,785 2,159	1,143 1,086	121 69	80,237 156,689	132 72	61,813 115,790	40,43 76,85
Nontaxable returns, total	195,813	1333,580	332,693	5,812	-	84,424	¹ 130, 225	152,248	680	-	5,431,221	13,657,040	4,611,582	163,041	
No adjusted gross income	6,929 17,554	² 15,691 6,051 133,178 192,186	10,517 21,159 149,571 147,506	5,271	= =	3,282 9,352 47,945 23,845	² 5,359 3,074 57,766 74,744	5,786 13,966 77,104 55,392	- - 2 678	{	124,829 3,258,823 1,715,389 315,844 16,336	² 272,037 1,047,128 1,838,745 850,291 192,913	100,410 2,101,178 1,866,849 519,493 23,652	33,768 117,769 11,504	
\$600 under \$2,000	67,055	17,856	3,940	476	-	1	1 ′	**,			10, 550	176,713	20,002	17,761,785	3,514,24

TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

NOTE: Detail may not add to total because of rounding.

Table 20. —RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

					D1	MAKITAL SIA	TUS OF TAXE	AYER				_			
		Adjusted			Tm		Joint retur	ns of husband	ls and wives			Separate retu	rns of husband	is and wives	
Adjusted gross income classes	Number of returns	gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand	Exemptions	Taxable income	Income tax after credits (Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	dollars)
Grand total	35,357,422	137, 155, 341	52,747,154	77,347,694	16,290,600	15,847,245	87,968,685	35,734,310		<u> </u>	1	† — — — — — — — — — — — — — — — — — — —	†		
Taxable returns, total		124, 383, 832	35,417,313	77,119,940	16,290,600	11,739,384	79,481,198	24,528,316	47,632,164	9,941,292 9,941,292	2,575,881 1,597,176	6,707,585 5,253,320	3,999,231 1,969,569	2,790,997 2,785,073	578,811
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,191,909	6,597,973 8,766,494 11,767,611 14,338,986	3,398,019 3,570,824 4,301,694 4,888,680	2,543,049 4,321,002 6,291,977 8,019,300	505,469 854,085 1,252,721 1,619,704	227,911 853,686 1,240,798 1,541,185	375,035 2,165,740 4,371,214 6,952,808	273,078 1,399,620 2,436,845 3,353,300	64,607 550,084 1,498,375 2,905,708	12,930 107,938 293,899 570,840	371,645 393,562 340,221 288,241	508, 269 989, 097 1, 187, 682 1, 290, 865	267,559 437,192 478,453 455,074	190, 162 453, 035 590, 593 706, 927	578,811 37,990 90,094 119,115 144,303
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,596,860 2,202,299 1,625,344 1,226,930 874,113	14,244,757 14,276,987 12,145,589 10,393,480 8,291,826	4,460,979 4,170,301 3,181,047 2,418,644 1,669,675	8,365,182 8,686,129 7,756,271 6,938,142 5,795,441	1,701,144 1,779,884 1,604,932 1,448,598 1,219,400	1,585,317 1,618,872 1,280,327 1,030,603 755,183	8,719,306 10,513,216 9,572,475 8,737,383 7,166,694	3,543,726 3,649,392 2,875,493 2,249,516 1,564,296	4,304,336 5,813,233 5,740,301 5,614,588 4,886,064	847,801 1,155,794 1,154,964 1,144,080 1,003,989	120,086 43,578 23,043 6,093 4,663	648,492 279,695 171,008 51,611 44,227	202,978 69,062 36,407 8,480 6,529	385,471 188,842 123,079 40,085 35,368	80, 295 40, 686 27, 360 9, 373 8, 537
\$10,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$500,000	1,508,528 249,502 40,450 3,440 328	17,535,604 4,471,639 1,280,098 216,497 48,151	2,809,238 463,747 77,302 6,599 554	13,220,206 3,758,983 1,162,400 206,464 47,272	2,878,926 931,941 373,481 91,510 24,769	1,349,828 218,087 34,476 2,877 229	15,692,679 3,906,883 1,090,920 180,395 32,788	2,669,411 435,546 71,571 6,055 459	11,673,442 3,253,252 984,872 171,463 32,099	2,484,853 773,038 299,641 73,230 16,491	4,733 1,181 125	54,498 22,505 4,538 833	6,509 1,219 103	45,620 20,694 4,371 826	11,896 6,648 2,082 432
\$500,000 under \$1,000,000 \$1,000,000 or more	4 3	2,441 5,699	6 4	2,431 5,691	1,200 2,836	4	2,441 1,221	6	2,431 1,219	1,200 604	-	-	-	-	-
Nontaxable returns, total		12,771,509	17,329,841	227,754	-	4,107,861	8,487,487	11,205,994	136,090	- 004	978,705	1,454,265	2,029,662	5,924	
Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	3,715,156	1,272,151 4,443,055 6,367,039 689,264	3, 129, 537 6, 562, 661 7, 012, 256 625, 387	29,911 131,619 66,224	1 - 1	384,410 1,910,518 1,708,511 104,422	134,084 2,522,060 5,211,136 620,207	752,465 4,100,194 5,795,231 558,104	1,841 74,291 59,958	- -	263,889 450,592 254,238 9,986	91,063 550,562 755,198 57,442	260, 252 855, 740 852, 307	400 4,155	-
Returns under \$5,000	24,913,559 8,639,488 1,804,375	53,553,309 60,012,189 23,589,843	32,863,671 16,519,771 3,363,712	21,336,858 37,586,024 18,424,812	4,231,979 7,753,958 4,304,663	7,867,019 6,372,838 1,607,388	21,732,077 45,303,205 20,933,403	18,110,733 14,434,467 3,189,110	5,094,906 26,400,351 16,136,907	985,607 5,306,628 3,649,057	2,362,388 207,383 6,110	5,372,736 1,251,590 83,259	3,606,577 384,739 7,915	1,369 1,945,272 773,442 72,283	391,502 166,251 21,058
		Returns	of heads of h	ousehold			Return	s of surviving	g spouse	·	Returns of	single person	s not head of spouse	household or	surviving
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand	Exemptions (Thousand	Taxable income	Income tax after credits (Thousand
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(ذغ)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	612,143	2,935,954	881,645	1,830,830	396, 326	89, 165									
Taxable returns, total	505,642	2,788,703	691,765	1,828,423	396,326	39,841	226,619 167,666	151,384 61,866	90,097 89,738	18,425 18,425	16,232,988	39, 316, 498 36, 692, 945	11,980,584 8,165,797	25,003,606	5,355,746
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	30,534 55,950 66,453 89,282	45,047 141,149 232,894 402,146	30,934 77,879 96,709 116,663	9,641 49,238 112,998 245,444	1,901 9,686 22,250 49,437	5,557 10,296 6,995 5,648	8,371 26,138 24,543 24,945	6,081 14,191 12,593 9,589	1,465 9,346 9,491 12,930	288 1,899 1,907 2,535	4,461,787 2,197,937 1,712,258 1,267,553	5,661,251 5,444,370 5,951,278 5,668,222	2,820,367 1,641,942 1,277,094 954,054	24,920,632 2,277,174 3,259,299 4,080,520	5,355,746 452,360 644,468 815,550
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	79,502 72,695 40,493 26,613 16,330	437,739 471,557 301,352 224,660 155,622	114,635 98,237 56,317 38,078 22,608	279, 363 326, 194 214, 916 164, 127 117, 459	56,500 68,119 45,650 35,533 26,047	4,630 3,145 3,290	24,826 19,989 32,623	7,460 6,369 5,161	14,885 11,624 24,468	3,013 2,182 5,121	807, 325 464,009 280,553 163,520 97,346	4,414,394 2,992,530 2,093,932 1,378,969	592,180 347,241 211,363 122,448	4,148,291 3,381,127 2,346,236 1,673,303 1,118,694	852,589 713,535 513,103 376,003 259,478
\$10,000 under \$15,000 \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	22,682 4,050 983 64 10	264,813 72,366 30,618 4,213 1,270	32,311 5,838 1,439 99 17	209,819 62,479 28,198 4,048 1,245	49,403 17,142 10,330 1,982 720	280	6,231	422 - -	5 , 529	1,480 -	129,615 26,017 4,767 485 84	919,721 1,504,232 466,978 151,570 31,017	75,532 98,145 20,924 4,006 426 74	752, 254 1, 276, 473 420, 038 142, 796 30, 107	179,933 329,636 134,518 61,039 15,802
\$500,000 under \$1,000,000 \$1,000,000 or more	1	3,257	- 1	- 3,254	1,626	-	-		- -	-	- i	13,260	74	13,102	7,126
Nontaxable returns, total	106,501	147,251	189,880	2,407	-	49,324	58,953	89,518	359		4,619,731	1,221	3,814,787	1,218	606
Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	16,659 69,536 20,306	5,649 87,858 53,744	20, 147 113, 275 56, 458	24 2,383	-	8,849 34,183 6,292	2,823 38,949 17,181	13,239 58,879 17,400	- 2 357	-	3,236,951 1,250,327 130,832 1,621	1,038,532 1,243,626 330,122 11,273	2,083,434 1,434,573 290,900 5,880	27,644 50,703	=======================================
Returns under \$5,000	348,720 235,633 27,790	968,487 1,590,930 376,537	512,065 329,875 39,705	419,728 1,102,059 309,043	83,274 231,849 81,203	77,787 9,395 1,983	142,608 58,057 25,954	131,932 16,128 3,324	33,321 36,125 20,651	6,629 7,178 4,618	14, 257, 645 1, 814, 239 161, 104	25,337,401 11,808,407 2,170,690	10,502,364 1,354,562 123,658	4,627 13,843,631 9,274,047 1,885,928	2,764,967 2,042,052 548,727

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

Table 21.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

										<u> </u>					
					T		Joint retur	ns of husband	is and wives		S	eparate retur	ns of husband	s and wives	
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand	(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand	(Thousand	(Thousand	10001110	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	<u> </u>	dollars)	dollars)	dollars)	dollars)	7.5	dollars)	dollers)	dollars)	(10)	(11)	(12)	(13)	(14)	(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(117)	(12)	(10)	(14)	(12)
Grand total	28, 153, 822	233,115,277	56,628,077	131,742,629	31,912,980	21,648,979	200,759,017	50,074,908	113,031,646	27,176,539	900, 270	4,858,987	1,279,299	2,501,951	649,855
Taxable returns, total	25,827,921	226,062,714	51,989,863	131,481,760	31,912,980	20,219,008	195,555,057	46,491,024	112,857,730	27, 176, 539	805,202	4,594,559	1,110,594	2,498,791	649,855
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	680,974 1,274,265 1,915,355 2,494,378	1,025,437 3,246,567 6,747,847 11,276,195	484,468 1,321,142 2,606,488 4,173,098	271,352 1,136,854 2,579,647 4,599,477	53,276 219,584 500,582 905,480	41,680 383,532 938,855 1,567,113	74,821 1,003,872 3,337,403 7,114,332	49,721 563,713 1,662,313 3,208,301	7,918 194,952 877,389 2,284,336	1,519 37,908 170,266 446,284	53,352 102,630 147,114 147,509	79, 168 262, 446 514, 147 661, 218	36,000 97,413 188,569 215,683	21,803 101,960 215,850 303,895	4,312 19,968 42,891 60,510
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,020,252 3,188,231 2,891,773 2,297,189 1,769,510	16,648,331 20,706,309 21,639,990 19,462,580 16,758,842	5,897,375 6,910,027 6,587,114 5,387,941 4,151,077	7,246,765 9,555,319 10,759,549 10,276,148 9,434,514	1,442,885 1,914,341 2,169,208 2,088,132 1,936,724	2,276,103 2,704,446 2,581,600 2,125,511 1,676,828	12,576,713 17,582,157 19,329,254 18,012,383 15,879,520	5,117,576 6,364,384 6,239,196 5,196,077 4,048,239	4,768,889 7,601,277 9,237,859 9,306,369 8,827,671	938, 320 1,507, 165 1,844,608 1,876,509 1,800,617	111,359 87,539 59,528 30,925 11,148	609,801 565,686 444,739 260,765 105,118	182,515 151,066 103,347 42,476 19,344	290, 340 294, 024 251, 158 165, 024 64, 222	59,567 60,844 54,127 36,846 14,554
\$10,000 under \$15,000 \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	4, 142, 656 1, 443, 437 552, 404 128, 531 27, 818	49,245,140 26,676,010 18,472,301 8,434,667 4,489,164	9,487,326 3,318,946 1,304,270 298,080 60,216	30,975,088 18,996,482 14,391,090 6,807,657 3,510,118	6,551,494 4,489,941 4,381,765 2,828,665 1,865,449	3,940,023 1,339,325 503,534 115,615 23,968	46,828,531 24,716,378 16,837,131 7,579,158 3,834,835	9,256,331 3,197,465 1,247,380 282,672 55,678	29, 275, 495 17, 526, 420 13, 120, 481 6, 144, 519 3, 014, 464	6,147,381 4,064,313 3,890,639 2,503,918 1,568,404	31,484 15,396 5,820 1,048 291	373,220 290,118 185,821 68,422 49,029	44,595 20,566 7,277 1,323 350	255,315 220,916 147,732 50,724 38,356	62,543 67,729 59,461 25,744 22,642
\$500,000 under \$1,000,000 \$1,000,000 or more	800 348	534,785 698,549	1,642 653	403,698 538,002	241,813 323,641	640 235	426,952 421,617	1,455 523	323,450 346,241	188,716 189,972	21 38	14,767 110,094	23 47	9,302 68,170	6,398 51,719
Nontaxable returns, total	2,325,901	7,052,563	4,638,214	260,869	-	1,429,971	5, 203, 960	3,583,884	173,916	-	95,068	264,428	168,705	3,160	_
Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	40,446 752,219 1,274,733 258,503	15,493 1,011,671 4,106,723 1,918,676	50,813 862,374 2,803,851 921,176	6,522 140,818 113,529	- - -	14,884 201,949 979,611 233,527	5,331 303,264 3,253,778 1,641,587	28,781 336,980 2,350,991 867,132	314 68,620 104,982	- - -	2,292 38,488 47,521 6,767	913 49,151 148,054 66,310	2,549 38,597 101,533 26,026	- 43 1,923 1,194	- - - -
Returns under \$5,000	8,432,370 13,407,333 6,314,119	27,429,933 96,689,718 108,995,626	12,302,234 29,808,491 14,517,352	8,734,670 47,342,080 75,665,879	1,678,922 9,551,290 20,682,768	4,127,624 11,583,639 5,937,716	15,092,801 84,719,670 100,946,546	8,200,800 27,790,993 14,083,115	3,433,529 39,807,596 69,790,521	655,977 7,967,219 18,553,343	538,906 307,046 54,318	1,715,097 2,024,934 1,118,956	680, 344 524, 373 74, 582	645,474 1,065,465 791,012	127,681 225,938 296,236
		Returns	of heads of 1	household			Return	s of survivin	g spouse		Returns of	single person	ns not head of spouse	f household or	r surviving
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	15522	(Thousand dollars)	(Thousand dollars)	(Thousand	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
										70 530	4 465 000	20, 024, 602	3,632,863	12,684,490	3,249,958
Grand total	1,010,332	5,891,674	1,413,742	3,215,656	766,110	139,019	690,996	227,265	308,886	70,518	4,455,222	20,914,603	2,936,478	12,604,423	3,249,958
Taxable returns, total	927,949	5,689,654	1,281,446	3,212,251	766,110	107,201	614,365	170,321	308,565	70,518	3,768,561 558,673	824,855	372,477	233,581	45,866
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	24,514 89,933 152,682 187,301	41,564 229,742 539,263 843,036	23,025 106,401 205,087 263,455	7,217 63,929 204,013 387,062	1,414 12,698 40,578 77,094	2,755 17,612 20,891 22,761	5,029 45,192 72,398 103,537	3,245 23,911 30,704 39,324	833 9,984 23,489 37,736	165 1,965 4,563 7,508	680,558 655,813 569,694	1,705,315 2,284,636 2,554,072	529,704 519,815 446,335	766,029 1,258,906 1,586,448	147,045 242,284 314,084
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	165,333 105,758 65,465 39,248 23,841	903, 654 682, 869 486, 917 331, 123 224, 925	230,770 153,618 92,702 58,721 33,382	482,524 393,035 300,798 207,164 148,635	97,286 80,372 61,710 43,460 32,474	10,787 13,068 5,510 5,106 1,220	60,605 84,883 41,200 42,792 11,798	17,937 21,516 8,507 8,316 1,836	30,189 45,815 21,085 26,193 7,795	5,943 9,045 4,089 5,270 1,590	456,670 277,420 179,670 96,399 56,473	2,497,558 1,790,714 1,337,880 815,517 537,481	348,577 219,443 143,362 82,351 48,276	1,674,823 1,221,168 948,649 571,398 386,191	341,769 256,915 204,674 126,047 87,489
\$10,000 under \$15,000	43,434	518,352	66,272	348,656 273,372	78,968 70,722	3,884 2,598	45,885 47,325 23,600	7,435 5,722 1,254	29,093 32,672 19,368	6,063 7,381 5,909	123,831 66,273 34,443	1,479,152 1,249,202 1,158,082	112,693 64,474 35,344	1,066,529 943,102 898,290	256,539 279,796 354,105
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	19,845 7,932 2,105 538	372,987 267,667 138,714 89,307	30,719 13,015 3,377 867	205,219 108,745 67,674	71,651 49,707 38,236	675 283 46	18,321 7,135	520 85	15,036 5,333	6,188 2,610	9,480 2,975	630,052 508,858	10,188 3,236	488,633 384,291	243, 108 233, 557
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000.	7,932 2,105	267,667 138,714	13,015 3,377	205,219 108,745	71,651 49,707	283	18,321	520	15,036	6,188	9,480 2,975 121 68		10,188	488,633	243, 108 233, 557 40, 436 76, 244
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	7,932 2,105 538 15	267,667 138,714 89,307 10,669 8,865	13,015 3,377 867 27	205,219 108,745 67,674 7,348	71,651 49,707 38,236 5,120	283 46 3	18,321 7,135 2,160	520 85	15,036 5,333 1,785	6,188 2,610 1,143	2,975	508,858 80,237	10, 188 3, 236 132	488,633 384,291 61,813	243, 108 233, 559 40, 436
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000.	7,932 2,105 538	267,667 138,714 89,307 10,669	13,015 3,377 867 27 8	205,219 108,745 67,674 7,348 6,860	71,651 49,707 38,236 5,120	283 46 3 2	18,321 7,135 2,160 2,505	520 85 5 4	15,036 5,333 1,785 2,159	6,188 2,610 1,143	2,975 121 68	508,858 80,237 155,468	10, 188 3, 236 132 71	488,633 384,291 61,813 114,572	243, 108 233, 55° 40, 436

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

Table 22. — ALL RETURNS:	EXEMPTIONS BY TYPE,	AND NUMBER OF	RETURNS BY NUMBER OF	TAXPAYERS' DEPENDENTS,	, BY ADJUSTED GROSS INCOME CLASSES
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	ŀ	İ	Number of		ns for age		ions for		ns for tax-		N	umber of re	turns by nu	mber of tax	payers' de	ependents		
Adjusted gross income classes	Number of returns	Number of exemptions	exemptions		r over	b13	ndness	payers'	dependents					T	1	Ī	Eight	or more
	returns	exemptions	for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	One	Two	Three	Four	Five	Six	Seven	Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	63,943,236	183,505,005	102,679,745	5,637,068	7,238,504	95,946	98,547	31,387,481	73,488,209	10,450,963	9,441,622	6,026,074	3,066,044	1,376,153	590,376	252,534	183,715	1,620,8
Taxable returns, total	51,323,221	145,678,631	83,771,363	3,008,218	3,676,018	56,991	58,698	26,204,307	58,172,552	9,153,096	8,226,859	5,012,936	2,351,213	933,370	336,080	123,681	67,072	572,9
\$600 under \$2,000. \$1,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$1,000,000.	4,785,696 5,282,080 5,686,287 5,617,112 5,990,530 4,517,117 3,524,119 2,643,623 5,651,184 1,692,939 592,854 131,971 28,146	6,470,812 8,153,277 11,513,637 15,102,964 17,263,924 18,467,214 16,280,269 9,701,254 20,494,273 6,304,489 2,302,620 507,798 101,283 2,747 1,095	6,072,337 6,114,500 7,608,826 8,912,743 9,534,535 9,740,913 8,994,134 6,682,230 5,077,803 10,945,581 3,250,998 1,131,841 220,525 52,361 1,449	154,228 366,337 459,254 432,393 349,607 256,737 188,837 143,811 91,762 274,706 160,700 90,670 90,670 29,173 9,530 329 144	154,228 381,037 539,484 530,517 444,831 321,529 240,535 184,498 115,853 360,550 220,702 126,574 41,457 13,590 446 187	7,088 9,929 8,010 6,790 7,697 6,504 6,698 2,537 1,275 351 108 3 1	7,088 10,420 8,990 6,790 7,697 6,504 6,797 2,637 1,208 354 109	242,723 \(\),259,651 \(\),259,651 \(\),2022,032 \(\),790,044 \(\),273,033 \(\),557,941 \(\),366,836 \(\),366,836 \(\),160,799 \(\),399,914 \(\),294 \(\),351 \(\),143	242,723 1,652,176 3,354,907 5,650,714 7,281,330 8,401,210 6,139,329 4,506,012 1,042,897 215,462 35,223 849 320	242,723 896,447 1,020,495 1,108,878 1,102,411 1,085,727 888,696 678,823 557,909 1,142,883 307,709 93,779 21,915 4,521 117 63	333,883 691,354 867,517 1,020,315 1,115,411 981,128 799,760 581,621 1,302,750 384,845 120,869 23,308 3,958 108	29,321 289,028 497,307 666,205 729,894 673,142 552,429 384,655 812,092 258,600 98,413 18,912 2,869 46	21,155 268,807 314,802 364,403 346,816 269,000 193,003 383,778 127,030 49,923 10,807 1,633 45	45,557 136,326 167,026 149,567 119,938 84,879 152,262 51,273 21,408 4,375 730 22	69,125	23,156	16,893 11,653 11,022 17,704 5,953 2,934 780 129	136,8 99,3 94,6 155,0 52,8 26,0 7,0 1,1
Nontaxable returns, total		37,826,374		2,628,850	3,562,486	38,955	39,849	5,183,174	15,315,657	1,297,867	1,214,763	1,013,138	714,831	442,783	254 296	128,853	116,643	1,047,8
No adjusted gross income Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	431,992 3,951,204 4,467,375 3,394,879	1,212,949 5,300,583 12,375,058 16,360,179 2,577,605	715,629 4,395,809 6,786,329 6,285,751 724,864	90,905 268,732 1,424,514 802,293 42,406	118,633 338,226 1,825,057 1,217,342 63,228	(1) 18,656 17,967 1,385	(¹) 18,858 18,659 1,385	160,755 272,361 1,877,725 2,545,382 326,951	377,740 563,566 3,747,796 8,838,427 1,788,128	55,807 127,030 877,018 223,368 14,644	46,202 72,799 537,882 530,202 27,678	28,373 33,855 245,862 675,025 30,023	17,968 20,656 112,943 521,999 41,265	6,794 8,680 62,748 320,027 44,534	3,240 5,638 21,906 164,416	1,155 1,909 8,242 66,564 50,983	1,216 1,794 11,124 43,781 58,728	11,047,80 11,04 16,15 102,78 389,00 528,85
teturns under \$5,000	22,046,821	76,489,459 77,213,773 29,801,773	46,891,924 40,117,939 15,669,882	3,998,656 1,067,776 570,636	5,104,524 1,363,001 770,979	62,597 21,582 11,767		11,170,673 14,646,676 5,570,132	24,428,049 35,711,251	4,551,766 4,325,233 1,573,964	3,079,839 4,522,718 1,839,065	1,798,771 3,033,911 1,193,392	963,528 1,526,980 575,536	443,806 701,168 231,179	197,178 301,176	77,870	57,915 97,618 28,182	518,9 852,9 248,9

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

LESTIMATE is not shown separately because of high sampling variability. However, the data are included in the approxiate totals.

NOTE: Detail may not add to total because of rounding.

Table 23. - JOINT RETURNS OF HUSBANDS AND WIVES: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF TAXPAYERS' DEPENDENTS, BY ADJUSTED GROSS INCOME CLASSES

Grand total		1		Number of	Exemption	ns for age	Exempt	ions for	Exemption	s for tax-		N	umber of re	turns by nu	mber of tax	payers' de	ependents		
Crand total Crand	Adjusted gross income classes				65 or	rover	bli	ndness	payers' d	ependents								Eight	or more
Grand total		returns	exemptions				F				One	Two	Three	Four	Five	Six	Seven		Number of exemptions
Taxable returns, total 31,958,392 118,865,562 63,893,681 1,713,193 2,374,276 39,736 41,443 22,428,994 52,005 162 6,857,845 7,312,737 4,644,143 2,223,083 884,485 322,497 119,064 65,136 557,450 00 under \$2,000 under \$2,000 1,237,218 3,277,221 2,247,685 36,831,930 4,356,752 224,529 302,085 44,001 under \$4,000 2,179,653 6,831,930 4,356,752 224,529 302,085 44,001 under \$4,000 3,186,284 10,936,001 6,212,066 62,875 344,501 1,282,693 2,166,955 596,495 488,134 198,064 67,738 65,747 224,356 30,063 77,718,715 235,569 329,509 44,001 under \$4,000 under \$4,000 3,861,420 14,435,303 7,718,715 235,569 329,509 44,001 under \$4,000 under \$4,000 3,861,420 14,435,303 7,718,715 235,569 329,509 49,000 under \$4,000 00 3,155,114 12,693,211 6,686,562 8,666,045 179,380 244,071 4,692,21 4,693,211 6,681,22 4,883 4,89		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
\$0,000 under \$4,000. 2,179,633 3,272,211 3,000 under \$4,000. 2,179,633 4,281,930 4,285,932 2,470,883 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 2,470,885 3,272,212 3,800 under \$4,000 2,179,653 4,813,23 3,861,422 1,845,503 7,718,715 224,525 329,509 329,509 4,882 4,982	Grand total	37,768,436	143,965,296	75,505,949	3,187,357	4,745,757	62,256	64,857	26,048,259	63,648,733	7,578,131	8,117,692	5,384,540	2,782,088	1,245,167	547,584	228,491	164,566	1,442,470
\$\frac{\$3,000}{\$3,000}\$\$\$\$\$ = \frac{\$1,277,218}{\$3,272}\$\$\$ = \frac{\$2,475,685}{\$4,955}\$\$\$ = \frac{\$1,111}{\$4,000}\$	Taxable returns, total	31,958,392	118,365,562	63,893,681	1,713,193	2,374,276	39,736	41,443	22,428,994	52,056,162	6,857,845	7,312,737	4,644,143	2,223,083	884,489	322,497	119,064	65,136	557,207
Nontaxable returns, total	\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	1,237,218 2,179,653 3,108,298 3,861,420 4,323,318 3,861,927 3,156,114 2,432,011 5,289,851 1,557,412 538,010 118,492 24,197	3,272,221 6,831,930 10,936,001 14,435,503 16,689,626 15,191,148 12,409,321 9,354,225 19,876,236 6,055,019 2,198,251 481,211 93,561 2,435	2,470,685 4,356,752 6,212,066 7,718,715 8,646,045 7,723,231 6,311,737 4,863,329 10,579,001 3,114,063 1,075,950 236,917 48,388 1,288	224,529 248,555 225,569 179,380 133,232 100,073 66,519 202,932 116,124 66,482 22,187 7,187 229	302,085 344,501 329,509 244,071 184,829 140,760 90,610 288,676 175,960 102,380 34,468 11,244	6,626 4,882 6,616 4,932 5,595 1,834 884 242	7,606 4,882 6,616 4,932 5,694 1,934 917 245	1,282,693 2,077,941 (2,767,366 3,221,786 2,935,334 (2,388,737 1,801,616 3,793,142 1,121,710 386,581 79,668 13,526	2,166,955 4,371,828 6,385,469 7,796,438 7,276,472 5,953,377 4,398,801 9,002,865 2,763,062 1,019,004 209,581 33,857	439,512 596,495 728,102 821,171 898,952 769,326 609,482 516,971 1,081,782 285,114 86,583 20,095 4,099	118,933 488,134 690,273 900,646 1,035,097 939,925 778,142 566,292 1,276,580 375,106 117,219 22,490 3,773 101	198,064 405,147 600,317 690,542 655,896 540,392 379,538 801,087 254,839 96,990 18,501 2,766	224,356 291,342 350,036 333,275 265,445 191,921 379,528 125,528 49,337 10,674 1,591	126,653 155,452 144,527 117,673 83,307 150,556 50,075 21,106 4,326 724	27,237 66,561 57,404 44,726 35,736 62,319 17,610 8,667 1,900	22,273 22,075 21,224 17,319 23,754 7,585 3,791 919	11,653 10,532 17,536 5,853 2,888 763	127,909 99,366 90,764 153,578 51,977 25,596 6,844 1,140
No adjusted gross income							22,520	23.414						559 005	360 678	225 087	109 427	99 430	885,263
	No adjusted gross income	272,212 399,294 2,112,467 2,688,122 337,949 12,266,855	949,940 1,302,077 7,395,289 13,577,038 2,375,390 44,802,495	544,122 796,842 4,220,646 5,374,860 675,798 24,511,015	51,518 120,623 687,605 584,555 29,863 2,027,496	77,732 184,024 1,069,086 990,579 50,060 3,092,717	(1) 8,632 36,014	(¹) 8,834 13,938 38,379	136,284 133,903 976,861 2,066,820 305,397 7,232,947	327,444 320,014 2,097,920 7,198,845 1,648,348 17,160,384	43,174 45,750 432,966 185,020 13,376 2,471,019	40,942 41,818 250,492 445,193 26,510 2,075,785	25,489 18,579 144,499 523,271 28,559 1,315,049	16,128 15,245 73,679 414,365 39,588 743,773	5,683 5,264 43,289 263,108 43,334 347,407	(1) 5,041 18,692 142,841 55,508 169,579	953 1,110 5,931 54,293 47,140 62,287	(1) 8,409 38,729 51,382 48,048	(1) 75,218 343,529 458,225 427,038 769,440

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Lestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 24.—SEPARATE RETURNS OF HUSBANDS AND WIVES: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF TAXPAYERS' DEPENDENTS, BY ADJUSTED GROSS INCOME CLASSES

			Number of		ns for age		ions for		ns for tax-	L		Number of 1	returns by r	number of t	axpayers' o	ependents		
Adjusted gross income classes	Number of returns	Number of exemptions	exemptions for taxpayers ¹		Number of exemptions	Number of	Number of exemptions	Number of	Number of exemptions	One	Two	Three	Four	Five	Six	Seven		or more Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	3,500,891	8,866,038	4,499,887	191,795	234,831	5,385	5,385	1,763,226	4,125,935	641,531	486,430	312,090	174,303	84,714	30,013	17,831	16,314	149,597
Taxable returns, total	2,402,378	5,133,607	2,915,231	73,741	80,458	(2)	(²)	1,077,571	2,136,201	470,388	319,835	177,081	71,569	27,534	7,794	2,777	(²)	(²)
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	424,997 496,192 487,335 435,750 231,445	505,932 891,008 1,111,703 1,117,928 642,489	453,475 591,529 636,982 558,438 291,573	6,056 11,532 15,287 14,147 7,256	6,056 11,633 17,961 16,325 8,540			46,368 199,421 252,399 244,308 143,566	46,368 287,846 455,768 542,574 342,376	46,368 121,587 111,675 80,292 44,781	67,243 86,903 76,505 37,028	10,591 44,997 51,393 36,641	8,824 25,993 16,518	9,629 5,036	6,825	<u> </u>		- - -
\$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000 \$9,000 under \$10,000. \$10,000 under \$15,000.	131,117 82,571 37,018 15,811 36,217	366,880 232,924 84,926 43,122 85,174	158,773 98,284 39,506 18,673 41,464	6,006 3,772 2,446 3,508	6,107 3,873 2,446 3,608) (2)	(²)	79,194 52,391 18,745 9,044 20,337	202,000 130,767 43,411 24,012 40,035	20,574 20,934 6,604 2,643 8,756	23,606 9,231 5,832 3,344 6,744	18,232 6,734 4,333 2,829	7,660 9,158 2,892	6,451 4,058 2,042)	2,777	$\begin{cases} \frac{1}{2} & \frac{1}{2} \\ \frac{1}{2} & \frac{1}{2} \end{cases}$	- - -
\$15,000 under \$25,000	16,577 5,931 1,062 296 21 38	36,309 12,269 2,236 590 38 79	17,985 6,978 1,191 320 22 38	2,591 745 277 97 9 12	2,757 751 280 100 9			8,665 2,634 391 92 4 12	15,533 4,540 765 170 7 29	4,551 1,397 174 44 3 5	2,432 828 112 25 -	979 256 77 17 - 2) 517 5 1 1	() 314 1 2	969]	[](2)	(²)
Nontaxable returns, total	1,098,513	3,732,431	1,584,656	118,054	154,373	3,668	3,668	685,655	1,989,734	171,143	166,595	135,009	102,734	57,180	22,219	15,054	15,721	144,846
No adjusted gross income Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more	24,740 266,181 489,080 301,759 16,753	68,487 438,002 1,490,562 1,589,734 145,646	36,467 313,238 699,855 505,893 29,203	4,070 18,719 77,125 } 18,140	5,584 24,812 96,187 27,790	(²) 3,666	(²) 3,666	9,955 48,465 328,121 283,197 15,917	26,434 99,456 692,740 1,056,056 115,048	3,566 25,813 132,541 } 9,223	1,989 9,183 106,054 48,610 759	1,717 6,519 47,805 78,200 768	1,234 3,225 22,585 75,690	(²) 2,228 12,501 41,543	(2) 2,298 16,424 3,363	(2) 1,922 10,660 2,371	(²) 3,912 4,359 7,144	(²) 36,269 36,994 68,831
Returns under \$5,000	2,926,034 514,429 60,428	7,213,356 1,515,186 137,496	3,795,877 635,693 68,317	164,407 20,071 7,317	205,054 22,149 7,628	5,183 (²) (²)	5,183) (2) (2)	1,412,234 318,693 32,299	3,207,242 857,243 61,450	530,753 95,807 14,971	396,487 79,755 10,188	241,222 66,633 4,235	136,859 35,615 1,829	66,301 17,723 690	19,352 10,485 (²)	12,683 5,041 (²)	8,577 7,634 (²)	76,015 72,755 (²)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1 Includes spouses in some cases
2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 25.—RETURNS OF HEADS OF HOUSEHOLD: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF TAXPAYERS' DEPENDENTS, BY ADJUSTED GROSS INCOME CLASSES

Table 23.—RETURNS OF	112120 01 1		DAGII I I TON	o bi iiib,	AND NORDE	K OF KEICK	NS BI NOTES	IN OF TAKE	ATEMS DET	MDENIO, E	T ADJUSTED	GROSS INC	OME CLASSE		
	l		Number of	Number of	Exemption	for tax-			Number of	returns by	number of t	axpayers¹ de	pendents		
Adjusted gross income classes	Number of	Number of		exemptions	payers' d	ependents	_	_					_	Eight	or more
	returns	exemptions		for age 65 or over	Number of returns	Number of exemptions	One	Two	Three	Four	Five	Six	Seven	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(1.3)	(14)	(15)
Grand total	1,629,404	3,843,181	1,629,404	107,590	1,389,831	2,105,425	910,981	316,785	112,610	31,703	12,662	3,683	956	451	4,132
Taxable returns, total	1,433,591	3,288,690	1,433,591	73,816	1,229,950	1,780,521	846,497	264,987	85,554	21,334	8,688	1,988	754	148	1,406
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	55,048 145,883 219,135 276,583 244,835	89,933 307,134 502,994 633,531 575,677	55,048 145,883 219,135 276,583 244,835	5,712 7,365 11,615 12,404 5,322	29,173 118,522 185,360 239,385 218,707	29,173 153,886 272,244 344,544 325,419	29,173 87,096 120,653 165,097 144,666	27,488 45,775 49,812 51,193	19,625 19,365 15,679	3,245 3,827 4,616	- - - 3,736	- -		1 1 1 1	-
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	178,453 105,958 65,861 40,171 66,116	419,759 248,365 161,331 93,316 164,305	178,453 105,958 65,861 40,171 66,116	7,183 5,813 4,039 2,043 5,450	160,278 92,666 60,550 36,234 58,954	234,123 136,104 91,431 51,102 92,639	109,412 63,760 43,529 26,342 38,354	34,587 20,462 9,159 6,879 12,394	11,641 4,318 5,699 1,541 5,230	5,720 - 2,753	4,440	1,978	736	= = =	- - -
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000.	23,895 8,915 2,169 548 15	60,930 24,090 5,794 1,472 45	23,895 8,915 2,169 548 15 6	3,946 2,134 590 189 7 4	20,643 7,376 1,676 414 10 2	33,089 12,971 3,035 734 23 4	12,923 4,288 975 227 2	5,004 1,781 340 107 4	1,511 664 232 46 3	735 358 54 25 1	} 467 41 4 -	7 3 - -	17 1 -	147	1,396 10
Nontaxable returns, total	195,813	554,491	195,813	33,774	159,881	324,904	64,484	51,798	27,056	10,369	3,974	(²)	(2)	(²)	2,726
No adjusted income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	6,929 17,554 102,494 67,055 1,781	17,529 35,265 249,285 245,844 6,568	6,929 17,554 102,494 67,055 1,781	(2) 1,939 16,435 } 13,713	4,936 9,032 81,308 64,605	8,913 15,772 130,356 169,863	2,712 5,486 42,270 14,016	(²) 1,635 31,401 17,582	(²). 7,940 18,376	(²) - 10,268	(²) 3,872	(²)	(²) (²)	} (2)	(²)
Returns under \$5,000	890,681 636,763 101,960	2,081,515 1,504,203 257,463	890,681 636,763 101,960	69,783 25,380 12,427	731,103 569,430 89,298	1,121,051 841,469 142,905	466,223 387,911 56,847	174,667 122,379 19,739	65,520 39,370 7,720	17,437 11,317 2,949	5,157 6,190 1,315	(2) (2) (417	(²) 591 163	(²) (²) 148	(²) (²) 1,406

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Includes a small number of exemptions for blindness which could not be shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 26. —RETURNS OF SURVIVING SPOUSE:	EXEMPTIONS BY TYPE, AND NUMBER OF	RETURNS BY NUMBER OF TAXPAYERS'	DEPENDENTS, BY ADJUSTED GROSS INCOME CLASSES

			Number of	Number of	Exemptions	s for tax-			Number of	returns by	number of t	axpayers' der	pendents		
Adjusted gross income classes	Number of returns	Number of exemptions	exemptions	exemptions for age	payers! de		One	TTwo	Three	Four	Five	n.,	g	Eight	or more
	returns	exemptions	taxpayers	65 or over	Number of returns	Number of exemptions	One	1170	Inree	rour	Five	Six	Seven	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	231,466	640,735	231,466	16,620	218,838	392,548	110,760	67,934	23,863	9,561	4,801	1,391	(2)	(²)	(2)
Taxable returns, total	147,042	386,984	147,042	7,216	138,792	232,726	76,771	40,970	12,580	6,402	1,824	(²)	-	(²)	(²)
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	8,312 27,908 27,886 28,409 15,417	15,542 63,504 72,161 81,522 42,328	8,312 27,908 27,886 28,409 15,417	4,173	6,740 25,845 26,314 28,208 14,436	6,740 34,514 42,959 51,828 26,811	6,740 17,378 13,909 13,409 6,592	8,265 8,857 8,654 5,322	3,058 4,674	3,368	-	- - ((²)	- - -		-
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	16,213 6,438 7,018 5,554	46,476 16,624 18,308 17,163	16,213 6,438 7,018 5,554	2,663	15,622 5,846 7,015 5,052	28,690 9,697 11,290	7,659 3,345 4,717 1,805	7,219	4,247	2,433	1,819	(2)	-	- - (²)	(2)
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$50,000 under \$500,000. \$1,000,000 under \$1,000,000.	2,765 788 283 46 3	9,903 2,427 867 143 9	2,765 788 283 46 3	347 27 6 -	2,665 721 279 44 3 2	6,971 1,459 557 91 6 5	837 249 113 15 2	666 396 14 -	437 151 13 -	} 164 34 1 1	1 -	(2)	{ =	(2)	(²)
Nontaxable returns, total	84,424	253,751	84,424	9,404	80,046	159,822	33,989	26,964	11,283	3,159	2,977	(²)	(²)	-	
No adjusted gross income. Under \$600 \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	3,282 9,352 47,945 22,099 1,746	9,644 23,276 128,507 81,741 10,583	3,282 9,352 47,945 22,099 1,746	9,000	3,147 8,270 44,786 22,097 1,746	5,958 12,828 73,451 58,748 8,837	1,547 5,097 24,406 2,870 69	(2) 17,516 8,351	(²) 3,874 } 7,309	2,957	{ } ⁽²⁾ -	(²) - (²)	(°2)	-	-
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	175,193 46,759 9,514	47 5, 897 13 4, 165 30,673	175,193 46,759 9,514	13,577 2,162 881	165,407 44,592 8,839	287,026 85,244 20,278	85,356 22,313 3,091	52,739 12,541 2,654	17,707 4,551 1,605	6,036 2,923 602	2,487 1,571 744	(2) (2) (2) (2)	(²) -	(²)	(²)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1 Includes a small number of exemptions for blindness which could not be shown separately because of high sampling variability.

2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 27.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF TAXPAYERS' DEPENDENTS, BY ADJUSTED GROSS INCOME CLASSES

			Number of	Number of	Exempti			for tax-			Number of	f returns by	y number of	taxpayers!	dependents		
Adjusted gross income classes	Number of	Number of	exemptions for taxpayers	exemptions for age 65 or over	Number of	iness Number of	payers' d	Number of	One	Two	Three	Four	Five	Five	Six	Eight of	Number of
****					returns	exemptions	returns	exemptions								returns	exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	20,813,039	26,189,755	20,813,039	2,133,706	27,442	27,442	1,967,327	3,215,568	1,209,560	452,781	192,971	68,389	28,809	7,705	4,765	2,347	24,347
Taxable returns total	15,381,818	18,503,788	15,381,818	1,140,252	14,776	14,776	1,329,000	1,966,942	901,595	288,330	93,578	28,825	10,835	3,593	¹ 1,086	1,158	9,318
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	5,020,460 2,878,495 2,368,071 1,837,247 1,263,995	5,321,406 3,619,410 2,994,849 2,333,982 1,567,927	5,020,460 2,878,495 2,368,071 1,837,247 1,263,995	141,177 237,040 206,507 156,002 101,360	1,491 3,159 3,290 2,110	1,491 3,159 3,290 2,110	158,278 359,582 275,266 200,202 128,958	158,278 500,716 416,981 339,940 201,255	158,278 233,038 177,763 121,978 85,201	111,954 61,685 42,273 26,126	14,590 27,424 17,933 12,363	8,394 11,955	4,581	} (¹)	{	-	-
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	741,429 460,223 259,919 153,819 253,446	944,473 591,208 341,333 206,347 351,395	741,429 460,223 259,919 153,819 253,446	62,595 45,531 37,690 22,763 62,315	3,589	3 , 589	81,061 49,745 26,087 18,134 20,860	139,959 84,863 42,253 29,664 34,698	49,130 31,331 15,674 10,770 12,186	17,302 10,225 6,137 4,481 5,455	7,806 5,112 2,799 2,292 1,944	4,260 3,072 773	5,246 { - - 891	- (1)	} (1) { (1)	(1) - -	(1)
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	92,290 39,210 9,965 3,059 121 69	142,328 65,583 17,690 5,517 220 120	92,290 39,210 9,965 3,059 121 69	37,872 21,129 6,092 2,051 84 44	669 321 109 36 2	669 321 109 36 2	7,056 2,602 939 218 7	11,497 4,923 1,524 371 13	4,284 1,262 558 136 3	1,637 750 261 39 3	834 372 82 27	} 331 28 11 1	114 3 - -	3	(1) - 2	} (1)	(1) 71 - -
Nontaxable returns, total	5,431,221	7,685,967	5,431,221	993,454	12,666	12,666	638,327	1,248,626	307,965	164,451	99,393	39,564	17,974	4,112	3,679	(1)	(1)
No adjusted gross income. Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more.	124,829 3,258,823 1,715,389 315,844 16,336	167,349 3,501,963 3,111,415 865,822 39,418	124,829 3,258,823 1,715,389 315,844 16,336	33,226 126,355 636,339 186,747 10,787) 7,647 4,716	(1) 7,647 4,716	6,433 72,691 446,649 112,554	8,991 115,496 753,329 370,810	4,808 44,884 244,835 13,438	(1) 18,274 134,308 10,874	327 6,254 44,247 48,565	(1) 2,085 15,107 22,069	6,964 11,010	} 4,112	3,679	() (1)	(1)
Returns under \$5,000	17,519,158 2,892,393 401,488	21,916,196 3,684,454 589,105	17,519,158 2,892,393 401,488	1,723,393 278,226 132,087	21,299 3,970 2,173	21,299 3,970 2,173	1,628,982 306,473 31,872	2,652,346 509,865 53,357	998,415 192,596 18,549	380,161 64,473 8,147	159,273 30,372 3,326	59,423 7,822 1,144	22,454 5,837 518	5,470 2,197 (1)	2,698 1,961 (¹)	1,088 1,215 44	14,122 9,825 400

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 28.—RETURNS WITH TAXABLE INCOME AND NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

					able and nont		Exempt	ions				Tax credit	for	
			Itemized de	eductions	Standard d	eduction	Exempt	ions	Taxable	Income tax -	Dividends	received	Retirement	tincome
· Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	income (Thousand dollars)	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	51,755,958	341,329,561	25,987,103	41,245,366	25,768,855	11,921,224	146,890,495	88,134,296	200,032,600	44,881,835	4,502,398	269,611	1,366,397	208,31
Total	5,908,456 4,966,757 5,404,802 5,758,049	7,831,625 12,463,056 18,939,996 25,936,482	715,672 1,359,298 1,993,029 2,542,428	284,526 848,213 1,635,085 2,570,253	5,192,784 3,607,459 3,411,773 3,215,621	672,310 898,867 1,190,719 1,442,974	6,707,659 8,585,720 11,918,440 15,389,069	4,024,595 5,151,432 7,151,064 9,233,441	2,850,833 5,565,005 8,964,410 12,691,278	569,461 1,111,342 1,809,507 2,583,265	172,910 225,038 273,720 297,666	2,003 4,353 6,992 9,055	117,228 247,754 250,159 183,562	5,79 26,45 36,40 30,09
5,000 under \$5,000. 6,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$8,000.	5,648,708 5,405,313 4,525,556 3,529,339	31,063,007 35,078,697 33,848,150	3,041,323 3,198,776 2,898,194 2,301,295 1,770,942	3,541,385 4,262,056 4,313,637 3,809,439 3,180,226	2,607,385 2,206,537 1,627,362 1,228,044 875,159	1,424,238 1,423,279 1,209,792 1,037,623 827,653	17,405,041 18,539,905 16,318,753 13,035,960 9,711,299	10,443,025 11,123,943 9,791,252 7,821,576 5,826,779	15,654,360 18,269,424 18,533,469 17,231,200 15,239,651	3,196,891 3,740,518 3,816,280 3,572,460 3,186,964	324,085 316,001 306,302 293,100 253,256	9,693 9,363 10,660 9,495 8,728	125,598 94,343 63,593 48,905 36,102	23,30 18,00 11,89 9,30 8,30
10,000 under \$15,000. 115,000 under \$25,000. 125,000 under \$50,000. 150,000 under \$100,000. 1100,000 under \$500,000.	5,656,587 1,687,390	66,843,861 31,013,628 17,885,421 4,071,268	4,146,499 1,439,216 510,387 61,910 7,957	8,798,063 4,359,747 2,580,393 695,295 295,251	1,510,088 248,174 36,700 1,686 83	1,507,718 247,619 36,665 1,684	20,519,375 6,301,372 2,175,619 252,263 29,442	12,311,625 3,780,823 1,305,371 151,358 17,665	44,226,492 22,625,461 13,963,001 3,222,938 880,712	9,544,833 5,490,606 4,270,377 1,372,534 520,710	942,895 687,449 352,231 50,274 7,299	43,824 55,834 57,665 23,060 14,774	102,182 63,477 27,945 4,517 993	19,6 12,1 5,6 8
\$500,000 under \$1,000,000 \$1,000,000 or more	126 51		126 51	32,085 39,712	- -		445 133	267 80	51,728 62,638	41,921 54,166	123 47	1,819 2,291	29 11	<u> </u>
51,000,000 01 20101	<u> </u>			Tax credi	it for—		Income tax	after credits	Average	Income tax before	Tax from reco	omputed prior ment credit	Total	tax
			Investme	nt credit	Other tax	credits	<u>.</u>	Amount	income tax	credits as		Amount		Amount
Adjusted gross income classes	6		Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand	credits (Thousand	percent of taxable income	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)
			(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total			1,643,653	262,352	138,633	34,203	51,179,719	44,107,312	. 862	22.4	65,562	7,565	51,184,083	44,114,8
Total			54,646 90,917 128,759 160,375	2,852 6,841 12,376 17,627	7,111	- 435 1,299	5,282,080	1,073,669 1,753,303	224 332		3,618 3,820 5,049	346	5,778,610 4,786,388 5,282,685 5,687,296	1
\$5,000 under \$6,000			158,571 135,029 118,230 100,898 77,249	19,334 17,924 17,563 15,175 13,326	10,239 6,394 5,768	2,018 1,673	5,390,530 3,517,117 3,524,119	3,694,225 3,774,140 3,536,730	685 836 1,004	20.5 20.6 20.7	5,654 5,412 4,527 4,560 4,412	400 330 388	5,617,515 5,390,833 4,517,521 3,524,220 2,643,724	3,144,4 3,694,6 3,774,4 3,537,3 3,156,6
\$9,000 under \$10,000			255,428 208,346 133,408 19,056	46,820	25,433 28,643 24,795 6,463	4,156 6,296 7,028 4,26	1,685,426 546,444 63,510	5,370,070 4,163,388 1,336,872	3,186 7,619 2 21,050	24.3 30.6 42.6	11,208 10,188 6,017 897 188	1,499 1,028 7 275	5,651,548 1,685,529 546,513 63,516 8,008	4,164, 1,337,
\$50,000 under \$150,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000.			1	77	, 43	12					10		` 126 51	

^{\$500,000} under \$1,000,000. 55 77 43 \$1,000,000 or more. 55 30 16 See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Tax credit for-

Table 29. - RETURNS WITH TAXABLE INCOME AND ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES [Taxable and nontaxable returns]

Exemptions

Taxable income

Standard deduction

Itemized deductions

Adjusted gross income classes	Number of	gross					1			For nor		capital]	Income ta	Dividend.	s received
	returns	income (Thousand dellars)	Number of returns	Amount (Thursd dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	(Thousand	Total (Thomand deliars)	tax rate (balance partial (Therease deliar	for exc (ax) te	ne-half ess long- rm gain)	(Thousand	before credits (Thousand	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		foliare)	dollars)	dollare)		dollare)
Total	1 '	11,050,008	135,880	1,701,564	7,644	7,620	471,858	283, 115	9,057,723	 		(11) ,414,642	(12) 9,072,562	(13) 4,235,307	128,590	98,968
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000.	17	171,033	5,713	12,751	1,800	1,784	- 11,217	6,730	149,769	132,	- 075	- 17,714	149,789	54,707	-	2,277
\$30,000 under \$100,000	68,475	1,887,390 4,586,829	42,580 66,721	205,685 638,023	3,837 1,754	3,836 1,752	129,513 255,901	77,708 153,541	1,600,169 3,793,513			181,825 595,772	1,600,292 3,794,157	613,576 1,632,265	40,794	15,581 34,123
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	11,793 3,997 4,351 678 300	1,412,420 686,195 1,251,177 453,146 601,818	11,639 3,943 4,313 674 297	238, 649 129, 304 259, 610 97, 360 120, 182	154 54 38 4 3	153 51 37 4 3	42,405 14,339 15,219 2,302 962	25,443 8,603 9,131 1,381 577		1,662,	525	,022,686 228,451 368,194	2,685,067 356,976 486,281	581,783 297,133 562,339 210,710 282,794	11,082 3,786 4,159 651	13,783 7,538 14,554 5,280
			Tax credit	for-Conti	nued		Trees	e tax after		1		\dashv	 _	' _	209	5,832
Adjusted gross income classes	Retirem	ent income	Investm	ent credit	Othe	r tax credit		e car arcer		Average	Income t	VOL 1 1700	rom recompu ur investmen	ted prior	Total	tax
wallaned Rioss income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return	of Amou	nt Numb	urns (Th	oueend (redits Nousend	before redits a percent tax bas	of Num	ber of turns (Amount Thousand	Number of	Amount (Thousand
	(16)	(17)	(18)	(19)	(20)	(21)			23)	(24)	(07)	- ,		dollers)	\longrightarrow	dollara)
Total	20.737	3 907	/3 003					-	20)	(24)	(25)	- '	26)	(27)	(28)	(29)

21,174

502

4,960 9,842

17,207

55

1,107 4,875

2,593 1,620 3,633 1,773 1,551

143,502

7,513

46,410 68,461

11,792 3,997 4,351 678 300

4,096,268

51,812

591,858 1,583,303

562, 523 286, 702 542, 202 203, 114 274, 754

28,545

6,896

12,753 23,127

47,704 71,729 124,615 299,578 915,847

46.7

36.5

38.3 43.0

53.7 59.0 58.2

2,779

598

1,346

1,073

128

571

143,502

7,513

46,410

11,792 3,997 4,351 678

4,097,341

51,819

591,979 1,583,874

562,658 286,739 542,305 203,184 274,705

\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 310 124 146 20 4,011 1,476 1,593 296 2,565 1,149 1,799 521 2,900 1,181 1,440 240 See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

20,737

1,767

8,749 7,163

3,907

277

1,636 1,384

41,201

10,955 21,851

864

18,921

3,386 8,568

Total.....

Under \$15,000... \$15,000 under \$20,000... \$20,000 under \$25,000... \$25,000 under \$50,000... \$50,000 under \$100,000...

Table 30ALL RETURNS AND RETURNS WITH TAX	TABLE INCOME.					Business or	IONS, TAXABLE			Fai	rm	
		Adjusted	Salaries and	wates (net)			Net lo		Net pro	fit	Net lo	ss
Marginal tax rate classes	Number of returns	gross income	Number of returns	Amount	Net pr	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		(Thousand dollars)		(Thousand dollars)	returns	dollers)		dollars)		dollara)	(11)	(12)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		368,778,072	56, 302, 770	299,443,183	4,835,273	22,757,404	876,390	1,641,731	2,107,980	4,657,947	1,086,305	1,902,
Grand total	63,943,236			12,945,194	1,038,615	1,608,420	332,521	981,035	839,864	898,315	420,869	901,
rns with no taxable income	12,043,754	16,398,503	9,027,256		3,796,658	21,148,984	543,869	660,696	1,268,116	3,759,632	665,436	1,000,
rms with taxable income, total	51,899,482	352,379,569	47,275,514	286,497,989		5,532,545	303,979	277,436	884,660	1,900,695	424, 365	455
percent	28,119,989	116,875,865	25,401,660 501,767	102,300,441 2,502,502	2,002,180 13,421	44,313	3,483	1,746	3,957	7,599 839,707	1,615 146,854	173
	527,817	2,739,299 115,506,188		104,211,966	937, 150	4,194,226	140,965	127, 297	237,597 1,780	5,133	1,447	
	15,368,661	1,815,178	241,458	1,628,750	8,058	36,947	1,169	775	72,975	386,338	40,080	88
	254, 569 4, 825, 808	50, 597, 470		42,827,959	358,655	2,667,470	46,448	61,176	12,515	,		
percent	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		' '		172,027	1,913,922	18,341	30,102	28,887	187,777	16,087	41
percent	1,371,221	19,469,665		13,944,790 128,815	1,702	16,312	9,388	22,536	13,797	123,615	9,400	31
	14,326	211,022	10,740 391,462	5,712,938	95, 123	1,400,404	[J.	22,000	,,,,,		1	
	516,734	9,861,233 142,555		80,609	1,064	13,506		20,244	7,271	66,104	5,507	2:
	8,382 266,823	6,456,499		3,175,551	61,032	1,112,935	J) -,555		[l
percent	200,025	0,450,177	1			15 222	l,	i .	i i			
percent	5,081	99,367	3,225	44,550	1,078 779	15,322 11,631	3,390	16, 121	4,827	55,094	4,696	2'
	3,849	85,913		32,118	41,471	867,554		/	l, i		1,	1
	172,336	4,975,117	113,098	2,210,608	28,857	698,957	11	10,239	3,571	42,541	3,020	21
	115, 180	3,855,732	72, 289 955	1,514,606	460	7,498	2,360	10,239	110	797	Į) ·	ł
percent	1,964	59,553	1 955	20,525		'	1'					ļ
				}	1			375	_	_) 3	
percent (alternative tax computation returns with capital	103	21,686	65	1,283	7	14	13	, ,,,			1	1 .
	100				j ,	2004 400	14,662	² 58, 305	14,371	² 73,699	² 6,741	28
gains tax only)) percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1143,421	211,028,322	184,031	² 2,649,394	126,972	² 934,498 562,488		11,866	2,406	32, 133	2,545	1
percent	83,712	3,229,744	51,673	1,214,239	20,874	302,400	1,720		1		1	
	1			17,489	529	13,494	b	ļ			1,834	1
2 percent	1,650	56,382		873,986	12,904	390,174	1,247	8,410	1,507	22,626	1,004	1 *
		2,307,045		16,456	226	6,055	l'		975	19,502	1,337	1 1
		1,815,261		657,733	8,885	295,444	944	5,582	47	764	88	
		60,288		15,019	269	8,800	35	255	""	10.		
percent	1,510	",""		1		100.010	1,324	10,141	1,283	17,972	1,848	1
9 percent	51,076	2,744,432	30,803	970, 363	11,848	432,240 369,860	1,081	10,840	953	18,037		
		2,655,447	25,131	896,271	8,722 4,102			7,072	548	11,246	861	1 :
		1,540,671		474,301 9,076	100		} 41	445)			1
		30,916		8,222	50	1,940		477	336	5,863	608	
8 percent	437	30,200	'\	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ļ			, ,,,,,	<u> </u>		l l	ì
	I	1,017,928	6,622	291,832	1,999	109,117		4,780 84	7	142	14	
9 percent	295	24, 52	116	6,310	48			3,070	189	3,041	358	1
		674, 234	4 3,648	180, 598	1,043	64,181		39	1	(3)	5	1
		16,91	1 89	3,719	34 841		1	4,507	168	3,555	379	
5 percent	. 5,979	733,94	5 3,292	180,517	041	34,500					5	1
	1	0.00	я 1 28	1,472	9	541		50		261	. -	
6 percent	. 76	8,60 480,45			426	29,042	142			2,241		
		7,66	8 22	1,408	1	.]	2		_	2,291	' 1	
8 percent. 10 percent. 11 percent.		316,49		65,883	197	14,512	90	1,843		33		
1 percent		23,05			19	1,60	' "	1 3	_	1	i	
				10.000	153	13,30	62	3,383	19	491	117	1
4 percent	. 1,262	242,27	5 605	40,252	1 155	1 2,50	1			1	.	. 1
or nemeant (returns eligible for 87 percent maximum tax	I		ng 55	4,522	9	5,50	2 16			303		
	. 118		/ 1			6,35	4 49			1.185	, 1	
					146	13,13	5 115					
77 percent						3,10	0 41			1,017		
0 percent	. [, , , , ,					6,33	4 58	3,245	. 1	1		1

87 percent (returns eligible for 87 percent maximum tax limitation).
87 percent.
99 percent.
90 percent.
91 percent. Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 30.—ALL RETURNS AND RETURNS W	Divi	dends	Inte	rest	Itemized	deductions	Standard			tions				
Marginal tax rate classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Number of returns	Amount (Thousand
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	dollers)
Grand total	6,638,369	11,451,924	21,387,055	9, 212, 161	28, 153, 822	46,052,729	35, 357, 422	13, 121, 734	†			†	(25)	(26)
eturns with no taxable income	755,953	563,885	2,601,975	1,152,173	2,030,839	3,105,799	9,580,923	1,192,890	183,505,005	110,103,000	209,090,323	49,117,142	51,323,221	48, 203, 58
eturns with taxable income, total	5,882,416	10,888,039	18,785,080	8,059,988	26, 122, 983	42,946,930	25,776,499		36,142,652	21,685,590	-	-	-	
20 percent	1,636,413	1,015,076	6 052 993	1		1	1	11,928,844	147, 362, 353	88,417,410	209,090,323	49,117,142	51,323,221	48, 203, 58
21 percent	62,610	33,200	6,953,871 230,954	2,233,613	13,049,196	16,206,635	15,070,793	4,731,859	84, 104, 724	50,462,834	45,476,984	9,112,375	27,557,191	8,898,33
22 percent	1,563,658	1,127,519	6,351,220	63,772 1,884,884	344,590 8,015,913	376,215	183,227	89,110	1,182,680	709,608	1,564,477	317,425	527,783	314,21
24 percent	49,071	34,601	139,704	47,983	135,796	12,702,316	7, 352, 748	4,565,534	41,995,356	25, 197, 214	73,042,204	15,050,845	15, 358, 645	14, 894, 55
26 percent	1,082,246	1,043,179	2,883,077	1,183,073	2,639,873	184, 199 5, 263, 446	118,773 2,185,935	80,663	533,615	320,169 6,998,095	1,230,147	260,103	254,569	258,03
30 percent	547,022	858,416	1,005,046	690,782	813, 363			1		6,996,095	36,666,216	8,028,499	4,824,121	7,936,00
32 percent	7,350	23,054	11,615	12,106	9,005	2,121,890	557,858	489,076	3,469,280	2,081,568	14,777,164	3,505,719	1,370,490	3,439,70
34 percent	282,860	681,546	421,549	412,117	354,785	28,363 1,168,313	5,321	5,321	33,005	19,803	157,534	39,423	14,323	38,23
36 percent	5,008	14, 153	6,722	9,137	5,873	18,048	161,949 2,509	159,021	1,484,575	890,745	7,643,187	1,969,794	516,244	1,919,97
38 percent	166,097	557,603	227,487	289,868	206,016	805,723	60,807	2,510 60,209	19,731 830,124	11,839	110, 159	29,332	8,382	28,48
39 percent	3,771	36.601				,	0.,00,	00,207	050,124	498,074	5,092,511	1,421,530	266,667	1,384,348
42 percent	2,990	16,624 14,630	4,306	7,027	3,875	13,404	1,206	1,206	12,061	7,237	77,520	27 054		
43 percent	120,405	520,894	3,116	6,417	3,245	11,865	604	605	9,951	5,971	67,473	21,854 20,199	5,081	21,075
47 percent	83,617	444,417	149,069 100,969	226,863	141,968	631,438	30,368	30,048	556,147	333,688	3,979,962	1,198,359	3,849	18,052
49 percent	1,433	9,184	1,794	179,902	99,071	497,460	16,109	15,958	382, 334	229,400	3,112,931	1,004,894	172,299	1,165,846
	1,1,00	2,104	1, 194	3, 235	1,558	8,557	406	407	5,181	3,109	47,481	16,259	115,098 1,964	976,721
50 percent (alternative tax computation returns			1				i			•	, , , , ,	20,233	1,704	15,600
with capital gains tax only)	93	2,286	94	914	102	2 040	_ [1
50 percent (alternative tax computation returns		,	77	714	102	3,960	1	1	312	187	17,533	9,320	103	9,223
with capital gains tax and normal tax and	_ [ľ			ľ				1	.,	103	5,225
surtax)	¹ 130,175	2,826,996	¹ 133,609	² 488,375	¹ 135,778	² 1,697,604	¹ 7,643	20 000	1	2	_			ı
50 percent	63,640	422,506	74,966	153,660	73,999	431,581	9,713	² 7,619	¹ 471,546	¹ 282,928	² 9,040,190	² 4,225,987	¹ 143, 399	² 4,087,045
52 percent	2 02 5				,,	,,,,,,,,	2,112	9,573	281,514	168,908	2,619,698	898,942	83,698	874,466
53 percent	1,215	10,749	1,391	2,048	1,390	7,664	260	260	4,377	2 (2)	15 001			1
54 percent	42,726	318,966	47,310	104,556	48,100	300,510	5,564	5,456	180,690	2,626 108,414	45,834	16,835	1,647	16,317
56 percent	963 30,777	13,653	1,134	2,707	1,124	8,022	118	118	3,376	2,026	1,892,679	688,129	53,553	669,015
58 percent	1,005	282,851	34,867	83,322	34,611	237,401	3,198	3,152	128,621	77,173	39,655 1,497,543	15,291	1,239	14,610
	1,000	15,127	1,140	2,980	1,184	9,172)	·	3,287	1,972	49,010	570,038	37,796	554,586
59 percent	42,294	452,935	46,383	330 333			4,095	4,037	∤	-, - , ~	45,010	20,093	1,318	19,370
62 percent	35,063	505,851	37,224	119,111 112,147	47,115	362,076	,		170,324	102, 194	2,276,269	920,715	51,063	895,672
65 percent	17,268	357, 250	17,965	63,392	38,328	368,214	2,651	2,650	134,947	80,968	2,203,616	965,406	40,940	938,302
56 percent	431	7,550	456	1,049	18,655 452	222,842 4,746	950	933	64,455	38,673	1,278,234	601,341	19,593	582,945
68 percent	405	9 912	372	1,207	410	ا ۱ ۹۵ ۰ و۳۰ ا ک⁄اهو⊆	60	70	1,327	796	25, 324	11,693	502	11,313
59 percent				,		ر ا	'		1,154	692	28,885	14, 165	437	13,700
71 percent	10,012	270,731	10,025	614, 38	10,450	148,136	611	608	34,962	20,977	0/0.000		ı	
72 percent	256 6,041	8,089	267	1,197	281	3,864)	000	783	470	848,212	421,610	11,057	407,896
74 percent	148	196,737	5,997	25,910	6,353	102,586	270	265	20,336	12,202	20,178	10,482	295	10,058
75 percent	5,549	5,380 250,028	157	513	167	2,600	i i		462	277	559,202 14,027	291,478	6,600	281,639
	2, 242	230,020	5,430	26,954	5,803	122,893	176	173	18,482	11,089	599,794	7,599 328,399	174	7,390
76 percent	70	3,905	71	387	776	2 50			1	,	327,754	220, 399	5,974	316,376
78 percent	3,044	183,516	2,957	17,668	76 3,161	1,534	- 1	-	195	117	6,957	3,944	76	3,796
30 percent	54	4,048	48	215	58	87,729	92	92	9,959	5,975	386,660	222,434	3,250	214,039
I percent	1,800	134,821	1,717	10,248	1,867	1,612	47	ا تا	161	97	5,959	3,487	58	3,339
3 percent	136	11, 150	121	597	140	3,851	7	47	5,545	3,327	253,072	151,590	1,914	145,283
4 percent			į.			3,031	′	<i>'</i>	389	233	18,960	11,911	147	11,492
7 percent (returns eligible for 87 per-	1,178	110,222	1,108	8,008	1,234	46,497	28	27	2 662	2 70-		i	j	-,~
7 percent (returns eligible for 87 percent maximum tax limitation)	112	100 000		-	1	,]	-3	٤′ ا	3,652	2,191	193,562	119,100	1,261	114,309
/ percent	803	178,038	108	3,549	118	77,652	_]	_ [280	168	202 850		l	•
9 percent	1,649	90, 194	754	5,258	822	37,763	8	8	2,458	1,475	223,760	161,714	118	155,513
U percent	540	252,264 133,937	1,505	10,493	1,693	101,234	12	12	4,798	2,879	136,795	88,384	829	84,260
1 percent			483	4,556	548	53,962	9				342,321	232,408	1,703	221,180
_ pos ocnovitivitivitivitivitivitiviti	593	261,245	531	7,869	607	95,234	7	8	1,519	911	153,033	109,857	556	104,548

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

These frequencies are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

These frequencies are not included in the total for the reason stated in footnote 1.

Sees than \$500.

NOTE: Detail may not add to total because of rounding.

										Margin	al tax rate							
	Number of	Taxable		20 per	cent	21 pe	rcent	22 pe	ercent	24 p	ercent	26	percent		30 per	rcent	32 pe:	rcent
Adjusted gross income classes	returns with taxable income	income (Thousand	Numbe retu		Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number o		Number d return	S (Thou	ome Nu usand r iars)	mber of eturns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3	3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(1	.2)	(13)	(14)	(15)	(16)
Grand total	51,899,482	209,090,3	23 28,119	9,989	45,476,984	527,817	1,564,477	15,368,661	73,042,204	254,56	9 1,230,	47 4,825,8	08 36,66	66,216 1,	371,221	14,777,164	14,326	157,5
xable returns, total	51,323,221	208,601,7	27,557	7,193	45,079,030	527,785	1,564,373	15,358,645	72,996,250	254,56	9 1,230,	47 4,824,1	22 36,65	51,631 1,	370,490	14,767,763	14,323	157,5
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$5,000.	5,778,408 4,785,696 5,282,080 5,686,287	5,457,8 8,871,6	56 4,617 24 3,196	8,409 7,369 6,422 0,633	2,814,398 5,111,652 3,704,978 5,690,056	48,328 189,919	- 110,335 516,556	168,125 2,037,532 2,005,246	5,056,727	·	- - -	- (1)	((1)	-	- - -	- - -	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,617,112 5,390,530 4,517,117 3,524,119 2,643,623	18,241,4 18,515,8 17,214,2	48 3,382 20 1,985 90 839	0,637 2,014 7,299 9,262 4,644	8,860,235 9,102,987 5,887,864 2,620,694 832,478	197,486 69,831 17,162 3,058 (1)	622,713 236,164 59,750 10,901 (1)	694,694 1,107,483 1,923,552 2,334,228 2,170,992	4,803,448 9,237,736 12,359,453	104,35 84,05 28,63	9 477, 7 427, 2 152, 7 38,	317 726, 304 332, 305 88, 332 47,	52 3,61 37 1,81 90 50 74 30	06,675 08,042	(1) 172,910 230,151 117,385	(1) 1,087,214 1,564,162 864,529	-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	5,651,184 1,692,939 592,854 131,971	22,755,4 15,553,4	65 90	4,774 4,265 891 292	349,958 10,059 11,689 13,573	769 (¹)	2,571 (¹)	2,882,088 32,602 1,443 354	13,744 15,854	17	2,	358 \	50 5,44 37 3 79 3	41,392 35,947 36,893	115,786 720,443 12,028 932	1,090,700 9,871,046 178,976 48,237	10,446 3,745 124	113,3 41,6 1,6
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	28,146 804 351	406,1	29	259 14 9	40,261 7,323 20,825	5 - -	767 - -	284 13 9	41,433 7,876 15,168	5	6		14	63,374 7,336 4,611	349 11 5	46,127 5,291 8,491	8 - -	,
ontaxable returns	576,261	488,6	23 562	2,797	397,956	(¹)	(1)	10,016	45,956	5	-	- 1,	86 1	14,586	731	9,401	(1)	(1)
	-			<u> </u>	<u></u>			Marg	inal tax rat	e-Continu	ed							
	34 per	rcent	36 pe	rcent	38	percent	39 p€	rcent	42 perc	ent	43 per	ent	47 pe	rcent	49	percent	50 g	ercent
Adjusted gross income classes	Number of returns	Taxable income	Number of returns	Taxab incom	e Number	S (Thousand	Number of	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	(Thousand	umber of returns	Taxable income (Thousand	Number retur		Number of returns	Taxab incom (Thousa dollar
	(25)	dollers)	(10)	do11a		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)		(33)	(34)
Grand total	516,734	7,643,187	(19) 8,382	110,				77,520	3,849	67,473		3,979,962	115,180	3,112,93	1 1,9	164 47,48	83,712	2,619,
exable returns, total	516,245	7,636,375	8,382	110,	159 266,66	7 5,089,83	8 5,081	77,520	3,849	67,473	172,299	3,978,966	115,098	3,111,02	3 1,9	964 47,48	83,697	2,619,
\$600, under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	- - -	- - -	-		-	-	= = =	-	-	- - -	- - -	- - -			- - -	-		
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	34,909	- - - - 285,721	-		-	- - -		-	-	-	- - -	-	-		-	-	-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000.	144,454 267,833 67,228 1,435	1,297,446 4,679,531 1,244,141 70,627	1,338 6,903 138	89, 3,	731 67,78 802 42,2 393 154,2 1,99	786,34 11 3,412,67 99 89,69	4,789 277 6 (1)	4,091 (1)	3,422 399 (1)	57,924 7,720 (1)	16,429 30,217 122,834 2,363	206,128 412,640 3,183,054 101,981	29,192 81,739 3,651	443,67 2,435,65 152,34 60,56	8 \ 1,9		18,022 59,057 6,108	1,983 253
\$100,000 under \$500,000	375	51,346	3	1	233 4	29 55,41	.2 4	591	5	783	435	57,712	493	00,00	<u> </u>	9	~~ I 47:	, ,

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591 603

493 18 5

(1)

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435 13 8

(¹)

57,712 7,338 10,113

(1)

60,560 9,810 8,970

(1)

493 7 10

59,676 3,768 9,959

(¹)

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Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

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429 9 4

156

55,412 4,561 6,434

2,674

3

375 8 3

489

51,346 4,361 3,202

6,814

\$100,000 under \$500,000..... \$500,000 under \$1,000,000.... \$1,000,000 or more...

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	ļ						Marginal	tax rate-Co	ntinued						
	tax comput	(alternative ation returns gains tax onl	tation ret	(alternative urns with cap normal tax an	oital gains	52 pe	rcent	53 pe	rcent	54 pe	rcent	56 p	ercent	58 1	percent
Adjusted gross income classes	Number of returns	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	980	264,53	4 142,544	6,657,920	2,150,106	1,617	44,936	53,627	1,891,995	1,242	39,655	37,806	1,497,40		
Taxable returns, total	980	264,534	142,522	6,657,120	2,149,857	1,614	44,848	53,516	1,889,752	1,239	39,522	37,792	1,496,84		1
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-		- - -		-	- - -	-	- - -		- 1	- - -		1,470,04	2 1,318	49,010
\$5,000 under \$6,000 \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- - -			-	-	-	- - -	-	- - -	- - - -	- - -	=		-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	11	5,172 14,448	(40,293	132,075 1,418,223 3,197,920	17,075 177,263 581,104	1,523 79	40,649 2,938	9,690 34,384 8,930	184,868 1,245,944 384,425	1,088 146	32,943 5,996	4,863 17,492 14,965	101,455 657,460 668,301	1,101	38,542 8,940
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	495 60 58		618	1,662,291 128,525 118,087	927,736 190,277 256,402	12	1,261 - -	488 20 4	59,293 10,617 4,605	5	583	451 16 5	53,296 9,542 6,786	13	1,528
Nontaxable returns,	-	_	(1)	(1)	(1)	(1)	(1)	110	2,243	(1)	(¹)	14	564		-
		-		·	<u></u>		Marginal tax	rate—Conti	nued			1	1 /		
	59 per	rcent	62 per	cent	65 per			ercent		percent		69 percent	T	71 perc	ent.
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number o		Numb ret	er of in	xable come housand	Number of returns	Taxable income
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59			(61)	(62)	(63)
Grand total	51,073	2,276, nax	VU aët	3,202,917	19,599	1,277,056	50	2 25,5	24 4	عے اد	,082	10,974	843,184	292	19,943
**axable returns, total	51,059 - - -	2,275,384	40,927 - - -	2,201,716 - - -	19,588 - - -	1,277,181 - -	50	2 25,3	24 2	.37 28 - -	,885 - - -	10,970	843,049	292	19,943
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	-		-	-	-	- - - - -			-	-	-	-	-	-	- - - -
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000.	1,303 14,235 34,557	29,533 402,667 1,707,462	10,719 28,420	319,893 1,649,755	4,480 12,936	157,963 879,029	94 388	4 4,24		03 22,		- - 1,801 6,157	73,177	250	- - - 16,305
\$100,000 under \$500,000	927	107,483	1,727	181,755	2,143	212,748	20				836	2,986	296,068	42	3,639
\$500,000 under \$1,000,000. \$1,000,000 or more.	30 7	16,771 11,468	45 16	25,794 24,519	19 10	10,542 16,899	-		-	1 1	547 255	18	8,922 17,558	-	-

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714 Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

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Table 31.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes Grand total	72 per Number of returns (64) 6,514 6,513	Taxable income (Thousand dollars) (65) 553,631	74 per Number of returns (66) 171 171	Taxable income (Thousand dollars) (67) 13,778	75 per Number of returns (68) 5,904 5,899	Taxable income (Thousand dollars) (69) 592,988	Number of returns (70)	Taxable income (Thousand dollars) (71) 6,871	Number of returns (72)	Taxable income (Thousand dollars) (73)	Number of returns (74)	Taxable income (Thousand dollars) (75)	Number of returns (76)	Taxable income (Thousand dollars) (77)
Grand total	(64) 6,514	income (Thousand dollars) (65) 553,631	returns (66) 171	income (Thousand dollars) (67) 13,778	(68) 5,904	income (Thousand dollars) (69) 592,988	(70)	income (Thousand dollars) (71)	returns (72)	income (Thousand dollars) (73)	returns (74)	income (Thousand dollars) (75)	(76)	income (Thousand dollars) (77)
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	6,514	553,631	171	13,778	5,904	592,988	. 75		, ,					
### Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.					· ·			6,871	3,169	378,141	57	5,863	1,850	245.664
\$600 under \$2,000	6,513 - - - - -	553,452 - - - -	171 - - -	13,778	5,899	592,597								
\$2,000 under \$3,000. \$3,000 under \$4,000.	- - - -		- - -	-	_		75	6,871	3,165	377,764	57	5,863	1,850	245,664
	-	_	-	-	-	- - -	- - -	- - -	-	-	- - -	- - -	- - -	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000.under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- -	1111		- - - -	-	11111	1 1 1 1	-	-	-	- - -	-	- - -	- - -
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	- 363 2,498	16,437 151,035	- - 140	- - 10,503	- - 1,936	108,108	- - - 31	2,563	- - - 954	62,905	(1)	(1)	516	38,673
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,633 17 2	375,065 9,226 1,689	31 - -	3,275 - -	3,933 20 10	462,837 10,418 11,234	44 - -	4,308 - -	2,181 24 6	294,595 9,984 10,280	50 - -	5,224 - -	1,307 21 5	191,110 10,786 5,095
Nontaxable returns	2	179	-	-	5	391	-	-	3	377	-	-		
						Ma	rginal tax ra	te-Continued						
	83 pe:	rcent	84 per	cent	87 per	cent	87 percent eligible fo limita	r 87 percent	89 per	cent	90 per	cent	91 per	cent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Grand total	142	18,344	1,211	186,102	806	132,876	80	139,761	1,614	323,597	504	138,244	501.	241,913
Taxable returns, total	142	18,344	1,210	185,924	805	132,785	80	139,761	1,612	323,084	503	138,020	501	241,913
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-	- - -	- - -	- - -	- -	- -	- - -	-	-	- - -	-	-	-	

\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$9,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. 31 272 2,810 22,918 406 91 6 94,049 37,680 6,291 221 215 65 61,850 110,584 69,478 \$100,000 under \$500,000... \$500,000 under \$1,000,000... \$1,000,000 or more... 919 13 6 143,739 5,279 13,988 756 15 3 121,413 5,632 2,930 8 72 1,539 63 10 289,629 24,231 9,224 142 18,344 5,708 134,053 224 513 1 177 92 2 Nontaxable returns.....

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 32. - JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES

Second legacy Second legac			1	T						Mar	inal ta	ax rate						
Adjusted gross income classes Section Se			Taxable	20	percent		22 percent		26 pe	ercent		30 pe	cent	T	34 perce	ent	38 perc	ent
Grand bottol. 32,403,000 54,044,793 27,559,794 39,273,791 13,084,891 54,983,796 2,770,294 26,645,936 77,024 10,605,009 312,275 5,999,042 126,000 2,225 2,445,936 2,770,294 2,645,936 2,770,294 2,77	Adjusted gross income classes	with taxable	income		income (Thouse	Number retur	of inc	ome ousend		income (Thousa	d Nu		income (Thousand		me	income (Thousand	Number of	Taxable income (Thousand dollars)
Part Part		(1)		(3)					(7)	1		(9)		(11	1)		(13)	(14)
Add Control	Grand total	32,403,020	161,062,793	17,504,3	36,273,	551 10,388	3,841 58,5	83,074	2,7'79,274	26,619,	536	770,283	10,608,089	333	2,275	5,999,048	188,040	4,212,289
\$2,000 major \$3,000. \$3,000.	Taxable returns, total	32,105,434	160,752,107	17,216,21	36,036,	387 10,381	,921 58,5	44,883	2,777,893	26,606,	316	769,653	10,599,397	33]	1,987	5,993,991	187,956	4,210,434
6.000 under \$7,000 under \$1,000. \$7,395,203 1,071,900 90 1,389,203 1,189,20	\$2,000 under \$3,000. \$3,000 under \$4,000.	1,265,126 2,207,539	764,366 2,408,744	1,265,12	26 764, 38 2,408,	364 744	-	-	:		-	- - -	- - -		-	-	- - -	- - -
## 25,000 under #\$5,000. 15,600 17,700 20,814,866 3,898 9,678 11,933 277,878 511,342 5,433,005 177,022 9,431,000 283,732 4,641,879 33,232 3,884 34,840 17,703 17,702 3,943,000 105,899 65,455 11,247,730 105,899	\$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000.	4,339,531 3,868,365 3,161,321	13,471,949 15,003,917 14,947,798	3,350,56 1,978,41 835,10	9,062, 32 5,875, 32 2,614,	939 988 700 1,889 567 2,326	3,964 4,4 3,933 9,1 5,218 12,3	09,008 28,218 33,231	(1)	1,-	- - - - - - -	- - - -	:		-	-	- - - -	- - -
### ### ### ### ### ### ### ### ### ##	\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,560,177 538,798 118,775	20,814,864	3,89 59	98 9, 99 2, 92 8,	678 31 992 1 240	,933 2: ,212	17,878 9,230	511,342 2,700	5,430,. 29,	05	717,022 11,350	9,843,000 165,869	66	,545	1,232,709	153,438	672,221 3,396,530 84,253
Adjusted gross income classes Adjusted gross income classes Adjusted gross income classes Adjusted gross income classes Number of returns Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of returns) Taxable (Number of Roused) Adjusted gross income classes Number of returns) Taxable (Number of Roused) Adjusted gross income classes Number of returns) Taxable (Number of Roused) Adjusted gross income classes Number of returns) Taxable (Number of Roused) Adjusted gross income classes Number of returns) Taxable (Number of Roused) Adjusted gross income classes Number of Roused (Number of Peturns) Adjusted gross income classes (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Roused) (Number of Rouse	\$500,000 under \$1,000,000 \$1,000,000 or more	647 238	327,666 349,619	1	.3 6, 9 20,	670 825	11 8	6,682 13,543	11 4	5,4 4,	93	, 9 5	5,055 8,491		7 3	4,351 3,202	6	49,310 3,441 4,679
Adjusted gross income classes Adjusted gross income classes	Nontaxable returns	297,586	310,686	288,13	237,	167 E	,921			<u> </u>		630	8,693		287	5,057	(1)	1,854
Number of returns Number of Number	Adjusted gross income classes	43 per	rcent	47 per	cent	50 pe	rcent	50 per tatio	cent (alter	native tar	compu-	computat	ion returns	with	53 p	percent	56 pe	rcent
Color Colo	ů ů		income		income		income		of partia	tax exce	ss long- n gain		of excess term	s long- gain		income		Taxable income
Grand total		(3.5)		(20)	dollars)	(30)	dollars)		do11.	ers) d	llers)		doll	ers)		dollars)		dollars)
Taxable returns, total. 123,410 3,301,517 83,246 2,598,577 63,005 2,247,214 103,382 5,405,858 1,698,344 555 199,553 39,600 1,605,923 28,798 1,29 \$600 under \$2,000 under \$3,000 under \$3,000 under \$4,000 under \$5,000		(15)	(16)	(17)	(18)	(19)	(20)	(21) (22	2)	(23)	(24)	(25	5)	(26)	(27)	(28)	(29)
\$600 under \$2,000	Grand total	123,446	3,302,513	83,293	2,599,982	63,020	2,247,703	103	,396 5,40	5,377 1,	598,558		555 19	9,553	39,60	6 1,606,18	28.812	1.294,293
\$2,000 under \$3,000 \$3,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$8,000 \$7,000 under \$8,000 \$10,000 under \$10,000 \$10,000 under \$30,000 \$10,000 un	•	123,410	3,301,517	83,246	2,598,577	63,005	2,247,214	103	,382 5,409	5,858 1,	598,344		555 19	9,553	39,60	0 1,605,92	28,798	1,293,729
\$6,000 under \$7,000	\$2,000 under \$3,000. \$3,000 under \$4,000.	- - -	-		- -	-			-	-	-		-	-		-	-	-
\$15,000 under \$25,000	\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	- - - -		- - - -	, <u></u>	- - - -	- - - -		-	-	-		-	-		- - - -		-
\$100,000 under \$500,000 398 52,180 447 55,011 452 54,771 17,016 1,444,130 791,517 386 75,406 447 54,085 422 4 \$500,000 under \$1,000,000 or more 7 8,009 4 7,320 7 8,144 172 50,319 199,704 45 85,388 4 4,605	\$15,000 under \$25,000 \$25,000 under \$50,000			79,280 3,500								(1)	- 68					570,159 659,185
Nontaxable returns	\$500,000 under \$1,000,000	11	6,113		7,903	7	3,768	'	502 97	,938	.60,052		53 3	3,729	20	7 54,085 0 10,617	422	49,170 8,429 6,786
	Nontaxable returns	(1)	996	(1)	1,406	(1)	490	1	14	519	214		-	-	,	5 266	14	564

Table 32. — JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES — Continued

Taxable

income

Taxable income

Marginal tax rate-Continued

income

69 percent

Number of returns

75 percent

125 83 4

42,682 34,264 4,359

Number of

Taxable

income

72 percent

763 59 8

190,064 21,983 7,927

513

Number of

Taxable

income

78 percent

18 134 56

7,906 72,675 60,314

Number of returns

Taxable

income

Adjusted gross income classes	Number of returns	income (Thousand dollars)	Number of returns	income (Thousand dbilers)	Number of returns	income (Thousand dollars)	Number of returns	income (Thousand dollars)	Number of returns	1 ncome (Thousand dollars)	Number of returns	(Thousand dollars)	returns	(Thousand
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total	37,448	1,923,659	28,956	1,811,397	13,830	1,055,686	7,579	690,872	4,210	433,501	3,812	464,025	1,983	290,695
Taxable returns, total	37,435	1,922,945	28,955	1,811,333	13,821	1,055,138	7,579	690,872	4,208	433,322	3,810	463,816	1,980	290,318
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	-	- - -	- - - -	- - -	- - - -	-	-	-	-	-	-	-	- - -	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- - -	- - - -	-	- 1	- - - -	-		-		- <u> </u> - -	-	-	- - -	- -
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$0,000. \$50,000 under \$100,000.	2,340 34,188	105,566 1,691,060	27,273	1,602,507	11,732 2,067	828,583 203,842	4,658 2,896	378,998 286,313	638 3,554	- 57,971 366,090	3,785		- - - 1,957	274,442
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	872 29 6	99,808 16,260 10,251	1,633 37 12	169,970 21,967 16,889	14 8	8,042 14,671	18	8,922 16,639	14 2	7,572 1,689	18 7	8,590 7,478	19 4	7,831 8,045 377
Nontaxable returns	13	714	1	64	8	548				1/9			L	
						Ma	, 	te-Continued	<u></u>					
	81 pe	ercent	84 per	cent	87 pe	rcent	eligible fo	nt (returns or 87 percent tation)	89 per	cent	90 p	percent	91 per	
Adjusted gross income classes											t	Taxable	1	Taxable
,	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	income (Thousand dollars)	Number of returns	income (Thousand dollars)
		income		income		income (Thousand		income (Thousand		income (Thousand		income (Thousand		(Thousand
	returns	income (Thousand dollars)	returns	income (Thousand dollars)	returns	income (Thousand dollars)	returns	income (Thousand dollars)	returns	income (Thousand dollars)	returns	income (Thousand dollars) (55)	(56) 208	(Thousand dollars) (57)
Grand total	(44)	income (Thousand dollars) (45)	returns (46)	income (Thousand dollars) (47)	returns (48)	income (Thousand dollars) (49)	returns (50)	income (Thousand dollars) (51)	(52) 832	income (Thousand dollars) (53)	returns (54)	income (Thousand dollars) (55)	returns (56)	(Thousand dollars) (57)
Grand total	1,067 1,067	income (Thousand dollars) (45)	(46)	income (Thousand dollars) (47)	(48)	income (Thousend dollers) (49)	(50)	income (Thousand dollars) (51)	(52) 832	income (Thousand dollars) (53) 220,487	(54)	income (Thousand dollars) (55)	returns (56)	(Thousand dollars) (57)
Grand total	1,067 1,067	income (Thousand dollars) (45)	(46)	income (Thousand dollars) (47)	(48)	income (Thousend dollers) (49)	(50)	income (Thousand dollars) (51)	(52) 832	income (Thousand dollars) (53) 220,487	(54)	income (Thousand dollars) (55)	returns (56)	(Thousand dollars) (57)

82,516 5,450 1,891

-11

15,246

411 14 2

116,176 4,816 8,031

177

635 12 4

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

167,734 9,276 2,717

1,045 19 3

59 percent

Adjusted gross income classes

\$100,000 under \$500,000.... \$500,000 under \$1,000,000.... \$1,000,000 or more...

Nontaxable returns.....

Taxable

Table 33. —SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME

CLASSES, AND BY MARGINAL TAX RATE CLASSES

	Number of							Marginal	tax rate					
	returns	Taxable income	20 per	cent	22 pe	rcent	26 pe	rcent	30 pe	ercent	34 per	cent	38 pe:	rcent
Adjusted gross income classes	with taxable income	(Thousand	Number of returns	Taxable income (Thousand abilers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	dollara)
Grand total		42,981,044	10, 122, 585	8,709,035	4,979,820	14,459,130	1,955,465	9,424,832	571,443	3,904,758	184,460	1,644,140	78,783	880,2
axable returns, total		42,808,919	9,855,202	8,553,477	4,976,725	14,451,367	1,955,159	9,423,467	571,342	3,904,050	184, 258	1,642,384	78,711	879,4
\$600 under \$2,000. \$2,000 under \$3,000. \$3,3000 under \$4,000. \$4,000 under \$5,000.	3,374,687 2,855,406 2,272,997	2,722,720 4,580,323 6,145,869 6,745,561	5,445,457 3,206,562 817,874 267,261	2,722,717 4,234,538 1,089,140 333,397	168,125 2,037,532 2,005,246	345,785 5,056,727 6,410,106	(1)	(1)	- -	-	- - -	-	-	679,4
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	872,546 542,794 296,937	5,731,761 4,050,270 2,996,189 1,895,201 1,238,035	77,420 27,184 8,666 2,889	101,665 34,800 11,910 4,079	600,419 118,519 33,618 8,009	2,073,996 394,440 109,518 26,221	817,601 726,352 327,600 56,580 15,320	3,556,101 3,618,040 1,787,548 301,738 82,398	(1) 172,910 230,151 117,385	(1) 1,087,214 1,564,162	-	-	-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$60,000. \$50,000 under \$100,000.	289,663 108,867 45,141 11,027	2,643,937 1,604,750 1,192,343 570,310	1,141 367 251 90	1,267 380 8,670 4,802	2,878 669 232 119	8,868 4,119 4,514 4,285	9,432 1,138 500	49,377 6,301 6,533 5,238	47,547 2,128 571	864,529 346,133 16,333 11,268 6,136	34,909 144,454 4,081 683	285,721 1,297,446 37,652 11,432	67,783 10,002 773	734,7 114,1 16,1
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,355 142 107	436,575 71,115 183,960	39 1 -	5,459 653	32 2 1	5,582 1,194 1,626	44 3 -	6,291 1,843	39 2 -	5,049 236	41 1	4,349 5,774 10	109 40 3	5,4 6,1 1,1 1,7
ntaxable returns	271,346	172,125	267,381	155,558	3,095	7,765	(¹)	(¹)	(1)	(¹)	(1)	(¹)	(1)	(¹)
					<u> </u>	Me	rginal tax ra	te-Continued						
	43 per	cent	47 percent	t	50 percent	50 comp	percent (altoutation retur	ernative tax	al tax compu	cent (alternat tation return l gains tax o	s with 51	percent	56 pe	rcent

			, ,				Margins	l tax rate—	Continued						
Addinated group for the last	43 pe	rcent	47 per	rcent	50 pe	ercent	computati	ent (alterna on returns w nd normal ta	tive tax ith capital x and surtax)	tax computati	(alternative on returns with ins tax only)	53 pe	ercent	56 pe:	rcent
Adjusted gross income classes	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns			Number of returns	One-half excess long- term gain	Number of returns	Taxable income	Number of returns	Taxable income
	(2.5)	dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand		(Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total	46, 267	625,290	29,955	470.738	20.692	371, 995	35,704	1,116,116	404,228	272	60,016	14,021	260,607	8,994	203,112
Taxable returns, total		625,291	29,920	470,238	20,692	371,995	35,699	1,115,942	404,209	373	60,316	13,917	283,831	8,994	203,111
\$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000.	_	-	- - - i	- -	-	-	-	-	-	-	=	-	-	-	-
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	-	-	-	- i	-	-	-	-	-	-	-	-	Ξ		
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	-	-	-	- -	-	-	-	-	-	<u>-</u>	=	-		- -	=
\$10,000 under \$15,000	16,429	206,128	-	-	-	-	- 1	-	-	-	-	-	-	-	-
\$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	28,215 1,467 118	374,722 30,391 5,353	28,353 1,387 134	426,316 28,922 6,324	18,022 2,479 148	308,330 50,075 6,870	7,479 19,253 6,524	132,075 444,784 259,576	17,075 100,694 88,663	257	13,146	9,690 4,011 175	184,868 86,280 7,475	4,863 3,875	101,455 87,300
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	35 2 1	5,377 1,225 2,095	42 3 1	5,117 1,907 1,649	41 - 3	4,905 1,815	2,273 104 66	188, 331 26, 207 64, 969	118,325 28,171 51,281	98 7 12	17,644 4,445 25,082	41	5,208	225 29 2	9,118 4,126 1,112
Nontaxable returns			(1)	(1)	-	-	5	173	9		-	104	1,977	-	-

78 percent

Number of

returns

(42)

1,185

Taxable income

(Thou sand

(43)

dollars)

87,447

75 percent

Number of

(40)

2,093

Taxable income

dollars)

128,963

(41)

Table 33.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES, AND BY MARGINAL TAX RATE CLASSES—Continued

65 percent

Number of

returns

(34)

5,770

Taxable

dollars)

222,170

(35)

income

62 percent

returns

(32)

11,240

Taxable

(Thousand

dollars)

(33)

355,786

Marginal tax rate—Continued

Number of

returns

(36)

3,395

69 percent

Taxable income

(Thousand dollars) (37)

152,312

72 percent

Number of

returns

(38)

2,305

Taxable income

(Thousand

(39)

dollars)

120, 131

Grand total	13,624	352,439	11,240	355,786	5,770	222,170	3, 395	102,012	2,505	120, 101	,			
		352,439	11,202	354,650	5,767	222,043	3,391	152,176	2,305	120, 131	2,089	128,780	1,185	87,447
Taxable returns, total	13,624	352,439	11,202	, 000 و400	3,707		-,	·	- 1		-	-	-	-
\$600 under \$2,000	-	- [_ [_	-1	-1	-	-	-	-	-	-	-	-
\$2,000 under \$3,000 \$3,000 under \$4,000			_	-	-	-1	-	-	-	-	-	-	-	_
\$4,000 under \$5,000	-	- !	-	-	-	-1	-	- 1	-	-1	- 1	-	_	
\$5,000 under \$6,000	_	_ [_	_	-1		-	-	-	-	-	-	-	_
\$5,000 under \$6,000\$6,000 under \$7,000		_	-	-	-	-	-	-	-	-			<u> </u>	_
\$7,000 under \$8,000	-	-	-	-	-	-	-		_		_	-	-1	_
\$8,000 under \$9,000	-	-	-	. <u>-</u>			_	_ i	-	-	-	-	-	-
\$9,000 under \$10,000	-	-	- 1	-		1	_	_	_		_	_	-	_
\$10,000 under \$15,000		29,533			_ [<u> </u>	_	-	· -	-	-	-	-	-
\$15,000 under \$25,000 \$25,000 under \$50,000	1,303 11,895	297,101	10,296	302,755	4,480	157,963	1,801	73,177	363	16,437	1,936	108,108	954	62 , 905
\$50,000 under \$100,000	369	16,402	819	32,720	1,204	50,445	1,499	68,325	1,860	93,065		1 1		20, 154
\$100,000 under \$500,000	55	7,675	76	9,970	76	8,907	90	9,755	79	8,975	148	15,089 1,828	224	20, 154
\$500,000 under \$1,000,000	l [i]	511	8	3, 827	5	2,500	-	919	3	1,654	1 3	3,755	2	2,235
\$1,000,000 or more	1	1,217	3	5,378	2	2,228	1	919	_	_		-		•
	_	_	38	1,136	3	127	3	136	-	-	3	182	-	-
Nontaxable returns	_			,		1								
						Mar	ginal tax rat				·			
								nt (returns	Ø0 m	ercent	90 76	ercent	91 per	cent
	81 pe	rcent	84 p	ercent	87 pe	ercent	erigiore id	or 87 percent itation)	G p	er cen o	, , , ,		, , ,	
Adjusted gross income classes				г	ļ			Taxable		Taxable		Taxable		Taxable
• • • • • • • • • • • • • • • • • • •		Taxable		Taxable income	Number of	Taxable income	Number of	income	Number of	income	Number of	income	Number of	income
	Number of	income	Number of	income	Mumper or	THEORIG				ı				
	motumos		returns		returns	(75a	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thou sand
	returns	(Thousand	returns	(Thousand	returns	(Thousand	returns	(Thousand dollars)	returns	(Thousand dollars)		dollars)		dollars)
		dollars)		dollars)	returns (48)	(Thousand dollars) (49)	returns (50)		returns (52)		returns (54)	1 '	(56)	
	returns (44)		returns (46)			dollars)	(50)	(51)	(52)	(53)	(54)	dollar*) (55)	(56)	(57)
Grand total		dollars)		dollars)		dollars)		dollars)		dollars)		dollars)		dollars)
Grand total	782	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52)	(53)	(54)	dollar*) (55)	(56)	(57)
Taxable returns, total	(44) 782 782	(45)	(46)	dollars) (47)	(48)	dollars) (49)	(50)	(51)	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total	(44) 782 782	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total	782 782 782	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	782 782 -	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total	782 782 - - -	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	782 782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$7,000.	782 782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$8,000. \$7,000 under \$8,000.	782 782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total	782 782 782 - - - - - -	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$9,000 \$10,000 under \$10,000	782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000.	782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48)	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782	(53) (103,111	(54)	doller*) (55) 49,716	(56) 280	(57) 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$25,000. \$25,000 under \$25,000.	782 782 	dollers) (45) 65,938	(46)	6011ars) (47) 56,901	(48) 236 335 - - - - - - - -	dollars) (49) 35,045	(50) 67	dollers) (51) 121,807	(52) 782 782	(53) 103,111 103,111	(54) 266	dollars) (55) 49,716 49,716	(56) 280	94,809 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$9,000. \$10,000 under \$15,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$25,000.	782 782 	65,938 65,938	(46) 559 559	56,901 56,901 56,901	(48) 336 337	35,045 34,953	(50) 67	(51) 121,807 121,807	(52) 782 782	bilers) (53) 103,111 103,111	(54) 266	dollars) (55) 49,716 49,716	(56) 280	94,809 94,809 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$5,000 under \$9,000. \$5,000 under \$9,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$150,000 under \$25,000. \$25,000 under \$50,000. \$250,000 under \$50,000. \$100,000 under \$100,000.	782 782 	65,938 65,938	(46) 559 559 272 284 1	6011ers) (47) 56,901	(48) 336 335 - - - - - - - - - - - - -	35,045 34,953 2,810 31,104	(50) 67 67	(51) 121,807 121,807	(52) 782 782	(53) 103,111 103,111	(54) 266 266	dollars) (55) 49,716 49,716	(56) 280 280	94,809 94,809 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$500,000 under \$100,000.	782 782 	6011ers) (45) 65,938 65,938	(46) 559 559	6011ers) (47) 56,901 56,901	(48) 336 335 - - - - - - - - - - - - -	35,045 34,953 	(50) 67	(51) 121,807 121,807	(52) 782 782	bilers) (53) 103,111 103,111	(54) 266 266	dollars) (55) 49,716 49,716	(56) 280 280	94,809 94,809 94,809
Taxable returns, total. \$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$5,000 under \$9,000. \$5,000 under \$9,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$150,000 under \$25,000. \$25,000 under \$50,000. \$250,000 under \$50,000. \$100,000 under \$100,000.	782 782 	65,938 65,938 65,938 38,673 23,376 1,510	(46) 559 559 272 284 1	6011ers) (47) 56,901	(48) 336 335 - - - - - - - - - - - - -	35,045 34,953 2,810 31,104	(50) 67 67	(51) 121,807 121,807	(52) 782 782	(53) 103,111 103,111	(54) 266 266	dollars) (55) 49,716 49,716	(56) 280 280	94,809 94,809 94,809

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

59 percent

Number of

returns

(30)

13,624

Adjusted gross income classes

Taxable income

(Thousand

(31)

dollars)

352,439

(¹)

(1)

(1)

		1	<u></u>						Marginal	tax rate						
	Number of returns	Taxable	20 pe	rcent	21 pe	rcent	24 pe	rcent	26 pe	rcent	30 per	cent	32 pei	cent	36 20	rcent
Adjusted gross income classes	with taxable income	(Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	dollars) (12)	(13)	(14)	(15)	(16)
Grand total	1,440,920	5,046,489	493,054	494,394	527,817	1,564,477	254,569	1,230,147	91,069	621,847	29,495	244 227	1/ 00-			
axable returns, total	1,433,591	5,040,674	485,771	489,161	527,785	1,564,373	254,569	1,230,147	91,069	621,847		264,317	14,326	157,534	8,382	110,1
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	55,048 145,883 219,135 276,583		55,048 145,681 171,009 86,664	16,858 112,750 207,093 115,950	_	(¹) 109,918 516,556	-	-	91,069	621,847 - - -	29,495	264,317 - - -	14,323	157,500 - - -	8,382 - - -	110,1
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	244,835 178,453 105,958 65,861 40,171	761,887 719,229 515,714 371,291 266,094	20,655 4,263	26,627 5,247	197,486 69,831 17,162 3,058 (1)	622,713 236,164 59,750 10,901 (1)	26,693 104,359 84,057 28,632 7,037	112,546 477,817 427,304 152,405	4,537 32,210	28,405 204,938	-	- - -	-	-	-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$0,000. \$50,000 under \$100,000.	66,116 23,895 8,915 2,169	558,475 335,851 233,417 112,793	2,447	4,126	769 49	2,571 1,287	3,614 3,614	38,032 19,051 - 2,358	31,953 21,635 726	223,966 156,993 - 6,332	28,082	249,587 13,811	10,446	113,274 43,361	1,338 - 7,041	16,73 93,19
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	548 15 - 6	68,919 7,348 10,114	, - -	510 - -	\	- -	6	633 - -	8 - ~	1,213	6	918	8 -	865 -	3	23
ontaxable returns	7,329	5,815	7,283	5,233	(1)	(¹)	-	-	-	_	-	~	(1)	(1)	_	
							Marginal	tax rate	Continued							
Adjusted gross income classes	39 per	cent	42 per	cent	43 per	cent	47 per	cent	49 p	ercent	tation re	turns with	tive tax com capital gai and surtax	ns tax c	rcent (alte omputation apital gain	returns
	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Balance i		ong Numb	er of exc	ne-half ess long- rm gain
		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand				Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(3)		(31)
Grand total	5,081	77,520	3,849	67,473	2.623	52,160	1,932	หว่อมีบ	1,964	47,401	3,444	105,4	26, 47,	329	241	4,66
exable returns, total	5,081	77,520	3,849	67,473	2,623	52,160	1,932	42,210	1,964	47,481	3,441	135,3		_	52.	4,66
\$600 under \$2,000. \$2,000 under \$3,000. \$3,3000 under \$4,000. \$4,000 under \$5,000.	-	- -	-	- - -	-	-	-	- - -	- -	- - -	-		-	-	-	4,00
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000.	- - - -	-	- - -	- - - -	-	-	- - - -	-	- - -	- - - -	-		-	-	-	
	~	-1	-1	_ !												
\$8,000 under \$9,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$25,000 under \$50,000. \$100,000 under \$50,000.	4,789 277 (1)	71,766 4,091 (1)	3,422 399 (¹)	57,924 7,720	2,002 605 (1)	37,918 13,736 (1)	839 1,072	17,360 23,742 (1)	(1) 1,844 (1)	- (1) 43,451 (1)	2,019 1,050	54,3 43,9			- - - -	(1)

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Nontaxable returns....

Table 34 - RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES --Continue

Table 34. —RETURNS OF HEADS OF HOUS	EHOLD: NU	MBER OF R	ETURNS AN	D AMOUNT	OF TAXABI	E INCOME	BY ADJUS	STED GROSS	INCOME CI	ASSES AND	BY MARGIN	VAL TAX H	ATE CLAS	SES-Cont	inuea	
									rate—Contin						1 2/	
	52 per	rcent	54 per	cent	58 p	ercent	62 pe	rcent	66 per		68 perc		71 pe	ercent	74 pe	
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Grand total	1,617	44,936	1,242	39,655	1,318	49,010	770	35,734	502	25,324	437	28,885	292	19,942		+
xable returns, total	1,614	44,848	1,239	39,522	1,318	49,010	770	35,734	502	25,324	437	28,885	292	19,94	3 171	13,7
\$600 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	- - - -	- - -	- - -	- - -	- - -		=	-	-	-	- - -	- - - -			- - - -	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- - - - -	-	-	- - - -	- - - -	-	-	-	-	- - - -	- - -	- - - -		-	-	
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,523 79	- 40,649 2,938	1,088 146	32,943 5,996	1,101 204	38,542 8,940	328	14,528	388	- 4,243 19,022	403	22,246	1	1	1	1 1
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12 - -	1,261	5 - -	583 - -	13 - -	1,528	18	1,815 - 2,253	-	2,060 - -	32 1 1	2,836 547 3 , 255	1 .	3,63	31	3,:
ontaxable returns	3	88	3	133	-	-	-	-	-		-			-		1 <u></u>
							h	arginal tax	rate—Conti							
	76 p	ercent	8	0 percent		83 perce	nt	87 pe	rcent	eligible	ent (returns for 87 percentation)		90 perce	nt	91 per	cent
Adjusted gross income classes	Number of returns	Taxable income	Number return	of inco	re	ber of turms	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousa dollar	Numb ret	er of urns	Taxable income Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(48)	(49)	(50)			52)	(53)	(54)	(55)	(56)	(57)	(5		(59)	(60)	(61)
Grand total	75			57	5,863	142	18,344	43	7,976	5	2 2	,708	26	7,222	13	6,

							Marginar car	rate—ontin	lucu					
'	76 per	rcent	80 pe	rcent	83 pe	rcent	87 pe	ercent	87 percent eligible for limita	87 percent	90 pe	rcent	91 pe	rcent
Adjusted gross income classes	Number of returns	Taxable income	Number of returns	Taxable income (Thousand	Number of returns	Taxable income	Number of returns	Taxable income (Thousand						
		dollars)		dollars)		dollars)		dollars)		dollars)		dollars)		dollars)
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
							- · · · -							
Grand total	75	6,871	57	5,863	142	18,344	43	7,976	2	2,708	26	7,222	13	6,209
Taxable returns, total	75	6,871	57	5,863	142	18,344	43	7,976	2	2,708	25	6,998	13	6,209
\$600 under \$2,000	_	_	-	_	-	_	-	-	- 1	-	-	-	- <u> </u>	-
\$2,000 under \$3,000	-	_	-	-	-	-	-	-		-	-	-	- 1	-
\$3,000 under \$4,000. \$4,000 under \$5,000.	-	-	-	-	-	-	-	-		-	-	-	-	
\$4,000 under \$5,000	-	-	-	-	-	-	-	-		-	_	_]	_
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	_	-	-	-	-	-	-	-	-	-	-	-		-
\$6,000 under \$7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000	- 1	-	-	-	-	-	-	-	-] -	_] []
\$8,000 under \$9,000	-	-	-	-	-	-	-	1	1 -	_	1 :	_	_	
\$9,000 under \$10,000	-	-	-	-	-	_	_	-	_		1			
\$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	-	-	-	-	-	-	-	-	-	_	-	_		_
\$15,000 under \$25,000	-	-	-	-	•	-	-	-	_	_	1 - 1	1 -]	_
\$25,000 under \$50,000	31	2,563	(1)	(1) -	-	_	1 -	1	_	_	_	l _	- 1	_
		•	1	1	_							5,029	ار	1,454
\$100,000 under \$500,000 \$500,000 under \$1,000,000	44	4,308	50	5,224	142	18,344	42	7,793 182	-	_	21	1,969	4	4,046
\$500,000 under \$1,000,000	-	-	-	-	-	-	1 -	105	2	2,708	1 -	1,,,,,,	l ĭ	709
\$1,000,000 or more	-	-	-	-	-	_	I -		_	2,700			_	
Nontaxable returns	-	-	_	_	-	-	-	-	-	-	1	224	-	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Lestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 35. - INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

				Returns with	tax rate as:	marginal rate				Returns wi	th any tax at	tax rate
Tax rate	Number 2	Adjusted gross	Total tax	Total income tax before	Tax base at marginal	Tax generated	Incom	e tax after c	redits		Tax base taxed at tax	Tex
	Number of returns	income (Thousand	base (Thousand	credits (Thousand	rate (Thousand	at marginal rate (Thousand	Total (Thousand	of adjusted	As a percent of total	Number of returns	rate	generated at tax rate
	(-)	dollars)	dollers)	dollare)	dollers)	dollara)	dollara)	gross income	tax base		(Thousand doilers)	dollers)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	63,943,236	368,778,072	209, 105, 159	49, 117, 142	80,536,241	18,664,675	48,203,580	13.1	23.1	¹ 63,943,236	209, 105, 159	49,142,875
0 percent (returns with no tax base)	28,119,989	16,398,503 116,875,865 2,739,299 115,506,188 1,815,178	45,476,984 1,564,477 73,042,204 1,230,147	9,112,375 317,425 15,050,845 260,103	45, 386, 026 507, 684 21, 442, 871 209, 559	9,077,205 106,614 4,717,432 50,294	8,898,339 314,218 14,894,553 258,039	7.6 11.5 12.8 14.2	19.6 20.1 20.4 21.0	12,043,751 51,898,425 947,812 22,830,623 419,995	122,748,468 1,347,633 45,385,131 540,574	24,549,694 283,003 9,984,729 129,738
26 percent. 30 percent. 32 percent. 34 percent. 36 percent.	4,825,808	50,597,470	36,666,216	8,028,499	5,956,941	1,548,805	7,936,003	15.7	21.6	7,627,388	15,020,154	3,905,240
	1,371,221	19,469,665	14,777,164	3,505,719	1,769,597	530,879	3,439,703	17.7	23.3	2,801,580	6,549,720	1,964,916
	14,326	211,022	157,534	39,423	13,232	4,234	38,237	18.1	24.3	44,862	74,270	23,766
	516,734	9,861,233	7,643,187	1,969,794	745,933	253,617	1,919,971	19.5	25.1	1,385,497	3,738,371	1,271,046
	8,382	142,555	110,159	29,332	7,864	2,831	28,483	20.0	25.9	30,536	52,153	18,775
38 percent. 39 percent. 42 percent. 43 percent. 47 percent.	266,823	6,456,499	5,092,511	1,421,530	422,097	160,397	1,384,348	21.4	27.2	868,762	2,504,460	951,695
	5,081	99,367	77,520	21,854	4,924	1,920	21,075	21.2	27.2	22,154	39,046	15,228
	3,849	85,913	67,473	20,199	3,622	1,521	18,052	21.0	26.8	17,073	30,048	12,620
	172,336	4,975,117	3,979,962	1,198,359	279,583	120,221	1,165,846	23.4	29.3	615,163	1,796,536	772,511
	115,180	3,855,732	3,112,931	1,004,894	189,798	89,205	976,721	25.3	31.4	442,827	1,309,619	615,521
49 percent. 50 percent (alternative tax computation returns with capital gains tax only) 50 percent (alternative tax computation returns with capital gains tax and	1,964	59,553	47,481	16,259	2,032	996	15,600	26.2	32.9	8,669	15,446	7,568
	980	299,641	264,534	132,147	264,534	132 , 267	130,200	43.5	49.2	980	264,534	132,267
normal tax and surtax). 50 percent. 52 percent.	² 142,544	³ 10,750,366	³ 8,808,026	34,103,173	2,150,107	1,075,054	³ 3,966,068	36.9	45.2	142,544	2,150,107	1,075,054
	83,712	3,229,744	2,619,698	898,942	143,632	71,816	874,466	27.1	33.4	318,978	952,361	476,181
	1,617	55,412	44,936	16,361	3,347	1,740	15,843	28.6	35.3	6,705	23,779	12,365
53 percent. 54 percent. 55 percent. 58 percent. 59 percent.	53,627	2,306,093	1,891,995	687,775	89,637	47,507	668,695	29.0	35.3	235, 266	711,849	377, 280
	1,242	49,821	39,655	15,291	2,305	1,245	14,610	29.3	36.8	5, 088	17,726	9, 572
	37,806	1,815,088	1,497,405	569,968	62,891	35,219	554,517	30.6	37.3	181, 639	552,501	309, 401
	1,318	60,288	49,010	20,093	3,817	2,214	19,370	32.1	39.5	3, 846	19,020	11, 031
	51,073	2,744,249	2,276,098	920,626	159,278	93,974	895,584	32.6	39.3	143, 833	784,799	463, 031
62 percent. 65 percent. 66 percent. 68 percent. 69 percent.	40,965	2,654,639	2,202,917	965,040	184,211	114,211	937,937	35.3	42.6	95,289	717,072	444,585
	19,599	1,540,187	1,277,856	601,119	90,475	58,809	582,724	37.8	45.6	52,565	413,917	269,046
	502	30,916	25,324	11,683	1,385	914	11,313	36.6	44.7	1,758	8,832	5,829
	437	35,268	28,885	14,165	1,846	1,255	13,700	38.8	47.4	1,256	9,987	6,791
	10,974	1,011,877	843,184	419,078	49,360	34,058	405,402	40.1	48.1	32,965	261,389	180,358
71 percent. 72 percent. 74 percent. 75 percent. 76 percent.	292	24,246	19,943	10,361	1,294	919	9,937	41.0	49.8	819	6,587	4,677
	6,514	667,550	553,631	288,616	29,122	20,968	278,809	41.8	50.4	21,991	177,106	127,517
	171	16,652	13,778	7,473	671	496	7,267	43.6	52.7	527	4,223	3,125
	5,904	725,584	592,988	324,822	42,752	32,064	312,866	43.1	52.8	15,476	192,191	144,143
	75	8,472	6,871	3,895	370	281	3,747	44.2	54.5	356	3,177	2,415
78 percent. 80 percent. 81 percent. 83 percent. 84 percent.	3,169	470,387	378, 141	217,883	23,490	18,322	209,531	44.5	55.4	9,571	121,466	94,744
	57	7,545	5, 863	3,432	248	199	3,285	43.5	56.2	281	2,487	1,989
	1,850	307,576	245, 664	147,677	13,206	10,697	141,426	46.0	57.6	6,403	82,054	66,463
	142	22,315	18, 344	11,575	2,769	2,298	11,161	50.1	60.8	224	6,869	5,701
	1,211	233,268	186, 102	115,075	8,878	7,457	110,344	47.3	59.3	4,554	59,026	49,582
87 percent (returns eligible for 87 percent limitation). 87 percent. 89 percent. 90 percent. 91 percent.	80	199, 223	139, 761	117,547	128,663	111,936	111,867	56.2	80.4	80	128,663	111,936
	806	171, 191	132, 876	86,258	6,603	5,745	82,171	48.0	61.8	3,425	46,823	40,736
	1,614	423, 368	323, 597	222,339	46,379	41,277	211,265	49.9	65.3	2,580	115,679	102,954
	504	190, 230	138, 244	101,901	15,476	13,928	96,884	50.9	70.1	1,005	51,576	46,418
	501	328, 079	241, 913	189,393	67,730	61,634	179,471	54.7	74.2	501	67,730	61,634

Table 35. - INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES - Continued

				Returns with	tax rate as m	narginal rate				Returns wit	h any tax at	tax rate
		Adjusted		Total income	Tax base	Tax	Incom	e tax after ci	redits		Tax base	Tax
Tax rate	Number of returns	gross income (Thousand dollars)	Total tax base (Thousand dollars)	tax before credits (Thousand dollars)	o+ monginel	generated at marginal rate (Thousand dollers)	Total (Thousand	As a percent of adjusted gross income	As a percent of total tax base	Number of returns	taxed at tax rate (Thousand dollars)	generated at tax rate (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE	(1)	(2)								lan 000 000	363 000 303	37,841,011
Total	37,999,902	288,508,724	161,072,371	37,827,706	62,822,785	14,470,524	37,206,774	12.9	23.1	¹ 37,999,902	161,072,371	37,841,011
O percent	5,596,882 17,504,348	11,420,917 94,990,023	- 36,273,551	7,267,814	36, 202, 774	7,240,555	7,121,560	7.5	19.6	5,596,882 32,402,454	95,803,914	19,160,783
21 percent	10,388,841	94,488,297 -	58,583,074 -	12,070,397	16,961,684 -	3,731,570 -	11,967,253	12.7	20.4	14,898,106	34,998,721	7,699,719
26 percent	2,779,274 770,283	37,287,959 14,139,232	26,619,536 10,608,089	5,828,770 2,520,038	4,297,958 1,284,944	1,117,469 385,483	5,764,554 2,474,248	15.5 17.5	21.7 23.3	4,509,265 1,729,991	11,218,048 5,123,932	2,916,693 1,537,180
2 percent. 3 percent.	332,275	7,790,302	5,999,048	1,548,756	592 , 056	201,299	1,513,442	19.4	25.2	959,708	3, 101, 821	1,054,619
38 percent	188,040	5,363,662	4,212,289	1,175,832	352,418	133,919	1,148,356	21.4	27.3	627,433	2,109,808	801,727
39 percent	123,446 83,293	4,137,871 3,226,364	3,302,513 2,599,982	992,695 838,636	233,325 159,769	100,330 75,091	969,284 817,964	23.4 25.4	29.3 31.5	439,393 315,947	1,496,548 1,089,757	643,516 512,186
49 percent 50 percent (alternative tax computation returns with capital gains tax only)	- 555	221,417	199,553	99,698	199,553	99,777	98 , 171	44.3	49.2	555	199,553	99,777
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	² 103,396 63,020	³ 8,626,410 2,770,602	³ 7, 104, 935 2, 247, 703	³ 3, 246, 206 770, 891	1,698,559 123,267	849,279 61,634 -	³ 3, 149, 948 752, 554	36.5 27.2	44.3 33.5 -	103,396 232,654	1,698,559 800,808	849,279 400,404 -
53 percent	39,606	1,957,109	1,606,188	583,662	76,371	40,477	569,900	29.1	35.5	169,634	595,413	315,569
54 percent	28,812	1,568,394	1,294,293	492, 566	54,948	30,771	481,095	30.7	37.2	130,028	459,301	257,208
58 percent	37,448	2,318,456	1,923,659	777,772	133,871	78,984	758,922	32.7	39.5	101,216	643,376	379,592
62 percent. 65 percent.	28,956 13,830	2,173,693 1,266,014	1,811,397 1,055,686	793,034 496,421	151,020 73,943	93,632 48,063	773,505 48,3001	35.6 38.2	42.7 45.8	63,768 34,812	566,739 325,416	351,378 211,520
66 percent	7,579	824,695	690,872	343,351	40,089	27,661	333,763	40.5	48.3	20,982	200,636	138,439
71 percent	4,210	520,822	433,501	225,967	22,826	16,435	219,249	42.1	50.6	13,403	133,073	95,812
74 percent	3,812	565,641	464,025	254,183	33,275	24,957	245,556	43.4	52.9	9,193	140,846	105,635
78 percent	1,983	361,464	290, 695	167,595	18,313	14,284	161,445	44.7	55.5	5,381	-	67,267
81 percent.	1,067	226,003	179,727	108,113	9,895	8,015	103,642	_	57.7	3,398	· -	45,777
84 percent	652	163,243	129,200	80,096	6,406	5,381		47.1	59.5	2,331	1	33,588
87 percent (returns eligible for 87 percent limitation)	427	21,488 116,099 287,085 111,003 190,870	15,246 89,856 220,487 81,306 140,895	151,226 59,828	15,014 3,921 31,001 8,910 36,675	13,062 3,411 27,591 8,019 33,375	12,395 55,389 143,884 57,137 103,626	51.5	81.3 61.6 65.3 70.3 73.5		28,961 73,001 29,710	26,739

Table 35. -- INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES-Continued

				THE COLUMN WE COLU	tax rate as	marginal rate				Returns wi	th any tax at	tax rate
•		Adjusted	Total tax	Total income	Tax base	Tax	Incom	ne tax after c	redits		Tax base	Tax
Tax rate	Number of returns	gross income (Thousand dollars)	base (Thousand dollars)	tax before credits (Thousand dollars)	at marginal rate (Thousand dollars)	generated at marginal rate (Thousand dollars)	Total (Thousand dollars)	As a percent of adjusted gross income	As a percent of total tax base	Number of returns	taxed at tax rate (Thousand dollars)	generated at tax rate (Thousand dollers)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OF HOUSEHOLD OR SURVIVING SPOUSE Total	. 24,313,930	71,457,411	42,985,951	10,103,738	16,288,005	3,853,035	9,834,370	13.8	22.0	10/ 222 222		
0 percent (returns with no tax base)	10, 122, 585	4,666,703 20,272,378	8,709,035	1,745,439	8,689,885	1,737,977	1,679,679	8.3	22.9	6,258,388 18,055,102	42,985,951 24,555,434	10,115,146 - 4,911,087
21 percent. 22 percent. 24 percent.	4,979,820	21,017,893	14,459,130	2,980,449	4,481,187	985,861	2,927,300	13.9	20.2	7,932,517	10,386,410	2,285,010
26 percent	571,443	12,443,777 4,971,766	9,424,832 3,904,758	2,061,217 923,111	1,585,912 458,231	412,337 137,469	2,035,015 904,123	16.4 18.2	21.6 23.2	2,952,697 997,232	3,580,224 1,309,672	930,858 39 2, 902
34 percent. 36 percent.	184 460	2,070,931	1,644,140	421,038	153,877 -	52,318 -	406,528	19.6	24.7	425,789	636,550	216,427
38 percent		1,092,837	880,223	245 , 699	69 , 679 -	26 , 478	235 , 993	• 21.6	26.8	241,329	394,652	149,968
43 percent. 47 percent.	46, 267	773,275 575,637	625,290 470,738	189,214 152,436	43,723 28,074	18,801 13,195	180, 824 145, 564	23.4 25.3	28.9 30.9	162,546 116,279	276, 265 200, 661	118,794 94,311
49 percent 50 percent (alternative tax computation returns with capital gains tax only 50 percent (alternative tax computation returns with capital gains tax and	373	72,854	60,316	30,117	60,316	30 , 158	29,731	40.8	49.3	373	60,316	30,158
normal tax and surtax)	20,692	³ 1,901,027 459,143	³ 1,520,334 371,995	³ 768,758 128,051 -	404,218 20,365	202,109 10,183	³ 731, 399 121, 912	38.5 26.6	48.1 32.8	35,704 86,324	404,218 151,553	202, 109 75, 777
53 percent. 54 percent.	.]	348,984	285 , 807	104,113	13,266	7,031	98 , 794	28.3	34.6	65,632	116,436	- 61,711
56 percent. 58 percent. 59 percent.		246,694 -	203, 112	77,403 -	7,943	4,448 -	73,422	29.8	36.1	51,611	93,200	52, 192
62 percent.	.,	425,793	352,439	142,854	25,407	14,990	136,662	32.1	38.8	42,617	141,424	83,440
65 percent. 66 percent. 68 percent.	5,770	437,406 274,173	355,786 222,170	156,271 104,698 -	31,095 16,532 -	19,279 10,746 -	149,193 99,723 -	34.1 36.4	41.9 44.9 -	28,993 17,753	137,676 88,501	85,359 57,526
69 percent	3, 395	187,182	152,312	75,727	9,277	6,207	71,630	20.2	47.0	- دەد ر ىت	60 , 123	41 , 920
72 percent	2,305	146,728	120,131	62,649	6,296	4,533	59,560	40.6	- 49.6	8 , 588	44,034	31,704
75 percent. 76 percent.	-	159,943	128 , 963 -	70 , 639	9,476	7,107	67,310	42.1	52.2	6,283 -	51,345 -	38, 509 -
78 percent. 36 percent. 31 percent.		108,923	87,447 -	50,287 -	5,177	4,038	48 , 086	44.1	55.C	4 , 190	35,226	27,476
33 percent. 34 percent.	1	81,573 70,025	65,938 - 56,901	39,564 - 34,980	3,311	2,682	37,784	46.3	57.3	3,005	25,539	20,686
37 percent (returns eligible for 87 percent limitation)	67	173,913	121,807	101,998	2,472 110,942	2,077 96,520	33,466 97,197	47.8 55.9	58.8 79.8	2,223	19,040	15,994
77 percent. 90 percent. 91 percent. 91 percent.	782 266	44,373 136,283 69,221 129,003	35,045 103,111 49,716 94,809	22,689 71,112 36,871 75,112	1,608 15,378 5,544 28,820	1,399 13,686 4,989 26,227	21,483 67,382 34,949 71,051	48.4 49.4 50.5 55.1	79.8 61.3 65.3 70.3 74.9	67 1,664 1,328 546 280	110,942 14,838 42,678 19,544 28,820	96,520 12,909 37,983 17,589 26,227

Table 35.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

				Returns with	tax rate as n	marginal rate				Returns wi	th any tax at	tax rate
		Adjusted		Total income	Tax base	Tax	Incom	e tax after c	redits		Tax base	Tax
Tax rate	Number of returns	gross income (Thousand dollars)	Total tax base (Thousand dollars)	tax before credits (Thousand dollars)	at marginal rate (Thousand dollars)	generated at marginal rate (Thousand dollars)	Total (Thousand dollars)	As a percent of adjusted gross income	As a percent of total tax base	Number of returns	taxed at tax rate (Thousand dollers)	generated at tax rate (Thousand dollars)
HEAD OF HOUSEHOLD RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,629,404	8,811,937	5,046,842	1,185,698	1,425,445	341,116	1,162,438	13.2	23.0	¹ 1,629,404	5,046,842	1,186,720
O percent (returns with no tax base)	188, 481 493, 057 527, 817	310,887 1,613,460 2,739,299	494,394 1,564,477	99,116 317,425 - 260,103	493,366 507,684 -` 209,559	98,673 106,614 - 50,294	97,100 314,219 - 258,039	6.0 11.5 -	19.6 20.1 21.0	188,481 1,440,869 947,812 - 419,995	2,389,122 1,347,633 540,574	477,824 283,003 -
24 percent	254 , 569	1,815,178	1,230,147	'		'	,				-	1
26 percent	91,069 29,495 14,326	865,733 358,666 211,022	621,847 264,317 157,534	138,512 62,570 39,423	73,070 26,422 13,232	18,998 7,927 4,234	136,432 61,333 38,237	15.8 17.1 18.1	21.9 23.2 24.3	165,426 74,357 44,862	221,882 116,116 74,270	57, 689 34, 835 23, 766
34 percent	8,382	142,555	110,159	29,332	7,864	2,831	28,483	20.0	25.9	30,536	52, 153	18,775
38 percent. 39 percent. 42 percent. 43 percent. 47 percent.	5,081 3,849 2,623 1,932	99,367 85,913 63,971 53,732	77,520 67,473 52,160 42,210	21,854 20,199 16,449 13,822	4,924 3,622 2,535 1,955	1,920 1,521 1,090 919	21,075 18,052 15,737 13,193	21.2 21.0 24.6 24.6	27.2 26.8 30.2 31.3	22, 154 17, 073 13, 224 10, 601	39,046 30,048 23,723 19,201	15, 228 12, 620 10, 201 9, 024
49 percent. 50 percent (alternative tax computation returns with capital gains tax only) 50 percent (alternative tax computation returns with capital gains tax and	1,964 52	59,553 5,370	47,481 4,665	16, 259 2, 332	2,032 4,665	996 2,332	15,600 2,298	26.2 42.8	32.9 49.3	8,669 52	15,446 4,665	7,568 2,332
normal tax and surtax)	² 3,444	³ 222,929	³ 182,757	³ 88,209	47, 330	23,665	³ 84,721	38.0	46.4	3,444	47,330	23,665
52 percent	1,617	55,412	44,936	16,361	3,347	1,740	15,843	28.6	35.3	6,705	23,779	12,365
53 percent	1,242	49,821 -	39,655 -	15,291	2,305	1,245	14,610	29.3	36.8	5,088 -	17,726	9,572
55 percent	1,318	60,288 -	49,010	20,093	3,817 -	2,214	19,370	32.1	39.5 -	3,846	19,020	11,031
62 percent	770	43,540	35,734	15,735	2,095	1,299	15,239	35.0	42.6	2,528	12,658	7,848
66 percent	502 437	30,916 35,268	25,324 28,885	11,683 14,165	1,385 1,846	914 1,255	11,313 13,700	36.6 38.8	44.7 47.4 -	1,758 1,256	8,832 9,987	5,829 6,791 -
71 percent	292	24,246	19,943	10,361	1,294	919	9,937	41.0	49.8	819	6,587	4,677
72 percent	171	16,652	13,778	7,473	671	496	7,267	43.6	52.7	527	4,223	3, 125
75 percent	75	8,475	6,871	3,895	370	281	3,747	44.2	54.5	356	3,177	2,415
78 percent. 80 percent.	- 57	7,545	5,863	3,432	248	199	3,285	43.5	56.0	281	2,487	1,989
81 percent. 83 percent. 84 percent.	142	22,315	18,344	11,575	2,769 -	2,298	11,161	50.0	60.8	224	6,869	5,701
87 percent (returns eligible for 87 percent limitation)	43	3,822 10,719	2,708 7,976	2,356 5,548	2,707 1,074	2,355 934	2,275 5,299	59.5 49.4	84.0 66.4	2 82	2,707 3,024	2,355 2,631
89 percent	26 13	10,006 8,206	7,222 6,209	5,203 5,131	1,023 2,234	920 2,033	4,799 4,795	48.0 58.4	66.4 77.2	39 13	2,323 2,234	2,090 2,033

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate.

This amount is not included in the total for the reason stated in footnet 2.

NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable" except for head of household returns with the 87 percent limitation, in which case the dash means none reported.

						Retu	rns with ret	irement inco	me credit an	d at least	one age ex	emption					
								,	Return	s with ret	rement inc	ome from-					
		Adjusted	Retire		Pensions	and annuitie	es only	I	ividends onl	У	ļ	Interes	t only		Pensions a	nd annuities a	and dividend
Adjusted gross income classes	Number of returns	gross income	inco cred	me it Ni	umber of eturns	Amount of pensions and annuities	Retirement income credit	Number of returns	Amount of dividends	Retirement income credit	Number of return	Amount intere	st c	irement income redit	Number of returns	Amount of pensions and annuities and dividends	Retirement income credit
		dollars)	dolla			dollara)	dollars)		dollars)	dollars)		do114		foliars)		dollars)	dollars)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	1,234,09	9,406,54	7 181	,038	31,301	77,944	4,638	19,275	158,332	3,120	123,8	23 164	,409	13,058	15,341	92,096	1,78
able returns, total	881,122	8,380,83	5 139	,336	14,965	40,648	2,772	13,354	146,742	2,403	77,2	38 110	,802	8,591	12,788	85,374	1,4
1600 under \$2,000 2,000 under \$4,000 35,000 under \$4,000 4,000 under \$5,000	15,59 91,05 142,17 128,74	2 232,98 2 498,06	31 7 3 19	478 ,813 ,046 ,196	3,837 4,630	8,424 11,742	371 909	4,241	10,814	596	20,76 16,33 10,9	25 22	,451 ,869 ,067	1,612 { 1,212 1,168	6,577	22,330	6
5,000 under \$6,000 6,000 under \$7,000 7,000 under \$3,000 8,000 under \$9,000 9,000 under \$10,000	107,646 74,223 54,555 38,866 28,193	5 479,44 5 407,44 6 329,49	7 13 0 9 2 7	,439 ,022 ,628 ,608 ,137	6,223	18,887	1,443	4,139	18,652	866	8,50 7,00 6,60	24 11	,165 ,663 ,366	1,409 1,131 979	4,038	21,370	3
10,000 under \$15,000. 115,000 under \$25,000. 25,000 under \$50,000.	91,155 59,565 34,263 15,09	5 1,127,88 3 1,154,62	8 11 6	,419 ,341 ,367 ,842	275	1,595 -	49 -	1,442 1,541 1,315 676	11,203 18,910 31,126 56,037	240 319 228 154	1,5	58 5	,785 ,672 ,969 ,795	695 249 110 26	1,170 606 224 173	10,765 8,862 6,447 15,600	1
taxable returns, total	352,97	1,025,71	2 41	,702	16,336	37,296	1,866	5,921	11,590	717	46,5	35 53	,607	4,467	(1)	(¹)	(¹)
nder \$600	88,613 246,333 18,021	1 758,29	io 32∶	,208 ,426 ,068	4,905 11,431	7,780 29,516	211 1,655) 5,719	9,813 (¹)	659 (¹)	19,0		,91 ⁴ ,693	876 3,591	(1)	(1)	(1)
		Retu	rns with	retirement	t income	credit and s	at least one	age exempti	onContinue	d		Returns	with ret	irement in	ncome credi	t and no age	exemption
			Returns	with re	tirement	income from-	-Continued			Other r		•			Ret	urns with ret	
		ons and annui and interest	ties	Divid	dends and	interest		ions and ann dends, and i		with ret				Retire	pen	income fro sions and ann	
Adjusted gross income classes	Number of returns	end annui-	Retire- ment income credit	Number of returns	Amount dividen and interes	ds ment income	Number of returns	Amount of pensions an annuities, dividends and interes	ment income	Number of returns	Retire- ment income crealt	Number of returns	Adjusted gross income	ment income credit		and	ment income
		(Thousand ((Thousand dollars)		(Thouser		((Thousand dollars)	(Thousand		(Thousand dollars)		(Thousand	, , , , , , , , ,		(Thousand	(Thousand
· · · · · · · · · · · · · · · · · · ·	(16)	(17)	(18)	(19)	(20)	(21)	(55)	(23)	(24)	(25)	(26)	(27)	(28)				(32)
Grand total	161,281	481,035	24,150	262,437	1,801,9	16 38,29	8 210,012	1,330,78	9 31,145	410,618	64,852	153, 041	983,778	8 31,1	184 66,9	46 157,673	13,79
able returns, total	96,284	310,379	15,422	204,058				1,168,60			52,148	116,895	885,764	1	1]	10,50
600 under \$2,000	5,395	8,231	141	18,311	32,6	1	- 1	30,92		2,279	104	13, 707	32,450	-		-4	۲·
,000 under \$3,000	14,573 26,313 17,766	27,951 75,491 61,801	1,141 4,394 2,927	23,688 30,790	55,7 103,6	82 3,11	.5 25,427	80,46 86,63	3 2,846		2,507 5,869 6,948	. 22,479	80,020 69,061	0 4,4	193 11,3	25,252	2,4
,000 under \$6,000. ,000 under \$7,000. ,000 under \$8,000. ,000 under \$9,000. ,000 under \$10,000.	10,600 8,943 4,731 } 3,750	39,611 35,294 21,631 15,224	2,222 2,014 913 817	22,238 17,746 12,813 5,354 7,466	84,2	08 3,55 68 2,55 33 2,48 07 1,00	13,898 39 13,472 3 8,212	97,34 76,72 80,74 48,66 38,57	0 3,782 4 2,010 1 2,350 8 1,219	40,772 24,737 17,113 17,887	6,647 5,000 2,901 3,836 2,903	7,227 15,288 7,230 9,448 7,183	39,162 98,968 54,066 80,190 68,064	2 1,6 8 3,5 6 1,8 0 1,6	308 555 348 527 5,1	67 27,878 54 15,578	2,
0,000 under \$15,000. 5,000 under \$25,000. 5,000 under \$25,000. 5,000 or more.	3,546 502 154 11	21,261 2,827 911 146	741 100 11 1	26,578 20,243 12,724 6,107	215,1 263,5 281,5 408,2	90 4,93 96 3,84 37 2,49	18,229 18 11,741 10 5,594	167,84 164,04 134,88	7 3,423 3 2,182 6 845	35,482	7,155 4,530 2,627 1,121	10,425 5,345 2,283 667	123,981 99,053 79,939 60,801	7 2,0 3 9	022 974 544 2,1		

Under \$600. \$600 under \$2,000. \$2,000 under \$5,000. \$5,000 or more. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

170,656

18,186 142,016 10,454

8,728

611 7,273 844

58,379

19,444 34,654 4,281

129,983

27,998 78,528 23,457

5,668

922 4,093 653

50,349

8,984 36,379 4,986

162,180

14,129 116,725 31,326

7,218

313 5,565 1,340

107,847

23,395 80,023 4,429

12,704

1,188 10,152 1,364

36,146

10,162 24,230 1,754

98,014

14,351 71,553 12,110

18,146

5,820 12,326

6,990

938 5,209 843

31,015

5,769 25,246

3,290

554 2,736

64,997

Nontaxable returns, total.....

Table 37 NUMBER OF	RETURNS W	ITH INVESTMENT	CREDIT	BY SI	IZE OF	THE	CREDIT	AND	BY	ADJUSTED	GROSS	INCOME	CLASSES
--------------------	-----------	----------------	--------	-------	--------	-----	--------	-----	----	----------	-------	--------	---------

Size of investment credit

		Number of	Amount of	Unde	er \$250	\$250 und	ler \$500	\$500 und	er \$750	\$750 under	\$1,000	\$1,000 und	er \$1,500		der \$2,00	0 \$2,000	mder \$2	,500 \$2	2,500 und	er \$3,000	\$3,000 un	der \$3,500
Adjusted gross income	e classes	returns with	invest- ment		Amount		Amount of		Amount of		Amount of		Amount of	Number of	Amount	Number	Amour	t of	umber of	Amount of credit	Number of	Amount of credit
		investment credit	(Thousand	Number of returns	f of credi	Number of returns	(Thousand	Number of returns	credit (Thousand	Number of returns	credit (Thousand	Number of returns	credit (Thousand	returns	(Thousand	return			returns	(Thousand	returns	(Thousand
		45.)	dollers)	(0)	doller=)	(5)	dollars)	(5)	dollara)	(0)	dollare)	(11)	dollars)	(13)	dollara)	(15)	do114		(17)	(18)	(19)	(20)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)	(14)	12)	1 12	"	(17)	(10)	(1)	(20)
Grand total		1,684,854	281,273	1,398,33	1 96,288	172,022	59,692	55,642	33,784	23,314.	19,988	18,885	22,832	7,140	12,171			125	1,722	4,641	1,250	4,068
Taxable returns, total		1,516,676	237,995	1,279,82		143,214	49,734	45,443	27,527	18,830	16,156	15,891	19,188	5,631	9,665	2,66	2 5,	930	1,421	3,836	945	3,076
\$600 under \$2,000 \$2,000 under \$3,000.		29,764 60,726	1,189 3,568	29,76 59,51		1,211	366	-	-	_	-	-	-] [-		-	-			-	-
\$3,000 under \$4,000. \$4,000 under \$5,000.		94,557 129,982	7,707	89,32	4 5,914	4,743 9,418	1,521 3,210	3.099	1,773	_	_	_	:	-	1 -		-	-	- 1	-	-	-
\$5,000 under \$6,000.		139,211	14,267	123,54	7 8,494	13,761	4,661	י ע	,	L		-	-		-		-	-1	-	-	-	-
\$6,000 under \$7,000. \$7,000 under \$8,000.		125,471 111,209	14,227 14,513	107,87	7,434 7 6,291	14,872	4,994 4,099	2,220 5,165	1,345 3,113	1,547	1,320	1,211	1,436		-		-	-	-	-		_
\$8,000 under \$9,000.		96,496	12,161 11,604	81,86 61,83	5 I 5.466	9,889 8,045	3,411 2,784	3,027 3,431	1,831 2,060	1,615 1,312	1,343] -,		1 :	-		-	-	-	- 1	-	· -
\$9,000 under \$10,000 \$10,000 under \$15,00		75,530 250,842	40,988	202,59		27,699	9,801	10,486	6,371	4,416	3,798	3,814	4,497	1,430	2,414	. 39		845		-		-
\$15,000 under \$25,00 \$25,000 under \$50,00	∞	207,741 144,038	42,709 38,505	164,16 111,05	1 11,017	20,647 15,338	7,343 5,427	9,395 5,593	5,730 3,435	4,619 3,663	3,995 3,141	5,529 3,536	6,773 4,288	1,594 1,643	2,770 2,821	80		,817 ,988	431 581	1,159 1,556 780	682	2,228
\$50,000 under \$100,0	000	40,848	15,812	29.44	4 2,227	4,492	1,582	2,242 733	1,385 452	1,204 429	1,046 372	1,297 469	1,585 567	680 259	1,169 447	. 37		832 408	285 112	780 307	163 91	524 295
\$100,000 under \$500, \$500,000 under \$1,00	óo,ooo	9,740 351	7,529 598	5,610 14	4 12	45	17	35	22	19	17	23	28	14	25 19	1	3	29 11	6	17	8	26 3
\$1,000,000 or more		168,178	43,278	118,51		28,808	9,958	10,199	6,257	4,484	3,832	2,994	. 3,644	1,509	2,506			195	301	805	305	992
Nontaxable returns, to No adjusted gross in	,	100,170	45,210	110,011	- 10,532	20,000	9,956	10,199	- 0,251			-		-	-	1		-	-	-		
Under \$600 \$600 under \$2,000		24,882	1,664	24,88	1 1,664	_] :	_	-	:	-	-	<u> </u>	_	-		-	-		-	-	-
\$2,000 under \$5,000		94,786	13,628	76,87	7,309	16,501	5,461	1,412	856	-	-		-	-	-	·	-	-	-	-		-
\$5,000 under \$10,000 \$10,000 under \$25,00	0	42,059 6,054	16,551 9,638	16,40	1,925	11,994	4,386	8,132	4,965	h			<u>-</u>				-	-	_			
\$25,000 under \$50,00	00	324	1,557		8 34	313	111	652	434	4,483	3,831	2,994	3,644	1,507	2,502	53	7 1,	,195	300	802	305	992
\$50,000 under \$100,0 \$100,000 or more		58 15	182 58	'	3 -	-		3	2	1	1		-	2	4	.[-	-	1	3	-	-
		_				4	1															
			<u> </u>	,							Size of i	nvestment	creditCo	ntinued								
		\$3,500 u		\$4,000 uz		\$5,000 unde	r \$5	,000 under	\$10	,000 under	\$15,0	00 under	\$20,000	under	\$25,0	00		\$25,000		000 under		000 or
Adjusted gross income		\$3,500 u \$4,00	ю	\$4,500	Amount	\$5,000	mt .	\$10,000		,000 under \$15,000	\$15,0 \$	00 under 20,000 Amount	\$20,000 \$25,	under 000 Amount	hymbar A	mount N	under	\$50,000 Amount	Number	Amount	Mumber	Amount
The second secon		\$3,500 u \$4,00 Number of	Amount f credit	Number of	Amount No	\$5,000 imber of of	nt Num	\$10,000 her Amou	nt Numbe	,000 under \$15,000 Amount of credi	\$15,0 \$ t Number of	00 under 20,000 Amount of credit	\$20,000 \$25, Number of	under 000 Amount of credit	lumber of	mount credit	under unber of	\$50,000 Amount of credi	it Number	Amount of credi	Number of	ore
The second secon		\$3,500 u \$4,00 Number of returns	Amount	Number of returns	Amount No	\$5,000 umber of of of	nt Num	\$10,000 her Amou	nt Number of return	,000 under \$15,000 Amount of credi (Thousand dollars)	\$15,0 \$ t Number of returns	00 under 20,000 Amount of credit (Thousand dollars)	\$20,000 \$25, Number of returns	under 000 Amount of credit Thousand dollars)	humber of of eturns (1	mount credit housend follers)	under unber of eturns	\$50,000 Amount of credi (Thousand dollars)	Number of return	Amount of credi	Number of returns	Amount of credit (Thousand dollars)
		\$3,500 u \$4,00 Number of returns	Amount of credit	Number of returns	Amount No Thousand dollars)	\$5,000 imber of continuous of continuous delivers	nt Num	\$10,000 her of cr	nt Numbe	,000 under \$15,000 r Amount of credi	\$15,0 \$ t Number of returns	00 under 20,000 Amount of credit (Thousand	\$20,000 \$25, Number of returns	Amount of credit	humber of of eturns (1	mount credit housend follers)	under unber of	Amount of credi	Number of return	Amount of credi	Number of returns	Amount of credit (Thousand
	e classes	\$3,500 u \$4,00 Number of returns	Amount f credit Thousand dollars)	Number of returns	Amount No Thousand dollars)	\$5,000 imber of control of turns (The dollar) (25) (2	mt Num credit credit lars) Num credit control ret lars)	\$10,000 her of cr of cr ourns dolle	nt Number of return	,000 under \$15,000 r Amount of credi (Thousand dollars) (30)	\$15,0 \$ t Number of returns (31)	00 under 20,000 Amount of credit (Thousand dollars)	\$20,000 \$25, Number of returns	under 000 Amount of credit Thousand dollars)	humber of of eturns (1	mount credit housend follers)	under unber of eturns	\$50,000 Amount of credi (Thousand dollars)	Number of return	Amount of credi	Number of returns (41)	Amount of credit (Thousand dollars)
Adjusted gross income	e classes	\$3,500 u \$4,00 Number of returns (Amount of credit Thousand dollers) (22)	Number of returns (23)	Amount No Thousand dollars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit (Thousand dollars)	humber of of eturns (1	mount credit housend follers)	under unber of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Adjusted gross income Grand total Taxable returns, total	e classes	\$3,500 u \$4,000 Number of returns ((21) 970	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000.	e classes	\$3,500 u \$4,00 Number of returns ((21)	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$6,000 under \$7,000. \$8,000 under \$9,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$6,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000	e classes	\$3,500 u \$4,00 Number of returns (21)	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Num credit credit credit (26) (2 2,110 1,	\$10,000 her of cr of cr (Thousand to 11s 7) (28	nt Numbe of return (29)	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$15,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount f credit Trousend dollars) (22) 3,590 3,069	\$4,500 Number of returns (23) 413 413	Amount f credit Thousand dollars) (24) 1,731 1,731	\$5,000 mber of of of the control of	mt Numredit c retard retard (c) (2 2,110 1, 601	\$10,000 Amou ober of or	nt Numbe of of return (29) (29) 16 406 15	,000 under \$15,000 r Amount of credit (Thousand dollars) (30) 5 1,97	\$15,0 \$ t Number of returns (31)	OO under 20,000 Amount of credit (Thousand dollars) (32)	\$20,000 \$25, Number of returns (Amount of credit to the credit of credit of the credit of	humber of of eturns (35)	mount credit housend follers)	under of eturns (37)	\$50,000 Amount of credi (Thousand dollars) (38)	Number of return (39)	Amount of cred: (Thousand dollars, (40)	Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$8,000. \$9,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$25,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	Amount of credit Thousand dollers) (22) 3,590	\$4,500 Number of returns (23)	Amount foredit reditars) (24)	\$5,000 imber of of turns (The del (25) (25) 448	mt Numredit Numredit C C C C C C C C C	\$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r c for control of credit (70 to see to 12 to 1	\$15,0 \$ t. Number of returns (31) 63 59	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of credit of credit of collers of collection of coll	humber of of eturns (35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit of credit (Thousand dollars) (38) 895 895)	Amount of cred Amount of cred Amount of cred Amount of cred Amount of cred Amount of cred Amount of cred Amount Amount of cred Amount of cr	m Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$8,000 under \$8,000. \$9,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$25,000 \$25,000 under \$50,000. \$10,000 under \$50,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount for credit f	\$4,500 Number of returns (23) 413 413	Amount f credit fredit redit r	\$5,000 amber of control of the contr	mt Numredit c retained lars) (2 2,110 1, .,601	\$10,000 Amou ober of or	nt Numbe of return (29) (29) 16 406 15	,000 under \$15,000 r amount of credit (7housand dollars) (20) 5 1,977 4 1,841	\$15,0 \$ t Number of returns (31) 7 63	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of of returns ((33) 24 21	under 000 Amount of credit of readit of 17 to 18	humber of of eturns (35)	mount credit Notated relations (36)	under of ceturns (37)	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount Manount of credit Manount of cre	m Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000. \$3,000 under \$4,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$25,000. \$10,000 under \$25,000. \$10,000 under \$25,000. \$10,000 under \$10,000.	e classes	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit of cre	\$4,500 Number of of or of other of other of other of other of other of other other of other othe	Amount f credit f cre	\$5,000 short mt Num C C C C C C C C C	\$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of credit of credit of credit of colors	(35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to reredic (Thousand dollars) (38) 895 895	Number of return (39)	Amount of credit	m Number of returns (41)	Amount of credit (Thousand dollars) (42)	
Grand total Taxable returns, total \$600 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$10,000 \$7,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$25,000 \$15,000 under \$25,000 \$25,000 under \$100,000 \$500,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$1,000,000 under \$100,000 \$1,000,000 under \$100,000 \$1,000,000 under \$1,000 \$1,000,000 under \$1,000	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount for credit Thousand dollars) (22) 3,590 3,069	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 mber of of of of (7th of old of old old old old old old old old old old	mt Num C C C C C C C C C	\$10,000 Amou ber of cr o	nt Number edit of return o	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand doilars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of readit of 17 to 18	humber of of eturns (35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount Manount of credit Manount of cre	m Number of returns (41)	Amount of credit (Thousand dollars) (42)
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000. \$3,000 under \$4,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$25,000. \$100,000 under \$25,000. \$100,000 under \$10,000. \$100,000 un	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit of cre	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 short mt Num C C C C C C C C C	\$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of credit of credit of credit of colors	(35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount of credit Manount Manount of credit Manount of cre	m Number of returns (41)	Amount of credit (Thousand dollars) (42)	
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$4,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$6,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$25,000 \$25,000 under \$25,000 \$100,000 under \$100,0 \$100,000 under \$100.0 \$100,000 under \$100 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20 \$100,000 under \$20	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit of cre	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 short mt Num C C C C C C C C C	\$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of credit of credit of credit of colors	(35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount Amount Constant C	m Number of returns (41)	Amount of credit (Thousand dollars) (42)	
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$6,000 under \$9,000. \$7,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$25,000 under \$25,000 \$500,000 under \$100,000 \$100,000 under \$100,000 \$500,000 under \$100,000 \$500,000 under \$500,000 \$500,000 under \$5,000 \$600 under \$5,000	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit of cre	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 short mt Num C C C C C C C C C	\$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit of credit of credit of credit of colors	(35)	mount credit Notated relations (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount Amount Constant C	m Number of returns (41)	Amount of credit (Thousand dollars) (42)	
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$5,000. \$6,000 under \$6,000. \$6,000 under \$8,000. \$9,000 under \$1,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$15,000 under \$50,000. \$25,000 under \$10,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$1,000,000 under \$1,000. \$500,000 under \$1,000. \$1,000,000 under \$1,000. \$1,000,000 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$2,000\$2,000 under \$2,000\$2,000 under \$2,5,000. \$10,000 under \$2,500\$2,000 under \$2,500	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit of cre	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 mber of or or of or of or of or of or of or of or of or of or of or of or o	mt Numredit redit c redit \$10,000 Amou ber of cr o	nt Numbe of return (29) (29) (29) 16 (406 15	,000 under \$15,000 r control of credit of cred	\$15,0 \$ the Number of returns (31) (32) (33) (34) (35) (36) (37) (31) (31) (31) (31) (31) (31) (31) (31	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of of returns ((33) 24 21 	under 000 Amount of credit	(35)	mount credit Notated recording (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount Amount Constant C	m Number of returns (41)	Amount of credit (Thousand dollars) (42)	
Grand total Taxable returns, total \$600 under \$2,000 \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$7,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$50,000. \$100,000 under \$100,000. \$100,000 under \$50,000. \$100,000 under \$50,000. \$100,000 under \$50,000. \$500,000 under \$50,000. \$100,000 under \$50,000. \$500,000 under \$50,000 under \$50,000.	e classes 1	\$3,500 u \$4,00 Number of returns (21) 970 830	00 Amount of credit oredit of credit	\$4,500 Number of order of the control of the contro	1,458 {	\$5,000 mber of or or of or of or of or of or of or of or of or of or of or of or o	mt Numredit redit c redit \$10,000 Amou ber of cr o	nt Numbe of return (29) (29) 255 16 406 15	,000 under \$15,000 \$15,0 \$ the Number of returns (31) 63 59	00 under 20,000 Amount of credit (Thousand dollars) (32) 1,116 1,045	\$20,000 \$25, Number of returns ((33) 24 21 	under 000 Amount of credit	(35)	mount credit Notated recording (36)	under umber of eturns (37) 28 28	\$50,000 Amount to credit (Thousand dollars) (38) 895 895	Number of return (39)	Manount Amount Constant C	m Number of returns (41)	Amount of credit (Thousand dollars) (42)		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 38.—RETURNS WITH SELF-EMPLOYMENT TAX: AMOUNT OF SELF-EMPLOYMENT TAX ON RETURNS WITH BUSINESS OR PROFESSION NET PROFIT, RETURNS WITH FARM NET PROFIT, RETURNS WITH NET PROFIT FROM BUSINESS AND FARM, AND ALL OTHER RETURNS, BY ADJUSTED GROSS INCOME CLASSES

	All re	turns with s	elf-employme	ent tax	profit f	with self-emp rom business farm net pro	and profe	ssion (but	net pro	ith self-em fit (but no m business	net profit	or loss	profit re	with self-em esulting from from business	combinati	on of income		turns with
			Self-emp	Loyment tax			Self-emp	loyment tax			Self-emp:	Loyment tax		Total amount	Self-emp	loyment tax		
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand	As a percent of adjusted gross income	Number of returns	Net profit from business or profession (Thousand dollars)		As a percent of net profit from business or profession	Number of returns	Farm net profit (Thousand dollars)	Amount (Thousand	As a percent of farm net profit	Number of returns	of net profit from business or profession and farm (Thousand dollars)	Amount (Thousand	As a percent of total net profit from business, profession, and farm	Number of returns	Self- employment tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
. Grand total	6,482,622	¹ 43,423,869	1,002,245	2.3	3,551,402	17,553,037	572,579	3.3	1,463,497	4,010,756	178,371	4.4	205,486	997,483	32,701	3, 3	1,262,234	218,598
Taxable returns, total	4,665,267	39,756,873	831,734	2.1	2,759, 79 9	16,035,269	495,102	3.1	805,149	2,996,115	122,433	4.1	140,503	878,362	25,973	3.0	959,816	188,228
\$600 under \$1,200	128,555 108,442	76,970 5,150,628 629,705 553,073 33,346,497	3,912 203,867 23,543 19,232 581,180	5.1 4.0 3.7 3.5 1.7	38,951 873,815 74,005 66,624 1,706,404	34,746 2,138,912 249,537 229,874 13,382,200	1,843 115,721 13,301 11,888 352,349	5.3 5.4 5.3 5.2 2.6	26,642 406,957 26,317 20,586 324,647	21,175 857,665 86,780 59,700 1,970,795	1,244 47,516 4,667 3,303 65,703	5.9 5.5 5.4 5.5 3.3	53,444 4,238 1,715 81,106	124,855 13,732 6,204 733,571	7,139 746 326 17,762	5.7 5.4 5.3 2.4	15,320 253,594 23,995 19,517 647,390	786 33,532 4,829 3,715 145,366
Nontaxable returns, total	1,817,355	¹ 3,666,996	170,511	4.6	791,603	1,517,768	77,477	5.1	658,348	1,014,641	55,938	5.5	64,983	119,121	6,728	5.6	302,418	30,370
No adjusted gross income	67,618	² 219,323	5,528	-	7,218	31,839	967	3.0	(3)	(3)	(3)	-	(3)	(3)	(3)	-	57,635	4,240
Under \$400. \$400 under \$500. \$600 under \$1,200. \$1,200 under \$4,800. \$4,800 under \$5,000. \$5,000 under \$5,200.	32,815 118,787 386,673 1,103,346 16,187 12,146	7,217 59,829 352,418 2,766,552 79,442 61,863	2,147 3,960 18,623 117,343 3,230	29.8 6.6 5.3 4.2 4.1	4,260 46,210 157,866 522,368 8,196	4,304 25,623 135,340 1,054,562 30,561	236 1,376 7,184 56,659 1,629	5,5 5,4 5,3 5,4 5,3	15,134 54,462 171,828 388,619 3,868	4,564 26,074 136,666 710,968 16,030	831 1,758 8,293 39,028 871	18.2 6.7 6.1 5.5 5.4	2,623 14,553 43,637 1,009	1,565 11,867 83,922 3,492	155 798 4,883 192	9.9 6.7 5.8 5.5	12,513 16,399 42,427 148,721	983 768 2,349 16,773 1,133
\$5,200 under \$5,200	79,783	558,998	2,561 17,119	4.1 3.1	6,256 39,229	24,206 211,333	1,310 8,116	5.4 3.8	3,128 19,119	15,880 100,576	656 4,281	4.1 4.3	2,587	15,227	599	3.9	18,848	4,124

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Deficit.

However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 39.—SELECTED SOURCES OF INCOME BY STATES

[Taxable and nontaxable returns]

	Number of	Adjusted gross income	Salaries a		Business r and 1		Farm net and 1	profit and	Net gain an from sales asse	of capital	Total dome foreign di recei	vidends
States	returns	(less deficit) (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total ¹	63,943,039	368,728,386	56,297,705	299,380,510	5,709,200	21,095,778	3,198,530	2,763,299	6,541,383	6,454,097	9,154,032	11,971,969
AlaskaArizona	859,676 69,912 464,941	4,242,477 501,146 2,641,270	770,600 65,404 408,093	3,616,576 450,826 2,130,430	71,508 8,913 45,743	208,726 22,287 138,172	54,427 653 8,307	3,393 462 ² 1,798	55,065 7,089 53,723	59,648 3,184 76,547	72,012 3,655 52,782	74,203 2,770 67,528
Arkansas	502,876 6,405,244	2,138,214 42,381,618	429,127 5,653,317	1,645,392 34,155,671	58,957 593,936	153,555 2,547,760	54,099 98,929	61,570 30,925	32,107 841,954	31,959 1,156,456	36,596 1,011,642	37,915 1,233,349
Colorado	665,273 1,029,377 168,041	3,782,723 7,099,262 1,138,050	586,267 927,808 153,117	3,015,228 5,746,629 880,770	68,742 82,795 13,094	243,613 385,136 46,067	35,966 4,764 5,118	18,954 2425 ² 2,314	86,301 109,198 12,985	85,858 115,802 12,180	103,912 205,048 28,037	107,591 393,859 147,032
Delaware District of Columbia ⁶ Florida	330,591 1,737,193	1,903,086 9,016,576	301,264	1,519,673 6,845,700	22,147 181,803	80,429 555,699	766 37,725	21,012 21,978	23,392 208,841	50,155 252,310	43,088 288,174	98,237 457,334
Georgia	1,161,618 246,368 219,511 3,860,439	5,807,627 1,381,865 1,071,625 24,160,979	1,050,691 228,558 184,036 3,390,376	4,879,477 1,158,187 842,923 19,540,508	96,327 19,444 25,882 309,795	324,852 70,814 84,616 1,294,258	66,898 4,056 33,882 181,476	22,084 2,913 23,164 347,516	74,360 30,668 37,054 362,254	85,954 26,169 23,683 383,437	106,901 45,600 27,979 603,308	128,973 36,291 14,143 784,271
Indiana	1,621,249	9,239,415	1,419,417 725,376	7,685,852 3,316,967	146,280	521,823 360,081		170,659 328,744	145,990 195,420	96,453 110,639	179,978 144,559	180,724 91,591
Kansas. Kentucky. Louisiana Maine	752,038 893,908 882,754 341,934	4,037,502 4,082,816 4,549,319 1,496,445	619,377 748,330 779,762 309,694	3,060,888 3,208,182 3,685,690 1,225,471	79,778 93,805 84,241 40,410	251,211 295,105 274,154 112,376	113,604 122,601 32,615	178,037 79,268 17,345 4,200	102,295 64,073 57,579 26,401	71,098 46,233 76,307 14,846	103,529 85,173 88,956 45,622	81,482 135,974 85,312 64,147
Maryland ⁶ Massachusetts Michigan Minnesota Mississippi	1,341,431 2,040,914 2,682,101	8,081,368 11,892,742 17,033,352	1,240,565 1,870,695 2,398,878	6,939,995 9,848,118 14,362,404 5,055,716	92,736 159,188 221,051 109,874	409,465 671,905 914,331 360,663	25,893 5,531 107,124	5,362 3,408 51,638 142,203	106,074 179,863 246,314 184,752	77,557 149,643 199,385 118,427	186,322 328,743 391,157 185,867	211,612 506,660 484,355 157,504
	1,209,600 458,482	6,337,062 2,059,842	1,004,068 396,286	1,648,368	46,994	127,015	48,959	29,061	27,382	30,129	40,612	33,228
Missouri Montana Nebraska Nevada New Hampshire	1,505,015 233,560 523,455 150,819 245,951	8,229,364 1,133,090 2,526,778 1,001,372 1,275,346	1,281,383 188,931 405,104 139,577 222,168	6,571,685 833,440 1,760,586 812,739 1,036,311	143,095 24,909 52,416 12,482 25,182	516,658 77,134 180,299 60,213 82,586	30,293 100,564 1,954	93,594 51,441 201,138 ² 4,218 666	189,390 36,834 88,780 16,408 18,655	152,572 30,856 70,543 37,716 20,172	217,496 40,467 71,301 16,262 34,260	276,868 25,476 48,550 18,983 55,060
New Jersey	2,419,371 292,558 6,644,119 1,413,335 211,746	15,810,935 1,496,191 43,324,385 6,398,763 936,585	2,187,730 261,564 5,979,993 1,245,352 150,561	13,165,221 1,258,634 34,648,764 5,261,531 584,760	188,292 26,857 532,986 118,977 18,855	380,383	15,820 65,986 133,818	3,133 9,383 12,163 119,137 170,812	755,846 77,337	200,637 23,727 743,892 69,467 16,160	448,449 24,833 1,269,135 123,282 25,340	567,798 18,763 2,083,363 154,275 10,794
Ohio Oklahoma Oregon. Pennsylvania. Rhode Island.	3,416,469 761,891 650,077 4,043,443 326,929	20,672,137 3,698,104 3,743,193 22,873,387 1,773,538	3,062,085 642,387 562,095 3,643,922 301,392	17,331,129 2,932,024 2,955,364 19,020,362 1,461,787	291,882 91,475 68,679 348,379 25,530	1,106,941 245,226 265,083 1,293,990 94,976	86,876 33,940 75,703	135,695 26,017 21,633 10,084 1,400	273,760 65,237 91,394 331,654 24,747	238,383 81,022 80,996 289,111 19,601	468,736 69,118 83,396 597,162 40,406	611,982 72,490 75,260 910,243 72,764
South Carolina. South Dakota. Tennessee. Texas. Uuah.	651,275 231,846 1,104,663 3,109,785 312,494	2,935,067 944,239 5,150,413 16,321,487 1,748,535	587,743 163,026 972,869 2,699,521 286,866	2,516,619 643,427 4,240,856 13,003,610 1,485,950		971,701	59,024 115,265 228,957	9,435	32,061 55,654 71,682 295,834 28,776	29,135 29,386 65,312 450,582 27,406	43,535 37,065 88,355 350,271 36,525	45,271 13,710 102,562 408,621 25,809
Vermont Virginia Washington West Virginia Wisconsin.	132,506 1,359,726 1,030,522 528,212 1,421,709	631,636 7,129,265 6,303,358 2,569,767 7,730,346	1,227,360 911,348 474,806	6,028,555 5,156,876		342,605 393,831 133,604	61,584 44,054 18,867	3,321 53,230 3,515	34,241	16,676 103,250 104,681 23,715 116,673	16,854 164,992 153,044 50,102 211,309	27,157 225,460 135,549 63,846 213,510
Wyoming Other areas ⁵	118,734 197,668	630,190 979,927	102,983 158,851	488,129 796,378	13,423 3,066	39,971 4,135		6,063 ² 2,165	19,557 28,080	20,801 37,566	17,534 45,551	16,070 75,650

Table 39.—SELECTED SOURCES OF INCOME BY STATES—Continued

[Taxable and nontaxable returns]

	Dividends gross	in adjusted income	Interest	received	Rent ne and	t incom∋ loss	Royalty ne		Partnership and		Estates an	nd trusts and loss
States	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total ¹	6,635,963	11,455,192	21,376,055	9,209,879	6,120,940	2,717,295	476,875	5 85,6 93	1,985,129	9,321,059	486,847	679,612
AlabamaAlaska	50,214 2,306	70,417 2,565	182,236 16,796	63,478 5,493	68,954 8,478	34,719 533	2,240 (³)	2,158 (³)	24,139 3,604	119,732 10,924	8,219 (³)	10,247
Arizona	35 ,58 3	64,561	149,202	91,617	49,991	14,296	2,669	1,742	15,360	60,456	4,918	6,885
Arkansas. California	26,869 707,550	35,943	91,113	38,825 1,259,232	45,042 734,235	31,903 24€,207	5,407	3,839	17,828	97,503	1,558	482
Odili Olimia.	707,550	1,173,757	2,409,637	1,237,232	124,230	240,201	46,974	60,253	247,071	1,153,043	49,732	76,071
Colorado	72,578	101,884	237,855	108,224	76,460	38,814	9,089	3,752	27,168	125,179	6,509	7,728
Connecticut	156,833	382,105	447,536	173,921	107,009	35,546	3,336 (³)	1,437 (³)	27,486	133,913	10,030	13,920
DelawareDistrict of Columbia ⁶	22,713	145,383	47,177	16,087	10,557	7,669	(3)	(3)	2,570	15,382	1,832	2,924
Florida	36,357	95,770	89,068	53,210	21,581	16,396	746	803	5,100	24,103	4,137	8,854
r 101 Ida.	221,023	439,513	588,409	351,035	169,658	88,988	6,146	1,688	48,960	224,027	18,090	27,319
Georgia	78,620	123,414	239,697	91,007	82,886	38,974	981	962	31,534	151,782	7,191	13,060
Hawaii	26,813	33,832	93,864	24,268	19,338	15,230	922	322	8,531	27,707	2,895	6,904
Idaho	15,409	12,715	66,649	31,496	26,532	11,087	995	489	9,132	31,460	1,866	1,139
IllinoisIndiana	448,581	748,741	1,446,871	624,377	394,727	212,085	32,346	21,696	119,522	610,187	29,371	48,183
Indiana	124,489	171,349	488,657	189,309	145,706	77,315	10,267	4,833	43,235	207,093	8,124	8,025
Iowa	102,477	84,480	322,785	135,666	113,114	82,060	4,493	2,770	47,112	212,115	10,559	10,441
Kansas	69,324	76,057	240,131	84,844	111,591	91,221	25,244	34,936	29,705	131,878	5,582	9,131
Kentucky	62,031	131,532	181,368	73,268	75,617	47,445	8,578	6 ,5 75	30,151	135,221	4,885	4,949
Louisiana	60,914	80,122	215,854	87,256	101,064	62,007	41,273 (³)	61,339 (³)	27,657	151,126	6,842	4 77,446
Maine	34,912	61,527	100,969	31,249	28,851	4,241	(3)	(-)	5,341	16,166	4,030	3,505
Maryland ⁶	137,188	200,910	397,946	161,675	101,240	49,901	2,543	1,442	27,294	124,454	7,437	9,252
Massachusetts	238,146	488,550	794,142	332,604	200,791	25,231	2,872	1,654	32,917	176,151	19,158	29,143
Michigan	280,714	461,033	935,969	359,401	219,894	92,364	13,146	5,769	73,863	335,164	13,914	17,231
Minnesota	131,013	147,610	432,142	182,000	112,035	47,904	3,974	5,895	47,750	185,093	11,140	12,941
Mississippi	29,210	31,100	89,451	39,169	34,753	24,779	8,207	10,714	17,129	92,659	2,966	4,057
Missouri	148,554	265,061	454,408	188,368	151,984	84,402	7,874	5,719	49,815	222,118	3,695	16,597
Montana	29,247	23,414	74,338	37,244	33,359	17,230	3 245	2,604	9,482	34,068	1,665	1,145
Nebraska	49,612	45,025	151,833	61,837	75,631	73,792	3,731	3,433	19,188	87,177	5,501	7,203
Nevada	10,661	18,104	46,259	22,746	14,168	7,266	3,731 (³) (³)	3,433 (³) (³)	6,999	30,434	(3)	(3)
New Hampshire	23 , 733	53,254	88,965	36,097	26,160	€,787	(-)	(-)	3,777	13,741	2,768	2,407
New Jersey	342,263	541,006	959,537	370,690	201,541	55,882	2,819	2,924	69,767	359,295	16,940	27,002
New Mexico	14,064	17,360	66,498	27,073	31,021	13,225	6,886	12,697	9,636	41,657	1,664	1,734
New York	977,896	2,010,554	2,936,280	1,430,658	519,841	9€,995	10,707	11,690	229,557	1,215,990	53,577	104,763
North Carolina	90,306	147,911	293,498	101,565	107,732	75,919	1,523	832	34,617	164,902	6,755	11,673
NOT UIL Dako ba,	16,562	9,555	57,128	25,500	29,482	17,504	3,264	6,826	10,462	42,189	1,680	1,277
Ohio	338,214	586,633	1,207,450	470,000	305,617	143,547	17,596	4,691	81,387	379,482	20,339	23,344
Oklahoma	47,895	68,983	170,948	79,409	101,045	55,899	36,893	45,497	28,267	109,092	5,426	9,808
Oregon	56,954	70,461	249,097	116,795	70,316	32,347	2,313	1,477	23,883	143,322	2,623	2,334
Pennsylvania Rhode Island	445,656	876,151	1,304,551	419,750	309,998 31,970	113,531 8,004	9,240 (³)	4,627 (³)	101,003	504,797	36,358	39,529 6,453
INDUC TOTALING	29,373	70,390	127,350	48,801	1 31,970	5,004	(-)	(-)	6,619	29,473	2,957	6,453
South Carolina	30,501	42,949	120,413	40,676	50,012	31,619	(3)	(3)	15,957	82,195	3,206	4,186
South Dakota	23,459	12,062	63,594	26,266	35,906	25,824	717	417	10,996	39,205	1,339	1,570
Tennessee	60,616	97,986	254,017	95,041	88,357	43,221	2,786	1,845	31,315	180,730	4,288	5,795
Texas. Utah	241,057	388,247	780,162	362,447 39,210	380,004 28,980	20€,891	109,725 85 9	226,693	123,807 11,943	473,642 50,539	30,703 1,013	49,4 8 9 874
· ••••••••••••••••••••••••••••••••••••	22,774	23,901	103,692	27,210	20,700	14,522		2,529	11,743	20,239	1,013	0/4
Vermont	12,418	26,101	44,216	16,636	10,856	2,666	(3)	(3)	5,204	13,897	512	505
Virginia	119,395	216,312	334,558	122,875	102,756	5C ,3 70	2,345	2,608	28,876	149,125	3,599	12,437
Virginia	99,903	127,394	400,599	170,585	107,585	46,625	2,668	2,266	37,509	164,935	7,972	7,512
Wisconsin	37,603	61,049	117,133	34,225 201,744	52,585 153,815	28,813 53,423	12,342	3,426	16,273 39,868	36,663 173,846	3,147	2,892 10,423
#IBCORDING	148,127	202,447	557,233	201,744	C10,6CC	93,423	2,420	2,021	890,000	112,046	12,319	10,425
Wyoming Other areas ⁵	10,510	15,112	37,877	17,388	18,062	8,544	1,510	5 ,5 29	4,826	20,217	1,377	42,910
Other areas'	36,743	72,900	68,697	37,542	22,053	5,532	1,101	784	3,937	5,810	2,389	3,684
		·	·							<u></u>	·	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Includes data for "Other areas" described in footnote 5.

Not loss exceeded net profit.

Sestimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Not loss exceeded net income.

Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Sheturns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

This estimate is largely the result of one sample return having an estate and trust loss of almost \$27,000. This sample return was assigned a weighting factor of 490.

NOTE: Detail may not add to total because of rounding.

Table 40.—EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY STATES

[Taxable and nontaxable returns]

					Evernt : c	ns for age			Exemptions		T	Mumbar of	natume h	number of	everntime	other than	age or hlin	dness	
				Number of		ns for age r over		dness	payer's de			Number of	recurs by	number of	exemptions	Other than	age or bin		or more
States	Number of returns	Number of joint returns	Total number of exemptions	exemptions for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemp- tions	Number of returns	Number of exemptions	One	Two	Three	Four	Five	Six	Seven	Number of returns	
	(1).	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States 1	63,943,039	37,768,215	183,493,106	102,677,703	5,637,403.	7,238,199	96,092	98,707	31,379,991	73,478,497	20,586,223	14,665,672	8,886,839	8,799,897	5,721,162	2,960,783	1,322,200	1,000,263	8,752,620
AlabamaAlaskaArizonaArtzonaArkansasCalifornia	859,676 69,912 464,941 502,876 6,405,244	556,938 44,649 295,466 308,420 3,762,216	2,671,392 228,981 1,414,318 1,476,132 18,112,066	1,444,828 115,248 763,493 836,288 10,179,675	46,048 (²) 29,898 35,663 542,777	55,917 (2) 37,949 45,517 683,220	(2) (2) (2) 8,367	(2) (2) (2) (2) 8,895	507,966 39,781 246,962 272,290 3,091,302	1,169,207 112,076 612,839 593,884 7,240,276	194,839 20,950 136,058 125,326 2,146,134	202,183 10,833 99,748 129,577 1,440,857	150,939 9,773 66,245 88,512 848,032	141,651 10,594 66,463 77,603 884,019	89,137 6,520 46,653 46,070 575,023	41,372 4,961 24,087 21,529 297,846	26,479 3,777 13,411 7,991 121,514	13,076 (²) 12,276 6,268 91,819	54,283
Colorado	665,273 1,029,377 168,041 330,591 1,737,193	406,720 594,038 99,957 112,654 1,075,441	1,936,372 2,867,132 470,029 783,342 5,011,623	1,076,392 1,632,981 269,359 452,498 2,856,191	56,035 97,142 13,773 29,801 213,906	69,290 121,082 18,196 36,588 281,204	(2) (2) (2) (2) (2) 2,889	(2) (2) (2) (2) (2) 2,890	326,395 480,440 80,853 135,535 838,000	789,728 1,111,279 182,473 294,113 1,871,338	221,404 366,057 53,227 153,097 495,280	136,727 222,819 40,694 73,760 470,959	84,522 132,731 24,271 35,628 256,016	92,871 135,987 25,169 34,277 243,698	70,199 93,946 12,784 17,144 150,917	32,656 48,450 6,369 6,976 73,510	18,347 15,456 3,556 5,387 29,904	8,547 13,931 (²) 4,322 16,909	70,852 121,802 (²) 63,717 142,518
Georgia Hawaii Idaho. Illinois. Indiana	1,161,618 246,368 219,511 3,860,439 1,621,249	677,453 123,515 146,948 2,203,831 1,031,823	3,372,291 694,279 701,170 10,714,548 4,792,274	1,886,067 377,062 366,861 6,090,593 2,664,103	67,452 10,634 19,124 399,428 154,513	85,334 12,478 25,335 522,670 205,546	(²) (²) (²) 7,132 2,723	(2) (2) (2) 7,164 2,723	626,618 118,970 114,154 1,729,984 783,774	1,398,798 304,606 308,874 4,094,121 1,919,902	326,207 97,251 65,583 1,371,626 501,713	269,502 42,803 43,456 905,921 379,325	196,695 19,540 30,136 489,360 211,871	174,935 35,818 26,219 486,415 226,651	100,487 24,852 22,726 299,858 154,164	54,589 15,414 16,975 169,884 81,604	23,968 7,388 8,326 78,081 33,268	15,235 3,302 6,090 59,294 32,653	522,345
Iowa. Kansas Kentucky. Louisiana. Maine.	959,690 752,038 893,908 882,754 341,934	587,584 490,914 541,673 564,205 187,440	2,837,677 2,266,451 2,586,297 2,705,776 930,391	1,575,786 1,255,680 1,457,039 1,448,299 537,172	128,734 85,770 77,696 55,466 35,060	169,650 111,406 101,284 70,498 42,660	(2) (2) 1,906 (2)	(2) (2) 1,906 (2)	434,236 364,928 452,586 481,784 149,822	1,090,088 898,930 1,026,068 1,185,939 350,559	306,939 210,812 267,388 249,063 127,717	243,259 198,775 210,964 185,334 78,311	108,938 97,834 147,789 132,136 40,389	119,120 100,044 122,889 134,557 42,595	94,100 73,222 71,034 86,712 25,757	47,383 40,109 41,358 51,972 15,714	24,419 16,572 16,411 23,105 6,529	15,532 14,670 16,075 19,875 4,922	129,802 140,673 172,744
Maryland	1,341,431 2,040,914 2,682,101 1,209,600 458,482	764,504 1,034,247 1,723,059 661,749 291,157	3,819,140 5,388,970 8,109,315 3,519,938 1,413,517	2,137,800 3,102,827 4,418,155 1,930,000 767,057	87,303 201,390 209,442 120,160 31,254	112,208 254,992 272,023 157,444 39,114	(2) 2,750 3,621 (2) (2)	(2) 2,750 4,110 (2) (2)	687,221 861,334 1,347,988 550,663 263,961	1,567,221 2,028,401 3,415,027 1,430,764 606,602	435,370 846,468 806,594 435,138 104,215	277,606 418,368 611,128 255,226 115,673	214,526 231,749 356,629 135,488 74,291	178,770 232,539 355,137 142,281 81,705	129,576 161,305 262,078 117,009 41,180	62,291 85,564 148,571 65,461 21,384	26,755 35,867 74,531 32,492 11,964	16,537 29,054 67,433 26,505 8,070	590,364 234,331
Missouri Montana Nebraska Nevada New Hampshire	1,505,015 233,560 523,455 150,819 245,951	910,298 137,958 311,540 85,021 133,880	4,199,499 705,713 1,521,188 403,398 691,456	2,430,031 375,107 839,469 235,878 382,873	151,967 27,823 66,057 9,478 26,906	198,523 35,759 85,761 10,390 35,082	(2) (2) (2) (2) (2) (2)	(2) (2) (2) (2) (2) (2)	686,973 107,879 235,252 68,665 116,984	1,568,676 294,547 595,151 157,029 273,402	480,313 80,959 182,598 51,288 89,638	405,662 51,104 118,700 38,626 51,057	191,565 24,785 62,225 20,684 34,381	203,189 27,115 59,974 17,269 28,969	115,510 20,597 53,956 13,947 19,572	57,245 11,711 23,556 3,980 13,607	30,408 11,931 11,089 (2) 5,582	21,123 5,358 11,357 (2) 3,145	46,904 99,312 (²)
New Jersey	2,419,371 292,558 6,644,119 1,413,335 211,746	1,389,861 188,726 3,507,215 783,792 122,848	6,742,130 911,139 18,140,114 4,114,595 644,037	3,839,015 484,465 10,248,400 2,288,223 340,815	221,352 16,414 643,065 74,193 26,084	286,726 20,348 818,921 97,109 33,092	(2) (2) 15,292 (2) (2) (2)	(2) (2) 15,325 (2) (2)	1,174,748 162,474 3,189,128 793,140 102,614	2,613,902 405,686 7,057,468 1,726,912 269,729	816,500 81,681 2,333,476 393,338 73,066	537,818 60,075 1,543,579 308,169 42,809	351,862 39,241 911,931 242,661 20,914	338,381 46,032 885,291 235,815 30,529	212,279 32,700 532,444 125,084 19,898	94,166 18,230 248,908 71,727 12,919	41,553 9,145 109,057 24,298 7,314	26,812 5,454 79,433 12,243 4,297	49,574 689,210 108,348
OhioOklahomaOregonPennsylvaniaRhode Island	3,416,469 761,891 650,077 4,043,443 326,929	2,151,423 501,295 420,616 2,331,195 176,843	10,164,835 2,221,920 1,897,885 11,283,107 868,456	5,593,774 1,268,424 1,074,639 6,441,518 506,016	337,451	401,893 84,878 97,960 422,406 37,716	(2) (2) (2) 4,843 (2)	(2) (2) (2) 5,397 (2)	1,718,369 378,431 308,702 1,946,396 141,216	4,166,571 867,277 723,925 4,413,786 324,136	1,035,246 209,734 186,114 1,365,226 129,783	784,384 197,917 176,954 900,300 66,771	462,338 110,161 84,637 591,830 43,318	494,761 113,701 93,882 540,985 38,137	319,769 77,104 52,820 343,858 24,893	174,357	74,873 14,585 12,055 67,995 4,979	69,068 9,245 7,060 58,892 3,812	80,567 61,288 508,651
South Carolina	651,275 231,846 1,104,663 3,109,785 312,494	389,729 133,260 666,466 2,041,198 197,271	1,967,439 673,896 3,202,596 9,304,948 992,302	1,064,622 369,340 1,822,111 5,165,530 512,490	29,354 80,571	40,897 36,331 101,764 307,577 30,820	(2) - (2) 4,038 (2)	(2) (2) 4,072 (2)	379,576 104,162 595,276 1,647,747 166,577	860,182 268,225 1,277,243 3,827,769 448,471	167,740 83,254 298,880 837,973 95,212	140,042 51,726 266,677 742,302 59,137	113,084 26,540 192,769 477,854 41,215	106,240 24,745 164,263 481,540 41,731	69,677 20,862 106,143 310,200 29,704	47,530	15,839 6,839 17,273 64,353 13,607	8,312 5,137 11,128 48,345 8,689	43,618 94,555 426,221 73,943
Vermont. Virginia. Washington. West Virginia Wisconsin.	132,506 1,359,726 1,030,522 528,212 1,421,709	80,626 786,574 643,763 343,575 854,596	399,970 3,917,265 2,964,355 1,583,246 4,193,568	215,309 2,172,022 1,677,142 881,407 2,290,780	11,934 91,303 94,305 38,796 156,022	14,851 113,608 117,801 51,219 201,591	(2) (2) (2) (2) (2) (2)	(2) (2) (2) (2) (2) (2)	69,352 712,725 486,413 276,932 647,236	169,773 1,628,455 1,167,614 649,430 1,698,164	43,989 417,861 335,651 142,125 500,063	23,234 296,281 236,657 131,445 306,596	19,358 221,893 126,396 79,778 164,784	20,803 186,866 147,440 73,690 175,320	11,837 129,416 100,265 52,166 120,768	48,675 26,589	3,613 26,592 19,785 13,787 41,363	3,312 21,361 15,653 8,632 37,349	186,951 134,973 74,855
Wyoming Other areas ³	118,734 197,668	76,661 115,384	343,202 617,426	196,642 320,207	10,278	12,058 9,856	(²)	(²)	56,830 118,647	134,502 287,359	33,887 56,172	33,268 30,574	15,161 31,434	16,324 34,898	10,373 22,867		(²) 4,827	(2) (2)	(²) (²)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Lincludes data for "Other areas" described in footnote 3.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Returns of bona fide residents of Puerto Rico, whether U.S. citzens or aliens, and U.S. citizen residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES
[Taxable and nontaxable returns]

			[I a.	cable and non	taxable retur	nsj					
	Number of	Number of	Adjusted gross	Total	Number o: exemptions	Taxable	іпсопе	Income tax a	after credits	Total	l tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
Total	859,676	556,938	¹ 4,242,477 ² 18,500	2,671,392	2,614,035	Alebama 638,147	2,103,623	631,878	473,203	632,081	473,302
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,577 108,483 111,101 107,498 96,503 92,412	4,658 19,866 43,658 53,340 62,719 68,373	58,272 163,379 265,029 338,666 411,817	17,223 180,984 248,160 302,728 321,277 322,156	15,425 174,484 235,997 289,957 314,415 319,056	16,547 55,091 72,242 78,462 83,213	2,405 29,160 64,636 110,196 148,037	16,446 53,178 70,025 77,066 83,011	469 5,748 12,545 21,594 29,602	16,446 53,178 70,025 77,167 83,011	469 5,748 12,545 21,597 29,602
\$5,000 under \$6,000.	74,811	64,527	410,367	294,774	292,254	70,565	165,513	70,464	33,156	70,464	33,156
\$0,000 under \$7,000.	73,599	62,165	478,709	271,385	267,427	73,396	234,168	73,295	47,138	73,295	47,138
\$7,000 under \$8,000.	56,956	52,314	424,294	211,972	211,089	56,377	221,050	56,275	44,633	56,275	44,633
\$8,000 under \$9,000.	32,388	30,418	275,847	124,256	123,271	32,388	151,777	32,388	31,083	32,388	31,083
\$9,000 under \$10,000.	23,369	21,662	219,044	90,350	89,4€6	22,891	125,106	22,789	25,964	22,891	26,010
\$10,000 under \$11,000.	20,258	19,321	211,927	74,600	74,150	20,258	132,419	20,224	27,505	20,224	27,514
\$11,000 under \$12,000.	15,175	14,724	173,532	56,169	55,370	15,175	111,015	15,175	23,242	15,175	23,242
\$12,000 under \$13,000.	9,371	8,815	117,116	33,874	33,424	9,371	77,443	9,371	16,638	9,371	16,639
\$13,000 under \$14,000.	6,970	6,762	93,994	25,181	24,764	6,970	64,124	6,970	13,811	6,970	13,811
\$14,000 under \$15,000.	4,374	4,271	63,450	16,111	15,905	4,374	43,666	4,374	9,619	4,374	9,619
\$15,000 under \$20,000.	10,871	10,248	184,860	42,022	40,873	10,871	130,631	10,871	30,005	10,871	30,010
\$20,000 under \$25,000.	3,141	2,934	71,120	12,186	11,801	3,141	52,398	3,141	13,235	3,141	13,238
\$25,000 under \$50,000.	5,457	4,936	188,964	20,634	19,930	5,457	148,663	5,457	46,097	5,457	46,121
\$50,000 under \$100,000.	1,160	1,046	74,176	4,624	4,336	1,157	60,895	1,157	25,269	1,157	25,274
\$100,000 under \$150,000.	126	116	15,056	458	404	126	12,472	126	6,348	126	6,350
\$150,000 under \$200,000	33	31	5,579	125	107	33	4,223	33	2,229	33	2,230
\$200,000 under \$500,000	35	30	9,491	121	106	35	7,808	35	4,292	35	4,292
\$500,000 under \$1,000,000	5	3	3,455	17	10	5	3,109	5	1,618	5	1,618
\$1,000,000 or more	2	1	2,832	5	4	2	2,709	2	1,363	2	1,363
Returns under \$5,000	521,574	252,614	1,218,663	1,392,528	1,349,344	305,555	954,434	299,726	69,958	299,827	69,961
	261,123	231,086	1,808,261	992,737	983,507	255,617	897,614	255,211	181,974	255,313	182,020
	76,978	73,238	1,215,552	286,127	281,184	76,975	851,575	76,941	221,271	76,941	221,321
Total	69,912 (³)	44,649 (³)	¹ 501,146 (³)	228,981 (³)	227,324 (³)	57,422	307,157	57,422	68,689	57,422	68,695
No adjusted gross income	4,175 7,145	3,378	13,285	5,873 16,165	5,873 15,266	} ^{2,1} /°	3,244	5,178	648	5,178	648
\$2,000 under \$3,000	5,260	3,507	13,305	19,270	19,270	3,161	3,577	3,161	714	3,161	714
\$3,000 under \$4,000	6,016	2,168	20,613	20,614	20,510	4,608	8,921	4,608	1,869	4,608	1,869
\$4,000 under \$5,000	6,814	3,828	30,368	22,002	21,899	5,050	12,994	5,050	2,654	5,050	2,654
\$5,000 under \$6,000	3,419	} 4,242	{ 19,022	10,360	10,360	2,419	10,574	3,419	2,171	3,419	2,171
\$6,000 under \$7,000	2,593		16,883	9,927	9,823	2,593	8,560	2,593	1,703	2,593	1,704
\$7,000 under \$8,000	5,582	2,830	42,102	18,725	18,725	5,582	25,864	5,582	5,549	5,582	5,549
	4,018	2,565	34,174	15,298	15,298	3,915	20,724	3,915	4,512	3,915	4,512
	6,082	5,425	57,498	22,301	22,197	6,082	34,381	6,082	7,270	6,082	7,270
\$10,000 under \$11,000	3,721	3,056	38,808	13,748	13,615	2,688	24,444	3,688	5,271	3,688	5,271
\$11,000 under \$12,000	2,322	1,956	26,555	8,095	8,095	2,322	17,920	2,322	3,903	2,322	3,903
\$12,000 under \$13,000.	2,912	2,580	36,515	10,014	10,014	2,879	24,834	2,879	5,447	2,879	5,447
\$13,000 under \$14,000.	2,092	1,793	28,220	7,273	7,205	2,092	20,323	2,092	4,573	2,092	4,573
\$14,000 under \$15,000.	1,892	1,826	27,492	8,107	8,074	1,892	18,752	1,892	4,180	1,892	4,180
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,681 759 497 59 3	3,581 693 497 59	61,932 16,641 16,738 3,867 413	13,245 3,294 2,299 301	13,212 3,228 2,295 294 14	3,681 726 490 59	44,655 11,413 12,368 2,860 376	3,681 726 490 59	10,242 2,834 3,625 1,148 187	3,681 726 490 59	10,242 2,834 3,629 1,149 187
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1; 1; -	1 1 -	174 290	5 3	5 3 -	1 1 -	128 245	1	72 117	1 1 -	72 117
Returns under \$5,000	30,278 21,694 17,940	13,541 15,062 16,046	173,823 169,679 257,645	85,972 76,611 66,398	84,865 76,403 66,055	17,997 21,591 17,834 Arizona	28,736 100,103 178,318	17,997 21,591 17,834	5,885 21,205 41,599	17,997 21,591 17,834	5,885 21,206 41,604
Total	464,941	295,466	12,641,270	1,414,318	1,376,332	357,151	1,425,833	353,904	321,312	354,204	321,507
No adjusted gross income Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	5,532 60,642 45,253 42,005 41,373	2,816 8,954 13,489 18,178 24,023	² 30,393 29,855 67,199 104,573 146,732	15,376 84,646 90,484 104,988 120,200	14,383 81,374 84,451 98,865 113,473	9,744 27,512 28,897 33,230	1,307 16,472 34,688 55,277	9,744 27,020 28,597 32,634	261 3,223 '6,460 10,644	(³) 9,744 27,020 28,697 32,634	(³) 261 3,223 6,565 10,644
\$4,000 under \$5,000.	44,144	28,858	197,813	149,465	146,400	3€,702	75,496	35,716	14,862	35,716	14,862
\$5,000 under \$6,000.	44,511	34,723	245,315	159,062	157,675	41,441	102,493	41,141	20,034	41,141	20,034
\$6,000 under \$7,000.	35,035	31,251	226,710	139,878	137,899	33,849	98,505	33,649	19,321	33,649	19,321
\$7,000 under \$8,000.	39,508	33,980	293,801	145,608	143,337	38,915	150,542	38,815	30,820	38,915	30,822
\$8,000 under \$9,000.	28,318	25,448	239,718	107,909	107,709	28,318	134,457	28,318	27,596	28,318	27,596
\$9,000 under \$10,000.	18,536	17,350	176,346	68,630	68,533	18,536	104,164	18,436	21,097	18,436	21,097
\$10,000 under \$11,000.	15,241	14,269	159,653	58,854	58,084	15,241	97,308	15,173	20,223	15,173	20,252
\$11,000 under \$12,000.	11,290	10,748	129,464	42,127	41,283	11,290	83,810	11,290	17,685	11,290	17,686
\$12,000 under \$13,000.	7,328	6,926	91,397	27,369	26,703	7,328	59,340	7,260	12,474	7,260	12,474
\$14,000 under \$14,000.	4,724	4,590	63,770	17,282	16,882	4,690	43,375	4,690	9,372	4,690	9,372
\$14,000 under \$15,000.	5,162	4,927	75,102	19,681	19,054	5,162	50,534	5,162	10,959	5,162	10,983
\$15,000 under \$20,000.	8,959	8,049	152,597	32,780	31,877	8,959	107,364	8,926	24,654	8,926	24,662
\$20,000 under \$25,000.	2,704	2,536	60,430	11,027	10,493	2,704	44,055	2,704	10,932	2,704	10,932
\$25,000 under \$50,000.	3,688	3,431	126,583	15,003	14,252	3,652	99,274	3,652	30,413	3,652	30,426
\$56,000 under \$100,000.	803	753	51,184	3,232	2,969	800	41,145	796	16,842	796	16,848
\$1.00,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	106 30 41 5	97 30 35 4 1	12,657 5,119 11,622 3,022 1,002	420 116 162 15 4	375 101 141 13	106 30 40 5	10,109 4,221 9,543 2,354	106 30 40 5	4,875 2,146 5,108 1,311	106 30 40 5	4,875 2,146 5,111 1,311
Returns under \$5,000	238,949	96,318	1515,779	565,159	538,951	136,085	183,240	133,711	35,450	133,911	35,559
	165,908	142,752	1,181,890	621,087	615,151	161,059	590,161	160,359	118,868	160,459	118,870
	60,082	56,396	943,602	228,072	222,23)	60,007	652,432	59,834	166,994	59,834	167,078

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued [Taxable and nontaxable returns]

					axable return	<u> </u>					
	Number 2	Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax as	ter credits	Total	
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						Arkansas					
Total	502,876	308,420	¹ 2,138,214	1,476,132	1,430,172	343,505	1,043,727	337,024	232,284	337,158	323,361
No adjusted gross income	6,165 70,061	4,733 13,667	² 12,192 35,844	17,646 109,675	15,632 104,985	7,867	1,160	7,867	230	(³) 7,867	(³) 230
\$1,000 under \$2,000	78,861 80,167	34,023 43,910	116,799 201,498	193,979 227,444	181,439 216,008	30,457 55,464	17,082 52,350	30,155 52,782	3,366 9,939	30,155 52,782	3,366 9,939
\$3,000 under \$4,000 \$4,000 under \$5,000	73,427 52,199	43,999 37,234	253,402 234,100	225,414 185,057	219,555 182,961	61,978 46,935	86,678 90,896	60,083 46,331	16,914 17,567	60,083 46,331	16,914 17,567
\$5,000 under \$6,000	32,903	28,941	180,914	114,026	112,836	32,702	81,148	32,500	15,994	32,500 27,342	15,994 18,430
\$6,000 under \$7,000 \$7,000 under \$8,000	28,632 22,933	25,063 21,845	184,092 170,953	102,502 87,719	101,898 87,216	27,937 22,811	93,709 89,088	27,342 22,710	18,427 17,774	22,710	17,774
\$8,000 under \$9,000 \$9,000 under \$10,000	14,112 11,479	13,124 11,378	119,370 109,883	46,758 45,978	45,459 45,978	14,012 11,479	71,022 66,125	14,012 11,479	14,583 13,372	14,012 11,479	14,583 13,372
\$10,000 under \$11,000 \$11,000 under \$12,000	7,262 5,782	6,894 5,547	75,986 66,462	26,371 21,686	25,602 21,385	7,262 5,748	48,017 42,494	7,229 5,748	9,608 8,839	7,262 5,748	9,631 8,839
\$12,000 under \$13,000 \$13,000 under \$14,000	4,215 1,911	4,182 1,844	52,703 25,725	16,849 7,308	16,548 6,906	4,182 1,911	34,186 17,566	4,182 1,877	7,123 3,679	4,182 1,877	7,123 3,679
\$14,000 under \$15,000	1,935	1,899	27,837	6,409	6,309	1,935	20,591	1,902	4,326	1,902	4,326 13,700
\$15,000 under \$20,000 \$20,000 under \$25,000	4,817 1,839	4,482 1,772	81,646 41,356	17,761 7,423	17,059 7,389	4,817 1,839	60,244 31,983	4,817 1,839	13,692 7,999	4,817 1,839 3,425	8,002 26,718
\$25,000 under \$50,000 \$50,000 under \$100,000	3,425 652	3,172 623	109,549 42,944	13,158 2,654	12,253 2,467	3,425 649	89,880 35,011	3,425 649	26,706 14,490	649	14,492
\$100,000 under \$150,000 \$150,000 under \$200,000	64	58 10	7,454 1,833	209 38	189 ; 35 ;	64	6,308 1,552	. 11	3,077 855	64 . 11	3,079 855
\$200,000 under \$500,000 \$500,000 under \$1,000,000	20	20	5,817	67 -	62	19	4,317	19 -	2,310	19	2,327
\$1,000,000 or more	1 360,880	- 177,566	4,242 ¹ 829,451	1 959,215	920,580	202,701	2,320 248,166	1 197,218	1,414 48,016	1 197,319	1,414 48,023
Returns under \$5,000	110,059	100,351 30,503	765,212 543,554	396,983 119,934	393,387 116,205	108,941	401,092 394,469	108,043	80,150 104,118	108,043 31,796	80,153 104,185
Returns \$10,000 or more	31,934	30,303	٠٠٠, ١٠٠٠	119,954	110,200	California	3,4,40]	101,110	31,770	
Total	6,405,244	3,762,216	¹ 42,381,618	18,112,066	17,419,951	5,338,240	24,613,536	5,266,315	5,714,167	5,267,648	5,715,338
No adjusted gross income	46,482	26,655	² 253,628	115,893	104,756	-	10.450	-	3,880	(³) 125,784	(³) 3,886
Under \$1,000	584,721 669,539	51,491 137,105	300,395 983,745	772,950 1,180,368	722,946 1,058,797	125,784 435,087	19,450 260,646	125,585 421,476	50,909	421,876	50,972 88,207
\$2,000 under \$3,000	539,535 523,973	191,247 235,641	1,347,345 1,832,779	1,187,479 1,349,159	1,078,356 1,256,600	403,847 428,213	464,138 728,662	383,154 414,863	88,202 140,658	383,154 415,063	140,700 213,404
\$4,000 under \$5,000 \$5,000 under \$6,000	532,483 541,357	256,621 325,090	2,394,414 2,974,322	1,421,000	1,358,202	481,679 514,601	1,087,976 1,473,318	468,501 511,224	213,376 296,501	468,501 511,323	296,517
\$6,000 under \$7,000 \$7,000 under \$8,000	536,211 486,308	389,368 394,600	3,480,158 3,641,587	1,754,143 1,669,217	1,722,267 1,638,216	526,229 483,307	1,747,835 1,938,164	523,050 481,715	354,879 395,959	523,050 481,815	354,932 396,018
\$8,000 under \$9,000 \$9,000 under \$10,000	403,197 346,381	348,587 308,836	3,416,627 3,287,540	1,481,935 1,271,163	1,459,609 1,254,567	401,217 345,982	1,872,738 1,905,970	400,029 345,682	383,298 394,243	400,029 345,782	383,326 394,281
\$10,000 under \$11,000	279,029	253,661	2,922,830 2,351,369	1,011,801	994,349 740,546	278,317 204,433	1,782,815 1,487,656	277,917 204,234	372,818 314,541	277,917 204,234	372,846 314,644
\$11,000 under \$12,000 \$12,000 under \$13,000	204,734 157,509	189,773 146,752 107,313	1,964,699	750,622 567,263 412,492	558,810 406,156	157,276 114,131	1,284,035	157,042	274,947 223,923	157,076 114,065	274,960 223,953
\$13,000 under \$14,000 \$14,000 under \$15,000	114,332 86,197	80,962	1,540,487 1,247,153	303,722	298,386	86,097	850,247	86,064	187,273	86,064	187,298
\$15,000 under \$20,000 \$20,000 under \$25,000	194,249 63,414	177,603 56,154	3,295,590 1,405,512	703,574 229,284	681,399 220,078	193,455 63,178	2,325,830 1,039,365	193,354 63,078	537,287 264,243	193,354 63,078	537,479 264,318
\$25,000 under \$50,000 \$50,000 under \$100,000	76,503 15,486	68,069 13,655	2,536,735 1,015,757	290,127 58,602	274,655 53,683	76,353 15,467	1,968,253 806,919	76,236 15,461	600,912 334,075	76,236 15,461	601,016 334,162
\$100,000 under \$150,000 \$150,000 under \$200,000	2,179 629	1,842 526	259,156 107,694	7,827 2,250	6,874 1,949	2,174 619	201,019 82,745	2,172 619	99,054 43,118	2,173 619	99,091 43,123
\$200,000 under \$500,000 \$500,000 under \$1,000,000	663	547 86	190,436 63,599	2,336 317	1,989 263	660 96	145,588 48,584	660 96	80,772 26,681	660 96	80,788 26,691
\$1,000,000 or more	40	32	75,319	126	113	38	62,943	38	32,618	38	32,624
Returns under \$5,000	2,896,733 2,313,454 1,195,060	898,760 1,766,481 1,096,975	¹ 6,605,050 16,800,234 18,976,336	6,026,849 7,744,874 4,340,343	5,579,657 7,601,044 4,239,250	1,874,610 2,271,336 1,192,294	2,560,872 8,938,025	1,813,579 2,261,700 1,191,036	497,025 1,824,880 3,392,262	1,814,578 2,261,999 1,191,071	497,271 1,825,074 3,392,993
Returns \$10,000 or more	1,195,060	1,096,975	18,976,336	4,340,343	4,239,230	L	13,114,639	1,191,006	202,202	1,191,071	2,292,993
Total	665,273	406,720	13,782,723	1,936,372	1,866,120	Colorado 534,378	2,090,690	526,759	475,914	527,463	476,148
No adjusted gross income	6,602	5,005	² 24,035	21,303	19,506	_	-	_	_	(³)	(³) 609
Under \$1,000 \$1,000 under \$2,000	88,655 68,360	8,469 17,267	45,600 99,717	117,857 127,341	111,589 112,736	23,255 43,662	3,052 25,838	23,255 41,878	4,988	23,355 42,079 39,400	5,020 8,787
\$2,000 under \$3,000 \$3,000 under \$4,000	54,515 59,844	22,679 32,695	135,307 209,283	128,081 165,601	121,226 150,742	41,384 48,091	46,885 79,490	39,400 45,612	8,787 15,175	39,400 45,713 53,500	15,218
\$4,000 under \$5,000 \$5,000 under \$6,000	59,655 69,784	36,657 53,442	266,910 380,698	180,991 241,284	177,424 235,832	53,800 67,305	115,982 164,405	53,399 66,603	23,462	53,500 66,603	23,470 32,856
\$6,000 under \$7,000 \$7,000 under \$8,000	59,552 54,756	50,086 46,705	384,208 409,345	212,200 207,105	211,104 201,553	58,951 54,655	190,762 211,653	58,750 54,655	38,563 42,639	58,851 54,655	38,605 42,648
\$8,000 under \$9,000 \$9,000 under \$10,000	36,149 21,985	32,281 20,302	305,989 208,057	134,699 82,343	134,399 80,753	36,049 21,985	173,175 123,375	36,049 21,985	35,569 25,414	36,049 21,985	35,569 25,414
\$10,000 under \$11,000	21,253	20,357	222,565	79,715	78,516 53,006	21,186	136,810 109,098	21,186 14,694	28,321 22,882	21,186 14,694	28,344 22,892
\$11,000 under \$12,000 \$12,000 under \$13,000	14,762 11,429	14,129 10,863	169,147 142,148	53,741 41,543	40,676	14,762 11,429	94,867	11,429	20,175	11,429 7,923	20,180 15,394
\$13.000 under \$14,000 \$14,000 under \$15,000	7,923 5,135	7,623 4,797	106,291 74,079	28,407 19,024	27,773 18,354	7,923 5,030	71,750 50,548	7,923 5,030	15,394 11,082	5,030	11,082
\$15,000 under \$20,000 \$20,000 under \$25,000	12,776 4,910	12,107 4,678	215,904 109,133	48,738 18,341	47,237 17,473	12,776 4,910	154,235 81,852	12,776 4,910	35,221 20,317	12,776 4,910	35,230 20,317
\$25,000 under \$50,000 \$50,000 under \$100,000	5,528 1,492	5,174 1,225	181,824 97,164	22,010 5,300	20,694 4,888	5,528 1,488	141,998 78,381	5,528 1,488	42,284 32,904	5,528 1,488	42,298 32,909
\$100,000 under \$150,000	131	118	15,342	- 467	400 123	131 37	12,387 4,929	131 37	6,124 2,555	131 37	6,126 2,556
\$150,000 under \$200,000 \$200,000 under \$500,000	37 31	32 23 3	6,373 8,695 3,840	139 111 17	90 13	31 6	7,200 3,430	31 6	4,296 2,030	31 6	4,297 2,031
\$500,000 under \$1,000,000 \$1,000,000 or more	6 4	3	9,139	14	13	4	8,588	4	4,272	4	4,272
Returns under \$5,000	337,631 242,226	122,772 202,816	¹ 732,782 1,688,297	741,174 877,631	693,223 863,641	210,192 238,945	271,247 863,370	203,544 238,042	53,019 175,038	204,147 238,143	53,128 175,092
Returns \$10,000 or more	85,417	81,132	1,361,644	317,567	309,256	85,241	956,073	85,173	247,857	85,173	247,928

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			(Iar	xable and non	taxable retur	nsj					
		Number of	Adjusted	Tetal.	Number of	Taxable	income	Income tax a	fter credits	Total	l tax
Adjusted gross income classes	Number of returns	joint returns	gross income	Total number of exemptions	exemptions other than	Number of	Amo:unt	Number of	Amount	Number of	Amount
			(Thousand dollars)	exemptions	age or blindness	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
		r		T	1	Connecticut			,		
Total No adjusted gross income	1,029,377	594,038 (³)	¹ 7,099,262 (³)	2,867,132 (³)	2,744,260 (³)	907,492	4,405,661	900,381	1,046,128	900,481	1,046,175
Under \$1,000	93,977 89,099	5,755 15,929	50,798 135,841	114,408 150,291	106,518 125,275	25,603 62,412	3,861 44,618	25,603 60,450	763 8,718	25,603	763
\$2,000 under \$3,000 \$3,000 under \$4,000	70,458 80,844	19,265 28,205	174,768 286,237	144,905 181,713	127,547 170,966	59,645 74,948	70,406 141,852	56,500 74,256	13,469 28,084	60,450 56,600 74,256	8,718 13,490 28,084
\$4,000 under \$5,000	106,802	36,761	482,058	243,735	229,737	104,311	268,384	103,619	53,502	103,619	53,502
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	95,158 92,364 80,102	56,320 70,852 64,420	521,963 599,670 600,758	275,555 309,138	267,654 304,407	92,765 91,382	278,139 316,105	92,275 91,382	56,822 64,689	92,275 91,382	56,822 64,689
\$8,000 under \$9,000 \$9,000 under \$10,000	78,602 63,774	72,883 58,633	667,636 606,712	290,655 292,834 219,219	282,395 287,022 215,576	78,631 78,602	338,493 389,902	78,631 78,602	69,062 80,104	78,631 78,602	69,063 80,105
\$10,000 under \$11,000	43,296	40,897	454,125	150,775	148,690	63,774 43,230	395,788 298,754	63,774 43,133	82,988 62,482	63,774 43,133	82,988 62,482
\$11,000 under \$12,000	29,577	27,993	339,245	103,301	101,521	29,446	228,082	29,413	48,328	29,413	48,328
\$12,000 under \$13,000	21,077	19,666	262,325	76,662	75,513	20,978	177,972	20,978	38,398	20,978	38,399
\$13,000 under \$14,000	15,691	14,999	211,155	57,048	55,834	15,691	147,263	15,691	32,043	15,691	32,043
\$14,000 under \$15,000	8,944	8,352	129,381	32,321	31,140	8,944	91,474	8,944	20,124	8,944	20,124
\$15,000 under \$20,000	27,512	25,480	470,072	103,896	101,047	27,479	339,216	27,479	78,542	27,479	78,554
\$20,000 under \$25,000	10,772	9,586	240,530	42,218	40,117	10,772	181,309	10,772	45,799	10,772	45,799
\$25,000 under \$50,000	14,773	13,436	496,360	57,648	54,041	14,773	393,706	14,773	120,751	14,773	120,753
\$50,000 under \$100,000	3,296	2,971	217,481	12,988	11,866	3,283	177,446	3,283	73,812	3,283	73,814
\$100,000 under \$150,000	479	407	57,572	1,823	1,592	477	45,704	477	23,640	477	23,646
\$150,000 under \$200,000	145	120	24,807	542	463	144	19,423	144	10,477	144	10,478
\$200,000 under \$500,000	169	136	47,961	598	495	168	35,984	168	21,639	168	21,639
\$500,000 under \$1,000,000	28	24	17,710	111	101	28	13,273	28	8,527	28	8,527
\$1,000,000 or more	9	6	12,063	36	31	6	5,507	6	3,365	6	3,365
Returns under \$5,000	443,607	106,857	¹ 1,121,735	839,764	764,755	326,919	529,121	320,428	104,536	320,528	104,557
	410,000	323,108	2,996,739	1,387,401	1,357,054	405,154	1,718,427	404,664	353,665	404,664	353,667
	175,768	164,073	2,980,787	639,967	622,451	175,419	2,158,113	175,289	587,927	175,289	587,951
				L		Delaware					
Total	168,041	99,957	¹ 1,138,050	470,029	451,832	137,596	693,640	135,857	194,412	135,857	194,434
No adjusted gross income Under \$1,000	(³) 20,689	(³) 7,875	(³) 9,225	(³) 27,515	(³) 25,618	3,416	- 469	3,416	- 94	3,416	- 94
\$1,000 under \$2,000	18,069	5,110	27,084	37,863	33,526	11,375	5,029	10,413	1,188	10,413	1,188
\$2,000 under \$3,000	14,269		35,134	34,445	29,603	10,944	12,236	10,365	2,357	10,365	2,357
\$3,000 under \$4,000	14,370	4,598	50,006	29,192	29,192	13,376	26,465	13,876	5,324	13,876	5,324
\$4,000 under \$5,000	18,089	12,089	81,747	56,710	55,157	16,512	38,856	16,317	7,741	16,317	7,745
\$5,000 under \$6,000	14,361	10,219	79,678	38,925	38,139	14,264	45,960	14,264	9,341	14,264	9,341
\$6,000 under \$7,000	10,238	6,858	66,217	32,628	32,628	10,238	33,468	10,238	7,900	10,238	7,900
\$7,000 under \$8,000	11,231	10,171	83,330	37,659	37,464	11,231	50,053	11,231	9,982	11,231	9,982
\$8,000 under \$9,000	11,023	10,542	92,725	43,399	41,955	11,323	53,702	11,023	10,905	11,023	10,905
\$9,000 under \$10,000	7,662	6,699	72,385	28,430	27,754	7,562	44,762	7,662	9,336	7,662	9,336
\$10,000 under \$11,000	6,475	6,123	67,797	23,684	23,236	6,475	44,619	6,475	9,284	6,475	9,286
\$11,000 under \$12,000	4,704	4,222	53,580	16,796	16,510	4,704	36,435	4,704	7,742	4,704	7,755
\$12,000 under \$13,000	3,072	2,879	38,097	10,939	10,650	3,072	26,514	3,072	5,740	3,072	5,740
\$13,000 under \$14,000	2,134	2,037	28,743	8,051	7,924	2,134	19,917	2,134	4,266	2,134	4,266
\$14,000 under \$15,000	1,881	1,785	27,240	6,789	6,447	1,381	19,305	1,881	4,295	1,881	4,295
\$15,000 under \$20,000	4,405	3,991	75,679	17,737	17,351	4,405	53,556	4,405	12,422	4,405	12,422
\$20,000 under \$25,000	1,426	1,330	31,364	5,169	5,044	1,426	23,680	1,426	5,877	1,426	5,877
\$25,000 under \$50,000	2,089	1,915	70,061	7,941	7,748	2,086	55,124	2,086	16,799	2,086	16,801
\$50,000 under \$100,000	615	547	39,872	2,365	2,196	511	31,583	608	13,230	608	13,230
\$100,000 under \$150,000	96	75	11,623	316	285	96	9,488	96	5,014	96	5,014
\$150,000 under \$200,000	44	32	7,510	164	144	44	5,492	44	3,170	44	3,170
\$200,000 under \$500,000	72	50	22,062	226	196	72	15,872	72	10,731	72	10,731
\$500,000 under \$1,000,000	25	12	17,965	78	67	23	11,053	23	8,574	23	8,575
\$1,000,000 or more	27	17	52,868	79	69	26	29,002	26	23,100	26	23,100
	86, 462	30,453	1 _{199,253}	188,654	1 76, 025	56,123	84,055	54,387	16,704	54,387	16,708
Returns \$5,000 under \$10,000	54,515	44,489	394,335	181,041	177,940	54,418	232,945	54,418	47,464	54,418	47,464
	27,065	25,015	544,461	100,334	97,867	27,055	381,640	27,052	130,244	27,052	130,262
			Ĺ		LI	rict of Columb					
Total	330,591	112,654	¹ 1,903,086	783,342	746,611	279,633	1,202,435	277,832	296,638	277,839	296,641
No adjusted gross income Under \$1,000	(³) 30,867	(³) 2,772	(³) 15,663	(³) 47,408	(³) 44,155	5,032	736	5,032	147	5,032	147
\$1,000 under \$2,000	42,263	8,905	64,078	84,970	80,516	27,427	16,270	26,939	3,140	26,939	3,140
\$2,000 under \$3,000	37,028	6,236	94,018	79,277	76,224	33,355	39,432	33,153	7,582	33,1 5 3	7,582
\$3,000 under \$4,000	41,446	8,652	147,196	103,705	99,981	36,477	69,616	36,376	13,417	36,376	13,417
\$4,000 under \$5,000	42,533	14,978	189,554	98,303	92,227	42,130	106,66 8	41,642	21,127	41,642	21,127
\$5,000 under \$6,000	38,805	9,770	211,359	88,565	85,435	38,209	132,682	38,209	27,597	38,209	27,597
\$6,000 under \$7,000	21,053	8,383	136,183	61,437	60,461	20,565	78,705	20,565	16,374	20,565	16,374
\$7,000 under \$8,000	17,062	9,660	126,960	43,250	40,788	17,062	84,015	17,062	17,766	17,062	17,766
\$8,000 under \$9,000	13,317	8,085	112,869	36,615	35,522	13,317	74,633	13,317	16,161	13,317	16,161
\$9,000 under \$10,000	5,736	3,649	54,089	15,894	14,817	5,736	33,618	5,248	7,107	5,248	7,107
\$10,000 under \$11,000	7,384	5,281	77,333	21,958	20,890	7,384	54,213	7,384	11,848	7,384	11,848
\$11,000 under \$12,000	5,143	3,707	59,087	14,826	14,192	5,143	42,484	5,143	9,514	5,143	9,514
\$12,000 under \$13,000	5,436	4,034	67,655	15,051	14,517	5,436	49,552	5,436	11,349	5,436	11,349
\$13,000 under \$14,000	4,415	3,026	59,494	13,060	12,659	4,415	43,193	4,415	9,965	4,415	9,965
\$14,000 under \$15,000	2,471	2,003	35,657	7,880	7,246	2,471	25,834	2,471	5,828	2,471	5,828
\$15,000 under \$20,000	7,520	6,285	127,742	23,827	22,290	7,520	96,243	7,487	23,163	7,487	23,163
\$20,000 under \$25,000	3,208	2,607	71,154	10,194	9,325	3,175	53,642	3,175	14,097	3,175	14,097
\$25,000 under \$50,000	3,416	2,956	116,257	12,153	11,035	3,412	91,728	3,412	28,874	3,412	28,876
\$50,000 under \$100,000	1,114	938	73,781	3,938	3,446	1,101	58,754	1,101	24,751	1,108	24,752
\$100,000 under \$150,000 \$150,000 under \$200,000	150 48	130 35	17,991 8,348	532 145	459 120	:.50 47	14,495 6,602	150 47	7,287	150	7,287
\$200,000 under \$500,000 \$500,000 under \$1,000,000	54 7	49 5	15,793 4,771	202 19	162 17	53 7	11.,149 3,989	52 7	3,697 6,248 2,163	47 52 7	3,697 6,248 2,163
\$1,000,000 or more	10 194,241	7 41,544	16,886 1509,679	26 413,770	22 393,208	9 144,421	14,182 232,722	9 143,142	7,436 45,413	9	7,436
Returns \$5,000 under \$10,000	95,973 40,376	40,047 31,063	641,460 751,949	245,761 123,811	237,023 116,380	94,889 40,323	403,653 566,060	94,401 40,289	85,005 166,220	143,142 94,401 40,296	45,413 85,005
Footnote: at and of table - San tout		21,003	121,242	127,011	110,000	ر عرب ب	200,000	÷0,207	100,220	40,290	166,223

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

						· · · · · · · · · · · · · · · · · · ·					
Adjusted gross income classes	Number of returns	Number of joint	Adjusted gross income	Total number of	Number of exemptions other than	Taxable Number of	income Amount	Income tax a	fter credits Amount	Total Number of	Amount
,	10000115	returns	(Thousand dollars)	exemptions	age or blindness	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
						Florida				——	
Total	1,737,193	1,075,441	¹ 9,016,576	5,011,623	4,727,529	1,326,821	4,688,822	1,302,428	1,089,572	1,302,664	1,089,799
No adjusted gross income	18,818 189,474	11,157 25,514	² 107,789 100,494	48,664 273,245	43,550 254,676	39,668	6,128	39,075	1,211	(³) 39,075	(³) 1,211
Under \$1,000 \$1,000 under \$2,000	217,400	66,972	318,534	426,315	374,280 503,915	120,863 146,698	67,822 141,944	117,304 139,690	13,331 27,011	117,404 139,690	13,346 27,011
\$2,000 under \$3,000 \$3,000 under \$4,000	215,133 228,816	108,434 136,885	540,524 799,804	556,278 675,132	627,041	181,288	256,876	173,294 171,154	48,722 60,828	173,294 171,154	48,722 60,849
\$4,000 under \$5,000	192,142 155,269	133,633 121,555	862,817 852,344	625,961 527,999	593,253 509,311	173,953 147,643	315,171 361,771	146,647	70,175	146,647	70,177
\$5,000 under \$6,000 \$6,000 under \$7,000	120,350	101,230	782,351 733,231	418,836 336,716	407,362 331,501	118,671 97,668	374,334 384,919	118,078 97,333	74,301 77,563	118,078 97,333	74,307 77,589
\$7,000 under \$8,000 \$8,000 under \$9,000	98,362 78,466	72,432	665,374	301,964	293,872	78,466	364,446 280,574	78,365 50,718	73,146 56,861	78,365 50,718	73,146 56,862
\$9,000 under \$10,000 \$10,000 under \$11,000	51,412 38,875	48,737 35,699	485,393 407,620	192,058 139,800	187,536 136,120	50,819 38,741	253,578	38,638	52,633	38,638	52,635
\$11,000 under \$12,000	27,510 20,773	25,901 19,538	315,612 258,627	95,872 77,003	92,436 74,570	27,340 20,773	205,303 170,057	27,271 20,773	42,951 36,042	27,271 20,773	42,951 36,042
\$12,000 under \$13,000 \$13,000 under \$14,000	13,820	12,808	185,890	49,158 35,854	47,013 34,502	13,787 9,908	125,345 99,959.	13,752 9,874	26,686 21,627	13,752 9,908	26,690 21,666
\$14,000 under \$15,000 \$15,000 under \$20,000	9,908 29,026	9,170 26,505	143,729 494,110	108,789	103,299	28,927	351,181	28,892	80,767	28,892	80,784
\$20,000 under \$25,000 \$25,000 under \$50,000	11,698 15,573	10,822 14,149	260,032 515,768	43,617 61,941	40,930 57,676	11,698 15,556	195,447 405,359	11,663 15,556	48,661 123,423	11,663 15,556	48,661 123,478
\$50,000 under \$100,000	3,578 466	3,171 401	232,909 55,825	13,577 1,729	12,272	3,567 464	191,078 45,606	3,564 464	79,605 22,557	3,564 464	79,627 22,564
\$100,000 under \$150,000 \$150,000 under \$200,000	137	113	23,401	494	417	136	19,064	136 150	10,085 18,804	136 150	10,086 18,809
\$200,000 under \$500,000 \$500,000 under \$1,000,000	150 24	127 21	45,102 15,888	518 75	441 58	150 24	35,048 13,428	24	7,888	24	7,888
\$1,000,000 or more	13	6	28,988	28	23 2,396,715	13 662,470	24,384 787,941	640,517	14,694	13 640,719	14,694 151,143
Returns under \$5,000	1,061,783 503,859	482,595 434,415	¹ 2,514,384 3,518,693	2,605,595 1,777,573	1,729,582	493,267 171,084	1,766,044 2,134,837	491,141 170,770	352,046 586,423	491,141 170,804	352,081 586,575
Returns \$10,000 or more	171,551	158,431	2,983,501	628,455	601,232		2,134,657	110,110	300,123		L
		T		1	1	Georgia			r		101.656
Total	1,161,618	677,453	¹ 5,807,627	3,372,291	3,284,865	891,176	3,076,286	884,545	694,579	884,648 (3)	694,675 (³)
No adjusted gross income	7,245 133,812	4,628 20,427	² 22,063 69,425	21,431 205,663	19,834 194,304	22,148	2,738	22,148	538	22,148 77,948	538 9,561
\$1,000 under \$2,000 \$2,000 under \$3,000	147,565 157,908	42,964 63,489	220,835 394,277	319,771 399,874	298,275 386,193	79,113 120,356	48,492 121,672	77,948 117,818	9,561 23,881	117,818	23,885
\$3,000 under \$4,000 \$4,000 under \$5,000	153,310 126,000	78,870 82,806	537,226 565,777	479,101 427,043	468,617 421,182	122,271	192,001 227,958	120,762 112,993	38,058 45,438	120,762 112,993	38,110 45,438
\$5,000 under \$6,000	102,638	80,476	560,694	341,403	336,395	100,891	263,956	100,582 81,087	52,799 55,331	100,582 81,087	52,799 55,331
\$6,000 under \$7,000 \$7,000 under \$8,000	81,396 57,761	68,441 52,138	527,181 431,580	280,799 192,852	277,163 190,279	81,190 57,761	273,577 248,060	57,761	50,251	57,761	50,251
\$8,000 under \$9,000 \$9,000 under \$10,000	48,665 39,277	46,300 37,256	413,831 372,440	169,372 145,941	168,480 145,152	48,665 39,277	246,587 226,545	48,562 39,173	50,746 46,699	48,562 39,173	50,746 46,699
\$10,000 under \$11,000	27,473	25,752 17,806	288,568 214,782	97,915 68,917	96,261 68,045	27,473 18,644	183,559 137,681	27,439 18,610	38,378 28,908	27,439 18,610	38,378 28,908
\$11,000 under \$12,000 \$12,000 under \$13,000	18,711 13,230	12,392	164,988	47,192	46,215	13,230	110,161	13,196 7,941	23,577 15,841	13,196 7,941	23,577 15,841
\$13,000 under \$14,000 \$14,000 under \$15,000	7,944 6,379	7,575 5,809	107,141 92,263	28,596 24,376	27,891 23,704	7,944 6,379	73,071 62,333	6,345	13,710	6,345	13,710
\$15,000 under \$20,000 \$20,000 under \$25,000	14,843 6,015	14,071 5,612	252,054 134,083	54,128 22,819	52,451 21,710	14,809 5,982	179,602 98,146	14,776 5,982	41,112 24,264	14,776 5,982	41,113 24,274
\$25,000 under \$50,000	9,359 1,780	8,733 1,639	308,567 117,030	36,799 7,147	34,931 6,760	9,349 1,776	239,889 93,879	9,339 1,776	71,848 39,040	9,339 1,776	71,855
\$50,000 under \$100,000 \$100,000 under \$150,000	197	179	22,909	751	680	197	18,049	197	8,913	197	8,914
\$150,000 under \$200,000 \$200,000 under \$500,000	53 45	43 36	9,155 12,095	205 154	182 126	53 45	7,247 9,525	53 45	3,894 5,496	53 45	3,894 5,496
\$500,000 under \$1,000,000 \$1,000,000 or more	7 5	7	4,923 7,867	25 17	22 13	7 5	4,645 6,913	7 5	2,600 3,696	7 5	2,600 3,697
Returns under \$5,000	725,840	293,184	11,765,477	1,852,883	1,788,405	457,499	592,861	451,669	117,476	451,772	117,535 255,826
Returns \$5,000 under \$10,000 Returns \$10,000 or more	329,737 106,041	284,611 99,658	2,305,726 1,736,425	1,130,367 389,041	1,117,469 378,991	327,784 105,893	1,258,725 1,224,700	327,165 105,711	255,826 321,277	327,165 105,711	321,314
			·	<u> </u>	.1	Hawaii	l				
Total	246,368	123,515	11,381,865	694,279	681,668	201,550	786,660	200,564	176,525	200,564	176,531
No adjusted gross income	(3)	(3)	(³) 14,229	(³) 36,838	(³) 36,838	4,791	524	4,791	105	4,791	105
Under \$1,000 \$1,000 under \$2,000	32,598 28,545 25,310	4,492	40,351	44,185	42,902 48,090	23,653	13,810 25,511	23,653 20,641		23,653 20,641	2,757 4,750
\$2,000 under \$3,000 \$3,000 under \$4,000	25,310 28,203	9,529	62,993 97,929	51,639 76,712	74,939	22,938	43,653	22,938	8,756	22,938	8,756 9,614
\$4,000 under \$5,000 \$5,000 under \$6,000	22,112	1	99,573 85,875	64,870 54,095	63,194 53,995	20,530 15,233	47,569 43,874	20,530 15,233	1	15,233	8,908
\$6,000 under \$7,000 \$7,000 under \$8,000	16,886 11,933	12,749	107,767 88,830	64,062 40,548	62,980 40,448	16,886 11,933	54,436 50,897	16,886 11,933	10,930	16,886 11,933	10,930 10,783
\$8,000 under \$9,000	17,356	14,010	147,386	65,403	64,711 55,485	17,256 13,349	86,464 69,344	17,256 13,349	18,047	17,256 13,349	18,047 14,112
\$9,000 under \$10,000 \$10,000 under \$11,000	13,349 7,505	7.007	125,675 78,497	56,109 30,322	1	7,505	48,993	7,505	10,261	7,505	10,261
\$11,000 under \$12,000 \$12,000 under \$13,000	5,711 5,172	5,378	65,536 64,420		23,406	5,711 5,172	41,672 41,736	5,711 5,172	8,820 8,954	5,711 5,172	8,820 8,954
\$13.000 under \$14,000 \$14,000 under \$15,000	3,452 2,027	3,286	46,548 29,295	13,679	13,613	3,452 2,027	31,752 20,028	3,452 2,027	6,925	3,452 2,027	6,926 4,433
\$15,000 under \$20,000	6,032	5,899	101,782	25,319	24,987	6,032	71,893	6,032	16,328	6,032	16,328
\$20,000 under \$25,000 \$25,000 under \$50,000	1,390 1,612	1,324	31,181	5,625 6,779	5,526 6,488	1,390 1,612	22,697 41,572	1,390 1,608	12,795	1,390 1,608	5,622 12,796
\$50,000 under \$100,000 \$100,000 under \$150,000	373	340	24,879 7,050	1,452	1,348	373 57	19,398 5,164	373 57	7,986 2,556	373 57	7,986 2,556
\$150,000 under \$200,000	9	9	1,495	31	26	9	1,193	1	623	9 17	623 2,194
\$200,000 under \$500,000 \$500,000 under \$1,000,000	18		5,407 580	62		17	3,932 548	17/	2,194 270	1	270
\$1,000,000 or more	137,761	33,605	1314,695	276,042	267,761	93,535	131,067	92,553	25,982	92,553	25,982
Returns \$5,000 under \$10,000	75,248	58,382	555,533	280,217	277,619	74,657 33,358	305,015	74,657 33,354	62,780	74,657 33,354	62,780 87,769
Returns \$10,000 or more	33,361	31,528	511,639	1,78,020	1,0,288	1	1 3,578	11	1 37,103	1 20,004	1,.57

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			[142	AUDIC MIN ION	taxable retur	10 J					
		Number of	Adjusted gross	Tot al	Number of exemptions	Taxaole	income	Income tax a	after credits	Tota	l tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand	number of exemptions	other than age or	Number of returns	Amount (Thousand	Number of	Amount	Number of	Amount
	1		dollara)		blindness	Idaho	dollers)	returns	(Thousand dollars)	returns	(Thousand dollars)
Total	219,511	146,948	¹ 1,071,625	701,170	675,735	169,304	555,019	165,631	118,416	165,831	118,469
No adjusted gross income	5,520 29,274	3,833 5,096	² 18,687 16,102	13,925 46,651	13,323 43,594	8,865	1,383	8,865	276	(3)	(³)
\$1,000 under \$2,000	26,716 20,228	7,952 12,647	40,254 49,940	53,226 50,969	47,229 48,161	16,644 15,217	9,950 15,642	15,559 14,816	1,862 2,990	8,865 15,559 14,916	1,862 2,999
\$3,000 under \$4,000 \$4,000 under \$5,000	24,045 23,598	16,615 17,667	84,990 106,536	78,389 80,191	74,782 79,106	18,627 20,906	27,922 46,221	18,125 20,505	5,141 9,096	18,125 20,505	5,141 9,096
\$5,000 under \$6,000 \$6,000 under \$7,000	17,669 20,457	16,500 18,319	98,084 132,138	79,827 84,232	77,657 81,477	17,169 19,972	35,844 64,011	16,283 19,872	6,638 12,660	16,283 19,872	6,661 12,662
\$7,000 under \$8,000 \$8,000 under \$9,000	14,148 11,339	13,046 10,270	106,288 96,791	57,647 46,793	57,146 45,340	14,047 11,339	55,897 54,138	14,047 11,239	11,329 10,850	14,047 11,239	11,329 10,850
\$9,000 under \$10,000 \$10,000 under \$11,000	8,216 4,218	7,731 4,118	77,266 44,190	34,984 18,197	34,984 17,998	8,216 4,218	44,536 27,066	8,216 4,185	9,060 5,409	8,216 4,185	9,060 5,409
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	3,913 2,121 1,490	3,880 1,923 1,424	44,687 26,417 20,106	14,653 7,856 6,026	14,355 7,823 5,893	3,913 2,121 1,490	29,334 18,082 13,857	3,847 2,088 1,490	5,972 3,800 2,840	3,847 2,088 1,490	5,972 3,803 2,849
\$14,000 under \$15,000 \$15,000 under \$20,000	794 3,199	661 2,997	11,488 53,255	2,943 14,121	2,909 13,921	794 3,199	8,321 37,166	794 3,133	1,836 7,926	794 3,133	1,836 7,927
\$20,000 under \$25,000 \$25,000 under \$50,000	958 1,431	891 1,223	21,459 45,517	3,895 5,924	3,763 5,603	958 1,431	16,304 36,807	958 1,431	4,043	958 1,431	4,044 11,059
\$50,000 under \$100,000 \$100,000 under \$150,000	161	139 6	10,311 878	654 28	609 25	161 7	8,585 701	161 7	3,582 371	161 7	3,582 372
\$150,000 under \$200,000 \$200,000 under \$500,000	4 5	4 5	637 1,524	16 18	16 17	4 5	597 1,210	4 5	305 658	4 5	305 65 8
\$500,000 under \$1,000,000 \$1,000,000 or more	1 120 281	1	1,454	5	4	1	1,445	1	717	1	717
Returns under \$5,000	129,381 71,829 18,302	63,810 65,866 17,272	¹ 279,135 510,567 281,923	323,351 303,483 74,336	306,195 296,604 72,936	80,259 70,743 18,332	101,118 254,426 199,475	77,870 69,657 18,104	19,365 50,537 48,514	78,070 69,657 18,104	19,374 50,562 48,533
		<u> </u>	,	,		Illinois					
Total	3,860,439	2,203,831	¹ 24,160,979	10,714,548	10,184,714	3,263,458	14,614,747	3,224,928	3,424,342	3,226,598	3,424,847
No adjusted gross income	20,250 402,173 394,403	13,223 44,114 82,838	² 61,017 213,336 582,736	56,516 557,712	51,747 505,411	94,400	13,088	94,301	2,598	(3) 94,402	2,599
\$1,000 under \$2,000	343,254 339,514	113,500 134,147	856,984 1,190,274	717,607 745,665 808,768	613,562 651,042 750,873	263,407 273,452 303,057	161,714 322,110 547,113	253,695 259,816 295,752	31,549 61,847 107,521	254,387 260,119 295,752	31,596 61,898 107,526
\$4,000 under \$5,000 \$5,000 under \$6,000	349,183 351,695	169,485 209,473	1,572,370 1,930,800	906, 88 7 1,011,648	866,770 976,499	330,346 344,859	809,095 1,046,974	327,456 342,470	161,884 211,450	327,657 342,470	161,921 211,466
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	345,071 294,316 227,824	261,673 244,331 197,040	2,238,610 2,203,382 1,928,634	1,151,912 1,021,617 849,004	1,117,104 1,001,128 828,908	341,316 293,007 227,824	1,203,638 1,244,371 1,113,183	340,512 292,404 227,423	244,333 254,463 229,972	340,512 292,404 227,423	244,346 254,466 230,025
\$9,000 under \$10,000	194,574 155,615	175,160	1,843,028	713,773	703,916	193,974	1,135,045	193,873	236,631	193,873	236,691 220,010
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	109,014	102,526	1,630,795 1,250,647 929,244	562,031 385,096 262,701	553,891 378,764 258,231	155,615 108,947 74,643	1,052,781 839,009 641,960	155,449 108,914 74,609	220,002 178,041 138,542	108,914	178,066 138,552
\$13,000 under \$14,000 \$14,000 under \$15,000	51,555 34,992	48,673 33,109	693,974 506,442	179,482 125,988	175,482 123,471	51,521 34,896	489,652 360,118	51,487 34,863	107,153 79,963	51,487 34,863	107,156 79,976
\$15,000 under \$20,000 \$20,000 under \$25,000	87,675 31,077	81,182 28,091	1,492,089 687,937	329,426 121,789	318,220 115,946	87,643 31,009	1,088,476 524,516	87,538 30,874	253,008 133,433	87,575 30,874	253,058 133,437
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	41,265 10,040 1,392	37,613 9,122 1,228	1,388,913 658,117 165,542	160,063 38,589 5,128	151,129 35,450 4,511	41,258 10,019 1,391	1,127,705 552,297 137,207	41,214 10,016 1,389	351,022 234,286 69,949	41,214 10,016 1,389	351,068 234,292 69,952
\$150,000 under \$200,000 \$200,000 under \$500,000	414 387	365 325	70,816 111,207	1,493 1,383	1,262 1,174	413 334	57,357 88,327	413 383	31,381 50,817	413 383	31,383 50,820
\$500,000 under \$1,000,000 \$1,000,000 or more	61 19	46 14	40,08 8 36,035	204 66	168 55	50 17	31,517 27,494	60 17	19,021 15,476	60 17	19,022 15,478
Returns under \$5,000	1,848,777 1,413,480 598,183	557,307 1,087,677 55 8,8 47	¹ 4,354,683 10,144,454 9,661,846	3,793,155 4,747,954 2,173,439	3,439,405 4,627,555 2,117,754	1,264,652 1,400,930 597,816	1,853,120 5,743,211 7,018,416	1,231,020 1,396,682 597,226	365,399 1,176,849 1,882,094	1,232,619 1,396,682 597,297	365,583 1,176,994 1,882,270
nessaria projecto di more	7,0,103	220,047	,,,	2,110,409	٠,١,١,٢,4	Indiana	,,010,410		1,002,074	221,621	
Total	1,621,249	1,031,823	19,239,415	4,792,274	4,584,005	1,333,653	5,357,105	1,318,438	1,197,074	1,319,141	1,197,290
No adjusted gross income	12,136 182,417 166,061	7,906 26,909	² 27,559 95,365	34,207 259,647	28,949 229,808	37,957	5,778	37,967	1,150	38,070 00,637	1,155
\$1,000 under \$2,000	144,618 141,618	43,296 58,700 78,390	243,936 361,509 498,936	316,569 336,088 378,436	260,598 304,427 355,724	103,047 111,203 124,254	62,614 135,671 219,008	99,634 106,777 120,121	12,333 26,362 42,806	99,634 106,777 120,121	12,333 26,363 42,809
\$4,000 under \$5,000	168,695 156,294	107,287 118,695	761,548 862,938	523,703 525,519	509,382 516,635	157,800 152,193	349,446 429,581	156,274 151,679	69,705 86,211	156 ,8 74 151,679	42,809 69,789 86,231
\$6,000 under \$7,000	157,460 133,023 91,120	133,384 119,244 81,701	1,019,168 995,394	580,532 520,332	572,984 512,920	155,453 133,023	532,935 544,539	154,939 132,920	107,320 110,925	154,939 132,920	107,323 110,934
\$8,000 under \$9,000	72,282	68,473	771,299 684,835	327,626 271,816	320,095 270,598	91,017 72,232	472,063 430,981	90,520 72,282	96,516 89,494	90,520 72,282	96,522 89,494
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	54,743 36,924 25,265	53,165 35,753 24,463	572,778 422,811 315,089	200,916 134,634 90,699	197,760 132,900 89,431	54,743 36,891 25,199	376,368 287,068 221,704	54,709 36,891 25,199	78,347 60,741 47,539	54,709 36,891 25,199	78,356 60,742 47,539
\$13.000 under \$14,000	16,594 12,520	16,049 12,052	224,069 181,059	59,7 8 2 44,825	58,646 43,757	16,594 12,520	160,018 132,166	16,594 12,520	34,839 29,031	16,594 12,520	34,858 29,051
\$15,000 under \$20,000 \$20,000 under \$25,000	26,584 8,408	24,707 8,009	451,874 186,869	96,445 33,725	92,916 32,195	26,534 8,408	341,718 144,662	26,552 8,408	79,993 36,111	26,552 8,408	79,997 36,111
\$25,000 under \$50,000\$56,000 under \$100,000\$100,000 under \$150,000	11,633 2,401 279	10,973 2,267 251	382,994 153,947 33,189	45,461 9,623 1,067	43,831 8,985 935	11,633 2,401 278	313,504 131,167 28,295	11,601 2,401 277	96,142 55,068 14,591	11,601 2,401 277	96,164 55,071 14,597
\$150,000 under \$200,000	85 76	78 61	14,481 21,800	315 265	282 216	35 76	11,879 17,350	85 76	6,469 9,900	85 76	6,470 9,905
\$500,000 under \$1,000,000 \$1,000,000 or more	10 2	8 2	6,861 4,227	34 8	27 4	L0 2	5,817 2,773	10 2	3,477 1,999	10	3,477 1,999
Returns \$5,000 under \$10,000	815,545 610,179 195,524	322,488 521,497	11,933,735 4,333,634	1,848,650 2,225,825	1,688,888 2,193,232	534,271 603,968	772,517 2,410,099	520,773 602,340	152,356 490,466	521,476 602,340	152,449 490,504
Returns \$10,000 or more	190,024	187,838	2,972,048	717,799	701,885	195,424	2,174,489	195,325	554,252	195,325	554,337

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued [Taxable and nontaxable returns]

			LIUX	apte and none	axable return	15]					
		Number of	Adjusted	Total	Number of	Taxable	income	Income tax a	fter credits	Total	. tax
Adjusted gross income classes	Number of returns	joint returns	gross income (Thousand dollars)	number of exemptions	exemptions other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			dollars)			Iowa			1 2011-117		
Total	959,690	587,584	¹ 4,684,607	2,837,677	2,665,874	729,718	2,498,227	705,806	538,881	706,908	539,342
No adjusted gross income	14,494 119,765	9,671 21,597	² 35,412 63,206	45,843 196,225	40,537 172,196	18,936	3,512	18,235	682	18,335	(3) 684
\$1,000 under \$2,000 \$2,000 under \$3,000	127,621 109,200	39,106 48,929	188,346 273,375	`262,752 269,766	226,501 237,067	70,899 81,169	41,887 88,458	65,902 73,770	7,961 16,216	66,002 73,971	7,968 16,246
\$3,000 under \$4,000 \$4,000 under \$5,000	102,204 97,108	50,355 72,057	357,993 436,587	302,239 321,633	278,867 310,235	82,501 89,518	138,558 182,025	77,764 87,114	26,283 34,839	77,964 87,114	26,322 34,891
\$5,000 under \$6,000	87,439 82,723	71,933 68,739	481,441 537,114	317,411 289,910	305,020 282,515	85,638 82,122	220,735 283,367	83,036 81,721	42,176 55,901	83,036 81,721	42,188 55,917
\$6,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000	62,145 47,354	56,560 44,756	463,441 399,771	235,760 175,353	232,359 172,851	62,145 47,254	252,898 231,467	61,644 47,154	50,502 46,631	61,744 47,154	50,564 46,648
\$3,000 under \$9,000	29,920	28,023	283,030	118,802	116,603 83,125	29,920 23,342	167,500 156,576	29,920 23,309	34,379 32,387	29,920 23,309	34,379 32,406
\$10,000 under \$11,000 \$11,000 under \$12,000	23,408 13,076	22,111 12,477	244,901 150,306	85,056 47,313 36,848	46,378 34,953	13,076 9,644	101,232	13,076 9,644	21,010 17,017	13,076 9,644	21,015 17,019
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	9,678 6,720 4,292	9,345 6,454 4,025	120,724 90,486 62,028	36,848 24,154 16,368	23,321 15,902	6,720 4,292	63,772 43,939	6,720 4,258	13,761 9,552	6,720 4,258	13,768 9,552
\$15,000 under \$20,000	10,900	10,301	185,617	41,263	39,334	10,900	137,001	10,900	31,203	10,900	31,226
\$20,000 under \$25,000 \$25,000 under \$50,000	5,226 5,246	4,927 5,123	115,588 179,738	23,532 22,538	22,733 20,927	5,226 5,246	86,990 146,269	5,226 5,246	21,595 45,164	5,226 5,246	21,601 45,174 22,877
\$50,000 under \$100,000 \$100,000 under \$150,000	1,042 92	977 85	66,151 11,050	4,452 330	4,056 293	1,038 92	55,055 9,076	1,035 92	22,868 4,605	1,035 92	4,605
\$150,000 under \$200,000 \$200,000 under \$500,000	16 22	13 20	2,636 5,425 1,066	54 72	44 55	16 22	2,085 4,417	16 22	1,131 2,377	16 22	- 1,132 2,377
\$500,000 under \$1,000,000 \$1,000,000 or more	2 -	=	-	3 -	2 -	2 -	844	2 -	641	2 - 323,787	641 - 86,253
Returns under \$5,000	570,392 309,581 79,720	241,715 270,011 75,858	1,284,095 2,164,797 1,235,716	1,398,458 1,137,236 301,983	1,265,403 1,109,348 291,123	343,023 307,079 79,616	454,440 1,155,967 887,820	322,785 303,475 79,546	85,981 229,589 223,311	303,575 79,546	229,696 223,393
						Kansas		J			
Total	752,038	490,914	¹ 4,037,502	2,266,451	2,154,610	597,518	2,197,304	586,428	485,248	587,028	485,418
No adjusted gross income	9,228 87,204	6,232 15,570	² 21,084 48,209	29,345 128,173	26,150 115,020	18,719	2,660	18,619	. 530	18,619	530 5.069
\$1,000 under \$2,000	83,486 75,895	27,887 40,143	123,371 186,637	169,273 191,525	148,385 173,538	48,166 57,578 67,543	26,062 57,787 105,457	45,734 53,512 66,028	5,062 10,727 20,622	45,934 53,812 66,028	5,069 10,738 20,622
\$3,000 under \$4,000 \$4,000 under \$5,000	79,404 84,789	45,340 61,651	. 276,859 383,231	236,106 280,113	226,679 266,614	77,597	162,098	76,300	31,763	76,300	31,769
\$5,000 under \$6,000 \$6,000 under \$7,000	67,490 69,115	53,748 56,928	371,928 448,724	243,661 243,810	233,621 236,539	64,939 67,681	166,783 234,050	63,823 67,681	32,843 46,563	63,923 67,681	32,846 46,591
\$7,000 under \$8,000 \$8,000 under \$9,000	41,452 44,880	38,587 41,275	309,228 380,366	162,176 177,976	160,742 173,055	41,352 44,880	166,970 210,589	41,053 44,780	32,985 42,540	41,053 44,780	32,985 42,573 35,488
\$9,000 under \$10,000 \$10,000 under \$11,000	30,792 19,744	29,343 18,882	290,810 207,028	116,119 72,579	114,803 71,654	30,792 19,710	174,646 131,409	30,692 19,677	35,483 27,040	30,692 19,677	35,488 27,044
\$11,000 under \$12,000 \$12,000 under \$13,000	13,726 10,029	12,962 9,631	157,453 125,142	51,184 36,313	50,160 35,421	13,726 10,029	102,941 84,817	13,726 10,029	21,604 17,931	13,726 10,029	21,608 17,933
\$13,000 under \$14,000 \$14,000 under \$15,000	6,546 5,099	6,148 4,967	88,283 73,492	22,365 18,675	21,705 18,081	6,546 5,099	61,478 51,646	6,546 5,099	13,261 11,091	6,546 5,099	13,261 11,093
\$15,000 under \$20,000 \$20,000 under \$25,000	11,605 4,321	10,676 4,189	198,865 95,965	41,481 17,508	39,071 16,817	11,605 4,321	145,025 73,407	11,605 4,289	33,210 18,122	11,605 4,289	33,225 18,126
\$25,000 under \$50,000 \$50,000 under \$100,000	6,033 1,012	5,629 960	195,210 66, 176	23,291 4,066	22,174 3,760	6,033 1,012	157,784 55,949	6,033 1,012	47,216 23,333	6,033 1,012	47,238 23,349
\$100,000 under \$150,000 \$150,000 under \$200,000	128	119 25	14,967 5,190	479 134	422 118	128	12,593 4,435	128	6,240 2,328	128 30	6,246 2,329
\$200,000 under \$500,000 \$500,000 under \$1,000,000	25 7	18 4	7,220 4,234	79 20	66 15	25 7	6,182 2,536	25 7	3,416 1,338	25 7	3,417 1,338
\$1,000,000 or more	420,006	196,823	¹ 997,223	1,034,535	956,386	269,603	354,064 053,038	260,193	68,704	260,693	68,728 190,483
Returns \$5,000 under \$10,000 Returns \$10,000 or more	253,729 78,305	219,881 74,210	1,801,056 1,239,225	943,742 288,174	918,760 279,464	249,644 78,271	953,038 890,202	248,029 78,206	190,414 226,130	248,129 78,206	226,207
		1	I .	1	1	Kentucky	1	7	1	1	1
Total No adjusted gross income	893,908 7,115	541,673 5,283	¹ 4,082,816 ² 10,988	2,586,297 19,114	2,483,107 16,472	658,740	2,110,107	653,906	471,785	654,006	471,848
Under \$1,000	133,942 135,039	27,956 52,410	70,998 196,300	217,380 314,727	197,566 288,472	26,871 69,579	3,488 36,208	26,770 68,478	696 7,134	26,770 68,478	696 7,134
\$2,000 under \$3,000 \$3,000 under \$4,000	128,069 97,373	65,740 59,675	316,022 341,057	343,572 280,562	327,299 273,422	92,052 86,942	94,157 130,980	90,260 86,237	18,470 25,500	90,260 86,237	18,470 25,500
\$4,000 under \$5,000	90,480 64,017	64,400 47,694	409,124 352,174	296,615 214,574	285,942 208,693	84,482 62,915	173,448 170,342	83,582 62,714	34,352 33,972	83,582 62,814	34,352 33,973
\$5,000 under \$6,000	63,044 42,982	55,758 38,491	407,898 322,502	237,714 166,382	235,907 165,483	61,345	205,602	61,345 42,881	41,528 34,515	61,345 42,881	41,531 34,515
\$8,000 under \$9,000 \$9,000 under \$10,000	37,662 24,821	36,165 23,324	319,909 235,919	142,457 103,244	140,221 102,042	37,662 24,720	184,472 132,131	37,662 24,720	37,693 26,846	37,662 24,720	37,695 26,846
\$10,000 under \$11,000	18,860 11,284	17,934 10,571	197,316 129,493	66,093	64,840 38,024	18,793 11,284	127,624 85,833	18,793 11,284	26,530 18,050	18,793 11,284	26,530 18,072
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13.000 under \$14,000	8,802 5,102	8,152 4,727	109,377 68,591	39,316 31,279 18,477	30,497 18,307	8,799 5,102	74,478 48,821	8,799 5,102	15,944 10,685	8,799 5,102	15,944
\$14,000 under \$15,000	4,665	4,427	67,630	17,084	16,682	4,665	46,789	4,665	10,311	4,665	10,311
\$15,000 under \$20,000 \$20,000 under \$25,000	9,255 4,262 5,902	8,746 3,820 5,290	155,810 94,126 200,215	33,906 16,502	32,150 15,850 21,082	9,255 4,262 5,899	112,173 70,307 160,102	9,221 4,262 5,899	25,642 17,508 49,357	9,221 4,262 5,899	25,644 17,510 49,380
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	5,902 1,042 131	5,290 943 114	69,484 15,743	22,671 3,949 473	21,082 3,573 413	1,042	56,629 13,368	1,042	23,585 6,836	1,042	23,590 6,838
\$150,000 under \$200,000	34 22	30	5,841 5,912	122	96 59	33 22	4,575 4,932	33 22	2,488 3,055	33 22	2,488 3,056
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	4 -	19 4 -	2,363	18	15	4 -	2,024	4 -	1,088	4 -	1,088
Returns under \$5,000	592,018 232,526	275,464 201,432	1,322,513 1,638,402	1,471,970 864,371	1,389,173 852,346	359,926 229,523	438,281 864,171	355,327 229,322	86,152 174,554	355,327 229,422	86,152 174,560
Returns \$10,000 or more	69,365	64,777	1,121,901	249,956	241,588	69,921	807,655	69,257	211,079	69,257	211,136

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			[Tax	kable and non	taxable retur	าร]					
		Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax :	after credits	Tota	l tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Т		· · · · · · · · · · · · · · · · · · ·	Louisana	1		· · · · · · · · · · · · · · · · · · ·		
Total	882,754	564,205	14,549,319	2,705,776	2,634,238	647,730	2,428,850	670,907	562,493	670,941	562,597
No adjusted gross income	6,431 100,965	3,775 21,816	² 28,926 52,590	16,112 158,341	13,889 148,385	16,699	2,301	16,699	460	16,699	460
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	116,380 108,848 107,841	41,234 51,509	171,391 273,183 376,828	244,067 283,769	230,461 275,085	65,247 81,489	38,463 85,931	64,648 78,995	7,537 16,790	64,648 78,995	7,537 16,790
\$4,000 under \$5,000	96,378	71,477 71,735	432,824	358,815 327,674	350,829 318,680	86,225 84,796	119,897 171,350	84,831 83,498	23,256 33,822	84,831 83,498	23,256 33,864
\$5,000 under \$6,000	68,136	52,985	372,793	227,781	222,985	66,441	179,833	66,342	36,255	66,342	36,255
\$6,000 under \$7,000	65,557	56,199	427,238	252,885	250,991	64,859	210,089	64,061	42,393	64,061	42,393
\$7,000 under \$8,000	57,489	50,462	431,633	223,293	219,402	57,390	228,337	57,390	46,617	57,390	46,619
\$8,000 under \$9,000	44,245	40,081	374,630	181,800	181,402	44,245	209,994	44,245	42,856	44,245	42,861
\$9,000 under \$10,000	24,109	22,877	228,242	98,669	97,771	24,139	134,289	24,109	27,682	24,109	27,696
\$10,000 under \$11,000	21,077	19,519	220,839	80,295	79,014	21,077		21,043	28,464	21,043	28,464
\$11,000 under \$12,000	14,962	14,320	171,365	56,887	56,380	14,928	112,820	14,894	23,833	14,928	23,836
\$12,000 under \$13,000	10,238	9,799	127,670	39,189	37,973	10,234	85,811	10,171	18,207	10,171	18,208
\$13,000 under \$14,000	7,436	6,998	100,204	27,784	27,176	7,402	69,995	7,369	15,180	7,369	15,183
\$14,000 under \$15,000	4,938	4,634	71,304	19,481	19,005	4,938	50,359	4,938	11,184	4,938	11,185
\$15,000 under \$20,000	12,716	11,548	217,956	49,576	48,492	12,682	160,539	12,682	37,618	12,682	37,622
\$20,000 under \$25,000	5,566	4,898	122,829	21,500	20,885	5,566	96,602	5,566	24,728	5,566	24,734
\$25,000 under \$50,000	7,513	6,635	246,394	30,322	28,567	7,513	201,921	7,506	62,699	7,506	62,708
\$50,000 under \$100,000	1,590	1,422	104,908	6,308	5,786	1,587	89,163	1,587	38,307	1,587	38,310
\$100,000 under \$150,000 \$150,000 under \$200,000	227 53	187	27,283	797	707	225	22,974	225	12,064	225	12,066
\$200,000 under \$500,000.	52	46	8,964	216	191	52	7,176	52	3,905	52	3,907
\$500,000 under \$1,000,000.		45	14,740	198	167	52	12,135	52	7,282	52	7,289
\$1,000,000 or more.		4	2,437	17	15	4	2,147	4	1,354	4	1,354
Returns under \$5,000	536,843	261,546	¹ 1,277,890	1,388,778	1,337,329	334,456	417,942	328,671	81,865	328,671	81,907
	259,536	222,604	1,834,536	984,428	972,551	257,044	962,542	256,147	195,803	256,147	195,824
Returns \$10,000 or more	86,372	80,055	1,436,893	332,570	324,358	86,230	1,048,366	86,089	284,825	86,123	284,866
Total	341,934	187,440	¹ 1,496,445	930,391	887,731	Maine	767,070	250 /7/	167 176	250 /77	168.51/
No adjusted gross income	2,742	1,933	² 3,210	9,493	9,092	262,158	767,070	258,474	167,476	258,474	167,514
Under \$1,000	49,242	5,291	25,100	68,488	62,707	10,244	1,221	10,244	3,745	10,244	244
\$1,000 under \$2,000	47,303	10,197	70,522	85,262	74,677	30,034	19,127	29,536		29,536	3,745
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	46,569 44,640 31,004	18,064 24,628 25,130	116,818 156,153	103,392 123,000	96,311 119,300	37,076 38,550	44,626 61,157	35,679 37,463	8,526 12,003	35,679 37,463	8,526 12,003
\$5,000 under \$6,000	36,481	27,018	137,986 199,740	115,550 127,090	111,760 124,499	27,811 34,430	44,969 94,359	27,112 34,490	8,862 19,176	27,112 34,4 9 0	8,862 19,191
\$6,000 under \$7,000	30,309	24,431	196,496	108,395	106,199	30,309	98,753	30,309	19,673	30,309	19,673
\$7,000 under \$8,000	16,747	16,647	124,459	59,620	59,122	16,747	68,853	16,747	13,872	16,747	13,872
\$8,000 under \$9,000	9,081	7,984	76,563	31,419	29,624	9,031	46,617	9,081	9,297	9,081	9,297
\$9,000 under \$10,000	7,576	7,476	72,353	27,113	26,416	7,576	46,183	7,576	9,533	7,576	9,533
\$10,000 under \$11,000	6,274	5,908	65,751	22,307	21,909	6,274	43,895	6,274	9,098	6,274	9,098
\$11,000 under \$12,000	2,753	2,621	31,539	9,687	9,223	2,753	21,446	2,753	4,447	2,753	4,447
\$12,000 under \$13,000	2,256	2,091	28,117	7,468	7,070	2,256	19,852	2,256	4,213	2,256	4,215
\$13,000 under \$14,000	1,959	1,693	26,401	7,271	6,839	1,959	18,665	1,959	4,101	1,959	4,101
\$14,000 under \$15,000	963	863	13,982	3,220	3,087	953	10,331	963	2,308	963	2,310
\$15,000 under \$20,000	2,624	2,458	44,641	9,134	8,537	2,624	34,224	2,624	7,782	2,624	7,782
\$20,000 under \$25,000	1,563	1,397	35,285	5,586	5,187	1,563	28,423	1,563	7,291	1,563	7,297
\$25,000 under \$50,000	1,478	1,295	49,618	5,553	5,020	1,478	41,285	1,475	13,002	1,475	13,015
\$50,000 under \$100,000	328	284	21,195	1,201	1,034	32 8	17,699	328	7,472	328	7,472
\$100,000 under \$150,000	28	21	3,216	88	72	28	2,474	28	1,225	28	1,225
\$150,000 under \$200,000	8	5	1,309	32	27	8	910	8	496	8	496
\$200,000 under \$500,000	5	4	1,403	16	15	5	1,092	5	630	5	630
\$500,000 under \$1,000,000 \$1,000,000 or more	- 1	1	1,010	6	- 4	1	909	- 1	- 480	- 1	480
Returns under \$5,000	221,500	85,243	¹ 503,369	505,185	473,847	143,725	171,100	140,0 34	33,380	140,034	33,380
	100,194	83,556	669,611	353,637	345,860	98,203	354,765	98,203	71,551	98,203	71,566
Returns \$10,000 or more	20,240	18,641	323,467	71,569	68,024	20,240	241,205	20,237	62,545	20,237	62,568
Total	1,341,431	764,504	¹ 8,081,368	3,819,140	3,705,021	Maryland 1,117,804	4,728,457	1,111,224	1 003 209	1 111 22/	1 073 383
No adjusted gross income	5,334	2,436	² 10,846	13,524	11,233	-	-	-	1,073,278	1,111,224	1,073,382
Under \$1,000	148,100	9,769	76,373	204,266	196,541	36,657	5,528	36,556	1,105	36,556	1,105
	150,762	27,252	220,577	266,376	247,383	104,033	63,861	101,979	12,410	101,979	12,410
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	128,617 115,756 123,511	43,863 50,968 65,043	322,444 406,399 555,373	307,591 326,065 339,674	287,957 317,976	99,096 98,270	115,305 164,923	96,740 97,581	22,394 32,497	96,740 97,581	22,433 32,497
\$5,000 under \$6,000	128,783	86,611	705,567	418,268	325,145 409,735	115,834 124,352	276,724 343,939	115 ,63 2 123 ,7 63	55,893 68,939	115,632 123,763	55,893 68,939
\$6,000 under \$7,000	113,059	88,982	740,483	369,405	363,108	112,167	406,671	112,167	83,399	112,167	83,399
\$7,000 under \$8,000	89,706	74,287	667,896	310,9 6 8	303,731	89,706	379,953	89,218	77,959	89,218	77,959
\$8,000 under \$9,000	73,835	68,526	623,392	285,140	281,320	73,835	353,203	73,835	72,465	73,835	72,465
\$9,000 under \$10,000	55,784	50,886	527,075	201,146	198,925	55,734	326,407	55,784	67,773	55,784	67,773
\$10,000 under \$11,000	43,724	41,183	458,062	161,335	159,360	43,724	291,018	43,724	60,988	43,724	60,988
\$11,000 under \$12,000	37,411	34,974	429,189	137,725	136,288	37,411	280,037	37,411	59,493	37,411	59,494
\$12,000 under \$13,000	28,044	26,508	349,019	104,984	103,815	28,044	233,707	28,011	50,195	28,011	50,195
	19,114	18,179	257,521	68,664	67,562	19,114	177,458	19,080	38,760	19,0 8 0	38,762
\$14,000 under \$15,000	14,953	14,152	216,527	55,332	54,008	14,920	149,436	14,920	33,153	14,920	33,153
\$15,000 under \$20,000	37,170	35,029	632,362	141,713	138,167	37,103	450,945	37,070	104,275	37,070	104,281
\$20,000 under \$25,000	12,729	11,861	281,549	48,420	46,678	12,729	213,932	12,729	54,283	12,729	54,283
\$25,000 under \$50,000	12,229	11,426	396,727	47,860	46,096	12,225	312,321	12,225	94,465	12,225	94,515
\$50,000 under \$100,000	2,385	2,200	154,094	9,132	8,626	2,378	126,856	2,378	52,742	2,378	52,746
\$100,000 under \$150,000	285	253	34,087	1,048	930	283	27,630	282	13,715	282	13,716
\$150,000 under \$200,000	70	57	11,924	245	210	70	9,416	70	5,025	70	5,025
\$200,000 under \$500,000	58	50	15,812	218	194	58	12,742	58	6,944	58	6,945
\$500,000 under \$1,000,000 \$1,000,000 or more	8 3	7 2	5,217 4,545	27 14	22 11	8	3,314 3,131	8	1,867 2,539	8 3	1,867 2,539
Returns under \$5,000	672,080	199,331	¹ 1,570,320	1,457,496	1,386,235	453,890	626,341	448,488	124,299	448,488	124,338
	461,167	369,292	3,264,413	1,584,927	1,556,819	455,844	1,810,173	454,767	370,535	454,767	370,535
Returns \$10,000 or more	208,183	195,881	3,246,635	776,717	761,967	208,070	2,291,943	207,969	578,444	207,969	578,509

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued [Taxable and nontaxable returns]

			[lax	able and none	axable return	is j					
		Number of	Adjusted	Total	Number of	Taxable	income	Income tax a	fter credits	Total	tax
Adjusted gross income classes	Number of returns	joint returns	gross income	number of	exemptions other than	Number of	Amount	Number of	Amount	Number of	Amount
		resurna	(Thousand dollars)	exemptions	age or blindness	returns	(Thousend dollers)	returns	(Thousand doilers)	returns	(Thousand dollars)
			·			Massachusetts		,	1		
Total	2,040,914	1,034,247	¹11,892,742	5,388,970	5,131,228	1,740,254	6,898,782	1,722,588	1,586,582	1,722,588	1,586,703
No adjusted gross income Under \$1,000	4,938 216,657	2,527 9,944	² 11,399 113,684	13,265 266,862	11,470 248,881	54,986	8,151	54,986 158,261	1,621 19,680	54,986 158,261	1,622 19,680
\$1,000 under \$2,000 \$2,000 under \$3,000	221,780 185,152	32,285 44,083	328,668 461,842	349,837 369,278	301,396 319,481	163,845 149,420	100,371 191,288 403,903	142,805 202,694	37,047 79,788	142,805 202,694	37,047 79,788
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	221,860 215,806	58,096 92,313	774,173 976,600	430,885 538,738	399,496 511,387	206,204 202,949	508,921	201,861	102,250	201,861	102,250
\$5,000 under \$6,000 \$6,000 under \$7,000	200,775 182,128	130,561 142,945	1,106,927 1,180,814	638,221 640,971	618,854 626,911	193,284 180,245	542,673 598,485	193,284 179,651	109,139 121,266	193,284 179,651	109,171 121,272
\$7,000 under \$8,000 \$8,000 under \$9,000	131,829 128,679	109,391 111,909	986,629 1,087,610	475,371 452,252	470,025 444,345	130,339 128,579	532,927 637,009	130,238 128,579	109,751 132,046	130,238 128,579	109,751 132,046
\$9,000 under \$10,000	91,711 61,152	81,288 55,996	870,055 640,078	324,428 221,604	320,295 217,535	91,218 61,119	534,081 405,109	91,117 61,086	111,013 84,767	91,117 61,086	111,019 84,773
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	39,509 29,412	36,426 27,188	452,974 366,474	145,731 105,395	141,987 102,774	39,477 29,345	294,214 244,615	39,477 29,345	62,463 52,714	39,477 29,345	62,463 52,741
\$13,000 under \$14,000 \$14,000 under \$15,000	19,481	17,693 12,433	262,469 202,434	70,290 51,819	67,807 50,393	19,416 13,993	180,461 139,970	19,416 13,993	39,422 31,255	19,416 13,993	39,422 31,255
\$15,000 under \$20,000	34,844	32,518	592,652	131,492 59,531	126,617 56,781	34,645 15,173	420,245 248,919	34,645 15,173	96,913 61,311	34,645 15,173	96,918 61,311
\$20,000 under \$25,000 \$25,000 under \$50,000	15,173 20,117	13,375 18,073	337,134 673,164 323,461	80,595 18,931	74,593 17,270	20,107	520,058 262,379	20,067	157,993 109,436	20,067 4,940	158,011 109,444
\$50,000 under \$100,000 \$100,000 under \$150,000	4,947 615	4,374 531	73,647	2,232	1,915	615	57,284	615	28,669	615	28,670 12,378
\$150,000 under \$200,000 \$200,000 under \$500,000	169 169	141 145	29,341 48,611	580 610	478 496	169 168	22,630 34,816	169 168	12,376 19,890 3,215	169 168 13	19,899 3,215
\$500,000 under \$1,000,000 \$1,000,000 or more	13 5	8 4	8,748 5,954	38 14	29 12	13	5,468 4,805	13	2,557	5	2,557
Returns under \$5,000 Returns \$5,000 under \$10,000	1,066,193 735,122	239,248 576,094	¹ 2,643,568 5,232,035	1,968,865 2,531,243	1,792,111 2,480,430	777,404 723,665	1,212,634 2,845,175	760,607 722,869	240,386 583,215	760,607 722,869	240,387 583,259
Returns \$10,000 or more	239,599	218,905	4,017,141	888,862	858,687	239,185	2,840,973	239,112	762,981	239,112	763,057
	0 (00 10)	1 500 050	110 000 000	4 100 215	n a22 102	Michigan	9,976,194	2,236,694	2,315,114	2,237,033	2,315,317
Total No adjusted gross income	2,682,101	1,723,059 8,125	¹ 17,033,352 ² 71,942	8,109,315 36,959	7,833,182 33,594	2,252,800	-	_	-	(3)	(³)
Under \$1,000 \$1,000 under \$2,000	263,063 267,051	26,159 70,929	136,660 393,872	359,826 483,468	331,318 422,072	53,425 176,967	8,272 113,452	53,425 174,298	1,652 22,383	53,425 174,298	1,652 22,383
\$2,000 under \$3,000 \$3,000 under \$4,000	224,870 196,971	89,599 100,593	559,102 685,312	498,321 512,830	450,992 482,334	173,004 168,760	206,577 289,853	168,305 164,298	40,203 56,891	168,407 164,298	40,204 56,968
\$4,000 under \$5,000 \$5,000 under \$6,000	215,227 251,166	125,701	969,540 1,381,414	628,343 847,192	605,561 828,859	198,783	450,902 659,563	196,888	89,799 132,489	196,888 237,670	89,803 132,491
\$6,000 under \$7,000 \$7,000 under \$8,000	270,634 234,966	222,362 198,809	1,754,751 1,750,824	997,748 899,980	985,119 890,143	264,402 233,296	878,901 944,758	264,198 232,888	178,611 193,314	264,198 232,990	178,614 193,315
\$8,000 under \$9,000 \$9,000 under \$10,000	172,558 149,640	157,457 142,348	1,460,578 1,420,028	650,657 588,918	642,548 583,568	172,558 149,640	841,520 849,896	172,150 149,538	172,494 175,861	172,150 149,538	172,494 175,865
\$10,000 under \$11,000 \$11,000 under \$12,000	110,120 82,080	103,738 78,650	1,153,943 942,228	416,783 310,482	412,304 306,782	110,015 82,045	731,239 623,239	110,015 82,045	153,235 131,993	110,015 82,045	153,245 131,997
\$12,000 under \$13,000 \$13,000 under \$14,000	56,392 39,588	54,379 37,830	702,737 533,287	210,476 144,739	208,138 142,775	56,359 39,588	480,669 377,154	56,260 39,588	103,170 82,487	56,293 39,588	103,170 82,491
\$14,000 under \$15,000 \$15,000 under \$20,000	26,215 58,935	25,277 56,004	378,828 997,261	98,120 222,803	96,262 218,303	26,112 58,935	268,419 731,897	26,046 58,935	59,386 169,462	26,046 58,935	59,396 169,468
\$20,000 under \$25,000 \$25,000 under \$50,000	18,871 24,693	17,840 22,893	419,898 815,755	74,866 100,330	72,367 95,747	18,838 24,683	318,557 658,013	18,805 24,645	79,976 201,602	18,805 24,645	80,000 201,619
\$50,000 under \$100,000 \$100,000 under \$150,000	5,452 701	5,057 645	356,650 83,469	21,792 2,679	20,256 2,400	5,438 700	302,063 69,979	5,435 700	127,777 35,785	5,435 700	127,782 35,793
\$150,000 under \$200,000 \$200,000 under \$500,000	243 259	207 216	42,106 76,108	865 916	758 788	243 258	35,065 62,278	243 258	19,753 37,893	243 258	19,753 37,901
\$500,000 under \$1,000,000 \$1,000,000 or more	44	39 9	30,966	175 47	157 37	44 17	25,176 48,752	44 17	16,323 32,575	44 17	16,323 32,575
Returns under \$5,000	1,179,530 1,078,964	421,106 899,169	12,672,544 7,767,595	2,519,747 3,984,495	2,325,871 3,930,237	770,939 1,058,586	1,069,056 4,174,638	757,214 1,056,444	210,928 852,769	757,418 1,056,546	211,025 852,779
Returns \$5,000 under \$10,000 Returns \$10,000 or more	423,610	402,784	6,593,211	1,605,073	1,577,074	423,275	4,732,500	423,036	1,251,417	423,069	1,251,513
		1	T		1	Minnesota	T	1	Т		
Total No adjusted gross income	1,209,600	661,749 7,467	¹ 6,337,062 ² 31,169	3,519,938 53,121	3,360,764 50,234	941,407	3,394,883	924,860	764,511	*925,062	764,641
Under \$1,000	158,330 153,892	18,864 39,231	87,733 226,140	248,721 323,077	225,170 285,518	38,101 91,052	4,977 55,764	36,907 89,047	972 10,829	36,907 89,047	972 10,832
\$2,000 under \$3,000 \$3,000 under \$4,000	138,257 114,254	44,657 50,569	343,709 399,485	327,911 307,770	299,781 290,491	103,914 94,662	122,386 162,437	96,858	23,256 31,743	96,959 91,463	23,278 31,760
\$4,000 under \$5,000	100,384	54,338	451,427	285,197	274,061	92,132	213,680	90,615	41,965 53,176	90,716 96,012	41,978 53,177
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000	102,150 104,076 89,507	66,051 85,723	556,546 674,323 668,311	333,244 361,468 360,972	325,977 352,045 355,947	97,023 103,084 89,305	265,535 337,813 332,044		67,945 67,041	102,882 89,204	67,945 67,041
\$8,000 under \$9,000 \$9,000 under \$10,000	62,206 46,511	77,822 56,449 42,879	526,855 439,957	244,583 179,964	242,395 177,391	61,592 46,511	282,354 258,620	61,592	57,842 53,642	61,592 46,410	57,842 53,661
\$10,000 under \$11,000	34,507	32,690	361,292	134,618	132,905	34,474	217,359	34,440	45,162	34,440 21,227	45,167 32,679
\$11,000 under \$12,000 \$12,000 under \$13,000	21,259 15,440	20,174	192,298	81,684 61,642	80,212 60,600	21,259 15,440	155,380 121,784 84,027	15,440	32,673 25,904 18,017	15,440 9,658	25,907 18,018
\$13.00C under \$14,000 \$14,000 under \$15,000	9,721 8,075	9,295 7,712		39,808 32,126	38,955 31,207	9,721 8,008	77,358	8,008	16,754	8,008	16,760
\$15,000 under \$20,000 \$20,000 under \$25,000	17,185 6,847	15,834 6,486	151,367	67,518 28,189	65,083 27,078	17,185 6,847	203,615 110,684	6,847	46,814 27,532	17,153 6,847	46,818 27,540
\$25,000 under \$50,000 \$50,000 under \$100,000	8,853 1,836	1,720	119,194	39,017 7,787	37,176 7,237 783	8,853 1,836 241	228,547 94,570 22,356	1,836	68,633 38,768 10,912	8,853 1,836 241	68,652 38,769 10,912
\$100,000 under \$150,000 \$150,000 under \$200,000	243 73	65	12,864	904 303	257	73	9,553	73	5,093 9,116	73 76	5,094 9,116
\$200,000 under \$500,000 \$500,000 under \$1,000,000	76 10 8	8	6,972	258 28 28	219 23 19	76 10 8	15,917 5,520 12,603	10	3,843	10 8	3,843 6,880
\$1,000,000 or more	681,017	215,126	¹ 1,477,325	1,545,797	1,425,255	419,861	559,244	404,890	108,765	405,092	108,820
Returns \$5,000 under \$10,000 Returns \$10,000 or more	404,450 124,133	328,924 117,699		1,480,231 493,910	1,453,755 481,754	397,515 124,031	1,476,366 1,359,273	396,100 123,870	299,646 356,100	396,100 123,870	299,666 356,155
											

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			(18)	able and non	taxable retur	ns j					
		Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax :	after credits	Tota	l tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
			00714757		L	Mississippi	3011813)		dollars)		dollars)
Total. No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	458,482 3,533 58,532 68,591 64,242	291,157 (3) 14,089 31,007 35,219	¹ 2,059,842 ² 19,338 33,252 101,180 161,368	1,413,517 10,947 110,842 178,059 183,609	1,373,659 10,130 104,367 166,566 176,889	321,C72 10,603 30,175 41,769	977,299 1,285 14,200 38,011	317,859 - 10,502 29,295 40,890	217,279 256 2,802 7,445	317,862 	217,384 256 2,802 7,445
\$4,000 under \$5,000	60,521 52,470	35,692 37,372	210,715 233,377	202,289 187,582	200,974 182,769	45,384 45,390	62,003 79,586	44,745 45,085	12,303 15,694	44,745 45,085	12,303 15,694
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	39,003 30,021 27,398 14,542 10,893	33,112 26,544 23,842 13,865 10,318	216,337 194,807 202,498 124,083 101,918	137,205 106,889 90,451 54,006 37,948	135,751 105,908 89,402 52,585 37,948	36,872 29,514 27,098 14,440 10,893	87,280 96,134 113,005 70,386 61,592	36,669 29,514 26,997 14,440 10,893	17,435 19,267 22,752 14,257 12,620	36,669 29,514 26,997 14,440 10,893	17,440 19,314 22,764 14,257 12,620
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	6,935 4,159 3,321 2,495 1,333	6,629 3,807 3,104 2,401 1,333	72,701 47,834 41,251 33,610 19,165	25,649 15,013 12,615 9,401 5,187	25,309 14,725 12,178 9,158 4,903	6,876 4,159 3,321 2,495 1,333	44,224 31,196 27,201 22,880 13,023	6,778 4,159 3,321 2,495 1,333	8,950 6,499 5,793 4,880 2,801	6,778 4,159 3,321 2,495 1,333	8,950 6,500 5,793 4,880 2,801
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	4,723 2,319 3,081 590 58	4,588 2,226 2,915 555 52	80,256 51,776 102,939 38,306 6,824	19,924 10,554 12,734 2,335 208	19,234 10,277 12,115 2,216 190	4,690 2,319 3,072 590 58	55,636 37,652 80,790 31,125 5,927	4,690 2,319 3,065 590 58	12,334 9,154 24,066 12,679 3,008	4,690 2,319 3,068 590 58	12,334 9,175 24,074 12,690 3,008
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	11 9 1 -	9 8 - -	1,931 2,370 684 -	31 37 2 -	29 34 2 -	11 9 1	1,710 1,876 577	11 9 1 -	969 1,021 294	11 9 1	969 1,021 294
Returns under \$5,000	307,889 121,557 29,035	155,849 107,681 27,627	¹ 720,554 839,643 499,647	873,328 426,499 113,690	841,695 421,594 110,370	173,321 118,817 28,934	195,085 428,397 353,817	170,517 118,513 28,829	38,500 86,331 92,448	170,517 118,513 28,832	38,500 86,395 92,489
7	1 505 005					Missouri					
Total No adjusted gross income Under \$1,000 \$1,000 under \$2,000	1,505,015 13,911 169,940 191,223	910,298 9,897 36,805 57,795	¹ 8,229,364 ² 26,963 88,541 282,802	4,199,499 40,272 289,496 360,568	3,998,707 35,723 260,570 317,439	1,215,416 29,737 119,272	4,703,920 - 3,607 73,629	1,201,884 - 29,686 115,297	1,087,040 71.2 14,428	1,202,187 - 29,686 115,297	1,087,248 - 712 14,428
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	160,981 143,487 132,056	63,C19 77,341 77,128	405,170 49 8 ,743 592,148	362,077 374,660 380,799	332,874 356,191 362,856	126,752 127,833 124,091	151,740 206,130 276,246	123,471 124,422 122,601	29,251 40,151 54,597	123,572 124,422 122,702	29,251 40,151 54,613
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	160,561 142,272 102,869 67,657	113,203 115,813 92,474 61,515	879,363 924,837 768,850 573,399	495,557 473,472 372,141 240,199	480,284 462,902 363,411 237,706	156,133 141,176 102,859 67,556	453,657 495,497 418,039 339,248	155,648 140,975 102,769 67,255	91,402 100,867 84,861 69,467	155,648 140,975 102,769 67,356	91,435 100,867 84,862 69,498
\$9,000 under \$10,000 \$10,000 under \$11,000	56,904 43,443	53,142 40,737	539,461 455,411	220,466 154,700	217,185 151,721	56,904 43,309	319,712 291,215	56,804 43,276	65,750 60,838	56,804 43,276	65,761 60,838
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	27,981 19,964 13,840 8,932	26,845 18,829 12,734 8,364	320,702 249,060 186,351 129,097	98,519 68,492 51,774 31,725	96,779 66,984 50,302 30,922	27,931 19,964 13,840 8,932	214,090 171,075 128,209 92,875	27,981 19,964 13,840 8,932	45,242 36,873 27,980 20,672	27,981 19,964 13,840 €,932	45,278 36,874 27,982 20,681
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	23,379 8,914 12,724 3,362	21,505 8,007 11,621 2,985	396,400 199,706 428,673 216,847	87,436 33,200 49,123 12,585	84,355 31,088 46,124 11,383	23,379 8,914 12,724 3,362	287,985 153,617 344,002 182,142	23,379 8,880 12,724 3,362	66,728 39,081 106,285 76,557	23,379 8,880 12,724 3,362	66,731 39,093 106,324 76,563
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	353 134 107 15	310 112 94 14	41,717 22,922 31,629 10,664	1,305 448 393 53	1,131 373 331 42	353 1.34 1.07 1.5	34,702 18,560 26,403 9,086	353 134 107 15	17,589 10,356 15,391 5,201	353 134 107 15	17,595 10,357 15,391 5,202
\$1,000,000 or more. Returns under \$5,000 under \$10,000. Returns \$5,000 under \$10,000 or more.	9 811,598 530,263 163,157	9 321,985 436,147 152,166	13,835 ¹ 1,840,441 3,685,910 2,703,014	39 1,807,872 1,801,835 589,792	31 1,665,653 1,761,488 571,566	9 527,705 524,688 163,023	12,454 711,352 2,026,153 1,966,415	9 515,477 523,451 162,956	6,761 139,139 412,347 535,554	9 515,679 523,552 162,956	6,761 139,155 412,423 535,670
						Montana					
Total No adjusted gross income	233,560 3,818	137,958	¹ 1,133,090 ² 11,666	705,713	669,654	186,909	609,586	184,488	129,877	184,488	129,926
Ender \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	28,278 33,661 21,719 27,583	3,117 4,752 10,138 9,768 11,842	15,219 49,693 54,040 94,659	13,776 42,620 64,901 55,610 71,088	12,574 39,007 55,670 52,886 66,086	6,654 22,474 17,102 23,31.8	837 14,488 18,017 41,385	6,654 22,173 15,815 22,918	166 2,855 3,345 7,993	6,654 22,173 15,815 22,918	160 2,855 3,353 7,993
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	23,494 22,425 18,237 14,385 11,778	15,289 17,304 15,843 13,499 9,836	105,425 122,347 118,681 107,555 98,781	82,444 78,689 77,306 62,646 45,317	79,216 72,434 76,514 61,660 44,531	22,590 22,325 18,137 14,385 11,778	43,007 58,398 56,345 55,247 59,502	22,190 22,325 18,137 14,385 11,778	8,188 11,546 11,248 11,008 12,180	22,190 22,325 18,137 14,385 11,778	8,188 11,551 11,248 11,008 12,180
\$9,000 under \$10,006 \$10,000 under \$11,000	7,611 5,822	7,126 5,392	72,170 60,977	30,930	30,729	7,61 5,789	43,809 40,090	7,611 5,789	8,930 8,308	7,611 5,789	8,930 8,308
\$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$19,000	3,927 2,315 1,388 1,257	3,828 2,282 1,355 1,124	45,110 28,823 18,638 18,102	17,008 9,758 5,253 4,198	16,711 9,625 5,187 4,099	3,927 2,315 1,388 1,257	28,749 19,316 13,275 13,496	3,927 2,315 1,355 1,257	5,936 4,057 2,664 2,901	3,927 2,315 1,355 1,257	5,936 4,057 2,687 2,902
\$15,000 ander \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,195 1,222 1,254 170 14	2,898 1,222 1,201 125	53,732 26,624 39,344 10,725 1,595	11,150 5,152 5,787 774 42	10,555 5,152 5,593 724 37	3,195 1,222 1,251 1'0 14	41,182 20,700 31,075 7,386 1,225	3,195 1,222 1,251 170 14	9,539 5,108 9,011 3,026 598	3,195 1,222 1,251 170 14	9,540 5,117 9,013 3,026 598
\$150,000 under \$200,000	3 2 2 -	3 1 2	510 563 1,446	15 7 7 7	15 4 5	3 2 2	443 446 1,168	3 2 2	230 313 727	3 2 2	230 313 727
Heturns under \$5,000	138,553 74,436 20,571	54,906 63,608 19,444	1 _{307,370} 519,534 306,189	330,439 294,888 80,386	305,439 285,868 78,347	92,138 74,236 20,535	117,734 273,301 218,551	89,750 74,236 20,502	22,547 54,912 52,418	89,750 74,236 20,502	22,555 54,917 52,454

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Under \$1,000 69,807 12,408 36,900 117,622 102,701 14,289 29,725 45,782 5,568 45,782 5,568 \$1,000 under \$2,000 53,626 24,654 135,223 137,144 125,639 39,631 43,377 35,917 7,940 36,018 7,944 \$2,000 under \$3,000 58,939 33,266 207,279 168,424 159,321 51,143 86,529 48,443 16,120 48,543 16,127 43,000 under \$4,000 58,939 33,266 207,279 168,424 159,321 51,143 86,529 48,443 16,120 48,543 16,127 42,000 under \$5,000 53,350 37,171 241,280 173,636 168,070 49,754 107,107 48,045 20,687 48,045 20,689 44,520 35,240 44,924 158,789 152,741 41,431 112,601 41,330 22,278 41,330 22,278 55,000 under \$6,000 44,520 35,240 244,934 158,789 152,741 41,431 112,601 41,330 22,278 41,330 22,278 56,000 under \$7,000 44,484 34,285 267,739 146,839 124,568 41,182 143,514 40,579 28,238 104 35,445 28,128				[Tax	able and nont	axable return	s]					
Applicated grown former exhanges Property Propert					W-4-1		Taxable	income	Income tax a	fter credits	Total	tax
The color of the	Adjusted gross income classes		joint	income (Thousand	number of	other than age or		(Thousand		(Thousand		(Thousand
Tests				dollars)			Nebraska	dollars)		dorraray		
Semplement (1902)	Total	523,455	311,540	12,526,778	1,521,188	1,434,620	400,435	1,395,745	388,475	309,871	388,742	309,991
## 17.00 miles \$1.00	No adjusted gross income	8,021					14.285	2,198	13,983	422		
\$2.00 mine \$1,000 \$9,000 \$1,000 \$20,000 \$20,000 \$10	\$1,000 under \$2,000	79,043	23,395	115,842	156,037	134,327	48,296	29,725			36,018	7,944
E-200 mart 50-000	\$3,000 under \$4,000	58,939	33,266	207,279	168,424	159,321	51,143	86,529	48,443			
16.000 meter 50.000. 17.000 meter 50.000.	\$5,000 under \$6,000	44,520	35,240	244,934	158,789	152,741	41,431				41,330 40,579	
## ACC MATER SULPS: 11,000 13,000 11,000 13,000	\$7,000 under \$8,000	35,646	33,383	266,971	139,935	135,896	35,646	142,325	35,445	28,104	35,445 19,407	19,251
20.003	\$3,000 under \$9,000	15,670	13,997	148,738	53,529	53,227	15,670	98,015	15,670	20,329		
113.00 of the C13.00.00	\$11,000 under \$12,000	7,914	7,418	90,900	29,005	28,278	7,914	61,919	7,914	12,993	7,914	12,993
14 A. D. Lander 13 D. C. D. D. D. A. P. J. D. P. P. J. P. J. P. J. S. P. J. S. D. P. J. D. P.	\$13,000 under \$14,000	3,014	2,684	40,467	10,956	10,229	3,014	29,234	3,014	6,388	3,014	6,388 5,272
22.00.00 univer \$10,000.00	\$14,000 under \$15,000		6,908	127,778	27,857	26,566	7,405	95,765	7,405	22,036	7,405	22,062
29.00.0 submer \$40,000.0	\$20,000 under \$25,000		2,976	106,211	12,564	11,843	3,109	88,615	3,109	27,473	3,109	27,489
1310,000 ander 200,000. 1310,000 ander 200,000. 1310,000 ander 200,000. 1310,000 ander 200,000 an	\$50,000 under \$100,000			47,036 7,074			60	6,078	60	3,105	60	3,105
\$\$\frac{1}{2}\$\fra	\$150,000 under \$200,000 \$200,000 under \$500,000				80	68	23	5,616	23	2,940	23	2,941
Secure 1,000 12	\$500,000 under \$1,000,000] 3								2,879	2	2,879
Total	Returns under \$5,000						153,336	591,527	152,431	118,199	152,431	118,233
Total						158,823		535,282	43,874	140,935	43,940	140,998
Total Total Problems (1) (2) (2) (2) (2) (3) (4) (4) (5) (7) (1) (5) (7) (1) (7) (1) (7) (1) (7) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1			1	la con erro	402.200	202,007	1	617 8/0	124 048	149 385	124,048	149,436
miner \$1,000. 15,362 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,000 15,262 15,263 15,262 15,263		1	-		1	(3)	-	_	-	-	-	-
\$2,000 under \$1,000	Under \$1 000	15,361 18,582	6 001	7,135	19,330 31,745	29,604	14,288	7,707	13,324	1,447	13,324	1,447
\$,000 under \$6,000 11,066 7,167 7,267 7,267 7,267 8,277 8,	\$2,000 under \$3,000 \$3,000 under \$4,000	10,817	5,711	38,296	27,518	26,052	9,539	17,979	9,057	3,524	9,057	3,524
10,000 under 87,000. 11,566 7,611 7,580 8,117 11,665 11,665 11,6		1		· ·				38,670	11,905	7,944	11,905	7,944
8.8,000 under 89,000	\$6,000 under \$7,000	11,566	7,611	75,380	35,236	40,172	10,788	44,764	10,788	9,174	10,788	9,174
## 10,000 under ## 11,000	\$8,000 under \$9,000	8,582	7,783	73,999							8,481	10,753
\$2,000 under \$13,000	\$10,000 under \$11,000	7,591	7,088						5,910	10,084	5,910	10,084
\$15,000 under \$20,000. \$1,646	\$12,000 under \$13,000	3,309	3,209	41,349	13,276	13,145	2,314	21,763	2,314	4,784	2,314	4,784
\$25,000 under \$20,000 1,048	\$14,000 under \$15,000	1,646	1,477	23,703	1	ľ	1	1			f	1
\$30,000 under \$100,000	\$20,000 under \$25,000	1,048	879	23,088	3,985	3,888	1,048	17,962	1,048 1,955	4,667 17,092	1,955	17,102
\$3.00.00 under \$30.00.00. 24 17 4,056 82 70 24 3,450 24 1,818 24 1,819 350,000 under \$30.000.00 14 3 3,339 13 11 1 4 2,802 4 1,439 4 1,439 350,000 under \$30.000,000 14 3 3 3,339 13 11 1 4 2,802 4 1,439 4 1,439 350,000 under \$30.000,000 14 3 8,624 17 13 13 4 2,802 4 1,439 4 1,439 4 1,439 350,000 under \$30.000,000 16 9,993 20,643 193,643 193,703 131,809 45,870 64,239 42,223 12,677 44,223 12,677 86 under \$3,000 under \$30.000 \$30.000 under \$30.000 \$30.000 under \$30.0000 \$30.0000 \$30.0000 \$30.000 \$30.0000 \$30.0000 \$30.0000 \$30.0000 \$30.0000 \$30.0000 \$30.	\$50,000 under \$100,000	415	370	27,602	1,597	1,541	415	23,348				9,829 3,517
\$500,000 under \$1,000,000	\$150,000 under \$200,000	24	17	4,056				3,450 6,878		3,682	28	3,683
Returns under \$5,000	\$500,000 under \$1,000,000	4	3	3,339	13	11	4	2,802	4			
Returns \$5,000 under \$10,000. 245,951 133,880 11,275,346 691,456 656,275 204,448 709,011 202,092 156,455 202,092 156,458 New Hampshire New Hamp	Returns under \$5,000		20,643	¹ 153,463	139,720	131,809		64,239	44,223	12,677 45,313		12,677 45,313
Total	Returns \$5,000 under \$10,000 Returns \$10,000 or more				101,184	99,769				91,395		91,446
Total			1	1		1	1	Т	1	1	1	1 355 450
Under \$1,000		1	-	1 '	1	1	204,448	709,011	202,092	156,455	202,092	_
\$2,000 under \$3,000 26,240 10,064 65,840 60,647 53,777 21,249 23,167 20,660 4,591 20,660 4,591 33,000 under \$4,000 29,113 12,004 102,555 76,344 70,442 25,830 43,901 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,753 8,320 24,000 under \$5,000 25,970 13,217 116,438 80,814 76,485 25,178 53,850 25,178 10,823 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20,825 25,178 20	Under \$1.000	28,539	6 613	15,529	37,514	34,511	4,870 22,768	906 14,213	22,078	2,785	22,078	2,785
\$25,000 under \$5,000 25,970 13,217 116,438 80,814 76,485 25,178 53,850 25,178 10,823 25,178 10,823 25,178 10,823 25,000 under \$5,000 under \$5,000 under \$5,000 under \$6,000 under \$7,000 21,035 17,418 136,340 73,807 72,700 21,035 74,927 21,035 14,927	\$2,000 under \$3,000	26,240	10,064	65,840	60,647 76,344	53,777 70,442	21,249 25,830	23,167 43,901	20,660 24,753	4,591 8,320	24,753	8,320
\$5,000 under \$7,000. 21,035	\$4,000 under \$5,000	25,970	13,217	116,438	80,814	76,485	25,178	53,850	25,178	10,823	22,787	12,662
\$3,000 under \$0,000 14,469 13,880 122,121 59,729 59,628 14,469 69,826 14,469 14,358 14,469 14,358 14,469 15,880 122,121 59,729 59,628 14,469 69,826 14,469 14,358 14,469 14,	\$6,000 under \$7,000	21,035	17,418	136,340	73,807	72,730	21,035	74,378	21,035	14,927	21,035	14,927 14,587
\$10,000 under \$11,000	\$8,000 under \$9,000	14,469	13,880	122,121	59,729	59,628	14,469	69,826	14,469	14,358		9,511
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 \$13,000 under \$13,000 \$14,000 under \$14,000 \$14,000 under \$14,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$15,000 under \$200,000 \$15,000 under \$200,000 \$15,000 under \$200,000 \$15,000 under \$200,000 \$15,000 under \$15,000 \$15,000 under \$200,000 \$15,000 under \$20	\$10,000 under \$11,000	6,280	6,144	65,616	24,492	24,221	6,280	42,660	6,280			8,878 5,358
\$14,000 under \$15,000	\$12,000 under \$13,000	2,377	2,240	29,405	9,750	9,546	2,377	20,187	2,377	4,299	2,377 1,624	4,299 3,275
\$15,000 under \$20,000	\$14,000 under \$15,000	1,053	849	15,264	4,097	3,564	1,053	11,112	1,053	2,542	1,053	2,542
\$25,000 under \$50,000	\$20,000 under \$25,000	1,386	1,185	30,427	4,929	4,726	1,353	22,662	1,353	5,703	1,353	5,703
\$150,000 under \$150,000\$ \$150,000 under \$200,000\$ \$4	\$50,000 under \$100,000	283	240	18,743	1,086	938	283	15,122	283	6,288	283	6,289
\$200,000 under \$500,000	\$150,000 under \$200,000	4	. 3	717	11	. 7	4	. 590) 4	326	. 4	326
\$1,000,000 or more	\$200,000 under \$500,000 \$500,000 under \$1,000,000	13	10 -			1	13	2,822		. -	. -	
Returns \$5,000 under \$10,000 64,004 (2,102 995,775. 007,000 under \$10,000 04,004 (2,102 995,775. 007,000 under \$10,000	Returns under \$5,000	140,086	42,271				99,895			26,695	97,539	26,695 66.045
	Returns \$5,000 under \$10,000	04,004										

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			[Ta	xable and non	taxable retur	ns]					
	Number of	Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax	after credits	Tota	l tax
Adjusted gross income classes	returns	joint returns	income (Thousand dollers)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Numter of returns	Amount (Thousand
] GOIIEF#)	<u>L. </u>	, ·	ew Jersey	dollars)	L	dollars)		dollars)
Total	2,419,371	1,389,861	¹ 15, 8 10,935	6,742,130	6,452,917	2,071,543	9,455,008	2,054,121	2,179,702	2,054,121	2,179,841
No adjusted gross income	6,240 235,045	3,872 11,595	² 9,734 120,236	17,077 300,189	14,510 280,269	50,157	7,594	50,157	1,507	50,157	1,507
\$1,000 under \$2,000 \$2,000 under \$3,000	232,473 195,364	35,382 59,481	346,233 488,355	400,939 422,498	340,588 377,463	159,177 150,778	95,5 8 6 173,447	155,190 145,993	18,835 33,385	155,190 145,993	18,835 33,385
\$3,000 under \$4,000 \$4,000 under \$5,000	205,407 216,879	76,168 91,894	719,093 971,413	465,352 534,397	430,825 506,739	184,659 208,307	328,157 497,042	179,645 206,650	64,396 99,969	179,645 206,650	64,396 99,972
\$5,000 under \$6,000 \$6,000 under \$7,000	210,869 208,201	127,840 159,733	1,161,748 1,351,016	646,698 674,252	628,021 661,928	206,339 206,631	580,492 722,926	205,455 206,531	117,238 147,035	205,455 206,531	117,238 147,035
\$7,000 under \$8,000 \$8,000 under \$9,000	211,974 162,012	178,616 145,297	1,593,095 1,377,709	750,219 585,571	733,480 575,783	209,931 161,327	876,763 800,359	209,732 160,841	179,061 164,190	209,732 160,841	179,087 164,190
\$9,000 under \$10,000 \$10,000 under \$11,000	124,555	116,964 95,479	1,180,664	430,004 375,507	424,127 369,515	124,069 102,227	739,725 672,6 8 4	124,069 102,094	153,890 140,422	124,069 102,094	153,890 140,422
\$11,000 under \$12,000 \$12,000 under \$13,000	71,446 48,994	67,017 46,061	819,865 611,458	259,076 176,541	254,245 174,048	71,446 48,961	537,831 412,242	71,413 48,928	113,906 88,802	71,413 48,928	113,908
\$13,000 under \$14,000 \$14,000 under \$15,000	37,635 26,886	35,469 25,356	507,111 389,396	135,845 100,588	132,982 99,059	37,569 26,886	350,674 269,632	37,536 26, 88 6	76,544 59,653	37,536 26, 88 6	76,544 59,653
\$15,000 under \$20,000 \$20,000 under \$25,000	64,321 23,543	60,059 21,194	1,091,753 523,777	241,670 89,792	234,569 85,948	64,287 23,543	782,644 400,278	64,221 23,543	180,793 102,523	64,221 23,543	180,818 102,535
\$25,000 under \$50,000 \$50,000 under \$100,000	28,697 5,549	26,329 5,126	948,058 361,283	110,313 21,741	105,432 19,991	28,557 5,541	760,295 299,493	28,653 5,533	233,468 125,303	28,653 5,533	233,475 125,362
\$100,000 under \$150,000 \$150,000 under \$200,000	683 174	613 147	81,467 29,701	2,503 640	2,208 567	581 174	67,201 23,638	681 174	33,853	681 174	33,856
\$200,000 under \$500,000 \$500,000 under \$1,000,000	170	146	48,122 11,666	621 64	540 55	170 170	38,876 7,982	170	12,813 21,587 5,050	170 170	12,814 21,588 5,050
\$1,000,000 or more	1,091,408	9 278,392	15,612 12,635,596	33 2,140,452	25 1,950,394	753,078	9,447 1,101,826	9	5,479	9	5,479
Returns \$5,000 under \$10,000 Returns \$10,000 or more	917,611 410,353	728,450 383,019	6,664,232 6,511,106	3,086,744 1,514,934	3,023,339 1,479,184	908,297 410,168	3,720,265 4,632,917	737,635 906,628 409,858	218,092 761,414 1,200,196	737,635 906,628 409,858	218,095 761,440 1,200,306
				<u> </u>		New Mexico		,	2,200,270	167,650	1,200,300
Total	292,558	188,726	¹ 1,496,191	911,139	890,151	223,285	781,069	220,235	173,037	220,567	173,093
No adjusted gross income	4,492 38,101	3,266 7,811	² 14,690 19,954	13,229 56,966	12,930 54,065	5,657	- 775	5,657	- 155	(³) 5,657	(³) 155
\$1,000 under \$2,000	37,931 33,747	11,625 17,439	55,553 85,735	73,880 85,971	69,104 82,165	23,406 25,628	14,161 25,299	23,107 24,140	2,859 4,698	23,107 24,239	2,859 4,705
\$3,000 under \$4,000 \$4,000 under \$5,000	27,882 27,914	20,571 17,969	98,985 125,690	99,864 93,608	97,251 91,017	21,252 27,218	28,281 50,525	21,153 26,523	5,289 10,211	21,153 26,523	5,2 8 9 10,211
\$5,000 under \$6,000 \$6,000 under \$7,000	24,663 23,517	19,833 21,234	135,383 152,479	92,863 95,157	92,068 94,660	23,075 22,811	58,815 69,926	22 ,8 76 22 , 711	11,845 13,689	22,876 22,711	11,876 13,689
\$7,000 under \$8,000 \$8,000 under \$9,000	18,408 12,927	16,313 11,835	136,835 110,287	73,788 59,927	73,390 59,927	18,408 12,927	69,623 55,822	18,408 12,927	14,267 11,415	18,408 12,927	14,267 11,415
\$9,000 under \$10,000 \$10,000 under \$11,000	10,554 7,469	10,454 7,137	99,596 77,959	42,416 28,668	42,416 28,300	10,554 7,469	58,536 48,247	10,454 7,469	11,909 10,052	10,454 7,469	11,909 10,052
\$11,000 under \$12,000 \$12,000 under \$13,000	5,497 4,632	5,065 4,399	63,381 57,680	20,626 16,763	20,326 16,597	5,464 4,632	41,740 40,089	5,431 4,632	8,836 8,667	5,431 4,632	8,836 8,667
\$13,000 under \$14,000 \$14,000 under \$15,000	3,269 2,643	3,102 2,401	44,058 38,387	12,611 10,252	12,311 10,053	3,269 2,643	30,385 27,281	3,269 2,643	6,629 6,149	3,269 2,643	6,629 6,149
\$15,000 under \$20,000 \$20,000 under \$25,000	5,147 1,840	4,709 1,773	86,645 40,901	19,478 7,524	19,076 7,256	5,147 1,840	63,751 32,001	5,147 1,840	14,860 8,085	5,147 1,840	14,860 8,085
\$25,000 under \$50,000 \$50,000 under \$100,000	1,527 338	1,430 309	49,709 21,506	5,984 1,332	5,813 1,221	1,524 . 301	40,724 16,651	1,487 301	12,215 6,875	1,521 301	12,225 6,876
\$100,000 under \$150,000 \$150,000 under \$200,000	40 12	35 10	4,963 2,140	154 46	139 36	40 12	4,267 1,928	40 12	2,156 1,045	40 12	2,156 1,045
\$200,000 under \$500,000 \$500,000 under \$1,000,000	7	5	2,003	27 -	25 -	7 -	1,396	7 -	722	7	722
\$1,000,000 or more	1 170,067	1 78,681	1,052 ¹ 371,227	5 423,518	5 406,532	1 103,1.61	846 119,041	1 100,580	409 23,212	1 100,878	409 23,226
Returns \$5,000 under \$10,000 Returns \$10,000 or more	90,069 32,422	79,669 30,376	634,580 490,384	364,151 123,470	362,461 121,158	87,''75 32,349	312,722 349,306	87,376 32,279	63,125 86,700	87,376 32,313	63,156 86,711
				j		New York					
Total	6,644,119	3,507,215	¹ 43,324,385	18,140,114	17,305,868	5,656,281	25,273,893	5,615,768	6,106,690	5,615,873	6,107,547
No adjusted gross income	21,278 572,646	10,508 39,680	² 104,328 308,225	49,644 746,412	44,188 695,213	121,021	18,567	121,021	3,697	121,021	3,697
\$2,000 under \$2,000	638,716 654,600 695,300	132,495 174,164 238,076	938,023 1,637,029	1,205,037	1,036,385 1,251,777	390,941 523,409	219,388 589,832	380,659 510,175	42,833 115,158	380,659 510,175	42,833 115,158
\$4,000 under \$5,000	711,139	298,319	2,435,752 3,195,754	1,644,056	1,530,494 1,721,923	619,923 677,969	1,066,440 1,596,652	610,0 8 5 673,551	210,282 322,702	610,187 673,551	210,286 322,724
\$5,000 under \$6,000	630,005 535,625 476,042	358,850 380,714	3,461,241 3,485,247	1,849,284	1,793,970 1,698,547	614,799 529,242	1,770,367	613,949 528,937	360,423 375,172	613,949 528,937	360,423 375,172
\$8,000 under \$9,000	403,326 285,422	366,246 339,828 252,971	3,564,592 3,415,669	1,629,599	1,596,500	473,209 402,744	1,970,226	472,523 402,510	405,823 405,457	472,523 402,510	405,850 405,462
\$10,000 under \$11,000	225,132	201,674	2,707,337	1,015,625 807,578	1,004,287 793,027	284,826 224,934	1,639,263 1,471,092	284,794 224,869	342,463	284,794 224,869	342,469 309,395
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13.000 under \$14,000.	164,970 120,586 85,014	150,080 107,916 77,301	1,892,587	584,152 415,790	572,465 405,797	164,805	1,22 ² ,533 997,151	164,676 120,355	260,183 215,334	164,676 120,355	260,352 215,345
\$14,000 under \$15,000	68,414	61,737	1,145,329 991,117	295,466 240,431	287,153 233,480	84,815 68,283	774,542 673,122	84,7 8 5 68,249	169,623 149,344	84,785 68,249	169,659 149,357
\$15,000 under \$20,000	165,894 67,352	148,899 60,485	2,822,782 1,489,774	596,285 245,811	576,507 234,954	165,727 67,152	1,969,988 1,062,750	165,631 67,053	455,595 265,905	165,631 67,053	455,654 265,915
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	91,282 24,764 3,682	79,988 21,720 3,159	3,053,018 1,642,369	336,190 92,880	314,631 84,902	90,846 24,687	2,243,499	90,730 24,668	676,261 500,833	90,730 24,668	676,336 501,159
\$150,000 under \$200,000	1,261	1,080	443,677 216,563	13,096 4,310	11,412 3,682	3,661 1,255	321,735 158,103	3,654 1,252	157,393 83,648	3,655 1,253	157,419 83,651
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,368	1,110	388,676 139,476	4,630 724	3,828 + 603	1,352 213	264,391 95,296	1,349 213	150,252 58,386	1,350 213	150,261 58,430
Returns under \$5,000	3,293,679	893,242	193,426 18,410,455	267 6,838,961	215 6,279,9 8 0	80 2,333,263	119,185 3,490,879	80 2,295,491	70,529 694,672	80 2,295,593	70,540 694,698
Returns \$5,000 under \$10,000 Returns \$10,000 or more	2,330,420 1,020,018	1,698,609 915,364	16,634,086 18,279,852	7,663,543 3,637,610	7,503,232 3,522,656	2,304,820 1,018,198	9,176,558 12,606,456	2,302,713 1,017,564	1,889,338 3,522,680	2,302,713 1,017,567	1,889,376 3,523,473
Footnotes at end of table. See text	C 2D										

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			(1444		axable return	-					
		Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax a	fter credits	Total	tax
Adjusted gross income classes	Number of returns	joint returns	income	number of exemptions	other than age or	Number of	Amount (Thousend	Number of	Amount	Number of	Amount (Thousand
			(Thousand dollars)		blindness	returns	dollars)	returns	(Thousand doilers)	returns	dollers)
					No	rth Carolina					
Total	1,413,335	783,792	¹ 6,398,763	4,114,595	4,015,135	1,028,125	3,139,089	1,021,753	705,068	1,021,953	705,167
No adjusted gross income	7,313 196,041	4,862 26,098	² 15,882 102,386	21,220 308,889	18,269 291,559	29,134	4,114	29,134	810	29,234 105,776	823 12,073
\$1,000 under \$2,000 \$2,000 under \$3,000	201,883 209,348	51,203 90,816	302,556 523,800	442,832 581,234	417,221 567,331	106,279 139,968	60,628 141,443	105,776 138,762	12,073 27,826	138,862	27,827
\$3,000 under \$4,000 \$4,000 under \$5,000	185,390 137,533	96,229 88,389	643,038 621,675	583,452 457,897	571,063 452,546	151,516 129,537	208,496 242,130	148,846 128,352	41,348 48,284	148,846 128,352	41,348 48,284
\$5,000 under \$6,000	130,413	106,198	715,170	458,795	453,321 328,843	127,754	322,995 285,669	127,452 87,973	64,752 57,372	127,452 87,973	64,757 57,372
\$6,000 under \$7,000 \$7,000 under \$8,000	89,608 81,190	79,307 75,577	581,701 605,531	329,937 301,049	298,971	88,275 81,089	319,472 229,418	81,089 46,697	64,773 46,490	81,089 46,697	64,773 46,490
\$8,000 under \$9,000 \$9,000 under \$10,000	46,798 32,323	43,938 30,447	393,730 306,853	164,144 109,417	162,066 107,932	46,798 32,323	192,193	32,323	39,965	32,323	39,966
\$10,000 under \$11,000	23,752 16,603	22,789 16,008	248,122 190,251	86,733 60,066	85,076 59,401	23,718 16,603	154,736 123,027	23,685 16,537	32,026 25,733	23,685 16,537	32,026 25,738
\$11,000 under \$12,000 \$12,000 under \$13,000	9,386 8,331	8,889 8,029	117,041 112,281	33,195 32,476	32,730 31,979	9,386 8,331	78,229 72,596	9,386 8,331	16,679 15,581	9,386 8,331	16,680 15,586
\$13,000 under \$14,000 \$14,000 under \$15,000	5,139	4,809	74,467	18,606	17,977	5,139	50,931	5,139	11,136	5,139 14,413	11,137 39,593
\$15,000 under \$20,000 \$20,000 under \$25,000	14,413 6,629	13,484 6,330	245,426 146,141	54,102 25,645	51,843 24,544	14,413 6,629	172,876 106,508	14,413 6,629	39,588 25,893	6,629 8,948	25,919 68,131
\$25,000 under \$50,000 \$50,000 under \$100,000	8,959 1,946	8,362 1,736	296,544 125,728	36,112 7,487	34,386 6,906	8,952 1,943	227,933 97,854	8,948 1,943	68,101 39,916	1,943	39,920
\$100,000 under \$150,000	222 56	196 48	26,223 9,573	852 214	775 191	222 56	20,404 7,163	222	10,165	222 56	10,166 3,868
\$150,000 under \$200,000 \$200,000 under \$500,000	55	46	15,208	222	191	54 1	11,197 271	54 1	6,465 149	54 1	6,466 149
\$500,000 under \$1,000,000 \$1,000,000 or more	1 5	1	10,702	15	10	5	8,806	5	6,075	5	6,075 130,355
Returns under \$5,000	937,508 380,332	357,597 335,467	12,177,573 2,602,985	2,395,524 1,363,342	2,317,989 1,351,133	556,434 376,239	656,811 1,349,747	550,870 375,534	130,341 273,352	551,070 375,534	273,358 301,454
Returns \$10,000 or more	95,497	90,728	1,618,207	355,729	346,013	95,452	1,132,531	95,349	301,375	95,349	501,454
			loor rar	(11 020	Γ	lorth Dakota	463,927	145,648	94,761	146,182	94,903
Total No adjusted gross income	211,746	122,848 (³)	¹ 936,585 ² 4,379	644,037	610,544 10,681	153,198	403,921	-	-	(³)	(3)
Under \$1,000	27,993 35,821	6,271 7,668	15,836 51,984	51,388 67,144	47,253 57,170	5,502 21,436	783 13,860	5,502 20,635	152 2,674	5,502 20,635	152 2,674
\$2,000 under \$3,000 \$3,000 under \$4,000	28,221 24,084	13,157 14,039	70,579 82,751	81,775 73,759	76,124 70,283	17,952 18,915	19,753 28,181	15,677 17,313	3,590 5,044	15,677 17,513	3,591 5,097
\$4,000 under \$5,000	18,826	12,932	84,375	64,012	61,037	17,322	35,477	15,820 14,700	6,558 6,504	15,920 14,700	6,574 6,504
\$5,000 under \$6,000 \$6,000 under \$7,000	15,802 13,451	13,827 12,163	87,386 85,916	64,423 53,933	61,762 53,125	15,201 13,246 12,143	35,169 40,446 46,277	12,645	7,605 8,934	12,745 12,143	7,608 8,934
\$7,000 under \$8,000 \$8,000 under \$9,000	12,143 10,822	11,139 10,035	90,452 91,008	48,712 42,667	48,312 42,067 24,715	10,722	52,291 36,046	10,622	10,462 6,843	10,622	10,464 6,843
\$9,000 under \$10,000 \$10,000 under \$11,000	6,170 3,533	5,937 3,235	58,161 37,049	25,216 14,029	13,366	6,170 3,533	23,145	3,499	4,606	3,499	4,617
\$11,000 under \$12,000 \$12,000 under \$13,000	2,679 2,045	2,581 1,945	30,660 25,353	10,385 7,509	10,320 7,342	2,679 2,045	20,279 16,318	2,679 2,045	4,159 3,277	2,679 2,045	4,169 3,295
\$13,000 under \$14,000 \$14,000 under \$15,000	1,360 863	1,327 830	18,442 12,504	5,674 4,115	5,641 4,082	1,360 863	12,471 8,194	1,326 863	2,410 1,712	1,360 863	2,422 1,712
\$15,000 under \$20,000	2,002	1,868	34,480	8,443 3,106	8,011 3,106	2,002 769	25,479 13,428	2,002 769	5,570 3,331	2,002 769	5,578 3,336
\$20,000 under \$25,000 \$25,000 under \$50,000	769 1,215	1,194	16,822 38,871	5,839 480	5,662	1,215 111	29,463 5,852	1,215	8,489 2,378	1,215	8,490 2,378
\$50,000 under \$100,000 \$100,000 under \$150,000	111	111	6,991 1,187	43	36	11	872	11	398	11	398
\$150,000 under \$200,000 \$200,000 under \$500,000	1 -	1 -	159	3 -	2 -	1 -	143	-	65	1 -	65
\$500,000 under \$1,000,000 \$1,000,000 or more	-	=	-] -] [] =	=	-	-	-
Returns under \$5,000	138,771 58,388	55,977 53,101	¹ 301,146 412,923	349,460 234,951	322,548 229,981	81,127 57,482	98,054 210,229	74,947 56,180	18,018 40,348	75,347 56,280	18,090 40,353
Returns \$10,000 or more	14,589	13,770	222,518	59,626	58,015	14,589	155,644	14,521	36,395	14,555	36,460
		T		T - 2 - 2 - 2 - 2	T	Ohio	12 050 055	0.010.111	2 722 255	2 9/7 7/0	2 720 023
Total No adjusted gross income	3,416,469 14,369	2,151,423 8,279	¹ 20,672,137 ² 24,008	10,164,835 37,079	9,760,345 32,908	2,878,690	11,950,881	2,847,444	2,738,359	2,847,748	2,739,023
Under \$1,000	345,922 320,277	41,618	181,245 466,418	495,714 622,559	445,955 535,046	76,960 203,386	11,477 119,695	193,454	23,294	76,464 193,454	2,275 23,294
\$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	297,968	106,620	749,400 1,052,036	665,426 769,173	605,140 721,666	236,981 264,940	279,586 460,745	229,480 258,070	90,598	229,480 258,171	90,602
\$4,000 under \$5,000	308,559	183,139	1,395,717	911,179	878,515	288,695	646,507	283,725		283,826 326,724	129,653 184,128
\$5,000 under \$6,000 \$6,000 under \$7,000	338,879 368,658	306,337	1,864,899 2,393,494	1,137,396	1,317,206	327,427 363,256	912,348	363,055	249,260	363,055	249,280
\$7,000 under \$8,000 \$8,000 under \$9,000	304,555 214,213	198,141	2,275,380 1,818,598	1,146,340 817,198	808,068	301,870 214,213	1,242,508	214,112	215,986	301,770 214,112	253,756 216,025
\$9,000 under \$10,000 \$10,000 under \$11,000	166,981 118,233	1	1,583,845	624,978 434,972	1	166,981	975,308 800,276	í		166,881	202,161
\$11,000 under \$12,000 \$12,000 under \$13,000	80,399 54,607	77,026	920,614 680,623	291,965 197,100	287,878	80,258 54,607	618,466 471,182	80,258	131,104	80,258 54,574	131,111 101,172
\$13.000 under \$14,000 \$14,000 under \$15,000	36,871	34,688	496,878 372,149	131,636 92,265	129,110	36,871 25,735	350,859 267,738	36,871	76,731	36,871 25,735	76,741 59,71
\$15,000 under \$20,000	59,051	55,213	1,005,940	217,440	209,668	58,522	740,912	58,489	172,380	58,489 22,180	172,654 96,50
\$20,000 under \$25,000 \$25,000 under \$50,000	29,470	27,254	492,342 994,067	82,206 118,686	111,988	22,213 29,453		29,450	250,536	29,450 6,625	250,576 153,63
\$50,000 under \$100,000 \$100,000 under \$150,000	871		435,037 103,600	25,620 3,242		6,628 867	85,280	867	43,437	868	43,44
\$150,000 under \$200,000 \$200,000 under \$500,000	281 296		48,200 83,367	1,047 1,054	864 899	281 295	38,568 64,547	295	37,532	281 295	21,32 37,53
\$500,000 under \$1,000,000 \$1,000,000 or more	44	. 38	29,185 15,898	148 27	119	42 10	20,912	! 42	12,331	43 10	12,331 9,53
Returns under \$5,000	1,588,436	561,418	13,820,808	3.501.130	3,219,230	1,070,962 1,373,747	1,518,010	1,041,093	300,306	1,041,395	300,328 1,105,350
Returns \$10,000 or more		412,261	9,936,216 6,915,116	5,066,297 1,597,408	1,558,564	433,981	5,410,041 5,022,830	1,372,542	1,105,253 1,332,800	1,372,542 433,811	1,105,350 1,333,34

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			Į Te	xable and nor	ntaxable retu	ns]					
Addison to the control of the contro	Number of	Number of	Adjusted gross	Total	Number of	Taxable	income	Income tax	after credits	Tota	ıl tax
Adjusted gross income classes	returns	joint returns	income (Thousand	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		L	dollars)	<u> </u>	<u> </u>	Oklahoma	dollars)	<u></u>	dollars)	l	dollars)
Total	761,891	501,295	13,698,104	2,221,920	2,135,70.	564,002	1,913,061	556,353	437,174	556,965	437,573
No adjusted gross income	10,287 109,389	7,815 22,175	² 44,980 59,668	28,908 166,694	26,31. 152,51,	20,750	-	-	-	(3)	(3)
\$1,000 under \$2,000 \$2,000 under \$3,000	94,790 89,682	35,057 52,840	140,297 223,861	189,429 246,618	172,590	50,109	3,445 27,790	20,649	686 5,522	21,053 49,313	701 5,536
\$3,000 under \$4,000 \$4,000 under \$5,000	84,654 78,406	54,594 61,041	296,669 352,049	260,580	232,836 253,697	61,917 67,322	58,740 96,016	58,629 66,627	11,186 18,746	58,629 66,627	11,192 18,752
\$5,000 under \$6,000	74,616	65,288	412,269	259,620 274,741	248,895	73,392 71,145	131,862	72,786	25,552 33,674	72,786 69,955	25,568 33,675
\$6,000 under \$7,000. \$7,000 under \$8,000.	63,174 43,700	57,519 39,133	410,154 328,138	240,528 146,786	236,352	62,479 43,700	198,126 131,978	62,277 43,206	39,671 37,090	62,277 43,206	39,693 37,093
\$8,000 under \$9,000	23,424 21,562	21,034	198,513 205,190	89,552 71,273	87,94'' 70,57''	23,424 21,562	112,112 124,946	23,424 21,562	22,835 25,624	23,424	22,872 25,788
\$10,000 under \$11,000 \$11,000 under \$12,000	16,875 13,180	15,911 12,441	176,465 150,843	58,417 48,277	57,452 47,280	16,875 13,180	114,219	16,842	23,737	16,842	23,738
\$12,000 under \$13,000 \$13,000 under \$14,000	9,290 5,328	8,924 5,061	115,632 71,775	32,733 19,377	32,002	9,290	97,409 77,423	13,147 9,290	20,444 16,449	13,147 9,290	20,450 16,487
\$14,000 under \$15,000	3,661	3,562	52,897	14,312	14,21:	5,328 3,661	48,604 37,131	5,328 3,661	10,436 8,110	5,328 3,661	10,436 8,110
\$15,000 under \$20,000 \$20,000 under \$25,000	9,383 3,594	8,884 3,458	159,098 79,685	34,367 13,736	32,87. 13,30.	9,383 3,594	116,336 61,979	9,316 3,594	26,795 15,172	9,316 3,594	26,796 15,203
\$25,000 under \$50,000 \$50,000 under \$100,000	5,587 1,050	5,213 952	185,600 69,146	20,907 4,075	19,714	5,584 1,050	150,080 57,955	5,545 1,047	45,764 24,291	5,545 1,047	45,783 24,298
\$100,000 under \$150,000 \$150,000 under \$200,000	150	137 31	17,934 6,782	594 132	50°	150	5,083	149	7,613	149	7,615
\$200,000 under \$500,000 \$500,000 under \$1,000,000	55 10	43 -18	15,666 7,097	21.1	17:	39 54 10	5,653 :3,012	39 54	2,977 7,678	39 54	2,977 7,680
\$1,000,000 or more	4	4	7,657	17	17	4	6,293 6,097	10 4	3,612 3,510	10 4	3,612 3,510
Returns under \$5,000	467,208 226,476	233,522 203,144	1,027,564 1,554,264	1,151,849 822,880	1,086,84€ 808,725	273,490 222,310	31.7,853 787,934	267,903 220,424	61,692 158,894	268,515 220,424	61,757 159,121
Returns \$10,000 or more	68,206	64,629	1,116,277	247,191	240,128	68,202	807,274	68,026	216,588	68,026	216,695
Total	650,077	420,616	¹ 3,743,193	1 907 995	1,798,564	Oregon				I	
No adjusted gross income	6,465	4,652	² 12,177	1,897,885 19,836	1,798,564	534,971	2,122,913	528 ,7 37	471,296	528,805	471,492
Under \$1,000 \$1,000 under \$2,000	70,192 70,933	7,030 22,046	36,353 106,571	93,124 141,893	84,932 115,275	16,622 45,218	2,665 27,893	16,521 43,724	525 5,436	16,521 43,724	525 5,436
\$2,000 under \$3,000 \$3,000 under \$4,000	59,986 55,945	26,435 29,313	149,079 196,033	143,038 152,602	127,019 137,994	45,523 46,275	48,004 74,680	43,925 44,773	9,284 14,776	43,925 44,773	9,284 14,778
\$4,000 under \$5,000 \$5,000 under \$6,000	55,008 66,978	37,249 52,877	249,736 369,635	160,681	154,111	52,319	116,685	51,219	23,089	51,219	23,089
\$6,000 under \$7,000 \$7,000 under \$8,000	58,830 54,007	52,761 47,057	380,214 405,904	223,183 212,564	215,330 209,879	65,581 57,831	177,313 194,287	65,480 57,731	35,623 39,059	65,480 57,731	35,650 39,0 7 0
\$8,000 under \$9,000	43,934	39,270	370,756	193,552 164,703	189,381 163,209	53,906 43,934	229,083 213,844	53,805 43,934	46,461 43,906	53,805 43,934	46,461 43,908
\$10,000 under \$11,000	31,866 19,188	29,382 18,622	302,203 200,656	114,183 71,068	112,790 69,801	31,866 19,188	191,290 127,758	31,866 19,155 (39,780 26,391	31,866 19,155	39,792
\$11,000 under \$12,000 \$12,000 under \$13,000	14,129 9,293	13,596 8,827	162,284 115,600	50,574 33,509	49,942 32,910	14,095 9,293	107,689 78,950	14,095 9,293	22,647 16,901	14,129	26,415 22,652
\$13,000 under \$14,000 \$14,000 under \$15,000	7,331 4,499	7,098 4,299	98,755 65,065	25,692 15,897	25,459 15,031	7,331 4,499	€9,303 45,930	7,331 4,499	14,889 9,991	9,293 7,331 4,499	16,901 14,903 9,991
\$15,000 under \$20,000 \$20,000 under \$25,000	10,870 4,010	10,204 3,740	184,131	40,757	38,992	10,870	132,966	10,804	30,307	10,804	30,315
\$25,000 under \$50,000\$50,000 under \$100,000	5,419 1,035	5,025 988	89,238 178,458 67,796	15,363 20,929	14,859 19,796	4,010 5,419	67,924 141,211	3,976 5,415	16,889 42,226	4,010 5,415	16,941 42,246
\$100,000 under \$150,000	107	100	12,915	4,120 422	3,772 377	1,032 107	54,996 10,169	1,032 107	22,696 5,066	1,032 107	22,699 5,076
\$150,000 under \$200,000\$200,000 under \$500,000	25 21	24 14	4,161 5,450	101 62	92 49	25 20	3,379 3,887	25 20	1,765 2,108	25 20	1,770 2,108
\$500,000 under \$1,000,000 \$1,000,000 or more	7 -	7	4,378	32	28	7	3,007	7	1,481	7	1,482
Returns under \$5,000	318,529 255,615	126,725 221,347	¹ 725,595 1,828,712	711,1 7 4 908,185	636,867 890,589	205,957 253,118	269,927 1,005,817	200,162	53,110	200,162	53,112
Returns \$10,000 or more	75,934	72,544	1,188,887	278,526	271,108	75,896	847,169	252, 8 16 75,759	204,829 213,357	252,816 75,827	204,881 213,499
•				-	F	ennsylvania					
Total	4,043,443	2,331,195	¹ 22,873,387	11,283,107	10,855,304	3,424,192	13,031,771	3,395,978	2,973,205	3,395,978	2,973,577
Under \$1,000	15,082 374,135 410,449	9,605 36,456 99,081	² 60,532 195,580	43,365 521,065	38,322 481,412	83,516	12,592	83,616	2,497	83,616	2,497
\$2,000 under \$3,000	453,885 425,097	123,212	615,090	760,918 931,927	673,262 854,770	264,321 374,300	163,068 453,485	258,839 363,782	32,210 88,505	258,839 363,782	32,210 88,512
▶4,000 under \$5,000	438,921	174,906 254,863	1,486,648 1,9 79, 599	1,026,134 1,273,071	970,957 1,233,402	377,552 412,375	669,664 927,157	371,258 410,573	132,088 186,401	371,258 410,573	132,093 186,416
\$5,000 under \$6,000 6,000 under \$7,000	408,159 413,161	286,942 340,261	2,251,304 2,677,811	1,259,956 1,437,092	1,230,644 1,415,508	400,506 408,733	1,147,156 1,395,386	398,334 408,531	231,976 283,182	398,334 408,531	232,039 283,187
\$7,000 under \$8,000 \$8,000 under \$9,000	303,984 231,073	264,443	2,275,826 1,957,464	1,098,006 870,819	1,085,025 863,153	303,010 230,972	1,254,697 1,143,818	302,319 230,771	255,677 234,722	302,319 230,771	255,677 234,745
\$9,000 under \$10,000 \$10,000 under \$11,000	154,240	142,139 100,242	1,455,744 1,118,968	557,192	550,069	153,650	900,995	153,549	186,831	153,549	186,849
\$11,000 under \$12,000 \$12,000 under \$13,000	74,043 47,488	69,956 44,621	849,265	383,313 258,289	376,672 254,278	106,734 73,945	723,803 570,954	106,604 73,881	151,142 120,961	106,604 73,881	151,273 120,963
\$13.000 under \$14,000	34,496 24,200	31,860	591,215 463,983	171,735 122,548	168,383 119,589	47,488 34,464	401,592 325,274	47,456 34,464	86,170 71,277	47,456 34,464	86,173 71,281
15,000 under \$20,000	62,728	22,625 57,882	349,750 1,066,400	89,375 230,105	86,817 220,659	24,167 62,658	243,924 779,111	24,135 62,589	53,640 180,691	24,135 62,589	53,640 180,708
320,000 under \$25,000	24,679 31,896	22,253 28,649	550,220 1,069,037	93,368 121,989	88,939 113,962	24,679 31,860	422,737 858,791	24,583 31,840	107,218 265,265	24,583 31,840	107,247 265,294
50,000 under \$100,000	7,220 1,003	6,411 888	473,453 119,388	27,066 3,432	24,586 2,988	7,203 1,000	393,403 99,036	7,197 999	165,758 50,333	7,197	165,774 50,337
150,000 under \$200,000	327 276	286 222	55,664 78,621	1,182 944	975 755	327	43,672	327	24,105	327	24,105
500,000 under \$1,000,000	42	38 14	28,938 87,983	153	124 53	272 38 22	61,088 18,380	271 38	36,093 10,952	271 38	36,094 10,952
eturns under \$5,000	2,117,569	698,123	¹ 5,352,355	4,556,480	4,252,125	1,512,464	21,988	22 1,488,068	15,511 441,701	1,488,068	15,511 441,728
eturns \$5,000 under \$10,000 eturns \$10,000 or more	1,510,617 415,255	1,247,125 385,947	10,618,149 6,902,885	5,223,065 1,503,562	5,144,399 1,458,780	1,496,871 414,857	5,842,052 4,963,753	1,493,504 414,406	1,192,388 1,339,116	1,493,504	1,192,497 1,339,352
Footnotes at end of table. See text f			,					. ,	,,	2.,,00	-,,

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			(14.	able and nont		,					
	ALL WEST PROPERTY OF	Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax a	fter credits	Total	tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			dollars			Rhode Island	4011410)		5511117		
Total	326,929	176,843	¹ 1,773,538	868,456	830,152	286,479	1,006,493	284,211	231,185	284,211	231,194
No adjusted gross income	(3)		(³)	(3)	(³) 36,668	14,512	1,998	14,512	395	14,512	- 395
Under \$1,000 \$1,000 under \$2,000	33,819 36,709	6,830	{ 20,090 53,491	38,431 55,330	48,510	28,387	16,762	27,418	3,284 8,120	27,418 30,980	3,284 8,120
\$2,000 under \$3,000 \$3,000 under \$4,000	37,156 31,863	7,872 13,880	93,472 111,650	68,867 73,430	63,322 66,730	31,664 28,184	41,464 51,173	30,980 28,184	10,040	28,184	10,040
\$4,000 under \$5,000	37,544	21,676	169,733	110,670	107,263	35,196	80,282 90,129	34,612 33,664	16,172 18,147	34,612 33,664	16,172 18,148
\$5,000 under \$6,000 \$6,000 under \$7,000	34,148 35,620	26,922 28,591	189,073 231,170	110,409 115,804	107,687 111,507	33,664 35,620	126,855	35,620	25,676	35,620	25,676
\$7,000 under \$8,000 \$8,000 under \$9,000	25,026 16,108	21,623 14,069	186,290 137,108	89,241 61,853	88,271 60,784	25,026 16,108	104,696 80,442	25,026 16,108	21,163 16,651	25,026 16,108	21,163 16,651
\$9,000 under \$10,000 \$10,000 under \$11,000	9,188 7,169	8,603 6,710	87,169 75,296	37,013 25,640	36,429 24,904	9,188 7,169	50,877 49,263	9,188 7,139	10,561 10,265	9,188 7,139	10,561
\$11,000 under \$12,000 \$12,000 under \$13,000	5,172	4,878	59,090	18,692	18,369 12,198	5,172 3,328	39,741 27,727	5,172 3,328	8,433 5,973	5,172 3,328	8,433 5,973
\$13,000 under \$14,000	3,328 2,046	3,039 1,816	41,349 27,711	12,657 7,341	7,011	2,046	19,007	2,046 1,860	4,152 4,235	2,046 1,860	4,152 4,239
\$14,000 under \$15,000 \$15,000 under \$20,000	1,860 4,591	1,696 4,333	26,855 77,981	6,812 17,003	6,649 15,997	1,860 4,558	19,162 55,729	4.558	12,733	4,558	12,733
\$20,000 under \$25,000 \$25,000 under \$50,000	1,512 2,439	1,414 2,141	33,196 84,142	5,687 9,219	5,492 8,530	1,512 2,439	25,393 68,682	1,512 2,439	6,311 21,979	1,512 2,439	6,311 21,982
\$50,000 under \$100,000 \$100,000 under \$150,000	727	665	47,317 8,077	2,978 231	2,721 194	727 68	39,814 6,285	727 68	16,733 3,253	727 68	16,734 3,253
\$150,000 under \$200,000	24	19	4,098	89	75	24	3,359	24	1,887	24	1,887
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	22 5 -	14 2 -	6,359 3,600	64 12 -	49 9 -	22 5 -	4,735 2,918 -	21 5 -	2,979 2,043 -	21 5	2,979 2,043
Returns under \$5,000 Returns \$5,000 under \$10,000	177,874 120,090	50,258 99,808	¹ 447,657 830,810	347,711 414,320	323,276 404,678	137,943 119,606	191,679 452,999	135,706 119,606	38,011 92,198	135,706 119,606	38,011 92,199
Returns \$10,000 or more	28,963	26,777	495,071	106,425	102,198	28,930	361,815	28,899	100,976	28,899	100,984
		1				South Carolina	1	1			
Total	651,275	389,729 (³)	¹ 2,935,067 ² 12,168	1,967,439	1,924,804	481,690	1,414,798	479,295	310,293	479,398	310,359
No adjusted gross income Under \$1,000	3,870 84,129	9,841	45,405	11,277 122,803	10,305 117,487	15,548	2,570	15,445	507	15,445	507 5,617
\$1,000 under \$2,000 \$2,000 under \$3,000	92,796 82,855	27,374 38,733	135,554 207,940	194,309 240,299	184,997 233,728	52,146 53,969	28,351 52,392	51,520 52,887	5,617 10,277	51,520 52,887	10,277
\$3,000 under \$4,000 \$4,000 under \$5,000	90,139 70,735	51,722 53,584	315,800 316,416	298,026 259,663	293,154 255,051	70,768 64,450	101,235 113,249	70,768 64,140	20,196 22,573	70,768 64,140	20,196 22,573
\$5,000 under \$6,000 \$6,000 under \$7,000	62,766 46,491	52,058 42,537	347,859 302,169	224,730 167,912	222,332 164,639	61,201 46,355	156,665 153,778	60,995 46,355	31,384 30,925	61,098 46,355	31,400 30,952
\$7,000 under \$8,000 \$8,000 under \$9,000	33,687 27,435	30,157 27,435	249,655 233,872	125,306 109,620	124,300 109,104	33,583 27,435	136,253 132,032	33,583 27,435	27,500 26,879	33,583 27,435	27,500 26,879
\$9,000 under \$10,000	16,204	15,508	153,903	60,158	59,951	16,101	93,387	16,101	19,179	16,101	19,179
\$10,000 under \$11,000 \$11,000 under \$12,000	11,847 6,799	11,509 6,626	123,783 78,040	45,032 24,959	44,624 24,618	11,847 6,799	76,640 50,646	11,847 6,764	15,789 10,547	11,847 6,764	15,793 10,547
\$12,000 under \$13,000 \$13,000 under \$14,000	4,616 2,830	4,412 2,627	57,464 38,141	17,176 10,343	16,974 10,103	4,582 2,830	38,356 26,437	4,582 2,830	8,195 5,753	4,582 2,830	8,202 5,755
\$14,000 under \$15,000 \$15,000 under \$20,000	2,391 5,686	2,290 5,350	34,560 96,588	9,560 22,967	9,257 22,053	2,391 5,686	23,242 67,459	2,391 5,653	5,089 15,469	2,391 5,653	5,089 15,472
\$20,000 under \$25,000 \$25,000 under \$50,000	2,173	1,937	48,211 104,667	8,158 12,315	7,854 11,659	2,173 3,114	35,406 80,804	2,173 3,114	8,818 24,552	2,173 3,114	8,818 24,554
\$50,000 under \$100,000 \$100,000 under \$150,000	3,114 622	2,879 575	40,026	2,490	2,315	622	32,227 4,533	622	12,963 2,238	622 50	12,967 2,239
\$150,000 under \$200,000	50 20	47 18	5,668 3,378	190 68	163 67	20	2,446	20	1,250	20	1,250
\$200,000 under \$500,000 \$500,000 under \$1,000,000	17 2	15 2	4,494 1,529	63 14	54 14		3,505 1,166	17 2	2,098 743	17 2	2,098 743
\$1,000,000 or more	1	-	2,111	1	1	1 -	2,019	254 750	1,752	1	1,752
Returns under \$5,000	424,524 186,583	183,747 167,695	1,008,947. 1,287,458	1,126,377 687,726	1,094,722 680,326	184,675	297,797 672,115	254,760 184,469	59,170 135,867	254,760 184,572	59,170 135,910
Returns \$10,000 or more	40,168	38,287	638,660	153,336	149,756	40,134 South Dakota	444,886	40,066	115,256	40,066	115,279
Total	231,846	133,260	¹ 944,239	673,896	637,565	1	477,133	156,248	100,454	156,451	100,587
No adjusted gross income	6,352	3,445	² 12,243	19,221	17,904	-	_	_		(3)	(3)
Under \$1,000 \$1,000 under \$2,000	36,178 36,199	8,068 12,413	18,500 53,641	64,836 81,403	57,723 71,931	19,824	936 10,837	5,902 18,727	186 2,061	5,902 18,727	186 2,061
\$2,000 under \$3,000 \$3,000 under \$4,000	33,990 22,277	15,270 11,859	85,284 78,414	87,984 61,683	79,054 58,035	23,427 18,461	25,907 31,298	21,434 17,160	4,712 5,829	21,434 17,160	4,715 5,830
\$4,000 under \$5,000	26,734	20,275	119,200	89,590	88,780 78,214	25,238 19,021	49,399 44,809	24,224 18,413	9,477 8,522	24,326 18,413	9,480 8,522
\$5,000 under \$6,000 \$6,000 under \$7,000	19,459 12,264	15,976 10,286	106,983 79,195	80,900 42,734	42,430	12,264	41,377	12,163	8,171 6,832	12,163 8,467	8,171 6,832
\$7,000 under \$8,000 \$8,000 under \$9,000	8,568 8,366	7,775 8,265	64,435 70,946	32,885 30,952	32,885 30,844	8,366	35,107 43,716	8,467 8,366	8,634	8,366	8,684
\$9,000 under \$10,000 \$10,000 under \$11,000	8,215 3,686	7,236 3,396	77,922 38,684	29,477 12,773	28,987 12,481	8,215 3,686	49,275 25,434	8,215 3,654	10,050 5,238	8,215 3,654	10,050 5,246
\$11,000 under \$12,000 \$12,000 under \$13,000	2,264 1,810	2,167 1,649	26,050	9,478 6,949	9,381 6,852	2,264	16,489	2,264	3,380 3,330	2,264 1,810	3,390 3,346
\$13.000 under \$14,000 \$14,000 under \$15,000	970 809	873 776	13,098	3,654 3,429	3,525 3,332	970	9,441 8,153	938	2,045 1,707	938 809	2,045 1,707
\$15,000 under \$20,000	2,165	2,004	36,687	8,629	8,403	2,165	26,296	2,165	6,038	2,165	6,040
\$20,000 under \$25,000 \$25,000 under \$50,000	614 755	614 749	13,566 24,994	2,874 3,686	2,712 3,402	755	9,610 20,413		2,286 6,026	614 755	2,286 6,043
\$50,000 under \$100,000 \$100,000 under \$150,000	150 11	147 10	10,062 1,326	684 45	622 42	150	9,008 1,102	150 11	3,817 526	150 11	3,821 526
\$150,000 under \$200,000	4	4	675	19	19		620 535	4	377 301	4 2	377 301
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2	-	616	7	4 - 3	-	1,833	-	909	- 1	909
\$1,000,000 or more	161,730	71,330	1,860 1342,796	404,717	373,427	93,054	118,377	87,447	22,265	87,650	22,291
Returns \$5,000 under \$10,000 Returns \$10,000 or more	56,872 13,241	49,538 12,392	399,481	216,948 52,231	213,360 50,778	56,434	214,284 144,472	55,624 13,177	42,209 35,980	55,624 13,177	42,259 36,037
-	for "Descrip				<u> </u>	I	L				

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			[18.	kable and non	taxable retur	ns]					
	N	Number of	Adjusted gross	Total	Number of exemptions	Taxable	income:	Income tax	after credits	Tota	l tax
Adjusted gross income classes	Number of returns	joint returns	income (Thousand dollars)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
-						Tennessee					
Total. No adjusted gross income. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000.	1,104,663 6,109 145,245 178,319 163,907 129,787 104,724	666,466 4,572 31,239 56,944 85,827 78,460 75,579	15,150,413 215,361 81,858 262,818 409,484 452,368 470,214	3,202,596 16,974 253,448 400,276 442,145 402,310 358,046	3,099,354 15,301 231,074 373,057 426,757 392,955 349,491	808,927 25,286 94,941 119,561 102,447 95,828	2,631,459 3,622 51,756 113,109 149,377 177,717	802,786 25,184 93,071 117,692 101,322 95,136	605,912 716 10,179 22,170 28,755 35,234	802,994 25,286 93,071 117,692 101,322 95,136	606,000 720 10,179 22,172 28,755 35,234
\$5,000 under \$6,000.	84,075	67,520	461,708	281,657	277,654	81,027	215,788	80,925	43,441	80,925	43,441
\$0,000 under \$7,000.	79,978	67,859	516,403	279,913	276,378	77,903	257,254	77,699	51,722	77,801	51,740
\$7,000 under \$8,000.	60,538	55,220	451,398	222,812	220,047	60,129	238,423	60,129	48,299	60,129	48,299
\$8,000 under \$9,000.	37,736	35,962	320,231	135,416	135,212	37,736	185,322	37,634	37,857	37,634	37,862
\$9,000 under \$10,000.	28,320	25,749	268,439	92,841	92,704	28,320	165,699	28,320	34,663	28,320	34,663
\$13,000 under \$12,000	20,732	19,702	217,423	75,850	74,591	20,732	138,500	20,732	28,857	20,732	28,860
\$11,000 under \$12,000	14,399	13,782	165,325	49,811	48,996	14,364	110,024	14,364	23,278	14,364	23,278
\$12,000 under \$13,000	9,865	9,484	122,834	35,799	35,216	9,865	82,713	9,832	17,668	9,832	17,668
\$13,000 under \$13,000	7,235	6,826	97,750	26,184	25,571	7,235	68,586	7,235	15,036	7,235	15,036
\$14,000 under \$15,000	5,494	5,289	79,264	19,875	19,434	5,392	54,893	5,392	12,044	5,392	12,044
\$15,000 under \$20,000	12,699	11,980	216,645	47,515	46,181	12,666	158,521	12,632	36,555	12,632	36,567
\$20,000 under \$25,000	5,328	5,087	118,750	20,993	20,276	5,328	91,285	5,328	23,030	5,328	23,032
\$25,000 under \$50,000	7,904	7,312	267,873	31,934	30,471	7,897	214,116	7,894	66,137	7,894	66,164
\$50,000 under \$100,000	1,947	1,777	125,847	7,602	6,933	1,947	104,609	1,943	43,677	1,947	43,688
\$100,000 under \$150,000	208	191	24,458	798	710	207	20,173	206	10,082	206	10,085
\$150,000 under \$200,000.	59	56	10,117	213	191	59	8,047	59	4,228	59	4,228
\$200,000 under \$500,000.	48	42	13,330	156	131	48	11,411	48	6,283	48	6,284
\$500,000 under \$1,000,000.	6	5	4,786	18	15	6	4,237	6	2,487	6	2,487
\$1,000,000 or more.	3	2	6,453	10	6	3	6,277	3	3,514	3	3,514
Returns under \$5,000	728,091	332,621	11,661,381	1,873,199	1,788,635	438,063	495,581	432,405	97,054	432,507	97,060
	290,647	252,310	2,018,179	1,012,639	1,001,995	285,115	1,062,486	284,707	215,982	234,809	216,005
	85,927	81,535	1,470,855	316,758	308,724	85,749	1,073,392	85,674	292,876	35,678	292,935
			T			Texas					
Total No adjusted gross income Under \$1,000	3,109,785	2,041,198	¹ 16,321,487	9,304,948	8,993,299	2,349,845	9,022,035	2,325,355	2,108,203	2,326,736	2,109,176
	36,255	25,055	² 166,540	102,075	91,250	-	-	-	-	(³)	(³)
	393,463	73,628	209,077	605,885	560,174	80,845	11,775	80,744	2,338	30,845	2,342
\$1,000 under \$2,000.	398,346	142,182	586,637	843,268	780,565	221,999	123,410	218,768	24,242	218,870	24,257
\$2,000 under \$3,000.	362,071	203,722	905,488	1,025,162	973,337	241,821	247,768	233,162	47,421	233,858	47,454
\$3,000 under \$4,000.	332,893	224,102	1,161,429	1,050,420	1,023,274	266,254	395,901	262,534	77,862	262,636	77,865
\$4,000 under \$5,000.	317,458	235,734	1,425,004	1,122,385	1,095,402	283,071	549,940	278,566	108,187	278,566	108,213
\$5,000 under \$6,000.	252,704	213,183	1,391,849	885,741	870,693	243,728	635,326	241,013	125,527	241,114	125,535
\$6,000 under \$7,000.	224,427	194,475	1,452,766	799,919	786,079	222,519	747,507	222,011	150,089	222,011	150,096
\$7,000 under \$8,000.	192,333	172,011	1,436,884	716,349	703,542	191,142	788,984	191,041	159,666	191,041	159,695
\$8,000 under \$9,000.	154,526	140,026	1,308,648	537,769	530,685	154,222	787,237	153,814	161,917	153,814	161,917
\$9,000 under \$10,000.	112,404	107,590	1,064,909	405,821	398,705	112,404	659,832	112,404	135,434	112,404	135,512
\$10,000 under \$11,000	81,056	76,563	849,094	297,509	293,591	80,921	541,039	80,753	112,532	30,753	112,560
\$11,000 under \$12,000	56,221	53,217	645,688	200,613	196,640	56,187	433,909	56,053	91,173	56,086	91,280
\$12,000 under \$13,000	42,976	40,846	536,119	152,550	149,452	42,976	368,211	42,976	78,985	42,976	79,010
\$13,000 under \$14,000	29,372	27,679	395,969	107,061	105,031	28,808	274,592	28,774	59,660	28,774	59,676
\$14,000 under \$15,000	20,446	18,989	296,169	74,160	72,436	20,446	211,727	20,310	46,499	20,344	46,551
\$15,000 under \$20,000	50,175	45,669	853,758	182,268	176,670	50,039	634,196	50,039	147,650	50,039	147,710
\$20,000 under \$25,000	20,157	17,841	445,091	74,117	71,141	20,157	344,357	20,123	87,854	20,123	87,921
\$25,000 under \$50,000	25,509	22,567	847,483	95,976	91,049	25,340	694,008	25,330	217,446	25,334	217,677
\$50,000 under \$100,000	5,580	4,933	371,142	20,876	19,237	5,563	314,906	5,542	134,655	5,546	134,717
\$100,000 under \$150,000	804	678	96,083	2,853	2,505	800	£1,485	797	41,381	797	41,412
\$150,000 under \$200,000.	232	200	39,647	852	731	231	53,324	231	17,742	231	17,749
\$200,000 under \$500,000.	303	254	87,913	1,079	902	298	70,873	296	39,755	296	39,774
\$500,000 under \$1,000,000.	47	38	33,776	165	143	46	27,984	46	15,959	46	15,972
\$1,000,000 or more.	28	16	47,403	75	65	28	43,744	28	24,229	28	24,238
Returns under \$5,000	1,840,486 936,394 332,906	904,423 827,285 309,490	¹ 4,121,095 6,655,056 5,545,335	4,749,195 3,345,599 1,210,154	4,524,002 3,289,704 1,179,593	1,093,990 924,015 331,840 Utak	1,328,794 3,618,886 4,074,355	1,073,774 920,283 331,298	260,050 732,633 1,115,520	1,074,979 920,384 331,373	260,174 732,755 1,116,247
Total	312,494	197,271	¹ 1,748,535	992,302	960,961	250,629	869,837	248,768	194,835	248,768	194,853
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	(3) 44,261 32,999 22,775 25,099	(3) 4,344 12,040 7,700 14,488	(3) 23,953 48,380 56,907 87,565	(3) 58,241 70,741 40,691 84,074	(3) 52,934 60,388 39,541 81,795	13,278 16,844 19,980 19,598	1,887 11,326 25,260 25,971	13,278 16,497 19,864 19,189	378 2,222 5,043 5,153	13,278 16,497 19,864 19,189	378 2,222 5,043
\$4,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	29,166 30,498 26,474	19,327 21,043 25,929 25,376	135,564 161,196 196,418 198,778	85,784 112,043 118,072 116,666	83,748 109,266 116,061 116,319	27,978 27,270 30,352 26,128	62,052 66,800 89,003 90,988	27,632 26,923 30,236 26,012	12,523 13,538 17,881 18,094	27,632 26,923 30,236 26,012	5,153 12,523 13,539 17,881 18,094
\$8,000 under \$9,000.	17,458	16,223	147,095	81,394	81,279	17,342	70,622	17,342	14,421	17,342	14,421
\$9,000 under \$10,000	13,597	12,776	128,561	53,976	53,374	13,597	74,908	13,597	15,306	13,597	15,306
\$10,000 under \$12,000.	10,915	10,589	114,514	46,771	46,235	10,883	65,495	10,850	13,565	10,850	13,565
\$11,000 under \$12,000.	8,114	7,956	93,054	35,765	35,288	8,114	55,242	8,083	11,497	8,083	11,497
\$12,000 under \$13,000.	3,811	3,717	47,414	16,235	15,945	3,811	29,978	3,811	6,342	3,811	6,342
\$14,000 under \$14,000.	4,413	4,190	59,476	18,186	17,31€	4,413	37,631	4,413	8,133	4,413	8,133
\$14,000 ander \$15,000.	2,364	1,878	34,064	9,386	9,290	2,330	22,679	2,330	5,016	2,330	5,016
\$15,000 under \$20,000.	4,003	3,841	68,026	17,082	16,725	4,003	46,715	4,003	10,609	4,003	10,617
\$20,000 under \$20,000.	1,993	1,930	43,942	8,892	8,667	1,993	31,520	1,993	7,831	1,993	7,832
\$20,000 under \$20,000.	2,321	2,239	77,069	11,218	10,628	2,321	58,549	2,321	17,347	2,321	17,349
\$50,000 under \$100,000.	347	337	22,262	1,524	1,437	347	17,661	347	7,156	347	7,162
\$100,000 under \$150,000.	34	34	4,016	136	117	34	3,349	34	1,630	34	1,630
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	8 5 -	8 5 -	1,385 1,264 -	33 17 - -	29 13 -	8 5 - -	1,143 1,058 - -	8 5 -	598 552 - -	8 5 -	598 552 - -
Returns under \$5,000	156,973	59,200	¹ 350,002	344,906	322,972	97,678	126,496	96,460	25,319	96,460	25,319
	117,193	101,347	832,048	482,151	476,299	114,689	392,321	114,110	79,240	114,110	79,241
	38,328	36,724	566,486	165,245	161,690	38,262	371,020	38,198	90,276	38,198	90,293

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

					axable return	-					
	N	Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax a	fter credits	Total	tax
Adjusted gross income classes	Number of returns	joint returns	income	number of exemptions	other than age or	Number of	Amount (Thousand	Number of returns	Amount (Thousand	Number of a	Amount (Thousand
			(Thousand dollars)		blindness	returns	dollara)	returns	dollara)	returns	dollars)
		-				Vermont					
Total	132,506	80,626	¹ 631,636	399,970	385,082	104,766	319,973	102,364	70,604	102,364	70,604
No adjusted gross income	(³) 16,024	(3)	² 3,098 9,368	6,447 23,507	5,553 21,806	6,021	901	6,021	180	6,021	180
\$1,000 under \$2,000 \$2,000 under \$3,000	15,685 15,360	7,203 5,672	24,133 37,839	33,622 33,168	30,640 30,109	9,199 11,881	6,300 14,921	8,216 10,697	1,187 2,719	8,216 10,697	1,187 2,719
\$3,000 under \$4,000 \$4,000 under \$5,000	18,993 14,760	10,028 11,471	65,209 67,053	60,363 52,687	58,789 51,995	14,922 13,370	22,699 25,564	14,922 13,269	4,565 5,132	14,922 13,269	4,565 5,132
\$5,000 under \$6,000	14,924	12,638	82,962	54,565	53,470	14,924	36,069	14,823	7,188	14,823	7,188
\$6,000 under \$7,000 \$7,000 under \$8,000	10,091 10,350	9,398 9,364	66,351 78,386	43,962 35,292	43,962 35,191	9,597 10,350	31,818 45,422	9,597 10,350	6,394 9,351	9,597 10,350	6,394 9,351
\$8,000 under \$9,000 \$9,000 under \$10,000	2,669 2,471	2,568 2,471	22,132 23,119	7,616 11,740	7,515 10,758	2,669 2,471	14,475 12,994	2,669 2,471	2,950 2,661	2,669 2,471	2,950 2,661
\$10,000 under \$11,000	2,168	2,035	22,688	8,884	8,589	2,168	13,791	2,135	2,838	2,135	2,838
\$11,000 under \$12,000 \$12,000 under \$13,000	1,261 968	1,195	14,411 12,010	5,310 3,531	5,009 3,362	1,261 968	8,947 7,936	1,261 968	1,828 1,660	1,261 968	1,828 1,660
\$13,000 under \$14,000 \$14,000 under \$15,000	669 573	602 540	8,991 8,294	2,441 2,462	2,307 2,394	669 573	6,174 5,319	669 573	1,368 1,145	669 573	1,368 1,145
\$15,000 under \$20,000	2,177	2,009	36,975	8,291	7,988	2,177	25,036	2,177 621	5,610 2,460	2,177 621	5,610 2,460
\$20,000 under \$25,000 \$25,000 under \$50,000	621 766	588 689	13,691 23,709	2,378 3,069	2,214 2,881	621 766	10,304 18,768	766	5,464	766	5,464
\$50,000 under \$100,000 \$100,000 under \$150,000	127 14	108 12	8,347 1,678	538 49	471 42	127 14	6,114 1,361	127 14	2,367 674	127 14	2,367 674
\$150,000 under \$200,000	8 6	5	1,405	24 13	18 9	8 5	1,187 1,135	8 5	584 657	8 5	584 657
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4	3	1,703 2,422	9	8 2	4	1,807	4	974 648	4	974 648
\$1,000,000 or more	82,637	1 35,497	1,860 1200,504	209,794	198,892	55,393	70,385	53,125	13,783	53,125	13,783
Returns \$5,000 under \$10,000 Returns \$10,000 or more	40,505 9,363	36,439 8,690	272,950 158,184	153,175 37,001	150,896 35,294	40,011 9,362	140,778 108,810	39,910 9,329	28,544 28,277	39,910 9,329	28,544 28,277
						Virginia				l <u>.</u>	<u> </u>
Total	1,359,726	786,574	17,129,265	3,917,265	3,800,477	1,053,207	3,870,037	1,043,383	870,422	1,043,652	870,598
No adjusted gross income	7,198	4,614	² 12,296	17,986	15,669	23 570		21 670	865	31,579	865
Under \$1,000 \$1,000 under \$2,000	161,978 179,584	2,2200 43,635	87,204 261,985	249,378 350,191	233,417 329,561	31,579 109,447	4,348 64,576	31,579 106,859	12,721	106,960	12,724
\$2,000 under \$3,000 \$3,000 under \$4,000	181,001 150,719	77,616 94,809	449,842 523,170	484,081 486,148	468,360 470,260	125,393 120,622	136,800 175,433	122,713 118,632	26,814 34,480	122,713 118,632	26,814 34,484
\$4,000 under \$5,000	129,396 110,407	80,673 79,123	583,351 606,302	403,975	392,238 355,730	121,110	258,228 292,249	119,615 106,425	51,522 58,433	119,615 106,425	51,522 58,433
\$5,000 under \$6,000 \$6,000 under \$7,000	102,232	84,081	662,165	354,734	351,845 289,652	102,131 81,387	347,264 342,971	101,930	70,605 69,713	102,031 81,387	70,625 69,720
\$7,000 under \$8,000 \$8,000 under \$9,000	82,378 60,219	68,483 52,574	616,126 508,456	294,617 213,539	209,818	60,219	299,876	60,118	61,457 49,965	60,118 40,636	61,457 49,965
\$9,000 under \$10,000 \$10,000 under \$11,000	40,737	34,979 31,370	385,672 356,255	144,737 118,850	143,738 117,268	40,636 33,962	238,332	40,636	47,858	33,928	47,898
\$11,000 under \$12,000 \$12,000 under \$13,000	25,377 20,465	23,896 19,253	291,369 255,538	89,694 74,251	88,214 73,242	25,377 20,431	191,620 169,621	25,377 20,431	40,507 36,312	25,377 20,431	40,509 36,322
\$13,000 under \$14,000	14,439	13,732	194,677 154,196	51,864 38,924	50,922 38,284	14,439 10,625	132,702 105,425	14,439 10,591	28,849 23,114	14,439 10,591	28,856 23,114
\$14,000 under \$15,000 \$15,000 under \$20,000	27,120	25,068	460,039	95,386	92,729	27,086	329,146	27,019	75,767	27,052	75,816
\$20,000 under \$25,000	10,060 9,647	9,556 8,924	222,283 318,874	38,015 37,125	36,770 35,329	10,027 9,610	163,477 243,603	9,993 9,610	40,376 72,716	10,027 9,610	40,386 72,732
\$50,000 under \$100,000 \$100,000 under \$150,000	1,767	1,600 198	118,747 25,873	6,866 810	6,367 703	1,760 217	92,635 20,223	1,757 217	38,217 9,952	1,757 217	38,222 9,952
\$150,000 under \$200,000	66	55	11,410	240 159	204 130	65 51	8,750 10,095	65 51	4,799 5,865	65 51	4,800 5,867
\$200,000 under \$500,000 \$500,000 under \$1,000,000	51 7	41 6	13,056 4,280	20	19	7 4	3,058	7 4	1,679 7,836	7 4	1,679 7,836
\$1,000,000 or more	5 809,876	323,547	30,693 11,893,256	1,991,759	1,909,505	508,151	11,011	499,398	126,402	499,499	126,409
Returns \$5,000 under \$10,000 Returns \$10,000 or more	395,973 153,876	319,240 143,787	2,778,721 2,457,290	1,373,292 552,214	1,350,783 540,189	391,395 153,661	1,520,692 1,709,960	390,496 153,489	310,173 433,847	390,597 153,556	310,200 433,989
Meaning \$10,000 or more	1,5,6,6	1 2,7,707				L	L	L	l	<u> </u>	<u> </u>
Total	1,030,522	643,763	16,303,358	2,964,355	2,844,756	Washington 879,017	3,723,700	866,895	827,837	867,430	828,095
Total No adjusted gross income	7,927	6,056	² 30,620	25,940	23,912	-	' -	-	-	(³)	(3)
Under \$1,000	95,391 113,992	9,096 25,600	50,724 164,292	124,623 195,447	114,347 165,347	28,098 78,033	3,783 46,975	27,998 74,921	750 9,254	28,098 75,022	756 9,288
\$2,000 under \$3,000 \$3,000 under \$4,000	84,104 71,741	33,315 34,186	210,719 251,587	187,186 186,644	164,621 180,457	64,439 62,056	77,565 104,928	59,867 61,042	14,433 20,445	59,967 61,143	14,434 20,449
\$4,000 under \$5,000	86,385	48,179	389,700	247,848	238,887	79,599	181,885	79,198	35,755	79,198	35,755
\$5,000 under \$6,000 \$6,000 under \$7,000	99,915 101,466	63,781 85,154	548,787 658,533	289,047 355,479	275,596 348,120	97,322 100,039	290,753 342,201	95,828 98,946	57,707 68,336	95,828 98,946	57,720 68,374
\$7,000 under \$8,000 \$8,000 under \$9,000	89,514 81,791	77,278	669,887 693,343	320,373 298,279	315,796 295,943	89,414 81,791	374,551 407,187	89,213 81,791	76,047 83,703	89,213 81,791	76,047 83,724
\$9,000 under \$10,000	51,058 39,034	47,045 37,020	483,710	187,603 144,969	186,176 143,047	51,058 39,001	293,217 262,750	51,058 39,001	60,444 54,655	51,058 39,001	60,475 54,656
\$10,000 under \$11,000 \$11,000 under \$12,000	28,971	27,664	332,240	106,583	105,427	28,971 18,837	223,617 162,159	28,971 18,803	47,197 34,839	28,971 18,803	47,202 34,839
\$12,000 under \$13,000 \$13.000 under \$14,000	18,837 13,158		234,830 176,991	68,250 47,261	67,281 46,526	13,125	123,762	13,091 8,771	27,093 20,211	13,091	27,093 20,211
\$14,000 under \$15,000 \$15,000 under \$20,000	8,771 21,542	8,300 20,316	126,776 365,049	31,562 81,504	30,854 79,866	8,771 21,542	90,800	21,508	62,626	21,508	62,647
\$20,000 under \$25,000 \$25,000 under \$50,000	6,428 8,814		141,883 286,224	24,710 34,423	23,708 32,770	6,428 8,814	110,362 237,448	6,428 8,781	27,970 72,971	6,428 8,814	27,990 73,018
\$50,000 under \$100,000 \$100,000 under \$150,000	1,407	1,318	91,005 19,548	5,603	5,194 545	1,402	77,542 16,969	1,402	32,377 8,376	1,402 166	32,381 8,377
\$150,000 under \$200,000	58	48	9,968	199	173	58	8,319	58	4,343	58	4,343
\$200,000 under \$500,000 \$500,000 under \$1,000,000	45		12,087 4,583	172 18	144 15	45 6	10,021 3,285	45 6	5,389 1,737	45	5,389 1,737
\$1,000,000 or more	459,540	1	2,433 11,036,402	967,688	887,571	312,225	2,379 415,136	303,026	1,179 80,637	303,528	1,179 80,693
Returns \$5,000 under \$10,000	423,744	348,076	3,054,260	1,450,781	1,421,631	419,624	1,707,909	416,836	346,237	416,836	346,340
Returns \$10,000 or more	147,239	139,255	2,212,697	545,886	535,554	147,168	1,600,655	147,033	400,963	147,066	401,062

Table 41.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable retwins]

			[18.	xabre and non	taxable retu:	ns j					
		Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax a	after credits	Tota	l tax
Adjusted gross income classes	Number of returns	joint returns	income	number of exemptions	other than age or	Number of	Amount	Number of	Amount	Number of	Amount
			(Thousand dollars)		blindness	returns	(Thousand dollers)	returns	(Thousand dollars)	returns	(Thousand dollers)
		Γ	Τ		V	est Virginia		Ι			
No adjusted gross income	528,212 (3)	343,575 (³)	¹ 2,569,767 (³)	1,583,246 (³)	1,530,837 (³)	405,132	1,376,797	401,186	302,824	401,186	302,840
Under \$1,000 \$1,000 under \$2,000	77,908	14,850 25,656	43,016 99,636	121,420 145, 31 5	111,860 134,356	16,645 40,078	2,362 20,859	16,645 39,186	472 4,081	16,645 39,186	472 4,081
\$2,000 under \$3,000 \$3,000 under \$4,000	56,589 50,283	29,027 34,764	140,227 173,849	149,990 160,316	144,169 155,577	41,324 40,505	44,286 61,968	40,834 39,022	8,843 12,172	40,834 39,022	8,843 12,172
\$4,000 under \$5,000 \$5,000 under \$6,000	47,302 54,117	32,997 44,957	211,609 295,703	141,693 188,926	136,125 185,984	43,457	100,550	42,866	20,219	42,866	20,219
\$6,000 under \$7,000 \$7,000 under \$8,000	52,184 36,046	48,045 32,312	337,049 267,326	213,681 143,297	209,802 142,115	52,636 51,198 36,046	144,585 166,402 148,648	52,636 50,708 36,046	29,146 33,350 30,109	52,636 50,708 36,046	29,146 33,350 30,109
\$8,000 under \$9,000 \$9,000 under \$10,000	24,537 17,845	23,456 17,845	207,313 169,057	98,336 68,129	96,374 67,148	24,537 17,845	121,909 103,565	24,537 17,845	25,000 21,256	24,537 17,845	25,000 21,256
\$10,000 under \$11,000 \$11,000 under \$12,000	12,252 7,216	11,826 6,754	128,613 82,773	42,854 25,103	42,359 24,473	12,252	86,436	12,252	18,052	12,252	18,053
\$12,000 under \$13,000 \$13,000 under \$14,000	4,897 3,168	4,697 3,070	61,038 42,546	16,924 11,568	16,560 11,251	7,183 4,897 3,104	56,619 43,589 29,338	7,183 4,897 3,104	11,987 9,398 6,350	7,183 4,897 3,104	11,987 9,398 6,357
\$14,000 under \$15,000 \$15,000 under \$20,000	2,794 5,166	2,594 4,837	40,491	10,311	9,769	2,794	29,127	2,794	6,456	2,794	6,459
\$20,000 under \$25,000 \$25,000 under \$50,000	2,278 2,567	1,951 2,337	86,252 50,927 85,207	19,622 8,323 10,113	18,936 7,804 9,535	5,1.66 2,278 2,567	64,148 39,083 70,497	5,166 2,278	14,768 9,946 21,729	5,166 2,278	14,768 9,946
\$50,000 under \$100,000 \$100,000 under \$150,000	540 45	479 33	35,153 5,464	2,093 158	1,962 134	537 45	30,129 4,688	2,567 537 45	12,796 2,385	2,567 537 45	21,733 12,796 2,385
\$150,000 under \$200,000 \$200,000 under \$500,000	20 15	17 8	3,465	78	67	20	2,809	20	1,468	20	1,469
\$500,000 under \$1,000,000 \$1,000,000 or more	3 -	1 -	4,269 1,904	40 8 -	27 4 	15 3 -	3,507 1,693	15 3 -	1,898 943	15 3 -	1,898 943 -
Returns under \$5,000	302,522 184,729 40,961	138,356 166,615 38,604	1665,219 1,276,448 628,102	723,682 712,369 147,195	686,533 701,423 142,881	182,009 182,262 40,861	230,025 685,109 461,663	178,553 181,772 40,861	45,787 138,861 118,176	178,553 181,772 40,861	45,787 138,861 118,192
						Wisconsin					
Total	1,421,709	854,596	¹ 7,730,346	4,193,568	3,988,944	1,142,446	4,299,536	1,129,009	954,169	1,129,508	954,360
No adjusted gross income	10,340 165,948	6,248 27,566	² 20,084 91,227	32,009 263,819	28,120 224,764	40,957	5,559	40,857	- 1,111	(³) 40,857	(³) 1,111
\$1,000 under \$2,000	180,789 135,098 132,234	54,312 50,390	264,969 336,273	365,627 307,841	299,805 273,632	105,1.32 103,755	67,248 131,002	101,571	13,108 25,262	101,670	13,109 25,262
\$4,000 under \$5,000	128,539	60,187 70,572	465,316 583,018	339,192 370,762	322,871 361,955	114,1.64 116,426	211,061 286,349	110,296 115,027	41,016 57,258	110,396 115,127	41,066 57,265
\$5,000 under \$6,000 \$6,000 under \$7,000	133,433 141,867	96,363 120,603	734,407 923,804	455,997 541,609	449,859 535,178	128,836 140,457	360,667 460,196	128,037 140,357	72,772 93,018	128,037 140,357	72,796 93,018
\$7,000 under \$8,000 \$8,000 under \$9,000	104,915 87,830 53,185	95,301 83,154 50,017	786,866 743,083	424,217 336,185	420,556 331,832	104,715 87,332	414,977 435,736	104,316 87,232	83,893 89,470	104,316 87,232	83,898 89,499
\$9,000 under \$10,000 \$10,000 under \$11,000	41,515	50,017 39,715	503,506 434,585	203,326 155,371	201,349 153,447	53,185 41,515	308,493 277,153	53,085 41,515	63,996 57,794	53,085 41,515	63,998 57,795
\$11,000 under \$12,000 \$12,000 under \$13,000	27,991 18,224	26,633 17,579	320,671 226,912	99,748 68,505	97,938 67,358	27,957 18,224	213,640 152,334	27,957 18,189	45,173 32,468	27,957 18,189	45,176 32,472
\$13,000 under \$14,000 \$14,000 under \$15,000	12,749 7,596	12,244 7,224	171,955 109,870	46,740 28,423	45,895 27,752	12,746 7,596	118,509 76,054	12,746 7,596	25,755 16,702	12,746 7,596	25,759 16,702
\$15,000 under \$20,000 \$20,000 under \$25,000	18,475 7,180	17,260 6,434	314,598 159,078	69,335 27,822	66,510 26,176	18,475 7,180	223,730 117,731	18,475 7,180	51,276 29,662	18,475 7,180	51,280 29,686
\$25,000 under \$50,000 \$50,000 under \$100,000	11,271 2,154	10,488	376,730 139,406	46,953 8,731	44,671 8,133	11,268 2,154	283,403 109,412	11,268 2,154	84,547 44,519	11,268 2,154	84,557 44,522
\$150,000 under \$150,000 \$150,000 under \$200,000	234 71	208 60	28,006 12,209	849 268	731 222	234 70	21.,378 8,933	234 70	10,742 4,875	234 70	10,742 4,876
\$200,000 under \$500,000 \$500,000 under \$1,000,000	64	52 4	17,581 2,516	211 21	168 16	62 4	12,269 1,439	62 4	7,161 1,052	62 4	7,161 1,052
\$1,000,000 or more	752,948	2 269 , 275	3,847 11,720,719	7 1,679,250	6 1,511,147	2 480,434	2,263 701,219	2 46 8, 5 3 0	1,539 137,755	2 469,029	1,539 137,832
Returns \$5,000 under \$10,000	521,230 147,530	445,438 139,883	3,691,666 2,317,964	1,961,334 552,984	1,938,774 539,023	514,525 147,487	1,980,069 1,618,248	513,027 147,452	403,149 413,265	513,027 147,452	403,209 413,319
						Wyoming					
Total	118,734	76,661	¹ 630,190	343,202	331,144	93,734	365,439	93,202	84,162	93,202	84,184
No adjusted gross income	(³) 16,781 11 248	(³) 1,789 4 025	(³) 9,172 15,639	(³) 23,953	(³) 22,271	4,475	682 (631	4,475	139	4,475	139
\$1,000 under \$2,000	11,248 11,135 14,424	4,025 5,378 8,874	15,639 27,770 50,190	20,579 31,046 39,484	18,134 29,298 38,219	7,323 7,513 12,675	4,621 7,972 20,946	7,223 7,213 12,675	903 1,584 4,190	7,223 7,213	903 1,584 4,192
\$4,000 under \$5,000	11,256	8,923	49,827	37,018	35,951	10,172	21,782	10,072	4,192	12,675	4,198
\$5,000 under \$6,000	9,827 10,976 6,794	7,212 9,711 6,794	52,020 71,513 51,286	28,200 42,259 26,593	26,935 42,259 25,911	9,628 10,976 6,794	28,351 37,136 27,345	9,628 10,976 6,794	5,496 7,539 5,399	9,628 10,976 6 794	5,496 7,540 5,395
\$8,000 under \$9,000	6,797 5,259	6,212 4,776	57,236 50,178	25,243 18,738	25,911 25,243 18,738	6,794 6,797 5,259	35,155 30,677	6,797 6,797 5,259	5,392 7,297 6,251	6,794 6,797 5,259	5,395 7,297 6,251
\$10,000 under \$11,000	2,995	2,862 1,995	31,314	10,577	10,377	2,995	20,695	2,995	4,330	2,995	4,330
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13.000 under \$14,000	2,094 1,329 1,131	1,995 1,329 1,064	23,991 16,573 15,248	7,747 5,083 4,058	7,514 4,984 3,860	2,094 1,329 1,131	15,966 11,407 10,871	2,062 1,329 1,131	3,296 2,394 2,385	2,062 1,329 1,131	3,296 2,394 2,385
\$14,000 under \$15,000	864	830	12,494	2,923	2,856	864	9,546	864	2,385 2,057	864	2,058
\$15,000 under \$20,000	2,156 630 750	1,990 597 628	36,846 13,958	8,327 2,420 3,727	7,929 2,387	2,156 630	27,386 11,371	2,156 630	6,451 2,889	2,156 630	6,451 2,890
\$50,000 under \$100,000 \$100,000 under \$150,000	141 18	628 134 11	25,424 9,084 2,192	2,727 549 63	2,601 515 53	750 141 18	21,001 7,871 1,979	750 141 18	6,672 3,269 1,023	750 141 18	6,676 3,269 1,025
\$150,000 under \$200,000	4	2	690	9	6	4	638	4	346	4	346
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	6 1 3	5 1 3	2,002 684 9,807	26 3 10	23 2 10	6 1 3	1,705 662 6 674	6 1	888 373	6	889 374
Returns under \$5,000	66,959	30,505	9,807 1147,652	157,647	148,941	42,158	9,674 56,003	3 41,658	4,806 11,008	41,658	4,806 11,016
Returns \$5,000 under \$10,000 Returns \$10,000 or more	39,653 12,122	34,705 11,451	282,233 200,307	141,033 44,522	139,086 43,117	39,454 12,122	158,664 150,772	39,454 12,090	31,975 41,179	39,454 12,090	31,979 41,189
Footnotes at end of table. See text											

Table 41. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES - Continued [Taxable and nontaxable returns]

											
		Number of	Adjusted gross	Total	Number of exemptions	Taxable	income	Income tax a	fter credits	Total	tex
Adjusted gross income classes	Number of returns	joint returns	income (Thousand daliers)	number of exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					c	ther areas4					
Total	197,668	115,384	¹ 979,927	617,426	607,566	132,415	556,238	128,192	121,723	128,192	121,723
No adjusted gross income	7,941 26,205 34,257 26,182 22,863 16,622	(3) 10,619 13,035 14,321 15,964 12,072	² 3,578 14,617 52,205 64,961 80,424 74,972	15,687 68,622 88,191 80,528 84,140 62,482	15,685 67,453 86,844 79,861 82,587 60,721	4,207 16,135 17,661 16,083 15,285	838 9,358 16,628 23,085 27,618	4,166 16,094 17,061 15,048 13,741	159 1,854 3,262 4,371 4,932	4,166 16,094 17,061 15,048 13,741	159 1,854 3,262 4,371 4,932
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	8,712 7,780 7,716 8,501 5,558	5,855 3,901 6,082 5,473 4,030	47,724 50,755 57,574 72,000 52,382	28,732 21,588 28,903 27,446 17,386	27,404 21,506 28,862 26,887 17,386	8,431 7,780 7,712 8,501 5,382	23,001 30,266 32,363 47,929 34,582	8,390 7,348 7,712 8,494 5,337	4,616 5,814 5,757 9,846 7,023	8,390 7,348 7,712 8,494 5,337	4,616 5,814 5,757 9,846 7,023
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	5,195 4,243 3,844 1,742 1,851	4,220 3,284 3,146 1,451 1,608	54,662 48,603 47,858 23,333 26,777	19,871 16,018 13,912 6,649 6,946	19,748 15,977 13,789 6,485 6,823	5,195 4,202 3,806 1,742 1,851	36,908 33,124 33,680 16,962 20,065	5,192 4,141 3,758 1,742 1,810	7,613 6,707 6,934 3,586 4,239	5,192 4,141 3,758 1,742 1,810	7,613 6,707 6,934 . 3,586 4,239
\$15,000 under \$20,000	4,623 1,601 1,834 292 55	4,026 1,420 1,547 206 43	79,057 35,328 59,037 19,585 6,486	16,208 5,947 6,793 994 206	16,126 5,663 6,472 929 197	4,623 1,598 1,830 288 54	61,267 27,677 47,144 16,004 5,213	4,571 1,460 1,747 281 53	14,202 6,175 12,165 5,042 1,892	4,571 1,460 1,747 281 53	14,202 6,175 12,165 5,042 1,892
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	22 23 3 2	18 14 2 -	3,718 6,346 1,752 3,349	89 76 9 3	82 68 9 2	21 23 3 2	3,006 5,408 1,405 2,707	20 21 3 . 2	1,228 2,198 559 1,549	20 21 3 2	1,228 2,198 559 1,549
Returns under \$5,000	134,070 38,267 25,330	69,058 25,341 20,985	¹ 283,601 280,435 415,891	399,650 124,055 93,721	393,151 122,045 92,370	69,371 37,806 25,238	77,527 168,141 310,570	66,110 37,281 24,801	14,578 33,056 74,089	66,110 37,281 24,801	14,578 33,056 74,089

Adjusted gross income less deficit.

2Deficit.

2Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

Table 42.—Selected sources of income by the 100 largest standard metropolitan statistical areas

[Taxable and nontaxable returns]

100 largest standard metropolitan	Number of	Adjusted gross income	Salari Wages	es and (net)	Busine profit a	ess net ard loss	Farm net and	profit loss	Net gain from sa capital		foreign o	mestic and lividends
statistical areas	returns	(less deficit) (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Akron, Ohio. Albany-Schenectady-Troy, N.Y. Allentown-Bethlehem-Easton, PaN.J. Anaheim-Santa Ana-Garden Grove, Calif. Atlents, Ga. Bakersfield, Calif. Baltimore, Mi. Beaumont-Port Arthur, Tex. Binghamton, N.YPa. Birmingham, Ala.	207,985 230,493 196,375 339,602 367,498 95,542 635,225 103,147 101,299 182,903	1,346,787 1,352,762 1,154,608 2,515,269 2,283,890 583,437 3,745,290 621,706 593,989 1,055,849	189,475 209,846 180,318 304,064 343,825 82,790 587,269 93,625 91,171 167,354	1,162,519 1,168,331 979,507 2,082,619 1,942,187 454,947 3,195,933 556,154 499,070 890,980	17,664 19,090 14,813 32,896 28,423 11,555 42,788 10,835 10,836 10,810	63,856 70,434 63,561 130,960 109,690 45,751 195,588 30,393 42,015 50,658	2,736 3,247 2,474 3,890 2,827 2,176 3,919 1,285 2,743	² 322 ² 8,215 184 ² 2,232 ² 4,488 9,397 ² 1,674 ² 971 928 (¹)	16,163 18,202 18,005 47,319 30,685 10,708 42,243 8,878 9,152	12,461 9,643 10,761 86,868 32,072 9,947 32,314 9,600 5,712 13,198	26,597 42,824 32,785 50,694 48,643 13,181 86,204 14,634 14,914 18,804	32,382 37,666 34,052 52,822 67,394 10,201 112,500 12,727 15,307 31,235
Boston, Mass. Bridgeport, Conn. Buffalo, N.Y. Canton, Ohio. Charlotte, N.C. Chattanoga, TennGa. Chicago, Ill. Cineinnati, Ohio-IndKy. Cleveland, Ohio. Columbus, Ohio. Dallas, Texas. Davenport-Rock Island-Moline, Iowa-Ill. Dayton, Ohio.	957,620 140,600 441,377 117,337 113,037 99,481 2,437,231 424,204 689,707 274,350 410,621 108,455 258,646	5,794,070 925,856 2,684,158 724,873 665,684 515,257 16,574,607 2,628,352 4,570,828 1,716,972 2,576,630 704,451 1,695,135	874,418 127,193 402,074 105,959 102,481 90,650 2,203,582 375,943 629,483 256,255 363,861 95,031 237,929	4,737,424 787,162 2,286,670 622,319 546,936 435,778 13,695,706 2,124,516 3,854,522 1,478,133 2,069,678 587,631 1,462,177	72,018 9,053 34,224 11,077 10,903 7,022 169,336 38,397 49,548 21,253 45,573 9,841 20,422	315,870 41,981 131,473 40,526 48,754 24,858 803,355 159,903 210,129 89,652 165,544 38,560 74,417	(1) (1) (3,889 2,352 2,971 1,520 14,010 9,987 3,161 5,260 13,945 6,525 9,759	(1) (1) 3,221 188 25 2776 2713 3,104 2760 4,926 244,335 11,406 9,114	81,142 12,693 34,056 8,663 11,770 5,262 203,243 33,243 58,608 17,755 46,678 11,796	84,930 9,188 25,618 3,692 9,617 4,493 275,621 35,490 58,647 14,142 98,179 10,304 17,811	157,086 21,499 64,764 16,804 13,273 8,496 408,194 71,813 113,558 32,040 55,917 16,427 34,702	290,017 30,496 74,297 24,666 16,429 15,182 625,690 129,656 173,658 38,552 97,620 12,568 48,373
Denver, Colo. Des Moines, Iowa. Detroit, Mich. Duluth-Superior, MinnWis. El Paso, Tex. Flint, Mich. Fort Lauderdale-Hollywood, Fla. Fort Worth, Tex.	369,174 108,754 1,286,127 88,412 93,520 139,350 136,348 217,158	2,388,531 651,159 8,782,292 451,339 472,704 979,099 752,353 1,251,918	333,801 98,620 1,173,145 80,191 85,251 127,073 108,977 196,538	1,953,360 538,103 7,530,828 386,165 392,731 831,447 538,288 1,050,513	36,037 9,442 90,628 6,182 6,867 10,671 16,747 21,889	136,189 41,909 415,269 18,067 23,496 41,175 55,754 76,608	4,387 3,584 8,191 1,250 882 5,681 815	4,492 6,849 719 225 44 21,706 2257 23,366	42,811 13,504 110,788 8,548 7,103 14,489 22,593 17,938	46,755 6,000 111,089 4,977 11,861 10,578 24,013	63,750 15,776 191,995 12,762 9,626 24,657 29,844 22,741	71,090 12,621 257,921 12,211 9,847 34,539 46,593 26,251
Fresno, Calif, Gary-Hammond-East Chicago, Ind. Grand Rapids, Mich. Harrisburg, Pa. Hartford, Conn. Honolulu, Hawaii Houston, Texas. Indianapolis, Ind. Jacksonville, Fla.	112,183 180,661 170,093 137,112 191,693 178,953 461,449 346,347 169,923	610,625 1,191,184 1,007,737 772,462 1,368,853 1,078,550 2,895,602 2,183,944 892,867	96,197 167,375 149,298 126,792 171,674 164,727 415,338 307,963 154,875	469,893 1,073,041 826,611 674,044 1,105,097 897,413 2,355,907 1,813,307 752,832	13,455 10,253 15,603 11,579 15,393 14,789 46,226 27,136 13,445	58,606 38,598 59,559 42,601 79,193 56,016 133,874 114,505 39,035	5,994 3,506 5,446 4,246 485 1,270 8,014 13,065 1,401	7,844 4,342 2,667 21,079 84 200 210,266 11,981 23,408	13,026 11,505 15,064 9,216 22,009 24,641 48,164 31,400 13,795	11,847 6,875 9,938 6,500 22,111 19,760 82,705 30,293 12,336	13,193 21,840 25,459 21,339 42,931 37,752 63,245 37,198 19,128	12,616 11,116 28,387 14,589 71,679 32,184 104,318 61,721 25,382
Jersey City, N.J. Johnstown, Pa. Kansas City, MoKans. Knoxville, Tenn. Lancaster, Pa. Lansing, Mich. Los Angeles-Long Beach, Calif. Louisville, KyInd. Memphis, TennArk. Miami, Fla.	236,823 83,952 415,288 117,993 107,114 96,559 2,418,330 243,267 196,543 349,762	1,307,365 413,943 2,664,777 617,961 603,701 617,898 16,681,641 1,427,917 1,127,816 1,878,456	217,137 74,397 374,003 109,646 94,930 86,637 2,145,832 218,812 178,214 300,538	1,119,552 354,440 2,215,610 520,617 495,005 519,190 13,644,936 1,160,791 941,240 1,451,632	15,714 6,133 33,969 8,972 9,287 9,915 229,087 21,265 16,240 34,455	69,865 20,417 146,280 33,248 38,933 39,882 993,761 91,687 63,726 119,784	(1) 2,895 10,83c 3,96c 7,879 8,534 9,888 4,847 3,575 1,302	(1) 917 21,262 21,474 6,744 4,878 213,816 46 1,997 5,509	14,036 6,636 39,483 5,956 11,703 9,913 328,380 16,656 16,468 45,359	11,092 3,354 45,634 8,377 5,016 6,246 472,378 16,117 17,790 45,937	35,075 9,878 52,021 10,952 18,310 12,660 377,302 31,029 20,114 60,187	32,863 8,348 68,810 13,444 23,866 11,248 461,672 70,407 23,207 96,104
Milwaukee, Wis. Minnenpolis-St. Paul, Minn. Mobile, Ala. Nashville, Tenn. New Hawen, Conn. New Orleans, La. New York, N.Y. Newark, N.S. Norfolk-Portsmouth, Va. Oklahoma City, Okla.	479,707 569,845 103,884 159,411 120,994 308,846 4,457,488 692,751 161,450 194,662	3,035,607 3,654,697 527,471 837,636 769,343 1,707,997 30,736,669 4,768,395 861,778 1,137,066	432,813 523,969 93,128 145,481 105,444 275,272 4,021,258 622,129 146,467 175,791	2,5 73 ,692 3,078,029 449,566 664,962 1,386,349 24,038,534 3,852,500 733,683 947,917	29,917 39,278 8,245 13,019 10,245 26,295 341,208 52,555 11,593 22,654	158,207 153,282 19,036 61,121 54,394 107,451 1,661,995 270,355 39,059 78,331	3,621 8,367 2,869 6,996 423 (1) 3,342 864 1,914 4,414	3,267 21,321 2853 21,343 341 (1) 210,968 2433 713 28,006	50,214 57,594 7,795 11,106 12,510 20,337 554,439 78,235 8,259 15,120	35,342 61,518 9,510 13,654 12,995 33,712 626,418 65,676 8,413 16,781	79,684 93,395 9,782 17,524 26,691 36,714 914,634 148,310 15,699 17,009	98,539 109,231 9,263 25,685 51,184 49,852 1,713,908 225,646 20,936 22,253
Omaha, NebrIova. Orlando, Fla. Patrrson-Clifton-Passaie, N.J. Peoria, Ill. Philadelphia, PaN.J. Phoenix, Ariz. Pittsburgh, Pa. Portlani, OreWash. Providence-Pavtucket, R.IMass. Reading, Pa.	178,976 109,903 461,700 102,364 1,521,946 257,355 775,915 318,799 290,897	1,058,856 619,298 3,328,841 663,888 9,410,933 1,533,018 4,806,974 1,976,167 1,603,292 553,730	163,341 96,481 421,256 88,860 1,374,403 225,523 707,505 280,672 268,343 89,059	867,237 500,159 2,773,913 523,099 7,733,000 1,230,198 4,018,663 1,597,131 1,333,500 471,811	14,250 10,855 35,128 11,334 122,748 26,734 64,439 29,687 22,898 9,001	57,399 38,268 178,423 44,394 543,42 87,382 222,001 120,148 90,129 32,928	5,832 2,256 (1) 7,007 6,120 3,250 4,096 8,256 (1) 2,338	4,743 1,758 (¹) 18,445 566 22,195 23,569 765 (¹) 2,345	18,276 12,819 53,457 14,922 136,081 30,301 65,421 43,997 23,381 5,399	32,093 13,116 41,595 9,913 124,195 45,631 75,770 36,726 16,446 4,960	23,798 14,371 100,323 15,552 234,163 31,070 120,313 46,797 39,504 13,319	25,752 18,849 105,414 17,386 419,790 36,549 212,503 51,695 59,627 13,833
Richmond, Va. Rochester, N.Y. Sacramento, Calif. Gt. Louis, MoIll. Salt Lake City, Utah. San Antonio, Texas. San Bermardino-Riverside-Ontario, Calif. San Diego, Calif. San Francisco-Oakland, Calif. San Jose, Calif.	172,587 266,169 230,409 752,643 166,551 208,330 293,164 337,355 1,105,396 280,502	985,252 1,747,027 1,564,285 4,682,927 994,006 1,055,259 1,773,993 1,983,157 7,699,293 2,213,780	160,449 239,844 204,111 681,418 156,213 188,874 260,324 292,987 979,746 254,860	803,687 1,455,087 1,291,547 3,871,644 843,232 864,258 1,457,765 1,608,015 6,044,838 1,844,566	11,561 21,786 21,312 54,778 13,997 22,252 29,382 30,145 92,635 23,283	56,041 97,104 96,201 245,510 48,777 53,516 108,688 103,609 465,093 117,294	1,392 5,519 5,110 12,793 (1) 5,493 5,045 5,986 3,682 4,064	21,762 1,954 21,192 13,519 (1) 28,188 21,127 22,783 22,667 552	15,315 25,585 27,572 90,537 14,820 19,956 32,859 47,144 149,454 39,505	18,419 21,275 25,721 68,902 15,185 31,530 42,607 53,197 208,984 55,725	26,303 50,635 36,004 141,735 20,704 26,287 37,338 52,749 221,036 48,835	46,414 74,477 28,379 189,356 16,882 32,203 30,612 73,315 339,094 42,394
Seattle, Wash. Shreveport, La. South Bend, Ind. Spokane, Wash. Springfield-Chicopee-Holyoke, MassConn. Syracus, N.Y. Tacome, Wash. Tampa-St. Petersburg, Fla. Toledo, Ohio-Mich. Trenton, N.J.	441,141 72,130 88,993 95,032 157,521 204,237 90,007 269,544 184,587 105,615	3,034,367 412,076 513,612 546,996 902,898 1,174,499 537,764 1,354,832 1,198,779 659,780	394,714 63,199 80,959 81,023 148,735 183,644 82,586 210,922 162,107 98,455	2,521,749 339,171 435,138 437,748 769,006 993,616 454,711 958,658 984,996 568,414	41,637 6,869 8,313 10,204 9,942 17,429 7,904 28,226 18,036 6,426	182,627 6,992 31,844 36,319 50,138 61,739 34,261 90,052 70,245 31,676	4,165 (1) 5,711 3,534 (1) 5,560 (1) 3,714 6,665 (1)	12 9,357 (1)	58,800 6,651 6,960 13,470 12,836 21,766 9,018 37,182 15,234 8,990	57,733 11,165 4,059 6,691 8,254 7,142 5,649 37,207 12,794 6,580	74,058 8,884 11,866 14,461 23,072 33,877 12,107 56,937 29,633 14,649	79,201 10,023 13,114 15,016 28,271 25,717 12,157 95,049 37,300 21,059
Tucson, Ariz Tulsa, Okla Utica-Rome, N.Y. Washington, D.CMdVa Wichita, Kans. Wilkes-Barre-Hazelton, Pa Wilmington, belMdN.J. Worcester, Mass York, Pa Youngstown-Warren, Ohio.	92,551 137,078 96,944 822,348 135,965 108,110 149,225 112,424 111,839 159,063	537,337 819,062 546,825 5,855,122 801,646 503,748 1,073,900 641,708 597,578 957,437	81,928 119,874 85,513 760,589 123,348 97,595 137,278 102,587 100,142 146,406	427,781 645,606 459,000 4,978,591 678,962 418,155 838,944 540,952 504,494 827,872	7,904 17,038 10,050 53,889 12,252 11,514 9,281 8,156 10,187 11,463	29,162 47,398 32,782 245,523 45,837 40,958 40,033 37,803 34,595 43,425	(1) 4,874 2,398 5,555 5,835 (\(\hat{\lambda}\) 2,803 (1) 6,079 (1)	(1) 21,864 1,840 25,312 284 (1) 2126 (1) 1,104 (1)	11,914 13,780 11,055 77,970 9,676 6,638 12,331 9,197 7,239 8,844	16,175 28,092 2,483 95,053 8,201 2,855 10,613 2,870 3,220 7,359	11,662 16,051 18,445 139,053 17,501 12,100 25,493 18,759 14,045 20,012	18,798 28,160 15,428 172,564 15,963 13,597 137,384 23,040 20,427 23,749

Table 42.—SELECTED SOURCES OF INCOME BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

	Dividends gross	in adjusted income	Interest	received	Rent net in	come and loss		p net profit loss	Estates an income an	
100 largest standard metropolitan statistical areas	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Akron, Ohio	19,663 27,697	30,888 35,628	77,680 93,697	29,202 35,281	19,283 25,187	8,619 1,929	3,702 5,631	18,750 22,038	(1)	(1) (1)
Allentown-Bethlehem-Easton, PaN.J	26,478 31,676	31,908 49,787	68,267 124,763	21,765 67,253	16,601 34,070	7,318 15,498	4,542 11,718	22,328 54,331	2,385 2,366	2,366 3,049
Atlanta, Ga	34,553 8,408	64,894	92,746	37,980 15,275	25,837	12,391 3,668	8,539 6,206	55,690 25,539	3,042 (¹)	8,193 (1)
Bakersfield, CalifBaltimore, Md	66,131	9,369 107,541	34,624 200,817	79,772	13,688 52,229	29,849	10,595	59,258	4,057	4,538
Beaumont-Port Arthur, Tex	8,570 8,717	11,879 14,551	32,386 34,984	11,242	8,131 10,648	964 ² 1,198	3,308 2,830	² 11,772 8,770	(1)	(1)
Birmingham, Ala	14,169	30,186	54,397	19,798	14,948	10,912	4,456 16,066	28,240 90,080	2,628 12,100	3,379
Boston, Mass	114,098 16,995	281,634 29,264	363,866 53,854	157,184 25,324	96,573 10,626	13,729 1,717	3,763	17,505	(1)	20,790 (1)
Buffalo, N.Y	48,414 12,580	70,827 23,722	175,448 44,340	71,472 17,008	47,798 11,924	10,072 2,104	10,374 2,314	39,638 5,348	3,788 (¹)	3,661 (¹)
Charlotte, N.C	9,300 5,315	15,734 14,723	29,757 26,580	8,692 8,981	9,752 9,229	10, 1 53 4,999	2,454 2,790	19,249 15,802	1,257	(¹) 439
Chicago, Ill. Cincinnati, Ohio-IndKy.	318,746 53,673	600,136	984,592 149,716	440,316	236,758 35,991	109,942 16,285	67,899 10,828	393,522 61,500	19,547 3,931	34,063 3,889
Cleveland, Ohio	81,808	125,627 167,135	289,279	65,889 121,554	65,577	29,037	15,439	72,286	4,558	5,670
Columbus, Ohio	19,652 39,490	36,970 94,174	83,678 120,992	28,894 56,617	21,728 46,640	11,771 15,243	7,784 16,200	35,729 73,758	2,172 3,744	3,854 8,813
Davenport-Rock Island-Moline, Iowa-Ill	11,294	11,710	32,606	13,893	10,513	6,031	3,422	22,192	(1) (1)	(1)
Dayton, Ohio	27,757 43,635	46,440 67,687	81,993 144,002	27,775 59,259	18,912 38,338	10,441 21,912	4,998 12,650	26,956 68,650	4,468	4,212
Des Moines, Iowa	12,764 141,008	11,709 246,127	40,982 468,385	14,631 169,978	9,033 99,534	4,760 56,692	3,470 30,764	20,030 118,521	1,253 6,494	1,204 7,684
Duluth-Superior, MinnWis El Paso, Tex	9,143 6,714	11,529 9,339	29,968 19,332	8,974 10,464	8,526 9,417	2,019 3,642	2,215 3,265	10,788 8,436	(1) (1)	(1) (1)
Flint, Mich. Fort Lauderdale-Hollywood, Fla	17,684	33,067	43,621	19,980	13,267	5,096	2,884	19,310	(1) 1,884	(1)
Forth Worth, Tex	21,640 14,840	44,690 25,163	54,675 64,905	33,222 28,473	15,124 23,559	5,840 2,695	3,233 6,428	18,018 28,372	(1)	2,561 (1) (1)
Fresno, Calif	7,167	11,858	39,200 58,343	17,442 15,591	12,188 17,164	851 5,875	6,809 5,028	23,920 23,777	(1)	(1)
Grand Rapids, Mich	18,605	26,932	60,946	22,133	13,396	6,710	5,547	42,583	2,383	`i,389
Harrisburg, Pa	16,786 31,560	13,328 69,309	41,043 94,981	10,552 32,791	11,903 18,208	1,167 7,426	2,846 4,714	18,111 25,550	2,269 3,446	871 3,726
Honolulu, Hawaii	21,267 47,428	30,154 100,309	75,806 124,808	19,778 63,879	17,256 51,303	13,823 32,493	7,048 16,013	21,827 65,207	2,788 4,099	6,746 5,553
Indianapolis, Ind	28,512 11,918	59,735	106,543 48,327	51,786 20,874	29,691 14,005	17,344 8,369	9,019 4,587	59,739 21,210	(¹)´ 2,662	(1) 4,028
Jersey City, N.J.	29,165	24,259 30,783	81,333	31,104	24,495	3,205	4,458	17,401	(1)	(1)
Johnstown, Pa Kansas City, MoKans	6,986 35,403	7,871 65,754	30,397 131,095	7,424 56,129	7,137 39,633	2,833 20,127	2,345 13,848	9,575 77,203	(1)	(1)
Knoxville, Tenn	7,194	12,866	35,255	12,023	6,945 8,883	691	2,364 2,741	14,154 14,548	(1) 1,051	(¹) 1,078
Lancaster, PaLansing, Mich	12,824 8,975	22,850 10,415	29,307 32,847	10,049 15,343	9,335	1,523	3,208	12,914	(¹)	(¹)
Los Angeles-Long Beach, Calif	258,336 21,462	439,812 68,739	934,677 68,320	510,987 24,093	281,657 20,091	46,898 8,860	88,960 5,162	385,730 38,138	19,735 1,487	34,671 138
Memphis, TennArk	14,810 48,175	22,073 92,191	49,987 132,233	19,855 87,828	17,159 35,746	10,423 24,264	4,162 10,957	36,357 48,309	(¹) 3,733	(¹) 5,050
Milwaukee, Wis	59,932	93,881	209,187	73,062	58,353	6,300	9,284	45,484	5,212	4,169
Minneapolis-St. Paul, Minn	62,962 6,874	104,024 8,723	225,135 26,057	95,404 8,800	46,803 8,641	11,237 2,691	17,341 2,762	97,647 18,421	4,689 (1)	7,467 (1)
Nashville, Tenn	13,861 21,586	24,716 49,555	43,964 55,095	15,451 22,400	12,007 17,399	6,344 4,596	5,347 3,853	43,742 19,376	(1)	(1)
New Orleans, La	26,170	47,698	85,949	37,328	40,993	26,576 61,453	7,670 173,592	43,311 992,969	2,744 38,790	² 10,664 90,220
New York, N.Y	723,535 114,936	1,659, 8 07 216,548	2,102,948 308,875	1,101,476 126,156	301,347 60,300	22,010	21,749	122,870	6,348	8,919
Norfolk-Portsmouth, Va	13,310 12,495	20,023 21,238	36,253 44,927	14,470 21,072	14,108 22,763	8,215 11,078	3,222 6,968	20,679 30,387	(¹) 854	(1)
Omaha, NebrIowa	16,660	24,249	56,621	21,460	15,354	6,350	5,233	25,235	2,151	1,182
Orlando, Fla Paterson-Clifton-Passaic, N.J	9,844 77,782	18,043 99,266	32,985 218,344	14,470 88,019	11,414 40,347	4,050 10,835	2,204 17,136	16,253 85,688	1,243 2,805	2,946
Peoria, Ill Philadelphia, PaN.J	11,740 181,564	16,528 406,080	48,355 552,941	15,231 188,830	14,569 105,680	5,998 49,824	3,822 37,333	18,637 221,435	(1) 13,863	(1) 16,726
Phoenix, Ariz Pittsburgh, Pa	21,246 82,228	34,859 205,833	88,809 267,708	52,814 80,000	25,470 66,380	4,890 19,637	9,265 20,501	40,769 105,379	2,554 5,826	4,742 7,481
Portland, OreWash	33,390 27,072	49,023 57,364	133,974 117,083	56,752 43,266	28,634 31,276	12,694 7,088	10,148 5,868	69,888 25,056	(¹)´	(¹)´ 3,084
Reading, Pa	8,098	13,036	31,990	7,995	8,184	1,986	2,953	11,225	(¹) 2,062 (¹)	(1),007
Richmond, VaRochester, N.Y	20,316 36,967	44,917 71,730	51,513 116,536	16,147 41,969	14,794 25,008	11,409 3,607	3,771 6,427	24,705 31,446	2,511	2,669 1,900
Sacramento, Calif. St. Louis, MoIll.	23,079	26,290	81,943	44,995	29,175	9,504 34,732	11,126 16,099	54,314 87,569	2,034 (1) 5,498	(¹) 7,700
Salt Lake City, Utah	95,009 15,400	181,528 15,775	275,409 59,794	108,056 23,243	68,974 15,477	9,513	5,260	31,388	(1),498 (1)	(1)
San Antonio, Texas	18,153 25,993	30,509 28,371	56,965 101,846	18,582 49,252	20,525	10,404 16,167	5,863 8,396	26,740 38,868	(1)	(1) (1) (1)
San Diego, Calif	38,677 171,342	70,168 325,456	121,464 461,407	74,233 217,907	44,331 115,041	13,553 48,810	10,311 39,584	26,038 231,392	3,494 9,921	3,946 14,317
San Jose, Calif	30,907	39,651	113,717	49,538	31,706	15,710	10,917	55,990	3,366	1,401
Seattle, Wash	49,029 5,958	75,080 9,479	190,890 26,486	83,159 11,431	44,074 12,521	15,789 3,987	17,020 2,958	67,271 19,526	3,824 1,409	4,887 925
South Bend, Ind	7,788 11,757	12,511 14,184	30,485 38,685	9,643 17,113	6,038 10,683	1,559 3,396	1,556 2,977	7,154 18,877	(1)	(1)
Springfield-Chicopee-Holyoke, MassConn	13,674 23,324	26,921 24,079	61,649 78,000	21,906	16,656 19,954	2,913 5,016	2,031 4,819	12,237 29,399	(1) (1) (1) (1) (1)	(1) (1) (1) (1) (1)
Tacoma, Wash	7,499	11,561	28,291	28,487 9,204	8,704	2,029	1,663	10,664	(1)	(1)
Tampa-St. Petersburg, Fla Toledo, Ohio-Mich	45,074 20,218	91,510 35,726	105,788 79,812	64,472 29,497	26,565 18,981	13,959 7,919	8,934 4,120	30,007 24,062	2,295 (1)	2,405 (1)
Trenton, N.J	10,826	20,238	34,961	10,626	5,260	2,192	1,806	13,278	(1)	(1)
Tucson, Ariz	8,451 10,467	18,103 27,253	32,677 40,358	18,637 22,317	11,386 16,808	1,192 5,998	2,238 5,062	9,679 23,672	1,439 1,546 (1)	739 3,178
Utica-Rome, N.Y	13,776 103,693	14,497 164,561	33,791 269,132	17,177 124,629	9,794 54,996	1,646 28,441	2,015 19,577	11,372 91,221	6,935	(1) 12,656 (1)
Wichita, Kans	11,322	14,967 12,922	41,761 29,284	12,738 6,423	18,312 9,055	12,522 3,459	4,644 2,800	17,773 12,294	(1)	(1)
Wilmington, DelMdN.J	19,549 14,118	135,862 21,987	43,935 48,554	13,999 20,249	11,191 13,532	5,510	2,146 1,126	13,142 7,524	(1)	(1)
York, Pa. Youngstown-Warren, Ohio.	8,902 16,192	19,660	37,089	14,288 17,414	9,063 8,943	1,994 3,086	2,490 2,829	11,675	(1) 2,026 (1)	(1) 2,701 (1)
See text for "Description of the Sample and Limitations		22,630	58,337		<u> </u>	880,د	2,829	21,206		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

LEstimate is not shown separately because of high sampling variability.

2Deficit.

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS [Taxable and nontaxable returns]

	1			1					xable return									
Adjusted gross income classes	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand dollars)	exemptions	age or blindness	Mumber of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	joint returns	income (Thousand dollars)	exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)
				A	kron, Ohio	,						Al	bany-Schene	ctady-Troy,	New York			
Total No adjusted gross income	207,985 (²)	132,609	¹ 1,346,787	616,853 (²)	587,955 (²)	175,588	779,819	175,093	177,529	230,493	125,953	11,352,762	642,468	610,895	191,876	785,435	190,776	174,010
Under \$1,000	20,940	, -	10,739	26,806	24,227	5 ,16 8	610	5,168	122	(²)	(2)	(2)	(²)	(2)	-	-	-	-
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	21,208 14,508 16,923 9,438	6,297 5,362 6,960 4,669	31,609 35,439 58,984 42,130	39,955 32,180 40,877 23,946	31,693 26,537 37,304 21,566	12,730 10,934 15,529 9,038	8,195 12,058 25,330 20,912	12,730 10,934 15,034 9,038	1,634 2,406 4,962 4,161	24,376 21,272 18,457 23,560 27,368	10,187 6,423 8,435 10,054	13,467 30,403 45,795 82,844 122,090	29,499 53,002 39,317 57,961 67,913	27,530 44,902 31,352 52,850 65,578	6,552 9,129 14,336 20,603 26,959	951 5,176 17,790 36,261 65,199	6,552 9,129 13,766 20,135 26,959	191 1,028 3,497 7,137 13,303
\$5,000 under \$6,000\$6,000 under \$7,000\$7,000 under \$8,000\$8,000 under \$9,000\$9,000 under \$10,000	18,085 21,685 21,623 15,992 16,793	13,331 16,636 18,155 15,397 16,198	99,028 140,704 161,836 134,920 158,312	60,811 81,800 76,464 59,527 57,644	58,531 81,500 75,274 59,427 57,444	16,991 20,695 21,623 15,992 16,793	44,930 69,012 91,662 75,228 98,701	16,991 20,695 21,623 15,992 16, 7 93	9,166 14,263 18,662 15,370 20,498	22,894 19,593 18,292 11,503 11,896	14,479 14,759 13,356 9,164 10,390	125,606 126,987 137,044 96,482 112,781	69,502 66,460 59,424 42,404 41,916	68,522 65,992 59,219 41,265 41,916	22,792 19,285 18,292 11,503 11,896	63,621 67,051 79,855 53,948 71,768	22,792 19,285 18,292 11,503 11,896	13,018 13,747 16,628 11,319 15,123
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	8,253 5,275 4,529 2,300 1,996	8,083 5,072 4,291 2,266 1,962	86,275 60,531 56,366 31,107 28,887	31,580 19,001 16,620 8,349 7,305	31,310 18,697 16,349 8,215 7,238	8,253 5,275 4,529 2,300 1,996	54,034 40,417 39,018 21,906 20,838	8,253 5,275 4,529 2,300 1,996	11,256 8,560 8,372 4,761 4,591	7,085 5,106 4,127 3,221 2,627	6,417 4,818 3,809 2,837 2,498	73,969 58,400 51,425 43,602 38,088	25,195 18,237 15,075 11,226 10,179	24,877 17,887 14,821 11,030 9,770	7,053 5,106 4,095 3,221 2,595	47,712 38,893 34,899 30,280 24,969	7,053 5,074 4,095 3,221 2,595	10,039 8,284 7,517 6,742 5,458
\$15,000 under \$20,000	4,273 1,618 1,869 386 58	4,072 1,551 1,856 370 54	71,449 35,856 61,343 25,010 7,097	17,581 6,635 7,588 1,545 218	17,413 6,330 6,999 1,425 182	3,778 1,618 1,869 386 58	46,266 27,340 49,482 21,014 6,018	3,778 1,618 1,869 386 58	10,722 6,897 14,795 8,793 3,159	4,644 1,588 1,825 364 25	4,354 1,461 1,716 310 22	79,065 34,690 58,571 23,390 2,984	18,216 6,271 7,139 1,378 78	17,487 5,921 6,830 1,221 64	4,644 1,588 1,825 364 24	55,871 25,526 43,228 17,834 2,199	4,614 1,588 1,825 364 24	12,798 6,323 12,313 7,199 1,097
\$150,000 under \$200,000 \$200,000 or more	14 19	10 17	2,392 6,789	46 75	33 61	14 19	2,024 4,824	14 19	1,173 3,206	9 5	9 4	1,547 1,301	32 12	25 10	9 5	1,248 1,066	9 5	649 600
Returns under \$5,000	83,217 94,178 30,590	23,288 79,717 29,604	1178,885 694,800 473,102	164,064 336,246 116,543	141,527 332,176 114,252	53,399 92,094 30,095	67,105 379,533 333,181	52,904 92,094 30,095	13,285 77,959 86,285	115,689 84,178 30,626	35,550 62,148 28,255	¹ 286,830 598,900 467,032	249,724 279,706 113,038	224,039 276,913 109,943	77,579 83,768 30,529	125,377 336,243 323,815	76,541 83,768 30,467	25,156 69,835 79,019
	i	<u> </u>	Allentown	-Bethlehem-	Easton, Pen	nsylvania-1	New York					Anahei	m-Santa Ana	-Garden Gro	ve, Califo	rnia		
Total	190,375	110,400	11,154,600	505,764	516,466	172,370	686,240	170,741	154,552	∠ن0, وَدُدَ	ولاه و ۱۵ و	905,ديد, ي	1,070,017	 ⊥,∪33,392	242,655	1,407,514	293,903	322,621
No adjusted gross income	(2)	(2)	(²)	(2)	(²)	-	-	-	-	2,418	(¹)	³ 11,506	6,007	5,707	-	- 1	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	18,744 15,444 23,715 15,620 19,434	3,577 7,105 7,617 10,245	9,591 23,190 60,046 53,964 86,865	21,232 25,680 47,489 34,032 50,132	20,232 21,932 40,836 32,435 47,977	5,273 11,749 20,968 14,343 18,536	542 7,330 25,827 26,582 44,861	5,273 11,749 19,992 13,722 18,536	107 1,442 4,899 5,291 9,094	23,671 26,450 19,007 21,909 29,761	7,856 7,620 8,844 16,103	12,852 38,919 47,206 76,890 133,469	32,027 40,800 46,328 51,711 82,951	28,536 37,303 39,311 47,753 78,600	6,722 18,612 13,164 18,028 25,600	1,035 11,878 14,171 35,006 54,146	6,722 18,118 13,164 17,434 25,401	201 2,341 2,823 6,724 10,774
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	20,175 20,936 15,447 15,179 7,681	16,532 17,894 13,393 12,991 7,681	111,994 135,854 115,805 128,597 72,484	63,597 82,139 49,285 52,180 28,839	62,810 81,550 48,797 51,777 28,839	19,586 20,447 15,447 15,179 7,681	59,170 66,672 69,833 78,957 44,479	19,586 20,447 15,447 15,179 7,681	11,799 13,594 14,182 16,423 9,154	27,735 32,213 25,751 27,254 24,693	19,758 23,776 22,360 26,347 21,996	153,954 209,777 192,652 231,505 232,124	89,906 100,426 96,873 116,905 98,785	87,493 98,840 94,597 116,806 96,215	26,547 30,627 25,751 27,254 24,693	66,097 106,038 92,389 112,716 120,946	26,447 30,427 25,651 27,254 24,693	13,268 21,553 18,729 22,554 24,661
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	6,622 4,712 2,723 2,336 961	6,292 4,411 2,689 2,238 894	69,045 54,218 34,072 31,548 13,900	22,590 15,423 9,559 7,150 3,608	22,193 15,324 9,492 6,721 3,575	6,622 4,679 2,723 2,336 961	45,444 38,006 23,643 23,431 10,021	6,590 4,679 2,723 2,336 961	9,459 8,148 5,081 5,118 2,245	18,557 13,868 10,371 8,562 5,628	17,590 13,368 10,004 8,262 5,528	194,240 159,017 129,256 115,328 81,260	74,641 54,272 41,154 33,141 21,090	73,941 53,939 40,621 32,841 20,723	18,557 13,868 10,371 8,562 5,594	110,675 95,325 79,745 73,391 49,364	18,557 13,868 10,338 8,562 5,594	22,849 19,896 16,790 15,844 10,557
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,136 887 1,440 321 28	2,904 821 1,356 294 22	52,828 19,588 49,439 20,852 3,474	11,355 2,788 5,351 1,119 87	11,026 2,722 5,052 1,003 62	3,136 887 1,440 321 28	38,904 15,212 40,197 17,536 2,770	3,136 887 1,440 321 28	9,064 3,859 12,483 7,490 1,508	13,055 3,400 4,319 813 113	12,455 3,066 3,702 713 98	219,813 75,742 140,698 54,008 13,496	50,314 12,832 16,161 3,108 402	49,214 12,532 15,101 2,812 346	13,055 3,366 4,309 809 112	151,523 54,874 110,612 43,961 11,455	13,022 3,366 4,309 809 112	34,466 14,024 34,194 18,483 5,598
\$150,000 under \$200,000 \$200,000 or more	12 16	11 16	2,011 6,500	49 63	39 55	12 16	1,710 5,116	12 16	1,045 3,067	26 28	22 26	4,561 10,008	83 100	69 92	26 28	4,059 8,108	26 28	1,995 4,297
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	93,763 79,418 23,194	29,049 68,491 21,948	¹ 232,399 564,734 357,475	180,582 276,040 79,142	165,429 273,773 77,264	70,869 78,340 23,161	105,142 319,111 261,990	69,272 78,340 23,129	20,833 65,152 68,567	123,216 137,646 78,740	41,748 114,237 74,834	1297,830 1,020,012 1,197,427	259,824 502,895 307,298	237,210 493,951 302,231	82,126 134,872 78,657	116,236 498,186 793,092	80,839 134,472 78,591	22,863 100,765 198,993

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to		Number	Number of	Adjusted		Exemptions	Taxable	income	Income tax	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of	Amount (Thousand	Number of	Amount (Thousand	of returns	joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		<u> </u>	dollars)	Atle	nta, Georgi	returns a	dollers)	returns	dollars)			dollara)	Bakers	field, Cali		dollers)		dollers)
	242 104	200 844	30,000,000		1,014,188	299,877	1,326,586	299,494	309,418	95,542	66,418	¹ 583,437	303,634	298,462	75,461	315,466	74,400	70,645
Total	367,498 (²)	209,944 (²)	¹ 2,283,890	(²)	(²)	-	-	_	-	(²)	(²)	(²)	(²)	(²)	-	_	_	_
Under \$1,000	39,613	11 000	{ 20,414	51,420	50,700	7,762	996	7,762	197	7,913	5,168	3,576	10,304	9,905 27,884	8,745	5,060	8,745	1,005
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	35,441 37,711 39,041 34,264	10,972 16,289 18,567	54,541 94,674 139,143 154,955	68,878 86,596 117,074 112,609	62,027 84,438 115,808 110,825	19,657 30,917 30,457 30,500	12,874 33,765 57,977 63,185	19,657 30,813 30,457 30,397	2,569 6,703 11,727 12,624	12,621 8,061 6,841 7,577	4.769	19,083 19,678 24,383 34,169	19,888 20,971	18,107 20,872 26,910	4,746	3,998 6,756 10,624	4,579 4,646 6,071	764 1,338 1,940
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	31,801 27,587 25,944 22,682 15,284	17,963 22,000 23,339 21,996 13,743	172,921 179,818 192,577 193,522 145,198	87,440 88,148 83,629 80,826 54,219	86,754 85,920 82,463 80,723 53,739	31,697 27,484 25,944 22,682 15,284	89,272 95,641 111,975 113,054 87,114	31,594 27,484 25,944 22,682 15,284	18,124 19,364 22,892 23,225 18,090	7,819 10,390 10,831 5,644 3,762	7,226 8,214 10,337 5,644 3,268	43,222 67,165 80,153 47,954 35,327	36,404 46,132 19,410	19,410	10,390 10,337 5,644	15,198 33,720 37,1 <u>09</u> 28,087 22,966	6,926 10,390 10,237 5,644 3,762	2,994 6,656 7,211 5,733 4,817
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	14,252 10,473 6,979 4,411 3,750	6,610 4,277	149,811 120,362 87,075 59,270 54,164	46,315 37,323 23,897 15,679 15,005	45,265 37,022 23,528 15,410 14,804	14,252 10,439 6,979 4,411 3,750	98,019 77,266 57,859 40,136 35,389	14,252 10,406 6,979 4,408 3,717	20,684 16,336 12,494 8,656 7,764	2,967 2,567 2,200 967 767	2,733 2,333 1,967 900 700	31,095 29,606 27,512 12,992 10,971	9,533 8,000 3,367	7,833 3,233	2,567 2,200 967 767	18,648 19,692 18,182 9,117 7,796	2,933 2,567 2,167 967 767	3,882 4,115 3,813 2,006 1,666
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	8,314 3,335 4,920 920 102	4,528 848	140,695 74,897 160,063 60,700 11,874	30,039 12,426 19,119 3,637 403	28,999 11,856 18,424 3,423 368	8,314 3,335 4,920 917 102	99,184 54,292 123,532 48,184 9,178	8,314 3,335 4,916 917 102	36,910 20,014	2,000 833 984 160 20	954 153	33,693 18,740 33,977 10,419 2,362	3,133 4,206 704	3,099 4,093 680	833 981 160	25,657 14,323 27,156 8,615 1,838	160	3,651 8,260 3,545
\$150,000 under \$200,000 \$200,000 or more	32 42		5,419 16,014	116 146	105 123	32 42	4,413 13,281	32 42		5 1	5 1	838 326		14	5	685 239	5 1	365 101
Returns under \$5,000	186,670 123,298 57,530	99,041	¹ 459,510 884,036 940,344	204,105	425,262 389,599 199,327	119,293 123,091 57,493	168,797 497,056 660,733	119,086 122,988 57,420	101,695	43,625 38,446 13,471	34,689	¹ 97,085 273,821 212,531	144,012	143,319	37,259 13,467	26,438 137,080 151,948	36,959	
			· [Balt:	more, Mary	and	i	i	i		 	i 	Beaumon	-rort arund	i –	i		i
Total	635,225	1	¹ 3,745,290		1,709,815	531,200	2,183,910	528,977	495,894	103,147 (²)	72,345 (²)	¹ 621,706	324,987 (²)	317,911 (²)	. 81,529	356,639	81,222	80,528
No adjusted gross income	1,906		³ 3,323 37,595	4,716 99,745	3,522 95,586	17,665	2,841	17,665	564	11,126	,	6,261			i \ _ = 00	2 525	2 1077	544
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000.	70,965 63,653 62,445 55,900 55,498	8,292 17,707 20,212	95,099 155,486 197,695 249,215	110,038 148,356 141,876 145,918	100,777 136,394 136,082 139,330	43,229 48,358 47,538 52,286	25,865 55,836 88,370 126,421	42,152 47,769 47,050 52,286	5,090 10,836 17,502	8,430 6,474 5,839	4,388 3,920	11,842 16,885 20,695	15,699 17,835 17,765	14,695 16,356 17,164	7,836	2,727 12,167 19,485	7,733	2,407
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	59,453	49,930 42,366 35,016	356,652 389,576 377,150 312,112 274,749	218,617 191,059 178,677 136,334 100,361	214,998 186,816 174,772 135,256 99,183	62,579 59,352 50,800 36,989 29,193	168,478 213,117 214,270 177,363 174,885	62,579 59,352 50,800 36,989 29,193	43,453 44,149 36,311	15,391 10,141	5,273 14,136 8,662	86,513	21,892 58,331 35,390	57,141	7,450 15,289 10,141	22,364 27,321 57,941 51,938 28,445	7,348 15,289 10,141	11,656
\$10,000 under \$11,000	20,594 16,678 10,826 6,717 5,144	15,776 9,958 6,249	215,922 191,138 134,648 90,257 74,444	71,738 60,242 37,526 22,792 18,307	70,568 59,441 36,992 22,291 17,939	20,594 16,678 10,826 6,717 5,144	140,327 125,400 92,620 64,432 52,689	20,594 16,678 10,792 6,683 5,144	19,975 14,137	2,342 1,639 1,137	2,342	20,543 15,265	8,799 5,954 5,3544	8,699 5,954 3,544	2,342 1,639 1,137	19,646 17,684 13,898 11,464 8,980	2,342 1,639 1,137 904	2,517 1,989
\$15,000 under \$20,000	12,114 4,378 5,358 1,238	3,977 4,802 1,122	207,593 97,161 175,634 79,099 19,109	42,767 15,674 19,927 4,523	41,062 14,939 18,909 4,249 473	12,048 4,378 5,358 1,235 157	152,845 75,025 139,473 64,758 15,429	12,048 4,378 5,358 1,235	19,213 42,733 26,934	537 662 162	436 608 143	11,722 22,284 11,361	1,780 2,591 579	1,713 1 2,484 9 526	537 4 662 5 162	9,746	537 662 162	2,428 5,812 4,251
\$150,000 under \$200,000 \$200,000 or more	45 31	35	7,571 10,708	151 132	123 113	45 31	5,915 7,551	45 31		12	4 11	629 3,325				440 2,685	12	
Returns under \$5,000	310,367 241,577 83,281	195,845	¹ 731,767 1,710,239 1,303,284		611,691 811,025 287,099	238,913	299,333 948,113 936,464	206,922 238,913 83,142	194,370	47,623	41,232	348,286	5 169,918	167,724	46,041	34,379 188,009 134,251	45,939	38,509

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			144			Terchi	income		axable retur	<u> </u>		T		 	T _		Income ta	v after
Adjusted gross income classes	Number	Number of joint	Adjusted gross income	Total	Exemptions other than	1	T		dits	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	income te	
	returns	returns	(Thousand dollars)	exemptions	age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	of returns	joint returns	(Thousand dollars)	exemptions	age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand
				Binghamton	, New York-	Pennsylvan	ia						Bir	mingham, Ale	abama		! _	dollars)
Total	101,299	60,643	1593,989	288,074	277,839	84,711	348,525	84,026	78,328	182,903	112,247	¹ 1,055,849	583,063	571,551	140,254	552,568	139,298	128,976
No adjusted gross income	(²)	(²)	(²)	(²)	(2)	-	-	-	-	(²)	(²)	(²)	(²)	(2)		_	-	120,570
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	8,914 11,515 7,886 12,368 13,807	5,629 6,077 6,592	5,485 17,200 19,467 43,110 60,495	16,775 22,944 15,138 25,577 40,796	14,812 22,256 14,248 24,775 38,635	8,253 6,396 10,964 13,004	4,347 8,396 21,914 27,895	8,253 6,295 10,964 12,903	863 1,677 4,450 5,455	18,111 19,709 18,089 18,735 18,567	8,280 7,932 7,700 12,127	8,721 29,527 44,369 66,199 82,843	29,898 44,057 48,995 58,267 68,717	29,014 41,565 46,366 57,209 68,037	12,193 12,206 14,479 15,382	5,140 9,965 23,388 29,363	11,715 12,206 14,001 15,382	1,009 1,891 4,632 5,951
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	7,045 6,825 8,820 4,736 4,200	6,548 4,761 7,853 4,736 4,200	38,718 44,229 65,966 40,377 40,217	27,629 16,789 29,947 17,605 16,211	26,532 16,756 28,981 17,488 16,211	6,943 6,825 8,820 4,736 4,200	17,491 28,148 38,683 24,591 25,608	6,943 6,825 8,337 4,736 4,200	3,538 5,837 7,513 5,028 5,297	17,647 22,127 11,707 8,803 5,114	14,199 16,285 10,171 8,325 4,158	96,824 144,708 87,799 75,317 47,781	72,176 81,387 41,130 33,844 17,688	71,698 80,428 40,651 33,844 17,688	15,627 22,026 11,228 8,803 5,114	37,199 72,075 45,351 39,583 28,023	15,627 22,026 11,228 8,803 5,114	7,534 14,754 9,212 8,091 5,979
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,979 2,867 1,857 1,531 1,075	3,750 2,801 1,661 1,434 1,075	41,797 32,605 22,985 20,648 15,604	14,901 11,631 6,351 5,934 4,658	14,704 11,566 6,220 5,902 4,658	3,979 2,867 1,857 1,531 1,075	27,187 20,630 16,049 14,321 10,418	3,979 2,867 1,857 1,531 1,075	5,735 4,349 3,476 3,153 2,266	6,246 4,331 2,292 2,667 1,284	5,863 4,123 2,152 2,667 1,250	65,315 49,448 28,549 35,826 18,658	21,105 15,379 8,057 9,152 4,865	20,966 15,100 7,884 9,012 4,797	6,246 4,331 2,292 2,667 1,284	41,170 32,064 19,014 23,831 12,488	6,246 4,331 2,292 2,667 1,284	8,617 6,758 4,092 5,114 2,744
\$15,000 under \$20,000\$ \$20,000 under \$25,000\$ \$25,000 under \$50,000\$ \$50,000 under \$100,000\$ \$100,000 under \$150,000\$	1,762 620 732 121 15	1,696 556 722 118 14	30,355 13,972 24,085 7,877 1,793	7,504 2,223 2,757 566 51	7,242 2,125 2,693 530 45	1,762 620 732 121 15	20,727 10,773 18,176 6,274 1,165	1,762 620 732 121 15	4,743 2,726 5,309 2,552 543	3,156 933 1,741 460 52	2,947 864 1,606 425 50	53,683 21,173 58,042 29,805 6,152	12,000 3,802 6,758 1,803 189	11,549 3,699 6,420 1,692 162	3,156 933 1,741 460 52	37,253 1 5,050 44,892 24,233 5,088	3,156 933 1,741 460 52	8,615 3,769 13,521 10,029 2,621
\$150,000 under \$200,000 \$200,000 or more	3 8	3 7	521 6,972	11 28	6 23	3 8	448 5,284	3 8	251 3,567	15 19	15 14	2,477 6,217	63 58	54 46	15 19	1,974 5,424	15 19	1,043 3,000
Returns under \$5,000	55,103 31,626 14,570	18,708 28,098 13,837	1145,268 229,507 219,214	123,278 108,181 56,615	116,157 105,968 55,714	38,617 31,524 14,570	62,552 134,521 151,452	38,415 31,041 14,570	12,445 27,213 38,670	94,309 65,398 23,196	37,133 53,138 21,976	¹ 228,075 452,429 375,345	253,607 246,225 83,231	245,861 244,309 81,381	54,260 62,798 23,196	67,856 222,231 262,481	53,304 62,798 23,196	13,483 45,570 69,923
				Boston	, Massachus	setts			·				Bridge	ort, Connec	ticut	· · ·		
Total		453,813	15.794.070	2.477,443	2,351,073	สาดุวาส	3,429,481	910,976	803,278	140,600	do,2d2	925,856	417,905	400,989	∪8⊥,د∠⊥	556,±39	123,180	126,350
No adjusted gross income	(2)	(2)	(2)	(2)	(²)	-	-	-	-	-	-	-	-	-]	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	105,229 103,091 84,262 103,325 92,519	6,146 13,057 17,279 20,665 32,687	56,557 154,909 211,405 360,300 419,267	134,611 164,328 160,957 181,229 214,743	124,888 139,576 138,107 166,661 203,219	29,092 74,502 68,296 97,557 86,720	4,166 47,852 92,900 199,2 6 4 229,653	29,092 72,227 64,742 95,876 86,720	823 9,467 17,981 39,433 46,574	10,424 14,260 10,019 9,130 15,046	} 4,046 } 2,877 7,522	{ 6,226 21,616 23,364 31,774 69,072	12,708 28,181 27,405 21,359 35,224	12,116 24,626 25,631 19,780 33,752	3,579 8,937 7,142 8,041 14,845	455 6,590 7,669 15,475 38,665	3,579 8,937 7,142 8,041 14,845	90 1,313 1,492 3,142 7,922
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	97,156 79,537 63,793 57,280 45,178	58,579 58,672 47,884 48,227 37,417	535,981 516,165 477,211 485,057 428,626	300,023 271,745 223,262 203,396 155,682	291,316 263,932 219,406 200,623 153,397	94,628 78,349 63,098 57,179 45,178	266,755 266,700 263,566 280,239 260,667	94,628 77,755 63,098 57,179 45,077	53,423 53,912 54,813 58,560 54,316	11,857 15,318 14,781 9,180 8,382	6,916 12,354 12,111 8,589 7,891	64,549 99,918 110,889 78,349 79,823	32,302 58,257 50,818 36,304 33,432	31,119 56,786 49,339 36,304 33,432	11,756 14,337 14,781 9,180 8,382	36,306 45,161 64,015 45,667 49,340	11,756 14,337 14,781 9,180 8,382	7,503 9,139 12,870 9,374 10,308
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	29,530 20,269 14,299 9,928 8,030	26,309 18,642 12,937 8,868 6,871	309,077 232,359 178,077 133,854 115,978	106,249 75,986 50,614 36,337 28,789	103,966 73,900 49,292 35,148 27,793	29,496 20,237 14,265 9,895 8,030	193,545 148,797 119,444 90,049 80,756	29,496 20,237 14,265 9,895 8,030	40,461 31,589 25, 896 19,708 18,137	6,028 3,661 3,291 2,333 822	5,666 3,529 3,127 2,300 789	63,213 41,872 41,031 31,329 11,847	21,024 12,493 11,480 8,370 2,925	20,762 12,262 11,414 8,108 2,859	6,028 3,661 3,291 2,333 822	41,577 28,880 28,517 22,385 8,497	6,028 3,661 3,291 2,333 822	8,724 6,141 6,167 4,884 1,868
115,000 under \$20,000. 120,000 under \$25,000. 125,000 under \$50,000. 150,000 under \$100,000.	19,843 8,905 10,576 2,825 387	18,446 7,636 9,293 2,403 327	336,469 197,373 356,695 184,397 46,398	74,934 35,515 41,175 10,660 1,406	72,186 34,181 38,341 9,581 1,193	19,776 8,905 10,570 2,821 387	237,169 144,138 273,592 148,153 35,577	19,776 8,905 10,533 2,821 387	54,566 34,781 83,380 61,640 17,708	3,475 948 1,338 252 34	3,315 816 1,162 222 32	59,840 21,142 44,991 16,156 4,250	14,256 3,620 4,547 975 142	13,962 3,456 4,183 899 125	3,475 948 1,338 249 34	43,542 15,993 36,827 13,037 3,719	3,475 948 1,338 249 34	10,157 4,079 11,775 5,347 1,931
3150,000 under \$200,000 3200,000 or more	112 125	89 101	19,565 43,369	3 74 43 9	316 354	112 125	15,028 31,471	112 125	8,254 17,856	11 10	9	1,872 2,733	44 37	38 36	11 10	1,556	11	883
Returns under \$5,000	489,847 342,944 124,829	250,779	¹ 1,197,419 2,443,040 2,153,611	860,857 1,154,108 462,478	776,148 1,128,674 446,251	356,167 338,432 124,619	573,835 1,337,927 1,517,719	348,657 337,737 124,582	114,278 275,024 413,976	58,879 59,518 22,203	14,445 47,861 20, 9 76	152,052 433,528 340,276	124,877 211,113 79,913	115,905 206,980 78,104	42,544 58,436 22,200	2,266 68,854 240,489 246,796	10 42,544 58,436 22,200	1,241 13,959 49,194 63,197

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to		Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income tax	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of	Amount (Thousand	Number of	Amount (Thousand	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
			dollars)	- Due	falo, New Y	returns	dollare)	returns	dollara)		l	dollara)	Cs	anton, Ohio	Lecurins	dollara)		dollara)
						i	i	200 000			50.022	last and			100,680	420,860	99,590	95,301
Total	441,377	259,245	12,684,158	1,287,559	1,239,626	380,728	1,542,240	378,923	342,128	117,337 (²)	78,811 (²)	¹ 724,873	352,739 (2)	339,360	100,680	420,880	99,590	,,,,,,,,,,
No adjusted gross income	925	(²)	32,662	2,163	1,644	11 /26	2 134	11,426	429	8,558		(-)	. 12,649	11,649	,	0.000	~ 500	450
Under \$1,000 under \$2,000	42,667 36,475 34,350 30,939 50,029	5,648 7,996 8,210 13,043 21,647	24,406 53,915 86,014 107,255 227,330	61,737 65,867 72,456 86,363 118,184	52,777 57,771 63,365 81,488 112,701	11,426 22,874 27,092 25,453 48,844	2,134 14,433 32,320 42,133 125,132	22,874 25,525 25,350 48,742	2,858 6,342 8,400 25,347	11,066 10,996 9,490 8,932	3,484 8,026 6,250	16,140 { 28,099 { 33,191 40,159	22,303 25,314 24,572 27,388	17,441 23,234 23,977 27,288	8,082 8,178 8,491 8,137	3,392 10,510 13,431 18,134	7,578 8,078 7,996 8,1 <i>3</i> 7	657 2,017 2,565 3,653
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	50,285 53,115 33,954 31,670 22,648	29,618 43,803 27,992 28,566 21,082	278,482 343,882 252,550 267,894 213,956	156,667 186,990 126,127 117,180 86,432	154,427 185,716 124,473 117,078 85,465	49,569 53,012 33,954 31,568 22,648	144,410 183,637 136,573 158,350 131,662	49,536 53,012 33,954 31,568 22,648	29,470 37,422 28,014 32,385 27,315	15,078 13,790 11,304 5,749 7,338	11,909 11,807 10,311 5,254 7,338	83,715 88,558 84,629 48,047 69,905	52,798 45,863 39,867 18,243 28,571	51,608 44,279 39,172 18,243 28,571	14,878 13,790 11,304 5,749 7,338	41,410 46,590 48,769 29,658 41,949	14,878 13,790 11,304 5,749 7,338	8,394 9,470 9,841 6,116 8,639
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	15,649 10,118 6,589 3,879 3,291	14,965 9,597 6,296 3,456 3,159	163,817 116,127 82,085 52,099 47,596	64,917 36,496 24,046 13,756 12,185	64,032 36,005 23,587 13,397 12,119	15,617 10,118 6,589 3,879 3,291	97,946 77,556 55,178 35,905 33,139	15,617 10,118 6,589 3,879 3,291	20,408 16,477 11,824 7,942 7,278	4,395 2,909 1,621 1,249 844	4,294 2,841 1,554 1,147 844	46,042 33,405 20,187 16,806 12,101	16,904 9,808 6,280 4,387 2,769	16,667 9,740 6,214 4,285 2,701		13,405 12,103 8,787	4,395 2,909 1,621 1,249 844	6,212 4,954 2,836 2,608 1,943
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	8,187 2,487 3,242 747 85	7,860 2,259 2,877 642 78	137,079 54,989 107,313 48,451 10,041	30,463 9,655 12,589 2,829 303	29,843 9,164 11,663 2,545 252	8,187 2,487 3,242 747 85	96,925 40,095 80,785 37,445 7,801	8,187 2,487 3,242 747 85	21,975 9,909 24,550 14,954 3,807	1,756 740 936 250 22	1,654 674 862 230 19	30,285 16,119 30,601 16,166 2,704	6,272 2,998 3,768 849 84	749	250		1,756 740 936 250 22	5,351 3,002 7,459 5,749 1,243
\$150,000 under \$200,000 \$200,000 or more	26 20	23 15	4,382 7,157	82 72	64 50	26 20	3,551 5,130	26 20	1,885 3,137	5 6	5 6	870 4,048	17 20			663 3,015	5 6	365 2,227
Returns under \$5,000	195,385 191,672 54,320	56,957 151,061 51,227	¹ 496,258 1,356,764 831,136	406,770 673,396 207,393	369,746 667,159 202,721	135,689 190,751 54,288	216,152 754,632 571,456	133,917 190,718 54,288	43,376 154,606 144,146	49,345 53,259 14,733	18,062 46,619 14,130	¹ 120,685 374,854 229,334	113,241 185,342 54,156	181,873 52,884	53,059 14,733		31,798 53,059 14,733	8,892 42,460 43,949
		T	1	Charlott	e, North Ca	rolina			Γ		T		Chattanooga	, Tennessee	Τ			
Total	113,037	65,623	¹ 665,684	341,592	335,943	87,628	364,151	87,427	84,915	99,481	58,903	¹ 515,257	283,014	270,689	78,093	270,234	77,606	62,059
No adjusted gross income	(²)	(2)	(²)	(²)	(²)]	-	-	-	(2)	(2)	(2)	(2)	(2)], -			-
Under \$1,000	14,431 11,042 14,127 11,058 9,201	2,764 4,444 4,630 4,656	8,461 15,986 34,270 38,626 43,119	22,502 19,039 44,968 35,627 27,032	21,217 18,146 44,174 35,034 27,032	8,961 8,717 8,506 9,101	4,574 7,243 12,727 20,656	8,961 8,717 8,506 9,000	914 1,435 2,465 4,206	10,711 13,573 10,146 11,638 13,111		5,334 18,825 25,268 40,398 58,133	15,361 28,815 23,576 35,377 44,414	21,911	8,868 9,858	3,693 8,182 13,674 20,738	8,381	739 1,506 2,510 4,162
\$5,000 under \$6,000 \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	12,607 .4,942 8,670 5,620 6,535	11,135 4,353 8,078 5,027 6,435	69,253 -32,360 64,773 47,966 62,707	46,207 18,006 31,718 21,283 20,355	45,805 18,006 31,718 20,791 20,355	12,115 4,842 8,670 5,620 6,535	29,763 16,998 32,234 27,276 39,846	12,015 4,842 8,670 5,620 6,535	5,962 3,472 6,547 5,500 8,264	8,995 9,097 6,872 5,856	1	49,309 58,151 51,122 27,257 24,823	25,558 30,238 24,262 11,758 7,532	29,264 23,956 11,758	8,994 6,770	30,117 27,259	1	5,982
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$13,000. \$14,000 under \$15,000.	3,235 2,479 1,526 1,880 661	3,169 2,347 1,493 1,814 661	33,928 28,329 19,078 25,346 9,530	11,915 8,630 5,399 6,991 2,545	11,751 8,597 5,267 6,958 2,545	3,235 2,479 1,526 1,880 661	20,437 18,332 12,567 16,602 6,416	3,235 2,479 1,526 1,880 661	4,219 3,886 2,674 3,570 1,397	2,169 1,653 1,655 618 514	583	22,494 18,883 20,669 8,333 7,430	8,827 5,406 5,649 2,711 1,916	5,337 5,615 2,678	1,653 1,655 618	12,814 14,314 5,441	2,169 1,653 1,655 618 514	2,844 2,732 3,090 1,184 1,165
\$15,000 under \$20,000. \$20,000 under \$25,000 \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,987 834 1,576 322 40	301	33,491 18,523 50,571 21,255 4,689	7,646 3,137 6,370 1,268	7,545 2,972 6,037 1,171	1,987 834 1,576 322 40	23,420 13,957 37,717 16,420 3,595	1,987 834 1,576 322 40	5,357 3,446 11,319 6,687 1,765	1,302 509 678 193 34	509 672 168	22,389 11,517 23,361 12,827 3,991	5,065 2,272 2,865 704 133	2,136 2,721 630	509 678 193	8,226 18,229 10,073	509 678 193	3,699 1,947 5,477 4,207 1,499
\$150,000 under \$200,000 \$200,000 or more	10 11		1,714 3,117	40 54	33 48	10 11	1,101 2,270	10 11	561 1,269	8 13		1,388 4,011	24 39			1,018 3,108		577 1,882
Returns under \$5,000	60,102 38,374 14,561	35,028	¹ 139,054 277,059 249,571	149,874 137,569 54,149	136,675	35,285 37,782 14,561	45,200 146,117 172,834	35,184 37,682 14,561	9,020 29,745 46,150	30,820	24,676	1147,302 210,662 157,293	148,055 99,348 35,611	97,863	30,026	112,535	30,026	8,917 22,839 30,303

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand dollars)	exemptions	age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	joint returns	income (Thousand	Total exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		т	· ·	Chi	cago, Illin	nois							Cincinnati,	Ohio-Indian	L na-Kentuck;	dollara)		dollara)
Total		1,330,081	116,574,607	6,672,373	6,366,570	2,110,563	10,316,608	2,095,617	2,483,599	424,204	261,767	¹ 2,628,352	1,223,790	1,173,909	360,478	1,551,449	357,958	363,80
adjusted gross income	7,491	4,778	³ 34,345	18,943	17,871	-	-	-	-	(2)	(²)	(²)	(2)	(2)	-	_	-	
nder \$1,000,000 under \$2,000,000 under \$3,000,000 under \$4,000,000 under \$5,000	234,853 234,113 187,289 202,291 213,107	19,786 36,611 48,458 62,949 84,217	125,059 342,754 472,011 710,300 963,263	322,047 390,187 384,364 437,063 508,416	296, 930 329, 251 337, 952 403, 749 486, 073	163,666	7,895 103,055 188,388 349,380 522,561	57,562 159,192 147,176 180,490 201,987	1,565 20,178 36,717 69,560 105,751	39,651 35,480 46,020 43,245 38,077	4,593 9,275 16,372 15,863 22,356	21,074 52,083 114,998 152,534 170,614	57,128 66,960 98,342 93,746 108,616	53,647 56,122 88,303 87,292 105,039	8,466 22,433 38,329 38,550 35,281	1,503 13,770 44,720 77,084 81,344	8,466 21,836 37,136 37,954 35,281	2,77 8,7 15,1 16,4
,000 under \$6,000. ,000 under \$7,000. ,000 under \$8,000. ,000 under \$9,000.	217,484 214,092 194,056 147,888 136,818	107,968 147,855 154,890 125,065 120,998	1,195,727 1,389,365 1,454,683 1,253,726 1,296,528	581,374 675,581 669,421 553,288 499,595	558,861 654,677 656,443 539,040 493,953	213,728 211,508 193,373 147,888 136,319	678,065 772,583 818,003 712,792 795,810	213,045 211,409 193,273 147,789 136,319	138,886 158,905 168,835 148,131 166,988	41,417 42,105 31,792 23,747 22,248	31,166 34,843 29,072 22,156 21,348	229,410 272,231 236,481 201,371 211,045	139,405 147,051 118,383 87,455 88,973	134,428 144,662 117,887 87,253 88,074	40,120 41,407 31,792 23,747 22,248	111,195 143,526 128,592 118,743 127,317	40,019 41,407 31,792 23,747 22,248	22,5 29,2 26,1 24,4 26,2
0,000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 3,000 under \$14,000 4,000 under \$15,000	112,049 80,914 54,990 38,330 27,047	104,367 75,748 51,650 36,099 25,439	1,173,959 928,300 684,256 515,796 391,584	405,764 286,187 195,320 132,336 97,158	400,028 281,448 192,543 129,819 95,283	112,049 80,880 54,990 38,296 26,950	751,827 618,909 469,474 362,354 276,004	112,049 80,880 54,956 38,296 26,918	157,754 131,726 101,513 79,487 61,631	15,029 10,298 6,739 4,582 3,456	14,321 9,826 6,434 4,243 3,086	156,836 118,150 84,090 61,674 50,252	54,321 38,124 24,956 16,702 13,471	53,610 37,266 24,484 16,332 13,403	15,029 10,190 6,739 4,582 3,456	100,844 76,888 57,711 42,780 34,602	15,029 10,190 6,706 4,582 3,456	21,0 16,2 12,3 9,4 7,7
15,000 under \$20,000. 25,000 under \$25,000. 25,000 under \$50,000. 30,000 under \$100,000.	67,544 23,719 32,756 8,387 1,211	62,508 21,476 29,916 7,550 1,071	1,151,146 524,732 1,104,897 552,448 144,426	254,020 94,644 127,361 31,991 4,435	246,024 90,640 120,286 29,355 3,903	67,512 23,719 32,750 8,366 1,210	834,616 397,662 892,116 460,769 119,008	67,512 23,685 32,709 8,366 1,208	194,661 101,565 277,524 195,684 60,641	8,836 3,263 4,511 1,244 168	8,129 2,893 3,881 1,069	152,091 72,254 149,614 82,086 19,928	31,650 11,720 16,458 4,819 631	30,036 10,980 15,502 4,314 545	8,836 3,263 4,505 1,241 166	112,083 55,418 122,364 66,396 15,805	8,836 3,263 4,505 1,241 166	26,07 14,06 38,45 27,63 8,02
.50,000 under \$200,000 .00,000 or more	376 426	329 353	64,117 169,875	1,362 1,516	1,155 1,286	375 422	51,739 133,598	375 421	28,470 77,427	50 49	42 39	8,420 16,600	190 166	165 143	50 48	6,447 12,317	50 48	3,59 7,0
eturns under \$5,000 eturns \$5,000 under \$10,000 eturns \$10,000 or more	1,079,144 910,338 447,749	256,799 656,776 416,506	12,579,042 6,590,029 7,405,536	2,061,020 2,979,259 1,632,094	1,871,826 2,902,974 1,591,770	760,228 902,816 447,519	1,171,279 3,777,253 5,368,076	746,407 901,835 447,375	233,771 781,745 1,468,083	204,670 161,309 58,225	69,068 138,585 54,114	¹ 505,819 1,150,538 971,995	429,315 581,267 213,208	394,825 572,304 206,780	143,059 159,314 58,105	218,421 629,373 703,655	140,673 159,213 58,072	43,3 128,7 191,7
			<u></u>	Cl	eveland, Oh	io							Col	umbus, Ohio				
Total	689,707	404,024	¹ 4,570,828	2,000,142	1,918,716	595,084	2,739,267	589,435	649,772	274,350	169,712	¹ 1,716,972	793,192	766,367	237,655	1,017,501	235,662	233,0
adjusted gross income	رغ)	(*)	(*)	(~)	. (²)	- 1	- j	- İ	-i	(²)	(²)	(²)	(²)	(²)	- İ	-i	- İ	
der \$1,000,000 under \$2,000,000 under \$3,000,000 under \$4,000,000 under \$4,000,000 under \$5,000	65,086 61,639 49,625 53,441 61,120	7,643 9,545 12,022 18,206 28,512	33,780 92,008 125,005 186,760 276,384	94,619 108,877 101,176 122,381 157,630	86,751 96,680 90,338 114,648 151,385	13,238 44,145 40,346 47,928 56,245	2,110 27,589 49,940 90,520 141,109	13,238 41,176 39,851 46,838 55,256	421 5,332 9,815 17,722 28,677	25,636 23,455 23,950 25,710 23,662	8,894 7,376 8,471 12,286	13,360 33,762 60,359 89,921 107,312	33,222 44,845 52,084 55,375 73,912	28,633 39,461 49,386 51,786 73,012	5,297 14,968 20,252 24,214 23,055	857 7,598 25,034 43,921 46,616	5,297 14,371 19,554 24,113 22,559	1,4 1,4 4,9 8,6 9,4
000 under \$6,000	59,496 81,114 61,417 52,565 35,618	33,107 61,771 53,000 46,032 33,639	328,068 528,710 459,204 446,722 338,922	174,029 279,550 234,712 200,314 134,434	166,789 274,100 232,523 196,350 128,985	58,002 80,125 60,922 52,565 35,618	174, 995 275, 727 240, 717 255, 984 207, 540	57,902 80,125 60,922 52,565 35,618	35,593 56,484 49,408 52,975 43,124	28,851 29,525 20,663 20,976 11,741	19,207 26,214 17,935 20,077 11,043	157,552 191,314 154,934 179,434 112,068	90,050 104,249 75,704 76,856 40,766	87,352 101,434 75,007 76,856 40,564	28,154 29,424 20,663 20,976 11,741	81,052 99,756 86,764 107,280 69,119	28,154 29,424 20,663 20,875 11,741	16,3 20,1 17,8 21,9 14,4
0,000 under \$11,000	27,085 18,661 13,450 10,361 5,949	25,801 17,614 12,876 9,427 5,409	283,869 213,793 167,265 139,579 85,979	99,754 66,593 48,145 37,389 20,889	98,066 65,617 47,536 36,849 20,382	27,085 18,628 13,450 10,361 5,949	181,744 143,236 114,888 97,142 60,729	27,085 18,628 13,450 10,361 5,949	38,056 30,569 24,785 21,315 13,550	9,615 7,404 4,814 3,094 2,893	9,346 7,067 4,545 3,026 2,792	100,816 84,906 60,160 41,591 41,752	34,552 27,327 16,878 10,893 10,493	34, 451 26, 890 16, 575 10, 624 10, 325	9,581 7,404 4,814 3,094 2,893	64,835 56,215 41,802 29,336 29,605	9,581 7,404 4,814 3,094 2,893	13,5; 11,9; 9,0; 6,3; 6,5;
5,000 under \$20,000	15,087 5,330 7,603 1,941 279	14,108 4,724 6,892 1,735 251	257,057 118,170 264,271 127,124 33,133	54,867 18,856 30,428 7,606 1,032	52,677 17,509 28,572 6,933 901	15,087 5,330 7,599 1,941 278	188,088 91,681 212,225 104,992 26,642	15,087 5,330 7,596 1,938 278	43,865 23,601 67,008 44,322 13,250	5,180 2,289 3,018 524 70	4,777 2,188 2,847 490 61	88,384 50,145 98,938 34,233 8,216	19,036 8,888 12,043 2,023 274	18,465 8,653 11,207 1,857 231	5,180 2,289 3,018 524 70	64,489 38,193 80,150 29,260 6,953	5,180 2,289 3,018 524 70	15,00 9,50 24,30 12,41 3,61
50,000 under \$200,000 00,000 or more	111 132	97 111	18,923 49,851	400 454	329 380	111 131	14,996 36,673	111 131	8,073 21,827	21 23	18 18	3,715 6,968	91 84	80 72	21 23	2,976 5,690	21 23	1,7; 3,4;
turns under \$5,000turns \$5,000 under \$10,000turns \$10,000 or more	293,508 290,210 105,989	77,430 227,549 99,045	(2) 2,101,626 1,759,014	590,690 1,023,039 386,413	544,218 998,747 375,751	201,902 287,232 105,950	311,268 1,154,963 1,273,036	196,359 287,132 105,944	61,967 237,584 350,221	123,649 111,756 38,945	38,061 94,476 37,175	(²) 795,302 619,824	262,985 387,625 142,582	245,724 381,213 139,430	87,786 110,958 38,911	124,026 443,971 449,504	85,894 110,857 38,911	24,69 90,77 117,62

INDIVIDUAL INCOME TAX RETURNS FOR 1963

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

	N	Number	Adjusted		Exemptions	Taxable	income	Income to	ax after dits	N	Marchan	Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or blindness	Number of	Amount	Number	Amount	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or	Number	Amount	Number	Amount
			(Thousand doilers)		bilindness	returns	(Thousand dollars)	returns	(Thousand			(Thousand doilers)		blindness	of returns	(Thousand dollars)	of returns	(Thousand
				De	illas, Texas	1					·		ort-Rock Is	land-Moline	Iowa-Illi			
Total	410,621	260,345	¹ 2,576,630	1,172,352	1,131,089	341,588	1,542,930	338,557	371,715	108,455	72,149	¹ 704,451	347,774	335,013	95,071	407,042	93,740	91,597
No adjusted gross income	2,893	2,445	³ 24,532	8,924	7,628	-	-	-	-	(²)	(²)	(2)	(2)	(2)	(2)	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	42,120 39,465 43,600 42,023 41,692	7,526 8,918 20,148 21,697 23,650	21,700 58,811 109,708 146,172 187,230	62,601 72,549 102,396 101,583 129,341	56,325 67,054 96,314 97,889 125,250	10,856 25,726 30,726 39,214 37,700	1,367 14,831 36,283 63,897 85,490	10,856 25,027 29,532 38,911 37,002	274 2,904 7,027 12,361 16,914	7,784 8,336 7,159 8,439 7,486	6,639 3,078 3,826	4,572 11,851 17,515 30,341 33,598	12,642 14,374 14,787 20,371 19,217	10,859 12,409 13,519 18,021 18,532	7,750 5,479 7,057 7,285	3,483 6,789 14,052 17,632	7,750 5,279 6,758 6,986	759 1,324 2,710 3,458
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$4,000 under \$9,000 \$9,000 under \$10,000	29,829 32,355 24,741 27,712 20,253	24,801 27,175 20,623 25,118 19,444	163,838 209,963 185,264 233,407 193,268	96,817 114,223 90,630 89,091 73,914	96,008 111,831 88,939 87,198 72,416	29,229 31,657 24,741 27,712 20,253	79,867 106,148 101,050 145,728 115,644	29,128 31,657 24,741 27,712 20,253	16,025 21,456 20,703 30,153 23,782	12,582 15,076 13,479 5,788 5,328	8,950 11,018 12,010 5,788 4,830	69,307 98,524 100,714 49,525 50,659	42,702 52,260 59,674 25,900 26,103	42,602 51,092 59,175 25,900 25,618	12,083 15,076 13,479 5,788 5,328	34,485 52,321 49,706 26,032 27,467	11,883 14,876 13,378 5,788 5,328	6,843 10,800 10,063 5,218 5,600
\$10,000 under \$11,000	16,142 10,207 8,048 5,205 3,504	15,395 9,595 7,436 4,695 3,130	168,945 117,263 100,553 70,352 50,805	58,380 36,169 27,599 18,643 12,349	57,871 35,624 26,425 18,337 12,009	16,108 10,207 8,048 5,205 3,504	106,277 78,364 67,999 49,274 35,699	16,108 10,173 8,048 5,205 3,504	22,211 16,643 14,684 10,770 7,997	4,315 3,082 1,976 1,172 1,165	4,083 3,017 1,944 1,138 1,132	45,143 35,427 24,671 15,782 16,866	15,511 10,896 7,131 3,644 3,952	15,113 10,726 7,097 3,579 3,822	4,282 3,082 1,976 1,172 1,165	28,660 24,155 17,018 11,601 12,499	4,250 3,082 1,976 1,172 1, <u>1</u> 65	5,980 5,112 3,667 2,569 2,780
\$15,000 under \$20,000	9,174 4,870 5,313 1,158 188	8,333 4,338 4,589 1,014 163	156,287 106,804 173,977 77,389 22,480	32,099 19,071 20,294 4,514 669	30,973 18,425 19,293 4,257 591	9,174 4,870 5,195 1,150 188	114,995 79,355 137,960 64,847 18,852	9,174 4,870 5,195 1,150 186	26,888 20,271 43,338 27,811 9,421	2,132 835 955 146 20	2,002 734 906 135 19	35,952 18,702 32,290 9,763 2,246	7,845 2,765 3,734 533 76	7,584 2,634 3,390 498 66	2,132 801 955 146 20	26,590 13,950 26,972 8,539 1,884	2,132 801 955 146 20	6,115 3,571 8,492 3,741 971
\$150,000 under \$200,000 \$200,000 or more	58 71	50 62	9,985 36,961	223 273	199 233	58 67	8,484 30,519	58 67	4,479 15,603	9 6	9 4	1,588 2,156	32 18	31 15	9 6	1,329 1,878	9 6	656 1,168
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	211,793 134,890 63,938	84,384 117,161 58,800	1499,089 985,740 1,091,801	477,394 464,675 230,283	450,460 456,392 224,237	144,222 133,592 63,774	201,868 548,437 792,625	141,328 133,491 63,738	39,480 112,119 220,116	40,389 52,253 15,813	14,430 42,596 15,123	¹ 95,136 368,729 240,586	84,998 206,639 56,137	76,071 204,387 54,555	27,571 51,754 15,746	41,956 190,011 175,075	26,773 51,253 15,714	8,251 38,524 44,822
		1		I	Ayton, Ohio				····	<u> </u>			Den	ver, Colorad	lo			
Total	258,646	173,254	¹ 1,695,135	786,404	762,728	226,536	1,008,889	224,047	234,292	369,174	219,849	¹ 2,388,531	1,057,280	1,020,286	307,167	1,377,183	304,259	317,322
No adjusted gross income	(²)	(²)	(²)	(²)	(²)		-	-	-	1,604	(²)	³ 5,342	3,709	3,508	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	23,247 21,931 20,097 21,439 21,226	8,384 7,018 11,272 13,865	11,861 29,977 50,115 75,915 96,061	27,775 44,152 42,646 53,346 63,302	26,071 37,476 39,318 48,977 62,503	6,275 13,062 16,267 19,940 21,226	914 6,815 18,853 35,007 45,327	6,174 12,566 15,771 18,746 21,125	178 1,350 3,706 6,761 9,170	45,736 29,246 22,891 28,453 31,244	7,056 6,656 12,118 14,493	22,016 43,279 56,872 98,960 139,774	55,572 51,768 46,116 68,892 83,606	53,086 44,428 42,549 62,953 81,328	9,205 18,431 18,520 24,273 27,576	1,227 11,412 23,175 43,960 65,761	9,205 17,442 17,431 23,778 27,576	243 2,201 4,212 8,444 13,407
\$5,000 under \$6,000	22,723 28,590 25,761 17,284 14,025	13,672 25,273 24,568 16,687 12,333	124,496 186,606 190,335 147,042 133,618	66,364 110,255 102,852 73,780 49,050	65,398 108,364 102,256 73,284 48,646	22,622 28,091 25,660 17,284 14,025	68,963 92,095 100,552 79,460 85,999	22,521 28,091 25,660 17,284 14,025	14,030 18,625 20,183 16,296 18,166	36,072 34,813 38,268 23,641 16,215	22,708 27,558 32,596 22,352 15,126	196,923 224,073 286,397 200,136 154,123	111,045 118,378 138,614 91,511 61,057	107,578 117,683 134,452 91,511 59,768	35,771 34,412 38,168 23,641 16,215	91,417 111,549 150,370 111,063 90,522	35,470 34,412 38,168 23,641 16,215	18,501 22,796 30,418 22,627 18,649
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	11,171 7,807 6,024 4,231 2,556	10,566 7,437 5,923 4,096 2,455	116,817 89,397 74,944 57,160 36,956	40,988 27,088 21,402 14,828 9,350	40,384 26,751 21,335 14,560 9,216	11,171 7,807 6,024 4,231 2,556	76,060 60,894 52,291 40,177 26,999	11,171 7,807 6,024 4,231 2,556	15,932 12,922 11,213 8,778 6,038	15,026 10,103 8,490 5,723 3,696	14,362 9,670 8,125 5,524 3,497	157,503 115,996 105,528 76,809 53,382	57,000 36,465 29,816 20,776 13,615	56,369 36,064 29,150 20,310 13,182	14,993 10,103 8,490 5,723 3,696	95,637 75,233 70,431 50,953 37,116	14,993 10,069 8,490 5,723 3,696	19,860 15,859 15,048 10,913 8,200
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	5,684 1,915 2,080 536 66	5,281 1,781 1,862 479 57	96,707 42,524 71,922 36,082 7,812	20,488 6,753 8,473 2,102 232	20,118 6,518 8,245 1,953 207	5,684 1,881 2,077 536 66	73,164 32,979 59,339 31,178 6,710	5,684 1,881 2,077 536 66	17,135 8,324 18,897 13,487 3,396	9,564 3,464 3,740 1,027 94	9,094 3,232 3,486 857 85	161,025 76,632 122,527 66,928 10,877	36,956 13,094 15,125 3,611 326	35,720 12,427 14,367 3,387 276	9,564 3,464 3,740 1,024 94	113,733 56,218 94,270 53,614 8,708	9,564 3,464 3,740 1,024 94	26,051 13,992 28,075 22,408 4,295
\$150,000 under \$200,000 \$200,000 or more	20 31	16 27	3,535 15,415	69 100	54 85	20 31	2,934 12,179	20 31	1,668 8,037	30 34	25 26	5,142 18,971	106 122	90 100	30 34	3,935 16,879	30 34	2,049 9,074
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	108,142 108,383 42,121	40,741 92,533 39,980	1263,767 782,097 649,271	232,230 402,301 151,873	215,354 397,948 149,426	76,770 107,682 42,084	106,916 427,069 474,904	74,382 107,581 42,084	21,165 87,300 125,827	159,174 149,009 60,991	41,526 120,340 57,983	¹ 355,559 1,061,652 971,320	309,663 520,605 227,012	287,852 510,992 221,442	98,005 148,207 60,955	145,535 554,921 676,727	95,432 147,906 60,921	28,507 112,991 175,824

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued

[Taxable and nontaxable returns]

							[Taxable	and nonta	xable retur	ns j								
	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		1	dollers)	Des	Moines, Io	L	dellara)		dollara)	l	1	dollare)	Det	roit, Michi	<u> </u>	dollara)		dollars)
Total	108,754	61,003	¹ 651,159	294,507	278,668	90,090	372,252	88,689	84,106	1,286,127	804,156	18,782,292	3,767,557	3,642,657	1,109,912	5, 356, 325	1,105,349	1,261,347
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	_	-	-	_	4,215	2,808	³ 50,654	11,979	11,367	_	_	-	_
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	12,535 13,543 9,678 12,354 4,944	9,473	6,920 19,351 25,280 42,924 22,101	15,023 23,219 22,137 26,206 12,561	14,126 20,029 18,943 23,114 12,260	3,481 8,556 7,286 10,560 4,944	614 5,377 9,039 19,158 10,543	3,481 8,556 6,787 9,861 4,844	123 1,068 1,794 3,906 2,088	114,733 114,263 96,555 81,710 95,554	10,144 24,654 29,637 33,544 46,563	60,223 171,989 241,204 285,176 430,226	152,506 192,631 188,231 189,327 236,533	142,810 168,812 169,167 176,720 224,131	21,692 78,999 78,191 71,428 89,276	3,185 55,642 97,155 133,909 223,553	21,692 78,021 76,725 70,837 88,197	633 10,967 18,911 26,707 44,617
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	7,882 7,998 7,085 10,709 6,989	6,288 6,006 5,489 10,110 6,290	43,033 51,923 52,736 90,926 66,050	23,655 33,669 19,466 37,655 24,648	23,156 33,669 18,867 37,155 24,050	7,782 7,998 7,085 10,709 6,989	21,632 21,497 33,172 51,164 39,266	7,782 7,998 7,085 10,609 6,989	4,388 4,379 6,916 10,454 8,157	119,818 136,774 113,607 87,081 78,733	78,849 104,011 92,236 76,889 74,293	662,201 887,150 845,853 738,129 747,277	374,644 487,592 403,811 315,126 303,725	365,723 478,265 398,801 310,094 299,225	115,582 133,995 112,039 87,081 78,733	333,080 454,782 473,217 430,999 448,191	115,378 133,995 112,039 86,979 78,631	67,797 92,991 97,788 88,852 92,896
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,988 2,430 2,294 1,330 665	3,723 2,363 2,294 1,264 665	41,628 27,798 28,471 17,892 9,570	14,558 8,422 8,544 4,557 2,395	14,425 8,256 7,148 4,357 2,362	3,955 2,430 2,294 1,330 665	25,596 18,239 18,466 12,401 6,666	3,955 2,430 2,294 1,330 665	5,355 3,821 3,863 2,693 1,437	62,356 46,628 33,320 24,219 15,543	58,263 44,515 32,243 23,289 14,846	654,356 535,039 415,454 326,169 224,614	230,085 174,695 124,185 87,804 57,779	227,457 172,729 123,057 86,866 56,814	62,286 46,628 33,320 24,219 15,440	419,173 354,621 283,783 231,777 157,992	62,286 46,628 33,320 24,219 15,440	88,170 75,358 61,066 50,774 35,079
\$15,000 under \$20,000	1,763 1,164 820 258 18	1,663 1,164 807 247 18	30,173 25,035 29,408 16,523 2,121	5,854 6,118 3,374 1,054 72	5,522 6,051 3,158 938 65	1,763 1,164 820 254 18	22,411 17,265 23,786 13,290 1,698	1,763 1,164 820 251 18	5,179 4,153 7,465 5,523 845	34,733 10,096 12,492 2,960 400	32,904 9,579 11,494 2,746 372	588,482 225,332 411,413 193,869 47,716	129,616 42,322 50,519 11,732 1,522	127,346 41,364 48,499 10,969 1,389	34,733 10,096 12,485 2,953 399	432,262 170,290 330,812 164,323 40,400	34,733 10,096 12,447 2,950 399	100,610 42,679 101,558 69,650 20,670
\$150,000 under \$200,000 \$200,000 or more	2 5	2 5	313 1,147	5 13	4 11	2 5	294 678	2 5	174 325	134 203	111 166	23,321 117,753	472 721	421 631	134 203	19,454 97,725	134 203	10,944 62,630
Returns under \$5,000	53,354 40,663 14,737	12,605 34,183 14,215	1116,412 304,668 230,079	100,448 139,093 54,966	89,474 136,897 52,297	34,827 40,563 14,700	44,731 166,731 160,790	33,529 40,463 14,697	8,979 34,294 40,833	507,030 536,013 243,084	147,350 426,278 230,528	¹ 1,138,164 3,880,610 3,763,518	971,207 1,884,898 911,452	893,007 1,852,108 897,542	339,586 527,430 242,8%	513,444 2,140,269 2,702, 61 2	335,472 527,022 242,855	101,835 440,324 719,188
		Τ	Dui	uth-Superio	r, Minnesota	a - Wiscon	sin				T		E.	l Paso, Tex	as			F
Total	88,412	48,770	¹ 451,339	269,926	260,258	69,588	234,895	68,311	51,573	93,520	58,387	1472,704	313,914	307,477	67,603	235,519	67,106	53,605
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-	(2)	(2)	(²)	(2)	(²)	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	13,205 6,458 10,796 9,020 10,727	3,795 3,750 8,201	7,050 10,322 26,343 32,422 49,009	24,566 17,471 22,148 26,469 28,827	23,961 15,507 20,770 24,118 28,625	5,948 8,920 7,393 10,626	2,654 9,567 12,493 25,094	5,948 7,845 7,393 10,424	528 1,809 2,510 5,085	11,555 9,911 11,815 10,643 10,965	4,807 4,152 7,203 9,432	6,191 14,092 28,834 36,383 49,089	17,000 23,998 36,883 39,560 48,877	16,694 23,998 36,595 39,560 46,094	7,502 7,691 6,759 8,381	3,018 6,225 9,410 13,941	7,502 7,691 6,759 7,888	603 1,245 1,901 2, 6 96
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,091 8,519 7,902 8,105	10,599 7,699 7,619	32,974 55,599 59,298 50,976 19,222	20,744 29,505 35,917 27,636 8,689	20,643 28,232 35,917 27,636 8,197	5,605 8,519 7,902 7,619	14,186 29,157 29,053 37,263	5,605 8,519 7,902 7,619	2,890 5,881 5,850 7,641	10,231 8,128 3,758 4,206 2,406	8,939 9,313 3,181 2,406	56,747 52,597 27,473 35,462 23,016	40,359 29,771 17,786 13,527 9,565	40,256 28,785 17,293 13,034 9,462	10,129 8,026 3,265 4,206 2,406	23,632 27,400 13,445 21,710 12,726	10,129 8,026 3,265 4,206 2,406	4,773 5,516 2,712 4,579 2,617
\$10,000 under \$11,000	2,023 1,526 1,121 333 231	1,856 1,459 1,054 333 231	21,076 17,399 13,875 4,441 3,317	7,436 5,333 4,213 1,291 1,113	7,136 5,136 4,148 1,257 1,046	2,023 1,526 1,121 333 231	13,509 11,680 9,175 2,997 2,238	2,023 1,526 1,121 333 231	2,769 2,465 1,967 646 485	1,877 2,368 1,170 835 535	1,676 2,267 1,170 802 467	19,657 27,247 14,691 11,213 7,690	6,976 8,301 4,577 3,407 1,737	6,875 8,133 4,577 3,341 1,737	1,877 2,368 1,170 835 535	12,576 18,758 9,799 7,428 5,653	1,877 2,368 1,170 835 535	2,649 3,976 2,097 1,624 1,271
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	924 424 375 73 17	891 424 368 63 16	15,551 9,641 12,996 4,538 1,995	3,529 1,757 1,622 315 74	3,370 1,726 1,429 275 67	924 424 375 73 17	10,818 7,054 9,983 3,649 1,555	924 424 375 73 17	2,426 1,729 3,032 1,503 685	1,180 470 658 126 13	1,010 436 545 106	20,292 10,546 22,177 8,185 1,561	4,485 1,980 2,409 500 50	4,351 1,947 2,185 457 44	1,180 470 658 126	14,316 7,702 18,618 6,750 1,283	1,180 470 658 122	3,347 1,930 6,000 2,843 633
\$150,000 under \$200,000 \$200,000 or more	2 7	2 5	317 3,922	7 23	7 16	2 7	240 2,530	2 7	114 1,558	3 3	3 2	502 816	14 9	11 7	3 3	375 754	3 3	193 400
Returns under \$5,000	50,739 30,617 7,056	16,151 25,917 6,702	1124,202 218,069 109,068	120,722 122,491 26,713	114,020 120,625 25,613	32,887 29,645 7,056	49,808 109,659 75,428	31,610 29,645 7,056	9,932 22,262 19,379	55,553 28,729 9,238	26,053 23,839 8,495	¹ 132,832 195,295 144,577	168,461 111,008 34,445	164,982 108,830 33,665	30,333 28,032 9,238	32,594 98,913 104,012	29,840 28,032 9,234	6,445 20,197 26,963

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to	x after lits	Number	Number of	Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or blindness	Number of	Amount	Number of	Amount	of returns	joint returns	gross	Total exemptions	age or blindness	Number of	Amount	Number of	Amount
			(Thousand dollars)			returns	(Thousand dollars)	returns	(Thousand dollars)			(Thousand dollars)			returns	(Thousand dollars)	returns	(Thousand dollars)
				Fl	int, Michig	an							Fort Lauden	rdale-Holly	vood, Flori	da		
Total	139,350	91,361	1979,099	440,167	430,028	118,252	585,673	117,946	136,699	136,348	88,519	¹ 752,353	390, 369	363,656	106,560	390,259	104,982	92,341
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	-	2,676	(²)	³ 7,689	5,074	4,739	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	15,422 9,786 9,826 6,855 8,787	6,745	7,177 14,398 25,268 23,219 38,855	19,347 17,234 20,875 18,472 17,017	19,041 15,623 17,595 17,575 16,222	8,968 7,534 6,121 8,685	4,493 10,122 8,913 23,955	8,866 7,432 6,019 8,685	878 2,000 1,782 4,867	10,255 13,903 16,074 19,759 18,855	8,548 11,175 12,338	6,080 20,379 40,695 69,047 83,683	15,801 28,706 38,757 52,956 55,862	14,614 23,579 34,212 48,803 51,417	9,326 11,118 15,205 17,177	4,530 12,306 23,643 29,524	9,326 10,626 15,205 16,192	895 2,415 4,704 5,577
\$5,000 under \$6,000	8,136 15,284 14,003 14,257 8,080	6,364 14,195 10,937 11,222 7,978	44,985 100,823 105,009 119,709 77,163	30,598 62,631 59,969 51,101 30,681	30,007 62,427 59,969 50,123 30,681	7,545 14,693 14,003 14,257 8,080	19,645 47,477 53,064 71,660 47,017	7,545 14,693 14,003 14,257 8,080	3,914 9,581 10,970 14,917 9,636	12,056 8,631 9,772 7,198 3,637	8,900 7,645 9,672 6,705 3,536	65,242 55,342 72,383 61,034 34,250	36,889 30,424 33,851 30,761 13,450	33,826 30,122 33,157 30,661 13,450	11,460 8,138 9,772 7,198 3,637	29,207 23,598 37,435 29,382 20,044	11,359 8,138 9,772 7,198 3,637	5,414 4,753 7,523 5,943 4,119
\$10,000 under \$11,000	6,487 6,674 3,810 2,777 1,948	6,000 6,431 3,602 2,672 1,948	67,836 76,864 47,236 37,280 28,100	25,934 25,552 14,423 10,495 7,120	25,759 25,346 14,285 10,425 7,016	6,487 6,674 3,810 2,777 1,948	42,655 50,733 32,818 26,087 20,428	6,487 6,674 3,810 2,777 1,948	8,968 10,685 7,112 5,665 4,520	3,102 1,812 1,529 1,074 738	2,702 1,744 1,529 1,007 637	32,488 20,719 19,081 14,414 10,679	10,273 6,070 4,968 3,829 2,411	9,806 5,736 4,835 3,562 2,109	3,102 1,812 1,529 1,074 738	20,348 13,199 12,813 9,462 7,777	3,102 1,812 1,529 1,074 738	4,206 2,725 2,697 2,016 1,692
\$15,000 under \$20,000	4,240 854 1,309 208 24	4,137 753 1,224 198 21	70,535 19,084 45,127 14,031 2,924	17,926 3,097 5,450 875 92	17,893 2,925 5,267 822 79	4,240 854 1,309 208 24	50,467 14,097 36,645 11,764 2,462	4,240 854 1,309 208 24	11,616 3,642 11,384 4,976 1,283	2,434 779 1,627 341 56	2,230 712 1,456 303 51	41,469 17,402 54,244 22,003 6,698	8,477 3,591 6,416 1,436 226	7,945 3,356 6,093 1,307 207	2,434 779 1,624 341 56	29,905 12,722 40,259 18,129 5,467	2,434 779 1,624 341 56	6,846 3,138 12,041 7,504 2,549
\$150,000 under \$200,000 \$200,000 or more	12 23	7 16	2,105 12,888	38 77	32 59	12 23	1,652 9,519	12 23	989 7,314	17 23	17 19	2,878 9,832	64 77	51 69	17 23	2,466 8,043	17 23	1,250 4,334
Returns under \$5,000	51,224 59,760 28,366	13,656 50,696 27,009	107,400 447,689 424,010	94,108 234,980 111,079	86,913 233,207 109,908	31,308 58,578 28,366	47,483 238,863 299,327	31,002 58,578 28,366	9,527 49,018 78,154	81,522 41,294 13,532	39,654 36,458 12,407	¹ 212,195 288,251 251,907	197,156 145,375 47,838	141,216 45,076	52,826 40,205 13,529	70,003 139,666 180,590	51,349 40,104 13,529	13,591 27,752 50,998
		T		For	t Worth, Te	Kas							Fres	sno, Califor	rnia			
Total	217,158	145,303	¹ 1,251,918	653,322	633,374	175,636	694,375	175,127	162,091	112,183	71,864	¹ 610,625	330,620	320,106	86,696	334,586	85,902	75,035
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	_	(²)	(²)	(²)	(²)	(2)	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	21,158 24,832 20,853 22,883 21,164	2,217 5,619 11,579 15,495 15,462	10,402 35,180 52,586 81,217 93,891	30,091 41,042 57,396 67,913 70,754	28,986 37,759 53,207 67,205 68,163	20,225 12,572 20,280 18,072	9,781 15,234 28,177 35,553	20,225 12,471 20,179 17,870	1,954 3,040 5,579 7,040	14,257 14,423 11,952 10,586 8,346	6,862 5,966 6,694 6,167	6,707 21,450 30,723 37,180 36,937	20,650 27,507 29,150 29,256 31,004		11,538 8,767 8,662 7,553	5,705 9,916 15,585 11,936	10,845 8,666 8,662 7,553	1,088 1,890 3,006 2,378
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	17,731 22,729 16,119 12,446 10,351	13,454 19,945 14,530 11,747 10,149	98,008 146,578 120,276 105,723 97,266	62,240 75,636 59,694 50,056 41,189	61,238 73,143 58,600 50,056 40,785	17,630 22,628 16,119 12,446 10,351	44,098 76,211 67,753 57,766 56,269	17,529 22,628 16,119 12,446 10,351	8,667 15,416 13,729 11,838 11,602	8,257 9,801 8,511 5,966 3,779	6,830 8,615 6,539 5,866 3,779	45,806 63,244 63,007 50,615 36,111	29,840 33,503 28,607 25,428 17,980	29,840 33,303 28,407 24,927 17,780	7,757 9,701 8,511 5,866 3,779	21,171 31,122 35,600 26,626 19,476	7,757 9,701 8,511 5,866 3,779	4,255 6,258 7,321 5,322 3,915
\$10,000 under \$11,000	5,989 4,832 3,130 2,246 1,973	5,785 4,594 2,994 2,110 1,905	62,807 55,473 38,924 30,370 28,636	21,845 17,013 10,784 8,200 6,975	21,573 16,809 10,682 8,132 6,907	5,989 4,832 3,130 2,246 1,973	40,650 37,325 27,292 21,330 21,010	5,989 4,832 3,130 2,246 1,973	8,499 7,874 5,890 4,685 4,715	4,441 2,405 1,514 1,280 902	4,141 2,238 1,448 1,214 902	46,424 27,550 18,885 17,350 13,097	15,294 8,385 5,891 5,077 3,373	5,857 5,044	4,441 2,405 1,514 1,280 902	29,952 17,970 12,440 11,772 9,421	4,441 2,405 1,514 1,280 902	6,256 3,792 2,654 2,509 2,072
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000 \$50,000 under \$100,000. \$100,000 under \$150,000.	4,115 990 1,602 410 53	3,843 816 1,427 349 42	69,299 21,992 52,314 27,374 6,312	16,149 3,539 5,906 1,531 189	15,605 3,403 5,596 1,407 162	4,047 990 1,598 410 53	49,361 17,231 42,726 23,408 5,574	4,047 990 1,598 406 53	11,436 4,477 13,280 10,147 2,885	2,242 667 929 195 17	2,009 600 882 178 15	37,754 14,851 30,252 13,074 1,926	7,865 2,901 3,656 791	2,868 3,406 724	2,242 667 895 195 17	27,467 11,151 23,775 11,139 1,638	2,242 667 895 195 17	6,441 2,772 7,232 4,717 796
\$150,000 under \$200,000 \$200,000 or more	14 31	12 25	2,423 16,956	47 116	34 100	14 31	2,196 15,430	14 31	1,096 8,242	3 1	3 1	547 301	10 2		3 1	454 270	3 1	231 130
Returns under \$5,000	112,397 79,376 25,385	51,576 69,825 23,902	¹ 271,187 567,851 412,880	272,213 288,815 92,294	259,142 283,822 90,410	71,149 79,174 25,313	88,745 302,097 303,533	70,745 79,073 25,309	17,613 61,252 83,226	61,273 36,314 14,596	26,604 31,629 13,631	1129,831 258,783 222,011	141,941 135,358 53,321	133,801 134,257 52,048		43,142 133,995 157,449	35,726 35,614 14,562	8,362 27,071 39,602

Table 43. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

***************************************			Adjusted			Taxable		Income t		<u> </u>	<u> </u>	444		<u> </u>	Taxable	Income	Income ta	x after
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Number of returns	Amount (Thousand	Mumber of returns	
			dollara) Ga	ry-Hammond	- East Chic		dellare) na		dollers)		l	dollara)	Grand F	Rapids, Mich		dollars)	returns	dollare)
Total No adjusted gross income	180,661 (²)	119,031	¹ 1,191,184	557,175	544,595	162,897	717,612	161,594	158,230	170,093	102,328	¹ 1,007,737	520,093	503,002	143,673	549,366	142,745	124,522
Under \$1,000.	15,365	,	7,826	(²) 19,893	(²) 18,280	, -	-	-	-	(²) 15,089	(²)	(²)	(2)	(2)	-	-	-	-
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	9,886 12,289 11,825 17,266	2,917 3,655 4,153 9,781	14,305 30,101 40,518 78,046	14,621 25,092 21,075 47,814	14,210 21,798 19,376 46,613	10,333 11,620 16,665	5,175 12,335 21,911 40,239	11,861 9,235 11,620 16,665	1,033 2,424 4,414 8,223	17,889 18,438 13,764 13,156	3,312 5,062 4,967 6,732	7,865 25,774 45,152 48,357 59,469	19,704 30,233 34,415 31,776 34,439	17,707 24,510 32,144 31,312 31,507	3,351 11,748 15,474 12,031 12,657	603 6,981 19,061 22,716 29,620	3,351 11,260 15,474 11,827 12,556	121 1,333 3,759 4,535 5,978
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	18,879 20,489 19,065 14,517 9,884	14,192 16,010 16,010 13,917 9,078	106,271 135,549 142,979 123,620 93,596	74,332 75,555 72,758 55,221 35,933	74,023 75,349 72,261 53,625 35,830	18,278 20,489 19,065 14,517 9,884	48,072 72,215 80,073 72,873 60,407	18,073 20,489 19,065 14,517 9,884	9,788 14,716 16,684 14,949 12,608	18,464 20,172 11,345 10,636 8,667	13,251 18,004 10,755 10,045 8,667	99,805 130,531 84,904 90,117 81,124	71,770 74,615 52,253 42,072 39,116	70,873 74,024 52,253 41,766 39,116	16,295 19,582 11,345 10,636 8,667	41,032 63,766 40,267 49,109 42,835	16,193 19,582 11,345 10,636 8,667	8,103 12,915 8,191 10,042 8,696
\$10,000 under \$11,000	9,640 6,242 3,806 2,546 2,045	9,200 6,040 3,705 2,445 1,943	101,003 71,532 47,317 34,481 29,512	35,755 24,951 13,821 9,242 7,170	35,355 24,817 13,618 9,208 7,103	9,640 6,242 3,806 2,546 2,045	66,418 47,033 33,808 24,954 22,195	9,640 6,242 3,806 2,546 2,045	13,961 9,974 7,263 5,526 4,961	6,770 4,854 2,845 1,214 1,132	6,490 4,749 2,742 1,144 1,0 9 7	70,930 55,574 35,478 16,396 16,352	28,783 18,316 10,816 4,371 4,461	28,678 18,109 10,711 4,161 4,391	6,770 4,819 2,845 1,214 1,132	40,676 35,776 23,906 11,315 11,351	6,770 4,819 2,845 1,214 1,132	8,417 7,514 5,161 2,457 2,504
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,483 897 1,303 200 20	3,382 865 1,222 187 18	58,918 19,979 43,141 12,955 2,245	12,169 4,115 5,206 774 77	11,800 3,915 5,014 730 69	3,483 897 1,303 200 20	45,546 15,194 35,323 11,332 1,997	3,483 897 1,303 200 20	10,628 3,845 10,934 4,915 1,081	2,299 926 1,526 331 47	2,233 858 1,442 308 45	38,748 20,261 51,957 22,209 5,481	8,900 3,326 6,548 1,349 190	8,525 3,156 6,222 1,235 176	2,299 893 1,522 328 47	28,315 14,394 41,396 18,795 4,654	2,299 860 1,522 328 47	6,427 3,590 12,729 8,074 2,345
\$150,000 under \$200,000 \$200,000 or more	1 2	1 2	192 494	7 5	7 5	1 2	129 383	1 2	76 227	13 6	12 5	2,173 1,757	64 26	59 21	13 5	1,772 1,026	13 5	975 656
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	67,642 82,834 30,185	20,814 69,207 29,010	1167,400 602,015 421,769	130,084 313,799 113,292	121,866 311,088 111,641	50,479 82,233 30,185	79,660 333,640 304, 3 12	49,381 82,028 30,185	16,094 68,745 73,391	78,846 69,284 21,963	20,481 60,722 21,125	¹ 183,940 486,481 337,316	153,117 279,826 87,150	139,526 278,032 85,444	55,261 66,525 21,887	78,981 237,009 233,376	54,468 66,423 21,854	15,726 47,947 60,849
		<u> </u>	<u> </u>	Harrisb	urg, Pennsyl	lvania [Hartfo	rd, Connect	icut			
Total	137,112	79,631	¹ 772,462	368,598	353,320	118,582	450,952	117,137	99.724	191.693	106.747	11.368.853	511,534	485,671	170,290	<u>883,314</u>	168,552	212,228
No adjusted gross income	(2)	(²)	(²)	(2)	(2)		-	-	-	(2)	(2)	(²)	(²)	(²)	-	-	-	-
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	11,284 14,508 12,263 15,702 17,677	7,954 10,824	6,388 22,575 31,821 54,313 80,101	14,270 27,982 24,069 32,023 52,184	12,890 24,687 21,797 29,852 50,504	12,333 10,883 14,510 15,717	7,207 13,976 27,633 39,334	11,845 10,580 13,921 15,717	1,409 2,753 5,490 7,956	17,548 16,634 12,226 13,574 21,438	3,454 5,668 6,022	9,176 25,195 30,492 47,199 96,069	20,016 30,736 23,070 22,102 44,547	18,343 23,168 19,704 19,433 40,601	5,058 10,430 11,318 12,969 21,337	890 7,534 13,158 27,527 56,109	5,058 10,430 9,644 12,969 21,337	172 1,507 2,515 5,384 10,963
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	16,238 9,341 12,952 4,923 7,055	11,133 6,691 12,952 4,923 6,567	88,112 60,978 96,887 41,308 67,748	49,645 23,545 49,891 17,923 23,034	48,652 23,343 49,194 17,923 22,142	16,238 9,341 12,952 4,923 7,055	44,993 35,922 52,229 25,395 42,817	16,238 9,341 12,952 4,923 7,055	9,133 7,426 10,513 5,190 8,946	17,777 12,233 11,432 15,291 15,578	10,860 9,180 8,380 13,719 14,564	98,139 79,248 85,268 129,759 147,759	51,465 40,998 35,196 51,661 59,089	51,163 40,695 34,504 50,478 57,899	17,375 12,233 11,432 15,291 15,578	52,421 42,165 50,934 78,416 93,887	17,375 12,233 11,432 15,291 15,578	10,783 8,731 10,684 16,174 19,655
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	4,036 2,872 1,488 1,157 1,120	3,903 2,739 1,488 1,157 1,022	42,175 32,755 18,461 15,487 16,246	13,758 10,400 5,292 4,130 4,048	13,495 10,201 5,126 4,064 3,918	4,036 2,872 1,488 1,157 1,120	27,954 21,411 12,847 11,068 11,239	4,036 2,839 1,488 1,157 1,120	5,834 4,485 2,742 2,385 2,452	9,271 5,852 3,944 4,045 1,943	8,909 5,359 3,748 3,846 1,779	97,236 66,885 49,165 54,482 28,155	31,623 19,271 13,635 14,537 6,682	31,167 19,108 13,570 14,405 6,486	9,271 5,852 3,944 4,045 1,943	63,339 45,919 33,749 38,037 20,616	9,207 5,852 3,944 4,045 1,943	13,128 9,786 7,287 8,320 4,611
\$15,000 under \$20,000	2,234 752 793 178 24	2,101 719 746 161 21	37,556 16,747 26,175 11,861 2,988	7,658 3,073 3,183 655 87	7,458 3,039 2,906 614 74	2,200 752 793 178 24	27,406 12,965 21,369 10,167 2,516	2 ,16 8 752 793 178 24	6,224 3,268 6,551 4,409 1,325	6,432 1,862 3,077 688 95	6,007 1,666 2,739 625 75	108,467 40,961 105,119 45,835 11,536	23,501 7,382 11,742 2,676 316	22,911 7,121 10,969 2,430 267	6,432 1,862 3,077 688 95	79,734 31,919 87,025 37,757 9,696	6,432 1,862 3,077 688 95	18,529 8,321 27,563 15,867 5,056
\$150,000 under \$200,000 \$200,000 or more	4 6	3 5	711 2,229	11 22	10 18	4 6	449 2,055	4	227 1,006	26 34	20 26	4,489 11,673	90 103	70 83	26 34	3,612 8,870	26 34	1,937 5,255
Returns under \$5,000	71,939 50,509 14,664	23,300 42,266 14,065	¹ 194,038 355,033 223,391	152,243 164,038 52,317	141,143 161,254 50,923	53,443 50,509 14,630	88,150 201,356 161,446	52,063 50,509 14,565	17,608 41,208 40,908	82,113 72,311 37,269	15,245 56,703 34,799	1 ₂₀₄ ,677 540,173 624,003	141,567 238,409 131,558	122,345 234,739 128,587	61,112 71,909 37,269	105,218 317,823 460,273	59,438 71,909 37,205	20,541 66,027 125,660

INDIVIDUAL INCOME TAX RETURNS FOR 1963

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

	Number	Number of	Adjusted		Exemptions	Taxable	income	Income to	ax after lits	Number	Number of	Adjusted		Exemptions	Taxable	income	Income tar	
Adjusted gross income classes	of returns	joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
			dollars)	Hono	lulu, Hawai		dollare)		dollers)			dollars)	Но	uston, Texas	L	dollars)		dollara)
Total	178,953	93,559	¹ 1,078,550	501,622	491,114	147,757	625,489	147,263	141,220	461,449	291,597	12,895,602	1,389,929	1,358,159	366,220	1,680,855	363,197	410,595
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	_	-	2,072	(²)	³ 5,075	5,077	5,077	-	_	-	-
Under \$1,000 \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	24,432 16,589 15,348 16,281 17,653	3,000 5,150 5,256 8,158	9,966 23,681 38,668 57,059 79,857	26,485 23,554 29,992 40,140 49,981	26,485 22,863 27,134 38,567 48,405	16,580 13,362 13,498 16,562	8,616 15,390 27,135 39,152	16,580 12,871 13,498 16,562	1,719 2,831 5,419 7,925	55,253 43,017 46,751 43,532 44,006	7,008 9,441 20,751 21,656 29,621	27,219 66,828 116,283 151,994 197,497	77,757 89,029 128,481 124,034 145,757	121,018 121,047	8,807 24,958 32,077 35,700 40,262	1,459 15,862 33,496 59,308 77,830	8,807 24,958 30,597 35,700 39,258	285 3,171 6,341 11,957 15,517
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	11,960 13,221 11,533 12,234 11,366	7,611 10,566 7,293 9,869 10,572	64,735 84,231 85,843 103,656 107,137	37,300 50,002 38,446 45,186 46,606	37,200 49,020 38,346 44,495 45,982	11,960 13,221 11,533 12,234 11,366	34,756 42,358 49,668 60,664 58,600	11,960 13,221 11,533 12,234 11,366	7,086 8,408 10,537 12,579 11,909	40,723 34,335 30,730 28,847 22,336	32,728 29,423 27,850 26,069 20,297	225,582 221,169 230,606 244,265 212,291	153,534 112,439 113,509 103,409 77,874	112,811 102,219	38,643 34,232 30,730 28,744 22,336	95,502 119,802 124,095 142,842 133,561	38,116 34,232 30,730 28,744 22,336	19,225 24,328 25,419 29,472 27,872
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	5,748 4,815 4,309 3,022 1,659	5,316 4,549 4,111 2,856 1,559	60,182 55,266 53,675 40,814 23,947	22,527 19,359 19,665 11,991 6,471	22,461 19,161 19,499 11,924 6,371	5,748 4,815 4,309 3,022 1,659	37,612 35,230 34,084 27,767 16,189	5,748 4,815 4,309 3,022 1,659	7,892 7,447 7,309 6,064 3,565	14,510 11,833 10,126 5,986 4,552	13,674 11,164 9,791 5,717 4,418	152,027 135,923 126,211 80,481 65,872	55,340 41,581 38,072 21,657 16,669	40,586 37,804 21,556	14,510 11,833 10,126 5,920 4,552	94,868 90,396 84,483 55,735 46,389	14,510 11,833 10,126 5,920 4,552	19,809 19,062 18,105 12,237 10,256
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	5,007 1,224 1,254 329 51	4,874 1,158 1,104 296 38	84,312 27,654 43,020 22,138 6,133	20,787 4,897 5,272 1,286 188	20,455 4,797 5,121 1,188 166	5,007 1,224 1,254 329 49	59,366 20,135 31,938 17,248 4,409	5,007 1,224 1,251 329 49	13,455 5,027 9,866 7,186 2,166	11,449 4,574 5,114 1,269 241	10,589 4,031 4,547 1,095 208	195,356 101,811 173,009 86,337 28,805	42,873 17,118 19,448 4,707 890	16,413 18,767 4,385	11,415 4,574 5,111 1,259 240	142,346 78,100 141,588 71,562 23,963	11,415 4,574 5,111 1,249 239	33,252 20,145 44,741 30,705 12,060
\$150,000 under \$200,000 \$200,000 or more	8 18	8 14	1,331 5,590	29 61	24 53	8 17	1,050 4,122	8 17	539 2,291	69 124	60 102	11,793 49, <i>3</i> 18	254 420		69 122	9,185 38,483	69 121	4,698 21,938
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	91,195 60,314 27,444	21,765 45,911 25,883	¹ 208,886 445,602 424,062	171,549 218,540 112,533	164,851 215,043 111,220	60,002 60,314 27,441	90,293 246,046 289,150	59,511 60,314 27,438	17,894 50,519 72,807	234,631 156,971 69,847	89,834 136,367 65,396	¹ 554,746 1,133,913 1,206,943	570,135 560,765 259,029	554,807	141,804 154,685 69,731	187,955 615,802 877,098	139,320 154,158 69,719	37,271 126,316 247,008
				Indian	apolis, Ind	iana T							Jacks	onville, Flo	orida			
Total	346, 347	211,300	¹ 2,183,944	1,031,254	987,909	288,806	1,290,867	287,761	300,527	169,923	96,481	¹ 892,867	490,445	476,998	130,630	469,223	129,053	110,286
No adjusted gross income	2,330	(²)	³ 6,768	6,033	4,487	-	-	-	-	1,353	949	³ 3,586	3,321	3,019	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	35,894 37,895 24,969 26,294 33,327	7,204 10,346 12,578 18,962	18,129 57,674 62,875 92,479 150,467	43,165 70,789 59,782 70,537 96,823	39,082 60,240 54,053 66,918 94,507	7,330 23,001 19,120 23,188 31,731	1,174 15,338 22,671 40,727 70,452	7,330 22,400 19,120 22,776 31,731	232 3,044 4,452 8,033 14,252	20,910 19,977 15,538 18,741 20,422	5,646 6,072 10,465 11,444	10,090 30,011 40,072 64,636 91,395	32,828 35,489 39,445 59,075 65,989	34,392 38,315 58,582	3,935 12,764 11,052 12,530 17,961	497 7,947 12,886 18,855 34,369	3,443 12,764 10,560 12,038 17,961	95 1,588 2,383 3,657 6,745
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	29,632 32,430 28,380 21,327 21,207	20,983 27,145 24,982 18,135 19,011	163,093 208,734 212,150 181,189 202,330	92,772 123,373 111,806 76,129 85,690	89,753 121,658 108,717 73,830 85,279.	29,134 31,727 28,380 21,327 21,207	80,777 102,964 112,361 110,745 121,569	29,134 31,727 28,380 21,327 21,207	16,098 20,977 22,955 23,072 25,420	22,197 10,107 10,556 7,811 6,917	14,899 7,835 10,063 7,710 6,917	121,783 65,471 78,094 66,177 65,414	68,363 34,140 37,094 30,562 27,563	37,094 30,260	21,704 10,107 10,455 7,811 6,917	58,192 33,571 40,392 35,959 37,448	21,704 10,107 10,455 7,811 6,816	11,516 6,876 8,209 7,123 7,669
\$10,000 under \$11,000	14,038 9,030 6,235 4,840 3,523	13,669 8,793 5,902 4,765 3,390	146,834 103,212 77,828 65,226 50,816	52,833 33,523 22,370 17,621 12,037	51,935 33,017 21,903 17,148 11,661	14,038 9,030 6,235 4,840 3,523	94,425 69,107 53,786 45,862 36,852	14,038 9,030 6,235 4,840 3,523	19,694 14,615 11,588 9,943 8,145	3,670 2,609 1,900 1,569 1,005	3,468 2,508 1,834 1,466 905	38,426 30,025 23,637 21,124 14,454	13,408 9,163 7,300 5,409 3,580	8,998 7,234	3,670 2,609 1,900 1,569 1,005	24,209 19,948 15,624 14,634 10,157	3,670 2,609 1,900 1,569 1,005	5,091 4,213 3,361 3,205 2,239
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	7,655 2,799 3,629 720 119	6,876 2,699 3,417 667 107	131,431 62,238 120,239 46,515 14,325	26,667 11,314 14,438 2,858 435	25,395 11,048 14,072 2,625 374	7,655 2,799 3,629 720 118	99,281 47,134 97,036 38,980 12,081	7,655 2,799 3,597 720	23,557 11,655 29,857 16,295 6,165	2,457 714 1,072 334 36	2,320 647 975 305 32	41,586 15,664 36,410 21,279 4,329	9,036 2,693 4,291 1,461 140	2,592 4,025 1,362	2,457 714 1,072 334 36	30,248 12,338 29,573 17,288 3,629	2,457 714 1,072 334 36	6,920 3,224 9,325 7,196 1,813
\$150,000 under \$200,000 \$200,000 or more	38 36	34 28	6,558 16,370	143 116	120 87	38 36	5,360 12,185	38 36	2,863 7,615	15 13	13 8	2,479 13,897	56 39		15 13	1,885 9,574	15 13	1,016 6,822
Returns under \$5,000	160,709 132,976 52,662	50,697 110,256 50,347	¹ 374,856 967,496 841,592	347,129 489,770 194,355	319,287 479,237 189,385	104,370 131,775 52,661	150,362 528,416 612,089	103,357 131,775 52,629	30,013 108,522 161,992	96,941 57,588 15,394	34,576 47,424 14,481	¹ 232,618 396,939 263,310	236,147 197,722 56,576	226,287 195,148 55,563	58,242 56,994 15,394	74,554 205,562 189,107	56,766 56,893 15,394	14,468 41,393 54,425

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

	Ī	1		T	<u> </u>				lable retur	T	,	-						
Adjusted arous from all	Number	Number of	Adjusted gross	Total	Exemptions	Taxable	income	Income to	ax after lits	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income te	
Adjusted gross income classes	of returns	joint returns	Income	exemptions	age or blindness	Number of	Amount	Number of	Amount	of returns	joint returns	income	exemptions	age or blindness	Number	Amount	Number of	Amount
	ļ	l	dollers)	L	<u> </u>	returns	(Thousand dollars)	returns	(Thousand dollers)			(Thousand dollars)			returns	(Thousand dollars)	returns	(Thousand doilers)
		1	T	Jersey	City, New J	ersey						r	Johnsto	own, Pennsyl	lvania			
Total	236,823	117, 351	11,307,365	599,834	575,212	201,251	787,024	199,493	172, 502	83,952	48,665	¹ 413,943	230,658	221,371	65,594	231,118	65,493	50,265
No adjusted gross income	(²)	(2)	(²)	(²)	(2)				(²)	(²)	(2)	(²)	(²)	(²)	İ		1	
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	22, 255 23, 262 24, 002 23, 508 24, 538	6,608	10,042 34,522 59,783 82,474 109,416	30,885 39,437 52,346 45,565 52,608	28,527 36,699 48,060 39,721 51,620	18,819 17,594 22,823 24,330	10,839 19,992 43,594 62,204	18,819 17,008 21,851 24,230	2,165 3,856 8,108 12,559	10,472 11,414 8,615 8,182 9,764	3,368 3,866 5,840	6,825 15,854 20,178 28,435 44,275	17, 166 22, 441 20, 853 22, 109 32, 898	16,176 17,853 18,606 21,908 32,797	9,179 6,136 7,381 7,796	4,338 6,838 11,801 19,104	9,179 6,035 7,381 7,796	867 1,363 2,306 3,721
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	27,839 17,642 24,892 17,700 8,058	14,795 12,259 20,204 16,712 7,949	152,563 115,012 184,222 150,643 77,012	78,180 53,415 75,572 65,746 31,467	75,539 53,216 74,014 64,774 30,981	27,338 17,642 24,892 17,214 8,058	83,922 68,124 113,325 89,733 48,815	27,338 17,642 24,792 17,214 8,058	17,141 13,900 23,203 18,491 9,994	4,120 10,133 8,904 3,433 3,231	2,549 9,048 7,434 3,433 3,130	23,401 65,092 66,055 28,951 30,010	9,338 28,799 32,582 13,221 10,891	9,338 28,598 32,582 13,221 10,891	4,120 10,133 8,904 3,433 3,231	14,932 38,839 35,539 17,362 19,483	4,120 10,133 8,904 3,433 3,231	3,074 7,845 7,339 3,531 4,056
\$10,000 under \$11,000	7,076 4,134 2,797 1,967 1,399	6,642 3,834 2,564 1,767 1,299	73,843 47,516 34,755 26,426 20,279	23,276 13,334 8,591 5,967 4,763	22,842 13,100 8,292 5,834 4,730	7,076 4,134 2,797 1,967 1,399	49,914 34,174 25,171 19,676 14,945	7,076 4,134 2,797 1,967 1,399	10,461 7,363 5,508 4,386 3,359	1,305 817 491 521 454	1,272 784 491 488 357	13,645 9,435 6,131 7,008 6,536	4,695 2,909 1,504 2,185 1,134	4,468 2,909 1,504 2,152 1,102	1,305 817 491 521 454	8,958 6,433 4,530 4,796 5,086	1,305 817 491 521 454	1,865 1,368 979 1,008 1,155
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,963 932 997 228 29	2,597 732 784 215 24	50,676 21,242 32,121 14,940 3,494	9,556 3,031 3,459 836 88	9,123 2,864 3,262 720 76	2,963 932 997 228 29	39,118 17,217 26,148 12,641 2,676	2,963 932 997 228 29	9,388 4,808 8,257 5,214 1,367	904 422 291 64 7	871 422 281 60 6	15,298 9,560 10,945 4,242 808	3,483 1,756 1,110 238 17	3,353 1,692 1,073 211 13	904 422 291 64 7	10,637 7,741 9,092 3,701 641	904 422 291 64 7	2,356 1,983 2,892 1,580 339
\$150,000 under \$200,000 \$200,000 or more	9 10	7 8	1,548 5,058	28 27	23 24	9 10	1,239 3,557	9 10	722 2,252	1 4	- 3	156 1,263	2 16	1 16	1 4	101 1,166	1 4	50 588
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	118,151 96,131 22,541	24,959 71,919 20,473	1296,015 679,452 331,898	222,498 304,380 72,956	205,798 298,524 70,890	83,566 95,144 22,541	136,629 403,919 246,476	81,908 95,044 22,541	26,688 82,729 63,085	48,850 29,821 5,281	18,036 25,594 5,035	¹ 115,407 213,509 85,027	116,778 94,831 19,049	108,247 94,630 18,494	30,492 29,821 5,281	42,081 126,155 62,882	30,391 29,821 5,281	8,257 25,845 16,163
		T		Kansas Cit	y, Missouri	-Kansas	· ·T						Knoxvi	lle, Tennes	see			
Total	415,288	259,470	¹ 2,664,777	1,191,630	1,145,320	362.260	1,566,667	360.454	363, 279	117,993	70, 347	¹ 617, 961	340, 274	430 _, 344	63 0.48	338,07/	92.977	77,820
No adjusted gross income	1,740	(2)	³ 3,917	4,522	4,187	-	-	-	-	(²)	(²)	(²)	(²)	(²)				
Under \$1,000	35,948 38,077 33,307 33,135 39,137	4,200 6,487 10,212 14,476 23,308	17,300 56,240 83,304 115,172 176,787	52,644 58,606 69,256 80,496 100,159	49,252 53,323 62,224 75,420 93,695	7,599 27,937 27,038 30,240 37,455	945 17,065 33,040 50,917 87,783	7,599 27,836 25,827 29,746 37,455	190 3,407 6,401 9,967 17,831	13,731 17,542 16,294 13,172 8,620	3,202 4,153 6,888 6,814 7,153	7,474 27,079 41,098 46,086 39,441	25,317 37,319 42,061 35,559 27,621	23,237 34,369 41,466 34,099 26,443	11,429 13,415 11,399 8,133	6,777 13,564 17,033 14,406	11,429 13,415 11,399 8,133	1,351 2,710 3,391 2,884
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	47,108 45,109 31,667 25,218 23,170	31,546 36,188 27,409 23,806 22,334	258,415 293,685 234,945 214,505 219,682	149,085 156,324 107,332 105,363 91,034	144, 191 154, 173 103, 280 104, 251 90, 215	45,816 44,515 31,667 25,218 23,170	127,514 151,098 132,294 114,996 127,781	45,816 44,515 31,667 25,218 23,170	26,058 30,824 27,129 23,300 26,308	9,125 9,833 13,056 3,190	6,967 8,270 11,385 3,190	50,803 63,648 74,309 26,065 30,589	30,514 38,923 33,200 8,993 10,335	30,514 38,821 32,508 8,993 10,233	8,638 9,833 12,954 3,190	21,931 31,231 58,745 20,315	8,638 9,833 12,954 3,190	4,470 6,369 11,953 4,202
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	16,918 11,020 7,345 4,751 3,435	15,884 10,652 6,978 4,484 3,302	177, 575 126, 317 91, 515 64, 035 49, 683	60,166 38,237 24,437 16,266 12,074	59,330 37,636 23,968 15,863 11,739	16,851 11,020 7,345 4,751 3,435	113,569 84,252 63,157 44,047 35,091	16,851 11,020 7,345 4,751 3,435	23,839 17,831 13,590 9,558 7,774	2,680 2,065 1,995 1,168 964	2,406 1,996 1,926 1,066 895	28, 128 23, 861 24, 849 15, 773 13, 978	9,914 7,917 7,600 4,127 3,651	9,676 7,850 7,567 4,127 3,651	2,680 2,030 1,995 1,168 964	17,790 15,167 16,800 11,430 10,001	2,680 2,030 1,995 1,168 964	3,764 3,208 3,602 2,556 2,268
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	8,531 3,693 4,702 1,091 120	8,030 3,389 4,358 1,026 110	146,593 83,663 153,337 71,782 14,184	29,354 13,851 17,516 4,216 470	28,454 13,151 16,534 3,850 409	8,531 3,693 4,702 1,091 120	107,820 63,782 123,247 59,661 11,729	8,531 3,693 4,702 1,091 120	25, 172 16, 402 37, 651 24, 846 5, 858	2,540 551 943 180 19	2,405 482 857 158 18	42,695 11,927 32,496 11,758 2,227	9,884 2,067 3,923 607 69	9,749 2,067 3,714 528 61	2,540 551 943 180 19	31, 275 9, 492 26, 190 9, 716 1, 759	2,540 551 943 180 18	7,202 2,470 8,168 4,060 889
\$150,000 under \$200,000 \$200,000 or more	26 40	21 31	4,533 15,442	82 140	62 113	26 40	3,643 13,236	26 40	2,079 7,264	7 10	5 8	1,197 3,528	27 28	26 27	7 10	1,085 3,367	7 10	636 1,676.
Returns under \$5,000	181,344 172,272 61,672	59,922 141,283 58,265	1444,886 1,221,232 998,659	365,683 609,138 216,809	338,101 596,110 211,109	130,269 170,386 61,605	189,750 653,683 723,234	128,463 170,386 61,605	37,796 133,619 191,864	69,667 35,204 13,122	28,313 29,812 12,222	¹ 160, 130 245, 414 212, 417	168,495 121,965 49,814	160,232 121,069 49,043	44,376 34,615 13.087	51,780 132,222 154,072	44,376 34,615 13,086	10, 336 26, 994 40, 499

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

					<u> </u>	Taxable		Income to				Adducted			Taxable	income	Income tax	
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Number of	Amount (Thousand	Number of	Amount
			dollers)	Lancast	er, Pennsyl	returns vania	dollare)	returns	dollars)			dollars)	Lan	sing, Michi	returns	dollars)	returns	dollars)
m	107.11/	CF EG/	¹ 603,701	304,780	291,224	89,851	357,339	89,515	79,691	96,559	63,802	¹ 617,898	309,009	298,001	82,795	351,278	81,205	79,519
Total No adjusted gross income	107,114 (²)	65,576 (²)	(2)	304,780 (2)	(²)	69,631	-	69,717	79,691	(²)	(²)	(²)	(²)	(²)	-	-	-	-
Under \$1,000	10,097		4,510	17,645	16,847	6,119	2,623	6,018	511	9,287	1,020	5,351	11,838	11,124	3,268	497	3,268	100
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	7,628 16,248 12,853 9,992	4,612 5,053 5,955	10,592 41,340 45,629 45,208	16,242 36,865 32,603 30,414	14,373 33,755 31,324 26,491	13,812 10,775 9,286	15,646 21,114 21,425	13,812 10,775 9,286	3,108 4,243 4,223	13,661 8,148 6,559 7,577	4,411 2,070 2,975 5,500	20,982 20,008 22,935 34,799	26,372 18,438 15,187 27,420	23,215 17,826 12,641 27,217	9,860 6,212 6,151 6,670	6,532 7,967 10,457 14,176	9,554 6,110 5,173 6,670	1,279 1,545 1,961 2,872
\$5,000 under \$6,000 \$6,000 under \$7,000	7,688 8,880	6,711 7,401	42,341 56,504 81,503	24,456 28,435 42,337	24,456 27,946 41,445	7,688 8,779 11,031	22,261 31,937 45,586	7,486 8,779 11,031	4,422 6,283 9,153	5,969 7,424 8,219	5,256 6,824 7,232	33,048 48,681 61,625	22,742 28,325 37,194	20,969 28,019 37,194	5,480 7,322 8,219	13,949 24,755 28,721	5,480 7,322 8,117	2,722 5,014 5,835
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	11,031 7,577 4,031	9,465 7,577 3,542	63,377 37,878	23,536 11,911	23,334	7,577 4,031	42,059 25,614	7,577 4,031	8,630 5,404	7,485 4,474	6,997 4,474	63,361 42,640	33,382	33,382	7,485 4,474	32,956 22,440	7,383 4,474	6,689
\$10,000 under \$11,000 \$11,000 under \$12,000	2,910 1,745	2,876 1,712	30,486 19,968	9,419 6,059	9,320 6,026	2,910 1,712	21,131 13,384	2,910 1,712	4,378 2,824	5,164 2,945	4,955 2,770	54,180 33,787	10,398	10,258	5,164 2,945	32,380 22,731	5,164 2,945	
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	925 892 628	893 859 596	11,535 11,923 9,057	3,108 3,169 2,480	3,008 3,103 2,416	925 892 628	7,877 8,539 6,414	925 892 628	1,673 1,845 1,424	2,415 1,245 1,308	2,277 1,212 1,308	30,084 16,849 18,875		8,233 4,451 4,450	2,415 1,245 1,308	21,365 11,783 13,694	2,415 1,245 1,308	2,518
\$15,000 under \$20,000 \$20,000 under \$25,000	1,970 526 998	1,904 493 856	33,092 11,626 33,161	7,525 2,138 3,597	7,362 2,071 3,268	1,970 526 998	24,053 8,944 26,178	1,970 494 998	5,547 2,108 8,151	2,540 616 1,249	2,470 581 1,204	42,928 13,695 40,814	2,554	8,451 2,484 4,137	2,540 616 1,249	32,359 10,390 32,434	2,540 616 1,249	
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	168 14	154 13	10,598	641 46	576 42	168 14	9,096 1,427	168 14	3,820 754	154 8	147	10,170	653	610	154	8,851 805	154	
\$150,000 under \$200,000 \$200,000 or more	4 6	4 4	667 1,794	18 17	17 14	4 6	583 1,448	4 5	318 872	7	6 3	1,157 1,044	24 8	22 8	7 3	1,083 953	7 3	615 506
Returns under \$5,000	57,121 39,207 10,786	20,516 34,696 10,364	¹ 146,624 281,603 175,474	135,888 130,675 38,217	124,909 129,092 37,223	39,992 39,106 10,753	60,808 167,457 129,074	39,891 38,904 10,720	12,085 33,892 33,714	45,334 33,571 17,654	16,078 30,783 16,941	1104,049 249,355 264,494	143,628	141,549	32,161 32,980 17,654	39,629 122,821 188,828	30,775 32,776 17,654	7,757 24,830 46,932
		T		s Angeles-I		California						T	Louisvill	e, Kentucky	-Indiana	·	· · · · · · · · · · · · · · · · · · ·	
Total	2,418,330	1,347,469	¹ 16,681,641	6,611,935	6,354,591	2,025,395	9,811,310	2,001,225	2,316,813	243,267	140,527	¹ 1,427,917	719,232	697,360	201,702	795,766	201,501	183,770
No adjusted gross income	15,938	8,422	³ 139,059	38,008	34,045		-	-	-	(²)	(²)	(²)	(²)	(²)	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	215,338 222,454 202,799 180,691 220,744	11,982 43,940 56,357 70,082 90,951	108,393 333,248 506,771 632,417 991,520	261,727 395,491 409,947 445,533 540,648	245,780 351,903 370,753 406,023 515,907	42,062 140,378 153,819 147,673 199,677	6,767 85,411 181,104 254,765 465,498	41,963 136,987 146,669 142,528 195,022	1,365 16,763 34,577 49,497 91,759	27,892 26,992 25,358 17,876 27,216	6,971 9,042 5,994 16,867	14,943 37,902 63,995 62,797 122,781	58,831	56,367 39,220	7,810 17,308 20,205 15,775 24,924	1,056 9,673 23,736 29,514 49,873	7,810 17,308 20,105 15,775 24,823	1,931 4,736 5,793
\$5,000 under \$6,000	206,713	105,301	1,133,914	551,822	538,164	196,106	585,575	195,308	118,614	22,308	15,544	123,034		75,962 82,834	21,315	57,094 74,440	21,315 21,988	11,517 15,056
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	200,123 177,613 156,803 140,236	128,899	1,295,410 1,329,936 1,326,893 1,330,830	640,173 583,218 533,390 513,521	626,634 571,512 525,965 509,456	196,694 175,800 156,010 140,037	647,494 710,305 744,891 766,675	195,701 175,006 155,316 140,037	132,121 146,670 153,866 159,369	22,787 16,534 15,522 10,159	19,506 13,347 14,925 9,459	147,765 123,579 133,128 97,089	68,549 62,367	68,053 61,770	16,534 15,522 10,159	62,017 74,394 54,443	16,534 15,522 10,159	12,475 15,271
\$10,000 under \$11,000 \$11,000 under \$12,000	77,559	95,177 70,745	1,113,659 890,646	375,430 277,214	368,775 273,414	105,944 77,359	674,672 561,567	105,878 77,259 61,522	141,590 119,389 108,727	7,782 4,882 4,366	7,404 4,780 4,161	81,310 56,039 54,209		16,835	7,748 4,882 4,366	51,603 37,205 36,328	7,748 4,882 4,366	7,778
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	61,789 45,861 35,616	42,014	770,484 617,942 515,377	214,808 160,024 122,620	211,608 157,257 120,587	61,622 45,694 35,583	504,614 410,136 348,385	45,661 35,549	89,750 76,992	2,156	1,951 1,670	28,994	7,971	7,835	2,156 1,670	20,182	2,156 1,670	4,397
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000	83,532 27,040 32,401	23,487 29,008	1,424,534 597,786 1,078,281	298,335 96,757 120,778	288,551 93,657 114,752	82,871 26,937 32,384	988,402 433,597 815,550	82,838 26,937 32,307	229,895 110,529 247,357	4,207 1,527 2,908	3,970 1,391 2,629	70,536 33,791 96,601	6,018 11,295	5,740 10,610	4,207 1,527 2,908	50,806 24,567 76,882	4,207 1,527 2,908 595	5,973 23,281
\$50,000 under \$100,000 \$100,000 under \$150,000	6,972 1,048		459,050 124,543	26,061 3,772	24,155 3,383	6,960 1,045	353,115; 92,282	6,953 1,044	145,777 45,307	595 69	518 59	39,838 8,123			595 69	32,432 6,817	69	13,721 3,512
\$150,000 under \$200,000 \$200,000 or more	322 427	265 353	54,812 184,254	1,153 1,505	1,002 1,308	315 425	40,034 140,471	315 425	20,791 76,108	22 13	20 11	3,746 3,870	39	36	21 13	2, 8 93 3,039	21 13	1,856
Returns under \$5,000	1,057,964 881,488 478,878	281,734 633,612 432,123	12,433,290 6,416,983 7,831,368	2,822,124	1,924,411 2,771,731 1,658,449	683,609 864,647 477,139	993,545 3,454,940 5,362,825	663,169 861,368 476,688	193,961 710,640 1,412,212	125,760 87,310 30,197	39,182 72,781 28,564	¹ 302,167 624,595 501,155	329,232	326,340	86,022 85,518 30,162	113,852 322,388 359,526	85,821 85,518 30,162	65,302

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued

[Taxable and nontaxable returns]

							Taxabl	e and nonta	xable retur	ns]								
Adjusted gross income classes	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross	m-+-3	Exemptions	31	income	Income ta	
majabada gross medme crasses	of returns	joint returns	income (Thousand dollers)	exemptions	age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	of returns	joint returns	income (Thousand dellers)	Total exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	L		,	Memphis,	Tennessee-	Arkansas							Mis	ami, Florida	1a	1 dollars)	L	dollers)
Total	196,543	111,518	¹ 1,127,816	597,409	579,957	154,152	607,378	152,382	144,158	349,762	207,201	1,878,456	953,745	894,360	267,892	1,002,455	264,228	238,437
No adjusted gross income	(2)	(2)	(²)	(²)	(2)	-	-	-	-	4,341	1,872	³ 41,756	10,518	9,110	-	-	-	-
Under \$1,000\$ \$1,000 under \$2,000\$ \$2,000 under \$3,000\$ \$3,000 under \$4,000\$ \$4,000 under \$5,000\$	19,627 22,561 22,783 22,944 19,947	6,345 9,432 9,686 12,404	9,965 32,440 56,858 80,328 88,465	30,008 42,880 63,775 70,436 66,373	27,582 38,687 61,418 70,436 62,965	3,432 14,271 16,042 16,264 17,573	417 6,756 15,645 27,376 35,101	3,432 13,784 15,555 16,162 17,086	84 1,349 3,069 5,352 6,817	42,467 40,390 39,896 42,472 37,981	5,047 12,473 17,323 22,234 25,066	22,768 60,023 100,551 151,735 170,498	57,987 74,735 100,290 114,051 113,099	52,559 68,090 87,081 105,263 104,714	9,449 23,251 26,032 36,241 33,755	1,414 12,593 24,798 54,725 64,731	9,449 22,658 25,338 35,748 32,770	273 2,470 4,778 10,571 12,230
55,000 under \$6,000. 66,000 under \$7,000. 77,000 under \$8,000. 88,000 under \$9,000. 99,000 under \$10,000.	15,749 17,843 13,900 7,737 10,733	8,454 13,845 12,337 7,250 10,212	85,422 115,436 103,832 65,833 101,811	50,077 61,015 56,556 31,740 39,355	48,310 60,324 55,864 31,740 39,321	15,646 16,562 13,798 7,737 10,733	40,427 55,939 49,765 35,326 58,806	15,544 16,460 13,798 7,737 10,733	8,201 11,353 10,022 7,131 12,171	29,350 29,050 20,708 15,527 11,071	22,823 25,098 17,351 13,646 10,971	160,909 187,916 153,727 131,004 103,302	99,837 91,526 65,844 55,381 41,408	97,172 88,066 64,758 53,792 40,121	27,368 28,457 20,608 15,527 10,971	61,477 89,906 80,725 71,319 58,906	27,368 27,863 20,406 15,527 10,971	12,290 17,997 16,431 14,370 11,763
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	5,025 4,050 1,988 2,022 1,520	4,749 3,880 1,850 1,988 1,485	52,822 46,488 24,650 27,411 21,984	18,989 15,511 7,057 7,311 4,755	18,922 15,443 6,920 7,207 4,651	5,025 4,050 1,988 2,022 1,520	32,776 29,305 16,144 19,002 15,497	5,025 4,050 1,988 2,022 1,520	6,852 6,164 3,476 4,103 3,436	7,311 5,104 3,841 2,848 2,084	6,611 4,571 3,605 2,610 1,917	76,580 58,030 47,887 38,423 30,256	24,432 15,272 13,996 8,743 7,611	23,965 14,736 13,365 8,309 7,272	7,177 5,036 3,841 2,815 2,084	46,414 38,147 30,474 25,422 20,096	7,144 5,036 3,841 2,815 2,049	9,651 8,113 6,399 5,467 4,210
\$15,000 under \$20,000	3,194 1,479 2,168 585 67	2,953 1,410 2,020 539 61	54,769 33,233 72,542 37,148 7,778	11,610 6,115 9,342 2,409 248	11,229 5,908 8,997 2,220 219	3,161 1,479 2,164 585 67	39,821 24,951 56,479 30,707 6,531	3,161 1,479 2,161 585 67	9,315 6,461 17,064 12,641 3,251	6,444 3,257 4,595 823 115	5,938 2,955 4,213 707 101	109,323 73,083 146,641 54,961 14,022	25,498 11,126 18,561 3,093 443	24,317 10,484 17,750 2,797 385	6,411 3,257 4,588 823 115	74,466 54,817 113,890 43,950 11,000	6,376 3,257 4,588 823 115	16,976 13,808 33,876 18,576 5,414
\$150,000 under \$200,000 \$200,000 or more	19 14	19 11	3,146 8,933	65 43	59 34	19 14	2,299 8,308	19 14	1,137 4,709	32 55	24 45	5,520 23,053	118 176	105 149	31 55	4,145 19,040	31 55	2,207 10,567
Returns under \$5,000	108,450 65,962 22,131	38,455 52,098 20,965	¹ 264,578 472,334 390,904	275,211 238,743 83,455	262,589 235,559 81,809	67,582 64,476 22,094	85,295 240,263 281,820	66,019 64,272 22,091	16,671 48,878 78,609	207,547 105,706 36,509	84,015 89,889 33,297	¹ 463,819 736,858 677,779	470,680 353,996 129,069	426,817 343,909 123,634	128,728 102,931 36,233	158,261 362,333 481,861	125,963 102,135 36,130	30,322 72,851 135,264
				Milwa	ikee, Wiscor	nsin							Minneapolis	s-St. Paul,				
Total	479,707	279,275	¹ 3,035,607	1,344,147	1,280,625	411,632	1,801,954	409,228	407,104	569,845	314,207	¹ 3,654,697	1,595,468	1,535,733	493,506	2,082,343	491,284	485,899
o adjusted gross income	(²)	(<)	(*)	(2)	(²)	-	-	-	- 1	2,638	(²)	³ 6,781	7,596	7,596		2,032,545	491,204	402,077
Jnder \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	48,940 43,073 37,911 38,171 41,503	4,470 11,783 10,799 12,072 12,372	28,649 61,452 95,200 134,558 186,527	66,423 79,172 78,598 72,923 85,288	56,522 59,832 66,765 67,784 82,219	15,378 23,590 29,506 35,696 39,569	2,251 15,471 40,284 73,602 109,274	15,378 23,098 28,913 34,611 39,469	452 3,019 7,863 14,607 22,286	54,718 52,841 52,121 49,190 42,519	10,493 12,093 13,868 14,982	30,110 77,645 130,111 170,181 190,632	63,255 86,151 94,462 97,825 86,149	59,121 72,497 86,172 89,219 81,738	18,010 37,151 43,290 42,663 40,250	2,572 23,407 58,241 84,624 107,284	17,908 37,050 42,372 41,690 40,250	507 4,655 11,479 16,903 21,595
5,000 under \$6,000. 6,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000.	41,130 52,613 42,953 34,859 25,707	23,382 41,859 38,807 31,175 24,030	228,090 343,651 322,775 295,474 244,062	121,866 190,774 167,182 120,435 97,667	119,596 188,405 165,405 119,742 97,175	40,806 52,120 42,953 34,859 25,707	121,560 170,595 174,248 180,354 148,582	40,706 52,120 42,953 34,859 25,707	24,806 34,754 35,382 37,616 30,886	51,591 56,835 51,280 37,886 31,650	28,123 45,558 43,666 33,690 28,992	282,526 367,444 382,142 321,783 298,924	149,319 191,597 209,100 146,714 121,905	144,990 188,172 206,344 144,931 121,399	48,936 56,044 51,280 37,758 31,650	143,833 181,857 179,481 168,030 176,316	48,936 56,044 51,280 37,758 31,650	29,428 36,741 36,467 34,759 36,969
110,000 under \$11,000	20,770 14,445 8,617 6,321 4,022	19,716 13,696 8,309 6,119 3,920	217,749 165,626 107,314 85,341 58,016	75,252 50,690 32,419 22,709 14,852	74,195 49,746 31,978 22,268 14,517	20,770 14,445 8,617 6,317 4,022	138,978 110,156 70,901 58,833 40,035	20,770 14,445 8,583 6,317 4,022	29,074 23,397 15,131 12,826 8,751	23,468 14,369 11,445 7,701 5,533	22,243 13,515 11,054 7,373 5,204	245,591 164,677 142,647 103,976 80,029	91,514 55,226 45,547 30,983 21,645	90,560 54,469 44,829 30,389 20,988	23,434 14,369 11,445 7,701 5,467	145,981 104,077 89,731 66,121 52,798	23,401 14,337 11,445 7,669 5,467	30,504 22,012 19,137 14,253 11,494
\$15,000 under \$20,000	8,040 2,967 5,038 1,026 132	7,497 2,594 4,575 932 116	135,873 65,752 169,304 65,223 15,792	28,283 10,923 19,676 4,105 471	27,202 10,318 18,421 3,856 395	8,040 2,967 5,038 1,026 132	96,450 48,085 126,747 50,815 12,016	8,040 2,967 5,038 1,026 132	22,083 12,264 38,021 20,452 6,063	11,645 4,841 5,801 1,418 209	10,556 4,513 5,528 1,326 191	198,388 106,918 197,281 93,102 24,834	44,930 19,732 24,656 5,833 776	43,169 19,042 23,545 5,442 672	11,645 4,841 5,801 1,418 207	137,560 77,478 150,558 73,600 19,224	11,614 4,841 5,801 1,418 207	31,773 19,434 45,472 30,309 9,446
\$150,000 under \$200,000 \$200,000 or more	42 32	35 25	7 ,30 9 9,939	158 103	127 79	42 32	5,389 7,328	42 32	2,952 4,419	65 81	58 68	11,505 41,032	269 264	227 222	65 81	8,516 31,054	65 81	4,565 17,997
Returns under \$5,000	210,993 197,262 71,452	52,488 159,253 67,534	1498,317 1,434,052 1,103,238	386,582 697,924 259,641	337,200 690,323 253,102	143,739 196,445 71,448	240,882 795,339 765,733	141,469 196,345 71,414	48,227 163,444 195,433	254,027 229,242 86,576	52,549 180,029 81,629	¹ 591,898 1,652,819 1,409,980	435,458 818,635 341,375	396,343 805,836 333,554	181,364 225,668 86,474	276,128 849,517 956,698	179,270 225,668 86,346	55,139 174,364 256,396

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		l	dollars)	Mol	ile, Alaban		dollara)	200000	dollars)			dollara)	Nashv	ille, Tenne	L	dollara)	Teturin	dollara)
.			1		·									1				
Total	103,884	59,991	¹ 527,471	312, 179	305,915	78,027	267,919	77,622	60,742 .	159,411	87,343	¹ 837,636	436,336	422,960	121,091	459, 135	120,604	112,068
No adjusted gross income	(2)	(2)	(2)	(²)	(²)	-	-	-	- 1	(2)	(²)	(²)	(²)	(2)	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	15,948 11,743 9,425 12,067 11,171	6,034 8,995 6,764	8,768 16,712 23,683 43,046 49,209	24,867 23,819 27,005 34,691 37,162	24,085 22,933 25,365 33,633 36,684	3,280 6,712 6,364 10,804 9,322	555 3,284 7,276 15,965 18,155	3, 179 6, 712 6, 263 10, 702 9, 322	103 657 1,415 3,187 3,666	219,141 28,829 22,776 13,682 13,001	8,830 7,898 6,460 8,890	11,294 43,963 57,764 48,670 59,130	35, 108 54, 972 52, 584 35, 517 44, 189	32,421 51,437 52,345 34,134 42,704	5,012 17,591 16,635 11,562 11,325	9,799 19,133 20,409 23,620	5,012 17,104 16,635 11,562 11,325	138 1,852 3,824 4,092 4,653
\$5,000 under \$6,000\$6,000 under \$7,000\$7,000 under \$8,000\$3,000 under \$9,000\$9,000 under \$10,000	8,705 9,243 7,204 4,158 3,176	5,526 9,040 6,624 6,684	47,341 59,662 53,692 35,845 29,728	32,271 34,857 27,925 16,631 11,953	32,069 34,756 27,824 16,631 11,953	7,742 9,243 7,204 } 6,856	21,866 28,167 24,595 34,622	7,641 9,243 7,204 6,856	4,247 5,619 4,993 7,207	11,970 12,533 7,568 5,789 6,311	10,751 10,970 6,939 5,098 4,748	66,043 81,019 56,501 49,343 59,583	43,243 43,082 28,294 20,391 16,599	42,108 43,082 27,320 20,186 16,599	10,792 11,944 7,466 5,789 6,311	26,805 38,212 27,721 29,380 38,542	10,792 11,944 7,466 5,789 6,311	5,332 7,784 5,599 6,035 8,372
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,882 2,182 1,735 694 556	2,778 2,112 1,527 694 522	30,165 24,891 21,780 9,341 8,064	11,248 7,898 6,558 2,673 1,879	11,075 7,725 7,724 2,569 1,879	2,882 2,182 1,735 694 556	18,459 15,814 14,581 6,367 5,628	2,882 2,182 1,735 694 556	3,811 3,312 3,181 1,375 1,257	4,413 2,661 1,445 1,304 1,231	4,309 2,522 1,376 1,238 1,164	46,502 30,595 18,009 17,569 17,588	15,332 8,079 5,088 4,499 4,825	15,093 7,908 4,986 4,431 4,555	4,413 2,661 1,445 1,304 1,128	29,935 21,502 12,058 11,937 11,252	4,413 2,661 1,445 1,304 1,128	6,215 4,602 2,557 2,607 2,476
\$15,000 under \$20,000	1,316 378 566 157 18	1,143 344 486 143 18	23, 181 8,629 18,731 10,033 2,169	4,601 1,271 2,162 700 71	4,462 1,271 2,097 631 60	1,316 378 566 157 18	17,301 6,309 14,617 8,161 1,792	1,316 378 566 157 18	4,130 1,659 4,417 3,393 890	2,217 987 1,852 570 61	2, 182 918 1,734 500 55	37, 257 22, 164 63, 808 37, 471 7, 183	8,326 3,874 7,471 2,222 225	8,054 3,839 7,233 2,024 201	2,217 987 1,848 570 60	27,020 16,617 50,573 30,906 5,938	2,217 987 1,848 570 60	6,070 4,169 15,813 13,089 3,000
\$150,000 under \$200,000 \$200,000 or more	7 9	6 7	1,159 3,867	. 23 30	21 22	7 9	931 3,474	7 9	453 1,770	18 13	18 11	3,099 5,112	70 48	65 40	18 13	2,566 4,519	18 13	1,287 2,502
Returns under \$5,000	60,898 32,486 10,500	22,337 27,874 9,780	¹ 139, 193 226, 268 162, 010	149,428 123,637 39,114	144,382 123,233 38,300	36,482 31,045 10,500	45,235 109,250 113,434	36, 178 30, 944 10, 500	9,028 22,066 29,648	98,468 44,171 16,772	32,810 38,506 16,027	¹ 218,790 312,489 306,357	224,668 151,609 60,059	215,236 149,295 58,429	62,125 42,302 16,664	73,652 160,660 224,823	61,638 42,302 16,664	14,559 33,122 64,387
				New Hav	en, Connect	icut							New Orl	eans, Louis	iana			
Total	120,994	62,465	769, 343	318,437	297, 396	104,209	472,839	103, 128 ·	110,488	308,846	181,576	¹ 1,707,997	896, 834	870, 277	248,188	973,035	246,556	231,218
No adjusted gross income	-	-	-	-	-		-	-	-	2,199	(²)	² 9,212	5,289	4, 292	-	-		-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	13,795 10,220 12,382 11,769 11,064	5,363 3,172 4,846	6,401 15,599 31,232 41,991 50,010	17,653 15,059 25,475 22,966 29,758	15,980 12,304 20,838 20,601 28,286	3,572 7,358 9,808 11,467 10,372	424 5,517 12,747 22,622 25,666	3,572 6,867 9,808 11,367 10,372	85 1,069 2,410 4,219 4,991	33,964 39,559 32,875 36,491 30,800	7,490 9,086 12,400 20,603 19,984	17,191 58,051 82,599 127,795 138,857	55,932 69,922 82,405 105,296 87,547	50,634 63,928 81,409 103,097 84,448	4,294 26,275 24,766 31,996 29,304	510 16,228 28,240 49,396 65,081	4, 294 25, 775 24, 468 31, 897 28, 804	102 3,096 5,520 9,806 13,005
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	8,193 11,628 8,865 8,187 5,814	4,536 7,978 6,895 7,105 5,323	45,603 75,553 67,349 68,689 55,343	22,876 35,058 28,281 30,196 21,999	20,511 34,165 27,690 29,215 21,508	8,193 11,628 8,865 8,187 5,814	23, 259 42,018 41, 319 40,312 34, 274	7,703 11,628 8,865 8,187 5,814	4,759 8,709 8,588 8,345 7,139	23,809 26,004 22,837 17,056 8,494	15,788 21,707 18,940 14,323 8,360	129, 101 168, 875 172, 064 143, 988 80, 340	77,379 100,645 82,104 64,020 34,538	75,482 100,446 79,707 63,822 34,339	23,110 25,405 22,837 17,056 8,494	64, 515 83, 298 95, 082 84, 584 47, 696	23, 110 25, 207 22, 837 17, 056 8, 494	13,190 16,861 19,596 17,412 9,851
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	4,316 3,937 2,793 1,538 1,017	4,021 3,507 2,628 1,406 951	45,091 45,378 34,633 20,671 14,676	14,760 12,983 11,990 5,422 3,772	14,661 12,490 11,595 5,225 3,574	4,283 3,871 2,793 1,538 1,017	29,914 30,364 21,740 14,663 10,530	4,283 3,871 2,793 1,538 1,017	6,279 6,434 4,604 3,212 2,306	7,503 6,815 3,685 3,110 2,065	6,895 6,511 3,583 2,874 1,930	78,558 78,241 45,935 42,037 29,719	28,327 25,313 13,485 12,000 7,852	27,989 25,144 13,113 11,865 7,679	7,503 6,782 3,651 3,110 2,065	49,683 51,512 31,201 29,143 21,164	7,503 6,748 3,651 3,110 2,065	10,476 10,923 6,683 6,422 4,719
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,587 981 1,516 329 40	2,193 882 1,326 283 32	44,552 22,020 50,684 21,668 4,893	9,035 3,889 5,759 1,265 151	8,640 3,659 5,112 1,140 126	2,554 981 1,516 329 40	32,513 16,902 39,975 18,363 4,261	2,554 981 1,516 329 40	7,648 4,244 12,111 7,800 2,179	5,044 2,492 3,130 730 119	4,595 2,100 2,728 632 93	86,925 55,505 103,284 47,781 14,370	19,692 8,910 12,636 2,859 412	19,118 8,666 11,859 2,649 360	5,011 2,492 3,130 726 117	62,583 44,232 84,184 40,168 11,764	5,011 2,492 3,127 726 117	14,654 11,805 26,327 17,227 6,241
\$150,000 under \$200,000 \$200,000 or more	7 16	6 12	1,194 6,113	31 59	24 52	7 16	899 4,557	7 16	486 2,871	30 35	27 33	5,136 10,857	132 139	117 114	29 35	3,925 8,846	29 35	2,074 5,228
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	59,230 42,687 19,077	13,381 31,837 17,247	145,233 312,537 311,573	110,911 138,410 69,116	98,009 133,089 66,298	42,577 42,687 18,945	66,976 181,182 224,681	41,986 42,197 18,945	12,774 37,540 60,174	175,888 98,200 34,758	70,457 79,118 32,001	¹ 415, 281 694, 368 598, 348	406,391 358,686 131,757	387,808 353,796 128,673	116,635 96,902 34,651	159,455 375,175 438,405	115,238 96,704 34,614	31,529 76,910 122,779

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			 				[Taxab1		xable retur	i i i i i i i i i i i i i i i i i i i		,	T					
	Number	Number of	Adjusted gross	To+=1	Exemptions	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross	Total	Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand dollars)	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		· · · · · ·	,	New 1	York, New Yo	rk			,			,	Newar	k, New Jers	ey			
Total	4,457,488 9,966	2,240,253	¹ 30,736,669 ³ 77,481	11,899,306 21,249	11,352,038 19,185	3,838,859	18,080,259	3,813,861	4,513,125	692,751 (²)	380, 345 (²)	¹ 4,768,395	1,915,529 (²)	1,816,710	589,179	2,911,088	586, 107	695,443
Inder \$1,000	351,480 400,841 455,858 485,721 477,327	16,387 75,295 100,481 143,065 180,871	188,542 593,728 1,138,697 1,699,875 2,142,555	437,138 752,924 943,880 1,093,012 1,171,568	414,823 653,344 856,337 1,021,132 1,116,205	71, 191 247, 134 368, 780 440, 295 455, 007	11,105 135,273 408,332 751,862 1,070,565	71, 191 239, 663 360, 639 434, 904 452, 564	2,200 26,407 79,753 148,453 216,806	71,124 69,493 53,854 50,989 65,810	11,857 13,870 19,835 22,601	38,783 104,029 135,615 179,598 295,337	87,832 121,252 119,977 117,683 150,910	82,424 102,289 108,154 106,418 138,334	17,628 46,133 39,968 44,307 63,442	3,022 27,438 47,372 80,898 160,551	17,628 46,033 38,996 43,712 62,857	603 5,466 9,190 16,266 32,460
15,000 under \$6,000 16,000 under \$7,000 17,000 under \$8,000 8,000 under \$9,000 19,000 under \$10,000	408,878 342,807 314,232 273,879 188,824	213, 106 226, 315 232, 615 223, 460 165, 547	2,244,626 2,233,844 2,356,103 2,320,140 1,790,908	1,135,069 1,060,330 1,047,525 955,535 663,878	1,094,110 1,032,439 1,023,001 938,597 656,623	399,011 338,396 311,399 273,399 188,228	1,157,726 1,177,760 1,294,229 1,309,249 1,061,755	398,502 338,091 311,298 273,165 188,196	236, 303 240, 637 267, 749 272, 591 222, 283	56, 213 68, 123 53, 029 39, 624 30, 679	31,907 50,506 45,077 32,793 28,922	309,995 441,781 400,237 334,802 290,352	168,821 229,418 190,124 126,021 111,472	165,678 221,602 181,603 122,875 110,267	54, 842 67, 538 53, 029 39, 525 30, 193	159,975 229,669 218,829 205,968 173,067	54,742 67,438 53,029 39,039 30,193	32,502 46,232 44,515 42,673 35,979
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	154,706 113,948 86,575 61,333 50,210	135,429 101,326 75,885 55,364 44,448	1,620,333 1,307,031 1,079,730 826,312 727,456	542,488 395,971 290,905 210,000 173,058	531,677 386,756 283,663 203,462 167,682	154,573 113,783 86,409 61,134 50,111	1,001,781 837,091 710,462 553,232 490,237	154,508 113,783 86,376 61,134 50,077	211,231 178,177 153,914 121,085 109,187	29,016 21,380 15,392 11,749 9,181	26,518 20,080 14,026 11,084 8,582	304,246 245,374 192,164 158,062 132,833	103,768 77,009 55,775 43,643 34,550	101,841 74,806 54,910 42,809 33,950	29,016 21,380 15,360 11,749 9,181	191,687 158,278 128,473 107,705 91,741	38,949 21,380 15,326 11,716 9,181	40, 245 33, 409 27, 763 23, 401 20, 323
\$15,000 under \$20,000	125,192 53,513 74,550 21,555 3,363	110,538 47,518 64,765 18,901 2,876	2,133,874 1,184,589 2,501,095 1,435,240 405,692	440,229 191,480 271,518 80,352 11,963	424,437 183,019 253,707 73,590 10,458	125,025 53,313 74,145 21,481 3,343	1,481,104 839,967 1,826,977 1,072,166 293,404	124,992 53,246 74,038 21,462 3,336	343,885 211,059 551,962 436,693 143,500	22,233 8,437 12,466 2,324 307	20,601 7,319 11,534 2,134 278	377,423 187,757 406,132 149,063 36,915	83,297 31,938 48,236 9,017 1,154	79,862 30,519 45,797 8,201 1,016	22, 200 8, 437 12, 466 2, 321 307	268,539 143,043 322,867 123,859 30,474	22,200 8,437 12,466 2,321 307	61,881 36,835 97,662 51,622 15,438
\$150,000 under \$200,000 \$200,000 or more	1,163 1,567	995 1,243	199,731 684,049	3,983 5, 2 51	3,425 4,366	1,157 1,545	145,241 450,741	1, 154 1, 542	76,801 262,449	66 91	57 79	11,168 37,200	264 340	237 289	66 91	8,730 28,9 03	66 91	4,793 16,185
Returns under \$5,000	1.528.620	519,922 1,061,043 659,288	¹ 5,685,916 10,945,621 14,105,132	4,419,771 4,862,337 2,617,198	2,526,242		2,377,137 6,000,719 9,702,403	1,558,961 1,509,252 745,648	473,619 1,239,563 2,799,943	312,441 247,668 132,642	68,848 189,205 122,292	¹ 752,891 1,777,167 2,238,337	600,682 825,856 488,991	540,448 802,025 474,237	211,478 245,127 132,574	319,281 987,508 1,604,299	209, 226 244, 441 132, 440	63,985 201,901 4 2 9,557
		1	1	Norfolk-Po	ortsmouth, V	irginia			ı		1		Oklahom	a City, Okl	ahoma	1		
Total	161,450	99,344	¹ 861,778	482,227	470,144	124,824	451 , 523	123,495	102,002	194,662	123,882	¹ 1,137,066	557,569	540,422	158,120	622,721	157,292	142,751
o adjusted gross income	(2)	(2)	(²)	(²)	(2)	-	-	-	-	(²)	(²)	(2)	(2)	(2)	-	-	-	-
Inder \$1,000 11,000 under \$2,000 22,000 under \$3,000 33,000 under \$4,000 14,000 under \$5,000	18,379 19,714 20,064 20,080 14,814	2,903 10,645 14,329 12,628	7,784 28,518 50,721 68,289 66,307	23,343 35,765 53,797 63,541 54,897	20,984 35,564 52,606 61,384 50,335	14,172 13,698 15,805 14,115	8,520 14,372 21,063 23,246	14,000 13,202 15,704 13,619	1,689 2,753 4,004 4,381	24,771 16,106 17,285 14,653 23,334	5,604 5,091 9,206 15,795	12,884 23,461 42,180 50,650 106,024	31,685 26,200 34,727 42,658 73,574	30,484 24,899 31,752 42,052 69,808	5,166 9,337 13,900 10,480 22,829	814 5,942 14,381 15,309 40,887	5,166 9,337 13,799 10,380 22,829	163 1,187 2,796 3,027 8,157
15,000 under \$6,000	8,350 14,840 15,194 7,846 5,461	6,367 12,161 12,713 7,149 4,864	46,479 96,468 113,983 66,146 51,577	33,700 50,517 57,982 30,285 17,667	33,700 50,416 57,982 30,184 17,667	7,356 14,740 15,194 7,846 5,461	18,887 50,406 60,641 36,411 32,573	7,356 14,740 15,194 7,846 5,461	3,752 10,366 12,533 7,459 6,834	18,372 18,453 19,428 7,554 9,227	16,192 16,172 17,140 6,162 8,531	101,798 120,176 144,986 63,863 87,399	63,641 70,339 65,610 28,420 30,171	61, 261 69, 834 65, 004 27, 825 29, 475	17,280 18,453 19,428 7,554 9,227	44,023 56,790 80,075 36,158 51,168	16,787 18,352 19,428 7,554 9,227	8,734 11,507 16,406 7,517 10,488
\$10,000 under \$11,000	4,040 3,804 1,683 1,212 976	3,871 3,602 1,549 1,178 875	42,034 43,858 21,031 16,276 14,177	14,947 12,994 6,733 3,938 2,995	14,779 12,826 6,530 3,870 2,962	4,040 3,804 1,650 1,212 976	26,259 28,842 13,377 11,514 10,365	4,040 3,804 1,650 1,212 976	5,464 6,071 2,833 2,515 2,370	6,791 4,268 3,230 2,031 1,234	6,392 3,994 3,130 1,864 1,234	70,958 48,994 40,088 27,328 17,795	23,371 14,675 11,352 6,990 5,068	23,304 14,542 11,186 6,724 5,001	6,791 4,268 3,230 2,031 1,234	45,675 31,840 26,129 18,318 12,085	6,791 4,235 3,230 2,031 1,234	9,566 6,715 5,566 3,912 2,622
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,254 1,009 1,222 270 26	2,052 941 1,134 250 23	38,521 23,145 42,485 17,960 2,945	9,050 3,967 4,505 1,083 90	8,814 3,664 4,265 1,015	2,254 1,009 1,188 267 26	26,920 17,095 31,840 14,063 2,439	2,220 1,009 1,188 267 26	6,125 4,207 9,777 5,877 1,228	3,428 1,130 1,911 359 56	3,295 1,097 1,774 323 53	58,376 25,458 62,977 23,901 6,648	12,713 4,389 7,169 1,433 231	12,015 4,289 6,823 1,305 211	3,428 1,130 1,911 359 56	41,574 19,627 50,462 19,865 5,599	3,428 1,130 1,911 359 56	9,567 4,824 15,457 8,360 2,816
3150,000 under \$200,000 3200,000 or more	6 5	5 4	1,059 2,673	15 13	12 12	6 5	863 1 , 827	6 5	474 1,290	14 14	12 10	2,472 4,702	49 55	39 45	14 14	2,035 3,965	14 14	1,005 2,359
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	93,252 51,691 16,507	40,606 43,254 15,484	¹ 220, 961 374, 653 266, 164	231,746 190,151 60,330	221,375 189,949 58,820	57,790 50,597 16,437	67,201 198,918 185,404	56,495 50,597 16,403	12,827 40,944 48,231	97,162 73,034 24,466	36,507 64,197 23,178	1229,147 518,222 389,697	211,893 258,181 87,495	201,539 253,399 85,484	61,712 71,942 24,466	77,333 268,214 277,174	61,511 71,348 24,433	15,330 54,652 72,769

Table 43. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

	1		T															
Addusted amond durant sizes	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross	Total	Exemptions	Taxable	income	Income ta cred	
Adjusted gross income classes	of returns	joint returns	income (Thousand	exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	joint returns	income (Thousand	Total exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		1	dollers)	Omah	a, Nebraska	-Iowa	dollara)		dollers)			dollars)	Orl	ando, Flori		dollers)	returns	dollara)
Total	178,976	103,481	¹ 1,058,856	518,411	502,444	149,546	612,256	149,180	141,755	109,903	76,728	¹ 619,298	350,857	340,153	87,847	316,053	86,693	72,016
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	_	819	719	² 3,743	2,462	2,260	-		-	-
Under \$1,000 under \$2,000	17,894 20,343 12,478 16,612 16,794	4,056 3,280 6,149 9,806	8,621 29,854 31,264 59,378 77,129	26,509 31,847 28,342 38,968 48,190	26,308 26,683 27,739 37,551 46,597	2,670 14,793 9,707 14,536 15,600	440 9,664 11,302 27,865 38,733	2,670 14,693 9,607 14,536 15,600	88 1,852 2,226 5,303 7,881	13,799 5,635 14,494 11,918 12,934	3,770 8,290 6,497 9,980	8,038 7,410 36,932 41,785 57,423	21,805 9,807 43,191 33,072 43,755	21,602 8,521 41,210 30,698 43,352	3,443 3,063 9,159 9,738 12,733	485 1,288 8,378 15,090 21,712	3,443 3,063 8,666 9,245 12,733	97 257 1,515 2,935 4,360
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	21,018 19,257 18,109 6,290 8,664	13,484 15,483 17,121 6,290 7,091	116, 718 122, 485 136, 089 52, 938 81, 735	68,287 67,923 73,251 25,539 28,687	65,709 67,434 72,073 25,050 28,687	19,409 19,156 18,109 6,290 8,664	55,759 63,635 68,344 30,488 53,472	19,309 19,156 18,109 6,290 8,664	11,321 13,014 13,787 6,187 11,376	9,626 11,762 4,254 5,820 6,113	8,832 10,676 4,254 5,820 6,012	52,721 77,334 31,951 48,994 57,920	37,107 49,079 14,742 21,605 23,467	36,111 48,485 14,440 21,504 22,873	9,033 11,762 4,254 5,820 6,113	18,437 33,002 16,302 27,501 32,879	8,933 11,762 4,254 5,820 6,113	3,479 6,364 3,285 5,597 6,737
\$10,000 under \$11,000	5,238 3,812 2,288 1,560 1,093	5,072 3,746 2,254 1,461 1,027	54,657 43,671 28,513 21,038 15,882	20,519 14,087 8,686 6,001 4,668	20,287 13,822 8,587 5,934 4,635	5,238 3,812 2,288 1,560 1,093	34,195 29,094 19,368 14,590 11,043	5,172 3,812 2,288 1,560 1,093	7,073 6,133 4,160 3,179 2,455	3,633 2,009 1,563 1,007 770	3,499 1,908 1,429 974 702	38,008 22,944 19,471 13,632 11,118	14,522 7,426 6,384 4,159 3,217	14,251 7,158 6,151 4,024 3,117	3,633 2,009 1,563 1,007 770	22,668 14,949 12,201 8,650 7,439	3,599 1,975 1,563 1,007 770	4,654 3,051 2,605 1,813 1,646
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,377 1,448 1,292 434 36	3,178 1,415 1,200 407 29	57,943 33,332 44,398 28,157 4,162	12,046 4,641 5,112 1,767 119	11,417 4,410 4,879 1,537	3,377 1,448 1,292 434 36	42,439 25,554 36,712 23,690 3,587	3,377 1,448 1,292 434 36	9,782 6,387 11,410 9,823 1,845	1,984 814 701 194 34	1,782 747 606 185 28	33,572 18,006 24,033 12,561 4,176	8,355 3,062 2,693 755 127	8,054 2,926 2,557 689 114	1,984 814 701 194 34	23,488 13,900 19,446 10,504 3,472	1,984 814 701 194 34	5,491 3,525 6,096 4,406 1,801
\$150,000 under \$200,000 \$200,000 or more	16 19	11 17	2,783 11,782	49 61	42 50	15 19	2,029 10,253	15 19	1,036 5,437	12 8	11 7	2,016 2,996	47 18	39 17	12 8	1,679 2,583	12 8	865 1,437
Returns under \$5,000	85,025 73,338 20,613	24,195 59,469 19,817	¹ 202, 573 509, 965 346, 318	176,968 263,687 77,756	167,790 258,953 75,701	57,306 71,628 20,612	88,004 271,698 252,554	57,106 71,528 20,546	17,350 55,685 68,720	59,599 37,575 12,729	29, 256 35, 594 11, 878	¹ 147,845 268,920 202,533	154,092 146,000 50,765	147,643 143,413 49,097	38,136 36,982 12,729	46,953 128,121 140,979	37,150 36,882 12,661	9,164 25,462 37,390
			Pa-	terson-Clif	on-Passaic,	New Jerse	y						Peor	ia, Illinoi	3			
Total	461,700	272,505	13,328,841	1,268,483	1,221,238	412,557	2,041,863	409, 204	474,297	102, 364	71,356	¹ 663,888	301,088	283,763	87,673	396,049	85,727	89,203
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	· -	-	-	-	(²)	(²)	(²)	(²)	(2)	-	-	-	-
Under \$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	40,772 39,639 24,869 41,732 32,581	7,178 5,221 12,323 13,233	20,886 59,552 61,810 144,082 145,178	47,689 65,718 44,316 84,062 75,714	44,729 54,481 37,285 77,059 73,571	10,458 30,193 20,941 38,894 31,464	1,513 17,812 26,718 69,098 75,825	10,458 28,735 20,355 38,408 30,978	296 3,486 5,103 13,707 15,272	7,948 10,267 10,024 5,585 8,545	3,290 4,777	4,219 16,816 23,675 19,421 37,947	13,086 20,030 18,825 15,119 21,478	10,126 16,357 16,316 12,159 19,803	7,583 8,510 4,474 7,852	3,917 8,515 7,869 20,043	6,601 8,510 3,882 7,852	693 1,631 1,428 3,962
\$5,000 under \$6,000	38,308 37,933 47,442 28,746 32,992	21,545 28,993 38,432 24,412 30,447	211,004 244,833 359,661 245,102 314,139	107,280 110,110 163,102 98,321 111,209	104,231 109,325 161,059 96,950 108,579	38,009 37,634 47,442 28,746 32,992	108, 139 135, 261 197, 665 142, 219 197, 557	37,909 37,634 47,342 28,746 32,992	21,852 27,649 40,736 29,608 40,990	8,207 13,803 8,496 7,770 4,547	6,619 12,222 8,294 7,770 4,446	44,527 89,379 63,316 65,403 43,562	29,047 51,349 26,685 31,303 15,445	29,047 50,757 26,382 31,269 14,449	8,106 13,803 8,496 7,770 4,446	20,154 45,055 38,535 35,380 27,572	8,106 13,803 8,395 7,669 4,345	3,975 9,125 7,793 7,080 5,673
\$10,000 under \$11,000	23,712 16,019 10,431 9,380 6,728	21,826 15,020 9,998 8,747 6,496	249,086 183,760 129,908 126,682 97,439	88,782 58,857 37,824 33,701 25,972	87, 297 57, 825 37, 457 33, 003 25, 573	23,712 16,019 10,431 9,314 6,728	152,087 117,635 86,587 84,886 65,519	23,646 15,985 10,431 9,314 6,728	31,643 24,803 18,516 18,552 14,311	4,104 3,025 2,868 1,168 1,029	3,968 2,923 2,766 1,065 1,029	42, 792 34, 863 35, 454 15, 745 14, 803	14,707 9,800 8,862 4,018 3,741	14,362 9,663 8,624 3,984 3,741	4,104 3,025 2,868 1,168 1,029	28,340 24,206 25,696 11,726 10,922	4,104 3,025 2,868 1,168 1,029	5,927 5,105 5,584 2,617 2,417
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	15,554 6,045 6,470 1,324 146	14,855 5,746 6,084 1,248 137	263,715 134,881 214,928 86,650 17,196	59,627 22,295 24,739 5,243 545	58,560 21,796 23,835 4,883 490	15,554 6,045 6,433 1,324 145	185,467 102,822 172,370 72,419 14,236	15,520 6,045 6,433 1,321 145	42,590 26,003 52,927 30,443 7,019	2,055 996 1,171 222 24	1,883 860 1,010 218 23	34,329 21,817 39,257 13,878 2,795	7, 127 3, 393 4, 351 890 99	6,648 3,360 4,162 836 90	2,055 962 1,171 222 24	24,668 16,643 32,069 11,622 2,409	1,986 962 1,171 222 24	5,570 4,359 9,871 4,788 1,226
\$150,000 under \$200,000 \$200,000 or more	40 39	35 31	6,941 12,532	149 138	136 123	40 39	5,755 10,273	40 39	3,064 5,727	2	2 2	366 819	6 11	4 9	2 3	336 372	2	162 217
Returns under \$5,000	180,391 185,421 95,888	38,453 143,829 90,223	1430, 384 1, 374, 739 1, 523, 718	320, 589 590, 022 357, 872	290, 116 580, 144 350, 978	131,950 184,823 95,784	190,966 780,841 1,070,056	128,934 184,623 95,647	37,864 160,835 275,598	42,874 42,823 16,667	16,256 39,351 15,749	¹ 100,783 306,187 256,918	90, 254 153, 829 57, 005	76,376 151,904 55,483	28,419 42,621 16,633	40, 344 166, 696 189, 009	26,845 42,318 16,564	7,714 33,646 47,843

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to	ax after lits	Manhan	Number of	Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross	Total exemptions	other than age or blindness	Number	Amount	Number	Amount	Number of returns	Number of joint returns	gross	Total exemptions	other than age or blindness	Number of	Amount	Number of	Amount
			(Thousand dollars)			returns	(Thousand dollars)	returns	(Thousand dollars)			(Thousand dollers)			returns	(Thousand dollars)	returns	(Thousand dollars)
			Ph	iladelphia,	Pennsylvan	ia-New Jer	sey		,			,	Phoe	enix, Arizon	a			
Total	1,521,946	829,627	¹ 9,410,933	4,256,892	4,091,333	1,315,297	5,432,992	1,302,832	1, 262, 450	257,355	160,856	¹ 1,533,018	761,615	739,459	204, 259	827,732	203, 291	189,602
No adjusted gross income	2,754	(²)	³ 18,833	7,288	6,279	-	-	-	-	2,794	(²)	³ 6, 344	6,108	5,215	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	132,194 134,287 155,710 162,906 159,578	8, 185 23, 779 31, 602 48, 796 78, 265	68,337 201,195 390,363 569,070 719,581	175, 938 250, 478 294, 620 345, 846 436, 591	165,859 221,142 268,229 322,952 422,723	32,037 86,314 132,860 147,786 150,555	4,794 50,997 157,154 271,816 330,154	32,037 83,285 130,301 143,480 149,376	952 9,997 30,618 53,039 66,468	32,894 21,632 26,211 20,542 22,320	3,975 6,442 10,617 10,329 12,002	16,774 32,226 65,636 72,643 100,406	41,642 39,976 56,174 49,927 67,741	39, 363 36, 514 51, 338 47, 448 66, 655	5,769 14,096 18,675 18,263 18,053	706 8,258 24,197 31,832 40,524	5,769 13,603 18,475 18,160 18,053	141 1,579 4,540 6,321 8,259
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	141,056 145,866 113,731 91,351 70,263	82,924 114,501 95,226 85,085 63,685	775,813 948,761 851,861 776,887 663,441	417,349 516,403 431,510 355,166 247,036	405,006 504,946 424,431 349,973 243,282	137,676 143,711 111,299 91,152 69,775	390, 565 472, 258 439, 038 436, 641 408, 612	137,188 143,509 110,709 91,152 69,775	79,210 96,456 89,568 88,653 84,926	24,525 23,122 20,050 17,727 8,528	20,469 20,457 16,106 16,536 8,035	134,556 149,701 149,403 150,190 80,949	89,777 90,995 75,189 72,449 31,680	88,884 89,016 74,496 72,449 31,680	23, 239 23, 022 19, 950 17, 727 8, 528	52, 659 65, 552 74, 720 79, 571 46, 528	23,139 23,022 19,950 17,727 8,528	10,453 12,932 15,377 16,320 9,602
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	51,654 39,659 24,873 19,521 11,752	48,049 37,274 23,180 18,065 10,927	541,011 455,412 309,650 262,644 169,985	190,911 141,906 91,428 70,803 41,791	187,378 139,492 89,613 69,351 40,732	51,654 39,627 24,873 19,488 11,719	341,237 301,292 208,771 181,434 118,791	51,621 39,627 24,841 19,488 11,719	71,377 63,873 44,830 39,787 26,282	9,183 6,459 4,720 3,083 3,553	8,614 6,121 4,418 3,016 3,385	96, 195 74, 085 58, 829 41, 626 51, 763	36,263 23,624 16,966 11,293 13,651	35,727 23,255 16,430 10,993 13,091	9, 183 6, 459 4, 720 3, 049 3, 553	57,500 47,728 38,008 27,458 34,725	9,183 6,459 4,652 3,049 3,553	11,999 10,100 7,944 5,904 7,472
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	33,197 11,948 15,359 3,503 452	30,320 10,826 13,283 3,071 392	564, 795 264, 381 512, 152 232, 648 54, 102	121,741 44,968 59,380 12,920 1,642	117,586 42,596 55,645 11,740 1,416	33, 194 11, 948 15, 356 3, 496 451	407,887 199,489 407,345 191,973 44,492	33, 190 11, 915 15, 346 3, 496 451	94,957 50,281 126,031 81,275 22,645	5,364 1,691 2,357 464 81	4,925 1,557 2,176 440 78	91,427 38,296 80,737 29,273 9,644	19,560 6,542 9,641 1,861 343	19,058 6,374 9,262 1,711 310	5,364 1,691 2,320 464 81	64, 212 28, 011 62, 479 23, 915 7, 602	5,364 1,691 2,320 460 81	14,812 7,068 19,251 9,836 3,674
\$150,000 under \$200,000 \$200,000 or more	171 161	148 130	29,094 68,583	626 551	530 432	171 155	22, 148 46, 104	171 155	12,078 29,147	21 34	21 32	3,568 11,435	76 137	67 123	21 32	3,081 8,466	21 32	1,586 4,432
Returns under \$5,000	747,429 562,267 212,250	192,541 441,421 195,665	11,929,713 4,016,763 3,464,457	1,510,761 1,967,464 778,667	1,407,184 1,927,638 756,511	549,552 553,613 212,132	814,915 2,147,114 2,470,963	538,479 552,333 212,020	161,074 438,813 662,563	126,393 93,952 37,010	44,470 81,603 34,783	¹ 281, 341 664, 799 586, 878	261,568 360,090 139,957	246, 533 356, 525 136, 401	74,856 92,466 36,937	105,517 319,030 403,185	74,060 9 2,366 36,865	20,840 64,684 104,078
				Pittsbu	rgh, Pennsy	lvania			т		,	1	Portland,	Oregon-Was	hington			
Total	7775,915	466,758	-4,806,974	2, 184, 677	2,108,738	666,064	مان ومان و ک	CT9 (100	022,172	وَفِرْ رَفِيرَ	196,957	1,976,167	922, 724	569,082	200,000	1,144,741	264, 1 2 2	257,843
No adjusted gross income	2,319	(²)	310,641	6,452	5,848	-	-	-	-	2,517	(²)	³ 2,700	7,853	6,460	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	74,608 64,094 72,808 68,369 71,940	² 8,885 15,174 22,269 28,101 37,188	38,752 95,454 180,978 240,098 325,585	105,227 104,945 145,798 165,485 204,065	97,721 92,958 130,603 152,129 199,186	16,014 44,699 59,854 59,686 68,170	2,338 27,654 71,732 109,457 159,788	16,014 43,626 57,304 59,200 68,137	458 5,442 13,918 21,502 32,357	27,636 37,053 25,078 24,569 29,195	10,000 8,566 12,344 16,625	12,752 55,909 62,071 87,596 132,609	35, 264 72, 032 58, 799 64, 246 74, 669	32, 263 58, 715 50, 439 55, 412 70, 004	4,285 24,392 18,907 20,589 27,610	491 15,407 19,521 34,838 65,298	4,285 24,392 17,813 20,288 27,115	98 3,006 3,787 6,911 12,947
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	96,014	62, 149 76, 475 54, 147 42, 932 26, 480	482,133 618,926 477,971 393,705 280,412	270,107 326,621 215,072 172,126 110,227	263,609 322,754 213,098 171,438 109,539	86, 193 94, 330 63, 460 46, 536 29, 643	247,013 324,366 274,615 230,669 175,068	86, 193 94, 330 63, 359 46, 536 29, 643	50,307 66,236 56,445 47,629 36,593	28,501 27,084 32,898 20,380 19,482	19,474 23,310 27,240 19,189 18,584	156, 147 175, 396 246, 327 172, 307 184, 435	80,992 99,489 115,057 83,194 69,713	76, 334 97, 105 113, 572 83, 194 68, 521	27,512 26,287 32,797 20,380 19,482	79,526 88,656 138,813 94,475 116,874	27,016 26,287 32,697 20,380 19,482	15,948 17,825 28,412 19,403 24,277
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000		22,862 16,340 10,069 7,120 6,948	254, 271 197, 814 133, 925 103, 851 104, 145	88,866 61,692 38,517 27,045 29,170	87,463 61,237 37,575 26,620 28,647	24, 141 17, 256 10, 753 7, 709 7, 210	163,015 132,449 91,278 73,360 71,013	24,141 17,256 10,753 7,709 7,210	34,074 28,092 19,638 16,201 15,493	11,660 8,668 5,298 3,999 2,633	11,327 8,234 4,966 3,831 2,433	121,884 99,535 65,913 53,856 38,040	43,073 31,161 18,694 13,260 9,265	42,440 30,795 18,227 13,061 8,865	11,660 8,634 5,298 3,999 2,633	77,098 65,203 45,246 37,924 27,132	11,660 8,634 5,298 3,999 2,633	16,040 13,675 9,737 8,256 6,030
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	14,563 6,279 7,581 1,685 201	13,517 5,495 7,067 1,501 175	248,637 141,087 256,082 109,934 24,270	53,522 23,083 29,029 6,288 726	51,795 22,360 27,272 5,758 638	14,530 6,279 7,548 1,675 200	183,885 109,888 205,802 90,932 20,102	14,530 6,279 7,545 1,672 200	43,014 28,640 63,543 38,169 10,426	6,303 2,241 2,809 680 73	5,704 2,071 2,686 642 68	106, 309 50, 416 92, 317 44, 743 8, 669	23,386 8,288 10,975 2,666 297	22,286 8,118 10,480 2,397	6, 303 2, 241 2, 809 676 73	76,710 38,433 72,016 35,606 6,709	6,303 2,241 2,809 676 73	17,750 9,768 21,448 14,713 3,269
\$150,000 under \$200,000 \$300,000 or more	82 101	72 78	14,118 95,467	287 327	230 260	82 96	11,507 28,673	82 96	6,487 18,511	20 22	19 17	3,351 8,285	81 70	73 59	20 21	2,743 6,022	20 21	1,456 3,087
Returns under \$5,000	324,117	113,331 262,183 91,244	¹ 870, 226 2, 253, 147 1, 683, 601	731,972 1,094,153 358,552	678,445 1,080,438 349,855	248,423 320,162 97,479	370,969 1,251,731 1,181,904	244,281 320,061 97,473	73,677 257,210 322,288	146,048 1 28,345 44,406	49,142 107,797 41,998	¹ 348, 237 934, 612 693, 318	312,863 448,445 161,216	273, 293 438, 726 157, 063	95,783 126,458 44,367	135,555 518,344 490,842	93,893 125,862 44,367	26, 749 105, 865 125, 229

Table 43. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

	Must	Number of	Adjusted		Exemptions	Taxable	income	Income to	ex after dits	Number	Number	Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or blindness	Number of	Amount	Number of	Amount
		<u> </u>	dollara)	L	,	returns	dollara) .	returns	dollers) .			dollars) .		L	returns	dollara)	returns	dollars)
		 	Providen	ce-Pawtucke	t, Rhode Is	land-Massa	cnusetts				1		Readir	ng, Pennsylv	ania			г
Total	290,897	161,555	¹ 1,603,292	777,940	742,355	252,306	912,622	251,493	209,057	99,141	62,847	¹ 553,730	282,371	270,916	84,867	316,670	83,587	70,368
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	-	(²)	(²)	(²)	(²)	(²)	-	-	-	-
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	29,526 29,001 33,201 27,659 34,621	6,197 7,478 11,809 20,209	16,948 42,671 84,216 97,400 156,570	33,955 46,368 62,482 61,431 99,876	32,291 40,901 56,929 53,249 96,954	11,164 20,571 27,609 24,309 32,967	1,422 12,792 36,814 45,387 72,496	11,164 20,571 27,410 24,309 32,383	279 2,557 7,267 8,955 14,586	6,220 10,298 11,550 11,642 14,079	3,464 4,943 11,936	3,559 14,947 28,958 40,540 64,631	10,663 20,117 27,686 22,044 40,297	8,508 18,645 24,820 20,967 38,731	5,937 8,971 11,339 13,979	3,273 10,656 22,564 32,108	5,937 8,971 10,548 13,979	654 2,116 4,376 6,475
\$5,000 under \$6,000	30,862 33,338 21,742 16,144 7,595	23,627 26,970 19,217 14,590 7,011	170,857 215,687 161,893 137,034 71,992	100,769 110,301 79,087 59,424 27,834	98,246 107,479 78,117 58,355 27,249	30,377 33,338 21,742 16,144 7,595	81,705 117,476 88,994 82,204 44,480	30,377 33,338 21,742 16,144 7,595	16,442 23,852 17,922 17,013 9,258	8,479 8,648 8,371 5,991 5,122	7,866 8,160 7,388 5,991 5,021	47,672 55,664 62,914 50,974 48,802	27,467 33,017 28,142 22,095 22,024	26,390 32,815 27,940 22,095 22,024	7,990 8,648 8,371 5,991 5,122	22,213 28,039 37,158 30,185 28,915	7,502 8,648 8,371 5,991 5,122	4,442 5,628 7,594 6,180 5,966
\$10,000 under \$11,000	6,530 4,507 3,273 1,885 1,770	6,072 4,178 3,050 1,688 1,606	68,459 51,516 40,659 25,534 25,619	22,309 16,807 11,538 6,728 6,290	21,639 16,512 11,106 6,464 6,161	6,530 4,507 3,273 1,885 1,770	45,099 34,188 28,056 17,913 18,408	6,500 4,507 3,273 1,885 1,770	9,405 7,255 6,049 3,934 4,115	2,646 1,620 861 729 396	2,547 1,488 828 597 363	27,720 18,691 10,643 9,742 5,723	8,702 4,894 2,745 2,090 1,256	8,570 4,861 2,712 2,056 1,189	2,646 1,620 861 729 396	18,938 13,277 7,671 7,357 3,881	2,646 1,620 861 729 396	3,957 2,828 1,670 1,654 843
\$15,000 under \$20,000\$20,000 under \$25,000\$25,000 under \$50,000\$50,000 under \$100,000\$100,000 under \$150,000\$	4,212 1,292 2,339 618 59	3,920 1,193 2,110 561 44	71,165 28,415 79,763 40,402 6,957	15,039 4,989 9,021 2,482 191	14,258 4,793 8,412 2,279 165	4,179 1,292 2,339 618 59	50,710 21,409 65,143 34,254 5,442	4,179 1,292 2,339 618 59	11,605 5,333 20,648 14,567 2,803	1,087 423 598 130 18	1,020 391 595 117 17	18,528 9,455 21,014 8,745 2,118	3,885 1,758 2,289 542 71	3,752 1,495 2,237 467 65	1,087 423 598 130 18	13,613 7,342 17,839 7,396 1,660	1,087 423 598 130 17	3,151 1,900 5,665 3,105 844
\$150,000 under \$200,000 \$200,000 or more	18 20	15 10	3,060 7,160	74 60	66 45	18 20	2,488 5,742	18 20	1,407 3,805	4 7	4 7	676 2,273	17 26	15 18	4 7	542 2,043	4 7	313 1,007
Returns under \$5,000	154,693 109,681 26,523	45,693 91,415 24,447	¹ 397,120 757,463 448,709	304,997 377,415 95,528	281,009 369,446 91,900	116,620 109,196 26,490	168,911 414,859 328,852	115,837 109,196 26,460	33,644 84,487 90,926	54,011 36,611 8,519	20,447 34,426 7,974	¹ 152,376 266,026 135,328	121,351 132,745 28,275	112,215 131,264 27,437	40,226 36,122 8,519	68,601 146,510 101,559	39,435 35,634 8,518	13,621 29,810 26,937
		,	r	Rich	mond, Virgin	nia					· · · · · · · · · · · · · · · · · · ·	г	Roche	ster, New Yo	ork .			·
Total	172,587	90,006	¹ 985,252	467,927	451,324	146,180	560,799	144,886	130,388	266,169	152,129	11,747,027	743,903	706,702	229,484	1,047,194	228,174	238,669
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	-	(2)	(²)	(²)	(²)	(²)	_	-	-	_
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	18,190 21,919 21,444 19,763 14,035	5,385 4,776 7,538 6,881	11,123 30,865 52,657 69,034 64,741	28,160 39,372 44,940 48,136 43,620	25,868 38,078 41,862 44,555 42,814	6,337 14,938 17,895 17,472 12,638	952 8,004 19,495 31,849 29,344	6,337 14,341 17,400 17,472 12,537	190 1,506 3,824 6,426 5,929	24,813 28,142 20,797 23,443 22,479	4,827 5,546 8,679 11,035	14,578 41,689 52,489 82,463 100,750	39,197 48,687 39,809 53,854 61,613	36,417 39,670 33,455 48,789 58,611	4,988 17,985 17,621 22,243 21,572	624 11,755 21,414 38,835 48,362	4,988 17,399 17,036 22,243 21,469	126 2,306 4,200 7,674 9,848
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	15,305 13,214 11,510 8,931 5,306	11,032 11,027 9,031 8,435 4,709	82,755 85,856 86,454 74,821 50,303	45,122 47,289 40,578 33,840 16,290	43,929 46,793 40,578 32,647 16,189	15,305 13,214 11,510 8,931 5,306	42,775 42,240 46,672 42,219 32,609	15,305 13,113 11,510 8,931 5,306	8,687 8,554 9,541 8,601 6,742	21,212 26,468 22,736 14,654 12,549	12,076 19,060 20,217 13,850 11,173	117,362 171,937 171,331 124,780 119,336	58,535 89,737 81,471 48,909 43,401	56,281 87,014 80,504 48,221 42,918	20,524 26,365 22,736 14,654 12,549	61,805 91,437 93,999 76,169 76,775	20,524 26,365 22,736 14,654 12,549	12,616 18,636 19,148 15,523 16,149
\$10,000 under \$11,000	5,184 3,501 3,669 1,750 1,447	4,848 3,265 3,467 1,683 1,313	54,299 40,249 45,751 23,623 20,971	17,538 11,343 13,229 6,326 4,510	17,168 11,175 12,993 6,192 4,443	5,184 3,501 3,669 1,750 1,414	34,874 26,654 30,625 15,702 13,878	5,184 3,501 3,669 1,750 1,414	7,328 5,652 6,534 3,406 3,057	11,398. 9,459 6,398 4,169 3,069	10,616 9,100 5,910 3,907 2,904	119,526 108,670 79,711 56,233 44,465	42,090 34,416 23,876 14,591 10,464	41,177 34,056 23,484 14,362 10,270	11,398 9,459 6,398 4,169 3,069	77,063 71,928 53,622 39,321 31,805	11,398 9,459 6,398 4,169 3,069	16,108 15,188 11,481 8,523 7,043
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,432 1,618 1,551 420 58	3,129 1,584 1,355 366 52	58,733 35,643 50,182 28,355 6,921	12,683 6,500 6,099 1,521 207	12,179 6,299 5,532 1,354 178	3,432 1,618 1,551 420 58	40,914 26,108 38,244 22,262 5,513	3,432 1,618 1,551 420 58	9,335 6,403 11,487 9,182 2,719	7,901 2,458 2,630 660 52	7,604 2,295 2,336 583 44	133,620 54,344 88,139 42,888 6,235	29,351 9,677 9,923 2,455 178	28,725 9,351 9,526 2,200 146	7,901 2,458 2,630 660 52	95,404 39,505 67,019 32,327 4,696	7,868 2,458 2,627 660 52	21,600 9,812 20,067 12,936 2,321
\$150,000 under \$200,000 \$200,000 or more	19 19	15 14	3,307 9,355	65 55	51 44	18 19	2,328 7,538	18 19	1,308 3,977	17 36	15 31	2,974 14,369	57 136	46 105	17 36	2,288 11,041	17 36	1,237 6,127
Returns under \$5,000	95,653 54,266 22,668	24,681 44,234 21,091	1227,674 380,189 377,389	204,732 183,119 80,076	193,580 180,136 77,608	69,280 54,266 22,634	89,644 206,515 264,640	68,087 54,165 22,634	17,875 42,125 70,388	120,303 97,619 48,247	30,408 76,376 45,345	¹ 291,107 704,746 751,174	244,636 322,053 177,214	218,316 314,938 173,448	84,409 96,828 48,247	120,990 400,185 526,019	83,135 96,828 48,211	24,154 82,072 132,443

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to	ax after			Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of	Amount (Thousand	Number of returns	Number of joint returns	gross income (Thousand	Total exemptions	other than age or blindness	Number of	Amount (Thousand	Number of	Amount (Thousand
			dollers)	Sueram	ento, Calif	L	dollers)	returns	dollers)	 	<u> </u>	dollare)	St. Louis.	, Missouri-I	returns	dollars)	returns	dollare)
Total	230,409	150,524	11,564,285	703,485	679,885	192,341	906,585	189,861	204,784	752,643	428,944	14,682,927	2,058,227	1,972,581	639,884	2,789,900	633,419	650,078
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	-	(²)	(²)	(²)	(²)	(2)	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	23,698 17,860 14,924 10,41 16,490	6,867 5,385 9,356 8,533	10,804 25,985 36,614 56,879 73,440	30,953 35,771 33,633 50,258 43,206	28,480 32,221 30,467 50,258 40,934	4,882 10,802 11,327 11,658 15,897	620 6,519 12,178 20,830 35,267	4,882 10,209 10,634 11,558 15,304	123 1,258 2,256 4,206 6,930	76,021 77,079 66,100 63,049 60,256	8,974 14,649 18,965 22,098 27,282	39,085 116,462 167,451 217,593 270,232	115,488 138,035 139,068 130,972 157,559	105,280 116,860 124,652 120,176 149,538	13,873 51,837 52,886 59,753 54,785	1,479 32,778 65,649 107,363 134,051	13,873 49,562 50,324 59,057 54,291	290 6,438 12,605 20,972 27,064
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	23,664 20,507 14,372 18,583 14,977	15,950 13,978 13,679 17,689 13,492	130,743 133,051 108,115 157,621 142,182	78,299 60,277 50,751 76,550 61,389	76,512 57,704 49,565 74,379 60,403	22,170 20,507 14,372 18,583 14,977	61,615 69,288 57,927 82,171 77,885	22,170 20,106 14,272 18,583 14,977	12,970 13,865 11,665 16,345 16,091	74,227 83,472 61,724 49,566 33,631	47,867 61,098 54,415 43,043	409,744 543,936 463,464 418,206 318,752	217,846 251,700 225,104 174,416 125,334	210,811 245,571 219,654 173,523 123,844	72,247 83,171 61,724 49,566 33,681	216,525 307,305 248,151 248,487 195,106	72,146 82,868 61,724 4:, 33,681	44,126 63,218 50,227 51,603 40,682
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	11,841 9,202 7,141 4,444 3,073	11,106 8,835 6,873 4,310 2,906	123,816 105,477 89,510 59,931 44,417	45,912 33,713 26,407 15,972 11,324	45,178 33,413 26,173 15,905 11,157	11,696 9,202 7,141 4,444 3,073	73,937 68,253 59,029 41,014 31,504	11,696 9,202 7,141 4,444 3,073	15,390 14,422 12,574 8,949 7,021	28,201 19,005 14,510 8,938 5,464	26,448 18,031 13,941 8,231 5,096	296,317 217,956 181,090 120,372 79,033	101,524 67,267 50,594 33,115 19,260	100,053 66,431 50,122 32,443 18,891	28,224 19,005 14,510 8,938 5,464	188,066 145,494 122,813 82,722 56,923	28,190 19,005 14,510 8,938 5,464	39,403 30,919 20,093 18,068 12,720
\$15,000 under \$20,000	6,955 2,069 2,072 444 52	6,555 1,836 1,734 377 44	117,844 45,756 68,131 28,499 6,152	26,693 7,009 7,776 1,676 182	26,208 6,776 7,415 1,552 161	6,955 2,069 2,072 444 52	84,752 36,157 55,703 23,240 5,091	6,955 2,069 2,072 444 52	19,573 9,295 17,804 9,782 2,620	15,866 4,743 7,230 1,965 236	14,695 4,306 6,581 1,715 203	267,071 105,128 246,928 126,697 27,832	62,522 17,954 27,635 7,398 867	60,648 16,879 25,847 0,642 749	15,866 4,743 7,230 1,967 236	190,565 79,917 195,824 106,058 23,102	15,866 4,743 7,230 1,967 236	43,944 20,159 60,652 44,672 11,781
\$150,000 under \$200,000 \$200,000 or more	7 11	7 9	1,262 2,906	36 40	36 3 9	7 11	1,039 2,656	7 11	571 1,474	95 8 5	78 75	16,158 35,902	317 293	269 241	95 83	13,080 28,352	95 83	7,311 16,746
Returns under \$5,000	90,995 92,103 47,311	31,144 74,788 44,592	¹ 198,872 671,712 693,701	199,564 327,266 176,655	187,309 318,563 174,013	54,566 90,609 47,166	75,414 348,886 482,285	52,587 90,108 47,166	14,773 70,536 119,475	343,543 302,670 106,430	92,605 2 36, 939 99,400	¹ 808,341 2,154,102 1,720,484	685,031 	619,963 973,403 375,211	233,134 300,389 106,361	341,320 1,215,664 1,232,916	227,107 299,985 106,327	67,369 249,856 332,853
		T	<u> </u>	Salt 1	Lake City,	Jtah					1		San A	Intonio, Tex	as			
Total	166, 551	1/2/2/5	1994,006	503,708	497,925	136,517	530,782	136,138	171,00	ว∩สุรรก	131,114	₇ 1,052,320	9 , 22 -	621,131	158,852	6m, 120	157,500	133,260
No adjusted gross income	(2)	(²)	(2)	(2)	(²)	-	-	-	-	(2)	(2)	(²)	(2)	(2)	(²)	-	-	-
Under \$1,000 under \$2,000 \$2,000 under \$3,000 under \$3,000 under \$3,000 \$3,000 under \$4,000 under \$5,000 unde	22,395 18,555 9,561 11,094 17,161	7,208 6,695 10,754	11,017 26,837 24,518 38,393 76,329	27,643 35,099 15,853 32,749 46,937	25,004 30,748 15,634 31,072 44,901	6,877 10,165 7,961 9,247 15,957	961 6,426 11,478 14,457 34,995	6,877 2,934 7,961 9,132 15,957	192 1,265 2,295 2,902 7,073	21,104 27,602 33,409 23,437 22,681	3,306 8,367 14,493 15,629 17,516	12,374 40,657 83,102 81,076 103,169	28,747 53,318 104,366 81,518 85,490	26,041 49,398 101,679 79,205 83,993	6,600 15,948 21,019 17,355 20,180	1,079 9,353 23,329 24,612 37,808	6,600 15,846 20,526 17,355 20,180	216 1,848 4,323 4,693 7,479
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	14,254 16,551 16,401 8,971 7,364	10,365 13,301 15,419 8,855 6,659	78,828 106,315 122,933 75,640 69,784	51,499 58,383 67,954 39,731 24,086	49,925 57,897 67,954 39,731 23,970	13,306 16,436 16,401 8,855 7,364	33,692 51,209 59,234 36,952 44,014	13,306 16,436 16,401 8,855 7,364	6,855 10,414 11,985 7,484 9,263	18,322 17,579 9,772 7,058 6,582	15,505 16,485 8,752 6,565 5,986	100,171 114,267 73,568 59,991 62,844	62,596 67,326 33,640 26,067 21,906	60,810 67,224 32,450 25,965 21,413	16,616 17,579 9,279 7,058 6,582	47,174 57,939 42,853 35,993	17,421 17,579 9,279 7,058 6,582	8,858 11,618 8,213 7,294 8,106
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	6,547 5,322 1,967 2,520 1,541	6,384 5,164 1,904 2,359 1,055	68,867 61,147 24,341 33,909 22,191	27,907 23,192 8,639 9,613 5,941	27,435 22,940 8,447 8,839 5,877	6,515 5,322 1,967 2,520 1,508	38,903 35,879 15,012 21,691 14,534	6,482 5,322 1,967 2,520 1,508	8,042 7,500 3,1% 4,720 3,242	4,883 2,878 1,974 1,976 1,408	4,414 2,645 1,840 1,841 1,239	51,075 33,141 24,678 26,781 20,361	18,528 10,073 6,758 7,299 4,894	18,294 9,839 6,591 7,130 4,894	4,850 2,844 1,974 1,976 1,408	32,459 22,237 17,437 18,801 14,861	4,850 2,811 1,974 1,976 1,374	6,790 4,657 3,784 4,117 3,307
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,828 1,286 1,718 251 23	2,697 1,286 1,676 244 23	48,290 28,222 56,225 19,647 2,000	12,725 6,222 7,814 1,125	12,497 6,095 7,312 1,070 81	2,828 1,286 1,718 251 23	32,465 19,278 43,220 12,430 2,210	2,828 1,286 1,718 251 23	7,446 4,651 12,831 4,975 1,088	2,738 1,009 1,870 469	906 1,759 44	46,263 22,530 61,579 30,823 6,417	9,776 3,871 7,671 1,677 182	9,461 3,668 7,206 1,521 163	2,738 1,009 1,870 469 54	33,891 17,692 49,644 26,270 5,517	2,738 1,009 1,863 469	7,995 4,344 15,218 11,148 2,835
\$150,000 under \$200,000 \$200,000 or more	7	7 3	1,191 802	29 11	25 9	7 3	1,012 684	7 3	539 328	21 23	18 19	3,501 10,023	68 82	60 63	21 23	3,021 8,299	21 22	1,702 4,715
Returns under \$5,000	78,997 63,541 24,013	24 ,8 88 54,599 22 , 802	¹ 176,894 453,500 363,612	158,743 241,653 103,312	147,821 239,477 100,627	50,207 -2,3-2 23,948	68,317 225,101 237,364	49,861 -2,3-2 23,915	13,727 46,001 58,558	129,714 59,313 19,303	(41,2) 8 53,293 17,593	1307,246 410,841 337,172	358,115 211,535 70,879	344,374 207,862 68,89 0	81,102 58,514 19,236	96,181 224,413 250,129	80,507 57,919 19,161	18,559 44,089 70,612

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted		Pug-13	Taxable	income	Income to				Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	Exemptions other than age or	Number	Amount	Number	Amount	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or	Number	Amount	Number	Amount
	returns	returns	(Thousand dollars)	-	blindness	of returns	(Thousand dollars)	of returns	(Thousand dollars)	returns	recurns	(Thousand dollars)		blindness	of returns	(Thousand dollars)	of returns	(Thousand
				rnardino-Ri	verside-Ont	ario, Cali							San I	Diego, Calif	ornia			
Total	293, 164	191,684	¹ 1,773,993	890, 844	857,109	235,821	938, 574	232,976	208,156	337, 355	209,897	¹ 1,983,157	981,544	942,540	265,842	1,080,065	258,570	241,415
No adjusted gross income	2,028	(²)	³ 8, 305	4,588	3,990	-	-	_	-	3,385	(²)	³ 14,572	7,574	7,374	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	33,338 27,856 30,499 22,574 21,823	3, 287 7, 334 14, 484 12, 688 13, 785	18, 355 41, 628 75, 357 78, 779 99, 172	43,286 49,783 74,566 68,862 64,208	40,417 44,026 65,165 65,694 61,928	9,388 16,043 20,105 17,611 19,737	1,366 9,764 21,872 24,936 41,984	9,388 15,843 18,324 17,116 19,638	261 1,947 3,975 4,954 8,143	33,998 42,674 33,829 32,084 25,671	3,268 12,418 14,208 18,525 13,115	17, 253 61, 430 83, 367 110, 054 116, 218	49,547 85,037 80,986 91,420 69,260	88, 152	5,381 22,432 23,478 26,721 24,171	1,018 12,102 25,097 39,551 54,489	5,381 20,342 21,796 25,434 23,577	203 2,268 4,747 7,219 10,506
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	23,287 28,718 24,988 17,411 15,920	16,860 25,354 21,757 16,817 15,426	126, 545 186, 010 186, 029 148, 550 152, 313	73,135 116,107 84,906 77,545 62,292	71,553 113,932 84,312 76,158 62,292	22, 199 28, 224 24, 988 16, 917 15, 920	52,881 76,041 96,265 73,904 87,118	22,099 28,224 24,988 16,917 15,920	10,384 15,198 19,587 14,764 18,054	26,981 25,872 31,202 14,388 15,021	21,723 22,869 28,038 12,706 13,306	148, 290 168, 839 234, 227 122, 854 143, 211	91,457 97,114 113,231 55,174 50,470	87, 889 95, 332 111, 744 53, 492 48, 788	25,200 25,772 31,202 14,388 15,021	62,117 76,743 120,901 63,573 86,790	24,407 25,572 31,103 13,894 15,021	11,657 15,072 24,390 12,600 17,850
\$10,000 under \$11,000	11,267 8,716 6,033 4,461 3,433	10,534 8,416 5,833 4,327 3,300	118,037 100,780 75,036 60,019 49,742	42,869 36,757 22,366 16,088 12,700	42, 235 36, 290 22, 266 15, 954 12, 234	11,267 8,716 6,000 4,461 3,433	71, 120 59, 722 48, 287 40, 538 34, 046	11,200 8,683 5,967 4,461 3,433	14,688 12,479 10,184 8,828 7,397	13,843 10,432 6,434 5,000 3,267	12,776 9,629 5,867 4,800 3,033	145,028 120,015 80,174 67,519 47,152	49,730 37,654 23,302 18,033 12,100	49,030 37,317 22,835 17,800 12,034	13,776 10,432 6,434 5,000 3,234	87,784 76,126 51,684 45,168 31,709	13,743 10,432 6,434 5,000 3,234	18,285 16,101 11,078 9,834 7,020
\$15,000 under \$20,000	6,099 1,599 2,588 452 52	5,866 1,466 2,348 410 44	102,302 35,701 87,122 28,937 6,071	23,097 5,797 9,929 1,684 192	22,198 5,431 9,275 1,515 168	6,099 1,599 2,588 452 52	72, 543 26, 353 66, 116 23, 856 5, 018	6,099 1,599 2,551 452 52	10,341 6,573 19,820 9,855 2,412	7,603 2,203 2,722 610 72	7,033 1,900 2,441 531 59	127,989 49,703 89,891 38,943 8,518	27,173 8,069 11,307 2,420 266	26, 306 7, 469 10, 473 2, 234 223	7,603 2,137 2,715 610 72	89,611 35,469 68,675 30,587 6,766	7,603 2,137 2,715 610 72	20,132 9,050 20,600 12,268 3,289
\$150,000 under \$200,000 \$200,000 or more	8 14	7	1,352 4,456	34 53	31 45	8 14	1,230 3,614	8 14	633 1,679	30 34	25 31	5,064 11,990	96 124	82 109	30 33	4,186 9,919	30 33	2,026 5,220
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	138,118 110,324 44,722	52,908 96,214 42,562	¹ 304,986 799,452 669,555	305, 293 413, 985 171, 566	281,220 408,247 167,642	82,884 108,248 44,689	99,922 386,209 452,443	80,309 108,148 44,519	19,280 77,987 110,889	171,641 113,464 52,250	63, 130 98, 642 48, 125	¹ 373,750 817,421 791,986	383,824 407,446 190,274	359,383 397,245 185,912	102,183 111,583 52,076	132,257 410,124 537,684	96,530 109,997 52,043	24,943 81,569 134,903
			1	San Franci	sco-Oakland	, Californ	ia						San Jo	ose, Califor	nia			
Total	1,105,396	590,329	¹ 7,699,293	2,920,861	2,786,388	956,081	4,743,833	941,845	1,126,574	280, 502	189,970	¹ 2,213,780	874,446	853,130	247,435	1,293,315	245,823	295,716
No adjusted gross income	4,089	(2)	³ 15,824	7,683	7,282	-	-	-	-	(2)	(²)	(²)	(2)	(2)	-	-	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	94,917 114,965 79,245 98,122 89,478	28, 237 14, 203 26, 924 29, 425 33, 798	48, 361 169, 004 198, 430 344, 069 400, 322	126,608 177,524 167,804 212,255 212,126	119,274 157,210 152,586 191,297 195,835	19, 125 85, 126 63, 161 86, 592 82, 728	2,986 51,747 73,671 161,619 204,833	19,125 82,662 59,904 84,027 79,451	593 10,013 13,969 31,202 40,464	² 19,747 17,198 16,032 20,546 19,560	4,373 4,896 9,216 8,042	211, 181 25, 322 40, 609 71, 495 89, 358	26,518 26,042 33,751 50,386 47,792	45,736	6,195 11,246 11,769 18,366 17,862	795 7,604 14,211 27,333 43,764	6,195 11,246 11,276 17,380 17,862	1,520 2,674 5,212 8,660
\$5,000 under \$6,000\$6,000 under \$7,000\$7,000 under \$8,000\$8,000 under \$9,000\$9,000 under \$10,000\$9	94,421 91,416 88,677 71,677 52,083	46,530 59,965 63,907 55,690 44,038	520, 300 594, 582 665, 343 607, 675 493, 590	238,124 266,146 289,216 259,481 173,929	228, 151 260, 581 281, 712 254, 303 171, 434	90,963 90,018 88,576 71,677 51,983	286, 485 324, 514 377, 015 344, 675 300, 945	89,777 88,731 88,576 71,677 51,983	58,130 66,438 77,999 71,537 62,777	18,915 23,089 21,781 21,752 25,868	13,273 17,454 17,816 20,166 23,370	102,929 150,045 162,355 183,112 246,543	55, 256 79, 469 76, 825 76, 220 102, 972	75,538 74,933	16,935 21,803 21,288 21,259 25,868	46,963 71,927 81,928 100,869 134,981	16,935 21,803 21,188 21,259 25,868	9,558 14,897 16,890 20,572 27,883
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	50,573 38,589 32,330 21,044 16,550	44,783 35,183 30,126 19,608 15,582	529, 763 442, 951 402, 757 283, 438 239, 469	175,023 134,598 113,966 71,250 55,419	170,230 132,061 112,163 69,815 54,417	50, 540 38, 556 34, 339 21, 044 16, 550	336, 596 289, 592 266, 325 196, 340 168, 435	50,440 38,522 32,330 21,044 16,550	70,774 61,572 57,338 43,042 37,393	17,380 12,858 8,965 7,545 6,237	16,345 12,056 8,431 7,278 6,004	182,137 147,850 111,963 101,623 90,319	71,093 50,429 36,017 30,121 23,121	29,887	17,347 12,825 8,932 7,512 6,237	105,578 90,660 70,885 64,526 61,289	17,347 12,825 8,899 7,512 6,237	22,028 19,134 15,094 13,886 13,560
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	34,752 12,321 15,864 3,455 508	31,770 10,785 14,076 3,022 426	587,696 273,340 529,103 228,409 60,610	121,653 42,201 60,260 12,702 1,787	117,208 40,164 56,873 11,354 1,537	34,685 12,321 15,824 3,455 508	425,006 208,092 417,015 184,406 47,611	34,652 12,288 15,824 3,455 508	98,850 53,612 128,690 76,837 23,568	13,275 4,007 4,018 626 66	12,640 3,740 3,701 579 59	223, 465 88, 658 129, 826 40, 625 7, 723	50,996 15,593 16,179 2,587 261	15,359 15,376	13,241 4,007 4,018 626 66	155, 954 64, 298 100, 914 33, 630 6, 470	13,241 4,007 4,018 626 66	35,906 16,105 30,167 13,933 3,216
\$150,000 under \$200,000 \$200,000 or more	141 179	118 143	24,179 71,726	525 581	446 455	140 179	19,080 56,845	140 179	10,205 31,571	14 20	12 18	2,416 9,192	47 64	39 50	14 19	1,951 6,785	14 19	1,009 3,653
Returns under \$5,000	480,816 398,274 226,306	114,577 270,130 205,622	1,144,362 2,881,490 3,673,441	904,000 1,226,896 789,965	823,484 1,196,181 766,723	336,732 393,217 226,132	494,856 1,633,634 2,615,343	325, 169 390, 744 225, 932	°6,241 336,881 693,452	94,086 111,405 75,011	27, C28 92, C79 70, 863	¹ 232,999 844,984 1,135,797	187, 196 390, 742 296, 508	385,403	65,438 107,153 74,844	93,707 436,668 762,940	63,959 107,053 74,811	

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued
[Taxable and nontaxable returns]

							[Taxabl	and nonta	xable retur	ns)								
Milyated areas income allows	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income t	ax after dits	Number	Number of	Adjusted gross	m-+-)	Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand dollars)	exemptions	age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	joint returns	income (Thousand dellars)	Total exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
				Seat	tle, Washin	gton			,		1		Shreve	port, Louis	iana	dollara)	<u> </u>	dollars)
Total	441,141	272,172	¹ 3,034,367	1,248,758	1,201,764	388,467	1,859,746	383,649	422,022	72,130	49,041	¹ 412,076	215,208	207,511	57,236	229,585	56,137	52,937
No adjusted gross income	2,236	(²)	³ 11,055	8,042	7,439	-	-	-	_	(²)	(²)	(²)	(²)	(2)	_		-	2,,,,,,
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	40,059 30,840 30,137 30,804 30,529	8,602 9,358 10,852 14,653	22,718 43,390 75,313 107,317 138,617	45,061 53,445 59,702 62,200 76,637	43,767 43,897 49,670 58,809 72,956	12,953 18,847 24,753 28,710 27,936	1,823 11,423 29,824 53,144 71,618	12,953 17,854 22,171 28,499 27,835	363 2,229 5,272 10,433 14,343	² 5,594 4,495 11,789 9,616 8,093	2,695 5,192 6,919 3,993	2,482 6,407 29,722 33,006 36,508	7, 391 9, 384 28, 769 30, 341 23, 272	6,792 8,785 27,070 28,642 21,772	2,599 8,995 7,295 7,197	576 8,790 10,681 16,634	2,599 8,396 7,295 6,697	115 1,657 2,127 3,179
\$5,000 under \$6,000	46,910 40,298 40,425 40,732 29,069	26,416 29,291 34,263 36,192 25,986	256,793 261,061 303,289 344,884 274,630	121,224 123,043 145,233 150,526 110,537	114, 199 119, 960 144, 040 149, 284 109, 940	45,912 40,064 40,425 40,732 29,069	145,272 144,171 166,425 200,391 159,566	45,115 40,064 40,325 40,732 29,069	28,986 28,973 33,903 41,394 32,810	5,629 5,796 4,093 7,829	4,030 5,796 3,994 7,829	31,267 37,653 30,598 39,680 30,530	18,617 22,289 15,178 16,886 11,202	18,419 22,289 14,979 16,787 11,202	5,031 5,796 4,093 7,829	15,346 17,723 16,333 43,006	5,031 5,796 4,093 7,829	3,126 3,538 3,285 8,579
\$10,000 under \$11,000	20, 197 14, 619 9, 975 7, 260 4, 916	19, 161 13, 914 9, 604 6, 959 4, 716	211,769 167,660 124,450 97,774 70,994	75, 102 53, 817 37, 331 25, 899 17, 391	74, 327 53,075 36,930 25,732 17,050	20,164 14,619 9,975 7,260 4,916	134,658 112,038 84,074 68,003 51,154	20, 164 14, 619 9, 975 7, 226 4, 916	28, 188 23, 730 18, 068 14, 920 11, 412	2,426 1,251 946 609	2,359 1,218 878 609 575	25,482 14,241 11,831 8,229 8,760	7,994 4,532 3,480 2,368 2,366	7,726 4,532 3,379 2,233 2,366	2,426 1,251 946 609 609	14,601 9,196 7,609 5,653 6,143	2,426 1,251 946 609 609	3,036 1,935 1,615 1,198 1,362
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	12, 146 3, 614 5, 398 814 96	11,461 3,246 4,787 769 88	205,818 80,074 175,294 52,803 11,233	45,447 13,296 21,034 3,219 349	44,444 12,695 20,119 2,954 290	12,146 3,614 5,398 811 96	151,016 61,237 143,720 44,454 9,692	12,146 3,614 5,398 811 96	35,046 15,613 44,610 18,487 4,792	1,123 439 813 156 18	910 439 746 142 13	18,921 9,688 27,540 10,368 2,134	3,661 1,855 2,860 589 51	3,658 1,788 2,530 501 44	1,123 439 813 156 18	14,511 7,329 22,456 8,771 1,749	1, 123 439 813 156 18	3,493 1,734 6,974 3,701 879
\$150,000 under \$200,000 \$200,000 or more	31 36	24 29	5,416 14,125	93 130	80 107	31 36	4,613 11,430	31 36	2,383 6,067	5 6	3 6	816 2,170	16 21	12 18	5	632 1,846	5 6	350 1,054
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	164,605 197,434 79,102	45,266 152,148 74,758	¹ 376,300 1,440,657 1,217,410	305,087 650,563 293,108	276,538 637,423 287,803	113,199 196,202 79,066	167,832 815,825 876,089	109,312 195,305 79,032	32,640 166,066 223,316	40,382 23,347 8,401	19,494 21,649 7,898	¹ 102, 168 169, 728 140, 180	101,243 84,172 29,793	95,048 83,676 28,787	26,086 22,749 8,401	36,681 92,408 100,496	24,987 22,749 8,401	7,078 18,528 27,331
		1		South	Bend, Indi	ana							Spokar	ne, Washing	ton			
Total	88,993	52,870	¹ 513,612	234,947	226,598	78,215	312,653	77,873	69,887	95,032	58,907	¹ 546,096	272,222	259,072	78,262	311,452	77,666	69,442
to adjusted gross income	(2)	(2)	(°)	(°)	(2)	-	-	-	- j	(-)	(*)	(*)	(2)	(²)	-	- [-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	6,109 9,731 8,444 6,620 10,897	2,866 3,003 3,431 5,217	2,752 13,543 20,583 31,333 48,395	9, 352 14, 450 16, 664 18, 495 29, 154	8,340 12,683 15,960 17,175 28,451	7,929 7,037 8,409 10,588	4,233 8,822 15,919 25,181	7,929 6,934 8,306 10,485	834 1,732 3,076 5,006	7,791 14,354 8,183 4,977 13,629	6,370 3,007 10,252	4,655 20,962 20,715 17,348 60,780	12, 183 26, 092 16, 601 14, 737 47, 949	10,584 20,427 16,105 14,637 45,963	10,873 6,571 3,882 11,539	4,658 8,484 4,696 23,574	10,377 6,571 3,782 11,539	972 1,693 908 4,507
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	13,297 9,799 5,421 1,012 3,706	9,711 7,310 5,421 909 3,603	73, 143 63, 068 40, 237 8, 550 35, 380	36, 235 31, 229 20, 758 3, 431 11, 734	35,120 30,921 20,260 3,431 11,734	12,800 9,799 5,421 1,012 3,706	41,275 35,850 23,109 5,413 24,139	12,800 9,799 5,421 1,012 3,706	8,393 7,314 4,683 1,125 5,027	8,357 7,692 7,776 5,310 3,713	5,175 6,995 6,583 4,703 3,613	46,042 50,342 58,561 44,766 35,635	21,894 26,272 25,925 20,182 11,931	21,298 25,675 25,725 20,182 11,435	8,357 7,492 7,776 5,310 3,713	25, 306 27, 065 34, 373 25, 738 23, 132	8,357 7,492 7,776 5,310 3,713	5,180 5,495 7,085 5,241 4,764
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,193 2,724 1,377 772 705	3,093 2,690 1,344 739 705	33,305 31,107 17,276 10,420 10,211	11,426 9,941 5,469 2,921 2,420	11,159 9,874 5,437 2,856 2,420	3,193 2,690 1,377 772 705	22,129 20,847 11,948 7,351 7,519	3,193 2,690 1,377 772 705	4,628 4,390 2,532 1,613 1,667	3,750 3,011 1,611 735 635	3,610 2,877 1,507 668 602	39, 225 34, 530 19, 992 9, 799 9, 154	13,947 11,343 5,457 2,807 2,072	13,509 11,276 5,290 2,774 1,972	3,750 3,011 1,611 735 635	25, 171 23, 214 14, 089 6, 634 6, 697	3,750 3,011 1,611 735 635	5,192 4,906 3,058 1,450 1,464
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,192 696 689 177 10	1,124 631 679 167 9	20,276 15,430 23,323 11,083 1,265	4,460 2,558 2,864 780 39	4,129 2,490 2,840 727 32	1,192 696 689 177 10	15,474 11,720 19,313 9,127 1,094	1,159 696 689 177 10	3,490 2,984 5,794 3,736 574	1,540 601 711 131 12	1,473 467 667 117 11	26, 383 12, 973 22, 017 8, 497 1, 440	6,319 2,103 2,843 572 45	6,118 1,903 2,789 525 42	1,540 601 711 131 12	19,559 10,191 18,229 7,314 1,252	1,540 601 711 131 12	4,547 2,685 5,399 3,125 635
\$150,000 under \$200,000 \$200,000 or more	4 9	4 5	686 2,403	12 27	11 20	4 9	563 1,627	4 9	264 1,025	6	4	982 1,578	18 28	15 26	6	839 1,237	6	451 685
Returns under \$5,000	44,210 33,235 11,548	14,726 26,954 11,190	1116,449 220,378 176,785	88,643 103,387 42,917	83,137 101,466 41,995	33,963 32,738 11,514	54,155 129,786 128,712	33,654 32,738 11,481	10,648 26,542 32,697	49,435 32,848 12,749	19,829 27,069 12,009	¹ 124, 180 235, 346 186, 570	118,464 106,204 47,554	108,518 104,315 46,239	32,865 32,648 12,749	41,412 135,614 134,426	32, 269 32, 648 12, 749	8,080 27,765 33,597

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms,"

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

			Adjusted		Exemptions	Taxable	income	Income to	ax after lits			Adjusted		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or blindness	Number of	Amount	Number of	Amount	Number of returns	Number of joint returns	gross income	Total exemptions	other than age or blindness	Number of	Amount	Number of	Amount
			(Thousand dollars)			returns	(Thousand dollers)	returns	(Thousend dollers)			(Thousand dollars)			returns	(Thousand dollars)	returns	(Thousand dollars)
			Springfield	-Chicopee-H	olyoke, Mass	achusetts-	-Connecticut						Syrac	cuse, New Yo	rk			
Total	157,521	86,351	¹ 902,898	426,410	408,872	133,740	517,449	133,146	116,480	204,237	114,014	¹ 1,174,499	590,850	562,450	168,904	660,099	167,478	144,605
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	-	(2)	(²)	(²)	(²)	(2)	-	-	-	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$4,000 \$4,000 under \$5,000	15,528 14,894 13,686 19,564 16,746	5,207 8,755	7,769 21,608 34,379 70,204 74,616	17,221 24,634 33,375 42,921 40,963	16,229 21,161 28,124 41,733 38,889	3,913 9,533 17,845 16,713	6,141 11,407 34,297 38,188	13,813 9,039 17,845 16,713	1,221 2,197 6,917 7,707	19,739 20,457 21,086 19,506 22,674	8,267 7,388 10,376	9,972 30,025 52,548 67,528 102,868	26,627 35,106 51,874 45,726 66,034	25,325 27,860 46,194 41,158 63,970	4,067 13,740 15,642 17,209 20,186	665 8,187 19,049 31,642 49,229	4,067 13,257 15,526 16,726 19,982	134 1,468 3,789 6,010 9,939
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	13,781 18,638 10,207 9,605 7,879	8,918 14,194 9,613 8,910 7,778	77,000 120,242 75,435 82,009 74,455	45,101 56,912 37,440 35,056 28,648	44,205 55,925 37,340 34,069 28,648	13,288 18,145 10,207 9,605 7,879	37,910 65,915 40,289 47,352 46,302	13,288 18,145 10,207 9,605 7,879	7,693 13,470 8,188 9,568 9,553	24,256 15,344 14,068 13,690 7,106	15,561 11,728 10,569 11,743 6,506	133,571 99,400 105,569 116,055 67,851	83,059 53,168 56,446 52,580 21,882	52,580	22,221 15,344 14,068 13,690 7,106	63,027 51,305 55,465 66,886 45,202	22,119 15,344 14,068 13,690 7,106	12,840 10,232 11,239 13,841 9,513
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	4,673 3,017 2,053 829 992	4,308 2,851 1,954 763 992	48,891 34,510 25,526 11,200 14,392	16,635 11,169 8,602 3,049 4,067	16,403 10,970 8,569 2,917 4,067	4,673 3,017 2,053 829 992	31,965 22,381 15,413 7,864 9,507	4,673 3,017 2,053 829 992	6,729 4,722 3,273 1,704 2,071	6,028 5,272 3,523 1,824 1,664	5,963 5,077 3,458 1,727 1,533	63,273 60,779 43,773 24,613 24,074	22,448 18,237 13,606 6,388 6,689	6,258	6,028 5,272 3,523 1,824 1,664	40,843 40,917 29,522 17,056 16,640	6,028 5,272 3,523 1,824 1,664	8,525 8,674 6,290 3,746 3,648
\$15,000 under \$20,000	2,582 760 1,371 295 28	2,482 694 1,262 273 24	44,203 16,863 45,209 19,610 3,433	9,935 2,746 5,859 1,153 101	9,604 2,647 5,619 1,058 82	2,582 760 1,371 295 28	32,011 12,765 36,417 16,697 2,720	2,582 760 1,371 295 28	7,411 3,261 11,224 7,129 1,394	3,937 1,622 1,405 317 29	3,709 1,493 1,363 272 23	66,228 35,988 47,031 19,938 3,425	15,949 6,262 6,133 1,269 107	1,141	3,937 1,622 1,405 317 29	46,411 25,140 33,771 15,183 2,493	3,937 1,590 1,399 317 29	10,606 6,122 9,783 6,166 1,259
\$150,000 under \$200,000 \$200,000 or more	8	7 4	1,423 995	27 15	22 11	8	1,193 715	8 4	643 405	7 3	6	1,249 686	26 14		7 3	888 578	7 3	466 315
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	80,799 60,110 16,612	21,324 49,413 15,614	1207,502 429,141 266,255	159,895 203,157 63,358	146,716 200,187 61,969	58,004 59,124 16,612	90,033 237,768 189,648	57,410 59,124 16,612	18,042 48,472 49,966	104,142 74,464 25,631	33,280 56,107 24,627	¹ 260,996 522,446 391,057	226,587 267,135 97,128	261,850 94,873	70,844 72,429 25,631	108,772 281,885 269,442	69,558 72,327 25,593	21,340 57,665 65,600
		 	····	Tacc	ma, Washing	ton			· · · · · · · · · · · · · · · · · · ·		1		Tampa-St.	Petersburg,	Florida			
Total	90,007	58,665	¹ 537,764	247,764	240,318	77,484	322,136	75,795	70,770	269,544	161,330	¹ 1,354,832	747,817	689,495	198,401	701,739	195,165	157,583
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	-	-	-	_	2,091	(²)	³ 5,609	5,683	5,179		_	-	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	6,878 10,866 9,026 6,369 7,200	6,455 5,272 4,081	2,963 15,809 22,561 22,454 32,394	7,677 20,266 19,783 22,277 17,098	7,477 18,748 17,034 22,076 16,601	9,172 7,166 5,176 6,703	4,705 8,578 6,894 16,678	8,676 6,469 5,176 6,703	909 1,578 1,221 3,286	34,017 35,132 31,473 39,350 28,079	12,531 16,093 25,123 21,172	17,428 52,642 79,308 138,784 127,044	46,224 63,602 80,710 110,422 89,538	55,546 67,231 100,112	5,421 19,244 17,775 31,351 27,250	755 11,553 17,526 46,998 50,007	5,421 19,244 16,096 30,265 26,948	150 2,299 3,268 8,617 9,515
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	8,486 8,960 7,369 8,184 4,808	5,471 8,352 6,265 7,156 4,211	45,256 57,927 55,047 69,072 45,958	21,853 33,817 22,483 24,484 15,195	20,660 33,817 22,282 24,484 15,195	8,386 8,960 7,369 8,184 4,808	25,275 27,766 34,403 44,713 30,323	8,386 8,464 7,369 8,184 4,808	4,908 5,403 7,114 9,339 6,411	21,838 18,412 15,636 11,755 6,727	15,480 15,916 15,043 10,176 5,642	119,826 120,161 117,219 100,235 63,915	75,953 65,839 55,146 39,809 22,365	53,601 35,958	20,853 17,919 15,144 11,755 6,727	51,285 58,316 59,259 60,022 39,356	20,752 17,919 15,111 11,755 6,727	9,737 11,286 11,730 11,804 7,731
\$10,000 under \$11,000	3,052 2,614 1,638 1,307 635	2,918 2,547 1,604 1,170 601	32,019 30,064 20,492 17,594 9,173	11,562 9,216 5,314 4,956 2,338	11,492 9,145 5,281 4,621 2,237	3,052 2,614 1,638 1,307 635	20,350 20,616 14,779 12,314 6,695	3,052 2,614 1,638 1,307 635	4,262 4,378 3,199 2,713 1,470	5,980 3,283 3,645 1,780 1,007	5,511 3,082 3,412 1,611 873	62,771 37,917 45,421 23,953 14,534	21,613 12,307 13,919 6,406 3,630	11,905 13,420 6,039	5,980 3,214 3,645 1,780 1,007	39,957 24,309 30,251 16,670 10,015	5,980 3,214 3,645 1,745 1,007	8,179 5,097 6,400 3,342 2,134
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000.	1,202 501 467 110 21	1,202 468 454 104 20	20,486 11,117 15,601 7,274 2,496	4,340 2,171 1,575 421 85	4,273 2,104 1,478 401 74	1,202 501 467 110 21	15,775 8,638 13,299 6,263 1,980	1,202 5C1 467 110 21	3,605 2,082 4,165 2,661 951	4,465 2,151 2,164 476 54	3,962 2,048 1,935 454 47	76,014 46,640 73,348 30,818 6,293	16,037 8,220 8,394 1,720	7,781 1,580	4,465 2,151 2,164 473 54	54,875 34,409 59,835 25,894 5,276	4,465 2,151 2,164 473 54	12,767 8,606 18,836 10,723 2,594
\$150,000 under \$200,000 \$200,000 or more	8 5	8 5	1,371 1,248	32 19	23 13	8 5	1,021 1,071	8 5	537 578	14 15	12 12	2,457 3,713	45 49	43 39	14 15	2,161 3,010	14 15	1,216 1,552
Returns under \$5,000	40,640 37,807 11,560	16,109 31,455 11,101	¹ 95,569 273,260 168,935	87,903 117,832 42,029	82,738 116,438 41,142	28,217 37,707 11,560	36,855 162,480 122,801	27,024 37,211 11,560	6,994 33,175 30,601	170,142 74,368 25,034	76,114 62,257 22,959	1409,597 521,356 423,879	396,179 259,112 92,526	245,913	101,041 72,398 24,962	126,839 268,238 306,662	97,974 72,264 24,927	23,849 52,288 81,446

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

									xable retur									
Adjusted group income alarma	Number	Number of	Adjusted gross	Total	Exemptions other than	Taxable	income	Income to		Number	Number of	Adjusted gross	Total	Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand	exemptions	age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	joint returns	income (Thousand	rotar exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		L	GO: (are)	Toledo	, Ohio-Mich	igan	dollara)		dollera)		L	dellare)	Trent	ton, New Jer	<u> </u>	dollers)	Tetunis	dollars)
Total	184,587	123,406	¹ 1,198,779	560,422	529,212	158,316	706,069	156,947	163,080	105,615	62,807	659,780	293,599	283,117	90,124	395,993	89,638	03. 220
No adjusted gross income	(²)	(²)	(²)	(²)	(2)	- · · · ·	-	-	-		-	-		- 117,000	90,124	393,993	89,638	91,372
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	18,726 10,887 16,752 11,300 16,056	4,085 6,500 6,725 10,254	9,241 15,434 42,010 38,911 72,053	26,954 20,461 37,254 35,941 (42,073	21,811 16,290 30,327 31,282 39,784	4,312 7,300 13,082 9,529 14,821	559 3,786 15,657 12,928 37,593	4,312 7,300 12,152 9,529 14,721	112 751 2,943 2,529 7,564	8,881 13,757 10,121 5,771 10,035	10,603	4,265 21,311 24,676 21,247 44,773	11,140 24,224 25,276 18,734 23,693	9,969 22,033 22,344 18,734 23,693	11,482 7,376 4,767 9,935	6,621 7,016 7,474 24,515	10,996 7,376 4,767 9,935	1,309 1,403 1,496 5,020
\$5,000 under \$6,000	19,368 24,542 16,464 8,865 13,970	13,311 20,191 13,495 8,664 13,870	105,873 158,426 122,457 74,311 131,440	61,520 84,320 59,350 37,466 54,693	59,832 82,041 59,250 36,476 54,593	18,673 24,542 15,970 8,865 13,970	52,875 82,845 69,437 40,203 78,397	18,469 24,542 15,868 8,865 13,970	10,719 16,670 14,261 8,141 16,158	8,835 9,596 13,228 5,744 5,274	5,788 6,911 11,053 5,258 5,274	48,582 61,505 97,722 49,197 49,463	28,247 32,042 41,568 21,806 16,125	27,076 31,447 40,597 21,706 16,125	8,349 9,596 13,228 5,744 5,274	24,369 32,563 58,528 28,490 33,446	8,349 9,596 13,228 5,744 5,274	4,974 6,732 12,073 5,877 6,919
\$10,000 under \$11,000	8,095 5,791 3,045 2,163 1,553	7,926 5,520 3,011 2,029 1,519	84,740 66,010 38,056 29,233 22,454	28,206 21,498 11,055 8,140 6,280	27,833 21,294 10,788 7,972 6111	8,095 5,791 3,045 2,163 1,553	56,129 44,429 26,582 20,442 16,073	8,062 5,791 3,045 2,163 1,553	11,656 9,423 5,694 4,449 3,550	3,266 2,400 2,196 1,465 665	3,000 2,133 2,062 1,432 631	34,220 27,405 27,644 19,761 9,679	10,898 7,799 6,838 4,697 2,193	10,732 7,666 6,672 4,464 2,127	3,266 2,400 2,196 1,465 665	22,773 18,918 19,349 14,437 7,053	3,266 2,400 2,196 1,465 665	4,796 4,056 4,206 3,137 1,566
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	3,075 1,147 1,951 323 50	2,907 1,080 1,843 280 45	52,492 24,979 67,434 20,601 5,824	10,383 4,250 8,320 1,162 170	9,707 4,082 7,820 1,079 144	3,075 1,147 1,948 323 49	39,979 18,805 54,181 17,045 4,912	3,075 1,147 1,948 323 49	9,313 4,703 16,901 7,182 2,473	1,728 1,148 1,204 260 26	1,661 1,082 1,127 246 23	29,167 24,915 39,505 17,217 2,947	6,710 5,013 5,405 1,032 98	6,677 4,748 5,225 937 89	1,728 1,148 1,204 260 26	20,504 18,481 31,403 14,127 2,379	1,728 1,148 1,204 260	4,669 4,562 9,510 5,759 1,185
\$150,000 under \$200,000 \$200,000 or more	17 47	15 36	2,868 14,809	68 158	58 138	17 46	2,355 10,857	17 46	1,314 6,574	5 10	4 8	849 3,730	23 38	22 34	5 10	673 2,874	5 10	349 1,774
Returns under \$5,000	74,121 83,209 27,257	27,664 69,531 26,211	¹ 176,772 592,507 429,500	163,383 297,349 99,690	139,994 292,192 97,026	49,044 82,020 27,252	70,523 323,757 311,789	48,014 81,714 27,219	13,899 65,949 83,232	48,565 42,677 14,373	15,114 34,284 13,409	116,272 306,469 237,039	103,067 139,788 50,744	96,773 136,951 49,393	33,560 42,191 14,373	45,626 177,396 172,971	33,074 42,191 14,373	9,228 36,575 45,569
-				Tues	on, Arizona	· · · · · · · · · · · · · · · · · · ·	—— т	1					Tul:	sa, Oklahom	a I			
Total	92,551	64,068	¹ 537,337	274,320	264,635	70,208	287.542	69,416	64,720	137,078	85,911	_T aīa`∪ėš	398 910	385,032	112,637	462,057	112,720	114,054
No adjusted gross income	(²)	(²)	(2)	(²)	(²)	-	-	-	-]	1,049	(²)	31,618	2,664	2,395	-	-	-	-
Under \$1,000	11,921 9,037 7,538 8,824 8,419	4,170 3,866 7,628 7,720	5,830 13,520 18,475 31,349 38,028	14,815 16,477 20,825 29,438 30,208	14,222 14,598 19,739 25,788 29,715	7,058 4,762 6,343 7,127	3,561 5,750 8,958 12,879	7,058 4,762 6,343 6,635	713 1,136 1,799 2,528	15,198 15,100 13,930 16,192 12,409	5,190 7,675 7,958 9,042	8,233 21,801 35,044 56,293 56,271	19,793 24,057 34,069 47,563 41,838	18,297 21,982 32,666 46,475 39,761	3,968 9,631 11,724 13,899 11,112	812 5,798 11,253 22,436 20,022	3,968 9,631 11,623 13,899 11,112	163 1,156 2,233 4,498 3,880
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	9,096 6,135 10,159 5,042 3,767	5,938 5,642 10,059 3,856 3,667	49,863 39,447 74,886 42,420 36,138	24,351 24,833 39,550 15,627 10,216	24,351 24,833 39,057 15,627 10,116	8,896 5,642 9,666 5,042 3,767	25,508 16,566 34,989 25,707 24,178	8,796 5,442 9,666 5,042 3,767	4,873 3,096 7,079 5,328 4,721	12,939 12,092 9,049 6,356 3,277	8,480 11,598 7,960 5,660 3,277	71,424 78,061 68,034 53,997 31,809	43,509 45,994 32,005 23,832 11,224	43,105 44,411 31,702 23,529 11,224	12,344 11,991 9,049 6,356 3,277	31,459 37,641 37,640 30,904 19,306	12,344 11,991 9,049 6,356 3,277	6,380 7,440 7,733 6,348 3,921
\$10,000 under \$11,000	2,811 2,380 1,438 768 871	2,576 2,214 1,371 768 804	29,526 27,211 17,937 10,444 12,616	10,636 8,980 5,955 2,772 2,979	10,536 8,778 5,821 2,706 2,946	2,811 2,380 1,438 768 871	18,018 17,109 11,168 7,372 8,260	2,811 2,380 1,438 768 871	3,783 3,615 2,350 1,595 1,847	3,695 4,387 2,663 1,767 1,231	3,429 4,154 2,530 1,734 1,198	38,770 50,117 33,389 23,789 17,796	12,517 16,797 9,154 6,699 4,756	12,318 16,498 8,888 6,466 4,723	3,695 4,387 2,663 1,767 1,231	24,846 31,293 22,612 16,052 12,507	3,695 4,387 2,663 1,767 1,231	5,177 6,559 4,889 3,470 2,740
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$50,000. \$100,000 under \$150,000.	2,186 503 700 223 14	1,848 469 647 200 9	37,375 11,067 24,407 14,269 1,710	8,049 2,246 2,764 881 38	7,782 2,044 2,570 805 33	2,186 503 700 219 14	25,804 7,563 18,972 10,749 1,422	2,186 503 700 219 14	5,929 1,862 5,792 4,368 698	2,595 1,097 1,532 402 61	2,462 998 1,457 366	44,275 24,160 51,646 27,141 7,192	9,582 4,024 5,948 1,563	9,450 3,858 5,501 1,403	2,595 1,097 1,532 402 61	32,416 18,540 41,276 22,409 6,013	2,595 1,097 1,529 398 61	7,582 4,650 12,669 9,356 2,967
\$150,000 under \$200,000 \$200,000 or more	7 8	7 5	1,214 2,390	27 28	21 22	7 8	921 2,088	7 8	456 1,152	19 38	15 34	3,286 18,152	67 158	54 137	19 37	2,805 15,192	19	1,474 8,799
Returns under \$5,000	46,443 34,199 11,909	23,988 29,162 10,918	104,417 242,754 190,166	114,388 114,577 45,355	106,587 113,984 44,064	25,290 33,013 11,905	31,148 126,948 129,446	24,798 32,713 11,905	6,176 25,097 33,447	73,878 43,713 19,487	30,504 36,975 18,432	¹ 176,024 303,325 339,713	170,884 156,564 71,501	161,576 153,971 69,485	50,334 43,017 19,486	60,321 156,775 245,961	50,233 43,017 19,479	11,930 31,822 70,332

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms,"

Table 43.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS—Continued [Taxable and nontaxable returns]

		<u> </u>					[TAXADI6	and nonta	xable retur	18 J								
	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income to		Number	Number of	Adjusted gross	Metal.	Exemptions	Taxable	income	Income tar	
Adjusted gross income classes	of returns	joint returns	income (Thousand dollars)	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
			0011210)	Utica	-Rome, New	York						Was	hington, D.	CMarylan	d-Virginia			
Total	96, 944	59,428	¹ 546,825	275, 254	263, 275	81,052	314, 267	79,984	68,343	822, 348	420,416	¹ 5,855,122	2,225,415	2,153,317	725,865	3,683,863	719,623	864, 147
No adjusted gross income	(²)	(²)	(²)	(²)	(²)	- 1	-	-	-	824	(2)	³ 4, 518	2,585	2,381	-	-	-	-
Under \$1,000	9,730 10,901 8,414 10,962 9,864	7,155 5,267 5,839	5,354 15,868 21,288 38,628 44,639	11,441 21,056 20,325 29,181 27,789	10,636 19,168 18,363 26,355 26,618	3,058 7,214 5,736 9,396 8,883	421 4,068 7,453 16,636 22,505	3,058 6,731 5,736 9,396 8,298	85 793 1,462 3,336 4,501	72,232 76,932 64,377 67,814 77,968	4,580 13,975 16,440 20,340 27,248	38,927 114,432 162,609 241,424 349,570	95,780 136,904 139,239 170,146 174,603	91,770 129,674 130,972 163,643 164,202	20,088 55,358 55,255 60,252 75,388	2,475 34,118 66,145 111,314 198,066	20,088 53,391 52,985 60,151 74,697	497 6,533 12,540 21,494 39,762
\$5,000 under \$6,000\$6,000 under \$7,000\$7,000 under \$8,000\$8,000 under \$9,000\$9,000 under \$10,000\$9	9,088 8,858 6,541 7,274 3,923	6,424 6,910 6,439 7,172 3,440	48,961 56,508 49,274 60,937 37,613	32,251 27,949 23,427 25,615 13,861	31,768 27,949 23,325 23,960 13,861	8,985 8,858 6,541 7,274 3,923	23, 185 32, 044 28, 157 38, 128 23, 971	8,985 8,858 6,541 7,274 3,923	4,654 6,573 5,675 7,801 4,888	83,935 58,279 57,717 44,085 33,359	32,086 31,665 41,908 34,403 29,188	459, 231 378, 775 430, 972 373, 596 316, 251	203, 026 162, 525 195, 289 149, 315 124, 800	196,613 160,464 187,210 146,454 123,161	83,036 57,590 56,726 44,085 33,359	269,651 223,775 247,011 226,145 185,641	82,935 57,590 56,238 44,085 32,871	55,511 46,871 50,431 47,656 38,680
\$10,000 under \$11,000	3,450 2,176 946 883 586	3,288 2,111 946 850 553	35,956 25,103 11,721 11,902 8,496	12,765 8,503 3,228 3,106 2,182	12,668 8,372 3,228 3,041 2,052	3,450 2,176 946 883 586	23, 367 15, 658 8, 428 8, 412 5, 849	3,450 2,176 946 883 586	4,867 3,280 1,809 1,838 1,275	31,615 26,582 25,122 19,982 14,916	27, 295 23, 404 22, 948 17, 922 13, 913	331,048 305,501 313,311 269,473 215,708	111,434 94,747 91,662 71,233 55,672	109,694 93,307 90,491 70,462 54,014	31,582 26,582 25,122 19,982 14,916	212,923 201,201 209,515 184,458 147,034	31,582 26,582 25,122 19,982 14,883	45, 396 43, 414 45, 572 40, 857 32, 482
\$15,000 under \$20,000	1,600 690 743 102 7	1,470 690 665 99 7	26,934 15,305 25,100 6,297 810	6,017 2,758 2,933 416 38	5,854 2,528 2,708 375 33	1,600 690 743 102	19,755 11,414 19,056 4,991 646	1,600 690 743 102 7	4,584 2,786 5,745 1,998 326	39,658 13,529 10,768 2,216 267	37,382 12,727 10,098 1,982 242	672,102 298,087 353,001 146,716 31,625	144,869 50,168 41,279 8,549 1,015	141,523 48,357 39,611 7,914 909	39,658 13,495 10,758 2,199 266	478,597 221,263 275,947 117,676 25,563	39,556 13,495 10,758 2,199 266	110,771 55,548 83,710 49,208 12,750
\$150,000 under \$200,000 \$200,000 or more	1 -	1 -	171	4 -	4 -	1	123 -	1 -	67 -	77 94	60 81	13,314 43,967	248 327	216 275	76 92	10,489 34,856	76 91	5,674 18,790
Returns under \$5,000	50,076 35,684 11,184	18,363 30,385 10,680	¹ 125,737 253,293 167,795	110,201 123,103 41,950	101,549 120,863 40,863	34,287 35,581 11,184	51,083 145,485 117,699	33,219 35,581 11,184	10,177 29,591 28,575	360, 147 277, 375 184, 826	83,112 169,250 168,054	1902,444 1,958,825 2,993,853	719,257 834,955 671,203	682,642 813,902 656,773	266,341 274,796 184,728	412,118 1,152,223 2,119,522	261,312 273,719 184,592	239, 149
		1	T	. Wi	chita, Kans	as			T		T		lkes-Barre	-Hazelton, F	Pennsylvani	.a.		T
Total	135,965	84, 243	¹ 801,646	403,728	392,004	111,407	447, 313	110,591	99,515	108,110	57,100	¹ 503,748	285,013	276, 534	93, 364	274, 187	93, 263	60,859
No adjusted gross income	(²)	(²)	(²)	· (2)	(²)		-	-	-	(²)	(²)	(²)	(²)	(²)	-	-	-	
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	16,250 12,785 11,277 8,531 12,346		7,124 18,546 26,871 28,704 56,570	20,824 22,955 19,150 20,567 48,956	19,294 21,340 17,516 19,969 47,740	10,571 10,664 7,615 10,531	4,754 12,442 12,604 19,767	10,571 10,047 7,615 10,332	949 2,405 2,466 3,996	6,537 13,723 22,445 13,257 14,221	4,748 7,320 5,962 7,213	4,224 21,861 56,136 45,459 63,041	8,721 24,778 42,851 33,933 39,669	8,031 21,842 41,952 33,242 38,002	19,371 12,257 13,221	5,957 25,581 20,046 31,320	10,891 19,371 12,257 13,221	1, 185 5, 070 3, 979 6, 352
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	13,590 14,401 9,652 12,026 6,393	10,603 10,995 9,338 10,473 6,393	74,780 93,893 70,032 101,623 60,826	52,361 42,508 35,487 45,689 24,916	50,409 42,508 34,969 44,872 24,816	12,455 13,883 9,652 12,026 6,393	31,445 51,150 37,082 57,557 34,452	12,455 13,883 9,652 12,026 6,393	6,356 10,443 7,512 11,783 7,015	12,800 7,163 6,307 6,154	10, 244 6, 674 5, 324 4, 767	70, 928 46, 428 47, 105 38, 585 14, 804	43,632 27,404 21,288 15,654 8,365	43, 128 27, 404 21, 288 15, 654 8, 163	12,699 7,163 6,307 4,539 1,615	34,935 22,869 27,619 25,101 7,827	12,598 7,163 6,307 4,539 1,615	7,065 4,615 5,604 5,378 1,578
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	4,704 3,346 2,608 1,461 1,259	4,505 3,313 2,575 1,361 1,193	49,466 38,624 32,510 19,777 18,136	17,601 14,240 10,383 4,812 5,003	17,469 14,142 10,284 4,615 4,805	4,704 3,346 2,608 1,461 1,259	30,916 24,356 21,269 13,618 12,533	4,704 3,346 2,608 1,461 1,259	6,419 5,124 4,519 3,002 2,701	1, 225 497 529 526 98	994 431 496 460 98	12,868 5,692 6,573 7,075 1,423	3,774 1,327 2,082 1,674 425	3,642 1,294 2,017 1,674 425	1,225 497 529 526 98	8,925 4,171 4,367 5,230 786	1,225 497 529 526 98	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	2,252 759 981 191 34	2,086 726 927 181 32	37,713 16,556 32,520 12,297 3,970	8,073 2,869 4,158 755 131	7,742 2,769 3,954 701 109	2,252 759 981 191 34	27, 271 12, 819 25, 640 10, 457 3, 296	2,252 759 981 191 34	6,269 3,130 7,496 4,317 1,589	1,285 424 565 124 19	1,086 392 551 113 18	21,949 9,589 18,496 7,895 2,204	4,317 1,729 2,298 487 72	3,890 1,696 2,186 415 62	1,285 424 565 124 19	16,645 7,570 15,241 6,745 1,853	1,285 424 565 124 19	4,611 2,83
\$150,000 under \$200,000 \$200,000 or more	13 9	13 5	2,324 2,946	71 25	64 22	13 9	1,900 1,985	13 9	932 1,092	7 2	5 2	1,236 437	22 6	18 4	7 2	1,001 - 398	7 2	56; 214
Returns under \$5,000	62,286 56,062 17,617		¹ 133,653 401,154 266,839	134,646 200,961 68,121	127,754 197,574 66,676	39,381 54,409 17,617	49,567 211,686 186,060	38,565 54,409 17,617	9,816 43,109 46,590	70, 385 32, 424 5, 301	25,445 27,009 4,646	¹ 190,461 217,850 95,437	150,457 116,343 18,213	143,574 115,637 17,323	55,740 32,323 5,301	82, 904 118, 351 72, 932	55,740 32,222 5,301	24, 240

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 43. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND BY 100 LARGEST STANDARD METROPOLITAN AREAS -- Continued [Taxable and nontaxable returns]

	Number	Number of	Adjusted gross	m_ +- 3	Exemptions	Taxable	income		ax after dits	Number	Number of	Adjusted gross		Exemptions	Taxable	income	Income ta	
Adjusted gross income classes	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	of returns	joint returns	income (Thousand	Total exemptions	other than age or blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		L		ington, Del	aware-Maryl	and-New Je			dollers)		L,	dollere)	Worceste	er, Massachu	L	dollare)	100012	dollare
Total	149,225	87,817	¹1,073,900	415,843	400,472	125,457	668,468	124,680	185,446	112,424	56 , 145	¹ 641,708	302,807	286,080	98,975	363,899	97,956	83,3
adjusted gross income	(²)	(2)	(²)	(²)	(²)	-	-	-	-	(²)	(²)	(²)	(²)	(²)	-	_	-	
nder \$1,000,000 under \$2,000,000 under \$3,000,000 under \$4,000,,000 under \$5,000	16,506 16,322 10,116 11,694 14,137	6,832 2,489 3,184 7,016	8,794 24,929 24,567 40,768 64,178	22,438 37,254 20,858 24,228 35,845	21,055 32,314 18,429 24,010 35,254	3,927 8,732 8,351 10,982 13,546	660 4,797 9,716 22,022 34,918	3,927 8,732 7,772 10,982 13,351	131 956 1,841 4,432 7,074	9,353 11,702 9,232 12,264 18,244	7,755 6,932	5,532 16,402 22,121 42,097 83,783	12,333 18,131 15,978 24,641 40,817	11,034 13,484 13,501 22,631 38,742	2,678 8,928 8,140 11,464 17,750	409 3,626 9,681 21,943 48,040	2,678 8,435 7,647 11,464 17,750	1, 4, 9,
,000 under \$6,000,000 under \$7,000,000 under \$8,000,000 under \$9,000,000 under \$9,000	11,845 11,850 8,619 13,895 9,188	8,181 7,968 7,559 13,414 8,225	66,032 76,850 64,192 117,666 86,280	32,435 37,876 24,793 54,320 34,141	31, 158 37, 876 24, 695 52, 876 33, 659	11,748 11,850 8,619 13,895 9,188	37, 293 44, 225 40, 430 69, 969 53, 730	11,748 11,850 8,619 13,895 9,188	7,595 9,204 8,345 14,217 11,149	11,636 11,870 6,836 4,551 2,711	6,280 10,682 6,242 3,463 2,711	63,380 77,953 51,546 38,699 25,661	40,349 53,105 23,981 14,931 9,163	39,061 53,005 23,488 14,337 9,062	11,042 11,870 6,836 4,551 2,711	27,889 33,192 27,111 24,278 16,272	11,042 11,870 6,836 4,551 2,711	5, 6, 5, 5,
10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000 13,000 under \$14,000 14,000 under \$15,000	5,456 4,377 2,970 1,827 1,761	5,263 3,894 2,809 1,795 1,697	57, 264 49, 844 36, 764 24, 700 25, 489	19,771 15,919 10,386 7,054 6,442	19,384 15,663 10,062 6,956 6,126	5,456 4,377 2,970 1,827 1,761	37,445 33,679 25,698 16,968 18,075	5,456 4,377 2,970 1,827 1,761	7,781 7,166 5,551 3,639 4,013	3,348 1,903 1,560 1,621 761	3,215 1,771 1,427 1,522 695	35,069 21,826 19,448 21,696 10,931	12,258 6,093 5,316 5,824 2,814	12,027 5,794 5,250 5,691 2,748	3,348 1,903 1,560 1,621 761	22,441 14,938 13,158 15,161 7,435	3,315 1,903 1,560 1,621 761	4, 3, 2, 3, 1,
15,000 under \$20,000	4,310 1,304 1,834 539 90	3,828 1,208 1,670 480 69	74,017 28,660 62,338 35,492 10,964	16,913 4,711 6,920 2,070 294	16,427 4,519 6,794 1,941 265	4,310 1,304 1,834 536 90	53,038 21,754 49,371 27,998 8,920	4,310 1,304 1,834 533 90	12,365 5,420 15,204 11,795 4,702	1,754 824 1,028 201 22	1,589 759 879 187	29,843 18,318 37,200 13,379 2,655	6,519 3,364 4,278 802 86	6,286 3,100 3,991 754 76	1,721 824 1,028 201 22	21, 281 13, 495 27, 555 10, 947 2, 104	1,721 824 1,028 201 22	4, 3, 8, 4,
150,000 under \$200,000 200,000 or more	41 116	30 74	6,986 88,783	157 355	138 308	41 113	5,018 52,744	41 113	2,866 40,000	2 14	2 13	361 3,940	6 44	6 38	2 14	292 2,651	2 14	1,
turns under \$5,000 turns \$5,000 under \$10,000 turns \$10,000 or more	69,203 55,397 24,625	19,653 45,347 22,817	¹ 161,579 411,020 501,301	141,286 183,565 90,992	131,625 180,264 88,583	45,538 55,300 24,619	72,113 245,647 350,708	44,764 55,300 24,616	14,434 50,510 120,502	61,782 37,604 13,038	14,687 29,378 12,080	1169,803 257,239 214,666	113,874 141,529 47,404	101, 366 138, 953 45, 761	48,960 37,010 13,005	83,699 128,742 151,458	47,974 37,010 12,972	16, 26,
				York	, Pennsylvani									own-Warren,	Ohio	101,400	12,572	40,
Total	111,839	69,098	¹ 597,578	324,038	312,091	95,483	328,531	95, 246	71,952	159,063	100,763	¹ 957,437	473, 227	453,866	134, 147	545,686	133,652	121,
aújusteú gross income	(2)	(°)	(°)	(°)	(²)	-	-	-	- j	(4)	(²)	(²)	(²)	(²)	-	-	-	
der \$1,000,000 under \$2,000,000 under \$3,000,000 under \$4,000,000 under \$4,000	12,052 8,593 12,466 11,859 14,799	3,698 3,366 5,646 10,943	6,886 13,023 30,279 40,287 66,947	16,629 17,228 26,839 26,069 54,700	14,845 15,730 24,957 24,301 53,606	3,260 6,096 10,877 10,573 13,112	2,459 10,782 19,075 26,749	3,260 6,096 10,776 10,573 13,112	108 497 2, 132 3, 854 5, 201	16,424 8,654 15,242 14,509 12,621	4,983 5,166 6,265 7,353	8,017 12,576 37,758 50,483 56,893	27, 394 17, 617 35, 794 38, 855 36, 371	25,896 15,334 29,844 37,665 35,676	8,352 11,134 11,924 11,627	3,347 12,276 19,267 27,021	7,857 11,134 11,924 11,627	2, 3, 5,
5,000 under \$6,000	13,855 8,084 7,395 9,146 4,411	11,413 6,417 6,412 8,169 4,411	76,490 51,870 55,295 78,348 41,207	47,972 28,795 23,903 34,210 15,390	47,383 28,391 23,903 33,032 15,188	13,855 8,084 7,395 9,146 4,411	35,511 26,532 33,394 48,147 25,135	13,754 8,084 7,395 9,146 4,411	7,139 5,308 6,800 9,825 5,186	16,878 17,127 21,208 11,988 6,647	12,112 14,649 17,743 10,009 5,557	92,576 110,978 158,523 101,948 62,605	55, 615 55, 434 73, 743 43, 093 23, 207	53,823 53,449 73,248 41,609 22,712	16,778 17,127 21,008 11,988 6,647	44,957 58,694 88,901 59,921 39,088	16,778 17,127 21,008 11,988 6,647	9, 11, 18, 12,
10,000 under \$11,000	2,697 1,356 858 498 592	2,565 1,324 825 464 526	28,543 15,527 10,662 6,719 8,513	9,076 5,196 2,936 1,626 2,038	8,845 5,164 2,836 1,593 1,841	2,697 1,356 858 498 592	18,266 10,512 7,439 4,933 5,966	2,665 1,356 858 498 592	3,754 2,224 1,587 1,090 1,333	5,477 3,448 2,397 1,284 811	5, 274 3, 346 2, 330 1, 217 743	57,357 39,607 29,997 17,233 11,626	19,740 12,532 8,710 4,525 3,076	19,537 12,464 8,542 4,424 3,042	5,477 3,448 2,397 1,284 811	37,484 26,982 20,566 12,425 8,326	5,477 3,448 2,397 1,284 811	7, 5, 4, 2,
15,000 under \$20,000	1,284 490 743 133 13	1,251 424 693 126 13	22,001 10,974 22,765 8,468 1,490	4,605 1,831 2,891 603 53	4,278 1,732 2,629 555 47	1,284 490 743 133 13	16,272 8,219 18,144 6,987 1,318	1,284 490 740 133 13	3,734 2,169 5,257 2,895 671	2,156 707 1,004 226 34	2,023 707 930 213 27	36,358 15,780 33,498 14,916 4,203	8,418 3,030 4,432 946 126	7,947 2,894 4,233 866 108	2,156 707 1,004 226 34	27, 036 12, 234 26, 854 12, 776 3, 565	2,156 707 1,004 226 34	6, 3,0 8,3 5,4
50,000 under \$200,000 00,000 or more	7 3	5 3	1,145 1,427	21 14	14 10	7 3	919 1 , 2 03	7 3	495 693	10 8	8 8	1,761 3,165	34 31	21 28	10	1,384 2,582	10 8	1,
turns under \$5,000	60,274 42,891	24,057 36,822	¹ 156, 134 303, 210	142,878 150,270	134,650 147,897	43,918 42,891	59,634 168,719	43,817 42,790	11,792 34,258	67,653 73,848	23,867 60,070	¹ 165,306 526,63 0	156,535 251,092	144,919 244,841	43,037 73,548	61,911 291,561	42,542 73,548	12, 5 59, 4

HISTORICAL TABLES INDIVIDUAL RETURNS, 1954-1963

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These historical data for years 1954 through 1963 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 44. --NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROS; INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
					 					1705
Number of returns, total ¹		58,250,188	59,197,004	59,825,121	1 59,085,18	60,271,297	61,027,93	61,499,420	62,712,386	63,943,236
Returns with adjusted gross income, total Taxable:	56,306,704	57,818,164	58,798,843	59,407,67	58,700,93	59,838,162	60,592,712	61,067,589	62,290,595	63,511,244
With income tax Self-employment tax only	42,633,060	44,689,065	46,258,646	46,865,315	45,652,1.3	47,496,911	48,060,985	48,582,765	50,092,363	51,323,221
Nontaxable: Self-employment tax only Other nontaxables	1,135,590 12,538,054				2,211,7": 10,837,011				1,800,733	
Returns with no adjusted gross income, total 1	440,304		1							
Taxable: Self-employment tax only	1		, , , , ,		304,236	433,135	435,219	431,831	421,791	431,992
Nontaxable: Self-employment tax only Other nontaxables ¹	13,305 426,999							66,827 365,004		
Number of—							300,342	202,004		364,374
Taxable returns Nontaxable returns ¹	42,633,060 14,113,948				45,652,134 13,433,048					
Returns with itemized deductions	15,701,595	16,891,084	18,458,563	20,155,361	20,811,422	22,510,245	24,083,263	25,261,832	26,451,105	
Taxable Nontaxable:	13,711,830	15,434,733	16,972,938	18,569,233	19,053,714	20,761,374	1	1 1	, ,	, ,
With adjusted gross income With no adjusted gross income ¹	1,549,461 440,304		1,485,625	1,586,128	1,757,708	1,748,871	1,897,853	2,003,895	2,099,933	2,325,901
Returns with standard deduction	41,045,413	41,359,104	40,738,441	39,669,760	38,273,760	37,761,052	36,944,668	35,805,757	35,839,490	35,357,422
Taxable Nontaxable:	23,921,230	29,254,332	29,285,708	28,296,032	26,598,420	26,735,539	25,875,575	25,324,828		1
With adjusted gross income. With no adjusted gross income.	12,124,183	11,672,748 432,024	11,054,572 398,161						10,098,299	9,862,122
Returns with no adjusted gross income ²	_	_	_	_	_	_		431,831	421,791	431,992
Number of returns with self-employment tax	4,211,656	6,645,661	7,350,166	6,992,226	7,017,331	7,036,392	6,889,749	6,746,936	1	6,482,622
Number of returns with taxable income	42,814,133	44,914,210			ł	47,745,570	' '	48,814,378	1 ' '	ĺ
Taxable	42,633,060 181,073	44,689,065 225,145		46,865,315	45,652,134	47,496,913 248,657	48,060,985 256,668	48,582,765 231,613	50,092,363	51,899,482 51,323,221
Number of returns by source of income:								251,015	405,417	576,261
Positive income: Salaries and wayes	49,925,305	51,255,701	51,912,814	52,596,961	51,588,433	52,850,938	53,603,745	5/ 07/ 5/2	55 004 000	
Interest received	3,681,007 6,124,385	3,715,617 6,330,784	3,924,583 6,715,135	4,168,499 7,286,314	4,235,017	4,682,638 9,273,594	4,932,950 10,288,082	54,014,543 5,037,615 10,031,614	55,096,260 5,830,562 14,736,574	56,302,770 6,638,369 21,387,055
Annuities and pensions: 4 Life expectancy method	} 730,279	§ 575,633	613,747	659,356	740,180	728,077	762,217	855,974	1,019,506	,
3-year method Income from estates and trusts	368,806	192,029 360,155	209,212 375,008	261,085 362,324	268,920 370,879	343,115	373,719 392,161	421,846 413,175	514,457 425,546	1,010,956
Business profit ⁵ Farm profit ⁵	6,320,812	6,736,435	7,381,270		6,880,831	6,894,616	6,831,427	6,979,924		459,201 4,835,273
Partnership profit	1,588,046	1,687,570	1,550,819	1,606,524	1,611,32)	1,645,707	1,589,183	- 1,536,971	1,588,004	2,107,980 1,572,876
Net gain from sales of capital assets Net gain from sales of other property	411,147ر2 230,062	2,899,881 109,983	3,148,460 98,875	2,936,564 127,417	3,469,064 104,270	4,007,011 98,140	3,841,694 100,131	4,698,499 150,071	4,322,510 85,582	4,947,410 99,541
Net income from rents	3,863,618	3,986,860	4,090,501	4,097,602	4,089,106	4,113,564	3 275 714	3,863,372 409,082	4,0°7,128 402,503	4,079,456 442,749
Losses: Business loss ⁵	1,464,726	1,508,622	1,591,397	1,474,967	1,499,888	1,715,094	1,767,544	1,728,368	1,709,957	876,390
Partnership loss Net loss from sales of capital assets	228,949 664,084	267,102	244,719	265,951	266,259	302,041	329,682	345,793	367,728	1,086,305 412,136
Net loss from sales of other property	207,456	654,121 157,919	783,596 206,108	1,038,208 150,294	920,578 130,753	900,118 150,212	1,154,339 135,767	1,097,455 176,609	1,599,445 184,215	1,595,319 182,496
Net loss from rents Net loss from royalties Net operating loss deduction ⁶	1,143,837	1,253,080	1,319,253	1,404,920	1,513,200	1,605,427	1,695,218 23,479	1,794,971 27,574	1,885,028 25,985	2,039,532 32,192
Loss from estates and trusts	, 34,781 12,258	20,978	28,102	20,167	 22 , 150	19,162	13,912 25,834	15,099 29,551	29,855	27,674
				·	(Thousand		22,021	27,551	27,033	27,674
Amount of adjusted gross income, total	230,235,855	249,429,182	268,583,814	281,308,431	282,166,418	306 616 027	314 5#0 sec	330 035 05-	210 0:0 :-	
Taxable returns	209,668,830 20,567,025	229,595,449 19,833,733	249,551,275 19,032,539	262,169,296 19,139,135	252,188,335 19,978,080	306,616,924 287,775,346	316,557,566 297,152,271	330,935,737	349,860,992 330,646,415	370,270,618 350,446,546
Amount of deficit	1,104,480	898,865	859,546	987,865	1,012,326	18,841,578	19,405,295	19,652,378	19,214,577 1,159,526	19,824,072
Amount of taxable income	115,331,301	128,020,111	141,532,061	149,363,077	149,337,414	166,540,616	171,627,771	181,779,732	195,320,479	209,090,323
Amount of tax, total	26,967,251	30,076,935	33,265,247	34,974,804	34,924,820	39,346,805	40,297,705	43,065,647	45,790,025	49,215,556
Income tax after credits	26,665,753 301,498	29,613,722	32,732,132	34,393,639	34,335,652	35,645,299	39,464,156	42,225,498	44,902,340	48,203,580
Tax from recomputed prior year investment credit	JU19470 -	463,213	533,115 -	581,165 -	589,168	701,506 -	833,549	840,149	887,185	1,002,245 9,731

Excludes returns with no information 1954-56 and 1958-63.

*Classified as standard deduction returns for 1955-60, and as itemized deduction returns for 1954.

*Reported on Form 1040, and for 1959-60, Form 1040w. For 1961, excludes returns with dividends or interest reported with other income on page 1, Form 1040, but not specifically dentified on a separate schedule.

*For 1963, both methods combined and figure is only for returns with taxable portion of pensions and an antities.

*Business and farm combined for years prior to 1963.

*Not tabulated for 1955-59 and 1962-63.

Table 45.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

		[18.	table and no.	ntaxable retur	110)					
Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Thousand dollers)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollers)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
	195	54	195	55	19.	56	195	57	19	58
						l .	,			1
Grand total	56,747,008	¹ 229,221,375	58,250,188	¹ 248,530,317	59, 197, 004	¹ 267,724,268	59,825,121	¹ 280, 320, 566	59,085,182	¹ 281, 154, 092
Returns with adjusted gross income, total	56,306,704	230, 235, 855	57,818,164	249,429,182	58,798,843	268,583,814	59,407,673	281,308,431	58,700,924	282, 166, 418
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,939,817 3,180,541 4,520,595	1,294,816 2,542,668 5,630,728	3,839,333 3,202,710 4,523,556	1,261,713 2,566,114 5,616,459	3,775,785 3,026,632 4,314,995	1,242,391 2,419,568 5,362,761 6,751,496	3,833,400 2,989,651 4,178,054	1,255,738 2,385,229 5,184,175 6,481,267	3,950,030 3,060,247 4,120,276 3,570,536	1,276,547 2,446,545 5,130,735 6,238,242
	4,206,678 4,311,673	7,357,621 9,703,996	4,125,462 4,116,843	7,212,429 9,275,007	3,857,498 3,987,142	8,970,939	3,698,934 3,843,211	8,655,018	3,689,218	8,309,041
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	4,484,779 9,156,374 7,910,960	12,304,840 32,041,485 35,435,585	4,311,841 8,665,023 8,008,621	11,858,501 30,320,415 35,930,570	4,056,620 8,281,023 8,046,621	11,152,699 29,005,036 36,140,505	3,815,406 7,791,975 7,868,427	10,485,324 27,263,943 35,372,380	3,723,909 7,472,426 7,385,219 6,375,555	10,228,363 26,149,868 33,190,896 34,898,888
\$5,000 under \$6,000\$6,000 under \$7,000	5, 189, 199 3, 352, 077	28,346,771 21,656,984	5,862,618 3,871,849	32,061,640 25,020,880	6,234,822 4,371,937	34, 124, 140 28, 257, 411	6,555,283 4,709,612	35,885,730 30,480,269	4,676,947	30, 257, 563
\$7,000 under \$8,000 \$8,000 under \$9,000	2,016,601 1,187,245	15,025,572 10,036,658	2,400,131 1,412,757	17,897,442 11,940,018	2,798,254 1,811,480	20,892,452 15,315,151	3,206,964 2,091,262	23,941,917 17,706,439	3,226,844 2,171,701	24,101,749 18,379,327
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	721,146 1,217,149 368,907	6,812,809 14,410,918 6,323,542	912,095 1,518,296 425,989	8,622,218 17,923,575 7,300,263	1,123,333 1,921,229 498,101	10,619,629 22,570,293 8,542,677	1,334,622 2,213,510 543,746	12,622,516 25,995,133 9,304,570	1,452,594 2,488,095 588,262	13,746,399 29,214,191 10,055,470
\$20,000 under \$25,000	291,858	7,023,496	210,289 120,617	4,683,237 3,289,658	234,928	5,219,840	250,860	5,583,211	264,732 369,939	5,881,407 12,327,929
\$30,000 under \$50,000	161,995	6,071,673	190,707	7,142,830 5,151,675	346,396 89,170	11,644,008	366,399 93,421	12,227,673 6,133,299	91,715	6,050,052
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	70,400 11,628	4,656,424 1,391,103	77,604 12,960	1,549,762	14, 111	1,685,994	14,127	1,686,294	14,080	1,647,892
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,197 3,245 439	547,816 919,072 294,745	3,946 4,022 628	675,565 1,143,650 417,978	3,851 4,046 597	660,532 1,142,240 398,988	4,004 3,997 585	685,284 1,127,667 397,827	3,863 3,956 536	661,634 1,114,707 359,724
\$1,000,000 or more	201	406,533	267	567,583	272	559,601	223	447,528	244	499,249
Returns with no adjusted gross income	440, 304	² 1,014,480	432,024	² 898,865	398,161	² 859, 546	417,448	² 987 , 865	384, 258	² 1,012,326
	19	59	19	60	19	961	196	52]	.963
Grand total	60,271,297	¹ 305,094,979	61,027,931	¹ 315,466,382	61,499,420	¹ 329,861,284	62,712,386	348,701,466	63,943,236	368,778,072
Returns with adjusted gross income, total	59,838,162	306,616,924	60,592,712	316,557,566	61,067,589	330,935,737	62,290,595	349,860,992	63,511,244	370,270,618
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,918,975 2,995,694 3,955,202	1,275,411 2,392,210 4,919,509	3,991,109 2,992,643 3,941,738 3,414,629	1,305,762 2,380,642 4,886,762 5,972,361	3,969,165 3,018,799 3,936,724 3,327,969	1,283,112 2,408,551 4,885,375 5,808,170	4,002,049 3,001,512 3,953,747 3,313,266	1,304,371 2,396,623 4,904,997 5,788,938	3,951,204 2,990,022 3,922,058 3,333,703	1,287,644 2,381,250 4,880,973 5,815,913
	3,445,332 3,510,198	6,015,668 7,890,382	3,405,167	7,660,097	3,331,561	7,490,739	3,292,738	7,415,882	3,273,637	7,362,181
\$2,500 under \$3,000	3,618,010 6,993,571	9,943,763 24,452,061	3,518,964 6,877,017	9,672,543 24,033,191	3,412,509 6,695,282	9,372,930 23,410,323	3,266,170 6,588,332	8,980,235 23,034,452	3,305,055 6,364,614	9,075,336 22,256,222
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 ² \$5,000 under \$6,000. \$6,000 under \$7,000.	7,071,569 6,392,580 5,082,962	31,801,590 35,067,182 32,926,528	6,866,523 6,422,593 5,291,911	30,881,596 35,252,993 34,280,872	6,582,888 6,227,266 5,282,007	29,619,733 34,163,126 34,247,138	6,280,854 6,157,541 5,373,806	28, 248, 886 33, 834, 250 34, 835, 256	6,205,636 5,836,949 5,473,979	27,923,753 32,087,310 35,517,258
	3,699,701 2,621,189	27,640,193 22,202,269	3,888,676 2,757,554	29,080,115 23,372,451	4,142,911 2,984,990	30,956,323 25,283,832 20,333,582	4,332,207 3,243,914 2,404,470	32,379,767 27,506,715 22,776,270	4,549,765 3,535,322 2,650,806	34,027,641 29,950,139 25,119,559
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	1,749,953 3,208,968 707,192	16,566,397 37,688,216 12,090,813	1,905,564 3,641,612 786,031	18,045,386 42,804,643 13,400,430	2,146,657 4,125,222 889,562	48,552,831 15,150,795	4,940,130	58,229,726 17,818,457	5,664,051 1,238,272	66,933,670 21,044,436
\$20,000 under \$25,000	301,705	6,704,170	323,785	7,198,994	357,280	7,938,209	405,854	9,018,067	459,726	10, 197, 888
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	422,663 114,852	14, 163, 567 7, 558, 857	441,401 101,272	14,727,469	496,591 110,476	16,593,690 7,267,932	537,511 121,552	17,926,263 7,984,489	594, 562 132, 385	19,807,300 8,678,799
		2,089,977	14,221	1,695,133	16,786	2,015,145	15,781	1,883,854	17,469	2,084,013
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	4,497 4,810 722 280	768,001 1,371,895 481,742 606,523	4,413 4,848 735 306	756,022 1,384,077 493,976 611,273	5,457 6,104 985 398	936, 339 1,749, 801 662, 519 805, 542	5,050 5,167 821 355	864,311 1,465,175 546,829 717,179	5,350 5,492 816 371	917,305 1,567,476 545,943 808,639
Returns with no adjusted gross income	433,135	² 1,521,945	435,219	21,091,184	431,831	² 1,074,453	421,791	² 1,159,521	431,992	² 1,492,546
V	1	<u> </u>	<u> </u>	<u> </u>	<u> </u>			4		

¹Adjusted gross income less deficit. ²Deficit.

Table 46. —RETURNS WITH INCOME TAX—NUI				T	INCOME TAX	K, AND AVER	AGE TAX, BY	ADJUSTED G	ROSS INCOME	CLASSES
Adjusted gross income classes	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
NUMBER OF RETURNS Total	42,633,060	44,689,065	46, 258, 646	46,865,315	45,652,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	2,426,670 2,431,232 3,078,559 3,452,029 7,924,537	1,437,846 2,483,242 2,447,663 2,961,513 3,318,528 7,529,308	1,357,447 2,392,096 2,364,317 2,878,453 3,169,007 7,158,365	1,338,986 2,257,213 2,252,645 2,764,261 2,930,022 6,682,982	1,296,407 2,127,075 2,111,329 2,537,591 2,807,388 6,295,457	1,341,398 2,129,771 2,093,777 2,494,170 2,766,760 5,939,254	1,353,011 2,134,195 2,036,015 2,368,114 2,665,817 5,793,668	1,385,033 2,136,415 1,994,863 2,311,741 2,562,088 5,616,783	1,436,260 2,264,571 2,025,367 2,288,180 2,486,921 5,507,689	1,460,034 2,263,918 2,054,456 2,299,501 2,486,195 5,282,080
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	7,545,254 5,108,368 3,331,451 2,008,053 1,186,721 720,646	7,619,205 5,754,968 3,855,290 2,395,179 1,411,320 911,711	7,650,165 6,111,501 4,344,100 2,792,259 1,809,013 1,122,621	7,454,651 6,401,146 4,677,540 3,195,583 2,089,198 1,333,548	6,954,051 6,224,634 4,644,506 3,214,399 2,167,447 1,451,196	6,649,987 6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	6,400,547 6,236,474 5,236,061 3,874,647 2,749,349 1,901,543	6,099,597 6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	5,830,951 5,945,050 5,306,507 4,303,518 3,233,674 2,398,655	5,686,287 5,617,112 5,390,530 4,517,117 3,524,119 2,643,623
\$10,000 under \$15,000. \$20,000 under \$22,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	1,215,482 368,492 291,668 161,897 70,332	1,517,076 425,730 210,172 120,427 190,589 77,563	1,918,975 497,449 234,745 346,246 89,095	2,211,504 543,154 250,583 366,155 93,289	2,484,984 587,465 264,487 369,515 91,605	3, 203, 834 706, 164 301, 431 422, 251 114, 711	3,637,169 784,630 323,412 440,890 101,080	4,118,486 888,100 356,826 495,501 110,192	4,930,455 1,045,363 404,847 536,118 121,250	5,651,184 1,234,769 458,170 592,854 131,971
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	11,617 3,192 3,234 437 201	12,902 3,937 4,009 624 263	14,057 3,843 4,031 593 268	14,089 3,985 3,979 573 217	14,049 3,845 3,937 531 236	17,465 4,475 4,776 717 265	14, 165 4, 379 4, 801 723 295	16,726 5,426 6,062 967 381	15,712 5,019 5,110 804 342	17,391 5,319 5,436 804 351
ADJUSTED GROSS INCOME		·			(Thousand	d dollars)				
Total	209,668,830	229, 595, 449	249,551,275	2 62 , 169 , 295	262, 188, 335	287,775,346	297, 152, 271	311,283,359	330,646,415	350,446,546
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000.	3,047,987 4,237,823 6,922,726 9,505,225 27,812,489	1,200,421 3,106,659 4,265,817 6,666,813 9,157,665 26,407,948	1,130,213 3,005,109 4,129,399 6,474,182 8,737,648 25,144,783	1,117,05) 2,831,221 3,937,43 6,225,27) 8,079,602 23,448,457	1,083,049 2,683,333 3,675,817 5,714,958 7,735,369 22,091,696	1,116,472 2,674,096 3,647,621 5,603,123 7,626,054 20,835,185	1,123,121 2,664,406 3,557,099 5,327,353 7,349,490 20,307,427	1,156,177 2,669,719 3,476,020 5,191,501 7,054,839 19,699,845	1, 199, 623 2, 826, 311 3, 531, 718 5, 153, 458 6, 857, 125 19, 313, 993	1,216,920 2,827,597 3,578,893 5,170,992 6,842,069 18,515,458
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	33,828,835 27,910,808 21,524,454 14,961,906 10,032,034 6,808,273	34,208,187 31,479,458 24,914,801 17,861,106 11,928,032 8,618,513	34,380,979 33,460,410 28,079,899 20,848,637 15,294,676 10,612,594	33,541,303 35,058,92) 30,276,104 23,858,097 17,689,049 12,611,997	31,278,974 34,086,295 30,049,915 24,009,958 18,343,492 13,733,221	29,931,937 34,117,177 32,627,712 27,559,833 22,162,993 16,544,491	28,812,061 34,246,189 33,923,776 28,974,992 23,303,110 18,007,228	27,476,272 33,079,800 33,777,686 30,785,997 25,224,815 20,301,941	26, 249, 456 32, 683, 780 34, 405, 366 32, 165, 659 27, 420, 222 22, 721, 630	25,615,181 30,893,088 34,983,296 33,785,579 29,856,060 25,050,668
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	14,390,558 6,316,307 7,018,963 6,067,727 4,651,794	17,908,955 7,295,826 4,680,576 3,284,321 7,138,272 5,149,111	22,543,784 8,531,736 5,215,782 11,638,375 5,900,331	25,971,37; 9,294,499 5,576,89. 12,220,088 6,124,500	29,176,927 10,041,825 5,875,992 12,313,280 6,042,852	37,628,019 12,073,580 6,698,056 14,148,928 7,549,453	42,751,769 13,376,477 7,190,895 14,710,384 6,647,920	48,473,930 15,126,018 7,928,268 16,557,695 7,249,539	58,114,852 17,777,463 8,995,421 17,879,811 7,963,599	66,780,744 20,984,080 10,163,569 19,752,399 8,651,164
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.		1,542,840 674,131 1,140,318 414,815 550,864	1,679,344 659,130 1,138,037 396,602 549,625	1,681,598 682,301 1,122,463 393,591 427,474	1,644,279 658,563 1,109,680 356,220 482,640	2,030,621 754,285 1,361,923 478,154 545,633	1,688,173 750,153 1,370,038 486,077 584,133	2,007,835 931,085 1,737,313 650,434 726,630	1,875,601 859,055 1,447,070 535,056 670,146	2,074,317 911,916 1,551,082 537,226 704,248
TAXABLE INCOME	115,226,743	127,889,249	141,395,397	149, 212, 696	149,173,569	166, 385, 053	171,462,236	181,634,697	194.951.647	208,601,700
\$600 under \$1,000 \$1,000 under \$1,500. \$1,500 under \$2,000 \$2,000 under \$2,500. \$2,500 under \$3,000.	1,728,796 2,890,502 4,107,080 12,286,893	211,417 1,085,444 1,772,333 2,780,258 3,999,025 11,887,361	197,523 1,071,341 1,729,509 2,758,735 3,878,378 11,550,162	196, 73: 1,010,609 1,673,53! 2,623,507 3,614,509 10,832,60!	191, 196 953, 797 1,534,510 2,351,308 3,390,578 9,983,842	194,586 955,378 1,542,106 2,337,578 3,376,072 9,625,250	193,070 944,626 1,517,420 2,257,675 3,277,870 9,429,550	203,641 952,147 1,470,373 2,208,070 3,139,194 9,211,419	212,932 1,024,692 1,523,219 2,252,451 3,144,769 9,183,939	214, 111 1,022, 281 1,578,009 2,295, 320 3,162,536 8,871,624
44,000 under \$5,000. 55,000 under \$6,000. 65,000 under \$7,000. 77,000 under \$8,000. 88,000 under \$9,000. 99,000 under \$10,000.	15, 158, 980 13, 782, 379 11, 821, 062 8, 944, 484 6, 324, 419 4, 479, 948	15,558,001 15,316,834 13,458,543 10,448,357 7,460,980 5,637,968	15,824,030 16,327,333 15,090,473 12,164,494 9,488,649 6,913,700	15,650,648 17,075,169 16,083,929 13,715,846 10,833,148 8,083,996	14,608,523 16,553,860 15,724,265 13,645,969 11,059,382 8,773,922	14, 192, 394 16, 684, 611 16, 979, 238 15, 454, 065 13, 226, 703 10, 389, 591	13,690,239 16,730,769 17,451,403 16,143,894 13,767,791 11,137,412	13,085,594 16,298,681 17,471,657 16,912,781 14,722,069 12,523,858	12,723,107 16,419,495 17,825,989 17,662,110 15,993,896 13,953,385	12,618,777 15,611,947 18,241,448 18,515,820 17,214,290 15,229,955
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	10,096,351 4,808,176 5,610,769 5,052,115 3,946,268	12,519,790 5,546,304 (3,709,643 (2,661,380 5,938,815 4,344,889	15,698,231 6,449,179 4,100,631 9,569,157 4,983,395	17,967,472 6,969,181 4,358,809 9,942,054 5,109,379	20,026,310 7,484,521 4,551,665 9,973,086 4,986,906	25,557,238 8,927,811 5,155,939 11,379,799 6,229,490	28,752,650 9,786,674 5,465,777 11,665,201 5,417,010	32,440,908 11,030,651 6,040,063 13,157,705 5,927,647	38,672,482 12,843,030 6,784,182 14,070,071 6,440,012	44, 195, 294 15, 118, 935 7, 636, 530 15, 553, 490 7, 014, 121
\$100,000 under \$150,000. \$150,000 under \$200,000. \$500,000 under \$500,000. \$500,000 under \$1,000,000.	1,170,329 452,450 740,497 234,854 332,333	1,281,790 555,511 926,044 335,849 452,713	1, 388, 017 536, 845 913, 395 319, 0 92 443, 128	1,390,411 550,803 882,511 314,543 333,301	1,348,568 529,147 862,534 274,855 364,825	1,695,238 609,591 1,070,737 376,573 425,065	1,349,335 590,232 1,055,617 382,520 455,501	1,623,941 744,485 1,362,995 520,092 586,726	1,496,096 672,501 1,109,146 419,625 524,512	1,655,884 715,232 1,186,274 406,129 543,693

Table 46.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

			CLASSES -	-Continued						
Adjusted gross income classes	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
INCOME TAX AFTER CREDITS					(Thousand	dollers)				
Total	26,665,753	29,613,722	32,732,132	34,393,639	34,335,652	38,645,299	39,464,156	42, 225, 498	44, 902, 840	48,203,580
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000. \$2,000 under \$2,500 \$2,500 under \$3,000 \$3,000 under \$4,000	37,648 213,519 344,635 575,180 817,847 2,467,295	42,172 216,479 352,948 551,714 793,795 2,381,762	39, 381 213, 384 344, 842 548, 045 769, 289 2, 312, 101	39,228 201,208 332,570 520,852 716,095 2,169,991	38,062 190,127 305,682 466,973 671,815 1,997,817	38,920 190,429 306,486 461,710 668,214 1,924,326	38,581 188,084 301,822 447,420 648,374 1,886,314	40,683 189,510 292,233 437,401 619,751 1,839,791	42,379 203,759 301,728 445,048 619,001	42,595 203,228 312,922 452,354 621,315
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$0,000. \$9,000 under \$10,000.	3,049,831 2,770,109 2,385,403 1,820,597 1,301,277 932,992	3,129,354 3,076,915 2,712,048 2,122,710 1,531,892 1,170,459	3,186,754 3,284,283 3,044,035 2,475,365 1,950,768 1,435,768	3, 150, 403 3, 438, 513 3, 249, 034 2, 790, 760 2, 226, 224 1, 677, 398	2,945,326 3,336,990 3,177,815 2,778,601 2,273,624 1,822,007	2,860,458 3,371,068 3,440,244 3,149,451 2,720,390 2,157,614	2,763,651 3,382,547 3,537,387 3,296,665 2,833,581 2,311,721	2,638,750 3,300,305 3,547,517 3,452,819 3,033,931 2,601,504	1,821,813 2,550,949 3,311,603 3,607,868 3,599,828 3,283,692 2,892,363	1,753,303 2,525,184 3,144,029 3,694,225 3,774,140 3,536,730 3,156,124
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	2,185,166 1,145,589 1,521,883 1,683,981 1,708,710	2,692,340 1,308,272 { 961,080 745,939 1,962,136 1,852,467	3,369,114 1,520,665 1,058,133 3,009,248 2,128,630	3,851,830 1,638,348 1,120,885 3,104,270 2,173,193	4,291,393 1,757,062 1,168,543 3,101,822 2,106,658	5,477,515 2,094,829 1,322,695 3,540,277 2,627,092	6,158,538 2,289,835 1,395,203 3,597,608 2,273,336	6,950,821 2,576,761 1,545,326 4,066,629 2,483,556	8, 247, 732 2, 970, 823 1, 716, 653 4, 308, 594 2, 684, 994	9,430,420 3,496,574 1,925,308 4,755,246 2,920,175
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	614,555 257,014 455,363 154,785 222,374	653, 397 305, 830 549, 179 209, 848 290, 986	708, 831 297, 130 545, 677 202, 455 288, 234	716,994 307,378 536,086 200,731 231,648	689,633 291,744 515,858 174,941 233,159	854, 300 328, 449 617, 667 225, 399 267, 766	681, 157 319, 630 606, 604 225, 573 280, 525	809, 436 396, 748 763, 781 296, 591 341, 654	748,068 361,066 631,123 242,861 310,895	828, 321 384, 600 677, 297 243, 013 326, 477
AVERAGE INCOME TAX PER TAXABLE RETURN					(Dolla	ere)				
Average income tax	625	663	708	734	752	814	821	869	896	939
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000.	29 88 142 187 237 311	29 87 144 186 239 316	29 89 146 190 243 323	29 89 148 188 244 325	29 89 145 184 239 317	29 89 146 185 242	29 88 148 189 243 326	29 89 146 189 242 328	30 90 149 194 249 331	29 90 152 197 250 332
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	404 542 716 907 1,097 1,295	411 535 703 886 1,085 1,284	417 537 701 887 1,078 1,279	423 537 695 873 1,066 1,258	424 536 684 864 1,049 1,256	430 542 683 854 1,040 1,235	432 542 676 851, 1,031	433 548 681 838 1,019	437 557 680 836 1,015 1,206	444 560 685 836 1,004 1,194
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$50,000.	1,798 3,109 5,218 10,402 24,295	1,775 3,073 4,573 6,194 10,295 23,883	1,756 3,057 4,508 8,691 23,892	1,742 3,016 4,473 8,478 23,295	1,727 2,991 4,418 8,394 22,997	1,710 2,966 4,388 8,384 22,902	1,693 2,918 4,314 8,160 22,490	1,688 2,901 4,331 8,207 22,583	1,673 2,842 4,240 8,037	1,669 2,832 4,202 8,021 22,127
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	52,901 80,518 140,805 354,199 1,106,338	50,643 77,681 136,987 336,296 1,106,410	50,425 77,317 135,370 341,408 1,075,500	50,890 77,114 134,729 347,285 1,067,502	49,088 75,876 131,028 329,456 987,962	48,915 73,396 129,327 314,364 1,010,438	48,087 72,992 126,350 311,996 950,932	48, 394 73, 120 125, 995 306, 713 896, 730	47,614 71,940 123,507 302,067 909,050	47,629 72,307 124,595 302,259 930,134

Table 47. - SOURCES OF INCOME BY TYPE

[Taxable and nontaxable resurns]

Sources of income	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
					(Thousand	dollers)			<u> </u>	.
Adjusted gross income less deficit	229,221,375	248,530,317	267,724,268	280,320,5%	281,154,092	305,094,979	315,466,382	329,861,284	348,701,466	368,778,072
Positive income, total	233,167,237	252,452,631	272,015,298	284,617,190	285,415,762	310,168,688	321,099,738	335,429,542	354,994,981	371,279,826
Salaries and wages ¹ Dividends in udjusted gross income ² Interest received ³	185,952,623 7,047,866 2,370,230	7,850,903	215,617,981 8,605,656 2,872,013	228,076,939 9,123,737 3,318,930	227,550,557 8,740,562 3,659,211	247,370,212 9,355,766 4,395,418	257,917,854 9,530,143 5,056,793	266,902,279 9,889,743 5,683,167	283,372,515 10,639,818 7,155,412	299,443,183 11,451,924 9,212,161
Pensions and annuities: Life expectancy method. 3-year method. Income from estates and trusts.	806,069 685,140	626,639 244,995 565,614	657,308 284,477 625,377	755,964 384,037 618,030	885,321 435,703 613,018	383,362 577,699 637,398	962,164 654,794 674,547	1,114,271 745,922 669,421	1,349,567 972,926 691,986	2,701,652
Business profit. Partnership profit. Net gain from sales of capital assets. Net gain from sales of other property.	19,234,612 9,004,043 3,731,862 107,811	20,597,223 9,553,444 5,126,350 96,750	23,661,890 9,392,978 4,991,131 72,560	22,525,966 9,963,71.8 4,128,238 90,161	22,889,976 9,810,158 4,879,114 75,319	24,322,663 10,220,410 6,796,602 86,657	23,958,911 9,757,486 6,003,859 70,113	25,394,526 9,719,238 8,290,879 158,893	26,851,131 10,210,149 6,821,421 68,826	22,757,404 10,341,894 7,468,326 74,598
Net income from rents		3,697,269 797,732	3,920,454 1,313,473	3,945,252 1,686,238	3,961,903 1,909,920	4,008,037 1,514,464	3,543,887 660,530 2,308,657	3,661,172 583,592 2,616,439	3,933,475 584,339 2,343,416	3,924,339 643,938 2,533,239
Losses, total	3,945,862	3,922,314	4,291,030	4,296,6:14	4,261,670	5,073,709	5,633,356	5,568,258	6,295,207	5,323,355
Business loss Partnership loss Net loss from sales of capital assets Net loss from sales of other property	2,308,809 478,242 379,446 199,058	2,167,220 529,497 375,213 218,564	2,377,244 540,653 438,465 311,521	2,186,5°9 604,802 642,6°15 161,4°19	2,215,398 573,402 549,110 157,514	2,391,510 656,938 522,115 204,350	2,887,155 791,440 704,284 152,822	2,764,820 770,393 670,085 249,853	2,925,775 865,832 1,050,393 285,266	1,641,731 1,028,556 1,019,344 313,435
Net loss from rents: Net loss from royalties Loss from estates and trusts Net operating loss deduction ⁵ .	429,542 5,800 144,965	611,297 20,523	576,341 46,806	686,167 14,902	735,161 25,085	772,946 25,850	(016 226	902,263 78,555 40,392 91,897	1,063,070 75,016 29,855	1,211,251

Table 48. - ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

Type of deduction	1954	1955	1956	1957	1958	1959	1960	19 6 1	1962	1963
					(Thousand o	lollere)				
Total	17,403,227	19,997,485	22,612,729	25,691,588	27,497,908	32,017,337	35 ,313, 129	38,391,226	41,660,909	46,052,72
Interest paid. Taxes. Contributions. Medical and dental expense. Child care. Casualty losses. Other deductions.	3,201,287 4,076,630 3,891,173 2,971,172 87,960 444,245 2,730,760	Not tabulated	4,810,079 5,827,909 4,877,793 3,472,908 110,577 347,894 3,165,569	Not tabulatec	6,269,154 7,480,346 5,693,836 4,283,546 3,771,026	Not tabulated	8,416,208 10,525,698 6,750,326 5,219,185 103,117 450,402 3,848,193	tabulated	(10,274,461 13,044,911 7,516,088 6,078,699 4,746,750	Not tabulated

Excludes wages, for 1954-57 less than \$100 and for 1958-63 less than \$200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.

Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-37 nor \$200 for 1958-63, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59 and 1962-63. Includes "Sources not supported by Sciedule B" for 1961.

For 1955-59 and 1962-63, net operating loss deduction was an adjustment wich reduced "Other sources."

Table 49. - SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

		[Ta	xable and nor	taxable retur	ns j					
Adjusted gross income classes	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
SALARIES AND WAGES ¹					(Thousand	dollars)				
Grand total	185,952,623	200,712,105	215,617,981	228,076,909	227,550,557	247,370,212	257,917,854	266,902,279	283,372,515	299,443,183
Returns with adjusted gross income, total	185,794,926	200,580,472	215,482,206	227,949,466	227,354,096	247,121,980	257,684,493	266,719,831	283,142,873	299,156,839
Under \$600	1,137,682	1,074,269	1,087,986	1,083,262	1,128,719	1,116,099	1,134,938	1,129,795	1,145,176	1,166,513
\$600 under \$1,000	1,958,083 4,433,881	1,970,417 4,378,953	1,853,051 4,165,125	1,858,101 3,974,643	1,862,471 3,904,993	1,822,914 3,752,570	1,833,379 3,736,952	1,873,270	1,882,882	1,890,632
\$1,500 under \$2,000	5,873,995	5,688,277	5,252,048	5,048,631	4,846,089	4,641,608	4,604,571	3,730,402 4,447,558	3,802,197 4,382,371	3,767,134 4,435,979
\$2,000 under \$2,500	8,119,186	7,603,711	7,289,584	7,087,397	6,662,191	6,319,678	6,125,662	5,952,096	5,803,736	5,761,905
\$2,500 under \$3,000 \$3,000 under \$4,000	10,641,552 28,790,162	10,165,026 27,079,405	9,393,512 25,456,095	8,810,665 23,876,171	8,522,612	8,250,462	7,963,012	7,669,264	7,311,053	7,321,907
\$4,000 under \$5,000	32,468,575	32,788,655	32,675,903	32,022,396	22,510,230 29,557,033	21,105,996 28,409,710	20,581,954 27,451,193	19,888,026 26,060,129	19,440,745	18,613,606
\$5,000 under \$6,000\$6,000 under \$7,000	25,855,680	1)		32,989,708	31,741,608	31,903,745	32,158,793	30,868,939	30,440,811	28,532,280
\$7,000 under \$8,000	32,780,007	85,563,600	98,046,618	27,832,545	27,638,977 21,813,101	30,148,321	31,396,062	31,277,287	31,685,132	32,179,134
\$8,000 under \$9,000	13,915,124	(05,505,000	90,040,018	15,791,770	16,304,506	25,084,338 19,937,813	26,487,947 21,051,895	28,192,935 22,738,854	29,476,591 24,866,263	27,048,845
\$9,000 under \$10,000		12,313,204	16,256,390	10,819,684	11,925,159	14,603,831	16,089,402	18,055,945	20,367,124	22,647,055
\$10,000 under \$15,000 \$15,000 under \$20,000.	3,083,117	3,655,396	4,426,768	. 5,067,839	22,647,613 5,700,081	30,361,294 7,232,382	35,418,026 8,461,039	40,488,531 9,843,877	49,398,946 12,155,155	57,308,360 14,855,720
\$20,000 under \$25,000	2,933,567	1,947,202	2,273,670	2,532,595	2,741,831	3,251,085	3,720,619	4,147,981	4,882,682	5,780,932
\$25,000 under \$30,000 \$30,000 under \$50,000	2,270,315	1,285,890 2,628,218	4,456,298	4,995,800	4,966,444	5,715,734	6,239,727	6,871,477	7,659,084	8,699,503
\$50,000 under \$100,000	1,553,470	1,680,933	2,029,914	2,115,655	2,068,182	2,498,934	2,314,858	2,457,212	2,841,434	3,046,637
\$100,000 under \$150,000	375,500	407,839	454,905	463,642	451,670	545,850	483,915	547,340	503,231	560,539
\$150,000 under \$200,000 \$200,000 under \$500,000.	120,346 142,322	142,553 167,679	144,201 180,717	155,813 180,197	146,630	168,218	174,643	185,345	188,629	193,022
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	17,062	31,409	30,369	32,507	177,335 25,978	206,774 31,276	210,639 32,267	234,713 39,824	211,200 37,693	222,775 36,303
\$1,000,000 or more	6,108	7,836	9,052	9,049	10,643	13,348	13,000	19,031	14,164	17,041
Returns with no adjusted gross income	157,697	131,633	135,775	127,443	196,461	248,232	233,361	182,448	229,642	286,344
DIVIDENDS ²									·	
Grand total	7,047,866	7,850,903	8,605,656	9,123,757	8,740,562	9,355,766	9,530,143	9,889,743	10,639,818	11,451,924
, ,	7,030,900	7,819,949	8,566,577	9,090,207	8,702,680	9,315,880	9,470,311	9,844,709	10,606,714	11,401,403
Under \$600\$600 under \$1,000	10,178 36,901	13,273 35,254	11,016 30,433	13,190 46,286	13,207 33,856	14,069 42,419	18,512 40,519	12,621 44,364	18,543 45,978	19,657 41,961
\$1,000 under \$1,500. \$1,500 under \$2,000.	65,505	73,884	66,284	76,218	76,622	84,247	89,661	85,499	94,375	85,869
\$2,000 under \$2,500	95,448 93,973	86,559 95,903	88,726 102,587	103,416 112,009	93,294 107,411	111,271	115,732 161,500	104,225 101,020	123,742 125,980	112,050 124,737
\$2,500 under \$3,000	94,609	109,095	101,644	126,162	122,028	140,801	146,876	126,669	135,985	143,918
\$3,000 under \$4,000. \$4,000 under \$5,000.	200,461 243,493	219,896 225,344	238,110	243,555	249,473	246,731	256,410	262,696	307,962	311,667
\$5,000 under \$6,000	190,309	1	226,897	248,661 255,226	246,916 241,111	241,475 244,117	274,069 270,591	252,333 262,610	288,807 285,702	322,515 320,353
\$6,000 under \$7,000	437,726	1/		257,338	255,845	257,057	253,564	270,181	304,482	310,793
\$7,000 under \$8,000. \$8,000 under \$9,000.	D.	986,005	1,007,925	275,514	239,163 215,799	243,747 231,530	257,017	257,767	271,192	335,257
\$9,000 under \$10,000	1) 210,723)		208,204	189,149	211,330	249,319 204,658	241,107 257,093	254,963 274,753	275,500 269,633
\$10,000 under \$15,000 \$15,000 under \$20,000	721,459 520,773	745,815 560,954	852,897 664,455	909,330 687,088	902,488	930,658 732,321	1,012,189 750,654	1,045,857	1,166,334	1,263,383
\$20,000 under \$25,000	l,	447,336	511,237	555,163	534,650	550,974	581,581	800,980 602,269	832,688 670,212	909,463
\$25,000 under \$30,000		382,213	1,595,905	1,615,706	1,490,635	1,637,581	1,672,142	1,838,887	1,951,993	2,069,964
\$30,000 under \$50,000. \$50,000 under \$100,000.	868,526 1,008,076	1,022,511 1,128,788	1,285,630	1,337,553	1,325,594	1,414,044	1,301,213	1,317,825	1,493,383	1,610,963
\$100,000 under \$150,000	420,263	503,036	543,917	543,819	500,945	597,142	492,449	532,968	543,683	591,103
\$150,000 under \$200,000. \$200,000 under \$500,000.	200,724	239,560	251,820	272,131	248,850	254,810	270,156	293,651	300,665	316,491
\$500,000 under \$1,000,000	376,622 143,601	471,294 187,071	496,611 191,563	513,149 192,143	486,348 173,778	512,415 192,292	552,587 199,065	603,355 225,264	583,167 213,771	628,821
\$1,000,000 or more	202,998	286,158	298,920	289,307	268,788	306,900	299,847	305,468	318,354	349,460
Returns with no adjusted gross income	16,966	30,954	39,079	33,550	37,882	39,886	59,832	45,034	33,104	50,521
INTEREST RECEIVED ³										1
Grand total	2,370,230	2,583,609	2,872,013	3,318,950	3,659,211	4,395,418	5,056,793	5,683,167	7,155,412	9,212,161
Returns with adjusted gross income, total Under \$600	2,349,915	2,555,609	2,846,566	3,290,387	3,618,353	4,358,789	5,012,516	5,628,111	7,084,215	9,138,179
\$600 under \$1,000	21,955 53,966	29,683 49,508	21,968 52,878	23,563 54,264	30,360 66,408	33,960 71,090	36,289 76,104	41,998 88,466	50,666 108,121	59,382 147,667
\$1,000 under \$1,500	94,934 .107,508	97,353 110,399	100,672	110,631	119,714	147,531	169,650	187,455	234,504	298,040
\$1,500 under \$2,000. \$2,000 under \$2,500.	106,019	99,520	109,234 112,167	129,774 119,550	125,110 142,054	166,423 168,757	200,005 187,476	214,949 202,992	272,833 282,491	348,296 343,777
\$2,500 under \$3,000	92,588	104,748	102,798	122,393	130,464	172,865	185,593	203,791	261,939	331,941
\$3,000 under \$4,000. \$4,000 under \$5,000.	176,014 186,123	174,864 196,226	202,848 188,276	224,553 209,724	256,874	271,361	347,385	376,715	507,728	625,030
\$5,000 under \$6,000	157,850	1	100,270	238,377	246,323 248,228	268,614 280,402	328,713 336,141	362,605 337,717	453,859 452,672	629,492 565,524
\$6,000 under \$7,000	224,724	{		201,377	211,827	261,433	302,511	330,173	415,501	580,128
\$7,000 under \$8,000 \$3,000 under \$9,000	<u>'</u>	622,810	721,931	171,537	192,084 155,167	249,236 201,212	273,353	305,989	369,997	500,556
\$9,000 under \$10,000)		111,810	130,254	173,118	243,490 183,792	282,308 251,463	344,225 304,303	486,686 390,148
\$10,000 under \$15,000 \$15,000 under \$20,000	254,104 149,775	282,214 167,421	334,714 190,415	403,510 235,591	451,995 256,049	559,710	674,160	781,891	1,023,904	1,384,933
\$20,000 under \$25,000)	114,601	127,420	147,336	169,785	305,354 187,626	353,634 231,333	407,092 256,937	503,720 316,050	662,980
\$25,000 under \$30,000	176,403	86,428	324,568	344,640	373,004	446,228	491,016	570,116	694,106	392,446
\$30,000 under \$50,000 \$50,000 under \$100,000	173,144 128,428	195,793 135,470	157,602	190,082	190,775	244,736	242,764	254,626		814,970 369,150
\$100,000 under \$150,000	38,203	37,487	43,300	48,108	52,735	69,057	60,059	68,061	309,316 71,464	369,150
\$150,000 under \$200,000. \$200,000 under \$500,000.	13,916	15,302	16,628	19,207	20,476	23,721	25,895	28,587	71,464 31,635	86,996 34,227
\$500,000 under \$1,000,000	21,099 5,441	23,153 6,483	24,868 7,451	30,545 7,929	31,907 8,473	37,474 10,740	41,543 11,032	48,896 14,386	49,292 14,740	58,404 13,757
\$1,000,000 or more	5,851	6,146	6,828	7,532	8,287	8,141	10,578	10,898	11,149	13,649
Returns with no adjusted gross income	20,315	28,000	25,447	28,563	40,858	36,629	44,277	55,056	71,197	73,982
Footnotes at end of table.									44	

Table 49. —SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

		(Tax	kable and non	taxable return	is)					_
Adjusted gross income classes	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
		·	L		(Thousan	d dollers)		l		<u> </u>
BUSINESS PROFIT Grand total	19,234,612	20,597,223	23,661,890	22 525 0/6	22 880 076	24 222 442	22 052 022	05.204.634	0. 4	
Returns with adjusted gross income, total	19,218,571	20,566,259	23,629,904	22,525,946	22,889,976	24,322,663	23,958,911	25,394,526 25,350,576	26,851,131 26,811,802	22,757,404
Under \$600	140,399	148,721	141,559	143,575	141,708	148,239	142,741	127,312	123,011	61,380
\$600 under \$1,000 \$1,000 under \$1,500	351,725 727,315	363,410 740,022	365,389 722,451	309,010 647,986	311,799 631,416	309,566 574,191	290,622 552,211	278,859 515,570	242,283 450,732	112,036 244,838
\$1,500 under \$2,000. \$2,000 under \$2,500.	874,895 982,191	907,243	912,076	740,022	745,384	688,078	639,751	619,229	562,838	292,791
\$2,500 under \$3,000	1,068,887	1,033,484	1,067,262 1,163,462	859,032 953,238	868,′704 946,′780	793,364 877,503	758,570 876,508	737,644 856,492	680,786 771,107	398,057
\$3,000 under \$4,000. \$4,000 under \$5,000.	2,030,897 1,659,320	2,001,591	2,223,430	2,016,971	2,104,088	1,876,250	1,875,700	1,876,167	1,817,216	464,613 1,149,390
\$5,000 under \$6,000	1,286,147	1,801,998	2,166,671	1,966,346	2,099,512 1,623,515	1,901,323	1,901,583 1,628,061	1,942,297	1,895,007 1,755,044	1,354,481 1,350,558
\$6,000 under \$7,000	1,944,314	4,817,069	5,851,631	1,322,267	1,284,858	1,383,536	1,478,936	1,450,037	1,594,847	1,262,615
\$7,000 under \$8,000. \$3,000 under \$9,000.	1,357,126	} :		1,076,011 957,008	1,117,731 999,157	1,229,214 1,083,613	1,259,592 1,091,709	1,332,512 1,198,935	1,457,146 1,259,249	1,154,065 1,137,505
\$9,000 under \$10,000. \$10,000 under \$15,000.	2,214,822	2,439,150	2,844,844	821,760 2,814,309	881,465 2,832,505	916,077 3,176,156	924,926 3,191,220	1,044,309 3,444,572	1,125,848 3,899,241	953,872 3,558,765
\$15,000 under \$20,000	1,326,095	1,489,921	1,716,864	1,755,545	1,789,041	2,021,286	2,031,083	2,166,969	2,407,295	2,323,135
\$20,000 under \$25,000. \$25,000 under \$30,000.	1,447,476	1,095,738	1,182,472	1,162,654	1,240,592	1,359,051	1,326,306	1,467,859	1,719,987	1,629,602
\$30,000 under \$50,000. \$50,000 under \$100,000.	1,103,839 546,550	1,278,793 594,886	729,112	2,384,638 820,783	639,447	2,969,785 1,061,011	2,910,747 876,997	3,342,489	3,713,991	3,802,392
\$100,000 under \$150,000	97,073	87,752	97,246	105,207	84,856	129,750	91,518	992,197 115,575	1,134,023	1,211,517
\$150,000 under \$200,000. \$200,000 under \$500,000.	25,205 25,587	26,552 22,151	27,552 25,177	24,420 31,271	22,057 23,266	26,721 25,390	27,199 22,159	33,154 30,384	31,149 30,058	38,285
\$500,000 under \$1,000,000. \$1,000,000 or more.	4,815 3,893	4,548 4,653	3,521	4,931	5,586	4,627	4,649	5,667	3 ,5 55	28,700 5,058
Returns with no adjusted gross income	16,041	30,964	5,958 31,986	2,547 63,750	3,523 21,747	3,592 76,409	3,138 52,985	5 , 362 43 , 950	7,361 39,329	8,225 69,742
			,			1.07.07	32,703	45,750	37,327	05,742
PARTMERSHIP PROFIT Grand total	9,004,043	9,553,444	9,392,978	9,963,718	0 010 150	10 220 410	0.050.104	0.590.030	30 030 310	
Returns with adjusted gross income, total	8,973,893	9,530,872	9,368,565	9,936,979	9,810,158	10,220,410	9,757,486 9,726,430	9,719,238 9,701,653	10,210,149	10,341,894
Under \$600	15,958	21,249	16,694	14,152	19,719	21,082	15,898	13,178	14,319	9,546
\$600 under \$1,000 \$1,000 under \$1,500	42,612 78,154	39,528 75,846	29,404 66,949	30,358 77,919	39,738 74,043	32,155 62,187	29 ,3 96 62 ,8 26	26 ,918 50 ,8 36	22,945 52,233	19,993 40,682
\$1,500 under \$2,000 \$2,000 under \$2,500	109,592 139,110	109,059 154,644	90,795 111,029	91,119 136,536	89,204 121,834	89,370 116,843	71,489 96,690	61,405 83,990	62,221 83,427	60,486 74,720
\$2,500 under \$3,000	195,356	197,795	151,173	143,858	139,833	136,719	116,857	115,492	96,935	99,141
\$3,000 under \$4,000 \$4,000 under \$5,000	499,378 524,379	475,302 516,311	395,649 441,200	366,252 472,467	390,792 434,593	340,062 459,618	328,941 400,616	285,432 378,802	257,265 363,326	242,094 327,616
\$5,000 under \$6,000. \$6,000 under \$7,000.	490,493)	•	433,689	526,073	477,440	436,429	388,477	354,530	358,254
\$7,000 under \$8,000	761,301	2,017,557	1,932,182	447,167	413,317 352,474	427,512 394,895	395,524 388,112	398,456 367,738	375,725 404,816	357,243 396,900
\$8,000 under \$9,000	667,205])		348,216 352,745	333,125 357,064	386,524	375,398	341,622	352,941	355,389
\$10,000 under \$15,000. \$15,000 under \$20,000.	1,188,504	1,261,849	1,329,265	1,392,921	276,333,176	318,794 1,406,443	327,142 1,336,003	324,719 1,316,131	352,949 1,410,312	307,514 1,396,243
\$20,000 under \$25,000.	795,926	900,070 681,380	950,869 719,879	984,322 747,154	993,434 746,€57	995,468 784,781	1,059,800 786,272	963,402	1,066,279	1,107,874
\$25,000 under \$30,000	1,106,191	525,325	1,778,210	1,945,585	1,900,432	1,907,795	2,023,813	784,127 2,150,039	859,906 2,402,359	866,948 2,517,594
\$30,000 under \$50,000. \$50,000 under \$100,000.	845,897	1,221,649 864,953	927,671	1,033,209	1,077,€87	1,269,380	1,018,171	1,072,196	1,176,502	1,255,479
\$100,000 under \$150,000 \$150,000 under \$200,000	226,849	236,442	229,513	265,016	236,710	298,208	244,009	252,981	245,617	271,150
\$200,000 under \$500,000	76,267 97,570	85,299 108,622	75,232 99,149	80,195 96,576	84,130 101,435	94,436 136,930	79,673 107,195	111,950 161,711	95,936 110,678	104,463 117,243
\$500,000 under \$1,000,000	18,696 9,141	21,633 16,359	14,935 8,767	19,137 11,435	18,500 8,655	25,566 14,551	15,380 10,796	31,199 20,852	15,139 9,389	16,672 13,472
Returns with no adjusted gross income	30,150	22,572	24,413	26 , 7 3 9	17,433	23 , 651	31,056	17,585	24,400	25,178
NET GAIN FROM SALES OF CAPITAL ASSETS4										
Grand total	3,731,862	5,126,350	4,991,131	4,128,228	4,879,114	6,796,602	6,003,859	8,290,879	6,821,421	7,468,326
Returns with adjusted gross income, total	3,614,012	5,024,200	4,874,682	4,048,433	4,792,409	6,666,863	5,813,601	8,163,259	6,615,095	7,298,749
Under \$600. \$600 under \$1,000.	20,495 30,410	25,150 31,594	24,671 35,604	23,284 30,565	37,784 40,186	63,818 41,035	34,980 39,106	29,364 43,927	33,874 38,935	30,148 37,408
\$1,000 under \$1,500. \$1,500 under \$2,000.	57,167 58,313	63,294 66,171	68,933 91,719	63,473 77,517	64,185 68,271	83,071 92,549	68,988 83,424	76,126 90,484	67,720 89,049	77,293 91,079
\$2,000 under \$2,500	66,076	85,536	82,148	76,570	90,877	107,490	97,936	98,294	99,823	93,658
\$2,500 under \$3,000 \$3,000 under \$4,000	66,450 150,584	78,582 160,465	78,381 177,789	96,596 153,870	102,852 226,943	116,873 219,946	110,518 198,854	108,028 243,236	92,593 228,1 8 9	112,191 204,605
\$4,000 under \$5,000. \$5,000 under \$6,000.	133,241 159,003	166,223	157,514	147,009 158,543	200,402 170,5€3	223,090 205,536	190,887	234,158	196,462	222,821
\$6,000 under \$7,000	232,163)		147,188	161,022	218,014	184,253 173,218	218,387 234,086	204,337 197,903	212,755 221,905
\$7,000 under \$8,000 \$8,000 under \$9,000	N	737,695	723,981	121,001	164,818 153,292	180,492 193,215	187,619 170,004	229,667 228,698	170,697	205,625 222,075
\$9,000 under \$10,000. \$10,000 under \$15,000.	163,162 372,542). 505,190	/0/ 000	122,352	120,938	174,743	145,772	210,533	188,977 170,446	180,998
\$15,000 under \$20,000	237,653	315,266	484,023 315,623	418,554 265,128	478,126 313,791	692,134 450,052	597 ,268 390 , 096	811,182 564,734	701,946 465,916	819,770 541,377
\$20,000 under \$25,000. \$25,000 under \$30,000.	315,170	244,349 206,135	225,448	201,438	236,059	331,680	275,195	430,281	323,889	379,692
\$30,000 under \$50,000	338,630	545,813	675,595	499,430	628,474	922,606	767,161	1,172,664	912,844	1,045,351
\$50,000 under \$100,000 \$100,000 under \$150,000	400,335 190,598	584,414 279,105	584,060 292,570	450,835 215,374	543,000 232,796	804,058	658,422	913,414	742,075	833,218
\$150,000 under \$200,000	103,502	155,398	138,576	118,403	130,035	396,129 193,562	284,255 170,863	449,810 266,956	338,903 208,162	369,472 219,431
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	244,209 107,312	352,739 172,962	321,853 154,496	2 68,41 6 150,959	288,404 131,512	460,346 222,300	456,165 241,423	683,803 360,075	495,305 275,531	524,305 238,287
\$1,000,000 or more	166,997	248,119	241,698	132,829	207,939	274,124	287,194	465,352	371,519	415,285
Returns with no adjusted gross income	117,850	102,150	116,449	79,795	86,705	129,739	190,258	620,620	326 ر206	169,577

Excludes wages, for 1954-57 less than \$100 and for 1958-63 less than \$200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-61, salaries and wages are after excludable sick pay and allowable employee expense.

Polividends reported on Form 1040 and, for 1959-60, Form 1040W. Includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1961, excludes dividends reported with other income on page 1, Form 1040 and, for 1959-60, Form 1040W. Includes partially tax-exempt interest received through partnerships and fiduciaries. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

*Capital gain reported in adjusted gross income.

Table 50.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

		[Tax	able and nont	axable return	3]					
States	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
NUMBER OF RETURNS ¹ United States ²	56,305,881	58,251,893	59,180,568	59,823,551	59,079,620	60,259,554	61,024,547	61,497,971	62,709,083	63,943,039
Alabama. Alaska ³ Arizona Arkansas. California	713,389 279,907 390,897 4,733,521	739, 524 47, 185 300, 697 415, 988 5, 089, 543	783,854 38,440 321,053 435,817 5,155,868	797,638 49,789 344,657 437,599 5,361,993	798, 233 46, 476 357, 947 437, 224 5, 380, 726	813,235 49,633 381,395 449,939 5,624,403	824,701 58,188 403,466 455,571 5,768,956	825,932 63,971 422,004 467,252 5,928,684	839, 198 68, 299 444, 777 484, 080 6, 186, 519	859,676 69,912 464,941 502,876 6,405,244
Colorado Connecticut. Delaware ⁴ . District of Columbia ⁵ .	522,393 919,793 140,208 346,729 1,093,433	552,922 941,287 146,365 342,596 1,182,710	571,640 948,846 151,794 332,361 1,282,833	575,065 953,721 153,896 337,129 1,377,490	577,895 942,535 152,585 331,081 1,420,349	597,727 959,873 154,529 352,402 1,509,908	616,050 973,653 158,646 342,310 1,565,665	632,945 986,541 160,089 1,603,908	651,871 1,007,534 - 1,685,127	665,273 1,029,377 168,041 330,591 1,737,193
Georgia	886,480 196,816 199,676 3,664,301 1,528,812	962, 294 205, 298 207, 584 3, 745, 696 1, 552, 459	989,083 207,901 211,155 3,789,915 1,560,526	1,006,981 212,520 213,015 3,794,017 1,547,965	1,007,090 215,402 213,093 3,717,343 1,521,475	1,042,878 225,050 215,076 3,756,293 1,550,060	1,055,399 233,723 216,192 3,762,407 1,566,046	1,078,957 238,993 217,749 3,763,903 1,567,519	1,096,984 243,805 217,343 3,806,569 1,590,890	1,161,618 246,368 219,511 3,860,439 1,621,249
Iowa Kansas. Kentucky. Louisiana. Maine.	949, 318 733, 946 797, 181 726, 310 337, 301	968, 399 751, 806 833, 055 753, 639 330, 246	959,867 746,312 849,680 785,486 341,666	953, 282 745, 702 861, 887 819, 737 343, 808	947,704 735,522 833,388 815,793 335,518	957,416 737,528 846,831 828,138 339,903	957, 124 738, 312 854, 945 834, 062 342, 117	950, 287 740, 653 852, 839 837, 706 343, 996	947, 277 746, 554 873, 413 856, 931 343, 024	959,690 752,038 893,908 882,754 341,934
Maryland ⁷ Massachusetts Michigan Minnesota. Mississippi	1,084,152 1,946,708 2,631,029 1,109,306 336,270	1,142,863 1,967,702 2,726,998 1,137,958 377,712	1,190,659 1,978,612 2,715,040 1,148,791 409,517	1,177,889 1,984,951 2,699,377 1,156,436 412,648	1,147,038 1,965,671 2,575,775 1,141,280 414,701	1,147,383 1,984,857 2,600,665 1,160,340 425,116	1,186,618 2,004,142 2,624,004 1,155,488 431,798	1,547,086 2,013,059 2,579,709 1,176,442 438,008	1,619,915 2,029,442 2,612,414 1,191,577 447,586	1,341,431 2,040,914 2,682,101 1,209,600 458,482
Missouri. Montana. Nebraska. Newada. New Hampshire.	1,443,093 218,442 497,166 89,406 215,998	1,466,425 239,700 506,436 95,964 221,136	1,467,753 230,720 504,203 99,000 219,487	1,455,037 230,389 497,461 99,205 225,714	1,439,689 225,722 496,852 101,535 222,377	1,459,045 225,878 503,252 106,630 229,136	1,472,443 226,977 509,256 113,752 232,790	1,467,682 226,933 511,691 121,165 235,902	1,483,258 229,443 516,998 137,051 242,521	1,505,015 233,560 523,455 150,819 245,951
New Jersey. New Mexico. New York ⁸ North Carolina. North Dakota.	2,140,475 211,876 6,347,819 1,102,039 200,647	2,182,689 225,458 6,393,653 1,163,918 206,016	2,230,309 238,738 6,458,901 1,210,540 206,616	2,248,216 253,793 6,522,596 1,240,340 205,814	2,218,235 261,903 6,411,995 1,236,162 206,125	2,266,499 271,221 6,478,848 1,291,665 206,382	2,306,163 275,429 6,523,532 1,320,085 206,555	2,339,605 278,607 6,576,397 1,347,775 205,379	2,386,667 284,079 6,629,260 1,353,694 209,068	2,419,371 292,558 6,644,119 1,413,335 211,746
Ohio. Oklahoma. Oregon. Pennsylvania. Puerto Rico and Virgin Islands ⁷ ⁸ .	3,218,821 663,978 578,796 4,115,703 21,325	3,424,898 690,467 592,592 4,134,583 23,360	3,422,694 703,782 603,542 4,168,160	3,416,230 705,955 591,142 4,162,856	3,300,687 698,374 586,487 4,056,485	3,345,799 713,636 602,822 4,053,190	3,363,466 722,920 609,649 4,080,064	3,329,399 731,453 612,490 4,015,992	3,360,412 747,105 627,907 4,021,286	3,416,469 761,891 650,077 4,043,443
Rhode Island. South Carolina. South Dakota. Tennessee. Texas.	224,952	329,620 542,655 229,308 947,411 2,643,005	325,855 564,304 225,008 987,464 2,726,396	320,589 571,904 224,341 999,391 2,780,837	314,252 571,968 224,344 990,437 2,776,751	319,288 588,349 224,612 1,030,009 2,842,195	320,893 605,748 225,757 1,046,547 2,872,888	321,796 615,884 228,788 1,060,595 2,932,469	326,278 629,877 231,397 1,090,583 3,020,013	326,929 651,275 231,846 1,104,663 3,109,785
Utah. Vermont. Virginia. Washington West Virginia.	128,901	258,100 132,868 1,152,305 956,097 572,779	262,742 133,980 1,187,217 971,396 586,368	269, 233 132, 575 1, 199, 797 969, 665 593, 185	270,570 128,313 1,199,987 964,507 560,207	281,196 130,055 1,220,881 976,841 548,657	288,968 131,709 1,248,078 974,390 543,870	297,232 131,456 1,272,805 987,722 530,808	306,711 132,781 1,320,568 1,018,194 524,214	312,494 132,506 1,359,726 1,030,522 528,212
Wisconsin. Wyoming. Other areas ⁹ .	1,324,829 108,252	1,355,804 112,669 29,451	1,365,707 111,087 61,883	1,374,699 116,263 97,132	1,353,315 111,200 119,297 (Thousand	1,375,870 114,694 142,326	1,389,916 116,381 166,738	1,387,789 115,723 176,202	1,407,472 116,361 200,280	1,421,709 118,734 197,668
ADJUSTED GROSS INCOME ¹⁰ United States ²	230,401,432	248,779,023	267, 653, 322	280, 228, 863	281, 251, 669	305, 200, 317	315,831,693	330,073,552	348,706,890	368, 728, 386
Alabama Alaska³. Arizona. Arkansas.	2,445,188 - 1,133,078 1,221,340	2,679,330 244,100 1,263,300 1,311,805 25,132,639	2,964,588 234,171 1,456,967 1,417,590 26,643,536	3,216,964 290,254 1,598,086 1,423,375 28,559,931	3,291,834 285,361 1,712,650 1,507,479 29,770,013	3,500,858 303,182 1,904,676 1,645,807 33,072,012	3,617,501 394,161 2,114,748 1,677,281 34,493,395	3,743,183 407,648 2,295,300 1,787,483 37,041,487	3,967,236 435,721 2,471,449 1,989,575 39,615,531	4,242,477 501,146 2,641,270 2,138,214 42,381,618
Colorado	4,330,913 659,777 1,474,718	2,225,148 4,625,939 794,649 1,555,827 4,607,886	2,551,364 4,984,489 874,233 1,523,972 5,414,935	2,579,683 5,151,011 895,720 1,556,075 6,056,183	2,755,736 5,141,238 909,922 1,655,251 6,269,910	2,967,757 5,655,863 951,803 1,844,804 7,052,849	3,250,015 5,867,606 970,522 1,850,743 7,382,962	3,519,237 6,170,642 1,016,353 7,854,348	3,670,279 6,536,792 - 8,480,446	3,782,723 7,099,262 1,138,050 1,903,086 9,016,576
Georgia. Hawaii. Idaho. Illinois. Indiana.	719,347 750,695 16,597,198	3,519,978 801,826 729,642 17,270,748 6,592,920	3,793,532 835,360 832,577 19,234,581 7,032,222	4,011,521 897,985 849,284 19,923,139 7,252,595	4,167,257 896,695 890,415 19,640,236 7,004,294	4,516,778 1,051,888 938,629 20,932,430 7,647,883	4,712,239 1,195,047 961,978 21,550,977 8,022,075	4,926,255 1,333,816 1,004,710 22,317,734 8,142,474	5,315,601 1,328,945 1,006,994 23,435,240 8,665,270	5,807,627 1,381,865 1,071,625 24,160,975 9,239,415
Iowa. Kansas. Kentucky. Louisiana. Maine.	2,748,186 2,772,582 2,800,016 1,031,944	3,270,824 2,739,766 2,920,886 3,025,241 1,028,641	3,474,393 2,821,165 3,121,415 3,296,122 1,193,432	3,654,332 2,962,089 3,359,160 3,640,116 1,255,725	3,967,906 3,197,240 3,251,131 3,606,286 1,223,815	4,009,812 3,356,458 3,472,293 3,960,248 1,303,173	4,229,331 3,450,536 3,507,582 3,837,727 1,408,259	4,355,464 3,646,550 3,641,059 4,018,594 1,428,734	4,511,567 3,809,662 3,950,679 4,209,430 1,505,594	4,684,607 4,037,502 4,082,816 4,549,319 1,496,445
Maryland? Massachusetts. Michigan. Mimesota. Mississippi.	12.194.265	4,928,627 8,285,733 13,401,902 4,373,102 1,204,171	5,511,023 8,751,324 13,910,812 4,716,179 1,351,135	5,685,935 9,106,049 14,238,093 4,907,244 1,392,740	5,660,245 9,202,549 12,921,648 4,964,750 1,443,458	6,146,195 10,111,065 14,218,448 5,318,557 1,558,828	6,415,569 10,508,615 14,822,092 5,483,200 1,683,261	8,515,045 10,835,371 14,629,803 5,901,677 1,728,827	9,281,593 11,344,733 15,949,030 6,090,277 1,908,848	8,081,368 11,892,742 17,033,352 6,337,062 2,059,842
Missouri. Montana. Nebraska. Nevada. New Hampshire.	840,262 1,666,113 410,893	5,936,919 897,301 1,679,067 455,553 797,094	6,188,542 890,246 1,767,094 496,276 839,322		6,399,098 912,288 2,018,793 566,527 931,225	6,841,945 1,038,983 2,085,106 582,298 1,003,257	7,114,949 983,943 2,203,592 649,808 1,078,275	7,374,420 1,037,834 2,415,308 751,000 1,130,362	7,745,022 1,030,932 2,406,863 858,377 1,193,355	8, 229, 364 1, 133, 090 2, 526, 778 1, 001, 372 1, 275, 346

Footnotes at end of table.

Table 50. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

[Taxable and nontaxable returns]

		1	axable and nor	icaxable retui	'ns j					
States	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
ADJUSTED GROSS INCOME 10			-		(Thousag	d dollers)				
New Mexico. New Mexico. New York. North Caroling. North Dakota.	28,907,625 3,591,944 552,491	10,304,398 891,310 30,427,648 3,984,982 575,222	11,135,104 965,266 32,208,136 4,230,500 663,252	11,667,443 1,111,271 33,893,484 4,467,355 673,681	11,863,592 1,137,707 34,017,074 4,455,781 761,562	12,867,036 1,315,189 37,041,548 5,032,725 747,449	13,302,920 1,309,515 38,035,640 5,266,653 736,633	14,075,689 1,385,490 40,016,566 5,569,938 755,750	14,925,916 1,439,871 41,477,457 5,960,224 898,709	1,496,19
Ohio. Oklahoma. Oregon. Pennsylvania. Puerto Rico and Virgin Islands ^{7 8} .	2,440,907	15,917,578 2,572,734 2,501,058 17,358,034 58,333	16,919,511 2,762,684 2,748,824 18,814,973	17,389,492 2,871,543 2,584,107 19,513,876	16,310,287 2,933,377 2,836,326 18,967,829	17,921,389 3,169,698 3,095,901 20,199,594	18,472,137 3,204,864 3,144,701 20,653,948	18,670,688 3,421,427 3,185,919 20,832,624	19,569,650 3,454,506 3,400,361 21,758,880	20,672,13 3,698,10 3,743,19 22,873,38
Rhode Island. South Carolina. South Dakota. Tennessee. Texas.	1,697,197 653,976 3,115,501 10,248,638	1,305,004 1,838,845 645,905 3,295,848 10,696,062	1,357,408 1,953,856 671,758 3,673,637 11,581,769	1,334,680 2,068,449 693,770 3,796,296 12,356,351	1,389,818 2,058,384 789,833 3,784,554 12,697,359	1,480,696 2,324,446 742,195 4,003,131 13,434,706	1,497,301 2,395,445 783,194 4,334,378 13,576,416	1,646,206 2,579,520 899,635 4,551,566 14,827,975	1,652,43 5 2,787,620 950,956 5,122,014 15,439,457	1,773,536 2,935,06' 944,239 5,150,41' 16,321,48'
Utah. Vermont. Virginia. Washington ³ . West Virginia	395,251	1,041,548 406,288 4,384,985 4,202,739 2,055,092	1,155,318 480,734 4,752,338 4,526,620 2,298,203	1,210,617 485,857 4,997,439 4,665,784 2,491,355	1,281,689 483,167 5,051,267 4,985,990 2,211,208	1,393,053 521,362 5,476,780 5,240,410 2,330,905	1,437,506 538,055 5,818,433 5,321,380 2,405,649	1,605,943 559,174 6,154,659 5,695,080 2,386,150	1,638,566 568,568 6,638,307 6,012,075 2,378,992	1,748,539 631,636 7,129,269 6,303,358 2,569,769
Wisconsin	5,008,957 405,817	5,480,112 435,582 99,152	5,916,479 493,013 221,342	6,157,596 543,190 380,569	6,120,661 514,613 434,241	6,691,462 565,475 611,282	6,966,723 565,744 626,469	6,991,732 592,699 698,404	7,417,043 586,244 811,706	7,730,346 630,190 979,923
INCOME TAX AFTER CREDITS									511,100	213,32
United States ²	26,707,201	29,653,960	32,706,061	34, 382, 205	34,350,979	38,653,002	39,545,386	42,271,001	44,892,879	48, 200, 445
Alabama. Alaska ³ . Arizona. Arkansas. California.	223,474 122,154 112,351 2,712,536	265,376 32,282 140,561 114,137 3,203,108	293,807 32,080 166,183 133,344 3,373,902	323,363 38,312 183,156 133,857 3,650,876	341,908 38,812 194,233 143,410 3,816,218	374,116 42,299 234,732 166,621 4,421,990	384,260 56,262 253,511 164,662 4,516,589	398, 949 55, 683 274, 572 182, 345 4, 954, 608	435,818 60,439 293,620 214,906 5,281,491	473, 203 68, 689 321, 312 232, 284 5, 714, 167
Colorado. Connecticut. Delaware ⁴ District of Columbia ⁵ . Florida ⁶	242,683 579,527 122,882 198,493 441,261	261, 289 629, 646 155, 364 211, 851 521, 484	311,905 711,347 161,748 207,224 644,329	308,411 727,089 164,399 213,070 712,895	329, 270 719, 754 153, 451 231, 221 718, 672	358,518 803,105 168,562 274,681 846,579	398, 589 834, 911 166, 581 272, 534 851, 475	443,624 898,886 170,761 936,425	456,384 947,092 - 1,001,696	475,914 1,046,128 194,412 296,638 1,089,572
Georgia. Kawaii. Idaho. Illinois. Indiana.	310,837 73,684 68,057 2,131,725 684,031	354,661 84,356 69,637 2,189,678 774,859	385,097 92,403 89,123 2,611,643 851,909	419,306 101,430 83,035 2,695,317 894,409	437,015 101,791 93,716 2,622,039 825,954	489, 985 128, 829 102, 640 2, 866, 575 942, 189	517,492 154,450 103,661 2,950,920 997,294	553,523 179,505 107,182 3,124,181 1,020,070	616,357 166,540 107,971 3,305,863 1,110,820	694,579 176,525 118,416 3,424,342 1,197,074
Iowa. Kansas. Kentucky. Louisiana. Maine.	324,799 285,953 279,260 301,572 94,161	327, 874 295, 560 299, 348 337, 321 99, 482	350, 576 303, 256 326, 503 388, 475 122, 745	382,461 321,627 370,527 427,308 129,248	435,854 362,454 351,212 412,231 128,329	452,989 375,440 378,402 501,704 134,095	477,063 396,367 375,528 448,224 147,835	502,815 426,901 401,990 479,060 157,085	507,957 449,553 450,528 502,156 167,026	538, 881 485, 248 471, 785 562, 493 167, 476
Maryland ⁷ . Massachusetts. Michigan. Minnesota. Mississippi.	511,408 861,447 1,523,997 428,629 93,956	563,566 1,023,410 1,687,906 479,228 101,591	646,807 1,053,170 1,839,256 526,262 119,728	675,769 1,111,125 1,844,636 550,228 119,481	685,079 1,124,516 1,607,459 565,036 127,704	787,922 1,282,746 1,820,845 618,601 156,101	802,038 1,361,979 1,907,963 640,702 163,794	1,115,402 1,410,865 1,891,949 690,988 165,770	1,251,715 1,493,001 2,107,032 707,241 188,684	1,073,278 1,586,582 2,315,114 764,511 217,279
Missouri. Montana. Nebraska. Nevada. New Hampshire.	636,757 89,707 176,026 55,585 74,769	707, 178 93, 183 178, 280 62, 559 83, 282	746,046 97,412 191,471 69,245 90,742	758,715 109,100 189,895 74,276 101,296	781,955 100,269 223,876 76,320 101,790	863,947 122,081 242,376 80,906 114,694	884,223 110,088 262,493 88,831 124,505	939,080 119,855 301,869 110,298 133,197	980,019 119,110 291,282 125,195 141,491	1,087,040 129,877 309,871 149,385 156,455
New Jersey. New Mexico New York ² North Carolina. North Dakota.	1,166,222 82,691 3,643,412 304,673 45,446	1,265,901 96,338 3,947,023 351,336 51,462	1,411,688 106,494 4,232,431 381,101 61,074	1,487,159 127,330 4,434,724 416,596 63,730	1,539,359 130,050 4,494,095 405,310 73,364	1,694,865 151,989 5,096,864 500,104 73,289	1,738,877 145,092 5,076,664 519,969 75,016	1,909,484 157,442 5,629,153 577,923 72,949	2,027,691 163,859 5,778,748 641,511 89,226	2,179,702 173,037 6,106,690 705,068 94,761
Dhio. klahoma. Dregon. Pennsylvania. Auerto Rico and Virgin Islands ^{7 8} .	1,670,881 257,366 270,500 1,871,750 1,230	1,978,564 269,320 285,104 2,080,488 994	2, 149, 144 300, 680 332, 267 2, 373, 040	2,219,449 328,978 291,606 2,480,178	2,040,652 325,006 343,661 2,367,996	2, 294, 893 363, 093 387, 414 2, 606, 004	2,384,896 364,287 383,156 2,586,134	2,432,800 403,733 391,523 2,635,134	2,557,600 407,295 417,687 2,775,745	2,738,359 437,174 471,296 2,973,205
Rhode Island South Carolina South Dakota Pennessee Lexas.	133,240 140,929 55,392 297,279 1,208,671	165,508 159,573 53,270 325,301 1,284,540	166,319 175,210 59,847 377,869 1,404,530	164,769 179,898 63,286 389,588 1,536,437	171,729 181,999 80,214 405,425 1,540,539	181,815 226,260 69,183 455,555 1,689,198	186, 292 227, 103 77, 376 474, 265 1, 693, 213	209,112 257,151 90,636 508,564 1,866,117	214,739 292,472 96,322 612,505 1,973,152	231, 185 310, 293 100, 454 605, 912 2, 108, 203
Jtah. Permont. Pirginia. Pashington ² . Pest Virginia.	83,989 33,979 415,799 500,075 184,974	100,444 40,617 460,397 501,047 205,292	116,232 48,531 520,952 544,624 243,830	123,060 46,491 542,757 564,834 279,447	127,678 47,254 558,767 622,938 237,411	149, 110 54, 806 632, 927 660, 953 262, 313	152,870 55,892 676,256 661,813 268,931	174,926 60,187 734,060 733,881 272,502	182,501 61,731 813,322 781,396 272,899	194,835 7C,664 870,422 827,837 302,824
/isconsin	531,899 45,083	622,459 49,734 11,191	686,386 58,905 17,169	716,869 60,955 49,447	700,507 59,940 45,417	804, 944 68, 476 74, 677	842,739 70,643 69,078	851,172 71,991 83,123	895,724 73,841 94,314	954,169 84,162 121,723

Excludes returns with no adjusted gross income, 1954, and for 1955-56 and 1958-63, returns with no information.

Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.

For 1954, data for Alaska included in statistics for Washington.

For 1962, Delaware data are not shown separately. They are, however, included in the national totals.

For 1961-62, data for District of Columbia included in statistics for Maryland.

Includes data for returns from Panama Canal Zone, 1953-55. For later years (see note 9).

For 1964-63, included in data for Other areas (see note 9).

For 1954-63, included in data for Other areas (see note 9).

For 1954-63, included in data for Other areas (see note 9).

For 1954-63, included in data for other areas (see note 9).

For 1954-63, included in data for other areas (see note 9).

For 1954-63, included in data for returns with foreign addresses except Puerto Rico, Virgin Islands, and those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-63, includes data for returns from Puerto Rico, Adjusted gross income less deficit, 1955-63.

Description of the Sample and Limitations of the Data

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1963 were based on a stratified systematic sample of all Forms 1040 and 1040A filed during 1964. The total sample consisted of 525,272 returns, about 0.82 percent of the total number filed for the year.

SAMPLE SELECTION

Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 58 district offices and the Office of International Operations in Washington, D. C. The grouping procedures were employed to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

The sample was selected by withdrawing from each stratum all returns with designated account number endings for that stratum.

Table Q shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Table Q.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1963

[Taxable and nontaxable returns]

Sampling stratum	Number of	Number of	Prescribed
	returns	returns in	sampling
	filed	sample	rate
	(1)	(2)	(3)
Total all returns	64,181,602 17,631,640	525,272 35,547	2/1000
Forms 1040, adjusted gross income— Under \$10,000: Nonbusiness	29,969,345	61,106	2/1000
	8,270,578	81,960	1/100
\$10,000 under \$50,000, nonbusiness	5,981,341	178,489	3/100
\$10,000 under \$30,000, Schedules C and F	1,575,464	47,528	3/100
\$50,000 under \$100,000, nonbusiness	68,449	19,929	3/10
\$30,000 under \$100,000, Schedules C and F	228,434	67,70 4	3/10
\$100,000 and over: Nonbusiness	15,039	15,039	1/1
	14,246	14,246	1/1
Prior year delinquent: Adjusted gross income under \$50,000 Adjusted gross income \$50,000 and over	426,819	3,477	1/100
	247	247	1/1

METHOD OF ESTIMATION

Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 496.01 for Form 1040A returns was obtained by dividing the number of returns in the sample, 35, 547, into the total number of returns filed,

17,531,640. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040 and 1040A returns filed during the calendar year 1964.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table Q, will disclose slight differences. These differences occur for the following reasons: (1) An estimated 238,000 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue district, were used for State and Metropolitan Area tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State and Metropolitan Area tables. As a result, the totals for "United States" in the State tables show slight difference from the corresponding totals, based on national weights, shown in other tables of this report.

SAMPLING VARIABILITY

The data from returns showing adjusted gross income of \$100,000 or more are not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns

	All re	tuma	Se	les of ca	pital assets	3
	AII re	curns	Net	gain	Net	loss
Adjusted gross income classes	Adjusted gross incom	· · ·	e Amount	Relative sampling vari-		Relative sampline vari-
	(Thousand dollars)	abilit	' (Thousand	ability (Percent)	(Thousand	ability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)
Returns under \$5,000	79,490,696	0,3	3 1,038,780	2.21	267,098	6.7
Returns: \$5,000 under \$10,000	156,701,907	0.3	3 1,043,358	2.70	303,946	2.9
Returns \$10,000 or more.	132,585,469	0.1	5,386,188	0.72	448,300	0.8
	Interest r	eceived	Taxable i	ncome	Income tax	
Adjusted gross income classes		Relative sampling vari-	Amount	Relative sampling vari-	Amount	Relativ samplin vari-
	(Thousand	ability	(Thousand	ability	(Thousand	abilit y
		(Percent)	dollars)	(Percent)	dollars)	(Percent)
	(7)	(8)	(9)	(10)	(11)	(12)
Returns under \$5,000	2,857,607	1.30	30,071,528	0.48	5,910,901	0.4
Return: \$5,000 under \$10,000	2,523,042	1.53	84,928,104	0.38	17,305,248	0.3
Return: \$10,000 or more.	3,831,512	0.52	94,090,691	0.15	24,987,431	0.1

Table S. -- RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS

[Taxable and nontaxable returns]

	Returns wi	th adjusted gr	oss income
Estimated number of returns	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
1,000. 2,000. 5,000. 10,000. 15,000. 20,000. 20,000. 25,000. 100,000.	(2) (2) (2) 32 22 18 16 14 10 7	18 13 8 6 5 4 4 2.6 1.8	2.6 1.8 1.5 1.3 1.2 0.6 0.6
500,000. 1,000,000. 5,000,000.	3 2.2 1.0	0.8 0.6 n.a.	n.a n.a n.a

showing adjusted gross income under \$100,000 are subject to sampling variability. Table R shows, for selected amount estimates, the range in percent which would not be exceeded in 2 out of 3 estimates based on similar sampling systems.

Table S shows, for frequency estimated in general, a conservative range in percent that would not be exceeded in 2 out of 3 estimates, prepared from similarly selected samples. Sampling variability patterns are presented separately for three adjusted gross income classes. For instance, if data from returns showing adjusted gross income under \$10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 7 percent. As another example, if data from returns showing adjusted gross income of \$10,000 under \$50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 1.8 percent.

In the previous annual report, each relative sampling variability at the one standard deviation level was multiplied by two to provide a range in percent that would not be exceeded in 19 out of 20 estimates based on similar sampling plans. The change to a one standard deviation level follows a recommendation made by the Treasury-Internal Revenue Service Committee on Statistics and makes our presentations of relative sampling variabilities comparable with other Government agencies.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

RESPONSE AND OTHER NONSAMPLING ERRORS

In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1964 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classification were maintained.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Coverage was improved also by the inclusion of prioryear delinquent returns in the sample for the purpose of estimating data for 1963 returns that were filed after December 31, 1964. It was felt that the characteristics of 1963 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1964. As can be seen in table Q, the number of delinquent returns filed during 1964 was 427,000.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

Comparable table in previous years was at the two standard deviation level. Sample too small to yield reliable estimate of sampling variability.

Table T. - RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL:4 TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES Total domestic and foreign dividends Salaries and All returns Adjusted gross incom Interest received Income tax after Taxable income heturns Returns Relative elative Relative Relative Relative Adjuster im as income diesses Relative samplin. amulin Amount Amount sampling samuling sampling varia-Amount Number varia-Number Amount Amount Amount sampling varia-Number variability variability cility bility bility bility bility (Thousand (Thousand bility bility (Thousand (Thousand (Percent) dollars) Percent) Percent) (Percent) dollars) dollars) (Percent) (Percent dollars) (Percent dollars) (Percent) (Percent) dollars) (1) (2) (3) (4) (7) (11)(9) (10) (12) (13)(14)(15) (10) (13)(18)Grand total..... 63,943,237 0.01 368,778,068 0.11 299,443,141 0.14 ,157,930 0.48 11,968,903 0.62 21.387.054 0.28 ,212,159 8,203,562 0.14 Taxable returns, total..... 51,323,22 0.12 350,446,539 0.13 286,123,120 0.16 -40,187 0.51 1,135,18 0.63 £,380,804 783,530 0.32 0.14 0.64 208,601,681 48,203,562 \$600 under \$1,000..... 1.77 1,216,920 1,115,58 48.562 9.58 14.209 28,930 2.04 42,595 \$1,000 under \$1,500..... \$1,500 under \$2,000..... 2.04 2,827,59 26,484 203,229 312,921 452,354 1.51 1.59 1.56 66,239 1,022,280 1.59 2.054.456 3,578,894 1.45 3,112,26 42,064 312,268 114.258 \$2,000 under \$2,500..... 1.35 4,465,453 133,568 57,524 5.41 9.31 400,677 3.11 145,041 2,295,319 1.54 \$2,500 under \$3,000. 2,486,195 2,581,752 6,842,070 8,393,831 10,121,626 5,936,192 7,239,424 3,746,786 10,399,779 1.30 5.03 4.33 1.43 155.634 9.31 8.29 479,807 2.83 177,714 5.21 3,162,536 1.48 621,315 784,455 968,847 1,153,891 1.49 1.46 1.42 \$3,000 under \$3,500..... 1.27 1.27 1.40 4.74 4.77 4.88 3,982,933 4,888,692 5,778,237 115,374 579,544 2.58 212.879 \$3,500 under \$4,000..... 641,104 702,377 791,594 4.19 118,129 8.68 2.44 252,869 260,764 2,799,60 11,897,288 1.21 1.33 145,204 154,977 8.31 230,249 1.39 \$4,500 under \$5,000..... 2,880,086 1.19 13,717.892 1.19 12,070,842 1.30 289,760 3.68 2.22 292,102 4.80 6,840,538 1.33 1,371,293 1.35 \$5.000 under \$6,000..... 5,617,112 5,390,530 0.82 30,893,088 27,655,540 31,793,680 0.89 606.983 2.52 1,790,957 1,949,236 1,813,806 523,648 558,608 321.574 5.88 1.47 3.17 15,611,948 0.91 0.93 \$6,000 under \$7,000..... 3,144,029 2.46 2.48 2.54 6.25 34,983,298 0.84 0.90 3,694,224 3,774,140 3,536,729 0.92 18,241,44 0.93 \$7,000 under \$8,000..... 4,517,117 0.93 33,785,580 0.93 30,825,224 26,984,859 652,310 1.48 493,109 3.39 18,515,822 \$8,000 under \$9,000..... 1.06 17,214,290 15,229,955 614,560 306,128 6.58 1,604,929 1.58 482,096 3.59 4.03 \$0,000 under \$10,000..... 2,643,62 1.12 25,050,66 1.24 22,613,841 1.32 541,445 2.72 7.57 1,328,969 386,292 1.27 3,156,123 1.29 \$10,000 under \$11,000..... 2,005,349 0.45 18,629,286 0.45 21,005,415 503,808 1.57 1.54 1.75 303,751 1,161,494 0.60 371,920 313,289 13,302,150 0.44 0.44 2,778,949 \$11,000 under \$12,000..... \$12,000 under \$13,000..... 0.56 16,239,208 12,592,086 14,160,419 0.60 427,227 1.06 282,982 3.01 894,913 668,991 0.72 10,673,571 2,257,811 1,820,970 0.64 0.70 354.675 1.08 0.63 0.78 0.95 262,051 0.63 \$13,000 under \$14,000..... 0.79 9,535,030 500,843 0.92 233,105 6,572,484 \$14,000 under \$15,000..... 512,030 0.97 7,409,003 0.98 5,868,528 1.11 231,125 1.44 242.454 3.24 378,321 1 13 189,506 0.95 1,140,283 \$15,000 under \$20,000...... 1,234,76 0.56 20.984.082 0.56 14,832,97 0.69 938,384 0.63 3,496,574 1,925,307 4,755,247 0.56 0.97 0.71 660,244 1.31 15,118,933 \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000. 10,163,568 19,752,398 0.96 315,445 464,885 1.06 0.73 0.47 388,326 806,441 7,636,531 15,553,487 7,014,119 753,101 382.084 0.72 0.44 0.71 592,854 131,971 8,681,262 3,038,890 513,677 121,194 1.23 0.82 2.087.076 1.58 8,651,167 0.44 1,607,619 588,249 1.03 0.64 118.831 0.48 1.11 2,920,17 17,391 2,074,313 0.67 558,517 16,53€ 0.74 16.074 0.77 85,171 0.55 1,655,879 828,31 \$150,000 under \$200,000..... 5,319 911,913 191,923 5.106 313 731 4.953 33,74] 384,598 \$200,000 under \$500,000..... \$500,000 under \$1,000,000.... 1,551,082 537,228 704,247 220,601 36,062 16,649 5,436 618,836 5,050 677,296 243,014 (2) (2) (2) 56,220 13,495 1,186,272 406,129 746 \$1,000,000 or more.... 351 295.389 324 326,478 Womenable returns, total عدن والعماو مد 10,331,528 13,320,020 1,217,743 833,715 2.99 1,428,629 3,006,251 1.05 1.88 488,620 2.88 No adjusted gross income.... 1.86 31,492,546 286,344 12.86 64,516 5.10 53,989 16.03 145,415 3.57 73,982 9.03 Under \$600..... 3,951,204 0.95 1.287.645 1.13 1,166,513 108.423 \$000 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 1,529,988 1,658,140 1,164,330 2,053,376 1.58 2.22 123,281 5.56 4.37 377,610 562,882 775,049 34.882 8.81 3.09 118 745 201,154 72.072 7.13 231,800 7,037 13.2 1,279,247 2.237.020 1.72 1.323.718 2.41 184,850 84,137 81,647 7.32 4.31 28,812 \$2,000 under \$2,500..... 1,296,450 974,136 1.96 2,191,188 148,652 5.14 198,736 342,657 3.31 5.18 53,165 \$2,500 under \$3,000 2,233,268 121,980 5.68 79.576 53,98 \$3,000 under \$3,500..... 1,368,006 1,259,387 890,472 613,28 77,068 56,730 6.99 S.03 2.49 1.980.604 2.49 3.21 163,322 94,692 8.17 49,200 9.02 469,247 297,227 2.84 3.54 1,760,163 1,261,263 2.84 3.59 \$3,500 under \$4,000..... 49,565 13.42 106,142 5.68 64,592 43,591 10.27 12.27 43,587 \$4,000 under \$4,500..... 42,714 9.16 16.55 \$4,500 under \$5,000..... \$5,000 or more.... 4.09 4.09 3.03 1,047,283 736,562 5.22 25,782 11.67 7.74 33,03 34,199 179,751 374,564 2.607.940 2.72 3.92 116,833 121,800

7,166,879 8,590,920

5,629,254

2,857,609 2,523,044

3,831,506

1.29

30,071,522

34,928,104

0.4

0.14

5,910,899

0.48

0.66

0.61

0.20

Returns \$10,000 or more.....

0.32

0.14

79,490,695

156.701,909

132,585,463

0.33

67,341,670

90,720,500

0.36

0.36

2,612.031

435,333

1.17

0.29

1,340,675

1,673,115

22,046,822

8,118,493

Addusted gross income less deficit.

 $^{^{2}}$ Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate. 3 Deficit.

⁴Comparable table in previous years was at the two standard deviation level.

Table U. —RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF NUMBER OF RETURNS, NUMBER OF JOINT RETURNS, ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1963

	ı ———				Addusted of	ross income	T			Taxable	income		I	ncome tax a	ter credits	
	Total	returns	Joint 1	returns	of total		Total exe	emptions	Reti	ırns	Amor	unt	Ret	urns	Amo	unt
Standard metropolitan statistical areas	Number	Relative sampling varia- bility (Percent)	Number	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)	Number	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)	Number	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Akron, Ohio. Albany-Schenectady-Troy, N. Y. Allentown-Bethlehem-Easton, PaN. J. Anaheim-Santa Ana-Garden Grove, Calif. Atlanta, Ga.	207,985	4.11	132,607	4.94	1,346,820	3.82	370,113	4.72	175,586	4.45	779,816	3.91	175,092	4.46	177,526	3.68
	230,493	3.29	125,954	4.63	1,368,299	3.25	385,479	3.91	191,875	3.74	785,434	3.48	190,774	3.76	174,002	3.36
	196,375	4.39	119,487	5.42	1,157,121	4.16	321,457	5.01	172,372	4.69	686,243	4.26	170,742	4.71	154,551	4.02
	339,602	3.08	230,820	3.54	2,538,280	2.61	642,009	3.39	295,656	3.29	1,407,512	2.58	293,904	3.30	322,620	2.43
	367,498	2.67	209,946	3.59	2,292,323	2.42	621,845	3.19	299,879	3.02	1,326,582	2.56	299,496	3.03	309,416	2.39
Bakersfield, Calif. Baltimore, Md	95,542	6.12	66,418	7.03	591,045	5.54	182,181	7.02	75,459	6.87	315,464	5.76	74,400	6.93	70,643	5.48
	635,225	1.95	352,963	2.79	3,751,935	1.91	1,062,011	2.43	531,201	2.21	2,183,905	2.05	528,979	2.22	495,890	1.95
	103,147	5.97	72,347	6.93	656,680	6.10	194,991	6.79	81,529	6.63	356,639	5.98	81,222	6.66	80,524	5.64
	101,299	6.00	60,642	7.24	594,965	5.45	172,844	6.43	84,710	6.52	348,522	5.74	84,025	6.55	78,327	5.36
	182,903	4.11	112,245	5.24	1,063,015	3.82	349,837	5.00	140,252	4.72	552,566	4.12	139,296	4.74	128,973	3.81
Boston, Mass Bridgeport, Conn Buffalo, N. Y Canton, Ohio Charlotte, N. C	957,620	1.51	453,815	2.42	5,804,109	1.48	1,486,467	1.95	819,219	1.73	3,429,476	1.59	810,977	1.74	803,277	1.49
	140,600	4.93	83,280	6.19	925,855	4.55	249,540	5.76	123,180	5.27	556,141	4.69	123,180	5.27	126,348	4.50
	441,377	2.53	259,242	3.36	2,689,482	2.46	772,537	3.06	380,727	2.78	1,542,240	2.63	378,923	2.79	342,127	2.53
	117,337	5.62	78,809	6.64	726,973	5.23	211,642	6.23	100,680	6.07	420,857	5.38	99,590	6.10	95,301	5.02
	113,037	5.64	65,622	7.13	668,501	5.55	204,954	6.44	87,626	6.38	364,151	6.05	87,425	6.39	84,912	5.84
Chattanooga, TennGa Chicago, Ill. Cincinnati, Ohio-IndKy. Cleveland, Ohio Columbus, Ohio.	99,480	6.17	58,904	7.76	516,568	5.85	169,808	6.85	78,094	6.96	270,229	6.19	77,607	6.97	62,057	5.72
	2,437,231	0.47	1,330,080	1.15	16,643,294	0.62	4,003,424	0.90	2,110,563	0.69	10,316,604	0.72	2,095,617	0.70	2,483,597	0.70
	424,205	2.67	261,766	3.40	2,639,318	2.45	734,272	3.14	360,479	2.94	1,551,446	2.54	357,958	2.96	363,802	2.37
	689,707	1.94	404,021	2.63	4,578,324	1.85	1,200,085	2.39	595,085	2.15	2,739,267	1.98	589,434	2.16	649,775	2.05
	274,350	3.38	169,713	4.26	1,722,706	3.10	475,914	3.95	237,654	3.67	1,017,500	3.20	235,662	3.68	233,087	3.01
Dallas, Texas Davenport-Rock Island-Moline, Iowa-Ill Dayton, Ohio Denver, Colo Des Moines, Iowa	410,621	2.52	260,345	3.20	2,625,695	2.33	703,410	3.00	341,589	2.83	1,542,928	2.41	338,557	2.85	371,716	2.22
	108,454	5.70	72,149	6.58	709,930	5.25	208,662	6.61	95,070	6.09	407,041	5.20	93,471	6.17	91,595	4.98
	258,646	3.47	173,254	4.18	1,695,459	3.15	471,842	4.03	226,535	3.72	1,008,891	3.15	224,048	3.75	234,290	2.98
	369,174	2.10	219,849	3.03	2,399,214	2.10	634,369	2.66	307,166	2.50	1,377,182	2.29	304,260	2.52	317,320	2.23
	108,754	5.58	61,004	7.08	651,486	5.46	176,704	6.23	90,091	6.14	372,251	5.69	88,690	6.18	84,101	5.45
Detroit, Mich. Duluth-Superior, MinnWis. El Paso, Tex. Flint, Mich. Fort Lauderdale-Hollywood, Fla.	1,286,127	1.23	804,155	1.69	8,883,600	1.21	2,260,534	1.57	1,109,912	1.40	5,356,326	1.21	1,105,348	1.40	1,261,343	1.12
	88,412	6.66	48,771	8.61	453,227	6.73	161,955	8.01	69,587	7.56	234,892	7.18	68,310	7.63	51,567	6.84
	93,520	6.44	58,387	8.02	476,217	6.22	188,350	7.58	67,602	7.59	235,518	6.89	67,105	7.61	53,604	6.61
	139,350	4.97	91,360	5.80	982,132	4.51	264,100	5.72	118,250	5.36	585,673	4.49	117,944	5.38	136,695	4.16
	136,348	5.16	88,519	6.28	767,730	4.73	234,221	5.84	106,560	5.90	390,258	4.95	104,982	5.96	92,340	4.47
Fort Worth, Tex. Fresno, Calif. Gery-Hammond-East Chicago, Ind. Grand Rapids, Mich. Harrisburg, Pa.	217,158	3.88	145,301	4.68	1,256,094	3.64	391,993	4.40	175,635	4.34	694,376	3.73	175,126	4.35	162,089	3.39
	112,183	5.57	71,863	6.58	616,957	5.11	198,373	6.23	86,696	6.30	334,584	5.27	85,902	6.33	75,035	5.02
	180,661	4.40	119,031	5.29	1,197,976	4.13	334,303	5.13	162,898	4.63	717,612	4.18	161,595	4.65	158,226	4.06
	170,093	4.60	102,326	5.60	1,013,090	4.29	312,055	5.35	143,673	5.00	549,362	4.35	142,743	5.03	124,523	4.12
	137,112	5.25	79,629	6.55	774,780	5.10	221,159	5.91	118,582	5.67	450,950	5.31	117,137	5.71	99,721	5.07
Hartford, Conn Honolulu, Hawaii Houston, Texas. Indianapolis, Ind. Jacksonville, Fla.	191,693	4.03	106,747	5.13	1,375,759	3.49	306,919	4.53	170,287	4.30	883,310	3.52	168,550	4.32	212,225	3.27
	178,953	2.47	93,560	4.72	1,079,240	2.74	300,973	3.69	147,758	3.20	625,485	3.02	147,264	3.21	141,217	2.91
	461,449	2.44	291,596	3.10	2,905,750	2.17	833,957	2.88	366,220	2.78	1,680,855	2.28	363,197	2.80	410,594	2.05
	346,347	2.95	211,301	3.73	2,197,478	2.77	618,752	3.53	288,807	3.27	1,290,864	2.87	287,762	3.27	300,525	2.72
	169,923	4.68	96,482	6.06	900,037	4.46	294,265	5.39	130,631	5.36	469,221	4.70	129,052	5.39	110,285	4.24
Jersey City, N. J. Johnstown, Pa. Kansas City, MoKans Knoxville, Tenn. Lancaster, Pa.	236,823	3.99	117,351	5.46	1,307,809	3.92	359,902	4.63	201,251	4.32	787,025	4.06	199,494	4.33	172,502	3.91
	83,952	6.81	48,667	8.69	414,261	7.11	138,393	7.84	65,595	7.71	231,118	7.69	65,494	7.72	50,266	7.41
	415,288	2.74	259,468	3.42	2,672,609	2.50	714,978	3.22	362,261	2.96	1,566,661	2.56	360,454	2.97	363,277	2.44
	117,993	5.49	70,346	6.87	620,057	5.07	204,165	6.16	92,079	6.22	338,075	5.37	92,078	6.22	77,829	5.07
	107,114	5.86	65,575	7.08	605,012	5.73	182,867	6.35	89,850	6.49	357,338	6.05	89,514	6.51	79,691	5.75
Lansing, Mich. Los Angeles-Long Beach, Calif. Louisville, KyInd. Memphis, TennArk. Miami, Fla.	96,559	5.90	63,800	6.77	617,948	5.78	185,404	6.87	82,796	6.38	351,276	6.01	81,207	6.44	79,519	6.28
	2,418,330	0.76	1,347,469	1.23	16,959,760	0.75	3,967,160	1.01	2,025,394	0.92	9,811,309	0.81	2,001,224	0.94	2,316,810	0.76
	243,266	3.47	140,529	4.60	1,428,418	3.38	431,539	4.27	201,704	3.88	795,764	3.65	201,502	3.88	183,764	3.54
	196,543	4.10	111,517	5.37	1,134,769	3.92	358,444	4.82	154,152	4.67	607,376	4.25	152,381	4.70	144,153	4.00
	349,762	3.03	207,202	3.94	1,961,966	2.97	572,246	3.42	267,891	3.53	1,002,454	3.43	264,229	3.56	238,433	3.32
Milwaukee, Wis. Minneapolis-St. Paul, Minn. Mobile, Ala. Hashville, Tenn. Hew Haven, Conn.	479,707	2.29	279,273	3.13	3,051,864	2.20	806,488	2.81	411,632	2.56	1,801,953	2.32	409,228	2.57	407,101	2.22
	569,845	1.80	314,207	2.69	3,668,257	1.73	957,281	2.30	493,508	2.05	2,082,341	1.88	491,286	2.06	485,899	1.75
	103,884	5.76	59,991	7.35	531,920	5.65	187,308	6.89	78,027	6.62	267,916	6.00	77,621	6.65	60,738	5.60
	159,411	4.61	87,344	6.05	841,696	4.31	261,801	5.30	121,091	5.33	459,136	4.66	120,604	5.34	112,069	4.37
	120,994	5.35	62,467	7.02	769,341	4.80	191,061	5.99	104,210	5.75	472,836	4.91	103,128	5.77	110,485	4.56
New York, N.Y. New York, N.Y. Newark, N.J. Newark, N.J. Nordh-Portsmouth, Va. Oklahoma City, Okla	308,846 4,457,487 692,751 161,450 194,662	2.91 0.09 1.99 4.76 3.74	181,578 2,240,256 380,345 99,341 123,882	4.02 0.87 2.64 5.98 4.73	1,726,422 30,891,621 4,769,338 863,092 1,149,168		538,100 7,139,583 1,149,316 289,336 334,539	3.58 0.56 2.32 5.51 4.42	248,188 3,838,860 589,177 124,820 158,121	3.37 0.39 2.18 5.41 4.24	973,036 18,080,263 2,911,088 451,520 622,718	2.97 0.50 1.89 4.96 3.77	246,554 3,813,861 586,107 123,493 157,291	3.39 0.40 2.19 5.46 4.25	231,218 4,513,119 695,446 102,001 142,749	4.73

6.08 2.54 5.11 6.07 4.60

	Total	returns	Joint r	eturns		coss income	Total			Taxable	income		I	ncome tax a	iter credits	;
			901110 1	e 041115	of total	returns	Total exe	emptions	Ret	urns	Amou	nt	Ret	urns	Amo	ount
Standard metropolitan statistical areas	Number	Relative sampling varia- bility (Percent)	Number	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility (Percent)	Number	Relative sampling varia- bility (Percent)	Amount (Thousand	Relative sampling varia- bility	Number	Relative sampling varia- bility	Amount (Thousand	Relative sampling varia- bility
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(Percent)	(13)	(Percent) (14)	(15)	(16)
					<u> </u>			- ``		· · · · · · · · · · · · · · · · · · ·	(11)	_\	(13)	(14)	(15)	(16)
Omaha, NebrIowa	178,976	3.94	103,480	5.36	1,066,200	3.86	311,045	4.80	149,546	4.43	612,254	4.13	149,179	4.44	141,753	3.94
Orlando, Fla	109,903	5.78	76,729	6.77	626,783	5.41	210,513	6.53	87,847	6.46	316,053	5.60	86,692	6.49	72,018	5.15
Paterson-Clifton-Passaie, N. J.	461,700	2.58	272,506	3.20	3,331,090	2.27	761,089	2.81	412,558	2.73	2,041,864	2.32	409,207	2.74	474,297	2.22
Peoria, Ill	102,364	5.61	71,355	6.52	666,478	5.12	180,652	6.27	87,675	6.06	396,049	5.35	85,730	6.14	89,203	5.12
Philadelphia, PaN. J.	1,521,945	1.20	829,625	1.75	9,448,594	1.15	2,554,134	1.51	1,315,296	1.34	5,432,993	1.22	1,302,834	1.36	1,262,449	1.15
Phoenix, Ariz. Pittsburgh, Pa. Portland, OregWash. Providence-Fawtucket, R. IMass Reading, Pa.	257,355	2.61	160,856	3.73	1,545,705	2.70	456,968	3.32	204,258	3.23	827,728	3.06	203,291	3.24	189,601	2.90
	775,915	1.59	466,756	2.31	4,828,253	1.57	1,310,805	2.03	666,066	1.83	2,804,602	1.73	661,817	1.84	653,171	1.63
	318,799	2.72	198,938	3.58	1,981,566	2.62	553,513	3.27	266,609	3.11	1,144,739	2.79	264,120	3.13	257,841	2.64
	290,897	1.95	161,552	3.66	1,604,662	2.37	466,762	2.91	252,307	2.43	912,617	2.80	251,493	2.45	209,055	2.96
	99,141	6.29	62,846	7.66	554,247	6.12	169,422	7.09	84,869	6.80	3 16, 669	6.29	83,588	6.85	70,366	5.95
Hichmond, Va. Rochester, N. Y. Sacramento, Calif. St. Louis, MoIll. Salt Lake City, Utah.	172,587	4.54	90,005	6.06	986,744	4.04	280,756	5.25	146,178	4.95	560,800	4.17	144,884	4.98	130,385	3.83
	266,169	3.41	152,130	4.29	1,748,750	3.01	446,342	3.80	229,485	3.69	1,047,192	3.11	228,175	3.70	238,668	2.93
	230,409	3.76	150,524	4.37	1,573,985	3.29	422,092	4.24	192,342	4.07	906,584	3.29	189,861	4.09	204,782	3.15
	752,642	1.80	428,940	2.52	4,687,888	1.71	1,240,937	2.20	639,880	2.02	2,789,899	1.79	633,417	2.03	650,076	1.68
	166,551	3.26	102,288	4.76	994,414	3.44	302,225	4.16	136,517	3.92	530,779	3.89	136,138	3.93	118,285	3.77
San Antonio, Texas. San Bernardino-Riverside-Ontario, Calif. San Diego, Calif. San Francisco-Oakland, Calif. San Jose, Calif.	208,330	4.09	131,117	5.11	1,081,522	3.87	384,317	4.79	158,851	4.75	570,724	4.16	157,586	4.76	133,259	3.76
	293,164	3.47	191,686	4.12	1,790,604	3.24	534,507	3.99	235,822	3.86	938,571	3.36	232,977	3.89	208,153	3.22
	337,355	3.21	209,898	3.91	2,012,302	2.90	588,925	3.70	265,841	3.58	1,080,066	3.03	258,568	3.63	241,415	2.88
	1,105,396	1.38	590,328	2.00	7,730,939	1.23	1,752,516	1.71	956,082	1.54	4,743,831	1.30	941,845	1.56	1,126,575	1.23
	280,502	3.32	189,970	3.80	2,223,711	2.78	524,667	3.61	247,434	3.51	1,293,313	2.78	245,822	3.52	295,715	2.65
Seatlie, Wash. Shreveport, La. South Bend, Ind. Spokane, Wash. Springfield-Chicopee-Holyoke, MassConn.	441,141	2.20	272,173	2.95	3,056,477	2.03	749,254	2.61	388,467	2.42	1,859,745	2.10	383,650	2.45	422,021	2.02
	72,130	7.10	49,039	8.39	423,990	6.60	129,126	8.17	57,234	8.00	229,581	6.90	56,134	8.06	52,935	6.36
	88,993	6.38	52,869	7.72	513,926	5.69	140,967	6.93	78,215	6.80	312,652	5.88	77,874	6.82	69,885	5.57
	95,032	5.99	58,909	7.31	546,656	5.59	163,333	6.82	78,263	6.66	311,449	5.93	77,666	6.68	69,440	5.64
	157,521	4.96	86,351	6.46	905,044	4.72	255,846	5.59	133,737	5.35	517,449	4.87	133,143	5.38	116,475	4.59
Syracuse, N. Y. Tacoma, Wash. Tampa-St. Petersburg, Fla. Toledo, Ohio-Mich. Trenton, N. J.	204,237	4.08	114,014	5.20	1,178,389	3.86	354,510	4.76	168,906	4.51	660,097	4.11	167,477	4.53	144,601	4.00
	90,007	6.31	58,665	7.37	538,986	6.01	148,656	7.08	77,482	6.81	322,135	6.34	75,793	6.87	70,767	6.11
	269,544	3.54	161,331	4.51	1,366,050	3.50	448,689	3.95	198,401	4.17	701,738	3.86	195,166	4.20	157,580	3.62
	184,587	4.39	123,406	5.17	1,200,534	4.03	336,254	4.92	158,315	4.72	706,070	4.09	156,945	4.75	163,083	3.81
	105,615	6.11	62,808	7.62	659,779	5.73	176,159	7.04	90,125	6.56	395,993	5.93	89,639	6.57	91,371	5.59
Nucson, Ariz. nusa, okia. Utica-Rome, N. Y. Washington, D. CMaiVa. Wichita, Kans.	92,551 137,078 96,944 822,349 135,965	5.86 4.66 6.13 1.48 4.84	64,067 85,910 59,430 420,418 84,243	7.05 5.78 7.53 2.40 6.11	542,906 822,298 546,905 5,864,157 809,969	5.45 4.08 5.94 1.39 4.73	164.591 239,370 165,152 1.335,246 242,236	6.67 5.51 6.85 1.92 5.74	70,209 112,839 81,054 725,865 111,408	6 81 5.21 6.70 1.68 5.41	287, 539 463,053 314,266 3,683,857 447,312	5.93 4.11 6.24 1.44 4.90	69,416 112,731 79,985 719,624 110,591	5.22 5.22 6.74 1.70 5.45	68,342 864,143 99,516	5.43 3.61 6.05 1.37 4.65

Wilkes-Barre-Hazelton, Pa.
Wilmington, Del.-Md.-N. J.
Worester, Mass.
York, Pa.
Youngstown-Warren, Ohio.

108,110 149,224 112,424 111,839 159,063 6.08 3.37 5.90 5.87 4.87 57,101 87,821 56,146 69,099 100,763 504,268 1,077,213 641,971 600,154 958,278 6.05 2.98 5.28 5.92 4.68 171,007 249,502 181,683 194,421 283,936 6.89 4.31 6.79 6.81 5.48 93,365 125,458 98,976 95,484 134,149 6.59 3.91 6.27 6.40 5.29 274,186 668,466 363,898 328,531 545,686 6.40 3.19 5.40 6.31 4.84 93,265 124,681 97,956 95,246 133,654 6.59 3.95 6.29 6.41 5.31 60,858 185,448 83,342 71,952 121,625

8.13 5.15 7.89 7.19 5.96

Synopsis of Laws

SYNOPSIS OF LAWS

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self-employment tax rates, 1954-63	163

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1954-63

Items	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
	(Dollars)									
Gross income requirement for filing returns ¹					60	00	,			;
					(Pero	cent)				
Minimum income tax rate					20	.0				
Maximum income tax rate	I				91.	.0				
Maximum income tax limitation ³					87.	.0				

¹For 1954-62, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-63 includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³Income tax before credits need not exceed taxable income.

Table II. — REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1954-63

,										
Items	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
		·			(Dol	lars)	<u> </u>			·
								~		
Self-employment net earnings requirement for filing	400			400				400)	
Maximum self-employment income subject to self-employment tax	3,600		4,	200			4,800			
					(Per	cent)				
Self-employment tax rate		3	/	3-	3/8	3-3/4	4-	1/2	4.7	5.4

1963 Forms and
Instructions

RETURN FORMS, 1963

		Page
Form 1040A:	Individual Income Tax Return	167
	Individual Income Tax Return	172
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	of Property	194
	Schedule F, Farm Income and Expense	198
Form 3468:	Computation of Investment Credit	203
166		

Please print —>	l. Name (if a join	t roturn of husband	and wife,	use first names and middle initials of	2. Your social security number	4. Check ene: Single;					
	Home add	ress (Nu	imber and street or	ural rout	e)	3. Wife's number if joint return	Married filing joint return (even if only one had in come); Married filing separately-					
	City, town	or post	office, State and Pos	tal ZIP c	de		Married filingive name or band only separately					
5, (a) Federal Income Tax Withhold					(b) Wages and Other Income	EMPLOYER'S	NAME. Where employed. Write (W) before	name of each of wife's employer				
If item 7(b) is \$10,000 or more, or if item 6 is over \$200, use Form 1040.												
Enter total ta in item 7(a).		₽	6. INTEREST, DIVIDENDS, AND OTHER WAGES	Yours Wife's			orms W-2, Copy B. If your inco					
Enter total in in item 7(b)	come	7(a)			7(b)		ou may have the Internal Reven					
3. Enter tax fro	m Tax:Table	or from	tax computation sch	dule >		tax by om	itting items 8, 9, and 10. If yo	u compute your own tax				
). If item 8 is I	arger than it	em 7(a),	enter balance du	· 		1	ce (item 9) in full with return i					
10. If item 7(a) is larger than item 8, enter refund						Apply refund	Apply refund to: U.S. Savings Bonds, with excess refunded; or 🔲 Refund on					

Check (a) Regular \$600 exemption (b) Additional \$600 exemption if (c) Additional \$600 exemption if	65 or over at end	of 1963		🗌 Yourself 🔲 W	- abaakad	_
12. EXEMPTIONS FOR YOUR CHILDREN AND NAME ► Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	OTHER DEPENDEN Relationship	TS (List below) ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Months lived in your home. If born or died during year also write "B" or "D" Did dependent have income of \$600 or more? Amount YOU furnished for dependent's support. If 100% write instruction 12				
				\$	\$	 •
						+
						→
						•
						→
13. Total exemptions from items 1	1 and 12 above					<u>→</u>
f you had an expense allowance or charged expenses to your	employer, see instructions	and check here 🔲 if ap	propriate.			
id you file a return for 1962? 🔲 Yes 🔲 No. If name or a	ddress was different than	shown in item 1, enter na	ame and address used		₹.	
SIGN Under penalties of perjury, I declare that to	the best of my knowled	ge and belief this is a true	e, correct, and comple	te return.		
If joint return, BOTH HUSBAND AND WIF	E MUST SIGN even if on	ly one had income.				R

1963

INSTRUCTIONS FOR FORM 1040A

1963

FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1963 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

- A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.
- B Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D Sign the card and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

If your name, address, and social security number are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the preprinted information, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see "reimbursed expenses," page 2 of instructions),
- (7) you claim credit for payments on estimated tax or an overpayment from 1962,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1964, but not later than April 15, 1964. WHERE TO FILE.—With the District Director of Internal Revenue for your district.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) If your income was less than \$5,000.—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) If your income was \$5,000 or more and less than \$10,000.—You must use the standard deduction and compute your own tax. A Tax Computation Schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

- (1) How to prepare a joint return.—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.
- (2) How to prepare a separate return.—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-asyou-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1963 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

Instructions-Form 1040A (1963)

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

1 2 3 If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number.

5 Fill in the information from each of your 1963 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$174 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$174 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1963. If joint return, separate computations must be made for you and your wife.

b. Subtract \$174.
c. Enter the balance in the "Federal Income Tax Withheld" column, item 5 (a), and write "F. I. C. A. tax" under "Employer's Name."

6 INTEREST, DIVIDENDS, AND OTHER WAGES.— Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. DIVIDENDS.—Include all dividends received except the first \$50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposite or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of

the \$50 exclusion not used by the other. For example, if the husband had \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

c. WAGES NOT SUBJECT TO WITHHOLDING.— Enter all wages not included in item 5 (b) whether or not you have received a Form W-2. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax.

(7(b) (8) (9) (10) COMPUTATION OF TAX

a. If your income was less than \$5,000.—You may figure your own tax from the Tax Table on page 4, or you

may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, and 9 or 10. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

for the balance due or a check for the refund.

b. If your income was \$5,000 or more and less than \$10,000.—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will

standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the first box following line 10, you will be issued as many hands a series of the 10 to

entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the first box following line 10, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A -

Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1963.

Marital Status.—If married at the end of 1963, you are considered married for the entire year. If divorced or legally separated on or before the end of 1963, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).
d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. EITHER (1) for the entire year 1963 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*

Sister

Mother-in-law

The following if

Stepchild Grandchild Father-in-law related by blood: Mother Stepbrother Brother-in-law Uncle Father Sister-in-law Stepsister Aunt Grandparent Stepmother Son-in-law Nephew Stepfather Daughter-in-law Brother

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

REIMBURSED EXPENSES.—If you account to your employer for business expenses when you travel on business, or he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than \$25.00 per day and 15 cents per mile you may file Form 1040A without showing these amounts by simply checking \(\overline{\mathscr{U}} \) the box under item 13 and the back of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 and report the excess.

YOUR COPY-KEEP FOR YOUR RECORDS

Please print >	1)Name (if a joint return of husband and	s wife, use first names and m	niddle initials of bot	h) 2 Your s	ecial security number	4. Check ene:	
/rint ->	Home add	ress (Number and street or rur	al route)	73 141.0-1-	number if joint return	Single; Married filing	joint re	
		, 5 5 5 5 1MI				Joint Peturn	(even if only come);	one had
	City, town	or post office, State and Postal	ZIP code				Married filing Give name of band only if	separate wife or l f also fi
	(5)	(2) Federal Income Tax With	held (b) Wages and Ot	ther Income EA	IPLCYER'S NAME. When	e employed. Write (W) be	fore name of each of wife'	
item 7(b) i	s \$10,000 or				· · · · · · · · · · · · · · · · · · ·			
ore, or if ite 200, use Form	m 6 is over n 1040.		•••••					
Enter total t in item 7(a).		6. INTEREST, DIVIDENDS, ANI 6 OTHER WAGES	ours	F	reless Forms W-9	Canu P. If your	ncome was \$5,000	
Enter total in	ncome			y	ou inust compute ye	our tax. However,	if your income was	s less th
in item 7(b).		7(a)	(7(b))	s	5,0:00, you may h	ive the Internal Re	venue Service com	pute y
		or from tax computation schedul m 7(a), enter balance due	<u> </u>		x by omitting item by balance (item S	s v, y, and 10. //)) in full with retu	f you compute your rn to your District	Own to
		item 8, enter refund -(10)-	<u> </u>				cess refunded; or 🔲 I	
		MENT . INTERNAL REVI	<u> </u>	(OVER)			IGN ON OTHER S	
ich ply. (b) Additi c) Additi	r \$600 exemption onal \$600 exemption i onal \$600 exemption i	f 65 or over at end of blind at end of 196	of 1963 53		Yourself V	Vife Enter number of boxes checked	•
12) EXEM		R YOUR CHILDREN AND	OTHER DEPENDENT					i
► Enter	NA figure 1 in ti	ME ne last column to right	Balatianstia	Months lived in y	our Did dependent have	TS OTHER THAN Y		
	for each name listed ve address if different from yours)		Relationship	home. If born died during year : write "B" or "D	UI :	for dependent's sup- port. If 100% write	OTHERS including dependent. See	
			1	Wille B OF D		\$	instruction 12	→
								→
				<u> </u>				→
				<u> </u>				→
13. Tat	al exem-	tions from items	11 and 12 shave	<u> </u>		1	<u> </u>	-
		ice or charged expenses to you				• • • • • • • • • • • • • • • • • • • •		→
		Yes No. If name or				d.		
SIGN	linder non	sities of perjury, I declare that	to the heat of my beauty a-	and halfed this to	Ann			
HERE	> onuer pen	ones of perjury, I declare that	to the heat of the Hubmiedic	s and pener (NIS IS 8	use, correct, and compl	ete fetufn.		
	If joint reti	Irn, BOTH HUSBAND AND WI	FE MUST SIGN even if only	one had income.				
		TATION SCHE		= -	-	• •		
		me from item 7(b						
		on filing a separate						
		from line 1 y total number o						
		from line 3				n 1040A		
		on line 5				ter here and a		
		m 1040A (Do not						
Cax on a) OI I O'	(201100						
Tax on a item 8 you are	a single parate re	taxpayer or a marri turn, use this tax re	ed taxpayer filing ate schedule	a If yo	u cre married to		-	se this
fax on a item 8 you are sep ne amoun	a single parate re it on line	furn, use this fax re 5 is: Ente	ed taxpayer filing ate schedule or on line 6:	ir yo		rate schedul	-	se this
You are segment amount But	a single parate re it on line t not ove 2,000	furn, use this fax re 5 is: Ente 20% of the amo	r on line 6:	If the	amount on line	rate schedul 5 is:	-	
item 8 you are sep te amoun But	a single parate re at on line t not over \$2,000	furn, use this tax re 5 is: Ente	ate schedule or on line 6: on on line 5 of excess over \$2,00	If the	amount on line But not ove	rate schedul 5 is: I	e	5 :

PAGE 4

TAX TABLE FOR INCOMES UNDER \$5,000

If your total income (item 7(b) on your return) is \$5,000 or more use Tax Computation Schedule on page 3 instead of this Tax Table

If you incom		And the	e numbe ptions is	r of	If you incom			And the number of exemptions is—							
it least	But less than	1	2	3 If 4 or more there is no tax	At least	· But less than	And you are— Single or a married person filing sepa- rately	And you Single or a married person filing sepa- rately	are— A	And you Single or a married person filing sepa- rately	A married couple filing jointly	4	5	6	7 If 8 or more there is no tax
		You	ır tax is- I							You	r tax is—	-			[
\$0 675	\$675 700	\$0 4	\$0 0	\$0 0	\$2,325 2,350	\$2,350 2,375	\$301 305	\$181 185	\$181 185	\$61 65	\$61 65	\$0 0	\$0 0	\$0 0	\$0 0
700	725	8	0	0	2 ,375	2,400	310	190	190	70	70	0	0	0	0
725 750	750 775	13 17	0	0	2 ,400 2 ,425	2,425 2,450	314 319	194 199	194 199	74 79	74 79	0	0	0	0
775 800	800 825	22 26	0	0	2,450 2,475	2,475 2,500	323 328	203 208	203 208	83 88	83 88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	Ö	0	Ŏ
850 875	875 900	35 40	0	0	2 ,525 2 ,550	2,550 2,575	337 341	217 221	217 221	97 101	97 101	0	0	0 0	ŏ
900 925	925 950	44 49	0	0	2,575 2,600	2,600 2,625	346 350	226 230	226 230	106 110	106 110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235 239	115 119	115 119	ŏ	ŏ	Ŏ	Ŏ
975 ,000	1,000 1,025	58 62	0	0	2,650 2,675	2,675 2,700	359 364	239 244	244	124	124	4	ő	0	0
,025 ,050	1,050 1,075	67 71	0	0	2,700 2,725	2,725 2,750	368 373	248 253	248 253	128 133	128 133	8 13	0	0	0
,075	1,100	76	Ó	0	2,750	2,775	377	257	257	137	137	17	0	0	0
,100 ,125	1,125 1,150	80 85	0	0	2,775 2,800	2,800 2,825	382 386	262 266	262 266	142 146	142 146	22 26	0	0	0
,150 ,175	1,175 1,200	89 94	0	0	2,825 2,850	2,850 2,875	391 395	271 275	271 275	151 155	151 155	31 35	0	0	0
,200	1 ,225	98	Ó	0	2,875	2,900	400	280	280	160	160	40	0	0	0
,225 ,250	1 ,250 1 ,275	103 107	0	0	2,900 2,925	2,925 2,950	405 410	284 289	284 289	164 169	164 169	44 49	0	0	0
,275 ,300	1 ,300 1 ,325	112 116	0	0	2,950 2,975	3,000	415 420	293 298	293 298	173 178	173 178	53 58	0	0	0
,325	1,350 1,375	121 125	1 5	Ŏ O	3,000 3,050	3,050 3,100	427 437	305 314	305 314	185 194	185 194	65 74	0	0	0
,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0	0
,400 ,425	1,425 1,450	134 139	14 19	0	3,150 3,200	3,200 3,250	457 467	332 341	332 341	212 221	212 221	92 101	0	0	0
,450 ,475	1,475 1,500	143 148	23 28	0	3,250 3,300	3,300 3,350	476 486	350 359	350 359	230 239	230 239	110 119	0	0	0
,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	.8	0	0
,525 ,550	1,550 1,575	157 161	37 41	0	3,400 3,450	3,450 3,500	506 516	377 386	377 386	257 266	257 266	137 146	17 26	0	0
,575, 600,	1,600 1,625	166 170	46 50	0	3,500 3,550	3,550 3,600	526 536	395 404	395 404	275	275 - 284	155 164	35 44	0	0
,625	1.650	175	55	0	3,600	3,650	546	414	413	293	293	173	53 62	0	Ŏ
,650 ,675	1,675 1,700	179 184.	59 64	0	3,650 3,700	3,700 3,750	556 566	424 434	422 431	302 311	302 311	182 191	71	0	0
,700 ,725	1,725 1,750	188 193	68 73	0	3,750 3,800	3,800 3,850	575 585	443 453	440 449	320- 329	320 329	200 209	80 89	0	0
,750 ,775	1,775	197 202	77 82	Ŏ	3,850 3,900	3,900 3,950	595 605	463 473	458 467	338 347	338 347	218 227	98 107	0	0
,800	1 ,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0	0
,825 ,850	1,850 1,875	211 215	91 95	0	4 ,000 4 ,050	4,050 4,100	625 635	493 503	485 494	365 374	365 374	245 254	125 134	5 14	0 0
,875 ,900	1,900 1,925	220 224	100	0	4,100 4,150	4,150 4,200	645 655	513 523	503 512	383 392	383	263 272	143 152	23 32	0
,925	1,950	229	109	0	4,200	4 ,250 4 ,300	665 674	533 542	521 530	401 410	401 410	281 290	161 170	41 50	Ŏ
,950 ,975	1,975 2,000	233 238	113 118	0	4 ,250 4 ,300	4,350	684	552	539	420	419	299	179	59	0
,000 ,025	2 ,025 2 ,050	242 247	122 127	2 7	4,350 4,400	4 ,400 4 ,450	694 704	562 572	548 557	430 440	428 437	308 317	188 197	68 77	0
,050 ,075	2,075 2,100	251 256	131 136	11 16	4,450 4,500	4,500 4,550	714 724	582 592	566 575	450 460	446 455	326 335	206 215	86 95	ŏ
,100	2,125	260	140	20	4 ,550	4,600	734	602	584	470	464	344	224	104	0
,125 ,150	2,150 2,175	265 269	145 149	25 29	4,600 4,650	4,650 4,700	744 754	612 622	593 602	480 490	473 482	353 362	233 242	113 122	0 2
,175	2 ,200	274	154	34 38	4,700 4,750	4,750 4,800	764 773	632 641	611 620	500 509	491 500	371 380	251 260	131 140	11 20
,200 ,225	2,225	278 283	158 163	43	4,800	4 ,850	783	651	629	519	509	389	269	149	29
,250 ,275	2,275 2,300	287 292	167 172	47 52	4 ,850 4 ,900	4,900 4,950	793 803	661 671	638 647	529 539	518 527	398 407	278 287	158 167	38

		IDIVIDUAL INCOME TAX RETURN—	-1963			
	U.S. Treasury Department Internal Revenue Service or taxable year beginning	ng, 1963, ending		Your	social security	number
	First name and initial	Last name				
2	If joint return of hu	sband and wife, use first names and middle initials of both	••	Occupat	ion	
Typ	Home	sound and wire, use hist names and initidite fillitials of ooth				
è	address	Number and street or rural route		Wife's	number if join	it return
Print				Occupat	ion	
ā	City, town	or post office, and State	Postal ZIP code	Occupat	avii	
	Did you file a return for 1962? Yes	No. If name or address was different than shown	above, enter nam	e and	address used.	
	Check Single Married filing joint retu	rn (even if only one had income) Unmarried Head	d of Household	1 6	`	
		stely Give name of wife or husband only if also fil		J 12	orviving widov	/(er) with
		wife—INCOME—If either you or your wife worked for more than		- 1 of inst		
	1. Wages, salaries, tips, etc., and ex	ccess of allowances over business expenses:	(a) Federal Incom			
	Employer's name	Where employed (city and state)	withheld		(b) Wages,	1
					\$	
•						
Here	9 T_a_l_	· · · · · · · · · · · · · · · · · · ·		-[
						— <u> </u> —
₩-2	3. Dick pay it included in line 1 ((attach required statement)		. •		
Forms W	5a Dividenda (Schodula R)					
9	b Interest (Schedule B or list of new					
9		thedule B)				
m	6a Business income (Schedule C)					
	b.Sale or exchange of property (Sch	hedule D)				
Attach Copy	c. Farm income (Schedule F)					
Ş	7. Total (add lines 4 through 6c)					
ij	8. Payments by self-employed perso	ons to retirement plans, etc. (attach Form 2950 SI	 E)			
•		line 7)				
	10. Tax Table FIGURE YOU	R TAX BY USING EITHER 10 CIR 11 🦴	11. Tax Rate Sch	edule		
	If line 9 is less than \$5,000 and you	a. If you itemize deductions, enter total from page	2	اه موا	··	
	do not itemize deductions; Complete page 2 exemption schedule.	If line 9 is \$5,000 or more and you do not itemize but not more than \$1,000 (\$500 if married and fi				
		b. Subtract line 11a from line 9				
	Copy total exemptions here Find your tax in table on page 10 of	c. Copy total exemptions from page 2 nere, me	ultiply by \$600 .		······································	
	instructions. Do not use lines 11a, b,	d. Subtract line 11c from line 11b. (Figure your tax of	on this amount by	using		
	c, or d. Enter tax on line 12.	tax rate schedule on page 9 of instructions and ent TAX—CREDITS—PAYMENTS		' ľ	······································	——
	12. Tax (from either tax table or tax	rate schedule)				
	13a. Dividends received credit		. i i i i i i i i i i i i i i i i i i i	·		
•	b.Retirement income credit		.	i		1
į	c.Investment credit (Form 3468) .		•	ı		
Ì	d.Other credits (Specify—see page	e 5 of instructions)				
Order Here	e. Total (add lines 13a, b, c, and d) <u>.</u>		. •		
	14. Balance (subtract line 13e from line	e 12)				
oney	15. lax from recomputing prior year in	nvestment credit (attach statement)				
₹	16. Total (add lines 14 and 15)	-3 or F-1)			•••••	
9	17. Self-employment tax (Schedule C-		· •].			
8	10. Total lax (add lines to and 1/)	above)		<u>· •</u>		
Attach Check	h 1963 Estimated to a normania and	abovej	·			
두	c Total (add lines 10= == 4 L)	credits(Office where paid)	-			
붓		TAX DUE OR REFUND		· · ·}		
•	20. If payments (line 19c) are less than	n tax (line 18), enter Balance Due. Pay in tull with this return.	h .	 >		j
	21. If payments (line 19c) are larger t	han tax (line 18), enter Overpayment	.	→		
	22. Amount of line 21 you wish credi	ited to 1964 Estimated Tax				
	23. Subtract line 22 from 21. Apply	to: U.S. Savings Bonds, with excess refunded; o	r 🗌 Refund or	ıly .		

FORM 1040—1963	SCHEDUL	E AEXEMP	TIONS (See po	ige 6 of instru	ctions)		Page 2				
	or yourself—and wife (only	if all her income i	s included in this r	eturn, or she had	no income)						
	ar \$600 exemption						r				
boxes /L\ A_J_:	tional \$600 exemption if 65 or a	over at end of 196	3		🗌 Yourself 🔲 W	/ife of boxes					
	tional \$600 exemption if blind o			<u>.</u>	Yourself W	/ife					
	or your children and other					· 					
 If an exemption is 	s based on a multiple-support as	greement of a grou	p of persons, attack	the declarations	described on page	6 of instructions.	.				
	NAME		ANSWER C	NLY FOR DEPENDEN	TS OTHER THAN YOUR	CHILDREN					
	e 1 in the last column to right reach name listed	Relationship	Months lived in your home. If born or	Did dependent have income of \$600	Amount YOU furnished for dependent's sup-		1				
	ess if different from yours)		died during year also write "B" or "D"	or more?	port. If 100% write "ALL"	dependent					
					S	S	Ы				
							→				
							<u> </u>				
							<u></u>				
							<u></u>				
							→				
		/r . 1 1	-	,		•					
Total exemption	ons (lines 1 and 2 above).			•							
	ITEMIZED DEDUC	TIONS—If you	do not use tax	table or stand	lard deduction						
16	If husband and wife (not lega ecessary, write more than one ite	lly separated) file separa em on a line or atte	ate returns and one iten ach additional shee	nizes aeductions, the d ets. Put name ai	nd address on all a	ttachments.					
	ecessary, while more man one m					1	1				
Contributions											
If other than											
money, attach						-					
required state-											
ment—see instructions							ľ				
	Total (not to exceed 20	% of line 9, page	1, except as descri	ped on page 7 of	instructions)	<u>►</u> ⊅					
	Home mortgage		İ								
	Other interest expense (sp										
l											
Interest expense											
			- 1								
				To	otal interest —	<u>≻</u>					
	Real estate taxes		State incor	ne taxes							
_	State and local sales taxes Other taxes (specify)										
Taxes							ŀ				
					Total taxes ——	<u>≯</u>					
	NOTE: If you or your wife a	re 65 or over or if	either has a depen	dent parent							
A 4 1: 1 1	65 or over, see page	8 of Instructions fo	or possible larger d	eduction.							
Medical and dental expense	1. Total cost of medicine of	and drugs		• 3			}				
•	2. Enter 1% of line 9, p					_					
Attach itemized list. Do not enter	3. Subtract-line 2 from line	1									
any expense	4. Other medical, dental ex	penses (Include h	nospital insurance	e premiums) • 🗐			1				
compensated by insurance or	5. Total (add lines 3 and	4)		· · · _							
otherwise	6. Enter 3% of line 9, pa	ge 1 (see note o	above)	\$	<u> </u>						
	7. Subtract line 6 from line	<u>.</u>									
Otherdeductions			-								
See page 8 of											
instructions				Total other	deductions —	→	İ				
	Total itemized dedu	uiana /Entar Lare	and on line 1			→ \$					
FADENCE					· · · · ·	Yes No 1	See name A				
EXPENSE ACCOUNT INFORMATION	Did you receive an expense of "Yes," did you submit item	ized accounting of	all such expenses	to your employer	?	Yes No	instructions.				
Under penalties of belief it is true, corre	perjury, I declare that I have exect, and complete. If prepared b	amined this return, i y a person other tha	ncluding accompan in taxpayer, his dec	ying schedules and claration is based	a statements, and to on all information of	which he has any l	knowledge				
Sign here	Taxpayer's signature and date	If loint return	, BOTH HUSBAND AN	D WIFE MUST SIGN	Wife's	s signature and date					
	· payar a argument and ware		•								
Sign here	Signature of preparer other than t	axpayer a		-1 Addr	93\$		Date				

SCHEDULE B (Form 1040) U.S. Treasury Department Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this schedule to your income tax return, Form 1040

1963

Name and address as shown on page 1 of Form 1040 Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit urions should be entered as interest in Part II) 1. Name of qualifying corporation declaring dividend (more than one entry may be made on a line) (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly) AMOUNT 3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) own dividends) 4. Subtract line 3 from line 2. Enter here and on line 1, Part VII...... 5. Name of nonqualifying corporation declaring dividend: Controlled foreign corporations (attach Form 3646) . . . 6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040..... Part II.—INTEREST INCOME (This includes interest credited to your account) Note: A separate attachment may be used if interest is the only income to be reported on this schedule. AMOUNT 1. Name of payer (more than one entry may be made on a line) 2. Total—Enter here and on line 5b, page 1, Form 1040 Part III.—PENSION AND ANNUITY INCOME A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.) 1. Investment in contract..... 4. Amount received this year • 2. Expected return 5. Amount excludable (line 4 multi-3. Percentage of income to be excluded plied by line 3) (line 1 divided by line 2)...... % 6. Taxable portion (excess of line 4 over line 5)..... B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4. 1. Cost of annuity (amounts you paid). 4. Amount received this year • 2. Cost received tax-free in past years. 3. Remainder of cost (line 1 less line 2) 5. Taxable portion (excess, if any, of line 4 over line 3) Part IV.—RENT AND ROYALTY INCOME 1. Kind and location of property (Identify whether rent or royalty) 2. Total amount of rents or royalties 3. Depreciation (explain 4. Repairs (attach itemized list) 2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)..... Part V.—OTHER INCOME OR LOSSES 1. Partnerships (name, address, and nature of income) 2. Estates or trusts (name and address) 3. Other sources (state nature) Total of Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040).....

Part VI.—EXPLANATION OF alternative guidelines and adminisdures authorized prior to the reverthe older procedure.	strative procedures de	scribed in Revenue	Procedure 62-21 as	well as for those	e taxpayers wh	o wish to o	continue using p	roce-
1. Group and guideline class	2. Cost or other basis at beginning of year	3. Asset additions in year (amount)	4. Asset retirements in year (amount)	5. Depreciation allowed or allowa	hia of	7. Class life — OR —	8. Depreciation	for
Description of property	Cost or other basis	Date acquired	(applicable only to Rev. Proc. 62–21)	in prior years	depreciation	Rate (%) or life	this year	
	!		i	i .	1		t	
				Į.	1	l.	1	
Total cost or other basis				1		1	1	
1. Total depreciation					. 			
2. Amount of additional firs	st-year depreciatio	n included abov	e					
3. Cost or other basis of fully	depreciated asse	ets still in use						
Part VIIDIVIDENDS RECE	IVED CREDIT							
1. Amount of dividends on I	ine 4 Part I							
2. Tentative credit (4% of line)	ne 1)							<u> </u>
3. Tax shown on line 12, pag	ne 1 of Form 1040	D. less amount, if	anv. of credit for	foreian taxes				
4. 4% of taxable income (so								
Tayahla (a) If tax i	is computed, the amo	ount shown on line	11d, page 1 of For	m 1040.				
Land (b) If Tax	Table is used, the	amount shown or	ı line 9. page 1 ol	form 1040, les	s 10% there	of,		
A and le	ess the deduction for Schedule A, page S	exemptions (\$600) 2 of Form 1040).	multiplied by the n	umber of exemp	tions claimea	on		
5. Credit. Enter here and o	n line 13(a), For	n 1040, the sma	llest of the amou	nts on line 2, 3	3, or 4, abov	/e		
Part VIII.—RETIREMENT IN								
		muities of \$1,524 or	more from Social S	ecurity or Railro	ad Retiremen	ıt;		
This credit (2. If you red does not apply (3. If you are	e under 62 years of a e 62 or over and unde	ge and had "earned er 72, and had "ears	l income" of \$2,424 (ned income" of \$2,9	er more; OR 74 or more.				
If separate return, use column B on					A	1	В	
Did you receive earned income in							U	
1963? (Widows or widows	ers see instructions, po	ge B-4)			☐ Yes ☐] No	☐ Yes ☐ I	No
If answer above is "Yes" in eithe				ľ				:
1. Retirement income for to				1				
(a) For taxpayers unde	-	₹e:						
Enter only income			ities under publi	c retirement				
systems (e.g. Fed., S	tale Govts., etc.) c	and included in li	ne 9, page 1, of F	orm 1040. •		_ -		.
(b) For taxpayers 65 y	years of age or o	older:					•	}
Enter total of pension	ns and annuities, in	terest, and divid	ends included in	line 9, page				
1 of Form 1040, and	d gross rents includ	led in column 2,	rantiv or this scr	ieauie• į			1.504	
2. Maximum amount of re	tirement income fo	or credit compute	ation		1,52	24 00	1,524	00
3. Deduct:		•						
(a) Amounts received in	ı taxable vear ası	pensions or annui	ities under the So	cial Security				
Act, the Railroad F	Retirement Acts, a	nd certain other e	exclusions from gr	oss income . •				-
(b) Earned income recei	ived in taxable ve	ar (Does not apply	to persons 72 years o	of age or over):				
(1) Taxpayers unde	er 62 years of age	e, enter amount i	in excess of \$900) • <u> </u>				-
(2) Taxpayers 62	or over but under	72, enter amour	nt determined as l	follows:				
if \$1,200	or less, enter zero)						
if over \$1,	200 but not over \$	$51,700$, enter $\frac{1}{2}$	of amount over \$	1,200; or 🔚				-
if over \$1,	700, enter excess	over \$1,450						
4. Total of lines 3	(a) and 3(b)					-		-
5. Balance (line 2 minus li	ne 4)					_ -		-[
6. Line 5 or line 1, which	ever is smaller							+
7. Tentative credit (20% c	of line 6)					<u> </u>		: -
8. Total tentative credit (to	otal of amounts or	ı line 7, columns	A and B)	. 				-
	LIMITATION	ON RETIREMENT	t income cred	IT				
9. Amount of tax shown	on line 12, page	1 of Form 1040						
10. Less: Total of any am 11. Subtract line 10 from lir	ounts shown on	lines 13(a) and	d 13(d), page 1	, For m 1040.].		
	_							_!

12. Credit. Enter here and on line 13(b), Form 1040, the amount on line 8 or line 11, whichever is smaller . . .

A Personal Letter to Taxpayers:

In 1963 Americans paid in support of their Government over \$105.9 billion in Federal taxes. Of this, some \$6.5 billion of refunds were made to those who had overpaid their taxes.

As the late Mr. Justice Robert Jackson said: "That a people so numerous, scattered and individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring sign of the stability and vitality of our system of self-government."

We have the American taxpayers' honesty and fairness to thank for this, as well as their industry and creativity. These are the qualities responsible for underwriting the sum total of our democratic system.

To preserve these assets of democracy, we must maintain public confidence that our taxes are fairly shared by all and fairly administered. For this purpose several new procedures, approved by Congress, were advanced this year:

AUTOMATIC DATA PROCESSING (ADP) is being extended nationwide. Performing arithmetic checks at speeds up to 250,000 numbers a second, this electronic computer system detects errors, discloses proper refunds and credits, and maintains a continuing account of your individual tax records.

TAX IDENTIFICATION NUMBER (Social Security number) is required to be entered in the space provided on the return form, exactly as shown on your account card. This will make certain that you are given immediate credit for taxes reported and paid by you, and that any refund will be promptly recorded in your favor in your tax account.

INFORMATION RETURNS are taking on an expanded role. Banks, brokers, and other businesses paying you \$10 or more a year in dividends, or interest, must report them (showing your tax number) to you and to Internal Revenue. These reports—in addition to those for salaries, rents, royalties, and other income—will enable us to verify the amounts reported in your return, and will lessen the need to check with you or examine your records.

Despite these new mechanical aids, we're still striving for the human touch in our tax administration. Our employees are trained to assist you in a courteous manner, and to give fair and straightforward answers to your questions. Telephone or visit them at the nearest Internal Revenue office if you can't find the answer in the enclosed instructions.

Read the instructions carefully: most of you will be able to prepare your own return by doing so. Also, remember to sign your return and file early—ahead of the April 15 dead-line.

Mortine, M. Coplin Commissioner of Internal Revenue

Instructions forPreparing Your Federal Income Tax Return Form 1040 for 1963



INSTRUCTIONS FORM 1040 (1963)

HOW TO USE FORM 1040 (To be filed not later than April 15)

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list for interest showing payers and amounts and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming. These schedules may be obtained office.

DIVIDENDS? INTEREST? RENTS? Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

from any Internal Revenue Service

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

1040A), printed on a punchcard, if:

- 1. Your income was less than \$10,000, AND
- 2. It consisted of wages reported on withholding statements (Forms W-2)

You can use a simpler return (Form and not more than \$200 total of other form provides further information about wages, interest, and dividends, AND

> 3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the

its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

MAINE-Augusta, Maine, 04330. MARYLAND-Baltimore, Md., 21202.

MASSACHUSETTS-Boston, Mass., 02115.

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA-Birmingham, Ala., 35203. ALASKA-Anchorage, Alaska, 99501. ARIZONA-Phoenix, Ariz., 85025. ARKANSAS—Little Rock, Ark., 72203. CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102. COLORADO-Denver, Colo., 80202 CONNECTICUT—Hartford, Conn., 06115. DELAWARE—Wilmington, Del., 19801. DISTRICT OF COLUMBIA-Baltimore, Md., 21202. FLORIDA—Jacksonville, Fla., 32201. GEORGIA—Atlanta, Ga., 30303. HAWAII-Honolulu, Hawaii, 96813. IDAHO-Boise, Idaho, 83701. ILLINOIS—Chicago, III., 60602; Springfield, III., 62704. INDIANA—Indianapolis, Ind., 46204. IOWA—Des Moines, Iowa, 50309. KANSAS—Wichita, Kans., 67202. KENTUCKY—Louisville, Ky., 40202. LOUISIANA—New Orleans, La., 70130.

MICHIGAN-Detroit, Mich., 48226. MINNESOTA-St. Paul, Minn., 55101. MISSISSIPPI-Jackson, Miss., 39202. MISSOURI-St. Louis, Mo., 63101. MONTANA-Helena, Mont., 59601 NEBRASKA-Omaha, Nebr., 68102 NEVADA-Reno, Nev., 89505. NEW HAMPSHIRE-Portsmouth, N.H., 03801 NEW JERSEY-Newark, N.J., 07102. NEW MEXICO-Albuquerque, N. Mex., 87101. NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202. NORTH CAROLINA-Greensboro, N.C., 27401. NORTH DAKOTA-Fargo, N. Dak., 58102. OHIO-Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202. OKLAHOMA-Oklahoma City, Okla., 73102. OREGON—Portland, Oreg., 97232.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

PENNSYLVANIA-Philadelphia, Pa., 19108; Pittsburgh, PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907. RHODE ISLAND—Providence, R.I., 02907 SOUTH CAROLINA-Columbia, S.C., 29201. SOUTH DAKOTA—Aberdeen, S. Dak., 57401. TENNESSEE....Nashville, Tenn., 37203. TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201. UTAH-Salt Lake City, Utah, 84110. VERMONT—Burlington, Vt., 05401. VIRGINIA—Richmond, Va., 23240. VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.1., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907. WASHINGTON—Tacoma, Wash., 98402. WEST VIRGINIA—Parkersburg, W. Va., 26102. WISCONSIN—Milwaukee, Wis., 53202.
WYOMING—Cheyenne, Wyo., 82001.
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1963 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.—Be sure to include your social security number. If you do not have one, file application Form 3227. However, do not delay your return while waiting for it.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give

GENERAL INSTRUCTIONS

their name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live (see page 2). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Interna Revenue Service, Washington, D.C., 20225.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 20, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of Form 1040, the total need not be entered on the schedule, but must be entered on page 1. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

MARRIED PERSONS-JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—A separate return may be filed by a husband and wife where each has income

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is un-

of his own. In such case each should report his or her own income, exemptions and deductions in separa e returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "married filing separately" on page 1 of the return and give the name of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box on the return for "married filing separately—," and do not enter your wife's (husband's) name. To claim the exemption for your wife or husband check the boxes provided in Schedule A, page 2.

SPECIAL COMPUTATIONS

married (or legally separatec) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

father and mother need not be your

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint

The home you maintain for your return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received included in your income tax return, deductions. Examples are given below: which is not specifically exempt must be even though it may be offset by Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities. Dividends.

Interest on bank deposits, bonds, notes. Interest on U.S. Savings bonds. Profits from sales or exchanges of real estate, securities, or other property.

Dividends on veterans' insurance.

Your share of partnership profits. Your share of estate or trust income.

annuities, endowments.

copyrights.

Profits from business or profession.

Examples of Income Which Should Not Be Reported

Workmen's compensation, insurance, damages, etc., for injury or sickness. Interest on State and municipal bonds. Life insurance proceeds upon death.

Industrial, civil service and other pensions, Employer unemployment supplemental benefits.

Rents and royalties from property, patents, Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Disability retirement payments and other benefits paid by the Veterans Administra-

Federal and State Social Security benefits. Railroad Retirement Act benefits. Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than \$174.00 of Social Security (F.I.C.A.) employees tax was withheld during 1963 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$174.00 on line 1, column (a), and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax with- man" is one who is engaged in full-

Line 1.—Wages, Salaries, Etc.—Report held from both husband and wife to figure the excess over \$174.00; compute the credit separately.

> Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (a), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439.

EMPLOYEE BUSINESS EXPENSES AND **EMPLOYER PAYMENTS**

Deductible Expenses and Excess Payments.— You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses the excess must be reported as income on your return.

- (1) Travel and transportation .-Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.
- (2) Meals and lodging.—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.
- (3) Outside salesmen.—If you are an 'outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside sales-

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. For employees, the general rules are: (1) If you have adequately accounted to your employer you will not again be required to provide proof to support your deduction; (2) If you have not made an accounting to your employer you must have complete, accurate, and current records.— Estimates are not acceptable; and (3) Records must be supported by receipts, paid bills or similar substantiating evidence for expendi-tures of \$25 or more, and generally for lodging while traveling away from home regardless of

time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) Other business expenses.—If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these expenses you must submit the following information with your return.

(1) The total of all amounts received from or charged to your employer for business expenses.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

- (2) The amount of your business expenses broken down into broad categories, and
- (3) The number of days away from home on business.

If you do not claim a deduction you must submit the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting to your employer if you received an allowance not in excess of \$25 per

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed \$100 a week. Where these payments exceed a weekly rate of

Figuring Your Tax

Line 10.— The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 13.—Credits.—The following credits may be used to reduce your tax:

- a. Dividends received credit.—Part VII of separate Schedule B.
- b. Retirement income credit.—Part VIII separate Schedule B.
- c. Investment credit from Form 3468.
- d. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116) and tax paid at source on tax-free covenant bonds.

Line 15.—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 19.—Payments.—

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per

Reporting Deductions and Excess Payments.—

Whether or not you are required to submit the additional information described above, the questions on page 2 of Form 1040 must be answered and the expenses and payments reported as follows:

(1) If the employer payments exceed the expenses report the excess on line 1 page 1 as "Excess Reimbursements":

EXCLUSION FOR "SICK PAY"

\$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If sick, the exclusion does not apply for the first 7 calendar days of each absence. However, if you were (a) hospitalized at least one day at any time during the absence, or (b) injured, the exclusion applies from the first day of absence.

If sick pay is included in your gross wages on Form W-2, enter the gross wages on line 1, and the excluded wages on line 3. Attach Form 2440 or a statement showing your computation, and TAX-CREDITS-PAYMENTS-BALANCE DUE OR REFUND

b. 1963 estimated tax payments and credits.

Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 23, page 1. You will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. Do not check the second box on line 23. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of and to make quarterly payments in ad-ment or Form 2210 to your return.

- (2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging and those of an "Outside Salesman" may be deducted from the amounts you are required to report on line 1 of your return. If you itemize deductions on page 2 of your return, the excess of other business expenses may be deducted under the heading "Other Deductions"; or
- (3) If the expenses equaled the payments, no further entry is required on the form.

indicating the period of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

vance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more. Farmers and fishermen may postpone filing their 1964 declarations until January 15, 1965. A declaration must be filed if you:

(a) can reasonably expect gross incomé exceeding-

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration:

- (4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR
- (b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one Estimated Income Tax, Form 1040-ES, of the exceptions applies, attach a state-

SCHEDULE A—Exemptions (\$600 for Each Allowable Exemption as Explained Below)

LINE 1 .-- YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1963. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1964, you get the additional exemption for age on your return for 1963.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1963, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.-CHILDREN, OTHER DEPEND-**ENTS**

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

- of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and
- 3. Married Dependents.-Did not file a joint return with her husband (or his wife), and
- 4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child* Son-in-law Stepbrother Daughter-in-law Stepchild Stepsister Stepmother The following if Mother related by blood: Father Stepfather Grandparent Mother-in-law Uncle Father-in-law Aunt Brother Brother-in-law Nephew Sister Grandchild Sister-in-law

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.-The law defines a student as an individual who,

2. Support.—Received more than half during each of 5 calendar months during the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

> Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

> Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

> Support by More Than One Taxpayer.-If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

- (a) They as a group have provided over half of the support of the individual; and
- (b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and
- (c) The person claiming the exemption for the individual contributed over 10 percent of the support; and
- (d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations, however worthy.

A contribution may be made in money or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. If only a partial interest was given, give details regarding remainder. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in section 1245 of the Internal Revenue Code (see instructions for Schedule D for definition of section 1245 property).

The deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10% is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, and certain college or university endowment associations. Attach computation.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student. You CAN Deduct Gifts To:

Churches, including assessments Salvation Army, Red Cross United Funds and Community Chests Nonprofit schools and hospitals Veterans' organizations Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To: Relatives, friends, other individuals Political organizations or candicates Labor unions Chambers of commerce Propaganda organizations

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy taxexempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On: Your personal note to a bank or an individual A mortgage on your home

A life insurance loan, if you pay the interest in cash

Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest A gambling debt or other nonenforceable obligation

A life insurance loan, if interest is added to the loan and you report on the cash basis

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. Average general sales tax tables are available for many States. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct on page 2 any non-

in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct: Personal property taxes Real estate taxes State income taxes State or local retail sales taxes Auto license fees State capitation or poll taxes State gasoline taxes You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater atimissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc

Federal social security taxes Hunting licenses, dog licenses Auto inspection fees Water taxes

Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals Drugs or medicines

Transportation necessary to get medical care Eyeglasses, artificial teeth, medical or surgi-cal appliances, braces, etc.

X-ray examinations or treatment Premiums on hospital or medical insurance You CANNOT Deduct Payments For: Funeral expenses and cemetery plot Illegal operations or drugs

Travel ordered or suggested by your doctor for rest or change Premiums on life insurance

FIGURING THE DEDUCTION

(A) General Rule:

(1) Medical and dental expenses .business Federal taxes, or any taxes paid You can deduct that portion of your INSTRUCTIONS FOR PAGE 2 OF FORM 1040-Continued

medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents any time during the year, and has apregardless of age.

(2) Medicine and drugs.—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER

is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations. — The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is mar-

ried but files a separate return; or
(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Care of Children and Other Dependents.-If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12

years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim

an exemption.

ried, the deduction is allowed if:

(a) she filed a separate return because she has been deserted by her husband, did not know his whereabouts at plied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. If the husband is incapable of self-support because he is mentally or physically defective, this limitation does not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care

may be deducted.

Attach Form 2441 or a detailed statement showing the amounts expended and the person or persons to whom they were paid.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation. You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire Property, including cash, which is stolen

Loss or damage of property by flood, lightning, storm, explosion, or freezing
You CANNOT Deduct Losses On:

Personal injury to yourself or another person Accidental loss by you of cash or other personal property

Property lost in storage or in transit Damage by rust or gradual erosion Animals or plants damaged or destroyed by

Expenses for Education.—Expenses for education may be deducted if primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations,

In the case of a woman who is mar- imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous. - If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your investment in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of: Safety equipment Dues to unions or professional societies Entertaining customers Tools and supplies Fees to employment agencies You CANNOT Deduct Cost Of: Travel to and from work Entertaining friends Bribes and illegal payments

TAX RATE SCHEDULE

9

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on		If the amount on	
line 11d, page 1, is:	Enter on line 12, page 1:	line 11d, page 1, is:	Enter on line 12, page 1:
Not over \$2,000	20% of the amount on line 11d.	Over- But not over-	of excess over-
Over- But not over-	of excess over—	\$26,000 — \$32,000	\$10,740, plus 62% — \$26,000
\$2,000 — \$4,000	\$400, plus 22% — \$2,000	\$32,000 \$38,000	
\$4,000 — \$6,000	\$840, plus 26% — \$4,000	\$38,000 — \$44,000	
\$6,000 — \$8,000	1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$44,000 — \$50,000	\$22,500, plus 72% — \$44,000
\$8,000 — \$10,000		\$50,000 — \$60,000	
\$10,000 — \$12,000		\$60,003 — \$70,000	
\$12,000 — \$14,000	1 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$70,000 — \$80,000	\$42,120, plus 81% — \$70,000
\$14,000 — \$16,000	\$4,260, plus 47% — \$14,000	\$80,000 — \$90,000	
\$ 16,000 — \$ 18,000	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$20,000 \$100,000	\$58,620, plus 87% — \$90,000
\$18,000 — \$20,000	\$6,200, plus 53% — \$18,000	\$100,030 - \$150,000	\$67,320, plus 89% — \$100,000
\$ 20,000 — \$ 22,000	\$7,260, plus 56% — \$20,000	\$150,000 \$200,000	
\$22,000 \$26,000	\$8,380, plus 59% — \$22,000		\$156,820, plus 91% — \$200,000
		1	

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 4).

```
If the amount on
                                                                                        If the amount on
line 11d, page 1, is:
                                        Enter on line 12, page 1:
                                                                                        line 11d, page 1, is:
                                                                                                                                Enter on line 12, page 1:
Not over $4,000...... 20% of the amount on line 11d.
                                                                                        Over-
                                                                                                      But not over-
                                                                                        $52,000 — $64,000.... $21,480, plus 62%
             But not over-
                                                                  of excess over-
                                                                                                                                                         -- $52,000
$4,000
             - $8,000..... $800, plus 22%
                                                                   - $4,000
                                                                                        $64,000 — $76,000.... $28,920, plus 65%
                                                                                                                                                              $64,000
                                                                                        $76,000 — $76,000 ... $26,720, plus 65%

$88,000 — $88,000 ... $36,720, plus 69%

$88,000 — $100,000 ... $45,000, plus 72%

$100,000 — $120,000 ... $53,640, plus 75%

$120,000 — $140,000 ... $68,640, plus 78%
$8,000
             — $12,000.... $1,680, plus 26%
                                                                   -- $8,000
                                                                                                                                                              $76,000
$12,000 — $16,000 .... $2,720, plus 30%
$16,000 — $20,000 .... $3,920, plus 34%
                                                                   - $12,000
                                                                                                                                                         -- $88,000
                                                                   - $16,000
- $20,000
                                                                                                                                                         - $100,000
$20,000 — $24,000.... $5,280, plus 38%
                                                                                       $120,000 — $140,000... $68,640, plus 78% — $120,000

$140,000 — $160,000... $84,240, plus 81% — $140,000

$160,000 — $180,000... $100,440, plus 84% — $160,000

$180,000 — $200,000... $117,240, plus 87% — $180,000

$200,000 — $300,000... $134,640, plus 89% — $200,000

$300,000 — $400,000... $223,640, plus 90% — $300,000
                                                                                                                                                         - $120,000
$24,000 — $28,000.... $6,800, plus 43%
                                                                   - $24,000
            - $32,000.... $8,520, plus 47%
- $36,000.... $10,400, plus 50%
$28,000
                                                                   - $28,000
$32,000
                                                                   — $32,000
$36,000
             - $40,000.... $12,400, plus 53%
                                                                   - $36,000
$40,000
             — $44,000.... $14,520, plus 56%
                                                                   - $40,000
$44,000
                                                                                        $400,000 .....$313,640, plus 91% — $400,000
             - $52,000.... $16,760, plus 59%
                                                                   - $44,000
```

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on		If the amount on	
line 11d, page 1, is: Ent	ter on line 12, page 1:	line 11d, page 1, is:	Enter on line 12, page 1:
	of the amount on line 11d.	Over- But not over-	of excess over—
Over- But not over-	of excess over—	\$28,000 — \$32,000	\$10,260, plus 54% — \$28,000
\$2,000 — \$4,000 \$400 ,	plus 21% — \$2,000	\$32,000 — \$38,000	\$12,420, plus 58% — \$32,000
	plus 24% — \$4,000	\$38,000 — \$44,000	\$15,900, plus 62% — \$38,000
\$6,000 — \$8,000 \$1,30	0, plus 26% - \$6,000	\$44,000 - \$50,000	\$19,620, plus 66% — \$44,000
440000	0, plus 30% — \$8,000	\$50,000 — \$60,000	
\$10,000 — \$12,000 \$2,42	0, plus 32% — \$10,000	\$60,000 - \$70,000	\$30,380, plus 71% — \$60,000
	0, plus 36% — \$12,000	\$70,000 — \$80,000	\$37,480, plus 74% — \$70,000
4 44666	0, plus 39% — \$14,000	\$80,000 — \$90,000	\$44,880, plus 76% — \$80,000
440 000	0, plus 42% — \$16,000	\$90,000 — \$100,000	\$52,480, plus 80% — \$90,000
	0, plus 43% — \$18,000	\$100,000 — \$150,000	
- i	0, plus 47% — \$20,000	\$150,000 — \$200,000	\$101,980, plus 87% — \$150,000
***	0, plus 49% — \$22,000		\$145,480, plus 90% — \$200,000
***	0, plus 52% — \$24,000	****	\$235,480, plus 91% — \$300,000
τωσιουσιτιτ φομο	ν, μ σ21,000	4000,000	φ255, 100, pius 51% — φ300,00 0

TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

	ncome on	And the nu	ımber of ex	emptions		If total in	come on												
line 9, p	age 1, is	claimed on	line 3, Sch.			line 9, pa	ge 1, is			1	2		1	3	1	1, 1020 1	. 1		
At least	But less than	1	2 our tax is—	If 4 or more there is no tax		At least	But less than		An un-	Single or a married person	An un- married head of a house- hold	(*) A	Single or a married person	An un- married head of a house- hold	(*) A married couple filing jointly	4	5	6	If 8 or more there is no tax
\$0	\$675	.\$0	\$0	\$0		\$2, 325	\$2, 350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$ 0	\$0
675	700	4	0	0		2, 350	2, 375	305	305	185	.185	185	65	65	65	0	0	0	0
700 725	725 750	8 13	0	0		2, 375 2, 400	2, 400 2, 425	310 314	310 314	190 194	190 194	190 194	70 74	70 74	70 74	0	0	0	0
750	775 800	17 22	0	0 0		2, 425 2, 450	2, 450 2, 475	319 323	319 323	199 203	199 203	199 203	79 83	79 83	79 83	0	0	0	0
775 800	825	26	0	0		2, 475	2, 500	328	328	208	208	208	88	88	88	0	0	0	0
825 8 5 0	850 875	31 35	0	0		2, 500 2, 525	2, 525 2, 550	332 337	332 337	212 217	212 217	212 217	92 97	92	92 97	0	0	0	0
875	900	40	Ó	0		2, 550	2, 575	341	341	221	221	221	101	101	101	0	0	0	0
900 925	925 950	44 49	0	0		2, 575 2, 600	2, 600 2, 625	346 350	346 350	226 230	226 230	226 230	106 110	106 110	106 110	0 0	0	0	0
950	975 1, 000	53 58	0	0		2, 625 2, 650	2, 650 2, 675	355 359	355 359	235 239	235 239	235 239	115 119	115	115 119	0	0	0	0
975 1, 000	1, 025	62	0	ő		2, 675	2, 700	364	364	244	244	244	124	124	124	4	0	0	0
1, 025 1, 050	1,050 1,075	67 71	0	0		2, 700 2, 725	2, 725 2, 750	368 373	368 373	248 253	248 253	248 253	128 133	128 133	128 133	8 13	0	0	0
1, 075	1, 100	76	0	0		2, 750	2, 775	377	377	257	257	257	137	137	137	17 22	0	0	0
1, 100 1, 125	1, 125 1, 150	80 85	0	0		2, 775 2, 800	2, 800 2, 825	382 386	382 386	262 266	262 266	262 266	142 146	142	142 146	26	0	0	0
1, 150	1, 175 1, 200	89 94	0	0		2, 825 2, 850	2, 850 2, 875	391 395	391 395	271 275	271 275	271 275	151 155	151 155	151 155	31 35	0	0	0
1, 175 1, 200	1, 225	98	0	O		2, 875	2, 900	400	400	280	280	280	160	160	160	40	0	0	0
1, 225 1, 250	1, 250 1, 275	103 107	0	0		2, 900 2, 925	2, 925 2, 950	405 410	404	284 289	284	284 289	164 169	164 169	164 169	44 49	0	0	0
1, 275	1, 300	112	0	0		2, 950	2, 975	415	414	293	293	293	173	173	173	53	0	0	0
1, 300 1, 325	1, 325 1, 350	116 121	0			2, 975 3, 000	3, 000 3, 050	420 427	419 426	298 305	298 305	298 305	178 185	178 185	178 185	58 65	0	0	0
1, 350	1, 375	125	5 10	0		3, 050 3, 100	3, 100 3, 150	437 447	435 445	314 323	314 323	314 323	194 203	194 203	194 203	74 83	0	0	0
1, 375 1, 400	1, 400 1, 425	130 134	14	ő		3, 150	3, 200	457	454	332	332	332	212	212	212	92	. 0	0	0
1, 425 1, 450	1, 450 1, 475	139 143	19 23	0		3, 200 3, 250	3, 250 3, 300	467 476	464	341 350	341 350	341 350	221 230	221 230	221 230	101 110	0	0.0	0
1, 475	1, 500	148	28	0		3, 300	3, 350	486	482	359	359	359	239	239	239	119 128	0	0	0
1, 500 1, 525	1, 525 1, 550	152 157	32 37	0		3, 350 3, 400	3, 400 3, 450	496 506	492 501	368 377	368	368 377	248 257	248 257	248 257	137	8 17	0	0
1, 550	1, 575 1, 600	161 166	41 46	0		3, 450 3, 500	3, 500 3, 550	516 526	511 520	386 395	386 395	386 395	266 275	266	266 275	146 155	26 35	0	
1, 575 1, 600	1,625	170	50	0		3, 550	3, 600	536	530	404	404	404	284	284	284	164	44	0	0
1, 625 1, 650	1, 650 1, 675	175 179	55 59	0		3, 600 3, 650	3, 650 3, 700	546 556	539 549	414 424	413	413	293 302	293 302	293 302	173 182	53 62	0	0
1, 675	1, 700	184	64	0		3, 700	3, 750	566	558	434	432	431	311 320	311 320	311 320	191	71 80	0	0
1, 700 1, 725	1, 725 1, 750	188 193	68 73	0		3, 750 3, 800	3, 800 3, 850	575 585	567 577	443 453	441 451	440 449	329	329	329	209	89	0	0
1,750 1,775	1,775 1,800	197 202	77 82	0		3, 850 3, 900	3, 900 3, 950	595 605	586 596	463 473	460 470	458 467	338 347	338	338 347	218 227	98	0	0
1, 800	1, 825	206	86	0		3, 950	4, 000	615	605	483	479	476	356	356	356 365	236 245	116 125	0 5	0
1, 825 1, 850	1,850 1,875	211 215	91	0		4,000 4,050	4, 050 4, 100	625 635	615	493 503	489 498	485	365 374	365	374	254	134	14	0
1,875	1, 900	220	100	0		4, 100	4, 150 4, 200	645	634	513 523	508 517	503	383	383 392	383	263 272	143 152	23 32	0
1, 900 1, 925	1, 925 1, 950	224 229	104	0		4, 150 4, 200	4, 250	655 665	653	533	527	521	401	401	401	281	161	41	0
1, 950 1, 975	1, 975 2, 000	233 238	113	0		4, 250 4, 300	4, 300 4, 350	674	662	542 552	536 545	530	410 420	410	410	290 299	170 179	50 59	0
2,000	2, 025	242	122	2 7		4, 350	4, 400	694	681	562	555	548	430	429	428	308	188	68	0
2, 025 2, 050	2, 050 2, 075	247 251	127 131	11		4, 400 4, 450	4, 450 4, 500	704	690 700	572 582	564 574	557 566	440 450	438 448	437 446	317 326	197 206	77 86	0
2, 075	2, 100	256	136	16 20		4, 500 4, 550	4, 550 4, 600	724 734	709 719	592 602	583 593	575	460 470	457 467	455	335 344	215	95 104	0
2, 100 2, 125	2, 125 2, 150	260 265	140 145	25		4, 600	4, 650	744	728	612	602	593	480	476	473	353	233	113	0 2
2, 150 2, 175	2, 175 2, 200	269 274	149 154	29 34		4, 650 4, 700	4, 700 4, 750	754 764	738 747	622 632	612	602 611	490 500	486 495	482 491	362 371	242 251	131	11
2, 200	2, 225	278	158 163	38 43		4, 750 4, 800	4, 800 4, 850	773 783	756 766	641 651	640	620 629	509 519	504 514	500 509	380 389	260 269	140 149	20 29
2, 225 2, 250	2, 250 2, 275	283 287	167	47		4, 850	4, 900	793	775	661	649	638	529	523	518	398 407	278 287	158 167	38 47
2, 275 2, 300	2, 300 2, 325	292 296	172 176	52 56		4, 900 4, 950	4, 950 5, 000	803 813	785 794	671		647	539 549	533 542	527 536	416	296	176	56
	io solumn :			<u> </u>	2000		<u></u>								inad on r	ngo 4 of	these in	etenetio	70

^{*}This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

DIVIDENDS INTEREST RENTS ROYALTIES PENSIONS PARTNERSHIPS

ESTATES
TRUSTS
MISCELLANEOUS

Part I-DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

- (a) foreign corporatiors—Enter amount includable by you as a share-holder of a controlled foreign corporation in the space provided on line 5. See Form 3646 for details and computation of amount to be reported on your return.
- (b) so-called exempt organizations (charitable, fraternal, etc) and exempt farmers' cooperative organizations.
- (c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
 - (d) real estate investment trusts.
 - (e) China Trade Act-corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities. - There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV-RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all or-

dinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V-OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a

prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1963, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1963 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1963, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI-DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or

other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Since ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in Section 1245 (a) (3) of the Internal Revenue Code, you may elect to change the method of depreciation with respect to such property from the declining balance or sum of the yearsdigits method to the straight line method on or before the due date of your return for the first taxable year ending after December 31, 1962. No prior permission is required to make this change, you need only attach a statement to your return identifying the assets to which the election applies.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62–21, dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Docu-

ments, Government Printing Office, Washington, D.C., 20402, for 25 cents and 15 cents, respectively.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) Declining balance method.— This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) Sum of the years-digits method.—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) Other methods.—A taxpayer may use any consistent method which does not result at the end of any year

in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustments for the investment credit or salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return.)

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
 - (b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material incomeproducing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

- (a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.
- (b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) by certain adjustments for earned income.

CUT ALONG THIS LINE								
Other Internal Revenue publications containing helpful tax information								
They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402.								
booklet contains more detailed information than the instructions vaccompany Form 1040. 144 pages with illustrations.	rar to isseful which copy TAX GUIDE FOR SMALL BUSINESS, 1964 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 144 pages with illustrations. Catalog No. T 22.19/2:Sm 1/964 40 cents per copy							
To: Supt. of Documents Govt. Printing Office Washington, D.C. 20402	U.S. GOVERNMENT PRINTING OFFICE DIVISION OF PUBLIC DOCUMENTS WASHINGTON, D.C. 20402 PENALTY FOR PRIVATE USE TO AVOID PAYMENT OF POSTAGE, \$300							
Enclosed find \$ Please send me the publications I checked above.	bave OFFICIAL BUSINESS RETURN AFTER 5 DAYS							
Name	Name							
Street address	Street address							
City, State, and Postal ZIP code	City, State, and Postal ZIP code							

Fill in both parts, enclose check or money order and mail in envelope.

SCHEDULE C (Form 1040) U.S. Treasury Department Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Compute social security self-employment tax on Schedule C-3 (Form 1040))

1963

At	tach t	his schedule to your income tax	return, Form 1040	— F	artnerships, j	oint ventures, e	tc., must file on I	orm 1069
No	me an	d address as shown on page 1, For	m 1040					
 A.	Princi	ipal business activityparate instructions)			produ	uct		
	(See se	parate instructions)	(For example: retail—groc	er, wholesale	—to sacco, service	s—legal, manufactui	ring—furniture, etc.)	
B.	Busine	ess name			C. Employer	Identification N	Number	*********
D.	Busine	ess location(Number and street or ru						
E.	indico	ite method of accounting: acst	ı; 📙 accrual; 📋	other. F	D.d you file a	n Employer Quo	ırterly Tax Return,	Form 941,
77	tor ar	ny quarter of 1963? Yes	No. G. Is this busin	ess within	legal boundari	es of city shown	on line D? Ye	s L No.
		ou own this business on December 3						
1.	Gross	receipts or gross sales \$	Less: Return	ns and allo	wances \$	<u> </u>	\$	
2.		atory at beginning of year (If different						
		ach explanation)						
3.		handise purchased \$		_				
_		hdrawn from business for personal						İ
		of labor (do not include salary pai						1
		rial and supplies						- }
_		costs (explain in Schedule C-1)						
7.		Total of lines 2 through 6	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • •	• • • • •			
		tory at end of this year						
		of goods sold (line 7 less line 8)						
. v.	Gros	s profit (subtract line 9 from line 1	BUSINESS DEDUCTI					
11.	Denre	ociation (explain in Schedule C–2)						ļ
12.	Taxes	s on business and business property	(explain in Schedule	C-1)	• • • • • • • • • • • • • • • • • • • •			Ì
		on business property						į
		rs (explain in Schedule C-1)						-
		ies and wages not included on line						
16.	Insure	ance						1
17.	Legal	and professional fees	*****************					
18.	Comm	nissions	•••••	••••••				
		tization (attach statement)						
20.	Retire	ment plans, etc. (other than your s	har e see instructions					
21.	Intere	st on business indebtedness						
		lebts arising from sales or services.						
		s of business property (attach statem						
		tion of mines, oil and gas wells, tim						Ì
	Other	business expenses (explain in Sch						
26. 27	NT	Total of lines 11 through 25						
61.		rofit (or loss) (subtract line 26 from						1
	pag	e 1, Form 1040	HEDULE C-1. EXPLANAT					
- 11	ne No.	Explanation	Amount	Line No.	13 t, 12, 14, AND	Explanation		C
				Line ito,		CXPISHSHOR	Amo	unt
			\$		****		\$	
					*			

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and			
62-21 as well as for those taxpayers who wish to continue using procedures	s authorized prior	to the revenue procedure	. Where double
headings appear use the first heading for the new procedure and the secon	d heading for the	e older procedure.	

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year — — OR — — Cost or other basis	3. Asset additions in year (amount)	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	of computing depreciation		8. Depreciation for this year
I. Totals				 			
 Less: Amount of depreciation Balance—Enter here and or Amount of additional first-y Cost or other basis of fully or 	n line 11, page 1 ear depreciation	included above .		• • • • • • • • • • • • • • • • • • • •			
			RY QUESTIONS				
or ''c'' et (If not av 3. Was the inventory ver	ge reductions for a findividual of individual of "b" is check the dollar railable, estimatified by physical for "No," attack intial change in grant in interpretation of the change in t	rom the total in items. The decirity and items are and indicate and indicate and count during the explanation on the manner are Notice Notice and a question in the area area.	percentage of ite-downs \$	ure is an estim sing inventory quantities, co attach explan blanation.	aate.) was det osts or vo	termine	d.
Enter information with r	reaard to vou		OUNT INFORMA				
	aployees. In c	letermin-	Name		Expense accou		Salaries and Wages
your five highest paid eming the five highest paid account allowances must aries and wages. How need not be submitted whom the combined amount for yourself if your eance plus line 27, page See separate instruction	id employees, t be added to vever, the inf for any empl unt is less than xpense account 1, is less than as for Schedul	expense their sal- ormation oyee for \$10,000, at allow- \$10,000.)wner				
your five highest paid eming the five highest paid account allowances must aries and wages. How need not be submitted whom the combined amount for yourself if your eance plus line 27, page	id employees, t be added to vever, the inf- for any empl unt is less than expense account, is less than as for Schedul account."	expense their sal- ormation oyee for \$10,000, at allow- \$10,000. e C, for					

SCHEDULE C-3 (Form 1040)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

Attach this schedule to your income tax return, Form 1040. See instructions on page 2.

1963

U.S. Treasury Department Internal Revenue Service

▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.

Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
 Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)						
NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Social Security Number					
				1		
1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business).			-			
2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C. 3. Total (or difference)		_				· -
4. Net income (or loss) from excluded services or sources included on line 3					- -	
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)						
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter if you have filed or are filing Form 2031						
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)						
(e) From service with a foreign government or international organization						
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page	e.)	-	<u> </u>	· 		
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	00	2				
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below		_				
9. Balance (line 7 less line 8)						
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below				•	-	
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5 Enter this amount here and on line 17, page 1, Form 1040	5.4%					

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040) U.S. Treasury Department Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME For crediting to your social security account

1963

	Indicate year covered by this return (even though income was received only in part of year): Calendar year 1963 ; or other taxable year beginning		PLEASE DO NOT WRITE IN	THIS SPACE	
B.	BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)				
C.	BUSINESS ADDRESS (number and street, city or post office, State)	L			· · <u>-</u>
D.	SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW	F.	ENTER AMOUNT FROM LINE 6		
	PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD		\$		
E.	PRINT OR TYPE HOME ADDRESS (number and street or rural route)	G.	ENTER AMOUNT FROM LINE 8, IF ANY \$		3
	(City or post office, State, and postal ZIP code)	H	ENTER AMOUNT FROM LINE 10		

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the selfemployment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the

individual is receiving social security benefits.

Ministers, members of religious orders, and Christian
Science practitioners.—Duly ordained, commissioned, or licensed Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the pur-pose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employment has been about a property of the prop is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the fallentian and tax.

Income (or loss) from the following sources and deductions attribtrable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service has always a service of a church service of a church service of a church service.

by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;

(b) an employee or employee representative under the railroad retirement system; or

(c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of

retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedsharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conare applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is either (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3,

Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with selfemployment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on line 6a, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 17, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6a, page 1, Form 1040) on the basis of the community property laws

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedthe distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Rev-

which he died had be included in the parties of the same self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on

self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get

you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

SCHEDULE D (Form 1040) U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1963

		····	Part I—CAI	PITAL ASSET				
	Short-ter	m capital ga		-assets held		than 6 m	nonths	77.
Kind of property (if necement of descriptive details	essary, attach state-	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales pric	e. Der allowa allowa acqui Marci	oreciation wed (or ble) since sition or 1 1, 1913 schedule)	f. Cost or other I cost of subsequ improvements (ii purchased, atta explanation) a expense of sa	ent g. Gain or loss ich (d plus e less i nd
l								
				-				
				.				
Enter your share o Enter unused capi Net short-term gair	tal loss carryover n (or loss) from lin	from 5 precedes 1, 2, and 3.	ding taxable y	ears (attach sta	tement)	· · · · · · · · · · · · · · · · · · ·		
Enter gain from li								
			1		1		Į .	i i
	· · · · · · · · · · · · · · · · · · ·		1		1		1	
			ľ	1			1	
	T-41			<u> </u>				
. Enter the full amou		long-term gross	=		 ina and fid			
. Capital gain divid								
Net long-term gain								
Combine the amou								
a. If line 9 shows o								ва
b. Subtract line 10a								
. If line 9 shows a								1
line 11b, page 1 o						~~~~		
Part	II—GAIN FRO	M DISPOSIT	ION OF DEI	PRECIABLE P	ROPERT	Y UNDE	R SECTION	1245
a. Kind of pr ment of des	operty (if necessary, att criptive details not show	ach state- vn below)			ate sold day, yr.)	d. Gross	sales price	e. Cost or other basis, co subsequent improvement not purchased, attach ex nation) and expense of s
	Illowable) since acquisit	ion or	Adjusted basis			i 0r	linary gain	j. Other gain
f. Depreciation allowed (or a		(e less	sum of f-1 and f-2)	h. Total (d less	gain g)	(lessei	of f-2 or h)	(h less i)
f. Depreciation allowed (or a March 1, 1913 (1. Prior to January 1, 1962	f-2. After December :			1				
f. Depreciation allowed (or a March 1, 1913 (1-2. After December							
-	1-2. After December							

P	art III—PRO	PERTY OTH	ER THAN CAP	ITAL ASSETS		
a. Kind of property (if necessary, attach state- ment of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	e: Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from line 3, Part II						
	1					
			l .	1	1	
2. Enter your share of non-capital gain						
3. Net gain (or loss) from lines 1 and 2.					1	
Part IV—TOTAL	GAINS OR	LOSSES FR	OM SALE OR I	EXCHANGE OF	PROPERTY	
1. Net gain (or loss) from either line 10	b or 11, Part I					
2. Net gain (or loss) from line 3, Part						
3. Total ordinary gain from line 2, Par					1	
4. Total net gain (or loss), combine line	s 1, 2, and 3.	Enter here a	nd on line 6b, pa	ge 1 of Form 1040	o	
It will usually be to your advantage to is a net long-term capital gain only, and a surviving husband or wife, with taxak	use the alterna	tive tax if the r	return with taxab	al gain exceeds th le income exceedi	na \$18.000, or (b)	a joint return, or as
1. Enter the amount from line 11d, pag						
2. Enter amount from line 10a, Part I o						
3. Subtract line 2 from line 1						
4. Enter tax on amount on line 3 (use of					s)	
5. Enter 50% of line 2						
6. Alternative tax (add lines 4 and 5) 1040, enter this alternative tax on						

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF

PROPERTY.—Report details in schedule on other side.
"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer; (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from

the sale of property referred to in (a) or (b) above. Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it

exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be

treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange

of capital assets. Thus, in the event of a net gain, all these trans-actions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from-

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for I year or more, the cutting of timber or the disposal of timber or coal to
- which section 631 applies, and
- the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gains from section 1245 property (Part II).—Use this part to report any gain from the disposition of depreciable (a) personal property (other than livestock) including intangible personal property; and (b) tangible real property (except for buildings and their structural components) it used as an integral part of manufacturing, production, or extraction, or of turnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities.

See section 1245 (b) for exceptions and limitations involving; (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; and (f) property distributed by a partnership to a partner.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The cost or other basis of property which qualifies for the investment credit must be reduced by an amount equal to 7 percent of the qualified investment whether the credit is taken or not. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the dozor in the event of agin, but in the event of loss other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property

(Instructions continued on reverse side of duplicate)

SCHEDULE D (Form 1040) U.S. Treasury Department-Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1963

Attach this schedule to your income tax return, Form 1040 Name and address as shown on page 1 of Form 1040 Part I-CAPITAL ASSETS Short-term capital gains and losses—assets held not more than 6 months f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and e. Depreciation allowed (or allowable) since b. Date acquired (mo., day, yr.) Kind of property (if necossary, attach state-ment of descriptive details not shown below) c. Date sold (mo., day, yr.) d. Gross sales price g. Gain or loss (d plus e less f) acquisition or March 1, 1913 (attach schedule) expense of sale 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciciries..... 3. Enter unused capital loss carryover from 5 preceding taxable years (attach statement) 4. Net short-term gain (or loss) from lines 1, 2, and 3..... Long-term capital gains and losses—assets held more than 6 months 5. Enter gain from line 3, Part II..... Total long-term gross sales price.. 7. Capital gain dividends 8. Net long-term gain (or loss) from lines 5, 6, and 7. 9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here..... 10a. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax)..... **b.** Subtract line 10a from line 9..... 11. If line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) the amount on line 11b, page 1 of Form 1040 computed without regard to capital gains and losses; or (c) \$1,000......e Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTION 1245 e. Cost or other basis, cost of subsequent improvements (if not purchased, attach expla-nation) and expense of sale a. Kind of property (if necessary, attach state-ment of descriptive details not shown below) b. Date acquired (mo., day, yr.) Date sold d. Gross sales price (110., day, yr.) f. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule) i. Ordinary gain (lesser of f-2 or h) j. Other gain (h less i) g. Adjusted basis (e less sum of f-1 and f-2) h. Total gain (d less g) f-1. Prior to January 1, 1962 | f-2. After December 31, 1961 2. Total ordinary gain. Enter here and on line 3, Part IV....... 3. Total other gain. Enter here and on line 5, Part I; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j on line 1, Part III.

D~	~~	2

Schedule D (Form 1040) 1963	Part III—PRO	PERTY OTH	ER THAN CAPI	TAL ASSETS		
A. Kind of property (if necessary, attach state- ment of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from line 3, Part II			· · · · · · · · · · · · · · · · · · ·			
	-				-	
	-					
2. Enter your share of non-capital ga	in (or loss) from		and fiduciaries		-	
2. Enter your share of non-capital ga 3. Net gain (or loss) from lines 1 and	2. Enter here	and on line 2.	Part IV		.,	
Part IV—TOT	AL GAINS OF	K LUSSES FR	OM SALE OR E	ACHANGE OF	PROPERTY	
1. Net gain (or loss) from either line 10	Ob or 11, Part I.		• • • • • • • • • • • • • • • • • • • •			
2. Net gain (or loss) from line 3, Part I	II					
3. Total ordinary gain from line 2, Po	art II					
4. Total net gain (or loss), combine lin	nes 1, 2, and 3.	Enter here a	nd on line 6b, pac	ge 1 of Form 104	0 <u>•</u> l	
It will usually be to your advantage there is a net long-term capital gain or return, or as a surviving husband or exceeding \$24,000.	to use the alternally, and you a wife, with taxo	native tax if the re filing (a) a able income e	separate return v xceeding \$36,000	pital gain excee with taxable inco , or (c) as a he	ad of household wi	th taxable income
1. Enter the amount from line 11d, par	ge 1 of Form 1	040				
2. Enter amount from line 10a, Part I	on reverse side					
3. Subtract line 2 from line 1						
4. Enter tax on amount on line 3 (use	applicable tax	rate schedule	on page 9 of Form	m 1040 instructio	ons)	
5. Enter 50% of line 2						
6. Alternative tax (add lines 4 and	5). If smaller	than the tax	figured on the an	nount on line 11	d, page 1 of Form	li
1040, enter this alternative tax on	line 12, page 1	of Form 1040),	· · · · · · · · · · · · · · · · · · ·		

INSTRUCTIONS (Continued from reverse side of original)

received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

In the case of a sale or exchange of an automobile, personal residence and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and

exchange of such properties.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no padment in the year of sale, or (2) the payments in the year of sale do not exceed 30% of the selling price. Contact any Internal Revenue

- not exceed 30% of the selling price. Contact any Internal Revenue
 Service office for more complete information. See section 453.

 Sale of personal residence.—Tax on a portion or all of the gain
 from the sale of your principal residence may be deferred if:

 (a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or

 (b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

 Contact your paggest Internal Revenue Service office for full details

Contact your nearest Internal Revenue Service office for full details or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

Losses on securities becoming worthless.—If (a) shares of

stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last

day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or ir registered form and (b) a debt acquired in your trade or business. your trade or business.

Limitation on allowable capital losses.—If line 9, Part I, Limitation on allowable capital losses.—It line 9, Part 1, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b, page 1, Form 1040 computed without capital gains (losses), (or line 9 if tax table is used) or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In effecting your capital gain and income of 1963 by prior year loss. offsetting your capital gain and income of 1963 by prior year loss carryovers, use any capital loss carryover from 1958 before using any such carryover from 1959 or subsequent years. Any 1958 carryover which cannot be used in 1963 must be excluded in determining total loss carryover to 1964 and later years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the corporation's stock (liquidations excepted). of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (a) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock. SCHEDULE F (Form 1040)

SCHEDULE OF FARM INCOME AND EXPENSES

U.S. Treasury Department Internal Revenue Service (Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1963

Name and address as shown on Form 1040. Business name and address Location of farm(s) and number of acres in each farm..... Employer identification number FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD PART L. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040)) SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE OTHER FARM INCOME Kind Quantity 1. Amount Kind Quantity 2. Amount Items 3. Amount Cattle..... Mdse. rec'd for produce.... Meat products... Machine work..... Sheep.... Poultry, dressed. Breeding fees..... Swine..... Wool..... Wood and lumber..... Poultry.... Honey..... Other forest products..... Sirup and sugar. Patronage dividends, rebates Grain..... Other (specify): or refunds..... Hay..... Agricultural program pay-Cotton..... ments.... Tobacco..... Other (specify): Vegetables... Fruits and nuts. Dairy products. Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below..... PART IL SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE a. Description b. Date acquired | c. Amount received d. Cost or other basis | e. Profit (or loss) Totals (enter amount from column e, on line 2 of Part IV below)... PART III. PARM EXPENSES FOR TAXABLE YEAR (see instructions) (Do not include personal or living expenses or expenses not attributable to production of farm in ome, such as taxes, insurance, repairs, etc., on your dwelling) Items 1. Amount 2. Amount Items Labor hired..... Retirement plans, etc. Veterinary, medicine... (other than your share— See instructions).... Repairs, maintenance... Gasoline, fuel, oil.... Interest Storage, warehousing. Other (specify): Feed purchased..... Taxes..... Seed, plants purchased. Insurance..... Fertilizers, lime Machine hire..... Rent of farm, pasture... Supplies purchased.... Freight, trucking..... Breeding fees..... Conservation expenses. Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method) PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIP'S AND DISBURSEMENTS METHOD 1. Sale of livestock and produce raised 4. Farm expenses (from Part III) and other farm income..... 5. Depreciation (from Part V)...... 2. Profit (or loss) on sale of purchased live-**6.** Other form deductions (specify): stock and other purchased items.... Gross profits*.... \$ Cotal deductions..... 8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 6c, page 1, Form 1040. Make

your computation of self-employment income and the self-employment tax on Schedule F-1.....

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

Schedule F (Form 10											Page 2
PART V. DEPRECIAT This schedule is design	TION (see	instructions)	(Do not inclu	de property you and	l your family o	ccupy	as a dwe	lling, its furnis	hings, and other	r items used for	or personal purposes
62-21 as well as for	those tax	tpavers who w	ish to con	tinue usina pro	ocedures a	iutho	rized r	rior to the	revenue pr	ocedure.	Where double
headings appear use	the first	heading for th		nt ndditions			ding f	or the olde	er procedur		
1. Group and guideline — — — — OR — —		at beginning of yea — — — OR — —	in yea	ar (amount) 4.	Asset retirem in year (amour applicable only	nt)	5. D	epreciation 1 or allowable	6. Method of Computing	7. Class life — OR —	8. Depreciation for this year
Description of proper	ty	Cost or other basis	s Dat	e acquired	Rev. Proc. 62-2	21)	iù t	orior years	Depreciation	Rate (%) or life	una your
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Total cost or other	basis	•	7				I		-1		
1. Total depreciation		1: E -(D-	— → ™ /	-h	l: 7 D	37T	T /				\$
2. Amount of addition									xa))	·····i	<u> </u>
3. Cost or other basi		-						Î			
PART VI.	s or runy	7 .		FOR TAXABL			_		· · · · · · · · · · · · · · · · · · ·		
(Do not include sales of lives	tock held fo								em from "On h	and at beginn	ing of year" column
			i		Deisad	Cons	umed or	<u> </u>		 ~	
Description (Kind of livestock, crops, or other products)	On hand a	t beginning of year	Purchas	sed during year	Raised during year		during year	Sold (Juring year	On ha	nd at end of year
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Qu	antity	Quantity	Amount receive	ed Quantity	Inventory value
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Totals (enter her	e and in	1	i								1
Part VII below	/)	(Enter on line 3)		(Enter on line 4)	1				\$ (Enteron line 1(\$
		~~	<u>'</u>	(5.00)		<u> </u>			·	,,,,	(Enter on line 1(a)
PART VII.				COME AND DI	- 1	II.				 -	
1(a). Inventory of live				1	I	- 11		_	s(fromPart	· 1	·
(b). Sales of livestoo		-	during y	ear		ll l	_		(from Part V	່ງ	
(c). Other farm inco	ome (spe	cify):	•					er farm d			
						-	(spe	ecify):			
Total of line 1(c).						-		·			
				Ψ							
3. Inventory of livest			1			\parallel					
ucts at beginn: 4. Cost of livestock ar											
during year	-	-			İ		То.		 3		
5. Gross profits (subt				line 2)*. \$					ons		
10. Net farm profit (c					e and on li						
		elf-employment								1	

^{*}Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

SCHEDULE F-1 (Form 1040)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security)

Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)

1963

U.S. Treasury Department Internal Revenue Service If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page. ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships. ▶ If you had not earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040). NAME AND ADDRESS (as shown on page 1, Form 1040) NAME OF SELF-EMPLOYED PERSON (as shown on social security card) Social Security Number CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2. Computation Under Regular Method 1. Net farm profit (or loss) from: (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)...... (b) Farm partnerships..... 2. Net earnings from self-employment from farming. Add lines l (a) and (b)... Computation Under Optional Method 3. If gross profits from farming are:* (a) Not more than \$1,800, enter two-thirds of the gross profits....... (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200..... *NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2. If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page. Computation of Social Security Self-Employment Tax 4. The largest amount of combined wages and self-employment earnings subject to 4,800 00 5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below 6. Balance (line 4 less line 5).......\$ 7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER:

(a) REGULAR METHOD.—The smaller of line 2 or 6 Do not detach Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely. U.S. REPORT OF SELF-EMPLOYMENT INCOME SCHEDULE SE (Form 1040) U.S. Treasury Department Internal Revenue Service 1963 For crediting to your social security account Indicate year covered by this return (even though income was received only in part of year): PLEASE DO NOT WRITE IN THIS SPACE Calendar year 1963 or other taxable year beginning 1963, ending 1963, (c) Other. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.) FARM ADDRESS (rural route, post office, State) SOCIAL SECURITY ACCOUNT
NUMBER OF PERSON NAMED
IN ITEM E BELOW CHECK HERE IF YOU USE F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)... \$ PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and-street, or rural route)

(City or town, State and postal ZIP code)

E.

ENTER AMOUNT FROM LINE 5,

IF ANY..... ENTER AMOUNT

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6a or 6c, on page 1, Form 1040, and the combined self-employment tax should be entered on line 17, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6a or line 6c, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from selfemployment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each. U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1963

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred

during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part IV of Schedule B (Form 1040).

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the

Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used ceived on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income. With respect to patronage dividends received for patronage occurring in a taxable year of a cooperative organization beginning after December 31, 1962, see section 1385 of the Internal Revenue Code and the regulations thereunder. lations thereunder.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital invest-

ment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either

capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons,

disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income

taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your

dwelling) and on improvements, equipment, crops, and livestock.

Rent cf farm, part of farm, or pasture.—Rent paid in cash.

A tenant armer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct

all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried

over to succeeding years with the same limit applying to those years.

To clain a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you ure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plar for your employees on the line provided in column 3, Part

III. If the plan includes you as a self-employed individual, enter your share on line 8, page 1, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar tarm expenses.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from

farming, or \$5,000 whichever is lesser. **Depreciation.**—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62–21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed are allowable in deductible to the extent the loss in part and allowed or allowable is deductible to the extent the loss is not com-

nowed of allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county conjugation and internal Parentee Office. county agricultural agent or any Internal Revenue Service Office.

	FORM 3468 COMPUTATION OF INVESTMENT CREDIT—1963				TC	TO BE ATTACHED TO YOUR		
Internal Revenue	Service	or taxable year beginning			19	TAX RET	TURN	
Name (as shown or	n page 1	of your tax return)						<u> </u>
Address (number a	ind street)		17.00	······································				
City or town, and S	itate				·			
1. Qualified inve	stment in	new or used property				,		
		ire of investment in property b	y a partnership, estate, trust,	small bus	iness corporal	tion, or lessor		
Type of property	Line	(1) Life years	(2) Cost or basis		(3) icable percer	ntage C	(4) Qualified in olumn 2 x c	nvestment column 3)
	(4)	4 to 6			331/3			
NEW PROPERTY	(b)	6 to 8			66%		***************	
	(c)	8 or more			100			
USED	(9)	4 to 6			331/3			
PROPERTY (for dollar	(e)	6 to 8			66%			
limitation see instructions)	ഗ	8 or more			100			
2. Total qualified	investmer	t—add lines 1(a) through (f).			• • • • • • •			
3. Tentative invest	tment cred	it—7% of line 2 (for public u	tility property, enter 3% of	line 2)	• • • • • • •			
		r of unused credit(s) (attach st e 4)						
		JTATION OF TAX FO						i
6. (a) Individuals	(enter an	ount from line 12, page 1, Fo	rm 1040)	• • • • • • •	•••••			
		ter amount from line 25 or 26						
(c) Corporation 7. Individuals, est		mount from line 5, Tax Comp	utation Schedule, Form 1120	» 	•••••			
•		:dit						
		ived credit						
• •		ome credit						
(d)		rdd lines (a), (b), and (c)) 7(d))						
Paranco (mio o					•••••		· 	
		IMITATION BASED O				l		
		ons filing separately, affiliated						
		8 or \$25,000, whichever is le of \$25,000, enter 25% of the						
		es (a) and (b))						
10. Investment cred	lit (enter c	mount on line 5 or 9(c), which	ever is lesser)			<u>l</u>		
			SCHEDULE A					
If any part of the in	nvestment	in 1 above was made by a p	artnership, estate, trust, smal	l business	corporation,			llowing:
No (Partnership, e	ame state, frus	Address				Property		
		,,			New	<u> </u>	sed	Life years
*************			·····	S		\$	4-4-4	
- 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0	*********						~	
				1				1

GENERAL INSTRUCTIONS

- A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations must attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.
- B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.
- C. Property Defined.—The investment credit is applicable to (a) tangible personal property and (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property for the lessor's cost or other basis or the fair market value of the property if it was constructed by the lessor. Where the lessee is allowed the investment credit there is no adjustment of the lessor's basis for depreciation (see K below) but a reduction of the lessee's deduction for rent must be made.

- Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) and the regulations thereunder.
- E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.
- F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be entered on the line provided on your tax return.
- G. Limitations With Respect to Certain Persons.—In the case of (*) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the \$25,000 limitation shall equal such person's ratable share of such items.
- H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount cllowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.
- I. Decluction for Certain Unused Investment Credit.—If after applying the carryback and carryover provisions the unused credit has not been completely absorbed, the balance may be allowed as a deduction in the first taxable year following the last taxable year in which it could have been used as a credit except for the limitations.
- **J. Basis and Cost.**—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in. No adjustment for additional first-year depreciation or salvage value is required.
- K. Adjustments to Basis of Property.—For purposes of computing depreciation the basis of any property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent in the case of a public utility) of the qualified investment.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and J placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed \$25,000. In the case of a partnership, the \$50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each

Line 6. Individuals and corporations filing forms other than Forms 1040 and 1120, use the tax figure shown on your return which is comparable to the figure to be used by a taxpayer using Form 1040 or 1120.

Line 12. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 9(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 9(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among the members of such group. In the case of an estate or trust the \$25,000 limitation specified on lines 9(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

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