John Stulcken

STATISTICS OF INCOME . . . 1964

Individual
INCOME TAX RETURNS



U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

Statistics of Income *1964*

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 (1-67)*

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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 Raymond D. Plowden 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 data were conducted by the service centers at Chamblee, Georgia; Kansas City, Missouri; Lawrence, Massachusetts; Philadelphia, Pennsylvania; and Ogden, Utah.

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Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., January 23, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income - 1964, 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 65 million individual income tax returns filed on Forms 1040 and 1040A during calendar year 1965.

Effects of the changes prescribed by the Revenue Act of 1964 are measured in this report. The new tax rates, new dividends received exclusion, moving expense deduction, income averaging, and excludable sick pay receive special attention.

Statistics are presented for sources of income, exemptions, taxable income, income tax, self-employment tax, tax credits, tax payments, and overpayments, all classified by size of adjusted gross income. Included are data for returns with itemized deductions, Form 1040A returns, and Form 1040 returns with dividends eligible and ineligible for exclusion. A series of marginal tax rate tables for the various marital status classifications have been developed. Selected sources of income and some tax items are reported for each State.

Sheldon S. Cohen

Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

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Income and tax data presented in this report were estimated from a sample of all returns filed during calendar year 1965 and represent complete coverage of all returns for the income year 1964. Over 65 million returns were filed of which more than 99 percent covered tax years ending December 31, 1964. The Revenue Act of 1964 (P. L. 88-272) introduced major changes affecting the comparability of income, deductions, and tax items with corresponding data for prior years. These changes are explained wherever they affect items in the report. A general discussion of the sources and limitations of the data is given in section 8.

RETURNS AND INCOME INCREASE, TAXES DECLINE

Chart 1 shows the ten-year trend of returns in three broad income size classes. A record number, 65, 375, 601 returns, were filed for 1964, representing a 2.2 percent increase over 1963. The number of returns with income over $10,000 again showed the greatest growth, increasing 16.7 percent from 1963. These returns represented 14.5 percent of the total filed, compared with 4.4 percent ten years ago. Those returns with incomes between $5,000 and $10,000 showed a moderate increase of 3.9 percent. Returns with income below $5,000 continued to decline and now comprise 50.5 percent of total returns. In 1955 this figure was 70.8 percent.

Chart 1.—NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1955-1964

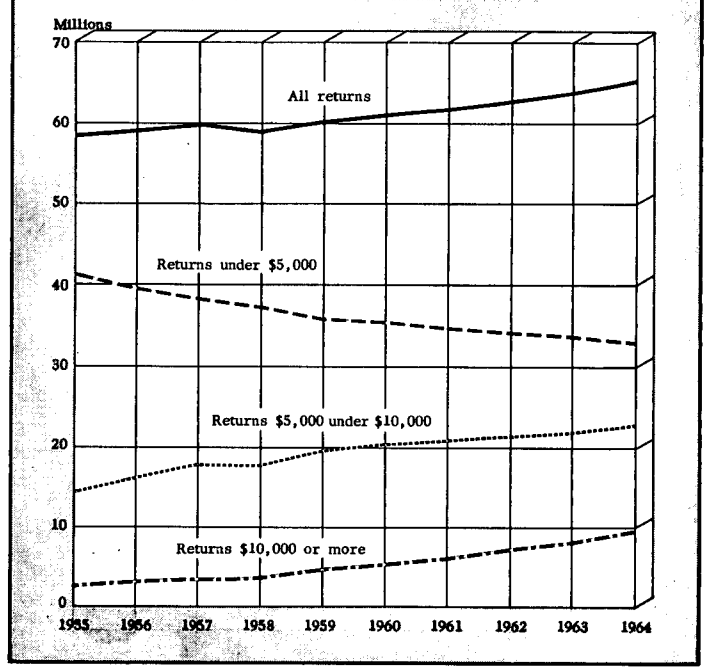


Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1963 AND 1964

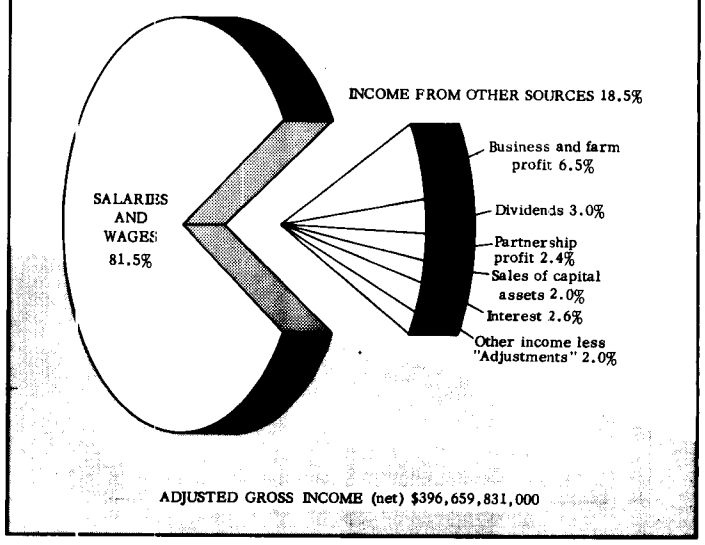
Item	1963	1964	Change, 1963 to 1964
	(1)	(2)	(3)
Number of returns, total	63,943,236	65,375,601	1,432,365
Taxable	51,323,221	51,306,338	-16,883
Nontaxable	12,620,015	14,069,263	1,449,248
	(Million dollars)		
Adjusted gross income (less deficit)[1]	368,778	396,660	27,882
Sources of income:			
Salaries and wages (gross)[1]	300,321	323,266	22,945
Dividends (after exclusions)[1]	11,452	11,917	465
Interest	9,212	10,125	913
Business and profession net profit and net loss	21,116	22,992	1,876
Farm net profit and net loss	2,756	2,635	-121
Partnership net profit and net loss	9,313	9,731	418
Sale of capital assets net gain and net loss	6,449	7,939	1,490
Rents net income and net loss	2,713	2,625	-88
Royalties net income and loss	583	606	23
All other sources, income and loss	5,760	7,703	1,943
Adjustments[2]	897	2,879	1,982
Taxable income	209,090	229,875	20,785
Income tax after credits	48,204	47,153	-1,051
Self-employment tax	1,002	1,016	14

[1]Not comparable between 1964 and 1963 because of changes in the law and tax return form. These changes are explained in full in the text.
[2]For 1964 includes sick pay exclusion, moving expenses deduction, employee business expense deduction, and self-employment pension deduction. For 1963 includes sick pay exclusion and self-employment pension deduction.
NOTE: Detail may not add to total because of rounding.

Table A presents a summary of the major sources of income, taxable income, and income taxes for 1963 and 1964. Salaries and wages, the largest single source of income, increased to over the $323 billion mark for 1964. This item is not directly comparable with salaries and wages in earlier years because a gross rather than a net figure is shown. Prior to 1964 the income tax return forms had no specific line for deductible employee business expenses. Hence, this item was often deducted by the taxpayer from salaries and wages before making the entry on the tax return. Furthermore, a line was provided on the pre-1964 returns for the subtraction of excludable sick pay from the amount of salaries and wages shown on the return and the net amount was tabulated for ***Statistics of Income*** purposes. The design of the 1964 individual income tax return provided for the entry of gross salaries and wages. Employee business expenses, excludable sick pay, and a new item, moving expenses, were subtracted from total income under the heading "adjustments." These three items together amounted to $2.9 billion and if subtracted from gross salaries and wages, that item still increased 7.0 percent over 1963.

Other major increases were noted for sales of capital assets, up 23.1 percent, interest received which rose 9.9 percent, and business and professional income which increased 8.9 percent. The gain in sales of capital assets was the largest in several years. This gain was slightly affected by the new law excluding from gross income all or part of the gain on sale or exchange of a residence from sales by individuals who have attained age 65. Another important change was the treatment of a portion of gains from sales of real property, under Section 1250 of the Internal Revenue Code, as ordinary income. Most of the other sources increased with the exception of farm net profit which dropped 4.4 percent and rental income which declined 3.3 percent. Chart 2 shows the proportion of adjusted gross income for 1964 attributable to each major source of income.

Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1964



Income tax after credits dropped 2.2 percent to $47 billion. The 1963 figure was more than $48 billion. This decrease was expected as the result of (1) lower tax rates effective in 1964, and (2) the new income averaging provision. For 1963 the minimum tax rate was 20 percent and the maximum was 91 percent. These rates dropped to 16 percent and 77 percent for 1964. The withholding rates also dropped from 18 percent to 14 percent. Taxpayers saved $133 million as a result of using the income averaging provisions in the Revenue Act of 1964. The self-employment tax increased $13.5 million over 1963. There was no change in the tax rate on self-employment income for 1964.

NEW "ADJUSTMENTS" AFFECT COMPUTATION OF ADJUSTED GROSS INCOME

Prior to the Revenue Act of 1964 there were certain items that were excluded from either gross income or salaries and wages. Excludable sick pay and employee business expenses were offset against salaries and wages on the Form 1040 and payments by self-employed persons to retirement plans were used as a deduction when computing adjusted gross income. As explained above, employee business expenses were not always measurable because no specific place was provided for their entry on the return.

As a result of the new law and changed form design, for 1964 there were no direct offsets to salaries and wages on the return. Instead, these three items plus a new one, employee moving expenses, each had a separate line in a section of the return called "Adjustments." The total of these adjustments was then used as a deduction when computing adjusted gross income.

The new adjustment, the definite place for reporting employee business expenses, and the new limitations on excludable sick pay caused adjusted gross income to be not strictly comparable with data for prior years. The four adjustments are explained in detail below.

Table B.—RETURNS WITH EXCLUDABLE SICK PAY: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income classes	1963		1964	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total	1,870,761	877,343	757,536	522,233
Taxable returns, total	1,786,999	764,481	696,100	413,639
Under $2,000	24,602	15,625	7,097	3,206
$2,000 under $5,000	347,258	168,613	130,048	94,272
$5,000 under $6,000	209,175	83,511	77,366	50,844
$6,000 under $7,000	205,767	85,467	78,345	45,582
$7,000 under $10,000	522,080	201,565	207,532	116,578
$10,000 under $15,000	359,827	147,232	143,932	68,611
$15,000 or more	118,290	62,468	51,780	34,546
Nontaxable returns	83,762	112,862	61,436	108,594

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

Excludable Sick Pay

The Revenue Act of 1964 effected a major change in the law governing the exclusion of sick pay from gross income. Prior to this law an employee could exclude sick pay amounting to $100 a week from his gross income if he were absent from work because of injury or illness. This exclusion did not apply to the first seven days of absence for illness unless the employee was hospitalized for at least one day during his absence. There was no waiting period in the case of an injury.

Under the new law, there is no differentiation between sickness or injury and the limit on the exclusion for the first thirty days is at the rate of $75 a week. If the sick pay is more than 75 percent of the regular salary, the exclusion does not apply for the first thirty days. In any case, the exclusion does not apply for the first seven days of absence unless the employee is hospitalized at least one day during his absence. The limit on the exclusion is $100 per week after the first thirty days of absence.

These new limitations caused a 60 percent decline in the number of individual income tax returns filed with excludable sick pay. Table B shows that there were 758,000 returns with this exclusion, compared with 1,871,000 for 1963. The amount dropped 40 percent from $877 million in 1963 to $522 million in 1964.

Employee Moving Expenses

As a result of the Revenue Act of 1964 employees are allowed a deduction for unreimbursed expenses incurred in moving household goods and personal effects, including traveling expenses of the employee and his household members, from his old home to a new job location. The deduction, as defined in the Act, is allowable only if the new location would have required at least an additional 20 miles of commuting if the employee had not changed his residence. Furthermore, the employee must have full-time employment in the new vicinity for 39 weeks during the twelve months following the move.

Table C indicates that taxpayers claimed $93 million of unreimbursed moving expenses on more than 290,000 individual income tax returns filed for tax year 1964. Although the overall average deduction per return was $319, the average within various income size classes differed considerably. The low was $227 for taxable returns with adjusted gross income between $2,000 and $5,000 and the high was $618 for returns with income over $15,000.

Table C.—RETURNS WITH MOVING EXPENSE DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AMOUNT OF DEDUCTION, SALARIES AND WAGES, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with moving expense deduction				
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Amount of deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Grand total	290,409	2,317,663	2,335,396	92,635	256,233
Taxable returns, total	281,635	2,285,802	2,293,609	87,931	256,233
Under $1,000	-	-	-	-	-
$1,000 under $2,000	10,654	24,742	26,054	2,432	1,849
$2,000 under $3,000					
$3,000 under $4,000	18,511	65,187	71,075	4,145	4,735
$4,000 under $5,000	28,405	127,449	135,150	6,228	9,755
$5,000 under $6,000	41,225	225,215	237,986	10,956	17,514
$6,000 under $7,000	32,062	207,887	214,788	7,528	17,071
$7,000 under $8,000	37,656	280,912	295,804	13,031	27,799
$8,000 under $9,000	24,106	206,023	210,497	8,502	21,920
$9,000 under $10,000	21,158	200,114	201,574	6,296	22,064
$10,000 under $15,000	51,856	611,069	607,139	18,920	74,891
$15,000 under $20,000	10,546	177,282	171,033	6,094	25,226
$20,000 under $50,000	5,096	131,843	110,301	3,448	23,820
$50,000 under $100,000	317	21,523	10,487	292	6,883
$100,000 under $500,000	43	6,556	1,721	59	2,706
$500,000 under $1,000,000	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-
Nontaxable returns, total	8,774	31,861	41,787	4,704	-
No adjusted gross income	(1)	(1)	(1)	(1)	(1)
Under $600	-	-	-	-	-
$600 under $1,000					-
$1,000 under $2,000	2,558	4,586	6,581	1,126	-
$2,000 under $3,000					-
$3,000 under $4,000					-
$4,000 under $5,000	4,258	16,776	17,151	1,924	-
$5,000 or more	1,702	13,587	15,414	1,532	-
Returns under $5,000	64,644	235,652	258,652	15,976	16,339
Returns $5,000 under $10,000	157,706	1,131,269	1,173,363	47,553	106,368
Returns $10,000 or more	68,060	950,742	903,381	29,104	133,526

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]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.—RETURNS WITH EMPLOYEE BUSINESS EXPENSE DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AMOUNT OF DEDUCTION, SALARIES AND WAGES, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with employee business expense deduction				
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Amount of deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Grand total	2,201,250	20,103,721	20,244,416	2,238,028	2,507,348
Taxable returns, total	2,085,359	19,774,532	19,794,216	2,085,437	2,507,348
Under $1,000	3,200	3,050	3,325	606	45
$1,000 under $2,000	36,670	56,460	77,461	25,357	3,085
$2,000 under $3,000	53,816	138,541	166,344	45,290	9,455
$3,000 under $4,000	105,478	375,064	436,074	86,796	27,246
$4,000 under $5,000	166,549	751,639	855,729	150,817	57,745
$5,000 under $6,000	191,247	1,057,211	1,167,837	193,415	81,611
$6,000 under $7,000	216,311	1,410,828	1,517,557	196,718	121,935
$7,000 under $8,000	230,707	1,732,299	1,865,293	222,531	161,377
$8,000 under $9,000	220,506	1,871,363	1,962,648	191,573	188,468
$9,000 under $10,000	180,471	1,712,511	1,788,024	166,624	186,253
$10,000 under $15,000	463,431	5,529,624	5,626,814	453,141	684,735
$15,000 under $20,000	122,510	2,093,892	2,010,418	156,191	305,342
$20,000 under $50,000	86,264	2,355,038	1,965,670	166,256	450,368
$50,000 under $100,000	6,930	450,746	277,202	23,115	134,609
$100,000 under $500,000	1,227	197,223	71,484	6,576	77,806
$500,000 under $1,000,000	32	21,783	1,854	313	9,538
$1,000,000 or more	10	17,260	482	118	7,730
Nontaxable returns, total	115,891	329,189	450,200	152,591	-
No adjusted gross income	6,271	[1]23,602	20,831	14,043	-
Under $600	4,112	1,615	9,210	4,905	-
$600 under $1,000	9,285	7,498	12,168	8,611	-
$1,000 under $2,000	19,016	27,183	34,947	17,729	-
$2,000 under $3,000	25,315	65,070	85,701	32,581	-
$3,000 under $4,000	18,596	65,194	77,371	24,302	-
$4,000 under $5,000	15,707	69,615	77,732	24,195	-
$5,000 or more	17,589	116,616	132,240	26,225	-
Returns under $5,000	464,015	1,537,327	1,856,893	435,231	97,576
Returns $5,000 under $10,000	1,056,400	7,892,265	8,428,527	995,352	739,644
Returns $10,000 or more	680,833	10,674,129	9,958,996	807,443	1,670,128

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

Employee Business Expenses

The magnitude of deductible employee business expenses is indicated in table D. Prior to 1964, employee expenses for travel away from home, for transportation, expenses of outside salesmen, etc., were deductible from gross income, but no specific place was provided for them to be shown on the individual income tax return. For 1964, a separate line on the return was provided for them. The large amount of employee expenses compensated for under reimbursement or other expense allowance arrangements with employers do not appear on the form and cannot be tabulated. Certain other unreimbursed expenses such as cost of work clothes and uniforms, subscriptions to professional journals, union dues, small tools and supplies, employment agency fees, etc., can be taken as itemized deductions on the return.

As shown in table D, employee business expenses, amounting to more than $2.2 billion, were reported on 2.2 million individual income tax returns. Half of the returns with this item were taxable returns with adjusted gross income between $7,000 and $15,000. These returns contained 46 percent of the total excludable employee business expenses.

Self-Employment Pension Deduction

The Self-Employed Individuals Tax Retirement Act of 1962, which first became effective in 1963, treats self-employed individuals as employees of the business which they conduct so that they may be covered under qualified employee retirement plans, such as pension, profit-sharing, annuity, and bond purchase plans, in much the same manner as their employees.

Table E.—RETURNS WITH SELF-EMPLOYMENT PENSION DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND AMOUNT BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income classes	1963			1964		
	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	28,919	[1]559,380	19,483	38,766	[1]922,041	26,383
Taxable returns, total	27,082	557,565	17,805	37,257	917,391	26,097
Under $5,000	3,995	14,048	712	3,137	12,079	547
$5,000 under $10,000	6,943	50,230	2,492	8,383	61,833	2,486
$10,000 under $15,000	2,854	35,286	1,176	4,637	57,771	2,160
$15,000 under $20,000	3,141	55,298	2,754	4,371	76,892	2,828
$20,000 under $50,000	8,157	261,702	8,216	12,772	424,833	13,226
$50,000 under $100,000	1,812	117,173	2,227	3,604	231,273	4,381
$100,000 or more	180	23,828	228	353	52,710	469
Nontaxable returns	1,837	[1]1,815	1,678	1,509	[1]4,650	286
Returns under $5,000	5,798	[1]15,206	2,347	4,544	[1]16,146	823
Returns $5,000 under $10,000	6,943	50,230	2,493	8,484	62,416	2,495
Returns $10,000 or more	16,178	493,944	14,643	25,738	843,479	23,064

[1]Adjusted gross income less deficit.
NOTE: Detail may not add to total because of rounding.

For 1964, some 39,000 individual income tax returns showed deductions for contributions to self-employment retirement plans. This was a 34 percent increase over the 1963 figure of 29,000. The $26 million deducted for 1964 represented a growth of 35 percent over the $19 million deducted in the previous year. Table E shows that almost 70 percent of the amount deducted in 1964 was taken on taxable returns with adjusted gross income over $20,000.

Table F.—RETURNS WITH INCOME AVERAGING: NUMBER OF RETURNS AND INCOME TAX BEFORE CREDITS, BEFORE AND AFTER INCOME AVERAGING, BY ADJUSTED GROSS INCOME CLASSES, 1964

Adjusted gross income classes	Number of returns	Income tax before credits		
		Before income averaging	After income averaging	Difference, before and after income averaging
	(1)	(2)	(3)	(4)
		(Thousand dollars)		
Grand total	246,057	1,836,840	1,704,128	132,716
Taxable returns, total	244,784	1,830,452	1,699,431	131,025
Under $10,000	13,991	13,273	12,068	1,208
$10,000 under $15,000	39,411	69,444	64,893	4,551
$15,000 under $20,000	47,386	136,007	126,359	9,649
$20,000 under $50,000	116,525	802,748	737,787	64,962
$50,000 under $100,000	23,481	516,843	480,577	36,263
$100,000 or more	3,990	292,137	277,747	14,392
Nontaxable returns	1,273	6,388	4,697	1,691

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

INCOME AVERAGING

The income averaging computation, available for the first time in 1964, was designed to benefit those individuals who have an unusually large amount of taxable income in any one year. Income averaging has the effect of spreading income over a five-year period. This permits a part of the unusually large amount of taxable income to be taxed in lower brackets, resulting in a reduction of the overall amount of tax due.

As shown in table F, taxpayers on some 246,000 returns made use of income averaging in 1964 and the tax savings from this computation averaged approximately 7 percent. The income tax before credits on these returns, before income averaging, amounted to $1.8 billion. After income averaging, the amount was $1.7 billion, reflecting a total tax savings of $0.1 billion. Nearly 67 percent of the returns with income averaging had adjusted gross income between $15,000 and $50,000.

The income averaging method may be applied to many different kinds of income such as salaries, dividends, interest, or ordinary income from a sole proprietorship or partnership. However, it is not applicable to other types of income such as long-term capital gains, wagering, or income from properties acquired by inheritance or gift in certain cases.

Table G shows that approximately one-half of the adjusted gross income on returns with income averaging was derived from a business or profession, a farm, or a partnership. Salaries and wages, the next most important source on returns with income averaging, comprised 38 percent of the adjusted gross income. This income pattern differed markedly from the pattern for all individual income tax returns. For example, salaries and wages comprised 81 percent of the adjusted gross income reported on all individual income tax returns and income from a business or profession, a farm, or a partnership comprised only 9 percent of adjusted gross income. The importance of earned income from a sole proprietorship or partnership to many taxpayers who used income averaging was further demonstrated by the fact that 42 percent of such returns were subject to the self-employment tax. Only 9 percent of the 65.4 million individual income tax returns filed for 1964 were subject to this tax.

A detailed explanation of the income averaging calculation and applicable rules is given in the instructions for schedule G in section 10 of this report.

Table G.—RETURNS WITH INCOME AVERAGING: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	246,057	964,870	7,217,780	160,426	2,761,068	86,923	1,927,460	4,510	18,146	16,085	234,654	5,505	25,144
Taxable returns, total	244,784	959,112	7,189,265	159,399	2,754,292	86,585	1,923,709	4,510	18,146	15,912	232,347	5,395	24,938
Under $10,000	13,991	36,933	105,766	10,320	56,364	2,471	16,602	1,066	731	1,713	11,151	660	2,020
$10,000 under $15,000	39,411	143,942	498,228	27,919	278,447	12,214	112,319			3,712	35,751		
$15,000 under $20,000	47,386	181,057	829,894	32,482	398,166	18,321	242,421	712	1,180	3,614	42,411	923	2,578
$20,000 under $50,000	116,525	482,514	3,578,335	71,184	1,346,495	45,038	1,088,570	2,091	7,662	5,795	103,065	2,646	10,961
$50,000 under $100,000	23,481	98,957	1,534,945	14,829	522,546	7,585	371,778	458	2,721	895	29,385	941	5,875
$100,000 under $500,000	3,923	15,487	581,264	2,614	147,916	947	89,472	173	4,784	180	9,766	220	3,199
$500,000 under $1,000,000	57	194	38,103	43	2,765	9	2,547	8	1,031	3	818	4	304
$1,000,000 or more	10	28	22,730	8	1,593	-	-	2	37	-	-	1	1
Nontaxable returns	1,273	5,758	28,515	1,027	6,776	338	3,751	-	-	173	2,307	(1)	(1)

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	58,130	1,267,670	10,207	22,760	77,214	268,348	32,016	22,109	8,173	11,824	1,447	5,242	4,195	4,308
Taxable returns, total	57,301	1,250,908	10,156	22,742	76,982	267,653	31,508	21,605	8,169	11,682	1,447	5,242	4,190	4,291
Under $10,000	1,311	8,242	1,166	1,081	2,810	2,043	3,199	1,999	1,167	1,521	710	2,272	812	298
$10,000 under $15,000	6,054	46,832			8,032	5,767							610	642
$15,000 under $20,000	7,672	89,386	1,219	1,325	10,769	10,336	4,631	3,085	1,678	1,326				
$20,000 under $50,000	31,783	636,215	5,601	8,788	41,511	84,155	17,866	12,014	4,123	6,349	534	1,274	1,928	1,966
$50,000 under $100,000	8,789	329,178	1,763	6,166	11,447	67,254	4,993	3,835	966	1,624	191	1,357	666	851
$100,000 under $500,000	1,679	138,718	388	4,695	2,359	63,182	810	665	227	825	41	325	172	510
$500,000 under $1,000,000	11	2,166	17	205	45	18,045	9	7	8	37	1	14	2	24
$1,000,000 or more	2	171	2	482	9	16,871	-	-	-	-	-	-	-	-
Nontaxable returns	829	16,762	(1)	(1)	232	695	(1)	(1)	(1)	(1)	-	-	(1)	(1)

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	73,416	287,410	182,785	153,023	4,127	11,664	33,662	93,501	20,984	22,424	7,945	45,307	1,058	2,503
Taxable returns, total	73,394	287,300	182,103	152,578	4,127	11,664	33,599	93,319	20,924	22,382	7,843	45,209	1,058	2,503
Under $10,000	6,737	3,006	6,320	2,717	1,464	4,257	2,408	3,533	3,901	2,339	1,413	5,448	-	-
$10,000 under $15,000			23,250	7,662			3,402	6,133					102	106
$15,000 under $20,000	8,381	9,204	33,824	16,882			5,637	10,411	3,504	2,818	613	2,754	51	22
$20,000 under $50,000	40,475	99,479	94,104	71,376	1,887	5,253	16,497	43,982	10,462	10,842	4,190	17,867	599	759
$50,000 under $100,000	14,677	88,884	20,959	36,884	618	1,509	4,742	22,230	2,562	4,431	1,243	10,736	215	963
$100,000 under $500,000	3,062	76,598	3,583	14,161	154	628	899	6,641	486	1,885	374	7,475	90	614
$500,000 under $1,000,000	52	7,640	55	2,506	3	9	13	96	6	49	7	822	1	39
$1,000,000 or more	10	2,489	8	390	1	8	1	293	3	18	3	107	-	-
Nontaxable returns	(1)	(1)	682	445	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	Tax credit			
		Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Retirement income		Investment	
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Grand total	311,086	26,170	43,080	760,303	578,920	246,057	5,878,573	1,704,128	5,610	790	94,233	34,089
Taxable returns, total	312,977	26,069	43,003	758,659	575,465	244,784	5,855,156	1,699,431	5,606	790	92,961	29,484
Under $10,000	1,368	1,803	621	12,798	22,159	13,991	70,812	12,068	1,963	248	3,221	363
$10,000 under $15,000	9,972	5,074	5,202	61,212	86,365	39,411	350,657	64,893			11,445	2,300
$15,000 under $20,000	23,377	5,427	8,136	92,157	108,634	47,386	629,109	126,359	562	74	16,624	3,825
$20,000 under $50,000	150,568	11,406	23,318	364,070	289,508	116,525	2,924,756	737,787	2,335	342	47,750	14,025
$50,000 under $100,000	81,313	2,097	4,898	154,786	59,374	23,481	1,320,785	480,577	577	99	11,784	6,243
$100,000 under $500,000	42,733	260	827	66,805	9,292	3,923	505,168	248,152	164	27	2,108	2,645
$500,000 under $1,000,000	2,301	2	1	4,704	116	57	33,283	18,698	4	-	24	63
$1,000,000 or more	1,345	-	-	2,127	17	10	20,586	10,897	1	-	5	20
Nontaxable returns	[2]1,891	(1)	(1)	1,644	3,455	1,273	23,417	4,697	(1)	(1)	1,272	4,605

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

DIVIDENDS IN ADJUSTED GROSS INCOME SHOW SMALL INCREASE BECAUSE OF HIGHER EXCLUSION

Although the amount of total foreign and domestic dividends received increased 7.2 percent over 1963, the amount included in adjusted gross income rose only a moderate 4.1 percent to a total of $11.9 billion (table H). This is a result of an increase in the amounts of dividends which may be excluded from adjusted gross income. Figures reflecting the increased dividend exclusion are presented in table I. Prior to the Revenue Act of 1964 the dividend exclusion could not exceed $50 per tax-

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

Adjusted gross income classes	Tax credits—Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Grand total	3,719	2,153	65,176	5,324	1,661,768	5,486	978	102,887	25,955	151,444	454,166
Taxable returns, total	3,718	2,063	65,154	5,322	1,661,768	5,478	976	102,473	25,848	151,023	453,804
Under $10,000	-	-	5,467	65	11,518	664	53	4,688	1,183	9,815	6,377
$10,000 under $15,000	2,181	686	7,062	167	62,432	762	35	16,947	4,129	26,954	32,905
$15,000 under $20,000			35,759	1,921	122,273	2,947	508	21,059	5,201	30,644	51,425
$20,000 under $50,000					720,867			49,930	12,799	67,229	214,993
$50,000 under $100,000	1,134	313	13,842	1,687	472,235	855	254	8,413	2,157	13,894	113,036
$100,000 under $500,000	389	778	2,963	1,343	243,356	244	101	1,420	375	2,439	34,414
$500,000 under $1,000,000	12	272	51	101	18,262	5	25	15	4	41	522
$1,000,000 or more	2	14	10	38	10,825	1	-	1	-	7	132
Nontaxable returns	1	90	(1)	(1)	-	(1)	(1)	414	107	421	362

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment					
					Number of returns	Amount (Thousand dollars)	Refund cash or bonds requested		Credit on 1965 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Grand total	143,214	657,132	205,311	608,114	40,170	30,730	24,971	13,367	16,460	17,362
Taxable returns, total	143,091	656,904	204,965	608,024	39,744	30,158	24,760	13,138	16,244	17,019
Under $10,000	3,272	1,736	10,787	5,051	3,205	459	2,903	408	1,779	410
$10,000 under $15,000	13,942	11,226	30,939	24,226	8,422	1,752	7,098	1,391		
$15,000 under $20,000	23,235	30,815	40,847	48,418	6,539	3,151	4,808	2,243	2,035	908
$20,000 under $50,000	79,461	286,862	98,502	248,153	18,002	15,841	9,052	6,791	9,644	9,050
$50,000 under $100,000	19,561	207,640	20,253	160,659	3,224	6,689	830	1,700	2,485	4,989
$100,000 under $500,000	3,556	112,480	3,573	99,086	349	2,151	69	605	298	1,547
$500,000 under $1,000,000	54	5,883	54	12,000	3	115	-	-	3	115
$1,000,000 or more	10	262	10	10,431	-	-	-	-	-	-
Nontaxable returns	(1)	(1)	346	90	426	572	211	229	216	343

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table H.—TOTAL FOREIGN AND DOMESTIC DIVIDENDS RECEIVED: FORM 1040 RETURNS WITH DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends in adjusted gross income	
	Total		Not eligible for exclusions		Eligible for exclusions					
	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)
Total	9,749,169	12,828,144	1,123,490	350,931	9,446,952	12,477,204	9,341,594	910,815	5,666,760	11,917,365
Under $5,000	2,625,043	1,364,662	345,379	46,808	2,481,436	1,317,843	2,433,776	218,266	1,726,034	1,146,413
$5,000 under $10,000	3,218,993	1,640,330	326,271	36,139	3,119,425	1,604,172	3,080,731	259,029	1,594,906	1,381,324
$10,000 or more	3,905,136	9,823,153	451,840	267,934	3,846,091	9,555,189	3,827,090	433,520	2,345,820	9,389,628

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

Table I.—RETURNS WITH DIVIDEND EXCLUSION: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income classes	1963		1964	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total	8,680,922	516,879	9,341,594	910,815
Taxable returns, total	7,560,608	453,246	8,120,337	792,594
Under $2,000	215,189	9,542	181,157	14,087
$2,000 under $5,000	1,147,692	58,298	1,107,921	94,405
$5,000 under $6,000	562,821	29,403	551,101	46,466
$6,000 under $7,000	596,384	31,317	618,978	51,636
$7,000 under $10,000	1,703,591	97,754	1,846,203	153,948
$10,000 under $15,000	1,740,313	108,979	1,973,814	190,691
$15,000 or more	1,594,618	117,953	1,841,163	241,361
Nontaxable returns	1,120,314	63,633	1,221,257	118,221

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

payer. The Revenue Act of 1964 changed the amount to $100 so that, if both husband and wife have dividends of $100 or more on a joint return, the exclusion became $200. For 1964, taxpayers on 9.3 million returns claimed exclusions for dividends. This was a 7.6 percent increase over 1963. The amount of the exclusion, however, jumped more than 76 percent from $517 million in 1963 to $911 million in 1964. Nearly half of the $911 million (47 percent) was concentrated on taxable returns with adjusted gross income of $10,000 or more. More detailed information on dividends received is contained in table 11.

The dividends received credit was cut in half by the Revenue Act of 1964 and will be eliminated for 1965.

The amount of the credit was not tabulated separately but is included in "Other tax credits" in table 4.

NEW INFORMATION SHOWN FOR SALES OF DEPRECIABLE PROPERTY

Under Section 1245 of the Internal Revenue Code of 1954, the gain from sale or other disposition of certain depreciable property, which prior to 1963 was treated wholly as a capital gain, is taxable as ordinary income to the extent of depreciation deducted after 1961. These provisions apply to dispositions of such property after 1962. The portion of gain not treated as ordinary income was combined with gain and losses from section 1231 property (business assets and livestock, for the most part). If the combined amount was a net gain, the gain was treated as capital gain. If the combined amount was a loss, the loss was treated as an ordinary loss and reported as "Net loss from sales of property other than capital assets."

The property covered under section 1245 is depreciable property (other than livestock) used in trade or business or held for the production of income. Included is personal property or other tangible property 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. Also included are research or storage facilities used in connection with the activities in (a) - (d) above. For 1964, elevators and escalators were added to this list of property.

Similarly, under section 1250 of the Code, effective after 1963, ordinary income treatment was given to a portion of the lower of either (1) gain from the disposition of real property used in a trade or business or (2) depreciation deductions on such property claimed after 1963 in excess of depreciation calculated under the straight line method. The portion of the gain not treated as ordinary income was combined with gains and losses from section 1231 property, and treated as described above.

Table J.—RETURNS WITH GAIN FROM SALES OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1964

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Other gain from sales of depreciable property	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total	187,952	130,058	148,026	529,862
Taxable returns, total	147,285	99,879	118,641	465,919
Under $5,000	27,053	9,856	19,129	17,888
$5,000 under $10,000	55,085	26,110	43,497	94,875
$10,000 under $15,000	27,156	18,308	22,974	70,514
$15,000 under $20,000	12,160	10,287	10,783	46,517
$20,000 under $50,000	20,621	25,190	17,532	122,493
$50,000 under $100,000	3,856	6,237	3,459	52,095
$100,000 or more	1,354	3,891	1,267	61,537
Nontaxable returns	40,667	30,179	29,385	63,943

About 188,000 returns showed $130 million of ordinary gain from sales of section 1245 and section 1250 property, as shown in table J. Other gain from sales of such property was reported on 148,000 returns in the amount of $530 million.

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

Adjusted gross income classes and classes cumulated	All returns				Taxable returns										
	Returns		Adjusted gross income		Returns		Adjusted gross income		Taxable income		Income tax after credits				
												Percent of—			Average income tax (Dollars)
	Number	Percent of total	Amount (Thousand dollars)	Percent of total[1]	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Total	Taxable income	Adjusted gross income	
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	65,375,601	100.0	[2]396,659,831	-	51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919
No adjusted gross income	432,317	0.7	[3]1,552,252	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,937,988	6.0	1,275,784	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,107,878	4.8	2,477,991	0.6	519,777	1.0	486,829	0.1	31,204	(4)	5,161	(4)	16.5	1.1	10
$1,000 under $2,000	7,204,380	11.0	10,587,466	2.7	4,274,235	8.3	6,306,032	1.7	2,130,143	0.9	343,498	0.7	16.1	5.4	80
$2,000 under $3,000	6,211,330	9.5	15,530,018	3.9	4,230,995	8.2	10,630,745	2.8	4,979,284	2.2	814,244	1.7	16.4	7.7	192
$3,000 under $4,000	6,125,320	9.4	21,448,932	5.4	4,994,752	9.7	17,541,509	4.7	8,515,230	3.7	1,426,534	3.0	16.8	8.1	286
$4,000 under $5,000	5,974,720	9.1	26,875,193	6.7	5,365,249	10.5	24,171,885	6.4	12,170,876	5.3	2,079,007	4.4	17.1	8.6	387
$5,000 under $6,000	5,748,156	8.8	31,590,278	7.9	5,474,381	10.7	30,105,420	8.0	15,564,570	6.8	2,676,478	5.7	17.2	8.9	489
$6,000 under $7,000	5,415,250	8.3	35,142,649	8.8	5,315,394	10.4	34,503,142	9.2	18,319,522	8.0	3,186,260	6.8	17.4	9.2	599
$7,000 under $8,000	4,837,778	7.4	36,213,181	9.1	4,801,475	9.4	35,943,123	9.6	20,004,943	8.7	3,525,596	7.5	17.6	9.8	734
$8,000 under $9,000	3,875,555	5.9	32,856,227	8.2	3,857,806	7.5	32,700,244	8.7	19,049,927	8.3	3,401,658	7.2	17.9	10.4	882
$9,000 under $10,000	3,027,314	4.6	28,691,531	7.2	3,018,742	5.9	28,610,501	7.6	17,421,037	7.6	3,154,118	6.7	18.1	11.0	1,045
$10,000 under $15,000	6,609,927	10.1	78,290,817	19.7	6,593,499	12.9	78,094,242	20.8	51,914,829	22.6	9,792,079	20.8	18.9	12.5	1,485
$15,000 under $20,000	1,460,198	2.2	24,832,960	6.2	1,456,670	2.8	24,772,473	6.6	17,970,472	7.8	3,709,244	7.9	20.6	15.0	2,546
$20,000 under $50,000	1,211,761	1.9	34,505,018	8.7	1,208,517	2.4	34,407,979	9.2	26,832,008	11.7	6,882,146	14.6	25.6	20.0	5,695
$50,000 under $100,000	159,229	0.2	10,463,142	2.6	158,700	0.3	10,429,137	2.8	8,528,317	3.7	3,204,243	6.8	37.6	30.7	20,191
$100,000 under $500,000	34,946	0.1	5,707,258	1.4	34,626	0.1	5,649,031	1.5	4,522,030	2.0	2,220,198	4.7	49.1	39.3	64,119
$500,000 under $1,000,000	1,073	(4)	710,407	0.2	1,057	(4)	700,283	0.2	557,626	0.2	305,772	0.6	54.8	43.7	289,283
$1,000,000 or more	482	(4)	1,019,230	0.3	463	(4)	952,174	0.3	756,274	0.3	426,619	0.9	56.4	44.8	921,423
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES															
No adjusted gross income	432,317	0.7	[3]1,552,252	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,370,305	6.7	1,275,784	0.3	-	-	-	-	-	-	-	-	-	-	-
Under $1,000	7,478,183	11.4	3,753,775	0.9	519,777	1.0	486,829	0.1	31,204	(4)	5,161	(4)	16.5	1.1	10
Under $2,000	14,682,563	22.5	14,341,241	3.6	4,794,012	9.3	6,792,861	1.8	2,161,347	0.9	348,659	0.7	16.1	5.1	73
Under $3,000	20,893,893	32.0	29,871,259	7.5	9,025,007	17.6	17,423,606	4.6	7,140,631	3.1	1,162,903	2.5	16.3	6.7	129
Under $4,000	27,019,213	41.3	51,320,191	12.9	14,019,759	27.3	34,965,115	9.3	15,655,861	6.8	2,589,437	5.5	16.5	7.4	185
Under $5,000	32,993,933	50.5	78,195,384	19.6	19,385,008	37.8	59,137,000	15.7	27,826,737	12.1	4,668,444	9.9	16.8	7.9	241
Under $6,000	38,742,089	59.3	109,785,662	27.6	24,859,389	48.5	89,242,420	23.7	43,391,307	18.9	7,344,922	15.6	16.9	8.2	295
Under $7,000	44,157,339	67.5	144,928,311	36.4	30,174,783	58.8	123,745,562	32.9	61,710,829	26.9	10,531,182	22.3	17.1	8.5	349
Under $8,000	48,995,117	74.9	181,141,492	45.5	34,976,258	68.2	159,688,685	42.5	81,715,772	35.6	14,056,778	29.8	17.2	8.8	402
Under $9,000	52,870,672	80.9	213,991,719	53.7	38,834,064	75.7	192,388,929	51.2	100,765,699	44.0	17,458,436	37.0	17.3	9.1	450
Under $10,000	55,897,986	85.5	242,683,250	60.9	41,852,806	81.6	220,999,430	58.8	118,186,736	51.5	20,612,554	43.7	17.4	9.3	493
Under $15,000	62,507,913	95.6	320,974,067	80.6	48,446,305	94.4	299,093,672	79.5	170,101,565	74.2	30,404,633	64.5	17.9	10.2	628
Under $20,000	63,968,111	97.8	345,807,027	86.8	49,902,975	97.3	323,866,145	86.1	188,072,037	82.0	34,113,877	72.3	18.1	10.9	684
Under $50,000	65,179,872	99.7	380,312,045	95.5	51,111,492	99.6	358,274,124	95.3	214,904,045	93.7	40,996,023	86.9	19.1	11.4	802
Under $100,000	65,339,101	99.9	390,775,187	98.1	51,270,192	99.9	368,703,261	98.1	223,432,362	97.5	44,200,266	93.7	19.8	12.0	862
Under $500,000	65,374,047	100.0	396,482,445	99.6	51,304,818	100.0	374,352,292	99.6	227,954,392	99.4	46,420,464	98.4	20.4	12.4	905
Under $1,000,000	65,375,120	100.0	397,192,853	99.7	51,305,875	100.0	375,052,575	99.7	228,512,018	99.7	46,726,236	99.1	20.4	12.5	911
All returns	65,375,601	100.0	[2]396,659,831		51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES															
$1,000,000 or more	482	(4)	1,019,230	0.3	463	(4)	952,174	0.3	756,274	0.3	426,619	0.9	56.4	44.8	921,423
$500,000 or more	1,555	(4)	1,729,637	0.4	1,520	(4)	1,652,457	0.3	1,313,900	0.6	732,391	1.6	55.7	44.3	481,836
$100,000 or more	36,501	0.1	7,436,895	1.9	36,146	0.1	7,301,488	1.9	5,835,930	2.5	2,952,589	6.3	50.6	40.4	81,685
$50,000 or more	195,730	0.3	17,900,037	4.5	194,846	0.4	17,730,625	4.7	14,364,247	6.3	6,156,832	13.1	42.9	34.7	31,598
$20,000 or more	1,407,491	2.2	52,405,055	13.2	1,403,363	2.7	52,138,604	13.9	41,196,255	18.0	13,038,978	27.7	31.7	25.0	9,291
$15,000 or more	2,867,689	4.4	77,238,015	19.4	2,860,033	5.6	76,911,077	20.5	59,166,727	25.8	16,748,222	35.5	28.3	21.8	5,856
$10,000 or more	9,477,616	14.5	155,528,832	39.1	9,453,532	18.4	155,005,319	41.2	111,081,556	48.5	26,540,301	56.3	23.9	17.1	2,807
$9,000 or more	12,504,930	19.1	184,220,363	46.3	12,472,274	24.3	183,615,820	48.8	128,502,593	56.0	29,694,419	63.0	23.1	16.2	2,381
$8,000 or more	16,380,485	25.1	217,070,590	54.5	16,330,080	31.8	216,316,064	57.5	147,552,520	64.4	33,096,077	70.2	22.4	15.3	2,027
7,000 or more	21,218,263	32.5	253,283,771	63.6	21,131,555	41.2	252,259,187	67.1	167,557,463	73.1	36,621,672	77.7	21.9	14.5	1,733
$6,000 or more	26,633,513	40.7	288,426,420	72.4	26,446,949	51.5	286,762,329	76.3	185,876,985	81.1	39,807,933	84.4	21.4	13.9	1,505
$5,000 or more	32,381,669	49.5	320,016,698	80.4	31,921,330	62.2	316,867,749	84.3	201,441,555	87.9	42,484,411	90.1	21.1	13.4	1,331
$4,000 or more	38,356,389	58.7	346,891,891	87.1	37,286,579	72.7	341,039,634	90.7	213,612,431	93.2	44,563,418	94.5	20.9	13.1	1,195
$3,000 or more	44,481,709	68.0	368,340,823	92.5	42,281,331	82.4	358,581,143	95.4	222,127,661	96.9	45,989,952	97.5	20.7	12.8	1,088
$2,000 or more	50,693,039	77.5	383,870,841	96.4	46,512,326	90.7	369,211,888	98.2	227,106,945	99.1	46,804,196	99.3	20.6	12.7	1,006
$1,000 or more	57,897,419	88.6	394,458,307	99.1	50,786,561	99.0	375,517,920	99.9	229,237,088	100.0	47,147,694	100.0	20.6	12.6	928
$600 or more	61,005,297	93.3	396,936,298	99.7	51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919
Returns with adjusted gross income	64,943,285	99.3	398,212,083	100.0	51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919
All returns	65,375,601	100.0	[2]396,659,831	-	51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919

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 $398,212,083,000 instead of adjusted gross income less deficit of $396,659,831,000.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Less than 0.05 percent.
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 gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
					Net profit		Net loss		Net profit		Net loss	
			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)
Total	65,375,601	[1]396,659,831	57,523,861	323,265,701	4,889,491	24,801,637	903,499	1,809,362	2,000,249	4,702,563	1,109,829	2,067,178
No adjusted gross income	432,317	[2]1,552,252	106,834	281,768	21,738	81,178	161,153	776,751	6,562	10,481	160,871	627,755
Under $600	3,937,988	1,275,784	3,436,143	1,165,624	129,812	64,620	34,001	41,292	157,850	50,930	64,365	70,133
$600 under $1,000	3,107,878	2,477,991	2,505,476	1,971,431	158,002	113,465	21,082	30,652	152,401	92,852	36,459	42,490
$1,000 under $2,000	7,204,380	10,587,466	5,722,002	8,052,535	435,038	516,877	59,836	76,568	350,493	360,224	91,127	112,641
$2,000 under $3,000	6,211,330	15,530,018	5,113,759	12,233,016	450,493	827,345	59,496	77,585	283,569	448,160	93,719	109,337
$3,000 under $4,000	6,125,320	21,448,932	5,348,207	17,958,763	455,955	1,093,020	66,116	69,286	226,598	475,926	100,203	129,297
$4,000 under $5,000	5,974,720	26,875,193	5,384,850	23,361,552	452,704	1,331,460	72,539	84,251	190,963	478,437	108,371	128,274
$5,000 under $6,000	5,748,156	31,590,278	5,313,432	28,218,631	405,144	1,346,789	75,263	76,787	145,917	434,072	97,122	100,866
$6,000 under $7,000	5,415,250	35,142,649	5,099,173	31,952,890	377,249	1,309,315	70,091	62,722	112,537	338,338	76,976	92,573
$7,000 under $8,000	4,837,778	36,213,181	4,578,105	33,152,678	335,338	1,276,238	59,073	58,510	88,964	307,466	69,486	81,694
$8,000 under $9,000	3,875,555	32,850,227	3,674,215	30,042,109	270,103	1,122,190	47,779	44,328	64,611	227,960	49,888	51,161
$9,000 under $10,000	3,027,314	28,691,531	2,870,824	26,163,412	221,077	1,049,498	37,421	34,341	48,709	205,277	32,269	48,977
$10,000 under $15,000	6,609,927	78,290,817	6,150,330	68,572,161	586,699	3,826,810	83,338	101,350	103,363	550,626	71,266	122,174
$15,000 under $20,000	1,460,198	24,832,960	1,235,216	18,280,803	234,997	2,582,315	23,046	36,975	31,623	254,642	18,274	50,792
$20,000 under $50,000	1,211,761	34,505,018	856,997	16,948,079	313,310	6,386,259	26,092	124,949	31,400	375,670	29,701	164,897
$50,000 under $100,000	159,229	10,463,142	104,357	3,634,843	37,053	1,558,815	4,866	42,168	3,807	68,382	6,927	67,335
$100,000 under $500,000	34,946	5,707,258	22,933	1,206,204	4,658	295,674	2,103	51,640	846	21,605	2,576	56,148
$500,000 under $1,000,000	1,073	710,407	697	47,654	90	10,753	133	8,906	22	1,075	149	5,922
$1,000,000 or more	482	1,019,230	311	21,548	30	9,016	69	10,303	11	442	80	4,711
Returns under $5,000	32,993,933	[2]76,643,132	27,617,271	65,024,689	2,103,742	4,027,965	474,223	1,156,384	1,368,436	1,917,010	655,116	1,219,925
Returns $5,000 under $10,000	22,904,054	164,487,867	21,535,749	149,529,719	1,608,911	6,104,030	289,627	276,689	460,739	1,513,114	325,741	375,271
Returns $10,000 or more	9,477,614	155,528,831	8,370,841	108,711,291	1,176,837	14,669,642	139,647	376,290	171,071	1,272,441	128,972	471,979

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property	
	Net profit		Net loss		Net gain		Net loss			
	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)
Total	1,499,482	10,861,548	432,971	1,130,831	5,320,888	8,909,143	1,501,575	969,991	187,952	130,058
No adjusted gross income	11,348	60,447	45,270	339,482	82,650	164,557	39,812	48,335	6,840	11,416
Under $600	21,273	10,636	10,600	15,179	84,677	32,328	18,219	10,117	2,339	1,857
$600 under $1,000	25,687	18,995	7,878	8,661	106,240	35,830	18,202	10,541	2,621	1,230
$1,000 under $2,000	77,435	89,315	21,851	26,273	360,763	152,910	55,161	34,514	10,160	4,054
$2,000 under $3,000	84,588	146,269	21,228	41,446	377,480	204,725	72,805	44,281	11,568	4,073
$3,000 under $4,000	84,407	195,528	19,848	18,718	359,857	212,998	75,195	47,415	10,702	4,114
$4,000 under $5,000	94,332	269,605	22,717	26,440	336,216	216,512	92,240	58,571	18,614	9,231
$5,000 under $6,000	97,115	324,398	23,562	20,644	359,434	231,151	94,603	58,739	12,978	4,645
$6,000 under $7,000	102,347	365,064	20,012	25,226	334,144	213,804	95,413	60,549	12,575	7,523
$7,000 under $8,000	90,071	381,649	25,672	22,409	329,130	242,791	99,131	60,336	10,627	5,769
$8,000 under $9,000	83,105	350,761	19,482	23,589	305,029	221,929	101,364	60,814	9,720	3,966
$9,000 under $10,000	64,728	295,115	17,854	19,404	285,632	215,602	84,518	49,495	13,369	7,276
$10,000 under $15,000	241,063	1,410,661	64,892	80,860	943,044	888,750	292,488	173,628	27,665	18,876
$15,000 under $20,000	126,850	1,060,714	32,491	63,430	401,056	602,204	138,627	89,380	12,262	10,296
$20,000 under $50,000	235,752	3,716,459	60,716	215,598	529,263	1,822,855	187,645	134,278	20,662	25,304
$50,000 under $100,000	48,636	1,513,347	13,900	79,999	97,747	1,072,022	31,337	24,888	3,873	6,433
$100,000 under $500,000	10,423	617,572	4,638	74,904	27,104	1,476,658	4,721	4,029	1,248	3,424
$500,000 under $1,000,000	226	21,197	235	14,706	982	365,532	58	53	83	397
$1,000,000 or more	94	13,819	127	13,865	439	535,984	31	29	47	175
Returns under $5,000	399,071	790,795	149,392	476,199	1,707,883	1,019,860	371,633	253,774	62,845	35,976
Returns $5,000 under $10,000	437,365	1,716,986	106,582	111,271	1,613,369	1,125,277	475,029	289,932	59,270	29,178
Returns $10,000 or more	663,044	8,353,767	176,999	543,361	1,999,635	6,764,004	654,908	426,286	65,840	64,905

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

[Taxable and nontaxable returns]

Adjusted gross income classes	Sales of property *other* than capital initial assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents			
	Net gain		Net loss								Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	82,480	73,140	186,299	245,469	5,666,760	11,917,365	22,229,225	10,124,623	1,788,433	3,117,638	3,915,796	3,939,856	2,077,643	1,315,083
No adjusted gross income	2,571	2,995	18,037	66,653	42,244	46,171	142,281	85,969	6,728	6,272	48,530	61,333	57,065	127,768
Under $600	2,108	1,176	4,137	1,990	61,010	14,470	306,896	59,988	16,966	8,565	90,205	32,360	31,099	17,715
$600 under $1,000	2,608	975	3,121	2,273	116,021	35,100	503,741	152,626	52,239	31,585	163,515	85,191	38,935	19,515
$1,000 under $2,000	6,539	2,121	11,387	7,372	394,086	188,566	1,602,991	586,544	306,757	315,234	458,157	311,406	97,826	39,787
$2,000 under $3,000	7,044	3,327	14,599	11,443	415,246	275,426	1,490,096	741,668	322,931	472,949	367,729	301,513	99,457	55,830
$3,000 under $4,000	7,698	7,583	17,980	13,910	364,061	288,263	1,409,628	560,542	233,706	441,830	306,996	276,668	124,353	60,797
$4,000 under $5,000	6,291	5,107	15,360	9,463	333,366	298,418	1,522,598	524,793	183,916	360,802	291,741	223,246	150,063	79,968
$5,000 under $6,000	6,229	5,587	12,970	12,856	347,627	280,140	1,735,514	607,792	131,771	253,387	278,441	220,010	181,044	93,696
$6,000 under $7,000	4,326	3,426	11,193	10,428	342,890	268,635	1,892,098	588,831	102,513	197,206	290,570	193,120	188,146	81,781
$7,000 under $8,000	4,011	1,691	11,412	8,640	337,255	313,696	1,900,325	558,465	76,165	144,609	267,578	167,304	221,659	96,167
$8,000 under $9,000	3,809	3,318	7,657	7,944	292,464	272,722	1,729,720	534,208	60,907	130,593	232,596	192,023	169,850	82,567
$9,000 under $10,000	5,447	2,923	9,744	10,012	274,670	246,131	1,466,325	450,005	48,664	116,907	192,342	132,860	138,397	66,538
$10,000 under $15,000	12,936	10,824	20,040	22,075	997,175	1,187,173	4,146,273	1,555,337	126,094	278,286	505,933	515,019	363,606	211,185
$15,000 under $20,000	4,424	5,285	8,464	13,628	490,857	943,804	1,150,945	757,032	46,648	113,906	165,946	293,007	100,045	84,893
$20,000 under $50,000	5,155	10,755	14,839	28,847	693,150	3,001,722	1,049,353	1,377,309	57,133	166,852	210,969	646,178	95,785	128,715
$50,000 under $100,000	971	4,177	3,846	10,566	130,849	1,784,330	146,462	428,264	11,450	51,102	35,699	208,731	15,908	39,159
$100,000 under $500,000	292	1,829	1,412	6,676	32,285	1,770,880	32,517	218,344	3,645	25,861	8,476	75,558	4,135	25,655
$500,000 under $1,000,000	15	30	59	282	1,033	261,043	1,011	20,044	122	849	249	2,636	162	1,513
$1,000,000 or more	5	11	45	411	470	440,676	451	16,864	76	843	124	1,692	108	1,833
Returns under $5,000	34,860	23,283	84,622	113,104	1,726,034	1,146,414	6,978,231	3,012,130	1,123,243	1,637,236	1,726,873	1,291,717	598,797	401,379
Returns $5,000 under $10,000	23,821	16,944	52,974	49,879	1,594,906	1,381,324	8,723,981	2,739,301	420,020	842,701	1,261,527	905,317	899,096	420,750
Returns $10,000 or more	23,798	32,911	48,704	82,483	2,345,820	9,389,628	6,527,012	4,373,193	245,169	637,699	927,395	1,742,821	579,750	492,953

Adjusted gross income classes	Royalties				Other sources	Returns with standard deduction			Returns with itemized deductions		
	Net income		Net loss			Number of returns	Adjusted gross income (Thousand dollars)	Total standard deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)						
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total	483,093	685,688	32,983	79,601	4,627,749	38,013,693	154,141,953	20,157,823	26,909,591	244,070,130	46,832,084
No adjusted gross income	12,386	32,217	914	854	[3]381,067	-	-	-	-	-	-
Under $600	11,483	3,999	2,406	2,034	13,791	3,906,604	1,264,468	1,275,308	31,384	11,317	25,847
$600 under $1,000	13,104	6,345			72,172	3,004,515	2,390,772	1,029,085	103,362	87,219	61,120
$1,000 under $2,000	45,056	24,299			251,517	6,375,994	9,292,207	2,406,664	828,386	1,295,259	587,287
$2,000 under $3,000	42,058	27,004	2,008	1,867	310,131	4,784,853	11,943,058	2,049,278	1,416,477	3,586,960	1,219,830
$3,000 under $4,000	35,862	19,689			305,855	4,203,025	14,676,167	2,006,457	1,922,295	6,772,765	1,888,323
$4,000 under $5,000	32,914	19,915	2,705	1,244	292,046	3,671,516	16,486,412	2,014,876	2,303,203	10,388,781	2,547,576
$5,000 under $6,000	29,185	21,223	5,027	16,216	292,320	2,986,404	16,263,321	1,798,105	2,781,752	15,326,957	3,380,863
$6,000 under $7,000	29,285	21,703			272,372	2,446,713	15,846,760	1,660,947	2,968,537	19,295,889	4,005,150
$7,000 under $8,000	26,929	25,717			245,557	1,957,653	14,624,444	1,482,626	2,880,125	21,588,738	4,344,256
$8,000 under $9,000	20,341	29,346	3,159	1,928	228,999	1,392,965	11,803,674	1,182,727	2,482,590	21,046,553	4,112,552
$9,000 under $10,000	19,966	15,914			233,510	1,075,673	10,194,830	1,017,934	1,951,641	18,496,701	3,508,006
$10,000 under $15,000	64,909	73,242	5,585	7,106	665,723	1,870,125	21,789,106	1,866,889	4,739,802	56,501,711	9,915,911
$15,000 under $20,000	32,150	56,315	2,904	2,380	398,413	249,269	4,209,073	248,886	1,210,929	20,623,887	3,367,022
$20,000 under $50,000	51,190	149,052	5,525	19,989	891,816	113,441	3,002,037	113,105	1,098,320	31,502,981	4,762,901
$50,000 under $100,000	11,704	76,120	1,802	8,981	360,198	4,442	277,754	4,438	154,787	10,185,388	1,567,813
$100,000 under $500,000	4,324	70,298	884	13,220	163,473	498	74,900	496	34,448	5,632,358	1,119,420
$500,000 under $1,000,000	166	6,825	47	1,321	5,495	1	560	1	1,072	709,847	151,969
$1,000,000 or more	79	6,469	17	2,461	5,429	1	2,412	1	481	1,016,818	266,241
Returns under $5,000	192,863	133,466	8,033	5,999	864,445	25,956,507	56,053,084	10,781,668	6,605,108	22,142,299	6,329,982
Returns $5,000 under $10,000	125,707	113,903	8,185	18,144	1,272,758	9,859,409	68,733,029	7,142,339	13,064,645	95,754,838	19,350,827
Returns $10,000 or more	164,522	438,321	16,765	55,458	2,490,546	2,237,776	29,355,841	2,233,816	7,239,838	126,172,990	21,151,276

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Negative "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]

Adjusted gross income or deficit	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	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	65,375,601	[1]396,659,831	38,730,324	[1]311,457,956	2,915,178	[1]10,040,590	1,775,640	[1]9,698,457	229,819	[1]930,738	21,724,641	[1]64,532,097
Salaries and wages (gross)	57,523,861	323,265,701	34,061,458	254,029,517	2,637,044	8,787,127	1,583,280	8,016,224	182,103	681,077	19,059,975	51,751,784
Business or profession:												
Net profit	4,889,491	24,801,637	4,072,374	22,458,147	138,245	432,093	90,908	376,068	13,798	47,983	574,166	1,487,348
Net loss	903,499	1,809,362	727,185	1,479,671	24,898	47,134	15,701	34,123	2,638	3,029	133,078	245,408
Farm:												
Net profit	2,000,249	4,702,563	1,600,073	4,121,211	73,430	95,662	23,827	49,545	11,871	16,079	291,044	420,070
Net loss	1,109,829	2,067,178	952,166	1,823,399	27,835	37,248	11,835	23,517	4,266	6,749	113,728	176,263
Partnership:												
Net profit	1,499,482	10,861,548	1,203,630	9,765,457	31,110	154,486	25,610	141,952	3,902	19,745	235,227	779,908
Net loss	432,971	1,130,831	344,105	953,865	9,721	24,441	8,333	40,111	1,462	5,292	69,354	107,120
Sales of capital assets:												
Net gain	5,320,888	8,909,143	3,839,500	7,022,813	77,397	118,327	129,760	201,453	24,637	28,864	1,249,592	1,537,700
Net loss	1,501,575	969,991	1,117,687	703,985	77,468	64,498	43,078	26,891	5,897	3,373	257,440	171,310
Ordinary gain from sales of depreciable property	187,952	130,058	165,816	118,269	2,827	714	3,157	2,444	[2]	[2]	15,642	8,203
Sales of property *other* than capital assets:												
Net gain	82,480	73,140	66,008	63,369	1,379	386	1,478	1,974	[2]	[2]	13,464	6,898
Net loss	186,299	245,469	162,652	211,042	5,126	3,652	3,998	6,307	[2]	[2]	14,209	24,340
Dividends in adjusted gross income	5,666,760	11,917,365	3,550,326	7,397,241	105,238	295,417	196,492	382,931	35,157	36,346	1,779,543	3,805,431
Interest received	22,229,225	10,124,623	15,837,601	6,711,545	406,556	153,466	711,004	330,694	126,075	73,929	5,147,989	2,854,998
Pension and annuities (taxable portion)	1,788,433	3,117,638	1,083,187	2,037,962	24,420	38,259	45,235	86,613	11,188	15,494	624,403	939,309
Rents:												
Net income	3,915,796	3,939,856	2,773,952	2,761,806	72,841	70,167	104,409	101,196	24,965	19,792	939,629	986,903
Net loss	2,077,643	1,315,083	1,642,034	1,060,598	36,589	21,264	54,953	41,048	9,194	8,457	334,874	183,720
Royalties:												
Net income	483,093	685,688	357,897	489,619	7,840	13,071	13,279	22,983	3,936	7,209	100,141	152,802
Net loss	32,983	79,601	26,212	71,220	776	1,174	[2]	[2]	[2]	[2]	5,424	6,152
Other sources	[3]	4,627,749	[3]	3,245,369	[3]	136,855	[3]	201,367	[3]	19,150	[3]	1,025,251
Returns With Standard Deduction												
Adjusted gross income	38,033,693	154,141,953	17,331,936	100,584,904	2,200,716	5,990,805	752,467	3,585,090	108,633	302,372	17,639,940	43,678,789
Salaries and wages (gross)	33,840,211	132,874,832	14,930,230	85,412,053	2,021,587	5,525,348	662,690	3,095,044	83,324	232,009	16,142,382	38,610,379
Business or profession:												
Net profit	2,146,493	7,084,301	1,637,915	5,942,023	85,306	172,956	44,972	131,895	7,647	16,722	370,653	820,703
Net loss	283,326	296,711	221,522	241,533	8,116	7,027	4,769	4,372	[2]	[2]	48,414	43,174
Farm:												
Net profit	1,582,945	3,491,336	1,245,428	3,049,285	66,992	82,556	18,702	34,022	9,329	11,319	242,494	314,150
Net loss	572,847	672,570	494,064	594,873	12,766	12,536	5,805	7,606	[2]	[2]	58,192	55,439
Partnership:												
Net profit	549,720	2,272,238	375,882	1,787,844	13,670	41,046	9,140	41,217	887	2,190	150,141	399,939
Net loss	114,514	132,623	76,557	104,397	2,828	1,671	1,447	1,575	[2]	[2]	33,524	24,932
Sales of capital assets:												
Net gain	2,033,042	1,661,080	1,318,850	1,131,120	36,818	27,145	42,750	33,320	7,416	4,130	627,210	465,362
Net loss	373,927	206,416	239,983	129,133	11,677	8,098	10,153	5,256	[2]	[2]	111,059	63,556
Ordinary gain from sales of depreciable property	77,558	44,799	64,851	39,789	1,513	191	[2]	[2]	[2]	[2]	9,179	4,037
Sales of property *other* than capital assets:												
Net gain	36,934	23,722	28,024	19,782	[2]	[2]	[2]	[2]	-	-	7,352	2,088
Net loss	68,524	37,361	59,345	32,823	[2]	[2]	1,426	820	[2]	[2]	6,091	3,015
Dividends in adjusted gross income	1,941,338	1,585,096	958,922	635,298	33,594	25,759	69,757	60,126	8,760	4,638	870,304	859,273
Interest received	8,330,689	3,424,150	5,009,556	1,979,340	166,863	54,577	266,380	100,941	45,491	18,232	2,842,399	1,271,040
Pensions and annuities (taxable portion)	765,949	1,105,658	439,442	677,172	13,288	18,083	18,463	28,599	[2]	[2]	292,903	379,050
Rents:												
Net income	1,520,604	1,227,983	992,545	781,744	36,441	28,100	33,111	24,910	12,788	7,800	445,717	385,430
Net loss	559,338	244,443	407,029	180,719	11,778	3,240	13,745	6,643	2,453	566	124,332	53,273
Royalties:												
Net income	197,316	180,205	141,894	109,808	2,130	1,234	4,343	8,951	[2]	[2]	46,742	54,579
Net loss	9,812	20,717	6,383	18,040	[2]	[2]	[2]	[2]	-	-	3,265	2,259
Other sources	[3]	1,512,329	[3]	871,186	[3]	60,897	[3]	62,407	[3]	3,345	[3]	514,543

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

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 gross income or deficit	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns With Itemized Deductions												
Adjusted gross income	26,909,591	244,070,130	21,121,990	212,083,078	691,748	4,095,460	1,015,004	6,155,246	117,950	641,259	3,962,902	21,095,090
Salaries and wages (gross)	23,576,812	190,109,102	19,051,270	168,379,887	611,816	3,753,638	918,174	4,915,893	98,370	448,682	2,897,182	13,111,026
Business or profession:												
Net profit	2,721,257	17,636,158	2,418,018	16,443,853	52,434	258,908	45,532	242,880	6,050	31,229	199,224	659,287
Net loss	459,021	735,901	399,451	631,767	9,750	16,665	7,787	21,383	(2)	(2)	41,609	65,647
Farm:												
Net profit	410,739	1,200,753	349,364	1,062,502	6,232	13,063	5,126	15,522	2,542	4,760	47,475	104,906
Net loss	376,113	766,853	340,138	694,394	6,024	10,798	4,617	10,795	923	1,256	24,409	49,608
Partnership:												
Net profit	938,411	8,528,863	819,053	7,920,726	17,227	113,298	16,470	100,733	2,910	17,520	82,752	376,586
Net loss	273,188	658,727	238,242	589,002	4,555	11,001	5,674	9,787	(2)	(2)	23,515	47,672
Sales of capital assets:												
Net gain	3,205,192	7,083,505	2,459,716	5,751,136	37,494	88,427	85,552	161,299	16,516	22,811	605,916	1,059,852
Net loss	1,087,829	715,247	855,879	553,133	62,710	54,265	32,715	21,526	4,635	2,900	131,891	83,479
Ordinary gain from sales of depreciable property	103,560	73,842	95,289	68,463	1,310	516	1,495	1,627	(2)	(2)	5,354	3,156
Sales of property *other* than capital assets:												
Net gain	42,975	46,427	36,417	41,224	(2)	(2)	(2)	(2)	(2)	(2)	5,809	4,749
Net loss	99,737	141,454	88,570	123,982	3,259	2,962	1,969	4,065	(2)	(2)	5,824	10,402
Dividends in adjusted gross income	3,683,178	10,286,098	2,567,154	6,732,753	68,504	268,836	125,277	322,094	25,988	31,516	896,254	2,930,904
Interest received	13,756,256	6,614,508	10,735,508	4,685,411	233,472	97,031	441,598	225,752	79,663	53,380	2,266,015	1,552,965
Pensions and annuities (taxable portion)	1,015,756	2,005,707	639,031	1,356,305	10,532	19,716	26,519	57,805	9,235	12,640	330,440	559,241
Rents:												
Net income	2,346,662	2,650,542	1,744,825	1,929,943	34,883	39,580	70,538	75,907	12,076	11,908	484,339	593,208
Net loss	1,461,243	942,874	1,202,493	804,968	23,538	14,954	38,647	22,069	6,333	3,035	190,231	97,850
Royalties:												
Net income	273,390	473,266	205,534	351,175	5,408	11,000	8,731	13,989	1,732	1,574	51,987	95,521
Net loss	22,257	58,031	19,217	52,440	(2)	(2)	(2)	(2)	(2)	(2)	1,856	3,778
Other sources	(3)	3,496,689	(3)	2,706,515	(3)	82,910	(3)	143,571	(3)	19,981	(3)	543,711
Returns With No Adjusted Gross Income												
Adjusted gross income	432,317	[4]1,552,252	276,398	[4]1,210,026	22,710	[4]45,674	8,171	[4]41,878	3,240	[4]12,892	121,797	[4]241,782
Salaries and wages (gross)	106,834	281,768	79,959	237,578	3,641	8,141	2,415	5,284	(2)	(2)	20,411	30,379
Business or profession:												
Net profit	21,738	81,178	16,441	72,270	(2)	(2)	(2)	(2)	(2)	(2)	4,289	7,358
Net loss	161,153	776,751	106,212	606,371	7,032	23,441	3,144	8,367	1,710	1,985	43,055	136,587
Farm:												
Net profit	6,562	10,481	5,281	9,424	(2)	(2)	-	-	-	-	1,076	1,014
Net loss	160,871	627,755	117,964	534,132	9,044	13,914	(2)	(2)	1,323	3,378	31,127	71,216
Partnership:												
Net profit	11,348	60,447	8,695	56,888	(2)	(2)	-	-	(2)	(2)	2,334	3,383
Net loss	45,270	339,482	29,307	260,466	2,338	11,770	1,209	28,750	(2)	(2)	12,315	34,517
Sales of capital assets:												
Net gain	82,650	164,557	60,934	140,558	3,085	2,756	1,459	6,832	(2)	(2)	16,466	12,486
Net loss	39,812	48,335	21,825	21,719	3,081	2,135	(2)	(2)	(2)	(2)	14,490	24,275
Ordinary gain from sales of depreciable property	6,840	11,416	5,676	10,017	(2)	(2)	(2)	(2)	-	-	1,109	1,010
Sales of property *other* than capital assets:												
Net gain	2,571	2,995	1,567	2,362	(2)	(2)	-	-	(2)	(2)	(2)	(2)
Net loss	18,037	66,653	14,737	54,237	(2)	(2)	(2)	(2)	-	-	2,294	10,924
Dividends in adjusted gross income	42,244	46,171	24,250	29,191	3,141	822	1,460	711	(2)	(2)	12,985	15,254
Interest received	142,281	85,969	92,538	46,794	6,222	1,858	3,026	4,007	921	2,317	39,575	30,993
Pensions and annuities (taxable portion)	6,728	6,272	4,713	4,485	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Rents:												
Net income	48,530	61,333	36,581	50,119	1,517	2,487	(2)	(2)	(2)	(2)	9,573	8,266
Net loss	57,065	127,768	32,512	74,911	1,274	3,069	2,559	12,336	(2)	(2)	20,311	32,596
Royalties:												
Net income	12,386	32,217	10,469	28,636	(2)	(2)	(2)	(2)	-	-	1,412	2,701
Net loss	914	854	(2)	(2)	-	-	-	-	-	-	(2)	(2)
Other sources	(3)	[4]381,067	(3)	[4]332,332	(3)	[4]6,952	(3)	[4]4,604	(3)	[4]4,176	(3)	[4]33,003

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Number not tabulated.
[4]Deficit.
NOTE: Detail may not add to total because of rounding.

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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)	(13)
Grand total	65,375,601	187,253,469	[2]396,659,831	57,523,861	323,265,701	4,889,491	24,801,637	903,499	1,809,362	2,000,249	4,702,563	1,109,829	2,067,178
Taxable returns, total	51,306,338	147,228,144	376,004,749	47,217,004	308,286,372	3,767,005	22,859,688	559,714	699,125	1,059,982	3,441,688	664,601	1,017,855
Under $1,000	519,777	519,777	486,829	483,519	444,486	11,811	9,935	(4)	(4)	6,553	4,765	(4)	(4)
$1,000 under $2,000	4,274,235	4,706,646	6,306,032	3,958,146	5,678,942	119,187	148,215	13,613	12,391	68,329	76,192	16,596	14,568
$2,000 under $3,000	4,230,995	6,481,950	10,630,745	3,780,279	9,171,886	223,681	412,693	25,320	24,056	113,609	178,708	43,088	41,974
$3,000 under $4,000	4,994,752	10,453,223	17,541,509	4,510,389	15,282,277	322,204	771,446	45,830	36,656	137,046	270,118	71,276	80,682
$4,000 under $5,000	5,365,249	13,672,805	24,171,885	4,916,445	21,409,124	376,105	1,092,611	60,329	60,795	144,889	342,022	90,840	97,793
$5,000 under $6,000	5,474,381	16,306,045	30,105,420	5,100,668	27,143,295	369,282	1,215,056	67,336	61,984	123,622	338,734	90,171	88,615
$6,000 under $7,000	5,315,394	17,851,139	34,503,142	5,022,548	31,499,736	362,955	1,244,110	67,672	56,578	102,742	292,703	75,061	83,665
$7,000 under $8,000	4,801,475	17,048,227	35,943,123	4,555,716	33,001,596	326,686	1,229,628	57,561	48,523	84,630	280,797	67,377	70,807
$8,000 under $9,000	3,857,806	14,062,303	32,700,244	3,664,227	29,965,745	266,356	1,100,132	46,868	43,137	62,192	210,218	49,888	51,161
$9,000 under $10,000	3,018,742	11,169,926	28,610,501	2,866,259	26,126,186	218,557	1,032,707	37,068	32,399	47,601	197,359	31,849	46,619
$10,000 under $15,000	6,593,499	24,186,409	78,094,242	6,142,358	68,504,550	581,845	3,785,715	82,271	92,369	101,278	531,721	70,351	112,499
$15,000 under $20,000	1,456,670	5,387,698	24,772,473	1,233,570	18,261,745	234,029	2,571,804	22,890	34,449	31,521	253,704	17,969	48,817
$20,000 under $50,000	1,208,517	4,640,009	34,407,979	855,197	16,914,307	312,569	6,374,576	25,494	96,537	31,304	373,935	29,394	152,693
$50,000 under $100,000	158,700	611,342	10,429,137	104,011	3,626,076	36,987	1,556,742	4,808	39,191	3,790	67,707	6,865	63,526
$100,000 under $500,000	34,626	125,511	5,649,031	22,683	1,188,364	4,633	294,563	1,939	42,967	844	21,515	2,546	53,608
$500,000 under $1,000,000	1,057	3,632	700,283	686	46,755	89	10,745	129	6,570	22	1,075	145	5,295
$1,000,000 or more	463	1,502	952,174	303	21,302	29	9,010	65	9,589	10	415	76	4,500
Nontaxable returns, total	14,069,263	40,025,325	[2]20,655,082	10,306,857	14,979,329	1,122,486	1,941,949	343,785	1,110,237	940,267	1,260,875	445,228	1,049,323
No adjusted gross income	432,317	1,240,411	[3]1,552,252	106,834	281,768	21,738	81,178	161,153	776,751	6,562	10,481	160,871	627,755
Under $600	3,937,988	5,255,204	1,275,784	3,436,143	1,165,624	129,812	64,620	34,001	41,292	157,850	50,930	64,365	70,133
$600 under $1,000	2,588,100	4,241,139	1,991,162	2,021,956	1,526,945	146,191	103,529	20,562	29,718	145,849	88,087	35,350	41,457
$1,000 under $2,000	2,930,145	8,728,487	4,281,434	1,763,856	2,373,593	315,852	368,663	46,223	64,176	282,164	284,031	74,531	98,073
$2,000 under $3,000	1,980,335	7,942,917	4,899,273	1,333,479	3,061,130	226,812	414,651	34,176	53,528	169,960	269,452	50,631	67,363
$3,000 under $4,000	1,130,568	5,739,768	3,907,423	837,818	2,676,486	133,751	321,575	20,287	32,630	89,552	205,808	28,926	48,615
$4,000 under $5,000	609,471	3,730,219	2,703,309	468,405	1,952,428	76,600	238,849	12,210	23,455	46,074	136,415	17,532	30,480
$5,000 or more	460,339	3,147,180	3,148,949	338,366	1,941,355	71,730	348,884	15,173	88,687	42,256	215,671	13,022	65,447
Returns under $5,000	32,993,932	72,712,547	[2]76,643,132	27,617,270	65,024,688	2,103,742	4,027,965	474,223	1,156,384	1,368,436	1,917,010	655,116	1,219,925
Returns $5,000 under $10,000	22,904,054	79,474,725	164,487,867	21,535,749	149,529,719	1,608,911	6,104,030	289,627	276,689	460,739	1,513,114	325,741	375,271
Returns $10,000 or more	9,477,614	35,066,197	155,528,831	8,370,841	108,711,291	1,176,837	14,669,642	139,647	376,290	171,071	1,272,441	128,972	471,979

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	1,499,482	10,861,548	432,971	1,130,831	5,320,888	8,909,143	1,501,575	969,991	187,952	130,058	82,480	73,140	186,299	245,469
Taxable returns, total	1,278,497	10,399,778	321,689	600,857	4,345,324	8,104,533	1,291,318	812,401	147,285	99,879	59,570	55,009	121,695	141,497
Under $1,000	2,915	2,497	(4)	(4)	9,760	2,387	(4)	(4)	(4)	(4)	-	-	-	-
$1,000 under $2,000	29,376	33,266	7,118	5,013	97,658	33,430	17,954	9,395	2,213	448	3,914	820	1,613	852
$2,000 under $3,000	43,549	79,363	8,333	8,142	178,801	80,938	33,129	20,345	4,785	1,556			6,132	3,997
$3,000 under $4,000	52,541	121,712	13,283	10,516	244,299	136,712	51,572	31,685	6,569	2,267	4,469	2,743	8,925	6,644
$4,000 under $5,000	76,032	215,558	17,866	17,415	273,533	164,972	76,764	48,190	13,385	5,578	4,763	3,050	9,576	5,504
$5,000 under $6,000	87,395	290,703	21,248	17,247	326,551	201,190	86,531	52,881	11,164	3,682	6,027	5,497	9,853	9,488
$6,000 under $7,000	95,669	337,784	18,366	18,355	321,861	197,547	92,171	58,766	11,365	7,045	3,923	3,030	9,668	8,637
$7,000 under $8,000	86,450	365,097	24,169	17,813	320,486	219,875	97,623	59,385	10,123	4,944	3,910	1,568	10,908	8,446
$8,000 under $9,000	81,098	346,027	19,180	14,696	299,187	211,293	99,158	58,835	9,518	3,650	3,809	3,318	7,354	7,732
$9,000 under $10,000	64,124	293,431	17,152	15,047	282,650	206,776	84,115	49,320	12,915	6,789	5,447	2,923	9,542	9,956
$10,000 under $15,000	239,082	1,399,761	63,673	68,168	937,481	866,607	290,350	171,853	27,156	18,308	12,681	10,469	19,684	21,071
$15,000 under $20,000	126,237	1,054,211	32,132	58,482	399,457	589,609	138,222	89,062	12,160	10,287	4,424	5,285	8,413	13,622
$20,000 under $50,000	234,900	3,698,316	60,144	175,090	527,769	1,786,803	186,679	133,352	20,621	25,190	5,041	10,302	14,712	28,286
$50,000 under $100,000	48,432	1,511,609	13,821	77,927	97,482	1,061,774	31,262	24,817	3,856	6,237	854	4,172	3,821	10,221
$100,000 under $500,000	10,381	615,451	4,456	70,921	26,957	1,464,167	4,578	3,889	1,230	3,343	288	1,791	1,393	6,420
$500,000 under $1,000,000	225	21,186	224	12,831	968	359,558	58	53	80	376	15	30	58	262
$1,000,000 or more	91	13,806	121	13,115	424	520,895	31	29	44	172	5	11	43	359
Nontaxable returns, total	220,985	461,770	111,282	529,974	975,564	804,610	210,257	157,590	40,667	30,179	22,910	18,131	64,604	103,972
No adjusted gross income	11,348	60,447	45,270	339,482	82,650	164,557	39,812	48,335	6,840	11,416	2,571	2,995	18,037	66,653
Under $600	21,273	10,636	10,600	15,179	84,677	32,328	18,219	10,117	2,339	1,857	2,108	1,176	4,137	1,990
$600 under $1,000	22,773	16,498	7,475	8,582	96,480	33,443	17,081	9,997	2,520	1,224	2,608	975	3,121	2,273
$1,000 under $2,000	48,059	56,049	14,732	21,260	263,106	119,481	37,207	25,119	7,947	3,606	4,637	1,636	9,774	6,521
$2,000 under $3,000	41,039	66,905	12,895	33,304	198,678	123,788	39,677	23,936	6,783	2,517	5,032	2,991	8,467	7,446
$3,000 under $4,000	31,867	73,816	6,564	8,202	115,558	76,286	23,624	15,730	4,133	1,846	3,230	4,840	9,055	7,266
$4,000 under $5,000	18,300	54,048	4,851	9,025	62,684	51,540	15,476	10,381	5,229	3,653	1,529	2,057	5,784	3,960
$5,000 or more	26,326	123,371	8,895	94,940	71,731	203,187	19,161	13,975	4,876	4,060	1,195	1,461	6,229	7,863
Returns under $5,000	399,071	790,795	149,392	476,198	1,707,882	1,019,859	371,633	253,774	62,845	35,976	34,860	23,283	84,622	113,104
Returns $5,000 under $10,000	437,365	1,716,986	106,582	111,271	1,613,369	1,125,277	475,029	289,932	59,270	29,178	23,821	16,944	52,974	49,879
Returns $10,000 or more	663,044	8,353,767	176,999	543,361	1,999,635	6,764,004	654,908	426,286	65,840	64,905	23,798	32,911	48,704	82,483

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

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

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	5,666,760	11,917,365	22,229,225	10,124,623	1,788,433	3,117,638	3,915,796	3,939,856	2,077,643	1,315,083	483,093	685,688	32,983	79,601
Taxable returns, total	4,756,257	11,125,653	18,981,946	8,447,958	1,043,412	2,056,288	2,831,110	3,085,001	1,749,469	1,010,528	363,344	573,839	27,997	72,222
Under $1,000	11,402	3,154	46,190	11,806	(4)	(4)	7,223	4,115	(4)	(4)	(4)	(4)	-	-
$1,000 under $2,000	118,670	60,808	512,730	165,192	34,784	35,555	30,653	47,330	25,735	8,482	7,350	3,738	2,007	1,242
$2,000 under $3,000	208,596	145,401	831,616	332,709	100,492	134,468	138,033	102,131	52,355	18,897	18,051	9,441		
$3,000 under $4,000	254,617	197,704	1,105,413	449,017	126,386	223,303	212,587	184,450	92,832	42,446	26,496	12,612		
$4,000 under $5,000	278,809	232,121	1,374,609	521,549	140,137	248,058	246,967	171,504	127,905	64,247	26,779	15,641		
$5,000 under $6,000	321,896	244,377	1,665,831	549,848	116,317	210,507	237,123	199,741	165,804	80,446	26,967	17,908	4,506	14,538
$6,000 under $7,000	334,445	251,392	1,864,964	573,464	97,395	184,324	231,497	180,701	183,127	77,968	28,479	20,055	1,907	780
$7,000 under $8,000	331,085	297,232	1,885,919	549,823	74,464	139,835	253,861	162,469	217,026	91,155	26,026	24,428		
$8,000 under $9,000	287,840	259,735	1,720,220	522,070	60,903	130,592	229,589	187,452	168,346	79,341	20,039	29,239	3,159	1,928
$9,000 under $10,000	272,713	238,091	1,462,590	445,301	48,165	116,677	190,784	128,828	137,394	65,613	19,664	15,767		
$10,000 under $15,000	991,981	1,150,842	4,137,065	1,541,221	125,317	275,406	503,301	504,020	361,876	206,016	64,143	69,204	5,382	6,622
$15,000 under $20,000	489,175	929,885	1,148,652	752,008	46,496	113,428	155,078	290,679	99,741	84,337	31,947	55,453	2,900	2,345
$20,000 under $50,000	691,040	2,951,058	1,046,522	1,364,806	56,821	165,923	210,241	640,716	95,382	125,924	51,023	142,882	5,420	19,818
$50,000 under $100,000	130,529	1,771,274	145,979	424,222	11,413	50,764	35,503	202,902	15,796	37,494	11,646	75,799	1,781	8,703
$100,000 under $500,000	31,988	1,748,469	32,217	210,591	3,630	25,700	8,305	73,694	4,091	24,239	4,290	68,329	872	12,472
$500,000 under $1,000,000	1,019	254,355	995	18,429	119	840	244	2,583	157	1,420	164	6,822	46	1,313
$1,000,000 or more	452	389,755	434	15,902	73	778	121	1,686	100	1,733	78	6,465	17	2,461
Nontaxable returns, total	910,503	791,712	3,247,279	1,676,665	745,021	1,061,350	1,084,686	854,855	328,174	304,555	119,749	111,849	4,986	7,379
No adjusted gross income	42,244	46,171	142,281	85,969	6,728	6,272	48,530	61,333	57,065	127,768	12,386	32,217	914	854
Under $600	61,010	14,470	306,896	59,988	16,966	8,565	90,205	32,360	31,099	17,715	11,483	3,999		
$600 under $1,000	104,619	31,946	457,551	140,820	51,740	31,455	136,292	81,077	37,133	18,744	12,902	6,288		
$1,000 under $2,000	275,416	127,757	1,090,262	521,352	271,973	279,679	377,505	264,075	72,090	31,305	37,706	20,561	3,007	2,877
$2,000 under $3,000	206,650	130,025	658,480	408,959	222,440	338,482	229,696	199,383	47,102	36,934	24,007	17,562		
$3,000 under $4,000	109,444	90,559	304,215	211,525	107,320	218,526	94,409	92,218	31,521	18,351	9,366	7,077		
$4,000 under $5,000	54,558	66,297	147,989	103,244	43,778	112,744	44,774	51,742	22,158	15,721	6,136	4,274		
$5,000 or more	56,562	284,487	139,605	144,808	24,076	65,627	43,275	72,667	30,006	38,017	5,763	19,871	1,065	3,648
Returns under $5,000	1,726,034	1,146,413	6,978,231	3,012,131	1,123,243	1,637,236	1,726,873	1,291,717	598,797	401,379	192,863	133,466	8,033	5,999
Returns $5,000 under $10,000	1,594,906	1,381,324	8,723,981	2,739,301	420,020	842,701	1,231,527	905,317	899,096	420,750	125,707	113,903	8,185	18,144
Returns $10,000 or more	2,345,820	9,389,628	6,527,012	4,373,193	245,169	637,699	927,395	1,742,821	579,750	492,953	164,522	438,321	16,765	55,458

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income		Investment	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	4,627,749	3,177,195	2,879,266	66,989,908	112,352,080	13,452,530	51,923,076	229,875,078	47,896,997	1,442,389	183,869	1,797,465	312,690
Taxable returns, total	4,436,733	2,992,498	2,613,095	58,403,521	88,336,886	-	51,306,338	229,268,292	47,792,076	1,040,541	142,522	1,601,464	257,427
Under $1,000	7,846	3,700	996	143,512	311,866	-	519,777	31,204	5,188	-	-	(4)	(4)
$1,000 under $2,000	101,628	45,169	28,486	1,352,724	2,823,988	-	4,274,235	2,130,143	345,269	10,175	302	19,065	724
$2,000 under $3,000	171,732	85,449	72,676	1,762,761	3,889,170	-	4,230,995	4,979,284	827,205	109,835	8,088	55,773	3,078
$3,000 under $4,000	217,665	164,890	121,186	2,755,480	6,271,934	-	4,994,752	8,515,230	1,453,237	159,352	16,879	92,301	6,573
$4,000 under $5,000	241,416	248,642	196,353	3,798,886	8,203,683	-	5,365,249	12,170,876	2,111,241	140,235	18,025	114,716	10,258
$5,000 under $6,000	264,527	295,740	255,470	4,757,225	9,783,627	-	5,474,381	15,564,570	2,713,877	124,711	18,647	134,688	13,673
$6,000 under $7,000	266,002	319,021	250,147	5,472,934	10,710,684	-	5,315,394	18,319,522	3,219,608	92,025	14,395	127,002	14,061
$7,000 under $8,000	240,170	337,445	278,073	5,709,244	10,228,936	-	4,801,475	20,004,943	3,556,247	63,364	10,133	123,981	14,814
$8,000 under $9,000	222,829	298,918	236,105	5,212,940	8,437,382	-	3,857,806	19,049,927	3,429,478	61,016	9,686	107,420	12,991
$9,000 under $10,000	232,360	257,334	212,866	4,487,505	6,701,956	-	3,018,742	17,421,037	3,177,917	36,852	6,666	92,026	12,412
$10,000 under $15,000	657,889	640,578	542,830	11,667,668	14,511,845	-	5,593,499	51,914,829	9,878,997	110,590	17,943	267,686	43,992
$15,000 under $20,000	399,681	163,745	184,160	3,569,435	3,232,619	-	1,456,670	17,970,472	3,764,292	47,373	7,364	141,823	28,254
$20,000 under $50,000	886,744	117,187	195,853	4,792,002	2,784,005	-	1,208,517	26,832,008	7,021,623	66,955	11,402	260,223	65,458
$50,000 under $100,000	361,500	12,597	29,790	1,534,020	366,805	-	158,700	8,528,317	3,268,032	13,096	2,155	51,209	20,520
$100,000 under $500,000	155,250	2,020	7,651	1,051,705	75,306	-	34,626	4,522,030	2,272,681	4,721	793	12,193	9,234
$500,000 under $1,000,000	5,608	48	331	140,481	2,179	-	1,057	557,626	313,317	157	28	443	620
$1,000,000 or more	3,886	15	122	194,999	901	-	463	756,274	433,867	84	16	209	761
Nontaxable returns, total	191,016	184,697	266,171	8,586,387	24,015,194	13,452,530	616,738	606,786	104,921	401,848	41,347	196,001	55,263
No adjusted gross income	381,067	9,651	28,390	-	744,245	432,317	-	-	-	-	-	-	-
Under $600	13,791	12,829	26,884	1,301,155	3,153,123	3,937,988	-	-	-	-	-	-	-
$600 under $1,000	64,326	20,170	24,676	946,693	2,544,684	2,582,994	5,111	206	32	(4)	(4)	1,008	7
$1,000 under $2,000	149,889	33,807	41,708	1,641,226	5,237,092	2,838,339	91,806	22,246	3,649	67,672	2,449	17,532	920
$2,000 under $3,000	138,399	36,422	51,824	1,506,347	4,765,750	1,806,737	173,598	103,418	16,893	142,983	13,371	28,549	2,707
$3,000 under $4,000	88,190	25,912	30,534	1,139,300	3,443,861	979,052	151,516	102,449	16,815	106,023	11,357	41,423	4,301
$4,000 under $5,000	50,630	23,526	31,372	763,566	2,238,131	518,088	91,383	91,718	14,931	55,701	8,027	34,480	6,303
$5,000 or more	66,858	22,380	30,783	1,288,100	1,888,308	357,015	103,324	286,749	52,601	27,970	6,130	73,009	41,025
Returns under $5,000	864,444	710,169	655,085	17,111,649	43,627,527	13,095,519	19,898,422	28,146,773	4,794,459	793,476	78,510	405,554	34,872
Returns $5,000 under $10,000	1,272,758	1,529,843	1,260,761	26,493,166	47,684,835	345,436	22,558,618	90,537,348	16,126,757	405,159	65,511	647,693	90,691
Returns $10,000 or more	2,490,546	937,185	963,421	23,385,092	21,039,718	11,579	9,466,035	111,190,955	26,975,780	243,754	39,847	744,218	187,122

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

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

Adjusted gross income classes	Tax credits—Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	129,309	47,621	3,804,228	200,077	47,152,855	90,682	15,953	6,360,633	1,015,760	55,364,237	36,892,640
Taxable returns, total	123,308	42,179	3,651,135	197,111	47,152,855	74,042	12,779	4,554,314	838,684	46,333,422	36,103,582
Under $1,000	-	-	7,950	23	5,161			19,098	913	456,558	40,773
$1,000 under $2,000	2,620	67	83,410	703	343,498	2,386	200	192,417	13,886	3,791,591	547,311
$2,000 under $3,000			153,839	1,771	814,244			344,997	36,467	3,644,348	926,859
$3,000 under $4,000	3,154	249	182,998	3,001	1,426,534	2,222	280	460,891	64,109	4,387,142	1,535,763
$4,000 under $5,000	2,130	201	198,153	3,749	2,079,007	3,730	446	526,366	90,017	4,819,379	2,184,686
$5,000 under $6,000	3,679	1,038	216,629	4,035	2,676,478	4,990	500	492,836	92,414	5,026,055	2,805,003
$6,000 under $7,000	5,364	471	234,563	4,416	3,186,260	5,544	479	424,966	81,061	4,967,362	3,321,198
$7,000 under $8,000	2,096	463	232,257	5,236	3,525,596	5,339	524	362,848	70,913	4,515,528	3,584,162
$8,000 under $9,000	5,704	365	199,078	4,778	3,401,658	4,785	398	288,239	56,928	3,639,779	3,369,686
$9,000 under $10,000	4,376	212	195,410	4,508	3,154,118	5,582	2,746	227,443	47,782	2,842,911	3,019,189
$10,000 under $15,000	19,072	4,032	744,075	20,987	9,792,079	13,000	1,567	613,764	137,311	6,089,633	8,455,168
$15,000 under $20,000	13,826	2,570	410,665	16,879	3,709,244	7,945	1,208	248,546	60,001	1,211,269	2,482,198
$20,000 under $50,000	36,829	8,328	631,905	54,293	6,882,146	14,016	2,903	307,077	75,813	821,319	2,763,758
$50,000 under $100,000	16,123	8,278	127,126	32,823	3,204,243	3,133	788	36,945	9,126	98,334	789,482
$100,000 under $500,000	7,828	12,004	31,612	30,440	2,220,198	1,253	628	7,636	1,880	21,300	265,607
$500,000 under $1,000,000	343	2,816	1,015	4,082	305,772	85	90	179	44	641	9,092
$1,000,000 or more	164	1,085	450	5,387	426,619	32	22	66	19	273	3,647
Nontaxable returns, total	6,001	5,442	153,093	2,966	-	16,640	3,174	1,806,319	177,076	9,030,815	789,058
No adjusted gross income	-	-	313	1	-	3,643	1,098	65,375	5,963	84,010	27,814
Under $600	-	-	2,200	7	-	1,630	192	131,640	5,770	3,334,036	108,921
$600 under $1,000	-	-	3,204	14	-			246,480	10,840	1,811,527	126,226
$1,000 under $2,000	2,537	524	25,205	296	-	5,162	550	527,386	35,458	1,349,380	122,746
$2,000 under $3,000			46,165	738	-			368,093	38,812	1,059,337	138,384
$3,000 under $4,000			37,996	820	-	4,054	586	229,713	32,738	697,892	101,632
$4,000 under $5,000			19,860	545	-			124,119	22,522	397,034	71,603
$5,000 or more	3,464	4,918	18,150	545	-	2,151	748	113,513	24,973	297,599	91,732
Returns under $5,000	10,441	1,039	761,292	11,669	4,668,445	22,826	3,351	3,236,575	357,494	25,832,234	5,932,716
Returns $5,000 under $10,000	23,424	3,173	1,093,338	23,267	15,944,111	27,954	5,172	1,902,235	372,261	21,279,539	16,175,688
Returns $10,000 or more	95,443	43,406	1,949,597	165,143	26,540,300	39,900	7,429	1,221,825	286,004	8,252,465	14,784,233

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment							
							Refund				Credit on 1965 tax	
							Cash requested		Bonds only requested			
	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)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total	5,387,181	10,117,873	22,547,741	7,066,436	39,299,175	5,892,552	37,604,910	4,956,335	145,552	18,586	1,804,355	917,630
Taxable returns, total	5,003,874	9,935,104	21,008,052	6,923,046	30,141,158	4,957,484	28,663,253	4,122,146	117,970	16,305	1,567,951	819,032
Under $1,000	2,810	215	68,384	1,562	449,157	36,472	446,652	36,288	(4)	(4)	(4)	(4)
$1,000 under $2,000	68,759	10,641	666,679	45,756	3,594,984	246,276	3,546,246	242,078	14,174	960	38,285	3,237
$2,000 under $3,000	170,710	39,669	1,352,451	116,645	2,855,021	232,310	2,786,665	222,662	7,511	401	75,330	9,247
$3,000 under $4,000	262,829	83,442	2,051,760	200,644	2,925,758	328,921	2,822,907	309,777	11,314	1,202	107,015	17,941
$4,000 under $5,000	345,992	133,664	2,117,157	267,847	3,230,820	416,731	3,105,382	392,278	14,171	1,495	130,911	22,959
$5,000 under $6,000	370,174	172,447	2,127,818	296,863	3,328,912	504,925	3,208,355	473,161	10,228	1,181	129,176	30,582
$6,000 under $7,000	358,606	182,388	1,945,242	316,350	3,353,211	552,133	3,244,640	524,161	12,409	1,878	116,200	26,095
$7,000 under $8,000	346,057	204,810	1,825,602	331,043	2,965,562	522,980	2,859,672	493,931	13,925	1,877	108,029	27,172
$8,000 under $9,000	314,323	204,274	1,590,597	300,192	2,254,908	415,165	2,155,399	387,266	9,208	1,239	106,211	26,661
$9,000 under $10,000	276,526	204,380	1,380,001	289,973	1,631,690	308,896	1,563,594	284,064	5,867	1,109	72,940	23,723
$10,000 under $15,000	968,333	961,612	3,834,289	1,108,099	2,742,949	593,927	2,495,419	487,575	13,560	2,676	269,242	103,678
$15,000 under $20,000	528,787	834,490	1,049,104	633,452	405,280	179,698	279,421	96,567	2,943	708	139,359	82,424
$20,000 under $50,000	816,412	3,209,530	855,644	1,391,089	351,516	403,547	139,081	130,144	1,474	1,146	229,830	272,254
$50,000 under $100,000	139,361	1,873,975	115,244	689,006	43,339	138,309	8,667	29,443	180	332	36,586	108,534
$100,000 under $500,000	32,720	1,397,264	26,827	625,167	7,785	65,355	1,117	11,426	4	9	6,994	53,919
$500,000 under $1,000,000	1,024	178,540	865	123,978	191	5,707	19	508	-	-	178	5,199
$1,000,000 or more	451	243,763	388	185,380	75	6,132	17	817	-	-	61	5,315
Nontaxable returns, total	383,307	182,769	1,539,689	143,390	9,158,017	935,068	8,941,657	834,189	27,582	2,281	236,404	98,598
No adjusted gross income	43,633	37,397	59,304	5,932	115,720	64,084	88,747	37,819	(4)	(4)	32,125	25,951
Under $600	22,543	7,338	125,772	5,400	3,348,943	115,785	3,326,862	110,842	10,615	403	14,377	4,540
$600 under $1,000	30,913	6,874	229,968	9,864	1,826,365	132,045	1,806,391	128,683	6,009	419	16,481	2,943
$1,000 under $2,000	69,086	17,248	470,901	30,956	1,366,630	135,324	1,327,914	126,557	5,058	366	40,597	8,402
$2,000 under $3,000	69,015	22,147	303,604	31,552	1,069,985	152,942	1,035,369	141,244			41,171	11,604
$3,000 under $4,000	59,146	19,629	175,779	24,962	705,882	113,156	676,365	103,495	4,293	676	34,887	9,178
$4,000 under $5,000	38,997	13,150	92,218	16,705	408,128	78,698	391,160	73,010			20,294	5,587
$5,000 or more	49,974	58,986	82,143	18,019	316,364	143,034	288,849	112,539	854	103	36,472	30,393
Returns under $5,000	1,184,434	391,415	7,713,977	757,823	21,897,392	2,052,744	21,360,659	1,924,734	74,898	6,327	553,077	121,681
Returns $5,000 under $10,000	1,706,675	1,003,208	8,946,955	1,551,324	13,834,939	2,408,688	13,310,045	2,253,321	52,439	7,356	562,105	148,011
Returns $10,000 or more	2,496,073	8,723,253	5,886,810	4,757,287	3,566,844	1,431,120	2,934,204	778,282	18,211	4,902	689,173	647,937

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]These data are based on information reported by taxpayers with income from Schedule F as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income--1964, U.S. Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[5]Negative "Other sources."
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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	38,960,144	148,794,494	[1]312,388,690	34,243,561	254,710,571	4,086,174	22,506,134	729,824	1,482,702	1,611,944	4,137,290	956,432	1,830,147
Taxable returns, total	32,795,021	121,766,613	298,429,114	30,263,991	244,533,604	3,224,308	20,816,816	473,669	592,437	875,244	3,034,325	599,614	924,535
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	170,384	340,269	305,934	131,745	222,629	24,614	34,144	3,121	2,928	21,137	27,681	5,943	7,497
$2,000 under $3,000	891,259	2,146,413	2,303,059	745,884	1,818,424	121,220	217,989	14,891	16,347	74,246	118,474	32,709	32,196
$3,000 under $4,000	2,018,480	6,127,445	7,142,878	1,760,213	5,905,447	240,795	566,199	33,682	28,051	111,869	219,813	61,288	71,188
$4,000 under $5,000	2,887,396	9,913,469	13,065,329	2,607,898	11,288,693	313,797	895,519	47,737	44,949	125,487	295,881	81,977	87,474
$5,000 under $6,000	3,681,897	13,519,111	20,298,932	3,423,029	18,203,751	325,580	1,055,095	56,554	52,807	110,983	306,162	82,782	81,550
$6,000 under $7,000	4,130,139	15,950,150	26,847,103	3,913,255	24,583,603	330,103	1,119,731	60,400	50,076	93,858	268,536	71,230	78,391
$7,000 under $8,000	4,026,437	15,818,972	30,170,514	3,844,111	27,954,480	302,361	1,119,331	50,996	40,609	76,166	252,652	64,504	67,821
$8,000 under $9,000	3,413,109	13,332,795	28,943,966	3,270,349	26,817,441	250,243	1,022,128	43,541	40,706	57,802	195,389	47,276	48,383
$9,000 under $10,000	2,757,643	10,750,136	26,141,456	2,635,151	24,099,220	207,063	961,627	34,401	30,345	44,525	181,885	30,689	44,001
$10,000 under $15,000	6,183,003	23,503,472	73,269,221	5,825,529	65,283,807	551,230	3,547,455	77,488	84,564	96,091	503,058	67,755	108,553
$15,000 under $20,000	1,354,400	5,209,157	23,021,119	1,175,304	17,520,264	219,541	2,408,191	21,051	31,043	29,530	235,391	17,190	45,364
$20,000 under $50,000	1,106,438	4,452,807	31,454,614	810,785	16,176,105	297,910	5,084,208	23,514	82,590	29,241	345,646	27,533	138,455
$50,000 under $100,000	143,258	581,402	9,396,706	98,621	3,469,473	35,405	1,497,165	4,384	35,116	3,523	63,163	6,283	59,057
$100,000 under $500,000	29,966	116,463	4,842,945	21,226	1,128,957	4,348	276,721	1,750	39,355	760	19,274	2,278	47,817
$500,000 under $1,000,000	864	3,260	572,296	624	43,905	79	9,387	110	5,466	17	911	121	4,592
$1,000,000 or more	348	1,292	653,042	267	17,405	19	1,926	49	7,485	9	409	56	2,196
Nontaxable returns, total	6,165,123	27,027,881	[1]13,959,576	3,979,570	10,176,967	861,866	1,689,318	256,155	890,265	736,700	1,102,965	356,818	905,612
No adjusted gross income	279,639	999,746	[2]1,222,918	80,367	237,964	16,542	72,303	107,922	608,356	5,281	9,424	119,287	537,511
Under $600	396,644	1,312,141	138,295	181,240	129,263	60,362	35,958	21,867	31,263	88,665	28,429	45,199	55,699
$600 under $1,000	466,766	1,513,569	378,195	247,368	209,388	73,951	55,485	13,291	21,607	86,892	53,053	25,126	30,909
$1,000 under $2,000	1,622,719	5,606,204	2,413,223	986,026	1,343,549	239,745	285,866	37,137	53,686	231,892	235,039	61,888	82,334
$2,000 under $3,000	1,459,190	6,197,917	3,633,033	1,003,692	2,308,941	202,391	370,867	31,039	46,059	153,499	241,238	47,708	63,862
$3,000 under $4,000	965,295	4,992,606	3,342,827	729,398	2,315,210	125,608	301,566	19,262	31,051	85,020	195,126	27,902	46,619
$4,000 under $5,000	552,533	3,437,517	2,452,008	432,595	1,800,364	73,475	226,491	11,404	22,390	44,259	130,871	17,128	30,045
$5,000 or more	422,337	2,968,181	2,824,913	318,884	1,832,288	69,792	340,782	14,233	75,853	41,192	209,785	12,580	58,633
Returns under $5,000	11,710,305	42,587,295	[1]33,951,864	8,906,427	27,579,871	1,492,499	[3]3,062,385	341,351	906,686	1,028,247	1,555,027	526,156	1,045,334
Returns $5,000 under $10,000	18,411,303	72,237,536	134,814,639	17,393,504	123,350,492	1,478,707	[3]5,553,471	258,359	246,019	422,381	1,392,978	307,574	353,671
Returns $10,000 or more	8,838,537	33,969,660	143,622,188	7,943,629	103,780,204	1,114,966	13,890,275	130,113	329,996	161,316	1,189,285	122,703	431,142

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	1,207,530	9,785,203	345,567	959,161	3,864,139	7,051,667	1,123,532	707,301	166,328	118,699	66,159	63,881	162,967	211,170
Taxable returns, total	1,053,352	9,387,489	265,461	520,930	3,203,573	6,420,626	982,505	610,610	131,364	91,822	47,827	47,453	105,903	121,893
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	2,016	2,826	4,326	6,367	9,829	4,294	1,428	835	-	-	-	-	-	-
$2,000 under $3,000	14,109	26,337			50,614	26,565	10,516	5,771	4,180	1,469	-	-	4,427	2,771
$3,000 under $4,000	30,028	72,704	6,765	4,139	116,705	74,530	25,913	14,517	5,259	2,169	4,372	2,536	7,165	4,786
$4,000 under $5,000	55,405	155,349	12,348	12,876	160,308	99,597	40,517	25,010	12,377	5,436	2,739	1,413	5,855	1,653
$5,000 under $6,000	68,048	231,781	16,711	15,082	213,692	141,873	49,511	30,237	8,657	2,957	5,523	5,218	9,248	9,015
$6,000 under $7,000	79,478	286,117	13,351	12,759	213,886	120,841	64,085	43,041	10,160	6,619	2,621	2,849	8,064	6,569
$7,000 under $8,000	72,628	312,512	19,760	14,827	226,209	156,060	67,813	38,726	8,216	4,049	2,810	1,272	10,156	8,279
$8,000 under $9,000	70,447	303,149	17,156	14,027	226,032	144,780	80,474	47,585	8,216	3,482	3,309	1,897	7,354	7,732
$9,000 under $10,000	58,184	266,764	16,400	14,418	231,012	158,336	69,013	40,275	12,613	6,626	4,829	2,792	8,740	8,610
$10,000 under $15,000	214,951	1,262,597	56,758	58,094	814,068	666,122	250,670	143,869	25,937	17,324	11,667	8,896	18,399	20,217
$15,000 under $20,000	114,417	957,699	29,172	50,880	356,570	476,860	121,319	75,995	11,394	8,471	4,065	5,040	7,905	13,297
$20,000 under $50,000	218,111	3,469,694	55,511	160,199	473,400	1,476,675	168,146	118,456	19,428	23,449	4,806	9,836	13,614	24,046
$50,000 under $100,000	45,556	1,429,555	12,852	70,816	86,839	895,121	28,815	22,809	3,687	6,095	800	3,923	3,592	8,598
$100,000 under $500,000	9,697	580,715	4,053	62,810	23,288	1,244,281	4,012	3,426	1,133	3,163	268	1,741	1,296	5,797
$500,000 under $1,000,000	197	17,947	198	12,014	788	303,404	52	47	71	358	13	29	52	214
$1,000,000 or more	80	11,743	100	11,622	333	431,287	11	11	36	155	5	11	36	309
Nontaxable returns, total	154,178	397,714	80,106	438,231	660,566	631,041	141,027	96,691	34,964	26,877	18,332	16,428	57,064	89,277
No adjusted gross income	8,800	56,922	29,408	264,445	61,640	142,482	22,012	21,815	5,676	10,017	1,668	2,868	14,737	54,237
Under $600	6,762	5,183	5,661	12,749	43,149	20,390	9,237	4,191	1,730	1,732	2,814	1,562	3,028	1,678
$600 under $1,000	7,203	6,412	2,646	4,428	40,570	17,571	8,757	4,932	1,915	1,003			2,113	1,515
$1,000 under $2,000	30,129	37,285	11,225	20,052	154,832	80,102	20,839	12,433	5,935	2,857	3,717	1,567	8,665	6,412
$2,000 under $3,000	32,509	57,112	12,092	33,071	151,370	96,769	29,648	18,255	6,380	2,346	4,431	2,309	7,963	7,408
$3,000 under $4,000	28,649	66,349	6,262	7,011	97,089	66,684	19,516	13,144	3,932	1,818	3,028	4,803	8,955	7,229
$4,000 under $5,000	15,495	49,415	4,649	8,959	50,678	39,366	13,973	9,400	4,729	3,473	1,529	2,057	5,582	3,822
$5,000 or more	24,631	119,036	8,163	87,516	61,238	167,677	17,005	12,521	4,667	3,631	1,145	1,262	6,021	6,976
Returns under $5,000	231,107	535,893	95,382	374,096	936,783	668,351	202,417	130,302	52,113	32,320	24,298	19,116	68,491	91,511
Returns $5,000 under $10,000	369,908	1,481,273	89,438	96,621	1,164,972	795,844	344,874	209,557	51,894	26,526	19,798	14,637	49,110	45,774
Returns $10,000 or more	606,517	7,768,038	160,747	488,441	1,762,382	5,587,472	576,243	367,428	62,323	59,852	22,063	30,129	45,367	73,884

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

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

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	3,585,482	7,433,582	15,963,677	6,785,472	1,094,375	2,053,455	2,798,918	2,781,594	1,651,229	1,069,051	361,834	496,835	26,221	71,269
Taxable returns, total	3,122,114	7,029,130	14,096,973	5,786,104	625,709	1,326,425	2,152,596	2,240,488	1,437,667	853,000	280,538	412,291	22,290	64,683
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,838	2,906	37,132	13,635	1,802	1,835	8,942	4,369	4,317	1,799	1,613	1,294	-	-
$2,000 under $3,000	32,492	13,989	200,827	72,682	20,115	31,727	44,878	26,826	20,697	9,092	7,947	2,661	-	-
$3,000 under $4,000	84,930	41,571	474,064	184,179	58,936	95,787	109,721	81,201	47,063	19,701	15,170	7,443	1,806	892
$4,000 under $5,000	116,032	62,504	726,784	244,009	80,763	136,333	158,185	93,696	85,725	43,229	19,114	8,973		
$5,000 under $6,000	154,233	82,016	1,035,388	304,591	71,882	130,672	186,533	131,255	123,885	61,191	22,205	14,415	2,407	13,636
$6,000 under $7,000	174,402	110,862	1,364,382	356,526	66,817	126,505	223,352	119,880	151,933	64,183	20,647	12,339		
$7,000 under $8,000	183,819	129,785	1,490,400	334,438	48,017	88,807	217,314	123,869	187,404	79,842	19,617	16,956	3,360	1,982
$8,000 under $9,000	186,129	112,789	1,461,972	374,920	43,343	86,425	200,117	131,669	151,851	71,194	16,027	16,224		
$9,000 under $10,000	194,492	118,495	1,298,616	341,803	37,502	98,498	171,037	109,280	127,335	61,446	17,803	13,320		
$10,000 under $15,000	811,687	651,611	3,825,740	1,233,665	100,387	226,823	456,475	403,298	338,954	189,735	54,437	50,015	4,570	6,000
$15,000 under $20,000	421,951	579,126	1,062,457	607,893	36,445	91,819	147,110	230,530	92,571	76,638	27,423	39,876	2,748	2,309
$20,000 under $50,000	610,686	2,048,867	957,500	1,143,200	46,656	143,477	189,248	540,666	87,551	116,505	44,520	107,458	4,961	18,361
$50,000 under $100,000	116,658	1,345,477	132,434	366,903	9,843	44,366	32,130	177,622	14,522	33,804	10,133	59,909	1,589	7,440
$100,000 under $500,000	27,593	1,341,448	28,113	179,101	3,044	22,058	7,263	63,022	3,649	22,134	3,683	53,350	793	10,911
$500,000 under $1,000,000	830	194,198	827	15,674	100	731	201	2,094	129	1,169	133	3,289	43	1,240
$1,000,000 or more	342	193,486	337	12,885	57	562	90	1,211	81	1,338	66	4,769	13	1,912
Nontaxable returns, total	463,368	404,452	1,866,704	999,368	468,666	727,030	646,322	541,106	213,562	216,051	81,296	84,544	3,931	6,586
No adjusted gross income	24,658	29,383	93,458	49,111	4,814	4,585	36,682	50,203	32,921	79,767	10,469	28,636	(3)	(3)
Under $600	17,761	4,081	104,796	26,986	5,267	4,316	37,862	15,327	13,533	10,381	6,561	2,472		
$600 under $1,000	25,812	8,018	135,758	45,013	20,825	13,805	59,667	32,627	13,864	7,722	7,862	4,367		
$1,000 under $2,000	104,131	42,276	551,342	235,752	144,036	153,006	193,545	130,202	41,351	21,315	23,545	12,315	2,307	2,228
$2,000 under $3,000	128,742	66,502	476,750	274,779	151,153	222,768	162,669	133,254	36,157	31,234	16,099	10,989		
$3,000 under $4,000	78,268	47,111	254,146	173,301	86,319	171,577	76,860	70,341	28,711	16,985	7,157	5,983		
$4,000 under $5,000	41,658	42,839	127,979	82,825	36,980	100,475	38,572	45,351	19,332	14,009	4,536	3,096		
$5,000 or more	42,338	164,242	122,495	111,601	19,272	56,498	40,465	63,801	27,693	34,638	5,067	16,686	1,012	3,618
Returns under $5,000	660,321	361,179	3,183,015	1,402,271	611,009	936,214	927,583	683,394	343,672	255,234	120,072	88,229	4,723	3,859
Returns $5,000 under $10,000	928,713	601,690	6,760,978	1,789,457	286,224	583,990	1,035,022	655,971	767,702	362,434	100,528	79,650	6,484	17,542
Returns $10,000 or more	1,996,449	6,470,713	6,019,683	3,593,741	197,142	533,251	836,312	1,442,228	539,855	451,381	141,232	328,954	15,012	49,867

Adjusted gross income classes	Other sources	Adjustments		Total deductions	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits			
										Retirement income		Investment	
	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	3,264,290	2,595,562	2,469,133	51,802,061	89,276,693	5,815,682	33,144,464	179,167,526	37,294,914	663,586	91,766	1,582,990	284,626
Taxable returns, total	3,243,537	2,455,425	2,252,860	46,637,911	73,059,965	-	32,795,021	178,731,959	37,218,961	493,437	71,908	1,410,932	233,718
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,458	2,306	1,433	69,119	204,161	-	170,384	32,686	5,393	7,412	370	31,838	1,348
$2,000 under $3,000	45,687	27,570	28,025	461,579	1,287,848	-	891,259	553,507	89,376				
$3,000 under $4,000	106,195	86,644	74,073	1,301,279	3,676,467	-	2,018,480	2,165,084	348,798	49,646	3,151	66,504	4,453
$4,000 under $5,000	140,598	161,339	146,879	2,257,033	5,948,081	-	2,887,396	4,860,936	795,584	62,678	6,977	97,604	8,299
$5,000 under $6,000	172,344	224,288	220,322	3,398,757	8,111,466	-	3,681,897	8,788,710	1,459,092	72,437	10,293	117,512	11,850
$6,000 under $7,000	197,541	262,965	209,193	4,422,361	9,570,090	-	4,130,139	12,854,651	2,169,913	55,564	8,780	116,627	12,549
$7,000 under $8,000	177,283	296,140	250,743	4,905,999	9,491,383	-	4,026,437	15,773,132	2,718,015	35,308	5,975	113,711	13,729
$8,000 under $9,000	178,822	265,538	214,497	4,682,725	7,999,677	-	3,413,109	16,261,567	2,858,355	36,562	6,095	99,124	12,048
$9,000 under $10,000	180,909	235,476	198,189	4,123,809	6,450,081	-	2,757,643	15,567,563	2,786,499	25,786	4,951	84,376	11,311
$10,000 under $15,000	536,729	609,094	511,116	10,972,224	14,102,083	-	6,183,003	48,194,979	9,031,191	68,007	11,590	248,830	41,523
$15,000 under $20,000	330,192	157,441	174,688	3,312,282	3,125,494	-	1,354,400	16,583,378	3,396,202	27,576	4,477	131,217	26,667
$20,000 under $50,000	731,602	112,642	187,642	4,292,231	2,671,684	-	1,106,438	24,490,721	6,209,370	40,965	7,269	243,514	61,138
$50,000 under $100,000	304,092	12,007	28,544	1,337,480	348,841	-	143,258	7,710,389	2,884,970	8,371	1,433	48,257	19,157
$100,000 under $500,000	128,478	1,915	7,088	873,397	69,878	-	29,966	3,899,681	1,921,397	2,987	521	11,263	8,507
$500,000 under $1,000,000	5,423	46	307	112,909	1,956	-	864	457,434	252,839	87	16	384	516
$1,000,000 or more	2,184	14	121	114,727	775	-	348	537,541	291,967	51	10	171	623
Nontaxable returns, total	20,753	140,137	216,273	5,164,150	16,216,728	5,815,682	349,443	435,567	75,953	170,149	19,858	172,058	50,908
No adjusted gross income	336,508	3,339	13,437	-	599,847	279,639	-	-	-	-	-	-	-
Under $600	710	7,408	20,112	218,065	787,285	396,644	-	-	-	-	-	-	-
$600 under $1,000	15,579	7,278	13,814	251,350	908,142	466,766	-	-	-	-	-	-	-
$1,000 under $2,000	78,652	19,630	28,876	954,376	3,363,722	1,614,961	7,758	1,557	254	24,184	1,265	6,658	193
$2,000 under $3,000	95,206	33,978	49,522	1,099,530	3,718,750	1,410,841	48,349	19,935	3,232			23,614	1,905
$3,000 under $4,000	75,364	25,026	30,367	956,065	2,995,563	850,684	114,611	61,884	10,034	74,251	6,268	37,689	3,445
$4,000 under $5,000	44,514	22,308	30,283	661,720	2,062,510	472,565	79,969	78,420	12,681	46,202	6,708	32,666	5,525
$5,000 or more	47,236	21,170	29,862	1,023,044	1,780,909	323,582	98,756	273,771	49,752	25,512	5,617	71,431	39,840
Returns under $5,000	271,454	396,826	436,821	8,230,116	25,552,377	5,492,099	6,218,206	7,774,009	1,265,352	264,374	24,739	296,573	25,168
Returns $5,000 under $10,000	941,002	1,304,691	1,120,729	22,251,247	43,342,522	315,169	18,096,134	69,414,642	12,020,031	250,649	41,595	592,617	83,413
Returns $10,000 or more	2,051,832	894,046	911,581	21,320,699	20,381,796	8,413	8,830,124	101,978,873	24,009,530	148,564	25,431	693,801	176,043

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

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

Adjusted gross income classes	Tax credits: Foreign taxes paid: Number of returns	Tax credits: Foreign taxes paid: Amount (Thousand dollars)	Tax credits: Other: Number of returns	Tax credits: Other: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit: Number of returns	Tax from recomputed prior year investment credit: Amount (Thousand dollars)	Self-employment tax: Number of returns	Self-employment tax: Amount (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	89,979	36,113	2,399,993	129,245	36,753,209	81,761	14,929	5,261,972	884,694	32,925,873	28,688,400
Taxable returns, total	86,934	32,218	2,339,644	127,900	36,753,219	67,456	11,976	3,812,516	730,164	29,750,770	28,222,388
Under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	1,957	10	5,327	1,160	148	44,070	3,514	118,533	16,952
$2,000 under $3,000	1,929	118	18,404	122	87,514			193,832	20,246	697,637	147,945
$3,000 under $4,000			47,608	598	340,516	1,718	259	348,273	47,558	1,685,780	471,197
$4,000 under $5,000			71,248	963	779,311	2,621	256	441,572	74,241	2,531,715	961,184
$5,000 under $6,000	475	69	93,374	1,186	1,435,639	4,789	490	434,471	80,686	3,359,419	1,671,907
$6,000 under $7,000	2,159	314	114,384	2,006	2,146,218	5,141	429	387,846	73,415	3,865,836	2,418,581
$7,000 under $8,000	1,496	456	119,805	2,300	2,695,532	4,835	491	334,247	64,766	3,807,145	2,902,629
$8,000 under $9,000	4,103	207	117,625	2,199	2,837,806	4,583	393	270,172	52,965	3,247,325	2,930,198
$9,000 under $10,000	2,671	153	129,776	2,332	2,767,732	5,482	2,716	213,430	44,649	2,614,558	2,734,963
$10,000 under $15,000	14,003	2,958	582,864	11,908	8,963,239	12,436	1,513	578,955	129,343	5,775,867	7,977,508
$15,000 under $20,000	10,503	1,837	346,947	10,553	3,352,646	7,178	1,057	232,797	56,415	1,154,557	2,357,133
$20,000 under $50,000	29,090	6,650	553,790	38,504	6,095,811	13,275	2,790	290,752	71,933	778,594	2,616,613
$50,000 under $100,000	13,438	6,638	113,437	25,419	2,832,310	2,993	766	34,795	8,622	93,076	752,709
$100,000 under $500,000	6,661	9,714	27,259	23,693	1,878,947	1,142	566	7,097	1,760	19,907	251,547
$500,000 under $1,000,000	285	2,335	826	3,161	246,811	77	86	155	38	583	8,382
$1,000,000 or more	121	769	340	2,946	287,630	26	16	52	13	238	2,940
Nontaxable returns, total	3,045	3,895	60,349	1,345	-	14,305	2,953	1,449,456	154,530	3,175,103	466,012
No adjusted gross income	-	-	[3]	[3]	-	2,837	1,012	51,712	4,901	64,083	22,355
Under $600	-	-	9,270	138	-	1,008	162	67,733	3,416	145,974	9,251
$600 under $1,000	-	-			-			133,557	6,115	186,245	12,681
$1,000 under $2,000	-	-			-	2,016	164	417,184	28,303	737,975	72,195
$2,000 under $3,000					-	2,743	357	331,915	34,994	790,104	107,699
$3,000 under $4,000	3,045	3,895	19,284	277	-	1,617	307	218,016	31,035	604,080	89,998
$4,000 under $5,000			15,660	449	-	2,134	244	119,280	21,515	365,567	66,068
$5,000 or more			15,924	481	-	1,950	707	110,059	24,251	281,075	85,765
Returns under $5,000	2,147	184	183,642	2,558	1,212,738	17,853	2,907	2,367,144	275,839	7,927,693	1,977,524
Returns $5,000 under $10,000	12,610	1,691	588,563	10,272	11,883,007	26,341	5,004	1,742,943	339,005	17,166,256	12,729,632
Returns $10,000 or more	75,221	34,238	1,627,788	116,415	23,657,423	37,565	7,017	1,151,886	269,852	7,831,926	13,981,243

Adjusted gross income classes	Payments on 1964 declarations: Number of returns	Payments on 1964 declarations: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Number of returns	Overpayment: Amount (Thousand dollars)	Overpayment: Refund: Cash requested: Number of returns	Overpayment: Refund: Cash requested: Amount (Thousand dollars)	Overpayment: Refund: Bonds only requested: Number of returns	Overpayment: Refund: Bonds only requested: Amount (Thousand dollars)	Credit on 1965 tax: Number of returns	Credit on 1965 tax: Amount (Thousand dollars)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total	4,004,380	8,087,226	13,972,962	5,425,128	23,177,886	4,548,042	21,960,031	3,794,418	84,494	13,903	1,331,660	739,723
Taxable returns, total	3,722,442	7,941,236	12,761,035	5,301,731	19,951,401	3,970,071	18,881,781	3,298,205	77,343	12,871	1,154,104	658,997
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,964	1,230	56,386	4,333	113,780	13,642	110,861	13,014	-	-	3,726	628
$2,000 under $3,000	50,343	12,524	248,675	32,129	641,076	84,653	618,711	80,462	8,012	896	24,584	4,009
$3,000 under $4,000	117,865	38,601	518,621	81,156	1,495,135	202,623	1,449,096	191,054			49,498	10,855
$4,000 under $5,000	209,035	79,254	753,534	128,976	2,128,888	315,608	2,052,401	299,374	7,619	1,051	82,192	15,182
$5,000 under $6,000	245,013	110,369	989,811	165,598	2,679,983	431,012	2,598,261	408,115	7,910	869	89,202	22,028
$6,000 under $7,000	258,279	127,912	1,099,369	177,074	3,016,826	503,464	2,931,448	481,561	11,404	1,813	91,605	20,090
$7,000 under $8,000	244,771	140,192	1,253,249	207,945	2,763,780	489,955	2,683,319	467,469	10,927	1,622	82,097	20,865
$8,000 under $9,000	237,562	149,122	1,251,507	206,943	2,150,503	395,095	2,071,413	372,722	9,208	1,239	83,285	21,135
$9,000 under $10,000	218,024	157,077	1,175,124	218,071	1,576,069	294,994	1,519,203	273,412	4,867	879	62,457	20,702
$10,000 under $15,000	795,253	737,851	3,524,714	934,776	2,643,197	556,046	2,438,134	470,238	12,952	2,525	223,269	83,287
$15,000 under $20,000	457,052	663,594	976,371	545,762	375,908	156,339	268,984	89,270	2,842	614	118,781	66,456
$20,000 under $50,000	729,017	2,698,085	784,991	1,201,795	320,601	345,990	130,897	114,940	1,419	1,025	204,808	230,023
$50,000 under $100,000	124,863	1,611,460	104,293	597,749	38,877	120,224	8,068	26,291	180	332	32,511	93,601
$100,000 under $500,000	28,227	1,147,579	23,366	535,087	6,591	52,960	963	9,666	3	6	5,919	43,287
$500,000 under $1,000,000	835	136,256	723	106,220	140	3,927	12	246	-	-	131	3,681
$1,000,000 or more	339	130,130	301	158,117	47	3,539	10	371	-	-	39	3,168
Nontaxable returns, total	281,938	145,990	1,211,927	123,397	3,226,485	577,971	3,078,250	496,213	7,151	1,032	177,556	80,726
No adjusted gross income	31,430	28,891	46,302	4,972	85,829	50,306	66,481	28,226	[3]	[3]	23,131	21,840
Under $600	11,690	4,562	63,781	3,154	152,544	13,444	146,920	10,487	-	-	7,334	2,958
$600 under $1,000	11,527	2,987	124,521	5,544	188,750	15,045	183,638	13,553	-	-	5,616	1,492
$1,000 under $2,000	45,713	12,112	371,641	24,659	739,249	80,509	713,763	74,040	2,656	194	28,417	6,303
$2,000 under $3,000	54,558	18,458	271,559	28,175	789,604	118,995	760,907	108,999			34,851	9,967
$3,000 under $4,000	50,915	16,791	166,216	23,539	604,348	98,996	578,757	90,934			29,557	7,579
$4,000 under $5,000	32,391	10,978	88,286	15,888	371,362	71,176	357,195	66,081	2,990	526	17,493	5,052
$5,000 or more	43,714	51,211	79,621	17,466	294,799	129,500	270,589	103,893	803	73	31,157	25,535
Returns under $5,000	621,433	226,387	2,709,523	352,524	7,310,565	1,064,996	7,038,728	976,225	21,978	2,906	306,399	85,864
Returns $5,000 under $10,000	1,240,481	716,202	5,844,335	992,007	12,468,731	2,210,787	12,064,946	2,087,350	45,119	6,495	434,390	116,943
Returns $10,000 or more	2,142,469	7,144,636	5,419,104	4,080,595	3,398,591	1,272,259	2,856,355	730,843	17,395	4,502	590,872	536,915

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]Negative "Other sources."
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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	24,639,817	34,264,200	[1]74,572,686	21,697,022	60,538,911	712,409	1,919,442	157,976	292,542	364,475	515,733	141,562	213,514
Taxable returns, total	16,947,092	21,845,437	68,236,576	15,505,794	56,005,201	477,775	1,702,093	77,630	97,195	170,284	366,853	57,387	82,515
Under $1,000	518,177	518,177	485,365	482,020	443,065	11,811	9,935	10,812	10,310	6,452	4,665	1,109	1,033
$1,000 under $2,000	4,060,097	4,299,002	5,925,920	3,789,536	5,395,843	91,347	108,506			45,680	46,845	10,148	6,819
$2,000 under $3,000	3,176,398	4,014,046	7,914,155	2,887,354	6,994,396	93,069	175,669	10,127	7,656	37,246	57,005	9,673	9,381
$3,000 under $4,000	2,727,761	3,763,533	9,519,133	2,517,793	8,578,097	71,126	178,265	10,837	7,765	23,363	47,339	9,081	8,978
$4,000 under $5,000	2,190,590	3,082,781	9,810,877	2,033,216	8,918,040	54,932	173,474	11,185	14,761	17,789	43,069	7,653	9,550
$5,000 under $6,000	1,523,750	2,144,396	8,329,628	1,422,093	7,576,902	36,729	134,229	9,476	8,587	10,925	28,847	6,082	5,469
$6,000 under $7,000	1,001,316	1,446,739	6,471,496	934,899	5,825,020	27,307	101,982	6,414	5,839	7,271	18,989	3,125	4,511
$7,000 under $8,000	646,012	918,271	4,810,071	591,046	4,203,616	19,906	87,749	5,456	6,539	6,851	22,727	2,672	2,803
$8,000 under $9,000	369,008	546,545	3,113,515	323,254	2,586,787	13,190	63,869	3,024	2,291	3,684	12,697	2,012	2,674
$9,000 under $10,000	211,383	302,851	1,997,450	184,919	1,619,364	9,881	62,595	2,466	2,040	2,823	14,113	757	1,125
$10,000 under $15,000	333,532	497,125	3,917,808	251,082	2,533,476	24,138	187,977	4,016	6,647	4,424	25,301	1,936	2,793
$15,000 under $20,000	85,107	134,318	1,460,216	47,039	590,018	11,313	129,499	1,635	3,315	1,631	14,466	728	3,394
$20,000 under $50,000	86,669	147,181	2,512,972	36,112	377,374	11,600	226,506	1,669	12,000	1,845	24,822	1,640	12,791
$50,000 under $100,000	13,008	22,714	870,726	4,146	114,074	1,184	42,406	329	3,628	218	3,772	511	3,780
$100,000 under $500,000	4,009	7,269	696,606	1,202	45,262	223	12,509	154	2,838	76	2,026	221	4,502
$500,000 under $1,000,000	169	300	112,730	50	1,824	10	1,358	16	1,040	5	164	20	609
$1,000,000 or more	106	189	287,908	33	2,043	9	5,565	14	1,939	1	6	19	2,303
Nontaxable returns, total	7,692,725	12,418,763	[1]6,336,110	6,191,228	4,533,710	234,634	217,349	80,346	195,347	194,191	148,880	84,175	130,999
No adjusted gross income	144,507	222,009	[2]287,456	24,052	38,520	4,793	7,586	50,087	160,028	1,281	1,057	40,172	85,130
Under $600	3,524,961	3,912,023	1,131,073	3,247,583	1,030,772	66,425	27,568	11,131	8,726	67,169	21,882	18,461	14,222
$600 under $1,000	2,093,495	2,670,708	1,590,150	1,761,428	1,306,674	66,884	43,947	6,649	7,250	56,134	33,547	9,770	10,354
$1,000 under $2,000	1,226,587	2,925,296	1,747,514	722,517	950,081	65,807	70,608	7,780	8,611	47,348	46,283	11,635	13,014
$2,000 under $3,000	473,952	1,593,453	1,151,692	293,081	669,026	20,186	35,148	2,537	3,287	15,453	26,443		
$3,000 under $4,000	149,126	687,052	508,862	97,586	326,904	6,333	16,284	924	1,535	4,330	10,581	3,746	5,098
$4,000 under $5,000	47,333	251,099	208,871	28,209	120,648	2,722	10,983	403	631	1,714	5,119		
$5,000 or more	32,764	157,123	285,404	16,772	91,085	1,484	5,225	835	5,279	762	3,968	391	3,181
Returns under $5,000	20,332,985	27,939,179	[1]39,706,152	17,884,374	34,772,066	555,436	857,973	122,471	230,559	323,959	343,834	121,448	163,577
Returns $5,000 under $10,000	3,780,942	5,509,092	24,905,733	3,472,435	21,897,718	108,329	454,924	27,492	27,889	32,158	100,404	14,950	17,462
Returns $10,000 or more	525,890	815,929	9,960,797	340,211	3,869,126	48,646	606,543	8,013	34,094	8,358	71,494	5,164	32,473

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	266,340	934,391	79,075	131,566	1,326,989	1,656,022	334,909	235,806	18,468	8,919	14,844	7,285	19,336	27,993
Taxable returns, total	202,273	874,087	51,111	69,968	1,026,070	1,506,868	270,528	177,847	13,473	6,492	10,265	5,583	12,650	15,924
Under $1,000	2,915	2,497	7,017	3,936	9,760	2,387	17,647	9,104	1,710	339	-	-	-	-
$1,000 under $2,000	27,259	30,296			86,926	28,828					2,508	471	1,109	497
$2,000 under $3,000	27,579	49,854	4,411	2,181	124,029	53,755	20,872	13,141	1,109	198			2,008	1,500
$3,000 under $4,000	20,749	44,382	6,316	5,907	117,183	57,333	23,220	15,328	2,016	197	2,826	1,863	1,458	1,827
$4,000 under $5,000	18,821	54,946	4,716	4,197	102,066	63,022	30,279	19,506					2,918	2,660
$5,000 under $6,000	17,284	52,175	3,915	2,016	97,325	53,604	31,221	19,243	3,611	1,060			1,407	1,079
$6,000 under $7,000	13,780	43,112	4,914	5,575	98,509	70,827	24,084	13,586			3,422	862		
$7,000 under $8,000	11,416	44,472	3,708	2,567	77,618	55,671	25,969	17,687	2,208	1,082			1,252	1,430
$8,000 under $9,000	9,298	40,423	2,024	669	64,945	62,277	16,383	10,632						
$9,000 under $10,000	5,536	23,937	252	376	44,486	46,006	13,290	8,607						
$10,000 under $15,000	21,034	120,587	6,104	9,358	106,457	174,084	34,053	24,139	1,016	692	964	1,538	1,235	632
$15,000 under $20,000	10,028	82,063	2,650	6,703	37,125	96,489	14,837	11,627	563	1,740	309	236		
$20,000 under $50,000	13,640	187,411	3,959	11,604	47,098	273,846	16,223	13,165	983	847	175	344	984	4,142
$50,000 under $100,000	2,343	66,442	758	5,735	9,112	143,758	1,966	1,668	161	136	41	236	188	1,554
$100,000 under $500,000	558	27,252	326	6,887	3,187	190,681	462	393	82	167	18	32	81	515
$500,000 under $1,000,000	23	2,250	21	764	160	50,741	3	3	6	17	2	1	5	39
$1,000,000 or more	10	1,988	20	1,493	84	83,559	19	18	8	17	-	-	5	49
Nontaxable returns, total	64,067	60,304	27,964	61,598	300,919	149,154	64,381	57,959	4,995	2,427	4,579	1,702	6,686	12,069
No adjusted gross income	2,548	3,525	14,653	46,287	19,551	15,242	17,571	26,411	1,113	1,017	[3]	[3]	2,698	10,995
Under $600	14,511	5,453	4,238	1,935	40,424	11,320	8,760	5,745	911	234	2,822	657	1,915	624
$600 under $1,000	14,948	9,628	4,229	3,661	54,184	15,023	7,547	4,833						
$1,000 under $2,000	16,922	17,602			105,565	38,869	13,757	10,771						
$2,000 under $3,000	8,227	9,304	4,214	2,583	43,802	25,229	9,927	5,580	2,814	889			1,916	322
$3,000 under $4,000	3,217	7,467			17,466	9,232	3,406	2,259						
$4,000 under $5,000	2,104	3,389			10,805	10,970	1,403	961			[3]	[3]		
$5,000 or more	1,590	3,936	630	7,132	9,122	23,269	2,010	1,399	157	287			157	128
Returns under $5,000	159,799	238,344	49,794	70,685	731,760	331,211	154,389	113,639	9,673	2,874	9,861	3,837	14,022	18,423
Returns $5,000 under $10,000	58,721	206,933	15,221	13,807	390,275	299,831	112,451	70,793	5,972	2,415	3,422	861	2,760	2,561
Returns $10,000 or more	47,818	489,117	14,060	47,070	204,954	1,024,980	68,069	51,373	2,824	3,629	1,560	2,585	2,554	7,008

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

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

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	1,884,783	4,100,853	5,554,546	3,008,463	648,824	977,566	1,012,467	1,057,072	371,467	204,985	107,983	165,874	6,199	7,328
Taxable returns, total.....	1,456,534	3,731,918	4,246,094	2,369,355	384,234	660,885	597,714	762,166	266,728	133,928	72,203	140,670	5,142	6,533
Under $1,000.....	11,402	3,154	45,690	11,563	32,483	32,739	7,223	4,115	22,519	7,327	5,939	2,501	-	-
$1,000 under $2,000.....	110,081	56,535	463,036	148,495			59,804	42,244						
$2,000 under $3,000.....	170,048	128,149	590,147	248,086	78,676	99,732	87,342	71,667	29,458	8,737	9,903	6,732		
$3,000 under $4,000.....	158,580	145,332	563,521	244,909	62,251	118,793	92,661	98,451	38,366	19,825	10,024	5,030		
$4,000 under $5,000.....	146,033	159,772	547,229	246,647	54,575	102,166	75,566	70,383	34,209	17,623	5,666	6,348	3,703	1,506
$5,000 under $6,000.....	142,487	151,813	520,247	214,962	38,719	69,034	59,814	58,915	36,909	16,680	4,662	3,485		
$6,000 under $7,000.....	141,621	129,950	423,217	197,501	26,273	45,851	49,238	55,693	26,571	10,830	6,631	5,681		
$7,000 under $8,000.....	125,441	148,797	324,512	176,222	23,449	44,187	35,780	31,381	25,323	10,237	4,809	4,487		
$8,000 under $9,000.....	86,505	126,187	215,742	126,045	15,657	41,411	26,620	53,947	11,792	5,165	3,411	8,260		
$9,000 under $10,000.....	65,870	99,532	133,626	89,243	9,562	14,210	17,143	18,107	8,358	3,931	1,659	866	-	-
$10,000 under $15,000.....	154,605	454,192	255,290	264,405	22,139	42,828	38,908	86,003	19,424	13,963	8,083	15,929	811	619
$15,000 under $20,000.....	58,062	312,926	72,619	126,393	9,034	19,812	15,466	52,206	6,054	6,175	3,849	14,752		
$20,000 under $50,000.....	69,902	823,756	76,069	193,000	9,399	20,559	18,338	87,015	6,295	7,961	5,670	34,188	395	1,412
$50,000 under $100,000....	11,822	382,085	11,388	49,330	1,466	6,070	2,847	21,670	1,038	3,037	1,335	14,391	159	1,057
$100,000 under $500,000...	3,806	362,702	3,524	27,224	520	3,203	898	9,505	367	1,808	521	12,820	68	1,317
$500,000 under $1,000,000.	165	52,480	146	2,445	16	89	37	398	27	234	31	3,533	2	73
$1,000,000 or more.....	104	194,556	91	2,885	15	201	29	466	18	395	10	1,667	4	549
Nontaxable returns, total...	428,249	368,935	1,308,452	639,108	264,590	316,681	414,753	294,906	104,739	71,057	35,780	25,204	1,057	795
No adjusted gross income..	16,125	16,076	45,796	32,852	1,661	1,478	11,090	10,754	21,585	35,665	1,715	3,538	(3)	(3)
Under $600.....	42,548	10,034	197,388	31,448	11,099	4,009	50,923	16,582	16,664	5,282	4,922	1,526	755	680
$600 under $1,000.....	77,333	23,549	311,810	92,749	28,417	16,320	31,850	46,895	21,951	10,302	4,733	1,855		
$1,000 under $2,000.....	164,566	82,789	510,935	273,805	124,720	122,326	174,527	127,706	27,704	9,260	13,157	6,552		
$2,000 under $3,000.....	75,103	61,063	168,418	127,093	70,086	113,610	52,621	58,591	10,243	5,554	6,807	6,287		
$3,000 under $4,000.....	27,326	40,252	42,863	34,421	18,503	40,002	15,642	20,674	2,310	452	2,205	1,089		
$4,000 under $5,000.....	11,800	23,105	16,210	16,825	5,300	9,807	5,501	5,664	2,726	1,698	1,600	1,177		
$5,000 or more.....	13,448	112,067	15,032	29,915	4,804	9,129	2,599	8,040	1,556	2,844	641	3,180		
Returns under $5,000.....	1,010,944	749,811	3,503,042	1,508,891	487,770	660,984	744,753	573,724	227,731	121,726	66,671	42,635	3,108	1,727
Returns $5,000 under $10,000	572,712	697,096	1,629,779	823,458	117,776	222,377	190,498	223,938	110,355	48,241	21,474	22,887	1,600	543
Returns $10,000 or more.....	301,125	2,653,946	421,724	676,112	43,278	94,207	77,219	259,408	33,377	35,018	19,837	100,352	1,492	5,056

Adjusted gross income classes	Other sources	Adjustments		Total deductions	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits			
										Retirement income		Investment	
	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	1,162,097	525,128	366,170	13,385,344	20,558,519	7,435,264	17,204,559	45,147,659	9,456,994	746,386	88,222	191,736	24,930
Taxable returns, total.....	1,006,469	483,923	318,115	10,144,471	13,107,261	-	16,947,092	44,987,927	9,430,110	522,238	67,720	169,659	21,275
Under $1,000.....	8,145	3,700	996	143,032	310,906	-	518,177	31,177	5,184	-	-	706	4
$1,000 under $2,000.....	93,972	42,162	25,638	1,266,159	2,579,401	-	4,060,097	2,081,159	337,329	9,575	278	16,344	664
$2,000 under $3,000.....	114,630	53,579	42,777	1,214,642	2,408,428	-	3,176,398	4,291,688	716,148	101,923	7,679	25,446	1,738
$3,000 under $4,000.....	102,826	70,230	42,331	1,282,490	2,258,120	-	2,727,761	5,979,731	1,042,820	105,305	13,413	23,781	2,014
$4,000 under $5,000.....	85,511	79,366	45,507	1,301,554	1,849,669	-	2,190,590	6,660,324	1,204,157	74,054	10,484	15,403	1,790
$5,000 under $6,000.....	69,521	64,132	31,810	1,097,089	1,286,638	-	1,523,750	5,945,903	1,108,685	48,553	8,005	14,862	1,552
$6,000 under $7,000.....	49,616	50,639	32,335	857,199	868,043	-	1,001,316	4,746,253	919,482	34,352	5,378	8,762	1,244
$7,000 under $8,000.....	53,571	35,787	23,946	642,991	550,963	-	646,012	3,616,118	723,470	25,956	3,940	8,556	945
$8,000 under $9,000.....	32,442	30,978	19,486	426,081	327,927	-	369,008	2,359,508	488,922	23,455	3,426	6,590	884
$9,000 under $10,000.....	39,304	19,108	12,738	287,045	181,710	-	211,383	1,528,693	327,636	9,966	1,545	7,045	987
$10,000 under $15,000.....	95,493	25,352	26,620	552,752	298,275	-	333,532	3,066,809	711,718	40,657	6,103	15,909	2,172
$15,000 under $20,000.....	57,538	4,920	6,612	215,065	80,591	-	85,107	1,164,574	315,540	18,209	2,680	8,757	1,335
$20,000 under $50,000.....	132,172	3,411	5,782	431,712	88,308	-	86,669	1,992,961	705,950	24,131	3,843	14,253	3,965
$50,000 under $100,000....	47,842	470	1,029	168,420	13,628	-	13,008	688,679	327,811	4,405	678	2,398	1,120
$100,000 under $500,000...	21,969	87	485	154,783	4,361	-	4,009	537,462	306,152	1,598	251	762	631
$500,000 under $1,000,000.	215	2	23	24,815	180	-	169	87,735	52,807	68	12	51	98
$1,000,000 or more.....	1,702	-	-	78,642	113	-	106	209,153	136,299	31	5	34	132
Nontaxable returns, total...	155,628	41,205	48,055	3,240,873	7,451,258	7,435,264	257,467	159,732	26,884	224,148	20,502	22,077	3,655
No adjusted gross income..	439,954	6,110	14,643	-	133,205	144,507	-	-	-	-	-	-	-
Under $600.....	12,898	5,421	6,772	1,076,484	2,347,214	3,524,961	-	-	-	-	-	-	-
$600 under $1,000.....	47,300	12,892	10,862	683,100	1,602,425	2,088,490	5,010	200	31	68,071	2,401	11,781	733
$1,000 under $2,000.....	65,389	11,960	11,602	638,031	1,755,178	1,142,539	84,048	20,689	3,396				
$2,000 under $3,000.....	38,772	1,844	2,120	364,563	956,072	350,807	123,146	82,304	13,470	118,097	11,998	4,633	780
$3,000 under $4,000.....	9,416	601	124	161,418	412,231	116,522	32,604	36,487	6,110	27,674	4,501	3,431	828
$4,000 under $5,000.....	5,867	1,218	1,089	85,708	150,659	38,124	9,209	10,533	1,772	7,899	1,089	1,210	535
$5,000 or more.....	15,940	1,159	843	231,569	94,274	29,314	3,450	9,519	2,105	2,407	513	1,022	779
Returns under $5,000.....	544,770	289,083	204,460	8,217,180	16,763,507	7,405,952	12,927,041	19,194,293	3,330,416	512,597	51,841	102,735	9,084
Returns $5,000 under $10,000	254,817	201,745	120,630	3,428,999	3,305,455	26,467	3,754,476	18,202,718	3,569,305	144,483	22,776	46,721	6,196
Returns $10,000 or more.....	362,506	34,301	41,081	1,739,163	489,558	2,847	523,042	7,750,648	2,557,270	89,307	13,601	42,279	9,647

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

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

Adjusted gross income classes	Tax credits--Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	32,983	8,930	1,270,087	64,502	9,270,470	8,085	945	995,807	115,374	20,897,740	7,273,363
Taxable returns, total	30,539	7,722	1,179,993	62,942	9,270,470	5,952	726	668,079	95,195	15,156,228	6,966,035
Under $1,000	-	-	7,950	23	5,158	1,227	52	18,997	908	455,058	40,699
$1,000 under $2,000	4,120	110	79,303	684	335,661			143,507	10,009	3,639,930	525,788
$2,000 under $3,000			132,483	1,616	705,099			139,606	14,891	2,806,703	749,138
$3,000 under $4,000			127,285	2,298	1,025,046	1,512	197	100,571	14,710	2,470,500	988,081
$4,000 under $5,000	1,256	169	115,163	2,607	1,189,107			76,308	14,194	2,016,033	1,097,422
$5,000 under $6,000	3,910	282	104,680	2,663	1,096,282	1,210	97	49,851	9,907	1,410,807	976,475
$6,000 under $7,000			110,475	2,250	910,511			30,668	6,313	929,833	775,624
$7,000 under $8,000			97,628	2,571	716,006			23,729	5,023	589,025	575,805
$8,000 under $9,000	3,704	220	70,996	2,231	482,222			15,648	3,428	321,431	365,114
$9,000 under $10,000			55,282	1,843	323,206			12,450	2,779	182,366	229,888
$10,000 under $15,000	4,461	1,033	139,728	8,294	694,123	563	54	28,641	6,513	248,781	382,929
$15,000 under $20,000	2,842	476	55,114	5,625	305,425	563	142	12,784	2,893	45,738	102,277
$20,000 under $50,000	6,766	1,502	68,169	14,373	682,269	657	101	13,057	3,103	34,686	118,212
$50,000 under $100,000	2,352	936	11,694	6,659	318,418	119	20	1,790	415	4,110	26,772
$100,000 under $500,000	1,033	2,199	3,774	6,002	297,074	88	53	437	98	1,147	10,989
$500,000 under $1,000,000	52	479	165	789	51,430	8	4	22	6	48	514
$1,000,000 or more	43	316	104	2,414	133,433	5	6	13	5	32	308
Nontaxable returns, total	2,444	1,208	90,094	1,560	-	2,133	219	327,728	20,179	5,741,512	307,328
No adjusted gross income	-	-	[3]	[3]	-	[3]	[3]	12,756	968	18,815	5,135
Under $600	-	-	5,102	19	-	1,125	93	62,193	2,280	3,180,945	99,192
$600 under $1,000	-	-			-			106,241	4,424	1,613,343	112,925
$1,000 under $2,000	2,444	1,208	23,702	285	-			98,340	6,348	568,064	46,444
$2,000 under $3,000			38,202	611	-			31,036	3,244	238,579	25,937
$3,000 under $4,000			16,713	489	-			10,286	1,502	84,078	9,506
$4,000 under $5,000			4,098	92	-	-	-	4,234	877	23,866	3,502
$5,000 or more			2,175	63	-	[3]	[3]	2,642	536	13,822	4,687
Returns under $5,000	7,693	736	550,102	8,724	3,260,070	4,670	428	804,075	74,354	17,115,912	3,703,767
Returns $5,000 under $10,000	7,614	502	440,862	11,602	3,528,228	1,411	138	134,765	27,930	3,446,895	2,927,047
Returns $10,000 or more	17,674	7,692	279,121	44,176	2,482,170	2,004	381	56,967	13,088	334,929	642,547

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment						Credit on 1965 tax	
							Refund					
							Cash requested		Bonds only requested			
	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)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total	1,247,303	1,816,413	7,963,727	1,479,706	15,026,889	1,182,727	14,595,530	1,021,215	54,954	3,902	428,387	157,609
Taxable returns, total	1,154,310	1,783,655	7,661,869	1,461,689	9,214,828	844,985	8,847,105	699,197	34,776	2,780	374,427	143,006
Under $1,000	2,810	215	68,283	1,555	447,657	36,401	445,152	36,217	15,176	1,052	35,709	2,637
$1,000 under $2,000	60,136	9,075	597,703	40,684	3,450,540	229,862	3,405,176	226,357				
$2,000 under $3,000	116,146	26,124	1,064,804	80,341	2,089,579	135,576	2,045,848	130,284	4,707	199	48,985	5,093
$3,000 under $4,000	136,122	42,083	1,477,450	113,391	1,238,300	103,775	1,185,600	96,747	5,006	397	53,003	6,631
$4,000 under $5,000	123,379	49,702	1,281,368	130,604	898,423	74,252	854,776	66,788	5,553	341	44,212	7,123
$5,000 under $6,000	110,255	56,270	1,048,346	122,441	471,354	48,989	436,782	40,935	3,823	474	36,110	7,884
$6,000 under $7,000	90,496	48,535	758,719	127,111	239,599	34,421	217,313	28,605			23,587	5,752
$7,000 under $8,000	87,276	58,094	507,148	111,547	137,961	24,388	117,635	18,529			21,729	5,786
$8,000 under $9,000	69,894	51,146	295,560	83,178	72,247	13,782	54,079	8,972			19,974	4,810
$9,000 under $10,000	51,976	42,079	174,310	64,527	36,473	10,478	28,346	7,956			7,880	2,354
$10,000 under $15,000	151,705	198,884	255,729	150,511	76,785	31,633	40,651	13,692	511	317	39,387	17,820
$15,000 under $20,000	61,953	152,159	60,095	74,782	24,847	20,758	8,609	6,142			17,878	14,541
$20,000 under $50,000	75,675	452,307	59,985	165,646	26,175	50,693	6,534	13,454			21,497	37,117
$50,000 under $100,000	12,350	228,981	9,202	78,139	3,776	15,040	461	2,327	-	-	3,473	12,712
$100,000 under $500,000	3,868	219,886	2,966	77,074	1,038	10,726	129	1,484	-	-	939	9,242
$500,000 under $1,000,000	165	36,718	123	15,827	46	1,619	7	262	-	-	42	1,357
$1,000,000 or more	104	111,397	78	24,331	28	2,592	7	446	-	-	22	2,147
Nontaxable returns, total	92,993	32,758	301,858	18,017	5,812,061	337,742	5,748,425	322,018	20,178	1,122	53,960	14,603
No adjusted gross income	11,096	7,660	12,196	892	27,672	12,633	21,052	9,258	[3]	[3]	7,989	3,301
Under $600	10,248	2,488	60,479	2,178	3,188,777	101,581	3,172,824	100,037	10,514	365	6,640	1,179
$600 under $1,000	18,684	3,797	99,067	4,032	1,625,379	116,305	1,611,117	114,506	6,009	419	10,164	1,380
$1,000 under $2,000	21,613	4,795	88,507	5,601	583,456	50,475	570,932	48,353	3,604	264	11,424	1,923
$2,000 under $3,000	12,135	2,409	27,608	2,877	248,076	27,990	242,959	27,118			5,019	807
$3,000 under $4,000	7,530	2,607	8,455	1,268	91,200	11,846	87,475	10,263	-	-	7,929	2,119
$4,000 under $5,000	6,005	2,122	3,528	727	29,165	5,478	26,465	4,942	-	-		
$5,000 or more	5,682	6,880	2,018	442	18,336	11,434	15,601	7,541	-	-	4,795	3,894
Returns under $5,000	525,904	153,078	4,789,446	384,150	13,918,225	906,173	13,669,377	870,869	50,619	3,112	231,073	32,191
Returns $5,000 under $10,000	413,853	259,366	2,785,998	509,220	974,020	139,337	868,739	110,709	3,822	474	112,881	28,154
Returns $10,000 or more	307,544	1,403,970	388,282	586,336	134,646	137,217	57,415	39,637	511	317	84,430	97,262

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]Negative "Other sources."
NOTE: Detail may not add to total because of rounding.

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss															
		Under $100		$100 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	
		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)	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)	(15)	(16)	(17)
RETURNS WITH SALARIES AND WAGES (GROSS)																	
Total	57,523,861	630,867	34,789	763,539	113,397	751,369	185,904	718,879	249,442	758,161	340,347	3,542,586	2,621,213	3,403,438	4,181,517	2,639,501	4,596,821
No adjusted gross income	106,834	8,449	367	6,022	887	7,321	1,829	5,105	1,790	3,993	1,767	14,259	10,257	12,721	15,699	8,313	14,525
Under $600	3,436,143	424,068	25,277	595,272	88,828	601,811	149,256	568,444	197,374	615,261	276,699	597,449	329,580	9,866	12,222	4,843	8,734
$600 under $1,000	2,505,476	23,272	1,003	24,612	3,688	21,596	5,421	23,538	8,212	30,903	13,679	2,330,587	1,827,545	21,981	25,962	10,252	17,150
$1,000 under $2,000	5,722,002	42,734	2,087	38,390	5,674	35,821	8,727	36,018	12,508	34,358	15,408	268,112	209,251	2,957,848	3,634,348	2,206,823	3,834,942
$2,000 under $3,000	5,113,759	32,143	1,439	28,217	4,063	21,013	5,219	21,009	7,280	24,314	10,890	100,966	76,077	154,855	190,590	196,306	349,864
$3,000 under $4,000	5,348,207	17,960	865	16,384	2,448	17,753	4,370	15,679	5,439	12,727	5,641	63,362	46,955	82,142	101,637	72,130	126,232
$4,000 under $5,000	5,384,850	16,028	823	13,428	1,974	9,984	2,362	13,213	4,650	8,989	3,986	38,758	28,394	44,435	54,703	41,182	72,152
$5,000 under $6,000	5,313,432	11,804	563	10,362	1,462	7,972	1,913	6,741	2,244	5,490	2,477	27,519	19,181	30,408	37,739	24,651	42,946
$6,000 under $7,000	5,099,173	11,887	555	5,948	858	5,637	1,362	4,839	1,676	4,725	2,100	24,337	18,191	18,837	22,834	19,889	34,314
$7,000 under $8,000	4,578,105	8,128	347	4,133	605	3,629	906	5,078	1,768	1,815	820	17,019	12,173	11,236	13,541	12,374	21,763
$8,000 under $9,000	3,674,215	5,099	206	2,839	399	3,121	771	3,923	1,367	2,718	1,184	10,614	7,815	9,732	12,175	7,960	13,974
$9,000 under $10,000	2,870,824	4,835	191	2,319	322	1,865	446	3,116	1,072	1,529	671	7,053	5,135	7,044	8,591	3,731	6,481
$10,000 under $15,000	6,150,330	11,019	490	7,215	1,021	6,214	1,504	5,402	1,821	4,844	2,153	19,231	13,876	19,910	24,334	14,456	25,162
$15,000 under $20,000	1,235,216	5,615	235	3,460	487	2,753	676	2,350	786	2,236	992	7,936	5,821	7,681	9,289	5,796	10,042
$20,000 under $50,000	856,997	6,636	288	4,192	579	4,246	996	3,802	1,247	3,765	1,661	13,109	9,365	12,651	15,311	9,185	15,801
$50,000 under $100,000	104,357	1,030	45	617	83	509	117	515	171	404	179	1,845	1,293	1,674	2,040	1,381	2,345
$100,000 under $500,000	22,933	156	8	120	18	119	28	105	36	81	36	413	291	397	477	223	385
$500,000 under $1,000,000	697	2	(1)	6	1	4	1	-	-	6	3	13	10	14	18	4	6
$1,000,000 or more	311	2	(1)	3	(1)	1	(1)	2	1	3	1	4	3	6	7	2	3
RETURNS WITH DIVIDENDS IN ADJUSTED GROSS INCOME																	
Total	5,666,760	1,525,120	58,442	660,964	95,963	455,479	111,600	318,630	110,328	258,848	115,647	766,497	550,891	401,119	493,215	258,168	446,605
No adjusted gross income	42,244	15,171	632	4,808	717	3,509	822	3,691	1,265	2,196	984	4,493	3,463	3,038	3,450	1,531	2,524
Under $600	61,010	26,193	935	11,616	1,638	6,320	1,601	5,804	2,026	4,418	1,937	4,846	2,904	1,810	2,080	15,286	26,256
$600 under $1,000	116,021	40,439	1,421	22,485	3,295	8,794	2,169	10,705	3,711	8,701	3,915	22,338	15,254				
$1,000 under $2,000	394,086	95,115	3,731	59,091	8,751	45,103	11,064	29,692	10,276	25,403	11,434	83,780	60,264	38,559	46,356		
$2,000 under $3,000	415,246	97,718	3,904	48,824	7,251	36,537	8,978	25,235	8,798	21,091	9,534	80,236	59,091	48,337	59,803	31,794	55,087
$3,000 under $4,000	364,061	93,989	3,703	44,105	6,460	29,720	7,306	15,618	5,445	15,875	7,072	57,227	41,723	38,522	47,302	24,777	43,871
$4,000 under $5,000	333,366	104,674	3,842	33,788	4,949	23,430	5,828	17,545	6,113	13,518	5,976	36,566	26,269	30,357	37,656	18,411	31,184
$5,000 under $6,000	347,627	115,116	4,220	41,073	5,905	33,627	8,193	19,487	6,600	13,947	6,114	41,319	29,393	19,372	23,933	14,274	24,894
$6,000 under $7,000	342,890	119,679	4,405	45,632	6,562	30,673	7,475	19,044	6,614	18,616	8,224	36,781	26,290	16,299	20,287	11,524	19,955
$7,000 under $8,000	337,255	111,409	4,024	42,075	5,990	27,578	6,755	21,104	7,331	16,664	7,441	41,228	29,859	17,336	21,282	12,322	21,007
$8,000 under $9,000	292,464	102,545	3,601	34,323	5,033	23,446	5,630	14,381	4,952	11,339	5,102	35,773	24,948	17,218	21,053	11,436	19,979
$9,000 under $10,000	274,670	98,587	3,891	34,325	4,832	24,240	6,007	16,479	5,649	11,410	5,051	31,686	22,233	14,417	18,315	7,484	12,928
$10,000 under $15,000	997,175	304,026	11,794	130,315	18,803	83,760	20,545	58,277	20,214	44,718	20,010	122,137	87,404	60,102	73,795	38,147	65,859
$15,000 under $20,000	490,857	108,667	4,446	53,936	7,766	36,246	8,907	26,020	8,941	22,887	10,261	67,433	48,723	36,111	44,606	24,174	41,701
$20,000 under $50,000	693,150	85,381	3,622	49,957	7,337	38,496	9,332	32,394	11,297	25,281	11,340	89,381	64,751	51,653	63,427	40,342	69,732
$50,000 under $100,000	130,849	5,873	245	4,212	616	3,662	905	2,899	1,007	2,500	1,122	10,174	7,503	7,113	8,793	5,982	10,441
$100,000 under $500,000	32,285	535	26	391	57	333	82	252	88	280	128	1,076	803	864	1,063	671	1,165
$500,000 under $1,000,000	1,033	3	-	7	1	4	1	2	1	2	1	20	14	8	10	10	17
$1,000,000 or more	470	-	-	1	(1)	1	(1)	1	(1)	2	1	3	2	3	4	3	5

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

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Size of specific income or loss—Continued																	
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)	Number of	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
RETURNS WITH SALARIES AND WAGES (GROSS)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	2,489,153	5,595,720	2,610,132	7,163,796	5,353,526	18,746,115	5,298,020	23,848,387	21,147,344	151,669,162	7,098,508	91,984,378	274,363	8,826,715	40,657	2,571,173	3,822	536,935
No adjusted gross income	7,629	17,261	6,725	18,531	7,429	25,848	4,842	21,636	9,808	64,607	3,036	43,060	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	5,225	11,738	6,442	17,547	3,548	12,922	5,934	26,876	3,931	25,665	3,910	49,132	-	-	-	-	-	-
$600 under $1,000	4,822	10,856			4,431	14,848			2,927	18,849			-	-	-	-	-	-
$1,000 under $2,000	37,303	82,616	24,268	66,064	23,880	82,683	6,981	30,427	8,463	54,990			-	-	-	-	-	-
$2,000 under $3,000	2,176,293	4,891,391	2,197,416	6,017,294	99,038	337,480	33,661	148,941	26,227	163,293			-	-	-	-	-	-
$3,000 under $4,000	98,808	222,822	205,318	576,687	4,539,319	15,838,129	138,653	609,415	66,499	399,395	1,474	18,728	-	-	-	-	-	-
$4,000 under $5,000	49,971	113,314	59,358	163,744	383,920	1,405,632	4,427,872	19,868,103	274,385	1,600,207	3,225	38,289	(2)	(2)	-	-	-	-
$5,000 under $6,000	32,865	74,039	35,684	98,622	103,098	367,712	397,450	1,857,535	4,610,851	25,610,364	8,538	101,830	-	-	-	-	-	-
$6,000 under $7,000	18,609	42,210	17,727	48,852	50,762	177,686	110,256	505,181	4,796,082	30,987,481	9,636	109,425			-	-	-	-
$7,000 under $8,000	13,268	29,689	14,911	40,945	38,699	135,036	53,049	241,380	4,369,510	32,354,715	25,156	293,039	(2)	(2)	(2)	(2)	-	-
$8,000 under $9,000	9,786	22,229	8,253	22,619	23,470	83,044	32,388	145,706	3,493,099	29,058,256	61,011	666,775					-	-
$9,000 under $10,000	4,180	9,517	6,596	18,132	15,755	55,053	20,833	94,262	2,612,235	24,009,882	179,628	1,948,529					-	-
$10,000 under $15,000	15,578	34,892	14,682	40,069	34,113	119,476	39,555	179,061	719,491	6,165,061	5,237,554	61,931,118	1,065	32,117	-	-	-	-
$15,000 under $20,000	5,894	13,266	5,603	15,296	10,975	38,393	12,076	54,498	78,301	595,658	1,081,992	17,457,954	2,446	72,161	2,682	160,875	-	-
$20,000 under $50,000	7,478	16,631	5,927	16,097	12,912	44,660	12,595	56,907	66,693	496,628	461,658	8,954,733	229,538	7,157,543				
$50,000 under $100,000	1,213	2,732	1,007	2,713	1,760	6,087	1,511	6,817	7,204	52,254	17,878	307,274	34,896	1,335,697	30,676	1,886,606	267	32,455
$100,000 under $500,000	222	498	208	565	393	1,342	352	1,586	1,571	11,385	3,654	61,770	4,705	171,589	6,902	497,632	3,311	458,606
$500,000 under $1,000,000	5	10	6	16	13	45	10	47	49	345	110	1,905	145	5,317	173	11,744	137	28,187
$1,000,000 or more	4	9	1	3	11	39	2	9	18	127	48	817	54	2,001	97	6,607	53	11,922
RETURNS WITH DIVIDENDS IN ADJUSTED GROSS INCOME																		
Total	166,650	373,880	125,080	343,648	172,854	595,468	110,471	493,618	234,286	1,627,301	148,329	2,232,083	41,465	1,413,131	15,425	1,037,928	7,381	1,817,663
No adjusted gross income	730	1,646	(2)	(2)	975	3,521	(2)	(2)	746	5,670	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	1,810	4,148	-	-	2,575	8,653	10,823	47,598	-	-	-	-	-	-	-	-	-	-
$600 under $1,000			6,220	16,860					-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	18,083	40,367							-	-	-	-	(2)	(2)	-	-	-	-
$2,000 under $3,000	14,341	32,106	12,501	34,304	16,083	53,052			-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	14,796	33,134	9,642	26,673	20,917	71,501			5,164	28,506	(2)	(2)	-	-	-	-	-	-
$4,000 under $5,000	10,734	24,224	10,439	28,557	13,430	46,190	10,751	48,650					-	-	-	-	-	-
$5,000 under $6,000	11,007	25,026	7,463	20,552	7,761	27,417	8,504	37,325	9,807	55,688			(2)	(2)	-	-	-	-
$6,000 under $7,000	4,759	10,764	6,812	19,343	10,113	35,397	10,599	48,909	15,157	94,393	(2)	(2)	-	-	-	-	-	-
$7,000 under $8,000	8,210	18,613	6,575	18,604	6,656	22,903	4,703	20,533	15,677	101,771			-	-	-	-	-	-
$8,000 under $9,000	6,656	14,725	6,128	16,528	6,816	22,813	2,760	12,099	13,183	95,657			-	-	-	-	-	-
$9,000 under $10,000	23,737	52,963	17,927	49,075	27,148	93,622	17,450	77,967	50,566	362,847	18,652	219,711			(2)	(2)	-	-
$10,000 under $15,000	14,885	33,402	11,990	32,847	18,273	63,890	12,287	55,116	32,628	230,083	25,064	344,907	20,535	659,397				
$15,000 under $20,000	31,214	69,998	23,536	64,697	34,229	119,168	25,602	114,014	70,543	502,967	74,266	1,179,299			421	25,775	185	34,053
$20,000 under $50,000	5,033	11,293	4,706	12,962	6,881	23,883	5,817	26,154	17,628	126,492	23,358	377,659	15,772	569,059	9,031	578,846	207	27,354
$50,000 under $100,000	642	1,441	566	1,546	978	3,390	877	3,930	3,114	22,689	5,321	88,318	4,736	171,290	5,523	404,752	6,126	1,070,121
$100,000 under $500,000	8	18	12	34	17	60	12	52	54	405	108	1,756	103	3,725	109	7,477	554	247,470
$500,000 under $1,000,000	5	12	2	5	2	8	8	35	19	133	45	769	42	1,431	33	2,500	300	435,771
$1,000,000 or more																		

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

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100		$100 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	
		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)	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)	(15)	(16)	(17)
RETURNS WITH INTEREST RECEIVED																	
Total	22,229,225	9,751,123	365,912	3,174,586	455,005	1,965,348	481,977	1,313,808	455,990	1,020,096	454,997	2,490,105	1,756,619	1,043,317	1,271,276	512,158	880,122
No adjusted gross income	142,281	51,986	2,148	21,786	3,193	13,133	3,190	12,167	4,133	10,310	4,542	14,936	10,167	7,690	8,946	2,326	3,957
Under $600	306,896	152,689	6,237	56,025	7,992	35,042	8,487	24,417	8,540	15,132	6,663	18,463	11,812	2,314	2,799	3,062	4,976
$600 under $1,000	503,741	189,478	7,408	68,829	10,130	55,557	13,670	34,891	12,084	32,286	14,381	114,169	81,067	5,771	6,842		
$1,000 under $2,000	1,602,991	475,382	20,400	231,173	33,317	166,431	40,858	126,408	44,238	110,903	49,464	271,545	192,726	159,677	194,539	54,644	93,063
$2,000 under $3,000	1,490,096	489,568	19,630	202,241	29,543	136,596	33,851	99,894	34,514	84,660	37,896	221,548	160,151	121,446	147,635	63,348	110,036
$3,000 under $4,000	1,409,628	539,890	20,687	190,235	27,399	128,007	31,384	93,920	32,061	74,584	33,420	178,785	125,685	87,799	107,633	40,684	69,450
$4,000 under $5,000	1,522,598	656,416	24,745	227,477	32,911	135,968	33,412	84,455	29,239	74,626	33,316	181,153	124,630	63,419	76,461	35,566	61,884
$5,000 under $6,000	1,735,514	841,587	30,719	238,598	34,306	172,020	42,247	106,307	36,959	69,606	30,868	156,541	108,884	60,984	74,384	33,697	57,391
$6,000 under $7,000	1,892,098	971,702	33,044	275,579	38,949	161,008	39,433	101,893	35,527	84,109	37,433	167,104	116,658	51,784	64,216	30,687	52,375
$7,000 under $8,000	1,900,325	1,024,701	35,850	268,301	37,795	153,730	37,600	93,980	32,515	76,112	33,895	160,242	111,315	52,483	63,874	23,841	39,891
$8,000 under $9,000	1,729,720	917,845	32,132	243,911	34,313	149,134	35,963	91,372	31,798	64,745	28,762	144,688	104,587	51,282	62,386	21,920	37,741
$9,000 under $10,000	1,466,325	779,765	28,380	212,103	30,276	109,346	26,989	79,477	27,957	48,362	21,664	134,626	94,229	50,538	61,645	20,335	34,756
$10,000 under $15,000	4,146,273	2,020,081	77,558	631,916	90,586	349,797	85,864	222,061	76,836	162,186	72,333	386,725	271,469	150,737	183,329	71,294	122,924
$15,000 under $20,000	1,150,945	398,949	16,262	171,398	24,714	103,188	25,301	73,328	25,529	53,164	23,791	150,136	106,774	72,102	87,657	38,560	66,570
$20,000 under $50,000	1,049,353	223,758	9,929	124,010	17,981	87,607	21,547	61,484	21,367	52,349	23,437	163,847	117,900	88,440	108,195	59,181	102,517
$50,000 under $100,000	146,462	15,046	682	9,496	1,385	7,569	1,880	6,681	2,321	6,013	2,706	21,953	15,900	14,164	17,421	10,949	18,994
$100,000 under $500,000	32,517	2,207	99	1,477	210	1,186	294	1,048	364	930	418	3,546	2,593	2,633	3,246	2,008	3,499
$500,000 under $1,000,000	1,011	58	2	27	4	22	5	19	6	15	6	69	50	44	56	38	66
$1,000,000 or more	451	15	(1)	4	1	7	2	6	2	4	2	29	22	10	12	18	32
RETURNS WITH BUSINESS OR PROFESSION																	
With Profit																	
Total	4,889,491	137,162	6,845	138,702	20,497	140,781	35,121	183,706	64,989	121,754	54,481	575,346	424,792	434,802	536,679	344,846	600,666
No adjusted gross income	21,738	1,432	59	(2)	81	1,336	310	2,134	764	812	359	4,218	3,198	2,448	2,952	1,937	3,243
Under $600	129,812	12,651	665	16,717	2,566	19,893	5,002	34,484	12,386	18,127	8,098	20,211	11,917	2,923	3,567	1,311	2,119
$600 under $1,000	158,002	4,940	272	6,771	1,045	6,817	1,720	14,316	5,150	7,174	3,246	110,087	83,863	4,167	5,230	1,512	2,744
$1,000 under $2,000	435,038	10,673	524	11,505	1,712	14,459	3,556	22,410	7,948	13,017	5,866	87,849	66,603	158,858	195,279	102,217	176,066
$2,000 under $3,000	450,493	9,070	483	9,480	1,382	9,396	2,361	11,840	4,182	9,993	4,469	53,634	39,467	49,448	61,455	60,413	106,791
$3,000 under $4,000	455,955	8,098	403	11,014	1,583	9,914	2,434	12,252	4,357	9,124	4,095	45,100	33,849	36,876	45,509	35,259	61,889
$4,000 under $5,000	453,700	12,500	619	9,090	1,383	10,400	2,599	14,159	4,958	8,984	4,023	39,395	28,839	32,156	39,863	26,311	46,025
$5,000 under $6,000	405,144	12,492	631	10,782	1,579	11,026	2,693	13,152	4,696	8,972	3,995	35,553	25,786	24,807	30,491	22,624	39,427
$6,000 under $7,000	377,249	14,306	652	13,454	1,943	14,612	3,713	13,937	4,832	10,278	4,563	35,763	26,257	27,187	34,127	18,920	32,807
$7,000 under $8,000	335,338	11,653	601	12,543	1,815	11,543	2,927	14,546	5,082	8,472	3,785	35,708	26,441	24,139	29,852	15,390	26,609
$8,000 under $9,000	270,103	9,872	483	9,039	1,355	7,960	1,982	6,872	2,379	6,040	2,692	31,331	22,738	18,759	23,051	14,916	25,929
$9,000 under $10,000	221,077	7,254	377	8,157	1,164	5,742	1,442	5,645	1,975	5,091	2,282	19,343	13,957	13,106	16,350	11,736	20,526
$10,000 under $15,000	586,699	15,837	771	14,437	2,121	12,537	3,088	11,936	4,138	11,088	4,973	41,347	30,340	27,991	34,237	22,680	39,532
$15,000 under $20,000	234,997	3,715	173	2,898	425	3,261	821	3,361	1,194	2,339	1,029	9,129	6,641	5,820	7,202	5,241	9,215
$20,000 under $50,000	313,310	2,391	119	2,030	302	1,685	424	2,434	868	2,051	921	6,013	4,422	5,604	6,878	3,862	6,837
$50,000 under $100,000	37,053	214	10	229	34	165	41	185	65	157	69	513	362	420	524	431	757
$100,000 under $500,000	4,658	64	3	44	6	32	8	42	15	33	15	151	111	92	111	80	139
$500,000 under $1,000,000	90	-	-	3	1	2	(1)	1	(1)	2	1	1	1	-	-	5	9
$1,000,000 or more	30	-	-	1	(1)	1	(1)	-	-	-	-	-	-	1	1	1	2
With Loss																	
Total	903,499	102,950	4,921	87,743	12,978	69,774	17,327	58,731	20,376	53,114	23,793	174,210	126,245	96,466	118,699	62,763	108,735
No adjusted gross income	161,153	6,271	289	6,746	981	5,830	1,470	5,608	1,917	5,763	2,609	20,956	15,311	18,200	22,439	12,779	22,320
Under $10,000	602,697	80,829	3,839	67,085	9,912	52,508	13,037	44,025	15,281	39,160	17,511	125,622	90,927	64,934	79,887	41,086	70,960
$10,000 under $15,000	83,338	11,480	583	10,223	1,523	8,188	2,044	6,210	2,162	5,746	2,573	17,273	12,324	8,093	9,870	4,898	8,420
$15,000 under $20,000	23,046	2,597	133	2,237	334	1,632	393	1,474	520	1,173	529	4,804	3,578	2,551	3,146	1,576	2,782
$20,000 or more	33,263	1,773	77	1,452	228	1,616	383	1,414	496	1,272	571	5,555	4,105	2,688	3,357	2,424	4,253

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

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Size of specific income or loss—Continued																	
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	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)	(34)	(35)
RETURNS WITH INTEREST RECEIVED																		
Total	290,865	647,888	177,011	484,150	195,937	673,856	106,153	473,643	149,027	992,679	34,295	486,265	4,307	143,991	800	52,757	298	47,603
No adjusted gross income	2,577	5,763	2,076	5,776	730	2,503	1,263	5,393	942	6,065	140	2,768	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	4,914	10,809	2,612	7,025	2,613	8,819	-	-			(2)	(2)	-	-	-	-	-	-
$600 under $1,000							2,309	9,941	2,315	14,075	-	-	-	-	-	-	-	-
$1,000 under $2,000	51,008	112,796	17,176	46,028							-	-	-	-	-	-	-	-
$2,000 under $3,000	26,162	58,524	23,034	63,389	24,722	82,612					-	-	-	-	-	-	-	-
$3,000 under $4,000	16,715	37,158	14,321	39,479	19,422	68,074	11,754	51,791			(2)	(2)	(2)	(2)	-	-	-	-
$4,000 under $5,000	18,579	41,274	10,213	27,926	10,621	37,707	8,556	38,336	8,105	45,382			-	-	-	-	-	-
$5,000 under $6,000	12,862	28,480	10,486	28,897	11,368	38,814	5,505	24,836	7,807	47,064			-	-	-	-	-	-
$6,000 under $7,000	17,126	38,686	8,219	22,326	8,173	27,626	5,111	23,028	8,306	54,070	(2)	(2)	-	-	-	-	-	-
$7,000 under $8,000	12,019	26,876	6,619	17,932	12,364	42,491	5,808	25,838	7,913	52,008			-	-	-	-	-	-
$8,000 under $9,000	9,424	20,794	4,385	12,160	7,271	25,319	3,877	17,247	6,716	47,495			-	-	-	-	-	-
$9,000 under $10,000	46,600	103,895	26,556	72,767	31,426	107,849	17,720	79,164	25,773	169,722	3,402	41,111	-	-	-	-	-	-
$10,000 under $15,000	23,706	52,877	14,783	40,391	19,094	65,538	10,033	44,925	18,993	128,431	3,507	48,180	1,386	42,961	-	-	-	-
$15,000 under $20,000	39,385	88,094	28,730	78,716	35,898	124,177	25,540	114,379	42,506	290,755	15,223	214,475			249	15,476	-	-
$20,000 under $50,000	8,122	18,123	6,364	17,410	9,754	33,716	6,895	30,797	14,788	102,972	7,141	103,985	1,292	44,974			(2)	(2)
$50,000 under $100,000	1,627	3,652	1,396	3,816	2,393	8,310	1,730	7,737	4,659	33,161	3,886	60,436	1,227	42,409	449	30,311	114	17,785
$100,000 under $500,000	33	73	26	72	67	231	43	189	164	1,194	189	3,148	120	4,238	43	2,879	34	7,825
$500,000 under $1,000,000	6	14	15	40	21	70	9	42	40	285	100	1,705	71	2,521	54	3,659	42	8,455
$1,000,000 or more																		
RETURNS WITH BUSINESS OR PROFESSION																		
With Profit																		
Total	295,182	662,895	256,586	703,925	439,849	1,529,101	363,000	1,632,160	832,076	5,801,939	489,326	7,411,431	115,764	3,852,914	18,782	1,189,297	1,821	273,915
No adjusted gross income	1,332	2,935	(2)	(2)	1,230	4,209	768	3,434	2,049	14,633	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	1,428	3,162	4,250	11,728	1,041	3,463	1,227	5,523	1,025	8,265	1,024	13,068	-	-	-	-	-	-
$600 under $1,000					2,033	6,953			1,411	9,391			-	-	-	-	-	-
$1,000 under $2,000	6,221	13,809											-	-	-	-	(2)	(2)
$2,000 under $3,000	125,427	281,189	95,016	258,923	12,525	42,354	2,419	10,762	1,730	11,359			-	-	-	-	-	-
$3,000 under $4,000	35,577	80,186	44,738	123,415	194,528	669,357	10,749	47,217	2,524	15,582	1,009	13,486	-	-	-	-	-	-
$4,000 under $5,000	24,937	56,468	24,316	67,052	65,379	232,976	172,677	770,228	11,694	68,256			-	-	-	-	-	-
$5,000 under $6,000	17,696	39,849	19,187	52,808	36,159	126,783	55,559	254,567	136,279	751,374			-	-	-	-	-	-
$6,000 under $7,000	14,810	33,496	14,453	39,527	28,301	99,574	29,480	134,086	140,436	874,306	2,067	28,731	(2)	(2)	-	-	-	-
$7,000 under $8,000	15,475	34,697	10,606	28,961	19,759	69,035	21,040	95,157	132,731	928,906	1,735	22,374	-	-	-	-	-	-
$8,000 under $9,000	12,391	27,474	8,922	24,634	17,356	60,232	14,437	64,862	110,796	847,968	1,411	16,408	-	-	-	-	-	-
$9,000 under $10,000	9,488	21,397	8,233	22,778	14,676	51,275	12,955	58,346	94,155	773,115	5,395	61,381			-	-	-	-
$10,000 under $15,000	21,223	47,723	18,116	49,978	31,469	109,083	28,924	130,575	136,349	1,039,828	192,357	2,318,020	1,071	32,334	-	-	-	-
$15,000 under $20,000	4,830	10,833	4,282	11,803	8,139	28,458	6,419	28,805	35,597	271,632	139,301	2,181,831			1,374	78,385	-	-
$20,000 under $50,000	3,887	8,650	3,400	9,430	6,616	23,133	5,720	25,769	23,071	170,999	139,367	2,660,867	103,895	3,391,916			188	24,199
$50,000 under $100,000	384	861	290	795	529	1,843	512	2,313	1,848	13,596	4,488	77,337	10,060	403,177	16,452	1,034,628		
$100,000 under $500,000	70	153	66	181	109	373	108	490	365	2,617	569	9,374	499	18,088	934	74,772	1,399	189,219
$500,000 under $1,000,000	5	11	3	9	-	-	5	22	12	90	7	121	13	479	8	524	23	9,486
$1,000,000 or more	1	2	2	6	-	-	1	4	4	22	4	81	6	218	3	188	5	8,491
With Loss																		
Total	43,393	96,870	31,423	85,271	34,253	118,061	21,773	97,638	43,227	297,665	17,609	254,456	3,655	127,630	1,424	95,697	994	203,003
No adjusted gross income	10,556	23,596	8,633	23,547	12,545	43,629	9,014	40,313	24,206	167,404	10,451	151,764	2,105	75,122	871	58,533	620	125,506
Under $10,000	27,394	61,099	17,709	47,887	17,387	59,486	9,639	43,218	11,842	79,707	2,823	38,242	555	18,111	101	7,218	-	-
$10,000 under $15,000	2,647	5,836	2,359	6,427	1,745	5,956	1,169	5,252	2,238	15,205	815	11,969	203	7,865	51	3,342	-	-
$15,000 under $20,000	966	2,162	1,123	3,046	813	2,839	662	2,998	1,021	7,098	415	5,791	-	-	-	-	374	77,497
$20,000 or more	1,830	4,177	1,599	4,364	1,763	6,151	1,289	5,857	3,920	28,251	3,105	46,690	792	26,532	401	26,604		

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

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100		$100 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	
		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)	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)	(15)	(16)	(17)
RETURNS WITH FARM INCOME																	
With Profit																	
Total	2,000,249	101,692	5,082	103,153	15,336	103,641	25,839	123,892	43,896	80,778	36,310	345,733	252,840	237,109	290,956	165,127	286,331
No adjusted gross income	6,562	(2)	(2)	1,126	175	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	157,850	18,617	1,008	23,119	3,483	29,861	7,444	39,483	14,032	23,909	10,754	21,753	12,283	2,020	2,396	67,190	115,249
$600 under $1,000	152,401	6,771	353	7,762	1,125	9,795	2,447	13,223	4,696	10,299	4,722	102,732	76,849				
$1,000 under $2,000	350,493	11,342	540	14,512	2,177	15,331	3,831	17,945	6,433	12,148	5,441	78,619	59,632	130,886	159,930		
$2,000 under $3,000	283,569	11,101	498	11,086	1,678	11,349	2,821	12,021	4,250	6,452	2,936	33,369	24,267	33,397	41,448	43,504	76,571
$3,000 under $4,000	226,598	10,387	483	7,460	1,123	7,964	1,967	8,283	2,893	6,464	2,912	24,001	17,722	17,243	21,125	14,386	24,985
$4,000 under $5,000	190,963	8,703	426	8,766	1,263	5,591	1,422	8,762	3,053	3,927	1,717	20,665	14,754	13,857	17,201	9,678	17,043
$5,000 under $6,000	145,917	6,855	383	6,452	961	4,536	1,108	5,843	2,049	4,049	1,803	13,731	10,235	9,779	11,900	7,406	12,869
$6,000 under $7,000	112,537	7,250	365	7,061	1,012	5,439	1,359	4,536	1,597	2,419	1,080	14,357	10,448	6,166	7,646	5,343	8,973
$7,000 under $8,000	88,964	4,637	210	4,251	636	3,826	968	3,676	1,331	2,419	1,085	9,774	6,933	6,548	8,207	3,932	6,916
$8,000 under $9,000	64,611	4,330	207	3,932	587	2,621	639	2,419	859	2,621	1,165	6,859	5,213	4,738	5,781	3,826	6,572
$9,000 under $10,000	48,709	2,672	143	1,613	232	2,218	560	2,314	819	958	409	5,141	3,762	2,743	3,301	2,016	3,495
$10,000 under $15,000	103,363	5,659	271	4,123	588	3,411	855	3,305	1,149	3,305	1,470	9,454	6,846	5,794	7,112	4,220	7,335
$15,000 under $20,000	31,623	1,474	91	1,021	157	407	101	610	213	767	346	1,936	1,410	1,880	2,342	1,322	2,305
$20,000 under $50,000	31,400	1,062	63	750	120	742	185	657	229	651	291	2,473	1,856	1,287	1,612	1,345	2,351
$50,000 under $100,000	3,807	99	5	95	15	115	28	83	30	162	73	251	186	214	261	218	377
$100,000 under $500,000	846	26	2	24	4	21	5	21	7	21	9	58	45	52	65	35	62
$500,000 under $1,000,000	22	-	-	-	-	1	(1)	-	-	-	-	1	1	1	1	-	-
$1,000,000 or more	11	-	-	-	-	-	-	1	(1)	1	1	-	-	-	-	-	-
With Loss																	
Total	1,109,829	92,787	4,614	90,281	13,375	79,026	19,558	70,640	24,663	65,506	29,361	249,277	181,806	138,436	169,531	84,886	146,879
No adjusted gross income	160,871	6,909	347	7,863	1,144	6,952	1,730	7,880	2,741	6,956	3,119	28,925	20,914	18,012	22,219	13,508	23,407
Under $10,000	819,985	78,598	3,887	74,711	11,085	65,336	16,164	55,493	19,386	52,478	23,535	196,917	143,700	105,614	128,940	62,429	108,074
$10,000 under $15,000	71,266	5,393	287	5,291	784	4,946	1,226	5,084	1,788	4,168	1,852	15,074	11,068	8,960	11,146	5,495	9,412
$15,000 under $20,000	18,274	614	27	970	150	610	145	1,118	385	762	333	3,584	2,538	2,555	3,112	1,124	1,943
$20,000 or more	39,433	1,273	66	1,446	212	1,182	293	1,065	363	1,142	522	4,777	3,586	3,295	4,114	2,330	4,043
RETURNS WITH SALES OF CAPITAL ASSETS																	
With Net Gain																	
Total	5,320,888	1,816,082	67,398	653,398	94,138	424,563	103,761	295,119	101,869	223,455	100,130	651,535	465,079	315,647	384,746	191,470	332,160
No adjusted gross income	82,650	14,882	662	10,012	1,391	8,579	2,144	7,053	2,420	4,292	1,931	11,802	8,412	6,071	7,506	3,641	6,522
Under $600	84,677	30,831	1,275	17,446	2,521	10,068	2,405	6,057	2,055	4,826	2,187	8,956	6,434	2,113	2,554	1,025	1,760
$600 under $1,000	106,240	32,120	1,324	22,373	3,228	13,565	3,305	9,841	3,446	6,682	3,024	17,698	11,646	1,311	1,473	9,219	15,383
$1,000 under $2,000	360,763	107,050	4,722	67,121	9,919	45,371	11,131	28,307	9,752	20,000	9,144	56,160	39,556	20,202	24,403		
$2,000 under $3,000	377,480	108,823	4,646	48,240	6,920	44,623	10,709	30,105	10,329	19,593	8,662	66,173	46,337	25,997	32,340	15,598	26,683
$3,000 under $4,000	359,857	108,585	4,452	52,586	7,751	38,778	9,469	25,519	8,904	18,640	8,395	55,028	40,121	21,784	26,220	13,952	24,110
$4,000 under $5,000	336,216	112,250	3,871	35,741	5,186	30,357	7,315	24,368	8,398	17,354	7,814	50,592	36,434	23,669	28,264	10,450	18,286
$5,000 under $6,000	359,434	143,814	5,807	41,671	5,913	24,313	5,989	17,329	5,921	21,826	9,764	45,367	31,970	20,302	24,558	10,042	17,729
$6,000 under $7,000	334,144	135,889	4,815	45,054	6,468	24,395	6,046	18,588	6,448	12,864	5,792	36,310	26,119	20,235	24,446	10,067	17,852
$7,000 under $8,000	329,130	135,318	4,659	39,397	5,674	25,433	6,202	15,258	5,298	10,101	4,525	35,666	25,114	18,281	22,308	12,339	20,807
$8,000 under $9,000	305,029	140,236	4,551	32,115	4,499	18,281	4,372	12,797	4,413	8,576	3,771	28,664	21,004	20,152	24,747	10,832	18,930
$9,000 under $10,000	285,632	120,588	4,173	38,011	5,384	19,916	4,876	11,609	3,941	9,630	4,233	24,914	18,607	17,996	22,042	10,814	18,947
$10,000 under $15,000	943,044	375,070	13,121	110,271	15,876	62,355	15,395	43,326	14,928	35,739	15,952	100,569	71,920	52,188	63,527	34,810	60,265
$15,000 under $20,000	401,056	128,204	4,652	44,676	6,391	24,926	6,122	20,380	7,076	14,936	6,665	45,409	32,514	23,299	28,498	17,047	29,419
$20,000 under $50,000	529,263	111,907	4,252	43,699	6,289	29,670	7,311	21,433	7,445	16,118	7,252	59,214	42,341	35,451	43,758	26,467	46,505
$50,000 under $100,000	97,747	9,416	378	4,465	653	3,515	866	2,849	990	2,028	909	7,947	5,767	5,783	7,098	4,518	7,832
$100,000 under $500,000	27,104	1,090	39	509	73	412	102	295	103	247	109	1,053	774	802	991	639	1,111
$500,000 under $1,000,000	982	8	-	10	2	6	2	3	1	3	1	10	7	10	12	7	13
$1,000,000 or more	439	1	(1)	1	(1)	-	-	2	1	-	-	3	2	1	1	3	6
With Net Loss																	
Total	1,501,575	203,379	9,326	140,040	20,334	110,512	27,093	82,897	28,700	72,128	32,048	265,118	190,707	620,727	622,106	1,342	2,288
No adjusted gross income	39,812	4,746	246	(2)	(2)	3,931	929	2,303	790	4,027	1,762	5,383	3,752	15,699	16,188	(2)	(2)
Under $10,000	806,851	116,856	5,427	80,308	11,605	62,152	15,229	47,632	16,457	37,209	16,552	145,226	103,233	312,940	313,408	1,073	1,864
$10,000 under $15,000	292,488	46,076	2,091	30,094	4,361	23,579	5,815	15,380	5,324	14,655	6,485	52,650	38,301	109,597	109,815		
$15,000 under $20,000	138,627	17,093	748	13,923	2,044	8,934	2,191	6,440	2,247	6,852	3,046	24,530	17,999	60,753	60,860		
$20,000 or more	223,792	18,608	814	13,573	1,986	11,916	2,929	11,142	3,882	9,385	4,203	37,329	27,422	121,738	121,835	67	107

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

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Size of specific income or loss—Continued																	
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	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)	(34)	(35)
RETURNS WITH FARM INCOME																		
With Profit																		
Total	128,701	287,202	109,122	299,239	155,960	541,127	110,982	497,446	177,992	1,192,671	50,041	697,612	5,613	176,925	628	40,626	82	13,131
No adjusted gross income	-	-	(2)	(2)	(2)	(2)	(2)	(2)	359	2,424	(2)	(2)	(2)	(2)	-	-	-	-
Under $600	1,513	3,278	1,411	3,768	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000					2,218	7,323	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000							-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	76,329	170,239	42,945	116,662			2,218	1,510	2,218	12,350	-	-	-	-	-	-	-	-
$3,000 under $4,000	19,981	44,774	34,280	95,050	73,629	250,923							-	-	-	-	-	-
$4,000 under $5,000	9,875	22,044	10,132	27,975	38,375	137,547	50,816	223,272					-	-	-	-	-	-
$5,000 under $6,000	5,343	11,900	5,343	14,597	13,912	48,918	28,630	131,594	33,838	183,049			-	-	-	-	-	-
$6,000 under $7,000	3,125	7,105	2,923	7,913	7,931	27,656	9,476	43,625	36,409	218,406	1,009	11,766	-	-	-	-	-	-
$7,000 under $8,000	2,823	6,248	3,125	8,599	5,141	17,623	6,548	29,537	32,263	219,175			-	-	-	-	-	-
$8,000 under $9,000	2,365	5,140	1,613	4,412	2,419	8,250	3,579	15,971	23,287	173,165			-	-	-	-	-	-
$9,000 under $10,000	1,361	3,130	2,117	5,845	3,327	11,715	2,419	11,081	19,306	155,312			-	-	-	-	-	-
$10,000 under $15,000	3,610	8,103	3,153	8,677	5,339	18,427	4,830	21,831	21,567	165,281	25,594	302,682	-	-	-	-	-	-
$15,000 under $20,000	1,377	3,035	661	1,825	1,322	4,491	1,021	4,560	4,753	35,103	12,971	195,505	5,025	154,573	-	-	-	-
$20,000 under $50,000	838	1,846	734	2,016	1,500	5,331	1,152	5,193	3,459	24,594	9,807	177,314			548	34,579	-	-
$50,000 under $100,000	132	295	153	417	239	843	148	667	405	2,884	443	7,147	509	19,553			(2)	(2)
$100,000 under $500,000	28	63	27	74	47	166	36	162	124	902	108	1,793	73	2,604	79	5,976	65	9,667
$500,000 under $1,000,000	1	2	1	3	2	7	3	14	3	20	5	81	-	-	-	-	4	947
$1,000,000 or more	-	-	-	-	-	-	1	5	1	6	3	50	2	62	1	71	1	248
With Loss																		
Total	58,330	130,460	37,725	102,977	45,069	155,236	24,443	108,135	47,224	326,188	20,241	303,284	3,669	122,013	1,615	108,072	671	121,028
No adjusted gross income	9,846	21,994	8,766	23,870	9,939	33,933	6,557	29,321	18,011	125,725	8,006	123,738	1,394	46,156			533	94,162
Under $10,000	40,722	91,029	23,080	62,870	27,970	96,333	13,105	57,477	18,658	127,452	4,469	61,994			918	59,979	-	-
$10,000 under $20,000	4,466	9,971	3,051	8,453	3,169	11,072	2,039	9,031	2,648	18,500	1,275	20,478	658	21,130			-	-
$20,000 under $50,000	1,224	2,785	813	2,263	1,033	3,648	813	3,598	1,983	12,912	919	11,699			-	-	-	-
$50,000 or more	2,072	4,681	2,015	5,521	2,958	10,250	1,929	8,708	5,924	41,599	5,572	85,375	1,617	54,727	697	48,093	138	26,866
RETURNS WITH SALES OF CAPITAL ASSETS																		
With Net Gain																		
Total	147,290	329,044	101,086	276,851	129,341	447,099	80,972	361,653	161,063	1,115,076	88,401	1,317,927	24,738	848,726	10,240	701,006	6,495	1,862,531
No adjusted gross income	2,939	6,572	3,134	8,559	2,411	8,191	1,245	5,586	3,657	24,319	2,086	32,319	(2)	(2)	(2)	(2)	(2)	(2)
Under $600	1,205	2,618	722	1,976	622	2,077			722	4,752	-	-	-	-	-	-	-	-
$600 under $1,000	806	1,771	500	1,285	218	762	1,512	6,617					-	-	-	-	-	-
$1,000 under $2,000	2,713	5,939	1,411	3,793	1,428	4,947			1,176	7,344			-	-	-	-	-	-
$2,000 under $3,000	10,247	22,532	3,436	9,315	2,024	6,837	1,210	5,538	806	5,119			(2)	(2)	-	-	-	-
$3,000 under $4,000	8,534	19,533	9,172	25,238	3,637	12,505	1,928	8,281	1,311	8,639	1,613	20,713	-	-	(1)	(1)	-	-
$4,000 under $5,000	10,990	24,514	9,189	25,346	5,683	19,637	3,860	16,983	1,210	7,683			-	-	-	-	-	-
$5,000 under $6,000	9,445	21,219	5,838	15,977	9,496	33,334	6,669	29,514	3,221	20,718	-	-	(2)	(2)	-	-	-	-
$6,000 under $7,000	10,319	22,701	3,017	8,213	7,870	26,816	2,961	13,376	6,073	38,262	1,205	18,237	-	-	-	-	-	-
$7,000 under $8,000	9,076	20,380	6,732	18,580	10,831	37,599	2,461	11,076	7,534	48,782			-	-	-	-	-	-
$8,000 under $9,000	8,022	17,846	5,368	14,605	6,921	24,166	5,817	26,022	6,746	43,882	924	12,245	-	-	-	-	-	-
$9,000 under $10,000	9,365	20,761	3,217	8,790	9,122	30,157	3,813	17,273	5,964	42,041			457	15,867			-	-
$10,000 under $15,000	24,628	55,235	19,079	52,298	24,884	86,582	17,724	78,819	34,829	238,574	7,168	88,709			924	62,440	-	-
$15,000 under $20,000	13,454	30,063	9,970	27,274	14,607	50,340	8,861	39,438	23,109	160,732	11,763	157,711	411	13,762				
$20,000 under $50,000	21,547	48,363	16,832	46,096	24,220	84,481	18,559	83,632	49,924	357,655	44,252	671,973	9,085	290,502			366	56,301
$50,000 under $100,000	3,435	7,728	3,003	8,235	4,573	15,904	3,677	16,480	12,288	88,446	15,461	251,020	10,579	378,187	4,014	252,312		
$100,000 under $500,000	556	1,248	452	1,232	784	2,728	667	2,983	2,451	17,837	3,861	63,815	3,548	129,424	4,717	345,092	5,022	909,003
$500,000 under $1,000,000	6	14	10	28	9	33	5	22	28	192	46	789	39	1,465	45	3,404	737	359,549
$1,000,000 or more	3	7	4	11	1	3	3	13	14	99	22	396	12	458	14	1,033	355	533,954
With Net Loss																		
Total	1,764	3,650	(2)	(2)	509	1,711	408	1,872	1,133	7,156	355	6,414	-	-	-	-	(2)	(2)
No adjusted gross income	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	(2)	(2)
Under $10,000	1,756	3,634	(2)	(2)	(2)	(2)	(2)	(2)	713	4,568	(2)	(2)	-	-	-	-	-	-
$10,000 under $15,000					-	-	-	-					-	-	-	-	-	-
$15,000 under $20,000	-	-			-	-	-	-					-	-	-	-	-	-
$20,000 or more	8	16			5	16	4	18					-	-	-	-	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Less than $500.
[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.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 8.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	65,375,601	[1]396,659,831	112,352,080	229,875,078	47,152,855	38,730,324	[1]311,457,956	88,892,336	178,733,074	36,667,882
Taxable returns, total	51,306,338	376,004,749	88,336,886	229,268,292	47,152,855	32,658,709	297,632,683	72,843,977	178,298,581	36,667,882
Under $1,000	519,777	486,829	311,866	31,204	5,161	-	-	-	-	-
$1,000 under $2,000	4,274,235	6,306,032	2,823,988	2,130,143	343,498	165,450	296,731	198,540	31,458	5,119
$2,000 under $3,000	4,230,995	10,630,745	3,889,170	4,979,284	814,244	868,934	2,246,460	1,257,757	540,224	85,474
$3,000 under $4,000	4,994,752	17,541,509	6,271,934	8,515,230	1,426,534	1,992,579	7,052,409	3,635,846	2,133,207	335,444
$4,000 under $5,000	5,365,249	24,171,885	8,203,683	12,170,876	2,079,007	2,863,552	12,960,269	5,912,033	4,814,265	771,718
$5,000 under $6,000	5,474,381	30,105,420	9,783,627	15,564,570	2,676,478	3,663,490	20,198,111	8,079,834	8,738,953	1,427,619
$6,000 under $7,000	5,315,394	34,503,142	10,710,684	18,319,522	3,186,260	4,119,636	26,779,486	9,550,103	12,820,399	2,140,459
$7,000 under $8,000	4,801,475	35,943,123	10,228,936	20,004,943	3,525,596	4,016,552	30,095,624	9,474,948	15,727,221	2,687,478
$8,000 under $9,000	3,857,806	32,700,244	8,437,382	19,049,927	3,401,658	3,406,306	28,886,592	7,989,893	16,223,350	2,831,024
$9,000 under $10,000	3,018,742	28,610,501	6,701,956	17,421,037	3,154,118	2,755,089	26,117,334	6,445,125	15,552,049	2,764,956
$10,000 under $15,000	6,593,499	78,094,242	14,511,845	51,914,829	9,792,079	6,176,523	73,193,334	14,090,811	48,143,763	8,953,618
$15,000 under $20,000	1,456,670	24,772,473	3,232,619	17,970,472	3,709,244	1,352,874	22,995,041	3,122,261	16,564,051	3,348,789
$20,000 under $50,000	1,208,517	34,407,979	2,784,005	26,832,008	6,882,146	1,103,606	31,374,039	2,665,969	24,427,649	6,080,075
$50,000 under $100,000	158,700	10,429,137	366,805	8,528,317	3,204,243	142,993	9,379,457	348,342	7,695,986	2,826,965
$100,000 under $500,000	34,626	5,649,031	75,306	4,522,030	2,220,198	29,914	4,835,278	69,785	3,893,492	1,875,993
$500,000 under $1,000,000	1,057	700,283	2,179	557,626	305,772	864	572,296	1,956	457,434	246,811
$1,000,000 or more	463	952,174	901	756,274	426,619	347	650,222	774	535,080	286,340
Nontaxable returns, total	14,069,263	[1]20,655,082	24,015,194	606,786	-	6,071,615	[1]13,825,273	16,048,359	434,493	-
No adjusted gross income	432,317	[2]1,552,252	744,245	-	-	276,398	[2]1,210,026	594,674	-	-
Under $600	3,937,988	1,275,784	3,153,123	-	-	388,799	135,901	774,920	-	-
$600 under $1,000	2,588,100	1,991,162	2,544,684	206	-	452,610	366,464	887,571	-	-
$1,000 under $2,000	2,930,145	4,281,434	5,237,092	22,246	-	1,578,175	2,351,009	3,283,662	1,551	-
$2,000 under $3,000	1,980,335	4,899,273	4,765,750	103,418	-	1,443,556	3,594,644	3,687,693	19,262	-
$3,000 under $4,000	1,130,568	3,907,423	3,443,861	102,449	-	959,958	3,324,381	2,982,064	61,796	-
$4,000 under $5,000	609,471	2,703,309	2,238,131	91,718	-	550,933	2,445,046	2,058,371	78,350	-
$5,000 or more	460,339	3,148,949	1,888,308	286,749	-	421,186	2,817,854	1,779,404	273,534	-
Returns under $5,000	32,993,932	[1]76,643,132	43,627,527	28,146,773	4,668,445	11,540,945	[1]33,563,288	25,273,132	7,680,112	1,197,755
Returns $5,000 under $10,000	22,904,054	164,487,867	47,684,835	90,537,348	15,944,111	18,362,052	134,483,522	43,258,286	69,230,755	11,851,536
Returns $10,000 or more	9,477,614	155,528,831	21,039,718	111,190,955	26,540,300	8,827,329	143,411,144	20,360,919	101,822,206	23,618,591

Adjusted gross income classes	Separate returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns of heads of household: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	2,915,178	[1]10,040,590	4,356,035	4,920,093	1,017,804	1,775,640	[1]9,698,457	2,516,862	5,559,893	1,129,172
Taxable returns, total	1,957,775	8,571,895	2,396,504	4,912,032	1,017,804	1,564,225	9,339,059	2,169,655	5,548,408	1,129,172
Under $1,000	71,217	60,910	42,730	8,707	1,410	45,354	75,642	41,385	16,325	2,514
$1,000 under $2,000	258,629	394,048	187,475	148,843	23,694					
$2,000 under $3,000	359,195	908,472	368,707	414,207	68,322	163,338	413,531	192,894	134,089	21,562
$3,000 under $4,000	374,163	1,304,909	485,988	644,832	110,129	248,511	879,498	337,347	370,415	60,973
$4,000 under $5,000	328,218	1,470,417	457,970	817,489	145,166	287,263	1,295,678	405,933	649,616	110,589
$5,000 under $6,000	221,809	1,210,223	325,275	713,143	129,449	268,735	1,476,860	385,523	829,958	144,508
$6,000 under $7,000	137,254	888,583	220,106	532,973	100,475	183,940	1,184,543	272,550	718,618	129,491
$7,000 under $8,000	83,326	618,877	119,626	409,240	79,937	129,025	962,538	186,590	615,694	114,038
$8,000 under $9,000	42,916	361,856	74,758	226,878	44,738	75,689	642,763	109,777	428,852	81,630
$9,000 under $10,000	21,392	201,335	34,782	134,356	27,668	49,716	471,596	70,164	324,781	63,160
$10,000 under $15,000	38,254	445,352	52,276	321,370	70,977	76,964	907,212	111,487	653,041	134,717
$15,000 under $20,000	9,995	170,569	12,420	129,976	33,700	17,163	291,138	26,533	222,520	51,133
$20,000 under $50,000	9,859	286,454	12,456	229,895	79,891	15,409	440,393	24,013	348,325	104,066
$50,000 under $100,000	1,172	76,706	1,469	59,508	27,493	2,434	161,706	4,336	129,249	53,515
$100,000 under $500,000	320	57,375	407	43,502	23,147	651	109,480	1,067	84,887	44,177
$500,000 under $1,000,000	23	15,521	24	12,908	7,718	24	15,257	43	12,457	7,532
$1,000,000 or more	33	100,288	35	64,205	43,890	9	11,224	13	9,581	5,567
Nontaxable returns, total	957,403	[1]1,468,695	1,959,531	8,061	-	211,415	[1]359,398	347,207	11,485	-
No adjusted gross income	22,710	[2]45,674	33,050	-	-	8,171	[2]41,878	11,192	-	-
Under $600	207,543	74,685	216,595	-	-	16,383	6,416	18,624	-	-
$600 under $1,000	155,440	119,613	214,402	17	-	27,839	22,818	34,117	6	-
$1,000 under $2,000	280,120	411,870	557,384	1,472	-	80,840	120,698	118,193	-	-
$2,000 under $3,000	173,112	425,856	476,671	2,578	-	47,193	114,548	90,928	1,178	-
$3,000 under $4,000	79,996	274,117	283,878	1,555	-	16,147	55,734	36,066	4,077	-
$4,000 under $5,000	24,902	110,652	110,530	659	-	9,604	42,430	24,962	2,764	-
$5,000 or more	13,580	97,576	67,021	1,780	-	5,238	38,632	13,125	3,460	-
Returns under $5,000	2,335,244	[1]5,509,873	3,435,380	2,040,361	348,720	950,642	[1]2,985,115	1,311,642	1,178,471	195,637
Returns $5,000 under $10,000	519,774	3,356,949	840,754	2,017,020	382,266	711,809	4,767,495	1,036,858	2,919,988	532,826
Returns $10,000 or more	60,159	1,173,767	79,900	862,713	286,817	113,188	1,945,846	168,364	1,461,434	400,707

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

Table 8.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	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 dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	229,819	[1]930,738	384,358	434,452	85,337	21,724,641	[1]64,532,097	16,202,487	40,227,565	8,252,666
Taxable returns, total	136,312	796,434	215,989	433,378	85,337	14,989,318	59,664,682	10,710,759	40,075,895	8,252,666
Under $1,000	-	-	-	-	-	446,960	424,455	268,176	22,470	3,748
$1,000 under $2,000	4,934	9,203	5,621	1,228	208	3,801,468	5,531,872	2,391,926	1,932,316	311,967
$2,000 under $3,000	22,325	56,600	30,090	13,283	2,109	2,817,203	7,005,683	2,039,721	3,877,480	636,777
$3,000 under $4,000	25,901	90,469	40,621	31,877	5,071	2,353,598	8,214,224	1,772,131	5,334,899	914,917
$4,000 under $5,000	23,844	105,061	36,048	46,671	7,594	1,862,373	8,340,460	1,391,698	5,842,835	1,043,941
$5,000 under $6,000	18,407	100,821	31,632	49,756	8,069	1,301,941	7,119,405	961,363	5,232,760	966,833
$6,000 under $7,000	10,503	67,617	19,986	34,252	5,799	864,061	5,582,913	647,938	4,213,280	810,036
$7,000 under $8,000	9,885	74,890	16,436	45,911	8,075	562,687	4,191,194	431,337	3,206,877	636,069
$8,000 under $9,000	6,803	57,374	9,784	38,217	6,782	326,092	2,751,659	253,169	2,132,630	437,484
$9,000 under $10,000	2,554	24,122	4,957	15,515	2,796	189,991	1,796,115	146,928	1,394,337	295,539
$10,000 under $15,000	6,480	75,887	11,273	51,216	9,621	295,277	3,472,456	245,999	2,745,440	623,146
$15,000 under $20,000	1,526	26,079	3,233	19,328	3,898	75,112	1,289,647	68,171	1,034,598	271,725
$20,000 under $50,000	2,832	80,575	5,715	63,072	15,736	76,811	2,226,518	75,853	1,763,067	602,378
$50,000 under $100,000	265	17,249	499	14,403	5,345	11,836	794,020	12,160	629,170	290,925
$100,000 under $500,000	52	7,667	93	6,189	2,954	3,689	639,231	3,954	493,960	273,926
$500,000 under $1,000,000	-	-	-	-	-	146	97,209	156	74,827	43,712
$1,000,000 or more	1	2,820	1	2,460	1,280	73	187,621	79	144,949	89,543
Nontaxable returns, total	93,507	[1]134,304	168,369	1,074	-	6,735,323	[1]4,867,415	5,491,728	151,670	-
No adjusted gross income	3,240	[2]12,892	5,173	-	-	121,797	[2]241,782	100,155	-	-
Under $600	7,845	2,394	12,365	-	-	3,317,418	1,056,388	2,130,619	-	-
$600 under $1,000	14,156	11,731	20,571	-	-	1,938,055	1,470,537	1,388,023	183	-
$1,000 under $2,000	44,543	62,214	80,060	6	-	946,467	1,335,643	1,197,794	19,216	-
$2,000 under $3,000	15,634	38,389	31,057	673	-	300,841	725,836	479,401	79,726	-
$3,000 under $4,000	6,937	25,409	17,639	159	-	69,130	234,745	128,354	34,932	-
$4,000 under $5,000					-	22,431	98,219	40,129	9,874	-
$5,000 or more	1,152	7,059	1,504	236	-	19,184	187,829	27,253	7,739	-
Returns under $5,000	169,361	[1]388,577	279,245	93,897	14,983	17,997,741	[1]34,196,279	13,328,127	17,153,931	2,911,350
Returns $5,000 under $10,000	49,252	331,117	84,236	183,887	31,521	3,261,168	21,548,784	2,464,702	16,185,698	3,145,961
Returns $10,000 or more	11,207	211,043	20,877	156,668	38,832	465,731	8,787,031	409,658	6,887,935	2,195,354

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
NOTE: Detail may not add to total because of rounding.

Table 9.—FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Other income		Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)	Tax withheld		Tax due at time of filing		Overpayment refund					
				Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Cash requested		Bonds only requested	
															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)	(15)	(16)	(17)	(18)
Grand total	17,686,195	50,334,436	50,146,409	2,821,840	188,021	22,741,969	23,973,005	4,212,823	17,128,841	4,995,014	3,491,368	233,036	13,720,098	1,015,226	13,654,996	1,010,316	65,101	4,909
Taxable returns, total	11,583,311	43,148,487	43,011,201	2,201,887	137,283	13,925,211	23,973,005	4,212,823	11,475,146	4,650,975	3,491,368	233,036	8,066,403	671,187	8,022,336	667,586	44,068	3,599
Under $1,000	339,522	318,212	315,647	39,060	2,566	203,713	19,959	3,305	329,507	29,585	11,518	162	326,502	26,443	325,501	26,351	13,521	920
$1,000 under $2,000	2,699,651	3,910,215	3,892,480	342,527	17,735	1,727,356	1,375,603	221,699	2,654,582	380,905	126,194	6,189	2,568,950	165,395	2,556,431	164,567		
$2,000 under $3,000	1,996,570	4,987,068	4,970,393	276,926	16,674	1,711,131	2,612,603	435,383	1,977,541	521,552	457,203	12,698	1,533,859	98,868	1,528,851	98,665	5,008	202
$3,000 under $4,000	1,980,545	6,917,735	6,897,259	336,017	20,475	2,367,941	3,743,330	644,288	1,962,518	715,490	805,238	35,110	1,168,797	106,312	1,160,284	105,566	8,513	746
$4,000 under $5,000	1,717,139	7,704,163	7,679,136	362,557	25,027	2,512,163	4,320,072	761,346	1,710,130	814,548	698,574	43,904	1,014,560	97,105	1,008,050	96,523	6,510	582
$5,000 under $6,000	997,034	5,452,153	5,438,338	233,359	13,815	1,691,300	3,168,428	562,636	992,025	590,942	475,231	33,428	519,799	61,734	516,795	61,460	5,008	512
$6,000 under $7,000	746,147	4,828,255	4,815,154	209,322	13,100	1,449,729	2,873,990	514,520	744,645	534,144	344,029	31,272	401,618	50,895	399,614	50,656		
$7,000 under $8,000	558,359	4,166,981	4,153,717	189,291	13,263	1,163,389	2,580,269	465,733	556,856	473,974	252,388	29,129	305,470	37,369	301,464	36,884		
$8,000 under $9,000	327,003	2,768,610	2,760,449	122,689	8,161	651,401	1,839,707	338,248	326,001	331,063	183,282	23,905	143,220	16,721	141,718	16,569	5,508	637
$9,000 under $10,000	218,336	2,063,462	2,057,057	89,137	6,404	439,576	1,417,927	261,824	218,336	254,886	136,209	17,021	82,126	10,082	82,126	10,082	-	-
$10,000 or more	3,005	31,633	31,571	1,002	63	7,511	21,117	3,841	3,005	3,886	1,502	218	1,502	263	1,502	263	-	-
Nontaxable returns, total	6,102,884	7,185,949	7,135,208	619,953	50,738	8,816,758	-	-	5,653,695	344,039	-	-	5,653,695	344,039	5,632,660	342,730	21,033	1,310
Under $600	2,655,583	846,968	834,406	262,904	12,563	1,807,880	-	-	2,591,986	76,995	-	-	2,591,986	76,995	2,582,471	76,663	9,515	332
$600 under $1,000	1,385,130	1,046,429	1,034,843	179,276	11,585	1,136,648	-	-	1,293,990	86,998	-	-	1,293,990	86,998	1,287,980	86,579	6,009	419
$1,000 under $2,000	819,260	1,193,565	1,181,801	85,632	11,763	1,593,650	-	-	687,557	56,709	-	-	687,557	56,709	685,053	56,465		
$2,000 under $3,000	594,414	1,482,980	1,474,667	45,570	8,313	1,642,626	-	-	508,282	55,076	-	-	508,282	55,076	507,781	55,040		
$3,000 under $4,000	376,078	1,307,179	1,303,561	23,536	3,617	1,355,684	-	-	327,504	34,863	-	-	327,504	34,863	326,001	34,613	5,509	559
$4,000 under $5,000	195,300	867,516	865,274	14,522	2,242	853,613	-	-	175,270	22,613	-	-	175,270	22,613	174,769	22,594		
$5,000 or more	77,119	441,312	440,656	8,513	655	426,656	-	-	69,106	10,785	-	-	69,106	10,785	68,605	10,776		
Returns under $5,000	14,759,192	30,582,030	30,449,467	1,968,527	132,560	16,912,405	12,071,567	2,066,021	14,218,867	2,795,334	2,098,727	98,063	12,197,257	827,377	12,143,172	823,626	54,084	3,751
Returns $5,000 under $10,000	2,923,998	19,720,773	19,665,371	852,311	55,398	5,822,051	11,880,321	2,142,961	2,906,969	2,195,794	1,391,139	134,755	1,521,339	187,586	1,510,322	186,427	11,017	1,158
Returns $10,000 or more	3,005	31,633	31,571	1,002	63	7,511	21,117	3,841	3,005	3,886	1,502	218	1,502	263	1,502	263	-	-

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

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets												
		Number of returns	Net loss from sales of capital assets after statutory limitation (deducted) from gross income (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1959-63	
					Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss			
					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)	(13)	(14)
Grand total	6,822,463	1,501,575	969,991	4,036,746	68,663	44,570	660,140	2,678,844	160,482	256,979	1,032,166	1,659,458	389,511	2,111,903
Taxable returns, total	5,636,642	1,291,318	812,401	3,295,006	61,522	38,328	584,306	2,199,971	140,464	208,174	878,300	1,341,544	344,509	1,795,736
Under $1,000	10,881	19,075	9,939	48,915	-	-	6,643	7,080	3,810	2,710	15,232	42,032	3,540	4,616
$1,000 under $2,000	115,612				1,357	285								
$2,000 under $3,000	211,930	33,129	20,345	106,323	2,217	986	14,539	86,013			20,963	23,107	9,428	79,552
$3,000 under $4,000	295,871	51,572	31,685	123,212	4,107	2,007	18,903	57,081	4,359	1,895	37,230	69,012	11,011	49,910
$4,000 under $5,000	350,297	76,764	48,190	145,928			31,145	86,122	5,002	2,553	52,132	64,367	20,179	75,561
$5,000 under $6,000	413,082	86,531	52,881	205,183	2,020	2,139	34,900	120,020	4,679	1,889	61,198	89,191	20,528	94,888
$6,000 under $7,000	414,032	92,171	58,766	168,191	3,108	866	37,932	94,185	7,115	5,236	66,103	80,107	20,247	76,150
$7,000 under $8,000	418,109	97,623	59,385	171,815	2,805	868	45,431	104,728	8,916	9,680	62,083	77,635	20,801	58,554
$8,000 under $9,000	398,345	99,158	58,834	312,913	2,911	1,164	36,936	223,406	7,888	5,403	73,338	96,074	21,821	199,397
$9,000 under $10,000	366,765	84,115	49,320	140,159	3,906	3,007	38,168	80,888	7,820	8,516	57,770	70,795	17,745	65,777
$10,000 under $15,000	1,227,831	290,350	171,853	559,056	14,627	7,144	126,935	341,975	28,938	27,083	198,669	251,311	72,560	272,177
$15,000 under $20,000	537,679	138,222	89,062	370,116	8,897	5,201	67,291	248,157	18,162	25,700	92,180	152,861	40,315	200,782
$20,000 under $50,000	714,448	186,679	133,352	684,104	13,122	10,490	102,699	518,152	34,288	67,890	119,958	244,328	69,621	441,228
$50,000 under $100,000	128,744	31,262	24,817	198,271	2,137	3,086	19,718	173,554	8,121	35,087	18,733	62,894	14,360	130,166
$100,000 under $500,000	31,535	4,578	3,889	54,127	299	1,084	3,007	52,426	1,340	13,970	2,655	16,757	2,304	41,360
$500,000 under $1,000,000	1,026	58	53	3,728	7	1	38	3,505	14	214	39	440	31	3,390
$1,000,000 or more	455	31	29	2,965	2	(1)	21	2,679	12	348	17	633	18	2,228
Nontaxable returns, total	1,185,821	210,257	157,590	741,740	7,141	6,242	75,834	478,873	20,018	48,805	153,866	317,914	45,002	316,167
No adjusted gross income	122,462	39,812	48,335	187,328	(2)	(2)	14,771	125,720	5,248	17,503	28,138	79,650	7,875	78,903
Under $600	102,896	18,219	10,117	43,939			5,124	18,163						
$600 under $1,000	113,561	17,081	9,997	30,947	3,604	2,202	6,447	18,952	3,007	2,083	13,906	27,873	3,112	14,507
$1,000 under $2,000	300,313	37,207	25,119	91,311			12,902	61,977			12,444	12,304	4,829	17,861
$2,000 under $3,000	238,355	39,677	23,936	91,790			12,282	61,182	3,708	1,969	26,279	33,183	8,034	56,429	
$3,000 under $4,000	139,182	23,624	15,730	79,348			8,731	35,355	2,508	2,851	31,205	35,077	7,657	30,010
$4,000 under $5,000	78,160	15,476	10,381	40,141	2,873	3,500	7,425	33,918	3,511	10,887	17,496	49,357	4,422	31,837
$5,000 or more	90,892	19,161	13,975	176,936			8,152	123,606	2,036	13,512	10,554	11,874	4,116	20,107
Returns under $5,000	2,079,515	371,633	253,774	989,182	13,655	7,766	138,912	591,563	31,153	42,451	265,579	447,836	84,203	459,293
Returns $5,000 under $10,000	2,088,398	475,029	289,932	1,081,140	15,755	8,709	199,226	679,992	37,628	31,889	331,869	441,745	104,574	510,468
Returns $10,000 or more	2,654,543	654,908	426,286	1,966,424	39,253	28,095	322,002	1,407,289	91,701	182,639	434,718	769,877	200,734	1,142,142

Adjusted gross income classes	Number of returns	Returns with net gain from sales of capital assets												
		Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1959-63		Net long-term capital gain in excess of net short-term capital loss	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss					
			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)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	5,320,888	8,909,143	462,732	411,315	224,476	371,099	5,135,651	17,413,975	34,141	23,610	80,733	203,634	5,135,651	17,042,876
Taxable returns, total	4,345,324	8,104,533	412,573	368,881	203,081	319,910	4,187,310	15,832,724	29,527	20,755	74,039	180,267	4,187,310	15,512,814
Under $1,000	9,760	2,387	6,225	1,730	2,806	4,338	9,760	4,594	-	-	-	-	9,760	4,568
$1,000 under $2,000	97,658	33,430					94,256	67,912	-	-			94,256	63,606
$2,000 under $3,000	178,801	80,938	12,935	6,305	2,306	1,400	171,074	152,366	2,974	850	3,502	7,275	171,074	150,966
$3,000 under $4,000	244,299	136,712	15,434	7,309	4,914	2,957	237,382	264,593		1,415			237,382	261,636
$4,000 under $5,000	273,533	164,972	20,436	12,155	7,034	2,903	263,571	310,909		1,186			263,571	308,006
$5,000 under $6,000	326,551	201,190	17,004	4,948	6,892	2,901	317,871	395,431	1,459	23	3,124	2,648	317,871	392,530
$6,000 under $7,000	321,861	197,547	20,706	13,181	6,817	5,748	311,532	374,698		109	2,604	3,451	311,532	368,950
$7,000 under $8,000	320,486	219,875	15,607	8,856	9,415	10,857	314,455	433,305	2,608	205	2,205	2,974	314,455	422,448
$8,000 under $9,000	299,187	211,293	21,550	13,679	8,073	5,648	287,516	401,804		464	2,411	1,619	287,516	396,156
$9,000 under $10,000	282,650	206,776	30,468	12,832	6,065	5,945	269,829	394,255	10,024	211	2,554	4,484	269,829	388,310
$10,000 under $15,000	937,481	866,607	102,942	61,719	35,613	30,809	895,141	1,649,925		4,670	12,384	15,660	895,141	1,619,116
$15,000 under $20,000	399,457	589,609	50,443	36,535	28,296	33,035	381,274	1,143,131	5,070	1,974	10,388	23,242	381,274	1,110,096
$20,000 under $50,000	527,769	1,786,803	77,262	114,329	57,893	96,480	509,833	3,456,590	6,347	7,581	23,613	60,027	509,833	3,360,110
$50,000 under $100,000	97,482	1,061,774	16,608	38,248	19,263	58,745	95,653	2,109,308	943	1,755	8,404	32,654	95,653	2,050,562
$100,000 under $500,000	26,957	1,464,167	4,655	28,333	7,195	46,318	26,773	2,918,600	101	307	2,691	22,624	26,773	2,872,283
$500,000 under $1,000,000	968	359,558	204	5,016	335	5,001	966	714,097	1	5	109	2,123	966	709,095
$1,000,000 or more	424	520,895	94	3,706	164	6,825	424	1,041,204	-	-	50	1,486	424	1,034,378
Nontaxable returns, total	975,564	804,610	50,159	42,434	21,395	51,189	948,341	1,581,251	4,614	2,855	6,694	23,367	948,341	1,530,062
No adjusted gross income	82,650	164,557	3,988	7,019	2,480	5,838	80,881	321,038	(2)	(2)	849	3,007	80,881	315,200
Under $600	84,677	32,328	3,415	866	2,730	6,008	82,670	69,239			1,440	6,121	82,670	63,260
$600 under $1,000	96,480	33,443	5,421	2,009			92,977	63,265	4,120	2,297			92,977	63,236
$1,000 under $2,000	263,106	119,481	9,731	4,384	4,401	3,572	257,486	234,764					257,486	231,192
$2,000 under $3,000	198,678	123,788	12,359	10,272	2,247	2,071	190,649	231,995					190,649	229,924
$3,000 under $4,000	115,558	76,286	7,038	4,943	3,028	2,964	113,333	145,650	-	-	3,103	2,478	113,333	142,686
$4,000 under $5,000	62,684	51,540	2,377	711	2,604	651	61,562	102,379	165	496			61,562	101,728
$5,000 or more	71,731	203,187	5,830	12,230	3,905	30,085	68,783	412,914			1,302	11,761	68,783	382,833
Returns under $5,000	1,707,882	1,019,859	99,359	57,703	34,550	32,702	1,655,601	1,968,704	7,524	5,845	10,515	20,570	1,655,601	1,936,008
Returns $5,000 under $10,000	1,613,369	1,125,277	109,887	57,482	39,526	41,537	1,561,110	2,179,145	5,369	1,012	11,933	19,796	1,561,110	2,137,612
Returns $10,000 or more	1,999,635	6,764,004	253,486	296,130	150,400	296,860	1,918,940	13,266,117	21,248	16,753	58,285	163,268	1,918,940	12,969,255

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

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued													
	Returns with normal tax and surtax only													
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1959-63		Net long-term capital gain in excess of short-term capital loss	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss					
			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)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Grand total	4,409,240	5,521,246	406,164	327,791	188,696	249,766	4,247,783	10,679,248	30,082	21,297	66,765	141,990	4,247,783	10,429,482
Taxable returns, total	4,245,653	5,371,046	397,812	320,373	182,638	241,028	4,087,639	10,383,884	29,527	20,755	65,737	139,576	4,087,639	10,142,856
Under $1,000	9,760	2,387	6,225	1,730	2,806	4,338	9,760	4,594	-	-	-	-	9,760	4,568
$1,000 under $2,000	97,658	33,430					94,256	67,912	-	-			94,256	63,606
$2,000 under $3,000	178,801	80,938	12,935	6,305	2,306	1,400	171,074	152,366			3,502	7,275	171,074	150,966
$3,000 under $4,000	244,299	136,712	15,434	7,309	4,914	2,957	237,382	264,593	2,974	3,451			237,382	261,636
$4,000 under $5,000	273,533	164,972	20,436	12,155	7,034	2,903	263,571	310,909			1,621	1,689	263,571	308,006
$5,000 under $6,000	326,551	201,190	17,004	4,948	6,892	2,901	317,871	395,431					317,871	392,530
$6,000 under $7,000	321,861	197,547	20,706	13,181	6,817	5,748	311,532	374,698	1,459	132	4,107	4,410	311,532	368,950
$7,000 under $8,000	320,486	219,875	15,607	8,856	9,415	10,857	314,455	433,305					314,455	422,448
$8,000 under $9,000	299,187	211,293	21,550	13,679	8,073	5,648	287,516	401,804	2,608	669	2,205	2,974	287,516	396,156
$9,000 under $10,000	282,650	206,776	30,468	12,832	6,065	5,945	269,829	394,255			2,411	1,619	269,829	388,310
$10,000 under $15,000	937,481	866,607	102,942	61,719	35,613	30,809	895,141	1,649,925	10,024	4,881	2,554	4,484		
$15,000 under $20,000	399,457	589,609	50,443	36,535	28,296	33,035	381,274	1,143,131	5,070	1,974	12,384	15,660	895,141	1,619,116
$20,000 under $50,000	510,139	1,721,797	75,020	111,507	55,683	93,737	492,203	3,329,479	6,347	7,581	10,388	23,242	381,274	1,110,096
$50,000 under $100,000	41,075	584,495	8,410	22,627	8,050	31,627	39,246	1,158,873	943	1,755	22,833	58,499	492,203	3,235,742
$100,000 under $500,000	2,676	142,757	621	6,521	668	8,546	2,492	281,632	101	307	3,479	15,411	39,246	1,127,246
$500,000 under $1,000,000	29	9,197	10	469	5	223	27	17,691	1	5	248	3,743	2,492	273,086
$1,000,000 or more	10	1,464	1	(1)	1	354	10	3,284	-	-	4	216	27	17,468
Nontaxable returns, total	163,587	150,200	8,352	7,418	6,058	8,738	160,144	295,364	555	542	1	354	10	2,929
Under $600	-	-	-	-	-	-	-	-			1,028	2,414	160,144	286,626
$600 under $1,000	17,005	5,006	2,604	960	-	-	-	-			-	-	-	-
$1,000 under $2,000					3,830	3,025	16,904	9,899			-	-	-	-
$2,000 under $3,000	38,154	19,888					36,953	38,780	(2)	(2)	-	-	16,904	9,881
$3,000 under $4,000	42,620	22,162	1,407	618			42,615	45,775			-	-	36,953	38,765
$4,000 under $5,000	28,122	23,556	4,341	5,840	2,228	5,713	27,421	46,560			1,028	2,414	42,615	43,087
$5,000 or more	37,686	79,588					36,251	154,350					27,421	46,256
													36,251	148,637
Returns under $5,000	929,952	489,051	60,544	29,504	20,890	14,623	899,936	941,388	3,474	3,841	5,724	9,048	899,936	926,771
Returns $5,000 under $10,000	1,583,976	1,074,576	107,763	55,697	38,665	31,706	1,533,120	2,071,471	5,369	1,012	11,378	13,493	1,533,120	2,039,765
Returns $10,000 or more	1,895,312	3,957,619	237,857	242,590	129,141	203,437	1,814,727	7,666,387	21,239	16,444	49,663	119,449	1,814,727	7,462,949

Adjusted gross income classes	Returns with alternative tax computation									
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain (Thousand dollars)	Capital loss carryover from 1959-63		Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)
			Net short-term capital gain		Net short-term capital loss			Number of returns	Amount (Thousand dollars)	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	99,679	2,733,537	14,762	48,510	20,448	78,889	5,448,943	8,302	40,691	5,370,054
Taxable returns, total	99,671	2,733,487	14,761	48,508	20,443	78,882	5,448,840	8,302	40,691	5,369,958
Under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	17,630	65,006	2,242	2,822	2,210	2,743	127,111	780	1,528	124,368
$50,000 under $100,000	56,407	477,279	8,198	15,621	11,213	27,118	950,434	4,925	17,243	923,316
$100,000 under $500,000	24,281	1,321,410	4,034	21,812	6,527	37,772	2,636,968	2,443	18,881	2,599,196
$500,000 under $1,000,000	939	350,361	194	4,547	330	4,778	696,406	105	1,907	691,628
$1,000,000 or more	414	519,431	93	3,706	163	6,471	1,037,921	49	1,132	1,031,450
Nontaxable returns	8	50	1	2	5	7	103	-	-	96

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Less than $500.
[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 11.—TOTAL FOREIGN AND DOMESTIC DIVIDENDS RECEIVED: FORM 1040 RETURNS WITH DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES FOR ALL RETURNS AND FOR JOINT RETURNS

Adjusted gross income classes	Domestic and foreign dividends						Dividend exclusions from gross income		Dividends in adjusted gross income	
	Total		Not eligible for exclusion		Eligible for exclusions					
	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)
ALL RETURNS										
Grand total	9,749,169	12,828,144	1,123,490	350,931	9,446,952	12,477,204	9,341,594	910,815	5,666,760	11,917,365
Taxable returns, total	8,401,892	11,918,222	940,532	322,891	8,191,640	11,595,328	8,120,337	792,594	4,756,257	11,125,653
$600 under $1,000	18,104	4,333	2,902	146	17,403	4,187	16,802	1,179	11,402	3,154
$1,000 under $2,000	173,985	73,715	22,009	2,477	167,056	71,237	164,355	12,908	118,670	60,808
$2,000 under $3,000	298,330	169,202	38,339	5,200	288,094	164,001	286,389	23,806	208,596	145,401
$3,000 under $4,000	380,595	229,102	54,248	8,685	361,855	220,417	357,903	31,403	254,617	197,704
$4,000 under $5,000	488,513	271,320	57,096	8,872	469,383	262,446	463,629	39,196	278,809	232,121
$5,000 under $6,000	585,358	290,838	67,717	9,475	561,406	281,363	551,101	46,466	321,896	244,377
$6,000 under $7,000	650,236	303,024	66,216	5,898	629,783	297,126	618,978	51,636	334,445	251,392
$7,000 under $8,000	673,521	351,563	64,638	7,496	653,527	344,067	646,106	54,334	331,085	297,232
$8,000 under $9,000	648,418	311,504	58,485	6,268	630,771	305,236	625,609	51,776	287,840	259,735
$9,000 under $10,000	591,937	285,927	59,106	4,534	578,389	281,393	574,488	47,838	272,713	238,091
$10,000 under $15,000	2,026,394	1,341,533	184,185	32,798	1,987,397	1,308,735	1,973,814	190,691	991,981	1,150,842
$15,000 under $20,000	799,389	1,020,728	83,656	25,793	787,844	994,933	784,603	90,843	489,175	929,885
$20,000 under $50,000	890,350	3,073,213	135,726	83,684	882,750	2,989,532	880,872	122,156	691,040	2,951,058
$50,000 under $100,000	142,407	1,793,883	33,884	46,261	141,736	1,747,622	141,523	22,605	130,529	1,771,274
$100,000 under $500,000	32,870	1,753,980	11,657	42,313	32,764	1,711,664	32,687	5,510	31,988	1,748,469
$500,000 under $1,000,000	1,030	254,528	450	5,428	1,028	249,101	1,026	172	1,019	254,355
$1,000,000 or more	455	389,829	218	27,563	454	362,268	452	75	452	389,755
Nontaxable returns, total	1,347,277	909,922	182,958	28,040	1,255,312	881,876	1,221,257	118,221	910,503	791,712
No adjusted gross income	73,154	52,080	10,969	1,953	67,158	50,125	66,100	5,909	42,244	46,171
Under $600	103,410	21,118	14,746	1,181	96,123	19,937	91,121	6,649	61,010	14,470
$600 under $1,000	157,393	42,647	27,278	2,790	140,977	39,857	132,871	10,702	104,619	31,946
$1,000 under $2,000	408,680	161,423	48,054	6,095	385,939	155,326	373,121	33,669	275,416	127,757
$2,000 under $3,000	283,422	158,379	41,351	6,144	264,107	152,233	260,899	28,357	206,650	130,025
$3,000 under $4,000	158,141	106,891	19,802	2,141	148,250	104,750	146,746	16,334	109,444	90,559
$4,000 under $5,000	81,315	74,452	8,585	1,124	75,091	73,327	73,839	8,154	54,558	66,297
$5,000 or more	81,762	292,932	12,173	6,612	77,667	286,321	76,560	8,447	56,562	284,487
Returns under $5,000	2,625,043	1,364,662	345,379	46,808	2,481,436	1,317,843	2,433,776	218,266	1,726,034	1,146,413
Returns $5,000 under $10,000	3,218,993	1,640,330	326,271	36,159	3,119,425	1,604,172	3,080,731	259,029	1,594,906	1,381,324
Returns $10,000 or more	3,905,136	9,823,153	451,840	267,964	3,846,091	9,555,189	3,827,090	433,520	2,345,820	9,389,628
JOINT RETURNS										
Grand total	6,813,010	8,082,247	751,739	229,692	6,592,867	7,852,558	6,533,521	685,035	3,550,325	7,397,243
Taxable returns, total	6,075,671	7,610,822	648,515	214,035	5,917,025	7,396,789	5,875,767	612,773	3,099,592	6,998,070
$600 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	9,719	3,828	1,558	226	9,316	3,602	9,316	922	5,838	2,906
$2,000 under $3,000	55,144	17,985	8,648	808	50,561	17,177	50,360	4,690	30,393	13,296
$3,000 under $4,000	144,451	53,158	23,411	2,187	132,725	50,970	132,371	13,524	82,330	39,637
$4,000 under $5,000	232,596	82,885	30,030	2,629	219,018	80,254	217,014	20,706	113,827	62,183
$5,000 under $6,000	308,695	106,832	40,659	5,352	291,253	101,480	288,745	27,219	150,932	79,619
$6,000 under $7,000	406,479	143,575	40,145	3,545	391,826	140,029	384,619	33,598	172,600	109,982
$7,000 under $8,000	454,958	165,935	38,509	3,921	441,632	162,012	437,361	37,906	182,068	128,033
$8,000 under $9,000	498,681	150,502	39,272	2,977	482,835	147,525	478,173	39,846	183,929	110,655
$9,000 under $10,000	486,284	156,845	44,646	2,896	474,689	153,948	471,287	39,295	192,791	117,548
$10,000 under $15,000	1,796,062	818,530	153,881	23,822	1,759,265	794,708	1,747,202	170,902	809,458	647,630
$15,000 under $20,000	722,372	660,872	70,306	17,543	711,436	643,335	708,554	83,840	421,440	577,035
$20,000 under $50,000	802,745	2,154,046	116,725	64,697	795,679	2,089,352	794,209	113,836	608,832	2,040,207
$50,000 under $100,000	127,924	1,363,317	30,005	40,348	127,324	1,322,972	127,158	21,205	116,439	1,342,114
$100,000 under $500,000	28,376	1,344,636	10,172	35,371	28,284	1,309,261	28,217	5,067	27,544	1,339,567
$500,000 under $1,000,000	841	194,352	375	4,856	839	189,496	838	153	830	194,198
$1,000,000 or more	344	193,524	173	2,857	343	190,668	343	64	341	193,460
Nontaxable returns, total	737,339	471,425	103,224	15,657	675,842	455,769	657,754	72,262	450,733	399,173
No adjusted gross income	46,404	33,378	6,000	1,313	42,956	32,065	42,598	4,188	24,250	29,191
Under $600	32,787	6,079	6,380	511	28,213	5,568	26,810	2,142	17,160	3,938
$600 under $1,000	37,960	10,658	6,852	536	32,718	10,122	30,614	2,888	24,312	7,771
$1,000 under $2,000	179,761	55,924	23,163	2,600	165,633	53,324	157,074	15,782	98,429	40,145
$2,000 under $3,000	189,472	86,014	26,438	3,285	175,167	82,729	172,160	20,497	126,420	65,520
$3,000 under $4,000	119,464	58,767	16,346	1,796	109,926	56,970	109,023	13,026	77,268	45,743
$4,000 under $5,000	66,412	49,668	8,484	1,124	60,187	48,545	59,536	6,855	41,557	42,815
$5,000 or more	65,079	170,937	9,561	4,492	61,042	166,446	59,939	6,884	41,337	164,050
Returns under $5,000	1,114,170	458,344	157,310	17,015	1,026,420	441,326	1,006,876	105,220	641,784	353,145
Returns $5,000 under $10,000	2,211,081	776,951	211,270	20,846	2,134,246	756,102	2,111,095	183,572	916,959	593,391
Returns $10,000 or more	3,487,759	6,846,952	383,159	191,831	3,432,201	6,655,130	3,415,550	396,243	1,991,582	6,450,707

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 12.—OVERPAYMENT, REFUND, CREDIT ON 1965 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT

Adjusted gross income classes	Total number of returns	Returns with tax overpayment: Total: Number of returns	Total: Amount (Thousand dollars)	Refund: Number of returns	Refund: Amount (Thousand dollars)	Credit on 1965 tax: Number of returns	Credit on 1965 tax: Amount (Thousand dollars)	Returns by type of taxpayment: Only tax withheld: Number of returns	Only tax withheld: Tax withheld (Thousand dollars)	Only tax withheld: Refund: Number of returns	Only tax withheld: Refund: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	65,375,601	39,299,175	5,892,552	37,750,462	4,974,921	1,804,355	917,630	37,022,463	19,038,434	36,891,708	4,609,652
Taxable returns, total	51,306,338	30,141,158	4,957,484	28,781,223	4,138,451	1,567,951	819,032	28,208,530	18,272,839	28,094,407	3,859,757
Under $1,000	519,777	449,157	36,472	447,654	36,380	39,889	3,329	446,448	40,590	446,448	36,298
$1,000 under $2,000	4,274,235	3,594,984	246,276	3,560,420	243,038			3,548,778	529,938	3,544,222	241,548
$2,000 under $3,000	4,230,995	2,855,021	232,310	2,794,176	223,063	75,330	9,247	2,755,679	727,380	2,753,000	216,846
$3,000 under $4,000	4,994,752	2,925,758	328,921	2,834,221	310,979	107,015	17,941	2,789,118	985,909	2,782,159	302,067
$4,000 under $5,000	5,365,249	3,230,820	416,731	3,119,553	393,773	130,911	22,959	3,060,140	1,392,808	3,049,041	378,130
$5,000 under $6,000	5,474,381	3,328,912	504,925	3,218,583	474,342	129,176	30,582	3,152,962	1,748,991	3,141,529	457,461
$6,000 under $7,000	5,315,394	3,353,211	552,133	3,257,049	526,039	116,200	26,095	3,198,671	2,142,060	3,188,340	510,215
$7,000 under $8,000	4,801,475	2,965,562	522,980	2,873,597	495,808	108,029	27,172	2,824,576	2,269,434	2,812,356	478,642
$8,000 under $9,000	3,857,806	2,254,908	415,165	2,164,607	388,505	106,211	26,661	2,124,815	2,012,752	2,115,839	375,861
$9,000 under $10,000	3,018,742	1,631,690	308,896	1,569,461	285,173	72,940	23,723	1,539,282	1,688,334	1,534,342	274,015
$10,000 under $15,000	6,593,499	2,742,949	593,927	2,508,979	490,251	269,242	103,678	2,419,435	3,479,568	2,398,876	447,982
$15,000 under $20,000	1,456,670	405,280	179,698	282,364	97,275	139,359	82,424	243,062	603,762	235,793	69,612
$20,000 under $50,000	1,208,517	351,516	403,547	140,555	131,290	229,830	272,254	100,436	544,783	88,751	61,540
$50,000 under $100,000	158,700	43,339	138,309	8,847	29,775	36,586	108,534	4,790	91,837	3,503	7,943
$100,000 under $500,000	34,626	7,785	65,355	1,121	11,435	6,994	53,919	336	14,669	206	1,580
$500,000 under $1,000,000	1,057	191	5,707	19	508	178	5,199	-	-	-	-
$1,000,000 or more	463	75	6,132	17	817	61	5,315	2	24	2	17
Nontaxable returns, total	14,069,263	9,158,017	935,068	8,969,239	836,470	236,404	98,598	8,813,933	765,595	8,797,301	749,895
No adjusted gross income	432,317	115,720	64,084	89,500	38,133	32,125	25,951	72,811	24,787	70,528	21,354
Under $600	3,937,988	3,348,943	115,785	3,337,477	111,245	14,377	4,540	3,327,509	108,184	3,325,338	107,923
$600 under $1,000	2,588,100	1,826,365	132,045	1,812,400	129,102	16,481	2,943	1,795,566	125,352	1,794,457	124,919
$1,000 under $2,000	2,930,145	1,366,630	135,324	1,332,972	126,923	40,597	8,402	1,303,198	120,701	1,301,328	119,170
$2,000 under $3,000	1,980,335	1,069,985	152,942	1,036,571	141,337	41,171	11,604	1,010,274	134,331	1,008,438	131,888
$3,000 under $4,000	1,130,568	705,882	113,156	678,737	103,978	34,887	9,178	655,520	99,038	653,769	96,894
$4,000 under $5,000	609,471	408,128	78,698	391,879	73,110	20,294	5,587	377,397	69,969	375,050	68,016
$5,000 or more	460,339	316,364	143,034	289,703	112,642	36,472	30,393	271,658	83,233	268,393	79,731
Returns under $5,000	32,993,932	21,897,393	2,052,744	21,435,557	1,931,061	553,077	121,631	21,142,438	4,358,987	21,103,778	1,845,053
Returns $5,000 under $10,000	22,904,054	13,834,939	2,408,687	13,362,484	2,260,677	562,105	148,011	13,105,020	9,933,762	13,054,403	2,165,799
Returns $10,000 or more	9,477,614	3,566,843	1,431,121	2,952,415	783,184	689,174	647,937	2,775,005	4,745,685	2,733,527	598,800

Adjusted gross income classes	Returns with tax overpayment—Continued: Returns by type of taxpayment—Continued: Only tax withheld—Continued: Credit on 1965 tax: Number of returns	Credit on 1965 tax: Amount (Thousand dollars)	Tax withheld and payments on 1964 declaration: Number of returns	Tax withheld (Thousand dollars)	Payments on 1964 declaration (Thousand dollars)	Refund: Number of returns	Refund: Amount (Thousand dollars)	Credit on 1965 tax: Number of returns	Credit on 1965 tax: Amount (Thousand dollars)	Only payments on 1964 declaration: Number of returns	Only payments on 1964 declaration: Payments on 1964 declaration (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total	161,741	45,711	1,032,671	1,392,746	1,721,111	482,067	208,054	694,647	394,942	1,238,538	2,418,170
Taxable returns, total	134,477	37,380	969,368	1,374,113	1,686,442	438,697	179,737	657,134	372,971	963,259	2,274,919
Under $1,000	-	-	9,428	416	1,341	5,312	490	5,120	450	1,907	155
$1,000 under $2,000	5,161	314								37,580	7,218
$2,000 under $3,000	4,683	493	21,516	3,734	4,323	12,185	2,191	12,948	2,002	77,825	23,523
$3,000 under $4,000	7,664	821	36,682	8,992	11,029	19,715	4,046	22,701	5,195	99,957	42,757
$4,000 under $5,000	13,855	1,744	61,439	19,395	18,838	35,362	8,195	36,337	6,737	109,241	60,755
$5,000 under $6,000	12,894	2,095	77,461	32,606	26,517	47,872	10,534	41,143	8,253	98,490	72,681
$6,000 under $7,000	12,741	2,077	81,427	41,431	31,339	48,978	11,150	44,700	9,224	73,113	61,717
$7,000 under $8,000	14,728	2,843	78,899	48,823	35,889	43,926	9,781	45,919	11,533	62,086	65,768
$8,000 under $9,000	10,382	1,515	72,890	53,029	34,200	35,924	9,032	47,902	10,261	57,203	67,149
$9,000 under $10,000	6,247	1,496	51,827	43,509	30,077	25,518	7,582	33,700	8,987	40,582	60,832
$10,000 under $15,000	23,517	5,242	197,711	222,602	163,138	82,729	28,693	139,959	42,547	125,803	261,417
$15,000 under $20,000	8,283	3,906	100,542	173,372	144,591	37,529	20,539	75,109	35,847	61,676	211,539
$20,000 under $50,000	12,840	11,241	151,379	481,232	569,806	39,281	46,843	126,047	137,536	99,701	724,985
$50,000 under $100,000	1,350	2,865	23,537	184,240	335,246	3,746	13,890	21,309	61,055	15,012	338,206
$100,000 under $500,000	132	728	4,508	58,771	223,218	608	6,432	4,125	29,437	2,941	201,484
$500,000 under $1,000,000	-	-	95	1,657	24,965	8	138	91	2,466	96	29,209
$1,000,000 or more	-	-	27	304	31,925	4	261	24	1,441	46	45,524
Nontaxable returns, total	27,264	8,331	63,303	18,633	34,669	43,370	28,267	37,513	21,971	275,279	143,251
No adjusted gross income	2,589	3,128	7,401	2,901	7,747	5,240	6,380	4,399	4,165	35,511	29,551
Under $600	2,171	110	3,688	677	1,186	2,865	942	3,033	1,077	17,746	6,117
$600 under $1,000	2,709	256	3,327	678	891	2,924	1,280			26,372	5,939
$1,000 under $2,000	3,171	369	7,856	1,222	2,260	5,436	1,504	5,689	1,734	54,526	14,603
$2,000 under $3,000	4,040	633	10,920	2,962	4,267	7,173	3,626	6,565	3,122	47,191	16,929
$3,000 under $4,000	3,154	534	11,869	1,513	3,657	7,035	2,307	7,648	1,970	37,393	14,856
$4,000 under $5,000	3,255	676	5,108	1,044	1,929	3,793	1,108	2,743	1,436	25,522	9,999
$5,000 or more	6,175	2,625	13,134	7,636	12,732	8,904	11,120	7,436	8,467	31,018	45,257
Returns under $5,000	52,452	9,078	179,234	43,534	57,468	107,040	32,069	107,183	27,888	570,771	232,402
Returns $5,000 under $10,000	62,413	11,781	373,046	222,808	161,875	209,342	51,783	218,892	51,256	356,372	358,256
Returns $10,000 or more	46,876	24,852	480,391	1,126,404	1,501,768	165,685	124,212	368,572	315,798	311,395	1,827,512

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

Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1965 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT—Continued

Adjusted gross income classes	Returns with tax overpayment—Continued				Returns with tax due at time of filing								
	Returns by type of tax payment—Continued				Total		Returns by type of taxpayment						
	Only payments on 1964 declaration—Con.						Only tax withheld			Tax withheld and payments on 1964 declaration			
	Refund		Credit on 1965 tax		Number of returns	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1964 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)									
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	376,685	157,245	947,966	476,977	22,547,741	7,066,436	15,758,962	14,216,226	2,567,557	1,400,013	2,148,103	2,500,847	1,575,704
Taxable returns, total	248,118	98,957	776,339	408,677	21,008,052	6,923,046	15,610,220	14,211,595	2,556,555	1,397,090	2,148,051	2,500,619	1,575,506
Under $1,000	12,091	1,085	29,610	2,564	68,384	1,562	7,071	95	149	-	-	-	-
$1,000 under $2,000					666,679	45,756	220,796	15,967	8,722	2,322	73	149	123
$2,000 under $3,000	28,992	4,031	57,699	6,751	1,352,451	116,645	834,633	189,993	32,721	11,201	702	1,481	791
$3,000 under $4,000	32,346	4,874	76,649	11,924	2,051,760	200,644	1,521,921	531,593	83,194	23,090	3,415	3,796	2,032
$4,000 under $5,000	35,150	7,452	80,719	14,478	2,117,157	267,847	1,647,328	758,371	127,262	34,300	6,833	7,370	3,962
$5,000 under $6,000	29,181	6,355	75,139	20,233	2,127,818	296,863	1,729,515	1,000,598	158,105	49,820	14,178	11,817	6,901
$6,000 under $7,000	19,731	4,682	58,758	14,794	1,945,242	316,350	1,605,424	1,101,492	185,144	65,201	25,858	17,310	10,986
$7,000 under $8,000	17,316	7,392	47,383	12,796	1,825,602	331,043	1,520,914	1,218,714	200,064	81,029	39,736	26,196	15,089
$8,000 under $9,000	12,844	3,616	47,926	14,885	1,590,597	300,192	1,345,364	1,243,660	191,301	84,409	49,339	30,725	17,053
$9,000 under $10,000	9,601	3,580	32,992	13,241	1,380,001	289,973	1,150,466	1,214,227	181,027	94,385	65,207	38,773	21,487
$10,000 under $15,000	27,374	13,579	105,767	55,891	3,834,289	1,108,099	3,096,883	4,378,603	683,201	360,002	352,776	200,453	116,298
$15,000 under $20,000	9,043	7,125	55,967	42,672	1,049,104	633,452	652,998	1,380,711	293,879	212,639	319,039	185,766	112,045
$20,000 under $50,000	12,522	22,908	90,943	123,476	855,644	1,391,089	262,825	966,955	294,546	305,609	766,292	753,005	418,427
$50,000 under $100,000	1,598	7,944	13,926	44,612	115,244	689,006	12,742	171,452	71,915	57,185	340,975	558,592	300,952
$100,000 under $500,000	307	3,425	2,737	23,754	26,827	625,167	1,304	38,076	34,830	15,145	153,978	513,767	342,544
$500,000 under $1,000,000	11	370	87	2,732	865	123,978	27	780	6,147	518	6,639	69,966	74,936
$1,000,000 or more	11	539	37	3,874	388	185,380	9	308	4,348	235	3,011	81,453	131,880
Nontaxable returns, total	128,567	58,288	171,627	68,300	1,539,689	143,390	148,742	4,631	11,002	2,923	52	228	198
No adjusted gross income	13,732	10,399	25,136	18,659	59,304	5,932	3,697	126	408	(1)	(1)	(1)	(1)
Under $600	9,274	2,382	10,278	3,579	125,772	5,400	2,839	61	132	-	-	-	-
$600 under $1,000	15,019	2,903	12,668	2,462	229,968	9,864	12,433	186	336	-	-	-	-
$1,000 under $2,000	26,208	6,244	31,737	6,298	470,901	30,956	37,419	795	1,482	1,109	16	45	68
$2,000 under $3,000	20,960	5,812	30,566	7,849	303,604	31,552	36,934	1,037	2,385				
$3,000 under $4,000	17,933	4,774	24,084	6,673	175,779	24,962	29,192	1,025	2,880				
$4,000 under $5,000	13,036	3,987	14,297	3,476	92,218	16,705	13,924	568	1,704	1,713	36	179	128
$5,000 or more	12,405	21,787	22,861	19,304	82,143	18,019	12,304	833	1,675				
Returns under $5,000	224,741	53,943	393,443	84,713	7,713,977	757,825	4,368,187	1,499,817	261,375	73,433	11,063	12,986	7,065
Returns $5,000 under $10,000	98,740	43,122	280,797	84,976	8,946,955	1,551,324	7,363,826	5,779,511	917,287	375,247	194,330	124,859	71,557
Returns $10,000 or more	53,204	60,180	273,726	307,288	5,886,810	4,757,287	4,026,949	6,936,898	1,388,895	951,333	1,942,710	2,363,002	1,497,082

Adjusted gross income classes	Returns with tax due at time of filing—Continued					Returns with neither overpayment nor tax due at time of filing								
	Returns by type of taxpayment—Continued						Returns by type of taxpayment							
	Only payments on 1964 declaration			Neither tax withheld nor payments on 1964 declaration		Number of returns	Only tax withheld		Tax withheld and payments on 1964 declaration			Only payments on 1964 declaration		Returns with neither tax withheld nor payments on 1964 declaration
	Number of returns	Payments on 1964 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Tax due at time of filing (Thousand dollars)		Number of returns	Tax withheld (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1964 declaration (Thousand dollars)	Number of returns	Payments on 1964 declaration (Thousand dollars)	
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	1,699,109	3,464,944	1,659,984	3,689,654	1,263,214	3,528,685	143,202	91,351	6,925	5,786	5,230	9,924	7,648	3,368,634
Taxable returns, total	1,658,312	3,460,492	1,657,277	2,342,427	1,133,731	157,128	141,287	91,205	6,925	5,786	5,230	8,916	7,470	-
Under $1,000	18,728	1,791	931	61,212	1,411	2,236	2,236	47	-	-	-	-	-	-
$1,000 under $2,000				424,934	35,982	12,572	10,968	960						-
$2,000 under $3,000	56,657	9,674	5,466	449,959	77,669	23,523	20,012	4,986	2,709	565	286	5,711	1,160	-
$3,000 under $4,000	102,095	25,597	13,915	404,654	101,505	17,234	16,230	5,846						-
$4,000 under $5,000	138,710	46,385	25,102	296,819	111,524	17,272	14,971	6,785						-
$5,000 under $6,000	143,050	60,567	28,547	205,434	103,311	17,651	16,297	8,629	-	-	-	1,858	1,168	-
$6,000 under $7,000	137,361	71,631	34,179	137,255	86,042	16,941	15,438	9,632						-
$7,000 under $8,000	123,538	76,720	38,132	100,121	77,762	10,311	9,807	7,297	2,205	1,801	525			-
$8,000 under $9,000	99,719	72,083	35,941	61,105	55,898	12,301	12,200	10,869				-	-	-
$9,000 under $10,000	89,031	74,496	33,966	46,118	53,500	7,051	6,349	7,029				760	1,270	-
$10,000 under $15,000	282,789	334,589	163,730	94,614	144,877	16,261	14,233	20,023	-	-	-			-
$15,000 under $20,000	153,516	291,686	147,511	29,951	80,019	2,286	1,872	5,075	610	1,623	2,487	543	2,744	-
$20,000 under $50,000	258,983	1,157,449	524,265	28,227	153,854	1,357	618	3,112						-
$50,000 under $100,000	43,565	640,612	283,386	1,752	32,749	117	55	856	31	177	749	44	1,128	-
$100,000 under $500,000	10,113	458,251	232,056	265	15,731	14	1	59						-
$500,000 under $1,000,000	314	54,100	41,607	6	1,288	1	-	-	-	-	-	-	-	-
$1,000,000 or more	143	84,861	48,543	1	609	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	40,797	4,452	2,707	1,347,227	129,483	3,371,557	1,915	146	-	-	-	1,008	178	3,368,634
No adjusted gross income	(1)	(1)	(1)	54,883	5,446	257,293	-	-	-	-	-	-	-	257,293
Under $600	1,109	35	36	121,824	5,234	463,273	-	-	-	-	-	-	-	463,273
$600 under $1,000	1,113	38	27	216,422	9,495	531,767			-	-	-			531,464
$1,000 under $2,000	5,898	325	179	427,080	29,282	1,092,614			-	-	-			1,091,909
$2,000 under $3,000	9,997	874	465	256,068	28,652	606,746	1,915	146	-	-	-	1,008	178	605,839
$3,000 under $4,000	8,775	995	567	136,805	21,439	248,907			-	-	-			248,504
$4,000 under $5,000	7,863	1,124	730	70,128	14,257	109,125			-	-	-			108,621
$5,000 or more	5,419	960	624	64,017	15,678	61,832			-	-	-	-	-	61,731
Returns under $5,000	351,568	86,939	47,497	2,920,788	441,896	3,382,562	66,231	18,751	2,709	565	286	6,719	1,338	3,306,903
Returns $5,000 under $10,000	597,845	356,406	171,365	610,036	391,129	122,159	60,192	43,475	2,205	1,801	525	1,959	1,276	57,803
Returns $10,000 or more	749,696	3,021,599	1,441,122	158,830	430,189	23,964	16,779	29,125	2,011	3,420	4,419	1,246	5,034	3,928

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]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.

SECTION 2

Personal Deductions

(Exemptions, Standard Deduction, Itemized Deductions)

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For 1964, individuals deducted from adjusted gross income exemption allowances of $112.4 billion, itemized deduction allowances of $46.8 billion and standard deduction allowances totalling $20.2 billion. These amounts represented increases of 2.0 percent, 1.7 percent, and 53.6 percent, respectively, over 1963.

EXEMPTIONS FOR TAXPAYERS' DEPENDENTS NUMBERED 74.7 MILLION

Table K shows that a total of 187.3 million exemptions were reported on the 65.4 million returns for 1964. Total exemptions included 104.8 million for the taxpayers, 74.7 million for their dependents, 7.6 million for taxpayers who were age 65 or over, and almost 107,000 for taxpayers who were blind.

Exemptions for taxpayer and spouse increased by 2.1 million over 1963. Exemptions for dependents increased by 1.2 million, and exemption for age and blindness increased by 406,000 over 1963.

No detailed data on exemptions are included in this volume; however, many recent reports in this *Statistics of Income* series contain detailed exemption information by size of adjusted gross income. See, for example, table 22 in *Statistics of Income—1963, Individual Income Tax Returns.*

Table K.—NUMBER OF EXEMPTIONS BY TYPE

[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total	65,375,601	187,253,469
Taxpayer's exemptions, total	65,375,601	112,557,693
Taxpayer and spouse[1]	65,375,601	104,814,483
Age 65 or over	5,915,173	7,636,660
Blindness	103,973	106,550
Dependent's exemptions	31,639,059	74,695,776

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

[1]Spouse included on jointly filed returns and on some separate returns of husband or wife where one spouse elected to claim the other's exemption.

STANDARD DEDUCTION TOTAL INCREASES 54 PERCENT WITH INTRODUCTION OF MINIMUM STANDARD DEDUCTION

The standard deduction was reported on 38 million returns in 1964 and the amount claimed totaled $20.2 billion. These figures represented increases of 7.7 percent and 53.6 percent, respectively, over the 1963 levels. Returns claiming a standard deduction in 1964 constituted 58.2 percent of all individual returns compared with 55.3 percent in 1963. The upward movement in this proportion in 1964 reversed a long term trend and was the result of the introduction of the minimum standard deduction provision.

The Revenue Act of 1964 provided for a minimum standard deduction as an alternative to the 10 percent method of calculating the deduction already in effect. The minimum standard deduction was $200 ($100 for married persons filing separately) plus $100 for each allowable exemption. This deduction, like the regular 10 percent standard deduction, could not exceed $1,000 ($500 for married persons filing separately). The taxpayer had the option to elect whichever method afforded him the most benefit. However, indications are that some taxpayers elected the more familiar 10 percent deduction when the minimum standard deduction would have been greater.

Table L shows that taxpayers on 23.5 million returns elected the minimum standard deduction totaling $10.6 billion. The remaining 14.5 million returns showed taxpayers using the regular 10 percent method which amounted to $9.6 billion. As was expected, the majority

Table L.—NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY FORM OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns		Returns with itemized deductions	
	Number of returns	Total deductions (itemized plus standard) (Thousand dollars)	Number of returns	Total itemized deductions (Thousand dollars)
	(1)	(2)	(3)	(4)
Total	[1]65,375,601	66,989,908	26,909,591	46,832,084
Under $3,000	[1]20,893,892	8,654,418	2,379,610	1,894,084
$3,000 under $5,000	12,100,040	8,457,232	4,225,498	4,435,899
$5,000 under $10,000	22,904,054	26,493,166	13,064,645	19,350,827
$10,000 or more	9,477,614	23,385,092	7,239,838	21,151,276

Adjusted gross income classes	Returns with 10 percent standard deduction		Returns with minimum standard deduction	
	Number of returns	Total 10 percent standard deduction (Thousand dollars)	Number of returns	Total minimum standard deduction (Thousand dollars)
	(5)	(6)	(7)	(8)
Total	14,501,045	9,579,924	23,532,648	10,577,899
Under $3,000	352,042	70,438	17,729,924	6,689,897
$3,000 under $5,000	3,863,092	1,533,739	4,011,450	2,487,594
$5,000 under $10,000	8,048,135	5,741,931	1,791,274	1,400,408
$10,000 or more	2,237,776	2,233,816	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Includes 432,317 returns with no adjusted gross income which were considered to have no deductions.
NOTE: Detail may not add to total because of rounding.

(75 percent) of returns with the minimum standard deduction had income under $3,000.

Table 13 presents some other characteristics of taxpayers who used the minimum standard deduction. For example, 85.2 percent of their adjusted gross income was salaries and wages and 6.7 percent was business and farm income. Forty percent of the minimum standard deduction returns were filed jointly, a much lower proportion than that for all returns. About 10.6 percent of the minimum standard deduction returns had an additional exemption for age.

Detailed income and tax data classified by size of adjusted gross income are presented for standard deduction returns, using either method, in table 14.

ITEMIZED DEDUCTION RETURNS DECLINE

Table M shows that itemized deduction returns declined by 1.2 million from 1963 to 26.9 million for 1964. This decrease was due to the introduction of the new minimum standard deduction which gave certain low income taxpayers who had itemized in previous years a bigger deduction for 1964. A rough estimate of the magnitude of the shift from itemized to standard deduction would be 2.5 million returns. This figure was derived by adding the 1.2 million decrease in itemized returns from 1963 to 1964, to the average year to year increase of 1.3 million itemized returns during the period 1959-1963.

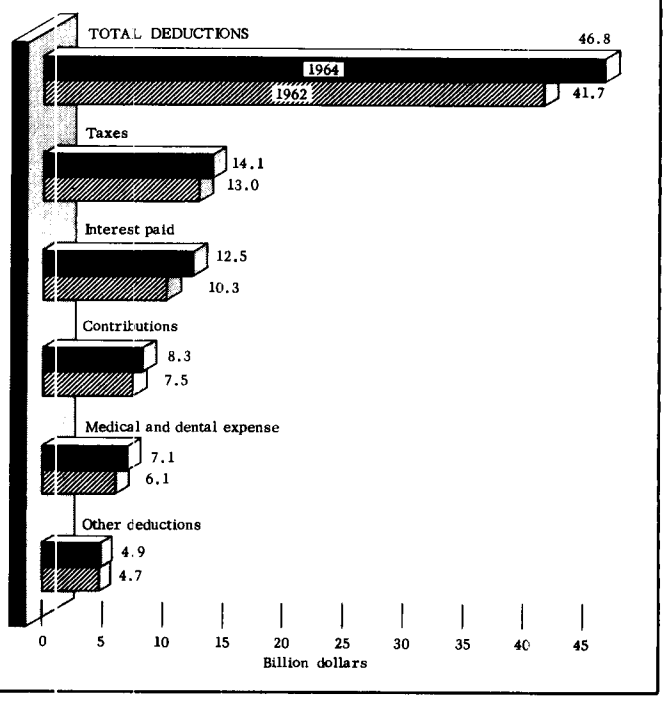
Total itemized deductions of $46.8 billion for 1964 increased by only $779 million over 1963. Chart 3 compares the major types of deductions for 1964 and 1962. Detailed itemized deductions were not tabulated for 1963.

Table M.—TOTAL ITEMIZED DEDUCTIONS: 1961-1964

[Taxable and nontaxable returns]

Income year	Total number of returns (Thousands)	Returns with itemized deductions				
		Number of returns (Thousands)	Percent of all returns	Adjusted gross income (Billion dollars)	Total deductions: Amount (Billion dollars)	Total deductions: Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)
1961	61,499	25,262	41.1	196,764	38,391	19.5
1962	62,712	26,451	42.2	212,754	41,661	19.6
1963	63,943	28,154	44.0	233,115	46,053	19.8
1964	65,376	26,910	41.2	244,070	46,832	19.2

Chart 3.—ITEMIZED NONBUSINESS DEDUCTIONS, 1964 AND 1962



Detailed income and tax data classified by size of adjusted gross income are presented for itemized deduction returns in table 15. Table 18 presents a distribution of itemized deduction returns classified by the ratio of deductions to adjusted gross income (computed for each return). The table is divided into five parts: one each for total deductions, medical and dental expense, taxes paid, interest paid, and contributions.

MEDICAL DEDUCTION EXCEEDED $7.1 BILLION

Table N shows that individuals who itemized their deductions claimed $7.1 billion of deductions for medical and dental expenses on 16.7 million Form 1040 returns for 1964. This deduction resulted after certain limitations were applied to the expenditures (see explanation below).

A deduction for unreimbursed medical and dental expense was allowed, with limitations, to taxpayers who itemized these expenses on Form 1040. A supplementary schedule, Form 2948 "Medical and Dental Expense Statement," was available for taxpayers to record expenses and compute the deduction. The column headings

Table N.—RETURNS WITH DEDUCTION FOR MEDICAL EXPENSE BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for medical and dental expenses											
				Medical, dental, and drug deductions for persons in Group I			Deductions for persons in Group II					
							Total medical, dental, and drug deduction			Drug deduction		
	Number of returns	Adjusted gross income (Thousand dollars)	Total deduction for medical, dental and drug expenses (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Drugs in excess of 1 percent of adjusted gross income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	16,705,643	132,904,789	7,095,325	2,634,214	24,349,139	2,058,664	14,167,463	109,540,948	5,036,669	8,271,027	59,501,908	411,604
Taxable returns, total	15,245,013	128,268,584	6,000,444	1,912,166	22,239,597	1,391,398	13,423,235	106,993,997	4,609,050	7,795,702	57,895,640	367,010
Under $1,000	6,774	6,343	1,070	-	-	-	6,774	6,343	1,070	3,171	2,918	147
$1,000 under $2,000	274,047	444,545	62,044	33,385	60,235	7,170	240,762	384,493	54,875	154,663	247,543	9,753
$2,000 under $3,000	700,891	1,789,165	196,022	139,147	357,163	42,373	565,045	1,440,157	153,649	387,545	984,018	25,955
$3,000 under $4,000	1,117,037	3,951,690	370,831	209,067	741,989	90,582	912,278	3,225,998	280,251	612,099	2,165,368	38,191
$4,000 under $5,000	1,510,673	6,824,200	522,412	231,044	1,041,057	114,746	1,285,135	5,808,743	407,665	842,695	3,805,922	49,071
$5,000 under $6,000	1,800,363	9,924,645	622,994	212,639	1,174,047	117,292	1,597,278	8,803,037	505,702	985,879	5,435,477	53,543
$6,000 under $7,000	1,920,946	12,484,259	638,389	176,787	1,150,131	100,778	1,752,516	11,388,240	537,612	1,046,844	6,799,023	48,955
$7,000 under $8,000	1,801,704	13,505,729	616,279	140,453	1,049,540	88,838	1,671,258	12,534,526	527,440	968,573	7,263,047	39,978
$8,000 under $9,000	1,499,839	12,706,898	540,035	120,531	1,017,931	87,735	1,387,711	11,764,028	452,301	805,507	6,824,220	32,297
$9,000 under $10,000	1,134,617	10,749,848	418,688	76,911	731,341	56,802	1,063,010	10,069,030	361,888	579,915	5,491,698	22,010
$10,000 under $15,000	2,465,077	29,229,280	1,052,998	249,183	3,017,738	214,287	2,237,962	26,483,783	838,712	1,131,320	13,331,197	33,560
$15,000 under $20,000	547,856	9,312,864	348,895	112,121	1,932,433	117,081	443,233	7,514,002	231,814	189,890	3,215,858	8,651
$20,000 under $50,000	403,210	11,270,193	462,106	162,396	4,868,531	241,841	246,225	6,554,170	220,266	85,476	2,182,884	4,700
$50,000 under $100,000	48,248	3,195,632	106,016	36,095	2,423,136	76,124	12,628	803,529	29,891	1,970	123,910	186
$100,000 under $500,000	13,131	2,198,339	39,256	11,816	2,008,448	33,414	1,411	204,841	5,841	155	22,557	13
$500,000 under $1,000,000	392	260,417	1,556	386	256,109	1,495	6	4,308	60	-	-	-
$1,000,000 or more	208	414,537	853	205	409,768	840	3	4,769	13	-	-	-
Nontaxable returns, total	1,460,630	4,636,205	1,094,881	722,048	2,109,542	667,266	744,228	2,546,951	427,619	475,325	1,606,268	44,594
Under $600	18,206	6,414	8,458	11,936	4,122	5,308	6,271	2,292	3,150	3,956	1,406	470
$600 under $1,000	56,778	47,360	23,026	18,646	15,070	11,525	38,132	32,290	11,502	21,460	18,147	1,594
$1,000 under $2,000	347,213	533,541	176,361	190,434	300,882	103,268	157,480	233,860	73,094	100,495	150,928	9,717
$2,000 under $3,000	375,154	935,143	240,142	229,927	572,296	161,086	148,230	370,775	79,056	98,171	245,740	9,799
$3,000 under $4,000	299,619	1,033,060	226,984	157,289	540,491	142,987	142,935	494,440	83,995	95,175	328,194	9,278
$4,000 under $5,000	174,285	771,405	154,539	65,558	289,331	85,285	109,345	484,833	69,255	73,213	324,671	6,138
$5,000 or more	189,375	1,309,282	265,371	48,258	387,350	157,807	141,835	928,461	107,567	82,855	537,182	7,598
Returns under $5,000	4,880,676	16,342,866	1,981,890	1,286,433	3,922,636	764,330	3,612,387	12,484,224	1,217,562	2,392,643	8,274,855	160,113
Returns $5,000 under $10,000	8,335,496	60,466,911	3,045,636	770,708	5,390,914	566,717	7,606,818	55,388,821	2,478,925	4,466,068	32,301,570	204,025
Returns $10,000 or more	3,489,469	56,095,012	2,067,798	577,073	15,035,589	727,617	2,948,258	41,667,903	1,340,182	1,412,316	18,925,483	47,466

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.

in table N conform generally to the language of Form 2948 (a facsimile appears in the back of this report).

Persons in Group I included (1) taxpayer and wife if either was age 65 or over, and (2) each dependent parent of the taxpayer who was age 65 or over. Persons in Group II included (1) taxpayer and wife if both were under age 65, (2) dependent parents under age 65, and (3) all other dependents regardless of age. A return was classified in both Group I and Group II if the taxpayer had deduction for expenses related to persons in both categories.

Returns with deduction of expenses for Group I individuals numbered 2.6 million and showed a deduction totaling almost $2.1 billion. Prior to 1964, the deduction for Group I included expenses for drugs (and medicine) only to the extent that they exceeded 1 percent of adjusted gross income. All other medical and dental expense was allowed in full as a deduction for Group I. The Revenue Act of 1964 removed the 1 percent floor on medicine and drugs and allowed a full deduction for all such expenses.

Returns with deduction of expenses for Group II individuals numbered 14.2 million and showed a deduction totaling $5.0 billion. The 1 percent floor on drug expense still applied to Group II. In computing the deduction for Group II, a taxpayer added the drug expense in excess of the 1 percent floor to the other medical and dental expense and reduced the sum by 3 percent of adjusted gross income. The remainder was the deduction for Group II.

The computed medical expense deduction was subject to maximum dollar allowances based on the total number of exemptions other than those for age and blindness. The maximum was $5,000 per exemption but not more than $10,000 for individuals taxed as single taxpayers and $20,000 for other taxpayers. However, disabled taxpayers over 65 were each eligible for a maximum deduction of $20,000.

TAXES PAID MOST FREQUENTLY REPORTED DEDUCTION

Over $14 billion of State and local taxes paid were deducted on 26.6 million Forms 1040, which represented 98.7 percent of the itemized deduction returns for 1964. Although the Revenue Act of 1964 disallowed a personal deduction for State cigarette and tobacco taxes, automobile and driving license fees, alcoholic beverage taxes,

Chart 4.—PERCENTAGE DISTRIBUTION OF TAXES DEDUCTED, BY TYPE OF TAX, 1964

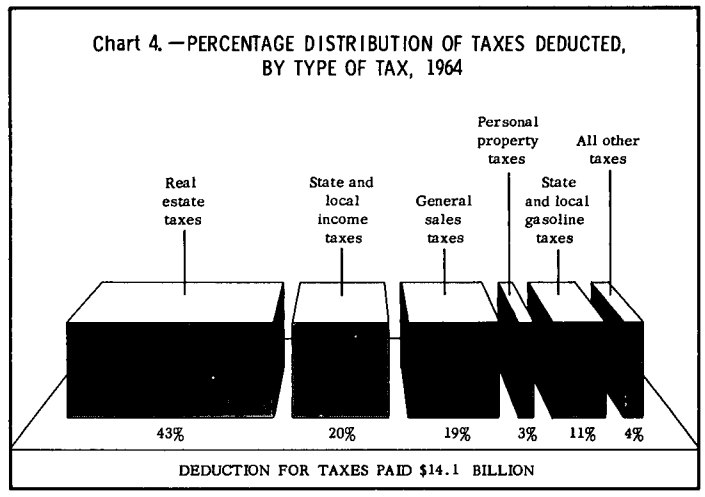


Table O.—DEDUCTION FOR TAXES BY TYPES OF TAX AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxes deducted						
	Total			Real estate taxes		General sales taxes	
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of taxes (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total	26,558,769	242,705,836	14,070,830	19,365,510	6,050,339	22,321,578	2,618,001
Taxable returns, total	24,828,613	236,991,343	13,447,613	18,093,967	5,660,606	21,044,866	2,535,359
$600 under $1,000	10,133	9,134	504	119,620	17,488	8,231	191
$1,000 under $2,000	338,470	547,195	40,131			276,797	9,387
$2,000 under $3,000	915,702	2,340,238	156,299	376,153	67,897	761,615	35,673
$3,000 under $4,000	1,517,006	5,373,440	329,092	704,803	134,931	1,259,492	78,326
$4,000 under $5,000	2,066,179	9,318,603	549,049	1,108,705	222,415	1,728,678	128,959
$5,000 under $6,000	2,624,571	14,470,783	837,226	1,654,235	346,956	2,220,088	195,773
$6,000 under $7,000	2,900,160	18,857,916	1,096,241	2,098,249	478,377	2,435,986	239,206
$7,000 under $8,000	2,845,890	21,315,047	1,247,534	2,203,960	557,788	2,379,059	262,050
$8,000 under $9,000	2,464,484	20,893,353	1,211,037	2,003,872	546,881	2,093,768	251,719
$9,000 under $10,000	1,940,935	18,395,018	1,062,132	1,643,298	484,534	1,665,053	219,787
$10,000 under $15,000	4,718,024	56,241,259	3,202,159	4,070,199	1,431,059	4,057,578	635,339
$15,000 under $20,000	1,204,625	20,516,192	1,159,076	1,032,752	502,980	1,044,765	200,134
$20,000 under $50,000	1,092,998	31,348,137	1,684,069	919,176	639,747	948,635	218,977
$50,000 under $100,000	153,911	10,128,065	522,387	129,272	155,415	134,336	43,948
$100,000 under $500,000	34,012	5,514,841	284,016	28,407	65,185	29,516	14,470
$500,000 under $1,000,000	1,052	697,381	30,179	879	4,696	879	783
$1,000,000 or more	461	944,741	36,482	387	4,257	390	637
Nontaxable returns, total	1,730,156	5,714,493	623,217	1,271,543	389,733	1,276,712	82,642
Under $600	25,357	8,812	6,595	17,500	4,691	13,284	562
$600 under $1,000	73,411	61,695	15,261	52,006	10,919	41,344	1,522
$1,000 under $2,000	398,828	611,025	99,548	275,526	70,063	267,111	10,708
$2,000 under $3,000	428,250	1,066,646	130,498	308,528	86,051	328,884	16,653
$3,000 under $4,000	355,675	1,225,092	127,377	257,609	80,246	277,323	19,234
$4,000 under $5,000	201,736	893,613	82,203	159,101	50,390	155,972	12,829
$5,000 or more	246,899	1,847,610	161,735	201,273	87,373	192,794	21,134
Returns under $5,000	6,330,747	21,475,493	1,536,557	3,379,551	745,091	5,118,731	314,044
Returns $5,000 under $10,000	13,003,716	95,354,647	5,573,449	9,790,444	2,483,028	10,972,526	1,186,636
Returns $10,000 or more	7,224,306	125,875,696	6,960,825	6,195,515	2,822,220	6,230,321	1,117,321

Adjusted gross income classes	Taxes deducted—Continued						
	State and local income taxes		Personal property taxes		State and local gasoline taxes		All other taxes
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	15,874,924	2,862,151	7,930,545	397,485	22,459,744	1,573,625	569,225
Taxable returns, total	15,417,940	2,819,348	7,491,445	377,918	21,391,333	1,516,610	537,812
$600 under $1,000	2,721	44	68,778	1,574	174,448	7,635	14
$1,000 under $2,000	129,585	2,371					1,923
$2,000 under $3,000	394,146	10,557	201,275	5,260	575,856	30,137	6,761
$3,000 under $4,000	736,678	28,172	358,855	10,830	1,085,089	62,245	14,572
$4,000 under $5,000	1,144,929	58,636	532,819	18,163	1,609,415	98,414	22,470
$5,000 under $6,000	1,506,878	90,626	747,654	25,215	2,221,270	144,004	34,679
$6,000 under $7,000	1,779,306	128,422	862,704	32,718	2,587,261	174,435	43,123
$7,000 under $8,000	1,812,061	159,856	878,234	34,554	2,592,145	183,706	49,617
$8,000 under $9,000	1,623,091	168,431	784,176	35,286	2,278,979	165,757	43,008
$9,000 under $10,000	1,296,498	155,480	600,290	26,933	1,806,601	138,694	36,738
$10,000 under $15,000	3,238,276	507,307	1,582,816	86,884	4,383,478	350,422	121,161
$15,000 under $20,000	850,676	257,542	416,661	28,249	1,068,057	85,728	44,450
$20,000 under $50,000	770,626	649,259	387,666	43,003	872,149	64,135	68,801
$50,000 under $100,000	107,388	273,495	55,978	14,888	111,813	8,629	25,903
$100,000 under $500,000	24,007	172,303	12,947	10,863	23,770	2,417	18,893
$500,000 under $1,000,000	737	20,760	407	1,528	677	165	2,253
$1,000,000 or more	337	26,087	185	1,970	325	87	3,446
Nontaxable returns, total	456,984	42,803	439,100	19,567	1,068,411	57,015	31,413
Under $600	3,738	244	20,918	481	8,152	362	626
$600 under $1,000	12,091	531			27,915	1,046	868
$1,000 under $2,000	81,547	3,472	80,103	2,269	194,572	8,280	4,741
$2,000 under $3,000	102,005	5,087	109,005	4,285	256,858	12,804	5,601
$3,000 under $4,000	99,472	5,001	103,009	4,410	249,839	13,455	5,022
$4,000 under $5,000	67,837	4,497	49,965	2,092	149,190	8,640	3,752
$5,000 or more	90,294	23,971	76,100	6,030	181,885	12,428	10,803
Returns under $5,000	2,774,749	118,612	1,524,727	49,364	4,331,334	243,018	66,350
Returns $5,000 under $10,000	8,099,222	713,150	3,942,487	158,322	11,656,525	818,150	214,349
Returns $10,000 or more	5,000,953	2,030,389	2,463,331	189,799	6,471,885	512,457	288,526

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

and certain miscellaneous excise taxes, the taxes paid deduction for 1964 increased 7.9 percent over 1962.

Chart 4 presents a percent distribution of taxes paid by type of tax. Table O shows the number of returns with, and amount of taxes paid by type of tax and by income classes. The types of tax are described below.

Real estate

The largest portion of the deduction for taxes, 43.0 percent, was taxes imposed upon real estate, amounting to almost $6.1 billion. This deduction was reported on 72.9 percent of the returns with taxes deducted.

General sales

Over 84 percent of the returns with taxes deducted showed an amount of State and local retail sales taxes. The deduction, amounting to $2.6 billion, was 18.6 percent of total taxes paid.

State and local income

The deduction for income taxes imposed by States, and by political subdivisions thereof, amounted to about $2.9 billion, or 20.3 percent of total taxes. Almost 71 percent of this deduction was reported on returns with income $10,000 or more.

Personal property

Only 2.8 percent, $397 million, of taxes deducted represented State and local ad valorem taxes on personal property imposed on an annual basis.

State and local gasoline

Almost $1.6 billion of non-Federal gasoline taxes were reported on 22.5 million returns. This was the most frequently deducted tax, being claimed on 84.6 percent of all returns with taxes deducted.

All other

The remaining 4.0 percent of taxes deducted, $569 million, included State transfer taxes (incurred in the production of income), foreign taxes paid (if not claimed as a tax credit), and any amounts of taxes not specifically identified. All taxes related to a taxpayer's trade or business were deducted on schedule C or F.

Table P.—RETURNS WITH HOME MORTGAGE INTEREST DEDUCTION: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with home mortgage interest deduction	Amount of deduction (Thousand dollars)	Size of deduction: Under $50		$50 under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500	
			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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	12,947,834	6,391,183	360,230	9,982	528,515	39,632	1,481,890	225,419	1,688,459	419,744	1,688,838	590,327	1,662,924	746,035
Taxable returns, total	12,404,173	6,115,135	339,883	9,341	500,093	37,539	1,416,298	215,511	1,623,462	403,744	1,619,019	566,363	1,595,476	715,888
Under $1,000	28,242	4,780	-	-	-	-	10,491	1,571	-	-	-	-	-	-
$1,000 under $2,000			4,708	132	5,724	379			24,122	5,814	19,555	6,744	13,123	5,759
$2,000 under $3,000	135,649	33,669	15,261	400	20,372	1,493	34,331	4,998						
$3,000 under $4,000	330,731	96,630	25,903	708	30,258	2,225	69,005	10,215	70,799	17,334	49,157	16,989	36,905	16,528
$4,000 under $5,000	636,230	211,749	35,271	970	49,979	3,790	119,991	17,850	113,632	28,162	97,588	33,912	87,131	38,889
$5,000 under $6,000	1,097,678	403,079	47,630	1,400	76,204	5,580	177,925	27,695	186,024	46,593	170,215	59,100	154,112	68,931
$6,000 under $7,000	1,526,610	627,242	44,237	1,200	65,557	4,970	211,730	32,396	244,482	60,482	243,108	84,797	212,113	95,498
$7,000 under $8,000	1,612,302	717,736	39,336	1,080	70,156	5,272	183,813	27,773	231,429	57,976	232,491	81,837	223,621	99,918
$8,000 under $9,000	1,529,446	726,844	30,215	890	42,328	3,302	164,604	25,393	199,568	49,635	218,541	76,839	226,360	101,265
$9,000 under $10,000	1,246,434	635,658	23,311	648	32,064	2,435	119,659	18,142	144,822	36,038	152,255	53,368	169,901	76,751
$10,000 under $15,000	3,021,769	1,714,537	52,090	1,385	78,948	5,965	249,748	38,051	312,988	77,904	338,992	118,815	364,560	163,994
$15,000 under $20,000	696,599	485,875	11,867	297	16,940	1,274	43,813	6,725	59,671	14,840	58,874	20,640	64,556	29,001
$20,000 under $50,000	490,307	403,044	8,978	212	10,403	765	28,619	4,315	32,868	8,200	35,003	12,188	39,515	17,748
$50,000 under $100,000	44,781	44,956	899	18	1,013	76	2,261	340	2,701	676	2,806	982	3,147	1,410
$100,000 under $500,000	7,123	8,841	170	1	142	13	298	45	349	88	423	149	418	189
$500,000 under $1,000,000	208	373	6	-	4	-	6	1	5	1	10	3	12	6
$1,000,000 or more	64	122	1	-	1	-	4	1	2	1	1	-	2	1
Nontaxable returns, total	543,661	276,048	20,347	641	28,422	2,093	65,592	9,908	64,997	16,000	69,819	23,964	67,448	30,147
Under $600	6,236	2,923	8,626	272	2,322	154	2,742	446	3,141	798	2,625	899	2,902	1,292
$600 under $1,000	16,533	5,203			6,908	498	17,152	2,651	10,987	2,715	9,400	3,154	6,425	2,866
$1,000 under $2,000	72,577	25,496	4,607	145	6,110	453	16,958	2,550	14,632	3,581	13,460	4,589	13,955	6,216
$2,000 under $3,000	106,269	45,181	6,807	216	7,320	552	14,972	2,135	12,653	3,079	14,019	4,829	14,225	6,352
$3,000 under $4,000	116,433	55,025			5,762	436	6,068	969	11,150	2,739	13,426	4,610	13,531	6,053
$4,000 under $5,000	88,782	47,130	307	8			7,700	1,157	12,434	3,088	16,889	5,883	16,410	7,368
$5,000 or more	136,831	95,090												
Returns under $5,000	1,537,682	527,786	101,183	2,843	131,097	9,717	291,710	43,385	261,116	64,222	219,230	75,726	188,197	83,955
Returns $5,000 under $10,000	7,141,116	3,194,363	185,032	5,226	289,912	21,817	865,224	132,524	1,018,344	253,706	1,032,429	361,446	1,002,058	449,525
Returns $10,000 or more	4,269,036	2,669,034	74,015	1,913	107,506	8,098	324,956	49,510	408,999	101,816	437,179	153,155	472,669	212,555

Adjusted gross income classes	Size of deduction—Continued: $500 under $600		$600 under $700		$700 under $800		$800 under $900		$900 under $1,000		$1,000 under $2,000		$2,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	1,458,054	798,781	1,188,090	769,388	935,000	698,721	662,460	560,342	416,515	393,897	840,339	1,043,134	36,523	95,787
Taxable returns, total	1,404,152	769,287	1,144,419	741,081	897,320	670,480	636,196	538,066	398,315	376,679	796,850	988,239	32,688	82,915
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	7,089	3,852	4,209	2,724	6,921	5,109	-	-	-	-	-	-	-	-
$2,000 under $3,000									2,952	2,793	4,305	5,210	-	-
$3,000 under $4,000	22,531	12,322	12,272	7,923	17,980	13,533	16,559	13,915						
$4,000 under $5,000	54,505	29,349	38,518	24,874					4,440	4,231	5,263	6,128	-	-
$5,000 under $6,000	112,483	61,557	76,906	49,741	47,055	34,837	23,195	19,609	10,227	9,647	15,602	18,183		
$6,000 under $7,000	180,020	98,643	141,142	91,251	92,658	68,847	48,428	40,924	16,735	15,929	26,098	31,479		
$7,000 under $8,000	220,896	121,227	167,954	108,653	111,049	82,859	60,346	50,958	27,200	25,619	42,412	51,067	2,705	6,172
$8,000 under $9,000	183,447	100,715	155,058	100,258	123,268	91,968	93,130	78,684	48,810	46,138	44,016	51,444		
$9,000 under $10,000	159,264	87,179	131,139	85,145	124,177	93,222	84,333	71,327	50,632	47,700	54,277	62,374		
$10,000 under $15,000	351,915	193,059	313,339	203,234	280,322	209,798	224,853	190,378	156,324	147,750	293,122	353,075	4,566	11,128
$15,000 under $20,000	67,050	36,760	61,262	39,671	54,761	41,031	50,574	42,791	48,864	46,327	153,144	194,096	5,222	12,422
$20,000 under $50,000	41,270	22,603	39,338	25,477	35,693	26,703	31,844	26,988	29,552	28,099	142,126	191,899	15,098	37,848
$50,000 under $100,000	3,183	1,748	2,865	1,859	2,967	2,223	2,556	2,171	2,229	2,114	14,201	20,044	3,953	11,295
$100,000 under $500,000	486	266	405	263	457	342	367	312	343	325	2,186	3,099	1,079	3,748
$500,000 under $1,000,000	10	5	9	6	10	7	11	9	7	7	69	100	49	228
$1,000,000 or more	3	2	3	2	2	1	-	-	-	-	29	41	16	74
Nontaxable returns, total	53,902	29,494	43,671	28,307	37,680	28,241	26,264	22,276	18,200	17,218	43,489	54,895	3,835	12,872
Under $600	-	-	5,850	3,796	2,827	2,130	1,827	1,525	4,229	3,954	1,109	1,481	-	-
$600 under $1,000	6,585	3,634									3,214	4,399		
$1,000 under $2,000	11,931	6,537	6,959	4,514	5,833	4,405	3,713	3,111			4,486	5,708		
$2,000 under $3,000	11,189	6,121	11,108	7,207	6,611	4,937	4,620	3,944	5,817	5,499	7,677	9,311	3,835	12,872
$3,000 under $4,000	9,970	5,367	9,248	6,000	7,396	5,519	5,162	4,375	3,385	3,200	6,238	7,574		
$4,000 under $5,000	14,227	7,835	10,506	6,790	15,013	11,250	10,942	9,321	4,769	4,565	20,765	26,422		
$5,000 or more														
Returns under $5,000	123,800	67,182	88,164	57,038	47,568	35,633	31,881	26,870	20,823	19,677	32,292	39,811	(1)	(1)
Returns $5,000 under $10,000	869,709	476,817	682,123	441,462	512,747	382,626	319,357	269,934	158,140	149,375	200,915	237,921	5,131	11,991
Returns $10,000 or more	464,545	254,782	417,803	270,888	374,685	280,462	311,222	263,538	237,552	224,845	607,132	765,402	30,770	82,072

[1]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.

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DEDUCTION FOR HOME MORTGAGE INTEREST ALMOST $6.4 BILLION

Of the $12.5 billion interest paid deducted for 1964, over 50 percent was for home mortgage interest. Sixty percent (12.9 million) of the returns with any interest deducted showed home mortgage interest.

Table P presents a size distribution of the home mortgage interest deduction by income classes. The average (mean) deduction was $494. Returns with income under $5,000 showed an average deduction of $343, while those in the class $5,000 under $10,000 had an average deduction of $447. In the income class $10,000 or more, the average rose to $625.

Home mortgage interest deducted included such items as (1) interest paid by a tenant-stockholder on his portion of indebtedness of a cooperative apartment, (2) interest paid by a condominium apartment owner allocable to his share of the property, and (3) redeemable ground rents paid or accrued.

Table 13.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Amount of salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	23,532,648	60,738,871	50,994,623	10,577,899	2,064,387	2,488,533	7,497,327	4,575,201	1,238,077	85,353	20,241,074	51,100,050	43,448,892	8,977,922	1,941,482
Taxable returns, total	11,889,571	29,030,036	35,394,396	5,232,160	2,064,387	535,310	1,515,784	1,775,875	257,933	85,353	11,049,071	26,972,072	31,967,020	4,859,709	1,941,482
Under $1,000	467,740	467,740	442,982	137,586	4,081	-	-	-	-	-	439,949	439,949	408,568	129,370	3,855
$1,000 under $2,000	3,804,070	4,144,214	5,558,210	1,163,270	308,705	58,177	116,354	103,104	23,110	1,477	3,590,437	3,860,830	5,130,735	1,092,737	295,308
$2,000 under $3,000	3,095,135	4,659,310	7,735,235	1,075,067	636,270	169,678	388,375	427,708	72,523	16,695	2,844,467	4,200,966	6,915,278	979,313	599,254
$3,000 under $4,000	1,499,143	4,792,397	5,280,248	770,216	257,337	177,643	520,531	622,308	87,513	30,335	1,317,421	4,271,829	4,423,723	681,899	226,290
$4,000 under $5,000	1,382,511	5,604,005	6,245,495	830,031	331,293	96,250	336,059	432,860	52,677	26,164	1,290,130	5,239,325	5,634,529	775,236	310,502
$5,000 under $6,000	869,013	4,362,253	4,761,073	610,030	245,845	27,707	117,035	149,613	17,246	8,588	822,086	4,136,948	4,391,775	578,114	233,910
$6,000 under $7,000	490,429	2,941,680	3,172,691	391,076	165,572	5,855	37,430	40,282	4,864	2,094	473,334	2,839,597	3,007,504	377,489	160,466
$7,000 under $8,000	203,184	1,425,074	1,517,831	179,264	78,528						196,833	1,381,826	1,425,455	173,741	76,606
$8,000 under $9,000	61,225	483,333	518,931	58,499	27,833						58,301	459,341	483,249	55,697	26,755
$9,000 under $10,000	17,121	150,030	161,700	17,121	8,923	-	-	-	-	-	16,113	141,461	146,204	16,113	8,536
Nontaxable returns, total	11,643,077	31,708,835	15,600,227	5,345,739	-	1,953,223	5,981,543	2,799,326	980,144	-	9,192,003	24,127,978	11,481,872	4,118,213	-
Under $600	3,906,604	5,178,320	1,264,283	1,275,279	-	267,518	760,558	94,200	127,406	-	3,427,877	4,046,563	1,143,873	1,071,298	-
$600 under $1,000	2,494,500	4,062,332	1,912,834	888,008	-	340,287	921,116	275,912	158,621	-	1,982,185	2,884,629	1,484,904	671,012	-
$1,000 under $2,000	2,459,882	7,696,302	3,563,537	1,226,383	-	914,463	2,708,243	1,308,438	449,994	-	1,581,711	5,022,842	2,128,657	788,947	-
$2,000 under $3,000	1,501,993	6,535,835	3,708,037	924,304	-	362,319	1,310,510	869,085	202,816	-	1,112,451	4,988,506	2,576,285	694,904	-
$3,000 under $4,000	747,050	4,280,172	2,585,120	556,007	-	52,252	208,968	177,433	30,825	-	624,564	3,664,680	2,029,670	471,689	-
$4,000 under $5,000	382,746	2,670,264	1,697,537	331,340	-	14,133	60,238	62,351	8,851	-	334,671	2,386,491	1,424,683	294,524	-
$5,000 under $6,000	106,401	871,037	576,207	101,686	-	2,251	11,910	11,907	1,631	-	93,207	786,909	479,944	90,836	-
$6,000 under $7,000	35,468	328,277	227,125	34,621	-					-	30,226	288,860	179,206	29,933	-
$7,000 under $8,000	7,131	67,978	53,348	6,809	-	-	-	-	-	-	4,011	42,398	25,012	3,970	-
$8,000 under $9,000	1,302	18,318	12,199	1,302	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)
$9,000 under $10,000															

Adjusted gross income classes	Returns with business, farm or profession (net profit and loss)			Returns with dividends in adjusted gross income			Returns with interest received			Returns with partnership profit (net profit and loss)		
	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of net profit or loss (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of dividends (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of interest (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of profit or loss (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	2,946,489	1,594,641	3,418,199	1,186,343	559,577	461,556	3,396,593	1,609,022	1,283,961	305,297	158,094	382,018
Taxable returns, total	1,072,354	553,414	1,782,861	497,414	219,849	234,609	1,438,837	655,357	503,189	133,013	63,822	240,515
Under $1,000	14,583	4,293	9,349	15,353	4,555	3,900	39,449	11,584	9,668	3,116	924	2,159
$1,000 under $2,000	153,425	51,202	142,010	121,431	38,636	51,307	331,792	106,539	101,724	29,044	9,032	24,609
$2,000 under $3,000	247,363	98,127	339,663	144,652	51,744	79,891	398,237	143,898	156,584	33,863	12,286	48,565
$3,000 under $4,000	263,959	132,332	424,941	96,897	46,045	56,670	273,720	129,951	130,377	20,048	9,761	42,819
$4,000 under $5,000	198,144	119,585	384,306	59,458	34,295	22,541	187,832	107,107	59,335	22,286	13,546	48,520
$5,000 under $6,000	110,845	77,757	256,012	31,718	21,341	11,016	107,241	72,674	28,561	13,730	9,161	35,279
$6,000 under $7,000	51,733	41,203	127,026	17,321	13,645	5,237	65,086	51,386	10,361	6,347	5,006	21,003
$7,000 under $8,000	23,077	20,049	64,717	6,472	5,712	3,232	23,602	20,797	4,459	3,016	2,603	7,831
$8,000 under $9,000	7,108	6,749	22,863	3,360	3,124	800	9,269	8,812	1,380	1,311	1,250	8,099
$9,000 under $10,000	2,117	2,117	11,974	752	752	15	2,609	2,609	740	252	253	1,631
Nontaxable returns, total	1,874,135	1,041,227	1,635,338	688,929	339,728	226,947	1,957,756	953,665	780,772	172,284	94,272	141,503
Under $600	361,285	162,839	14,804	96,757	37,704	19,199	287,716	113,654	55,408	29,160	11,879	3,087
$600 under $1,000	316,408	143,248	120,583	135,118	53,179	35,284	404,994	161,177	119,148	27,602	11,260	7,302
$1,000 under $2,000	587,021	308,390	437,632	258,665	126,358	89,960	767,904	374,644	340,057	49,566	25,907	34,479
$2,000 under $3,000	340,123	215,306	437,935	132,309	75,394	60,982	353,670	202,395	197,744	34,400	21,183	21,728
$3,000 under $4,000	160,497	119,465	311,662	42,821	28,354	15,050	88,117	57,889	46,848	20,010	14,681	41,936
$4,000 under $5,000	75,786	62,556	181,174	18,374	14,439	5,367	40,826	31,277	17,637	7,821	6,170	15,854
$5,000 under $6,000	20,919	18,356	69,849	3,474	3,020	1,044	8,401	6,943	2,437	2,016	1,663	7,602
$6,000 under $7,000	8,468	7,651	39,320	1,411	1,280	61	4,519	4,247	1,204	1,709	1,529	9,515
$7,000 under $8,000	2,520	2,328	13,417									
$8,000 under $9,000	1,108	1,088	8,962	-	-	-	1,609	1,439	289	-	-	-
$9,000 under $10,000				-	-	-				-	-	-

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

Table 13.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Con.

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Amount of salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	9,423,661	40,693,862	31,829,182	5,911,262	1,051,837	1,403,245	5,197,220	2,923,867	800,297	48,771	7,536,347	33,515,809	26,539,650	4,822,000	980,837
Taxable returns, total	4,784,027	19,973,183	21,494,525	2,945,727	1,051,837	266,426	956,870	1,056,887	148,928	48,771	4,367,269	18,529,176	19,238,570	2,718,326	980,837
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	151,909	303,819	272,449	60,760	4,817	}					}				
$2,000 under $3,000	651,692	1,589,595	1,672,944	289,292	68,441	43,112	129,237	113,894	21,547	2,467	561,085	1,373,723	1,379,758	249,586	59,279
$3,000 under $4,000	1,132,750	3,797,801	3,997,940	606,329	175,047	99,708	356,333	348,477	55,577	11,515	1,000,088	3,382,805	3,354,251	538,299	153,822
$4,000 under $5,000	1,236,015	5,082,857	5,592,228	755,494	285,709	90,547	318,834	407,343	49,994	24,204	1,148,258	4,733,662	5,011,765	703,022	266,275
$5,000 under $6,000	849,004	4,258,506	4,650,488	595,654	240,205	27,207	115,036	146,891	16,946	8,491	802,779	4,036,107	4,285,169	564,169	228,407
$6,000 under $7,000	483,127	2,895,667	3,124,607	385,014	163,159	}					466,233	2,794,592	2,961,359	371,569	158,096
$7,000 under $8,000	201,184	1,411,575	1,503,238	177,564	77,703	5,855	37,430	40,282	4,864	2,094	194,833	1,368,327	1,410,862	172,041	75,781
$8,000 under $9,000	61,225	483,333	518,931	58,499	27,833	}					58,301	459,341	483,249	55,697	26,755
$9,000 under $10,000	17,121	150,030	161,700	17,121	8,923	-	-	-	-	-	16,113	141,461	146,204	16,113	8,536
Nontaxable returns, total	4,639,634	20,720,679	10,334,657	2,965,535	-	1,136,819	4,240,350	1,866,980	651,369	-	3,169,078	14,986,633	7,301,080	2,103,674	-
Under $600	382,240	1,263,876	133,704	201,783	-	127,162	462,531	45,591	71,687	-	176,083	558,814	108,914	90,966	-
$600 under $1,000	444,916	1,445,293	360,229	232,835	-	142,725	509,278	116,139	79,474	-	237,763	752,282	194,966	122,589	-
$1,000 under $2,000	1,474,688	5,167,832	2,179,109	809,064	-	505,750	1,841,904	756,506	285,313	-	918,210	3,201,350	1,237,922	501,842	-
$2,000 under $3,000	1,162,701	5,223,535	2,884,212	751,000	-	300,119	1,169,484	721,960	176,976	-	843,674	3,863,530	1,945,585	552,059	-
$3,000 under $4,000	660,584	3,793,090	2,292,055	507,258	-	44,780	185,912	153,158	27,538	-	548,172	3,214,689	1,772,928	427,686	-
$4,000 under $5,000	365,307	2,550,863	1,622,661	320,280	-	14,133	60,238	62,351	8,851	-	317,634	2,270,214	1,352,522	283,695	-
$5,000 under $6,000	105,399	862,524	570,647	100,684	-	2,150	11,003	11,275	1,530	-	92,205	778,396	474,387	89,834	-
$6,000 under $7,000	35,367	327,370	226,493	34,520	-	-	-	-	-	-	30,226	288,860	179,206	29,933	-
$7,000 under $8,000	6,325	60,216	46,556	6,023	-	-	-	-	-	-	}				-
$8,000 under $9,000	}				-	-	-	-	-	-	5,111	58,498	34,650	5,070	-
$9,000 under $10,000	2,108	26,080	18,991	2,088	-	-	-	-	-	-	}				-

Adjusted gross income classes	Returns with business, farm or profession (net profit and loss)			Returns with dividends in adjusted gross income			Returns with interest received			Returns with partnership profit (net profit and loss)		
	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of net profit or loss (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of dividends (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of interest (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of profit or loss (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	2,269,467	1,353,081	2,877,860	599,904	353,026	191,183	1,809,638	1,047,939	704,534	194,336	120,634	286,762
Taxable returns, total	825,286	471,715	1,474,196	212,723	123,797	69,208	697,285	405,241	220,387	77,302	46,026	173,226
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	43,356	17,339	41,129	6,792	2,716	2,295	29,514	11,804	10,801	2,117	846	2,235
$2,000 under $3,000	150,091	65,880	192,620	28,453	12,430	6,197	98,292	43,354	35,833	11,387	4,987	12,997
$3,000 under $4,000	243,856	123,748	387,121	61,601	31,344	20,961	190,248	95,382	75,344	17,561	8,747	37,806
$4,000 under $5,000	193,708	117,327	372,487	56,753	33,033	20,847	174,024	100,193	54,097	21,782	13,304	46,805
$5,000 under $6,000	110,442	77,445	255,493	31,219	21,041	9,624	104,641	70,904	27,372	13,529	9,030	34,819
$6,000 under $7,000	51,531	41,061	125,792	17,321	13,645	5,237	65,086	51,386	10,361	6,347	5,006	21,003
$7,000 under $8,000	23,077	20,049	64,717	6,472	5,712	3,232	23,602	20,797	4,459	3,016	2,603	7,831
$8,000 under $9,000	7,108	6,749	22,863	}			9,269	8,812	1,380	}		
$9,000 under $10,000	2,117	2,117	11,974	4,112	3,876	815	2,609	2,609	740	1,563	1,503	9,730
Nontaxable returns, total	1,444,181	881,366	1,403,664	387,181	229,229	121,975	1,112,353	642,698	484,147	117,034	74,608	113,536
Under $600	199,549	107,628	[2]11,672	30,867	16,330	5,560	96,942	51,103	24,894	10,114	5,582	[2]217
$600 under $1,000	183,165	97,138	58,645	35,792	19,430	9,323	124,407	65,736	39,951	9,530	5,192	1,764
$1,000 under $2,000	483,023	265,421	352,527	150,302	82,837	44,271	457,542	249,358	188,216	36,160	20,629	22,405
$2,000 under $3,000	315,787	203,315	395,217	108,545	65,642	43,811	297,221	178,541	167,682	30,481	19,575	16,807
$3,000 under $4,000	154,764	116,419	299,156	38,416	26,251	12,538	82,087	55,004	41,897	19,203	14,268	39,806
$4,000 under $5,000	74,979	62,123	178,661	18,374	14,439	5,367	39,625	30,327	17,577	7,821	6,170	15,854
$5,000 under $6,000	20,919	18,356	69,849	3,474	3,020	1,044	8,401	6,943	2,437	2,016	1,663	7,602
$6,000 under $7,000	8,367	7,550	38,902	}			4,519	4,247	1,204	}		
$7,000 under $8,000	2,520	2,328	13,417	1,411	1,280	61	}			1,709	1,529	9,515
$8,000 under $9,000	}			-	-	-	1,609	1,439	289	}		
$9,000 under $10,000	1,108	1,088	8,962	-	-	-	}			-	-	-

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

Table 13.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Con.

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Amount of salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	13,729,045	19,048,367	18,164,216	4,491,004	961,429	1,053,824	2,219,980	1,584,824	423,487	33,960	12,391,187	16,743,627	16,043,703	4,009,148	912,851
Taxable returns, total	6,859,377	8,432,027	13,103,742	2,174,715	961,429	256,854	527,926	678,613	103,501	33,960	6,456,125	7,863,295	12,009,609	2,038,286	912,851
Under $1,000	466,140	466,140	441,518	137,106	4,077	-	-	-	-	-	438,450	438,450	407,148	128,921	3,852
$1,000 under $2,000	3,627,031	3,800,164	5,243,753	1,093,462	302,543	57,472	114,943	101,831	22,828	1,455	3,449,707	3,587,587	4,890,877	1,037,268	290,273
$2,000 under $3,000	2,358,098	2,892,437	5,845,961	750,979	555,611	123,265	251,436	305,327	49,546	13,835	2,206,552	2,667,116	5,347,323	698,347	528,933
$3,000 under $4,000	280,617	776,054	981,552	124,877	60,738	72,211	149,227	253,831	29,294	17,513	237,441	685,469	795,589	107,266	52,232
$4,000 under $5,000	111,575	405,050	498,304	55,941	34,299						108,660	394,995	479,874	54,504	33,533
$5,000 under $6,000	12,211	67,654	67,661	9,207	2,938	3,906	12,320	17,624	1,833	1,157	11,711	65,655	65,137	8,907	2,841
$6,000 under $7,000	3,704	24,527	24,993	3,143	1,223	-	-	-	-	-	3,604	24,023	23,661	3,073	1,187
$7,000 under $8,000						-	-	-	-	-					
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	6,869,668	10,616,340	5,060,474	2,316,289	-	796,970	1,692,054	906,211	319,986	-	5,935,062	8,880,332	4,034,094	1,970,862	-
Under $600	3,508,300	3,883,925	1,124,272	1,067,232	-	137,143	290,996	47,434	54,374	-	3,244,474	3,474,924	1,029,371	977,585	-
$600 under $1,000	2,025,890	2,568,269	1,533,447	645,559	-	192,979	400,918	156,327	77,139	-	1,733,080	2,107,732	1,280,625	543,693	-
$1,000 under $2,000	924,658	2,371,074	1,295,757	389,482	-	400,179	844,368	539,174	160,778	-	622,259	1,713,549	831,671	268,061	-
$2,000 under $3,000	312,630	1,213,371	758,759	158,078	-	60,898	137,121	144,379	25,189	-	245,635	1,038,926	576,451	129,611	-
$3,000 under $4,000	82,347	468,382	279,346	46,055	-	5,771	18,651	18,897	2,506	-	74,074	436,402	249,188	42,180	-
$4,000 under $5,000	15,842	111,319	68,893	9,883	-	-	-	-	-	-	15,540	108,799	66,788	9,732	-
$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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, farm or profession (net profit and loss)			Returns with dividends in adjusted gross income			Returns with interest received			Returns with partnership profit (net profit and loss)		
	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of net profit or loss (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of dividends (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of interest (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of profit or loss (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	626,978	219,221	483,471	564,742	197,214	263,759	1,502,063	522,701	553,111	106,311	35,420	89,892
Taxable returns, total	227,326	73,218	272,308	274,071	91,743	163,073	692,951	228,585	268,221	53,392	16,769	62,993
Under $1,000	14,482	4,263	9,249	14,853	4,405	3,895	38,950	11,434	9,425	3,116	924	2,159
$1,000 under $2,000	106,440	32,543	95,702	113,786	35,639	48,679	298,116	93,251	89,884	26,725	8,116	22,981
$2,000 under $3,000	90,132	29,309	135,035	111,844	37,712	73,127	282,928	93,817	114,911	21,518	6,926	33,722
$3,000 under $4,000	13,550	5,681	25,359	31,286	12,886	34,427	67,451	27,380	50,355			
$4,000 under $5,000	2,722	1,422	6,963	1,802	801	1,553	5,506	2,703	3,646	2,033	803	4,131
$5,000 under $6,000				500	300	1,392				-	-	-
$6,000 under $7,000				-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	399,652	146,003	211,163	290,671	105,471	100,686	809,112	294,116	284,890	52,919	18,651	26,899
Under $600	155,188	52,502	26,327	65,088	21,054	13,213	186,163	60,616	28,978	18,345	6,006	3,800
$600 under $1,000	125,199	42,939	57,915	97,155	32,885	25,543	273,204	92,483	77,366	17,451	5,789	5,080
$1,000 under $2,000	92,169	37,481	75,889	102,861	41,069	43,727	293,019	117,480	145,589	12,600	4,926	11,190
$2,000 under $3,000	21,161	10,045	37,092	22,862	9,291	16,952	52,194	21,511	28,955			
$3,000 under $4,000	5,935	3,036	13,940	2,705	1,172	1,251	4,532	2,026	4,002	4,523	1,930	6,829
$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	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 13.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Con.

PART IV.—RETURNS OF HEAD OF HOUSEHOLDS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	379,942	996,642	1,001,224	175,632	51,124	31,464	80,129	66,513	14,297	2,621	313,538	840,612	865,544	146,773	47,795
Taxable returns, total	246,167	624,826	796,131	111,716	51,124	12,032	30,988	40,375	5,506	2,621	225,676	579,599	718,844	103,098	47,795
Under $1,000	1,600	1,600	1,464	480	4	-	-	-	-	-	22,651	35,584	35,326	8,089	1,152
$1,000 under $2,000	25,130	40,231	42,009	9,048	1,345	4,007	9,113	9,759	1,713	415	76,830	160,127	188,197	31,379	11,042
$2,000 under $3,000	85,345	177,278	216,330	34,796	12,218						79,891	203,555	273,883	36,334	20,236
$3,000 under $4,000	85,776	218,541	300,757	39,009	21,553	8,025	21,875	30,616	3,793	2,206	33,212	110,667	142,891	17,710	10,694
$4,000 under $5,000	34,921	116,098	154,963	18,595	11,286										
$5,000 under $6,000	7,798	36,093	42,924	5,169	2,703	-	-	-	-	-	7,596	35,186	41,469	5,038	2,662
$6,000 under $7,000	5,598	34,985	37,684	4,619	2,015	-	-	-	-	-	5,497	34,480	37,078	4,548	2,009
$7,000 under $8,000						-	-	-	-	-					
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	133,775	371,816	205,093	63,916	-	19,432	49,141	26,138	8,791	-	87,862	261,013	146,700	43,675	-
Under $600	16,064	30,520	6,306	6,264	-	3,213	7,031	1,176	1,346	-	7,319	12,825	5,589	2,746	-
$600 under $1,000	23,694	48,770	19,157	9,615	-	4,582	10,920	3,447	2,008	-	11,342	24,616	9,313	4,730	-
$1,000 under $2,000	60,536	157,396	88,671	27,837	-	8,533	21,972	12,758	3,904	-	41,242	107,943	59,064	19,043	-
$2,000 under $3,000	26,662	98,928	65,065	15,226	-	3,003	8,311	8,125	1,432	-	23,142	86,050	54,249	13,234	-
$3,000 under $4,000	6,718	35,295	25,262	4,873	-						4,817	29,579	18,485	3,922	-
$4,000 under $5,000					-	-	-	-	-	-					-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, farm or profession (net profit and loss)			Returns with dividends in adjusted gross income			Returns with interest received			Returns with partnership profit (net profit and loss)		
	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of net profit or loss (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of dividends (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of interest (Thousand dollars)	Number of returns	Minimum standard deduction (Thousand dollars)	Amount of profit or loss (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	50,046	22,340	56,869	21,700	9,339	6,612	84,894	38,383	26,320	4,651	2,042	5,363
Taxable returns, total	19,743	8,481	36,357	10,622	4,310	2,327	48,602	21,531	14,584	2,320	1,028	4,295
Under $1,000	3,730	1,350	5,279	5,708	2,033	905	4,662	1,634	1,283	-	-	-
$1,000 under $2,000	7,141	2,938	12,008				17,017	6,727	5,840	1,160	444	1,238
$2,000 under $3,000	6,553	2,902	12,461	4,914	2,277	1,422	16,021	7,189	4,679			
$3,000 under $4,000	2,319	1,291	6,609				10,902	5,981	2,782	1,160	584	3,057
$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												
Nontaxable returns, total	30,303	13,859	20,512	11,078	5,029	4,285	36,292	16,852	11,736	2,331	1,014	1,068
Under $600	6,548	2,709	148	2,973	1,185	842	4,611	1,935	1,537			
$600 under $1,000	8,044	3,171	4,023				7,383	2,958	1,831	2,331	1,014	1,068
$1,000 under $2,000	11,829	5,488	9,217	5,501	2,451	1,963	17,344	7,806	6,252			
$2,000 under $3,000	3,781	2,390	6,707	2,604	1,393	1,480	6,954	4,153	2,116	-	-	-
$3,000 under $4,000				-	-	-				-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000												

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit.
NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	38,033,693	94,867,032	154,141,953	33,840,211	132,874,832	2,146,493	7,084,301	283,326	296,711	1,582,945	3,491,336	572,847	672,570
Taxable returns, total	26,296,952	62,453,465	138,053,476	24,579,851	121,095,292	1,362,672	6,005,069	172,506	155,292	732,302	2,395,105	338,476	392,477
Under $1,000	507,507	507,507	475,823	475,314	437,291	9,946	8,413	10,556	10,373	6,049	4,418	14,059	13,696
$1,000 under $2,000	3,909,383	4,273,661	5,718,013	3,688,329	5,276,339	83,564	104,152			59,407	66,045		
$2,000 under $3,000	3,283,510	4,960,809	8,211,339	3,023,712	7,362,394	136,383	250,469	11,635	11,313	89,662	142,760	28,585	29,064
$3,000 under $4,000	3,445,931	7,223,735	12,055,293	3,206,897	10,912,435	159,619	387,682	21,094	17,231	101,326	204,328	44,654	48,317
$4,000 under $5,000	3,276,598	8,285,771	14,733,335	3,079,417	13,452,738	165,941	479,983	23,796	20,417	103,409	256,525	53,608	55,591
$5,000 under $6,000	2,829,833	8,177,470	15,524,439	2,678,529	14,270,540	134,123	450,614	22,618	19,480	87,200	253,595	49,282	45,887
$6,000 under $7,000	2,400,808	7,649,786	15,551,857	2,283,902	14,328,336	127,807	454,683	19,351	16,181	66,450	216,719	35,825	37,427
$7,000 under $8,000	1,946,787	6,352,644	14,543,830	1,850,911	13,300,135	109,497	424,476	18,229	13,673	58,415	227,030	33,687	32,871
$8,000 under $9,000	1,390,142	4,497,471	11,780,022	1,315,542	10,664,249	86,358	391,538	11,950	9,463	40,619	158,861	24,026	23,636
$9,000 under $10,000	1,072,746	3,453,400	10,167,345	1,008,848	9,055,052	78,162	390,649	9,119	5,541	33,322	154,947	14,421	21,723
$10,000 under $15,000	1,867,157	5,934,377	21,754,575	1,706,230	18,324,113	178,048	1,229,250	19,195	17,034	61,190	382,796	30,986	46,908
$15,000 under $20,000	248,810	761,402	4,201,158	193,797	2,609,840	53,318	617,837	2,293	4,137	14,558	144,058	5,241	14,733
$20,000 under $50,000	112,798	360,304	2,980,821	65,821	1,035,238	38,232	739,454	2,497	9,000	10,234	169,778	3,792	19,365
$50,000 under $100,000	4,442	13,667	277,754	2,327	59,058	1,570	67,820	144	1,155	420	11,865	260	2,278
$100,000 under $500,000	498	1,455	74,900	274	7,517	104	8,049	29	294	41	1,380	50	981
$500,000 under $1,000,000	1	4	560	1	17	-	-	-	-	-	-	-	-
$1,000,000 or more	1	2	2,412	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	11,736,741	32,413,567	16,088,480	9,260,360	11,779,540	783,821	1,079,232	110,820	141,419	850,643	1,096,231	234,371	280,093
Under $600	3,906,604	5,179,822	1,264,468	3,428,377	1,144,061	124,255	58,334	30,436	34,652	155,531	50,300	61,144	59,177
$600 under $1,000	2,497,009	4,080,286	1,914,950	1,983,787	1,486,305	133,826	94,339	18,025	24,120	142,623	86,590	33,338	35,636
$1,000 under $2,000	2,466,611	7,738,147	3,574,195	1,585,534	2,134,387	255,381	297,065	33,108	40,803	260,712	264,289	65,264	81,853
$2,000 under $3,000	1,511,342	6,599,977	3,731,719	1,119,095	2,592,517	150,890	271,896	17,867	23,915	148,976	240,582	39,344	48,913
$3,000 under $4,000	757,095	4,358,768	2,620,874	633,500	2,061,601	69,047	172,018	5,792	8,523	74,129	175,138	19,527	24,982
$4,000 under $5,000	394,918	2,765,040	1,753,077	345,024	1,469,840	30,863	92,724	3,121	4,722	37,387	114,189	10,383	13,158
$5,000 or more	203,162	1,691,527	1,229,197	165,043	890,829	19,559	92,856	2,471	4,684	31,285	165,143	5,371	16,374
Returns under $5,000	25,956,507	55,973,521	56,053,084	22,568,987	48,329,907	1,319,716	2,217,075	175,428	196,069	1,179,211	1,605,162	369,906	410,387
Returns $5,000 under $10,000	9,839,409	31,801,424	68,733,029	9,301,316	62,499,346	554,139	2,188,654	83,587	68,675	315,762	1,160,520	162,198	174,771
Returns $10,000 or more	2,237,776	7,092,085	29,355,841	1,969,910	22,045,576	272,640	2,678,571	24,311	31,968	87,972	725,650	40,744	87,412

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	549,720	2,272,238	114,514	132,623	2,033,042	1,661,080	373,927	206,416	77,558	44,799	36,934	23,722	68,524	37,361
Taxable returns, total	408,481	2,039,972	76,765	69,137	1,461,633	1,384,123	293,961	162,157	57,151	35,189	22,788	17,191	36,879	19,058
Under $1,000	2,814	2,408	5,619	3,201	8,660	2,190	1,020	482	2,012	308	-	-	-	-
$1,000 under $2,000	24,130	27,812			74,837	28,069	12,742	5,524			2,911	569	1,411	705
$2,000 under $3,000	29,449	55,434	5,422	4,639	96,274	44,100	13,004	7,269	2,874	853			3,322	1,042
$3,000 under $4,000	28,322	68,476	5,636	5,055	122,124	74,060	17,748	10,291	4,049	1,725	2,012	525	2,986	1,040
$4,000 under $5,000	36,383	106,067	8,337	6,193	126,602	76,168	24,658	13,646	7,035	2,743	2,033	594	3,524	784
$5,000 under $6,000	36,391	118,683	7,771	8,377	136,094	86,590	27,000	13,514	5,435	1,584	3,717	4,546	3,629	1,599
$6,000 under $7,000	33,699	116,629	6,170	6,479	121,570	77,000	25,572	12,661	4,835	2,914	3,515	3,130	4,225	2,036
$7,000 under $8,000	32,649	136,984	6,866	2,886	134,345	90,386	25,269	14,184	4,629	2,085			2,919	1,519
$8,000 under $9,000	28,819	135,916	5,338	2,476	115,801	79,515	30,976	18,048	4,729	1,399	1,604	2,141	2,516	991
$9,000 under $10,000	24,825	124,121	3,419	4,353	111,922	77,007	22,515	12,618	4,079	2,640	1,306	591	3,923	2,102
$10,000 under $15,000	78,562	491,126	14,081	12,126	287,232	292,148	64,376	35,138	10,723	7,570	3,757	2,726	5,339	4,140
$15,000 under $20,000	27,104	250,119	4,467	4,732	75,786	145,582	17,010	10,183	3,152	3,574	1,118	1,499	1,727	1,048
$20,000 under $50,000	23,866	356,002	3,356	7,443	47,517	226,315	11,449	8,078	3,335	6,499	774	671	1,236	1,795
$50,000 under $100,000	1,349	42,493	245	769	2,484	43,676	594	499	236	965	37	196	111	227
$100,000 under $500,000	119	7,702	38	408	383	38,405	28	22	27	327	4	3	11	30
$500,000 under $1,000,000	-	-	-	-	1	500	-	-	1	3	-	-	-	-
$1,000,000 or more	-	-	-	-	1	2,412	-	-	-	-	-	-	-	-
Nontaxable returns, total	141,239	232,266	37,749	63,486	571,409	276,957	79,966	44,259	20,407	9,610	14,146	6,531	31,645	18,303
Under $600	20,769	10,485	8,391	7,398	79,238	27,723	15,905	8,666	2,033	1,695	3,914	1,893	3,936	1,284
$600 under $1,000	21,248	14,986	6,354	7,685	88,891	29,429	13,734	7,273	2,319	1,204			2,919	2,268
$1,000 under $2,000	39,781	44,878	10,386	10,343	192,077	85,105	22,861	14,231	5,935	2,669	3,834	1,470	8,161	4,876
$2,000 under $3,000	26,827	47,795	7,573	26,066	118,356	67,319	14,558	6,944	3,864	1,331	3,423	1,544	5,951	3,342
$3,000 under $4,000	18,485	44,643	2,029	1,261	47,141	26,144	6,069	3,699	2,722	1,208	1,210	550	5,439	3,591
$4,000 under $5,000	6,515	20,602	1,613	3,793	23,273	13,170	3,318	1,673	1,815	536	1,210	810	2,915	1,986
$5,000 or more	7,614	48,877	1,403	6,940	22,433	28,067	3,521	1,773	1,719	967	555	264	2,324	956
Returns under $5,000	254,724	443,585	61,359	75,634	977,473	473,478	145,617	79,698	34,656	14,272	20,546	7,953	40,566	20,918
Returns $5,000 under $10,000	163,132	663,128	30,865	27,550	641,058	431,007	134,252	72,284	25,319	11,553	10,647	10,667	19,430	9,074
Returns $10,000 or more	131,864	1,165,525	22,288	29,438	414,512	756,595	94,059	54,432	17,580	18,975	5,741	5,101	8,530	7,370

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

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	1,941,338	1,585,096	8,330,689	3,424,150	765,949	1,105,658	1,520,604	1,227,983	559,338	244,443	197,316	180,205	9,812	20,717
Taxable returns, total	1,495,803	1,409,243	6,357,838	2,635,914	322,575	538,096	869,426	800,140	424,650	187,160	125,348	141,650	7,910	18,777
Under $1,000	10,402	2,964	42,519	10,621	20,384	19,069	6,022	3,284	11,990	3,783	5,028	2,342	-	-
$1,000 under $2,000	84,457	44,264	340,973	103,497			44,726	26,218						
$2,000 under $3,000	104,100	71,748	411,553	160,557	42,368	55,085	58,824	44,098	19,680	8,296	8,333	6,592		
$3,000 under $4,000	108,943	85,979	471,501	189,201	48,689	85,478	83,744	74,826	26,689	13,719	14,754	8,023	5,208	15,087
$4,000 under $5,000	108,286	86,241	552,965	198,074	47,302	67,861	90,078	71,725	39,355	14,820	12,323	7,246		
$5,000 under $6,000	127,390	94,731	642,092	206,802	34,120	66,357	87,878	77,279	46,187	18,630	13,847	8,817		
$6,000 under $7,000	128,145	84,770	681,866	221,038	30,740	54,143	80,362	50,529	46,092	18,729	11,394	10,369		
$7,000 under $8,000	132,293	99,877	656,437	226,653	22,122	35,509	76,594	54,864	47,858	18,242	11,239	15,275	-	-
$8,000 under $9,000	117,889	93,574	557,155	212,988	17,265	33,824	69,875	56,270	40,253	19,127	8,346	11,122	-	-
$9,000 under $10,000	110,686	92,405	486,718	207,050	13,263	31,386	67,658	56,480	38,624	13,667	7,585	8,347	(1)	(1)
$10,000 under $15,000	313,518	312,684	1,211,889	554,256	35,602	70,206	143,036	147,623	84,770	39,905	20,307	23,436	1,573	1,827
$15,000 under $20,000	92,706	155,974	203,574	180,550	7,156	13,029	34,395	58,963	14,845	10,026	5,693	11,099	(1)	(1)
$20,000 under $50,000	53,987	159,873	94,227	150,170	3,410	5,879	24,800	69,581	7,888	7,285	6,123	24,083	519	1,355
$50,000 under $100,000	2,683	19,348	3,935	11,951	128	214	1,293	7,533	381	697	322	2,762	45	59
$100,000 under $500,000	317	4,779	433	2,447	26	56	140	859	38	234	53	2,132	8	34
$500,000 under $1,000,000	1	32	-	-	-	-	1	8	-	-	-	-	-	-
$1,000,000 or more	-	-	1	59	-	-	-	-	-	-	1	5	-	-
Nontaxable returns, total	445,535	175,853	1,972,851	788,236	443,374	567,562	651,178	427,843	134,688	57,283	71,968	38,555	(1)	(1)
Under $600	57,293	13,041	287,716	55,410	16,764	8,406	79,568	29,157	26,270	14,350	10,782	3,647		
$600 under $1,000	87,308	26,223	405,095	119,155	47,540	29,576	133,725	69,312	29,881	14,594	12,075	5,826		
$1,000 under $2,000	166,293	68,853	770,004	342,144	204,666	207,507	270,677	188,918	41,459	15,536	30,831	16,877		
$2,000 under $3,000	92,658	47,788	355,488	198,481	128,529	204,446	121,234	104,235	19,231	7,038	12,172	8,009	(1)	(1)
$3,000 under $4,000	26,005	11,324	88,420	46,920	31,156	73,931	25,280	18,426	7,590	2,070	3,037	1,970		
$4,000 under $5,000	10,134	4,342	41,637	17,914	11,019	32,417	10,454	9,526	6,354	2,078	1,709	1,113		
$5,000 or more	5,844	4,282	24,491	8,212	3,700	11,279	10,240	8,269	3,903	1,617	1,362	1,113		
Returns under $5,000	855,879	462,767	3,767,870	1,441,973	598,416	783,776	924,330	639,724	228,499	96,283	111,042	61,646	5,107	4,040
Returns $5,000 under $10,000	622,035	469,187	3,047,218	1,081,094	121,160	232,496	392,095	301,713	222,763	89,593	53,621	55,037	2,205	13,101
Returns $10,000 or more	463,424	653,142	1,515,600	901,081	46,372	89,386	204,178	286,545	108,075	58,565	32,651	63,524	2,500	3,577

Adjusted gross income classes	Other sources	Adjustments		Total standard deduction	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits			
										Retirement income		Investment	
	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	1,512,329	922,944	734,874	20,157,823	56,920,216	11,418,327	26,315,369	86,141,072	16,080,526	500,705	62,794	800,079	140,460
Taxable returns, total	1,186,017	838,177	625,419	14,766,116	37,472,077	-	26,296,952	85,819,208	16,025,705	322,794	43,806	673,311	106,365
Under $1,000	7,452	3,099	889	140,854	304,504	-	307,507	30,218	5,032	-	-	17,659	644
$1,000 under $2,000	72,597	33,058	17,541	1,179,210	2,564,196	-	3,309,383	1,975,431	320,491	7,353	202		
$2,000 under $3,000	108,381	44,182	29,291	1,122,616	2,976,485	-	3,383,510	4,112,705	685,527	54,546	4,733	40,916	2,472
$3,000 under $4,000	107,897	71,805	49,012	1,446,882	4,334,241	-	3,445,931	6,275,305	1,077,080	63,370	7,581	61,030	4,837
$4,000 under $5,000	100,381	90,111	60,647	1,677,976	4,971,463	-	3,276,598	8,085,460	1,415,286	48,315	6,631	70,356	7,079
$5,000 under $6,000	82,834	94,163	78,311	1,680,381	4,906,482	-	2,829,833	8,937,576	1,578,623	40,869	6,322	77,262	9,362
$6,000 under $7,000	93,309	88,540	67,298	1,619,716	4,589,871	-	2,400,808	9,342,266	1,674,297	24,437	4,114	64,186	8,874
$7,000 under $8,000	82,276	91,953	68,996	1,473,376	3,811,587	-	1,946,787	9,258,869	1,682,716	17,356	2,462	63,985	9,669
$8,000 under $9,000	71,789	84,834	59,423	1,180,256	2,698,483	-	1,590,142	7,901,288	1,459,481	15,417	2,247	48,927	7,207
$9,000 under $10,000	79,039	68,193	52,253	1,015,104	2,072,040	-	1,272,746	7,080,198	1,322,488	11,423	2,594	45,495	7,622
$10,000 under $15,000	186,147	144,556	112,401	1,863,920	3,560,626	-	1,367,157	16,330,127	3,183,236	28,196	4,830	108,037	22,266
$15,000 under $20,000	73,774	17,904	19,562	248,427	456,841	-	348,810	3,495,942	766,022	6,749	1,121	39,142	10,489
$20,000 under $50,000	101,070	5,553	9,459	112,462	216,182	-	112,798	2,652,205	711,726	4,520	926	34,260	13,809
$50,000 under $100,000	15,818	207	263	4,438	8,200	-	4,442	265,121	105,565	194	33	1,876	1,653
$100,000 under $500,000	3,317	19	73	496	873	-	498	73,531	36,657	49	10	180	382
$500,000 under $1,000,000	-	-	-	1	2	-	1	556	272	-	-	-	-
$1,000,000 or more	[2]64	-	-	1	1	-	1	2,410	1,206	-	-	-	-
Nontaxable returns, total	326,312	84,767	109,455	5,391,707	19,448,139	11,418,327	18,417	321,864	54,821	177,911	18,988	126,768	34,095
Under $600	13,152	11,628	25,154	1,275,308	3,107,893	3,906,604	-	-	-	-	-	-	-
$600 under $1,000	60,548	16,466	17,872	888,232	2,448,171	2,491,902	5,111	206	32	51,248	2,004	1,008	7
$1,000 under $2,000	110,864	18,773	22,499	1,227,454	4,642,888	2,395,794	70,817	18,829	3,116			15,218	875
$2,000 under $3,000	85,409	17,848	23,412	926,661	3,959,986	1,420,699	90,643	65,626	10,810	68,311	8,175	19,783	2,182
$3,000 under $4,000	38,567	8,873	7,439	559,575	2,615,261	682,762	74,333	51,051	8,393	43,620	4,919	28,743	3,194
$4,000 under $5,000	14,093	8,105	10,783	336,900	1,659,024	359,394	35,524	45,284	7,391	11,830	2,811	23,093	4,321
$5,000 or more	3,679	3,074	2,296	177,577	1,014,916	161,172	41,989	140,868	25,079	2,902	1,079	38,923	23,516
Returns under $5,000	719,340	323,947	264,539	10,781,667	33,584,113	11,257,159	14,699,356	20,660,115	3,533,156	348,593	37,056	277,806	25,610
Returns $5,000 under $10,000	412,214	430,707	328,542	7,142,339	19,080,854	161,172	9,678,237	42,613,997	7,733,429	112,354	18,806	334,872	57,394
Returns $10,000 or more	380,773	168,290	141,792	2,233,815	4,255,251	19,448,139	2,237,776	22,866,959	4,813,939	39,759	6,932	187,400	57,455

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

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits--Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other								
	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)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	11,314	1,982	1,134,310	27,521	15,847,813	37,659	4,150	3,377,395	465,320	32,312,257	14,367,217
Taxable returns, total	10,881	1,518	1,075,521	26,211	15,847,813	29,042	3,175	2,014,657	345,382	24,116,607	13,795,249
Under $1,000	-	-	7,349	23	5,007			17,032	818	451,703	40,367
$1,000 under $2,000			61,573	563	319,073	2,083	162	146,944	10,504	3,559,033	511,398
$2,000 under $3,000			73,445	959	677,355			229,145	23,985	2,944,971	754,737
$3,000 under $4,000	4,736	322	76,511	1,514	1,063,101	1,210	151	260,893	35,800	3,138,078	1,107,137
$4,000 under $5,000			74,858	1,519	1,399,928	2,218	298	265,033	44,926	3,032,227	1,397,591
$5,000 under $6,000			80,479	1,776	1,561,032	3,075	175	214,162	39,602	2,646,416	1,520,269
$6,000 under $7,000			86,364	1,599	1,659,682	2,016	224	173,352	33,351	2,261,681	1,575,957
$7,000 under $8,000	1,571	32	91,640	1,973	1,668,607	2,621	186	148,709	29,852	1,835,800	1,523,005
$8,000 under $9,000			79,504	1,739	1,448,287	2,365	148	114,372	23,639	1,306,072	1,274,775
$9,000 under $10,000			83,392	1,875	1,310,395	2,470	285	97,657	20,920	999,440	1,116,567
$10,000 under $15,000	2,738	274	232,595	6,078	3,149,800	5,455	575	227,276	52,113	1,688,102	2,388,087
$15,000 under $20,000	930	222	77,656	2,934	751,261	2,444	356	69,384	17,024	189,252	388,093
$20,000 under $50,000	843	580	47,325	3,118	693,295	2,920	542	48,622	12,320	61,487	180,335
$50,000 under $100,000	55	21	2,533	452	103,404	141	47	1,927	491	2,099	15,009
$100,000 under $500,000	8	67	296	88	36,109	24	26	149	37	245	1,910
$500,000 under $1,000,000	-	-	1	1	271	-	-	-	-	1	12
$1,000,000 or more	-	-	-	-	1,206	-	-	-	-	-	-
Nontaxable returns, total	433	464	58,789	1,310	-	8,617	975	1,362,738	119,938	8,195,650	571,968
Under $600	-	-	2,100	5	-	1,226	148	129,120	5,593	3,327,472	107,253
$600 under $1,000	-	-	3,103	14	-			234,837	10,298	1,787,750	123,517
$1,000 under $2,000	-	-	17,549	260	-	1,512	85	457,572	30,368	1,223,792	105,564
$2,000 under $3,000			18,351	460	-	2,239	299	277,973	29,103	896,704	105,271
$3,000 under $4,000	433	464	11,675	228	-	1,311	127	145,876	20,988	525,126	61,911
$4,000 under $5,000			3,901	197	-	1,109	80	67,075	12,159	290,675	41,889
$5,000 or more			2,110	146	-	1,220	236	50,285	11,429	144,131	26,563
Returns under $5,000	3,956	322	350,416	5,742	3,464,463	12,908	1,350	2,231,500	224,540	21,177,531	4,356,634
Returns $5,000 under $10,000	2,672	190	423,337	9,027	7,648,003	13,556	1,189	795,694	158,067	9,193,019	7,036,562
Returns $10,000 or more	4,687	1,471	360,558	12,750	4,735,346	11,195	1,611	350,200	82,712	1,941,708	2,974,020

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment							
							Refund				Credit on 1965 tax	
							Cash requested		Bonds only requested			
	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)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total	1,766,715	1,522,945	13,088,318	2,490,946	22,541,923	2,063,884	22,001,811	1,917,913	90,253	7,688	511,612	138,288
Taxable returns, total	1,611,264	1,478,973	11,871,356	2,386,813	14,348,073	1,464,683	13,908,668	1,342,788	65,232	6,173	421,981	115,726
Under $1,000	2,709	197	60,766	1,398	444,622	36,135	442,117	35,951	14,575	1,025	29,839	2,475
$1,000 under $2,000	50,040	7,820	521,484	36,599	3,378,145	226,193	3,338,852	222,877				
$2,000 under $3,000	94,660	23,278	1,039,936	84,439	2,225,754	161,002	2,188,028	156,037	6,809	375	37,632	4,590
$3,000 under $4,000	123,903	43,093	1,560,910	137,931	1,873,804	189,109	1,825,521	179,836	9,714	866	44,398	8,407
$4,000 under $5,000	143,594	60,202	1,502,897	177,148	1,765,428	189,792	1,716,055	180,652	9,765	1,068	46,892	8,073
$5,000 under $6,000	140,644	69,208	1,435,267	186,527	1,385,965	175,197	1,344,627	164,486	4,827	444	40,635	10,267
$6,000 under $7,000	131,722	71,025	1,254,384	197,758	1,139,704	151,482	1,106,571	143,391	6,005	817	32,147	7,274
$7,000 under $8,000	135,479	82,923	1,079,865	204,697	864,019	111,981	828,379	102,852	6,223	720	32,478	8,410
$8,000 under $9,000	123,876	84,687	873,270	178,115	512,970	65,503	479,994	57,889	3,703	360	30,580	7,254
$9,000 under $10,000	119,477	92,969	739,086	170,475	331,162	48,411	309,646	40,660	999	81	24,527	7,670
$10,000 under $15,000	343,174	351,232	1,497,265	531,322	366,494	68,153	302,269	44,616	2,249	345	67,261	23,194
$15,000 under $20,000	117,677	206,471	209,713	192,167	38,843	18,092	19,448	6,705	359	61	20,558	11,327
$20,000 under $50,000	80,204	318,472	92,234	228,501	20,501	21,160	6,968	6,144	4	11	14,533	15,005
$50,000 under $100,000	3,661	50,903	3,826	40,025	616	1,994	184	621	-	-	461	1,373
$100,000 under $500,000	442	15,572	451	19,166	46	479	9	71	-	-	40	407
$500,000 under $1,000,000	1	21	1	239	-	-	-	-	-	-	-	-
$1,000,000 or more	1	900	1	306	-	-	-	-	-	-	-	-
Nontaxable returns, total	155,451	43,972	1,216,962	104,133	8,193,850	599,201	8,093,143	575,125	25,021	1,515	89,631	22,562
Under $600	19,825	6,469	123,756	5,268	3,340,266	113,326	3,319,592	108,873	10,615	403	12,466	4,051
$600 under $1,000	26,260	5,930	219,938	9,433	1,799,576	128,513	1,782,433	125,726	6,009	419	13,449	2,368
$1,000 under $2,000	46,434	11,007	414,260	27,019	1,228,902	113,148	1,201,940	108,134	4,255	271	26,483	4,743
$2,000 under $3,000	31,144	8,357	238,481	24,789	885,639	109,033	869,547	104,587	1,101	68	18,124	4,377
$3,000 under $4,000	17,057	5,239	122,107	17,411	510,903	63,449	500,047	60,719	1,821	297	9,942	2,433
$4,000 under $5,000	8,052	2,648	55,273	10,375	286,630	42,674	282,471	41,118	618	43	4,347	1,513
$5,000 or more	6,679	4,322	43,147	9,838	141,934	29,058	137,113	25,968	602	14	4,820	3,077
Returns under $5,000	563,678	174,240	5,859,807	531,810	17,739,669	1,372,373	17,466,603	1,324,509	65,284	4,834	243,571	43,029
Returns $5,000 under $10,000	657,188	404,202	5,422,867	946,807	4,374,705	580,314	4,206,121	534,981	22,359	2,435	164,347	42,899
Returns $10,000 or more	545,849	944,502	1,805,642	1,012,328	427,550	111,195	329,085	58,421	2,612	417	103,695	52,359

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Negative "Other sources."
NOTE: Detail may not add to total because of rounding.

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	26,909,591	91,146,029	244,070,130	23,576,812	190,109,102	2,721,257	17,636,158	459,021	735,901	410,739	1,200,753	376,113	766,853
Taxable returns, total	25,009,385	84,774,680	237,951,274	22,637,151	187,191,081	2,404,332	16,854,618	387,207	543,833	327,677	1,046,588	326,126	625,378
Under $1,000	12,270	12,270	11,006	8,205	7,195	1,865	1,522	-	-	(1)	(1)	(1)	(1)
$1,000 under $2,000	364,852	432,986	588,020	269,817	402,603	35,622	44,063	3,578	2,953	8,922	10,148	3,444	1,799
$2,000 under $3,000	947,484	1,521,141	2,419,406	756,567	1,809,492	87,298	162,224	13,684	12,743	23,947	35,948	14,504	12,910
$3,000 under $4,000	1,548,821	3,229,488	5,486,216	1,303,492	4,369,842	162,585	383,764	24,736	19,425	35,720	65,790	26,622	32,365
$4,000 under $5,000	2,088,651	5,387,034	9,438,549	1,837,028	7,956,386	210,164	612,627	36,533	40,378	41,480	85,497	37,231	42,202
$5,000 under $6,000	2,644,549	8,128,575	14,580,981	2,422,138	12,872,755	235,159	764,442	44,718	42,504	36,421	85,139	40,888	42,728
$6,000 under $7,000	2,914,586	10,201,354	18,951,285	2,738,646	17,171,400	235,148	789,427	48,321	40,397	36,292	75,985	39,236	46,238
$7,000 under $8,000	2,854,688	10,695,583	21,399,293	2,704,805	19,701,460	217,189	805,152	39,332	34,850	26,214	53,767	33,691	37,936
$8,000 under $9,000	2,467,664	9,564,831	20,920,221	2,348,685	19,301,496	179,998	708,594	34,918	33,674	21,573	51,357	25,862	27,525
$9,000 under $10,000	1,945,996	7,716,527	18,443,156	1,857,411	17,071,135	140,395	642,058	27,949	26,858	14,278	42,413	17,428	24,895
$10,000 under $15,000	4,726,342	18,252,032	56,339,667	4,436,128	50,180,437	403,797	2,556,465	63,076	75,335	40,088	148,925	39,365	65,591
$15,000 under $20,000	1,207,860	4,626,295	20,571,315	1,039,773	15,651,904	180,711	1,953,967	20,597	30,312	16,963	109,647	12,729	34,084
$20,000 under $50,000	1,095,718	4,279,705	31,427,158	789,376	15,879,069	274,337	5,635,122	22,997	87,537	21,070	204,157	25,602	133,328
$50,000 under $100,000	154,258	597,675	10,151,383	101,683	3,567,018	35,417	1,488,922	4,664	38,035	3,370	55,842	6,605	61,248
$100,000 under $500,000	34,128	124,056	5,574,132	22,409	1,180,848	4,529	286,514	1,910	42,673	803	20,135	2,496	52,628
$500,000 under $1,000,000	1,056	3,628	699,724	685	46,739	89	10,745	129	6,570	22	1,075	145	5,295
$1,000,000 or more	462	1,500	949,762	303	21,302	29	9,010	65	9,589	10	415	76	4,500
Nontaxable returns, total	1,900,206	6,371,349	6,118,856	939,661	2,918,021	316,925	781,540	71,814	192,068	83,062	154,165	49,987	141,475
Under $600	31,384	75,382	11,317	7,765	21,563	5,557	6,286	3,566	6,640	2,319	630	3,222	10,956
$600 under $1,000	91,092	160,854	76,213	38,169	40,640	12,365	9,191	2,537	5,598	3,226	1,497	2,012	5,821
$1,000 under $2,000	463,534	990,341	707,239	178,322	239,206	60,470	71,598	13,115	23,373	21,452	19,743	9,267	16,220
$2,000 under $3,000	468,993	1,342,940	1,167,554	214,384	468,613	75,922	142,755	16,309	29,614	20,985	28,871	11,287	18,450
$3,000 under $4,000	373,473	1,381,000	1,286,549	204,318	614,885	64,704	149,556	14,495	24,107	15,423	30,670	9,400	23,633
$4,000 under $5,000	214,553	965,179	950,232	123,380	482,588	45,736	146,126	9,090	18,733	8,686	22,226	7,149	17,322
$5,000 or more	257,177	1,455,653	1,919,752	173,323	1,050,526	52,171	256,028	12,702	84,003	10,971	50,528	7,650	49,073
Returns under $5,000	6,605,108	15,498,615	22,142,299	4,941,448	16,413,014	762,288	1,729,712	137,643	183,565	182,663	301,367	124,339	181,783
Returns $5,000 under $10,000	13,064,645	47,673,301	95,754,838	12,234,434	87,030,373	1,054,773	3,915,376	206,041	208,014	144,977	352,594	163,543	200,500
Returns $10,000 or more	7,239,838	27,974,111	126,172,990	6,400,931	86,665,715	904,197	11,991,071	115,336	344,323	83,099	546,791	88,229	384,568

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	938,411	8,528,863	273,188	658,727	3,205,192	7,083,505	1,087,829	715,247	103,560	73,842	42,975	46,427	99,737	141,454
Taxable returns, total	870,015	8,359,806	244,924	531,721	2,883,688	6,720,409	997,351	650,249	90,137	64,689	36,782	37,819	84,814	122,437
Under $1,000	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$1,000 under $2,000	5,246	5,454	4,813	5,394	22,821	5,360	5,212	3,871	(1)	(1)	3,461	2,470	(1)	(1)
$2,000 under $3,000	14,100	23,930			82,527	36,837	20,125	13,076	1,911	703			2,810	2,954
$3,000 under $4,000	24,218	53,236	7,647	5,461	122,175	62,652	33,824	21,395	2,520	542			5,938	5,604
$4,000 under $5,000	39,649	109,491	9,529	11,222	146,930	88,804	52,105	34,544	6,350	2,835	2,730	2,456	6,052	4,720
$5,000 under $6,000	51,004	172,020	13,477	8,870	190,457	114,600	59,531	39,368	5,729	2,098	2,310	950	6,224	7,889
$6,000 under $7,000	61,970	221,155	12,196	11,875	200,290	120,547	66,598	46,106	6,531	4,132	1,613	550	5,443	6,601
$7,000 under $8,000	53,801	228,113	17,303	14,927	186,141	129,489	72,354	45,201	5,494	2,859	2,705	918	7,988	6,927
$8,000 under $9,000	52,279	210,111	13,842	12,220	183,386	131,778	68,181	40,787	4,789	2,250	2,205	1,177	4,838	6,741
$9,000 under $10,000	39,299	169,310	13,733	10,695	170,728	129,769	61,600	36,702	8,837	4,149	4,140	2,332	5,619	7,854
$10,000 under $15,000	160,520	908,635	49,592	56,042	650,249	574,459	225,973	136,716	16,433	10,738	8,925	7,743	14,345	16,931
$15,000 under $20,000	99,133	804,092	27,665	53,750	323,670	444,027	121,211	78,879	9,008	6,713	3,306	3,787	6,686	12,573
$20,000 under $50,000	211,034	3,342,314	56,788	167,647	480,252	1,560,488	175,229	125,274	17,286	18,691	4,266	9,631	13,476	26,491
$50,000 under $100,000	47,083	1,469,116	13,576	77,158	94,998	1,018,098	30,668	24,318	3,621	5,272	817	3,976	3,710	9,995
$100,000 under $500,000	10,262	607,748	4,418	70,514	26,574	1,425,762	4,550	3,867	1,203	3,016	284	1,788	1,382	6,390
$500,000 under $1,000,000	225	21,186	224	12,831	967	359,058	58	53	79	372	15	30	58	262
$1,000,000 or more	91	13,806	121	13,115	423	518,484	31	29	44	172	5	11	43	359
Nontaxable returns, total	68,396	169,057	28,264	127,006	321,504	363,096	90,478	64,998	13,423	9,153	6,193	8,608	14,923	19,017
Under $600	2,028	1,662	3,330	8,678	5,439	4,605	2,314	1,451	2,521	1,118	3,214	1,873	2,017	2,356
$600 under $1,000					7,589	4,014	3,347	2,724						
$1,000 under $2,000	8,278	11,171	4,346	10,917	71,028	34,376	14,345	10,888						
$2,000 under $3,000	14,212	19,111	5,322	7,238	80,322	56,468	25,119	16,592	2,919	1,186			2,516	4,105
$3,000 under $4,000	13,381	29,173	4,536	6,941	68,417	50,142	17,555	12,031	1,411	639	2,339	5,538	3,616	3,675
$4,000 under $5,000	11,785	33,446	3,238	5,232	39,411	38,370	12,158	8,709	3,415	3,117			2,869	1,974
$5,000 or more	18,712	74,494	7,492	88,000	49,298	175,121	15,640	12,203	3,157	3,093	640	1,197	3,905	6,907
Returns under $5,000	132,999	286,763	42,763	61,083	647,759	381,825	186,205	125,742	21,349	10,287	11,742	12,335	26,018	25,533
Returns $5,000 under $10,000	274,233	1,053,858	75,717	83,721	972,311	694,270	340,777	217,648	33,950	17,625	13,174	6,277	33,544	40,805
Returns $10,000 or more	531,180	7,188,242	154,710	513,923	1,585,123	6,007,409	560,849	371,853	48,260	45,931	18,057	27,811	40,174	75,114

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	3,683,178	10,286,098	13,756,256	6,614,508	1,015,756	2,005,707	2,346,662	2,650,542	1,461,243	942,874	273,390	473,266	22,257	58,031
Taxable returns, total	3,260,453	9,716,411	12,624,108	5,812,046	720,838	1,518,192	1,961,682	2,284,862	1,324,821	823,369	237,996	432,190	20,088	53,446
Under $1,000	(1)	(1)	3,670	1,185	-	-	(1)	(1)	(1)	(1)	-	-	-	-
$1,000 under $2,000	34,213	16,545	171,757	61,695	14,900	16,616	35,927	21,113	14,946	4,800	2,524	1,452		
$2,000 under $3,000	104,496	73,652	420,063	172,153	58,124	79,382	79,209	58,033	32,675	10,601	9,719	2,849		
$3,000 under $4,000	145,674	111,725	633,912	259,816	77,698	137,825	128,843	109,624	66,143	28,727	11,742	4,589	1,609	944
$4,000 under $5,000	170,523	145,880	821,644	323,474	92,835	180,197	156,889	99,779	88,550	49,426	14,456	8,395		
$5,000 under $6,000	194,507	149,646	1,023,739	343,046	82,197	144,150	169,245	122,462	119,617	61,816	13,121	9,090		
$6,000 under $7,000	206,300	166,622	1,183,098	352,427	66,654	130,181	201,135	130,172	137,036	59,239	17,084	9,686		
$7,000 under $8,000	198,792	197,355	1,229,482	323,170	52,342	104,326	187,267	107,605	169,169	72,913	14,787	9,153		
$8,000 under $9,000	169,951	166,161	1,163,065	309,082	43,638	96,768	159,713	131,182	128,094	60,214	11,692	18,117	4,561	2,344
$9,000 under $10,000	162,027	145,686	975,873	238,251	34,902	85,291	123,126	72,347	98,770	51,946	12,079	7,421		
$10,000 under $15,000	678,463	838,158	2,925,176	986,965	89,715	205,200	360,265	356,397	277,105	166,111	43,836	45,768	3,809	4,795
$15,000 under $20,000	396,468	773,911	945,079	571,458	39,341	100,399	130,682	231,716	84,896	74,311	26,254	44,355	2,545	2,043
$20,000 under $50,000	637,053	2,791,186	952,294	1,214,637	53,411	160,045	185,441	571,135	87,494	118,640	44,900	118,799	4,901	18,463
$50,000 under $100,000	127,846	1,751,926	142,044	412,271	11,285	50,550	34,210	195,370	15,415	36,797	11,324	73,037	1,736	8,645
$100,000 under $500,000	31,671	1,743,690	31,784	208,144	3,604	25,644	8,165	72,835	4,053	24,006	4,237	66,197	864	12,438
$500,000 under $1,000,000	1,018	254,323	995	18,429	119	840	243	2,576	157	1,420	164	6,822	46	1,313
$1,000,000 or more	452	389,755	433	15,843	73	778	121	1,686	100	1,733	77	6,460	17	2,461
Nontaxable returns, total	422,725	569,687	1,132,148	802,462	294,918	487,515	384,980	365,680	136,422	119,505	35,394	41,076	2,169	4,585
Under $600	3,717	1,429	19,180	4,578	(1)	(1)	10,637	3,203	4,829	3,365	1,528	813	-	-
$600 under $1,000	17,311	5,723	52,457	21,666	4,199	1,879	22,567	11,765	7,253	4,151			-	-
$1,000 under $2,000	109,123	58,904	320,258	179,208	67,307	72,172	106,828	75,158	30,631	15,769	6,875	3,684		
$2,000 under $3,000	113,992	82,237	302,992	210,478	93,911	134,036	108,462	95,148	27,870	29,895	11,835	9,554		
$3,000 under $4,000	83,440	79,234	215,795	164,605	76,164	144,595	69,129	73,792	23,931	16,281	6,329	5,107	2,169	4,585
$4,000 under $5,000	44,424	61,955	106,352	85,330	32,759	80,326	34,321	42,216	15,804	13,644	4,426	3,160		
$5,000 or more	50,718	280,205	115,114	136,597	20,376	54,348	33,036	64,398	26,104	36,400	4,401	18,758		
Returns under $5,000	827,912	637,475	3,068,081	1,484,189	518,099	847,188	754,012	590,660	313,233	177,328	69,435	39,603	2,012	1,105
Returns $5,000 under $10,000	972,871	912,137	5,676,763	1,658,207	298,861	610,205	869,432	603,605	676,333	331,157	72,085	58,865	5,980	5,043
Returns $10,000 or more	1,082,396	8,736,486	5,011,412	3,472,112	198,796	548,313	723,218	1,456,275	471,675	434,387	131,871	374,797	14,265	51,881

Adjusted gross income classes	Other sources	Adjustments		Total itemized deductions	Medical expense		Taxes		Interest paid		Contributions		Other deductions
		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)	
	(Thousand dollars)			(Thousand dollars)									(Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	3,496,489	2,244,604	2,116,005	46,832,084	16,705,643	7,095,325	26,558,769	14,070,830	21,575,556	12,456,688	25,624,667	8,326,986	4,881,677
Taxable returns, total	3,250,718	2,154,324	1,987,678	43,637,407	15,245,013	6,000,444	24,828,613	13,447,613	20,592,183	11,780,431	24,051,665	7,897,858	4,511,073
Under $1,000	394	(1)	(1)	2,658	6,774	1,070	10,133	504	3,721	160	9,831	725	199
$1,000 under $2,000	29,031	12,112	10,945	173,515	274,047	62,044	338,470	40,131	139,525	15,026	319,519	35,190	21,126
$2,000 under $3,000	63,351	41,268	43,385	640,144	700,891	196,022	915,702	156,299	490,791	84,958	867,973	119,849	83,017
$3,000 under $4,000	109,768	93,085	72,174	1,308,598	1,117,037	370,831	1,517,006	329,092	996,548	229,776	1,427,592	236,370	142,529
$4,000 under $5,000	141,035	158,532	135,706	2,120,911	1,510,673	522,412	2,066,179	549,049	1,513,008	447,169	1,963,363	356,757	245,526
$5,000 under $6,000	181,693	201,577	177,160	3,076,844	1,800,363	622,994	2,624,571	837,226	2,136,128	785,539	2,507,322	500,283	330,800
$6,000 under $7,000	172,693	230,481	182,849	3,853,218	1,920,946	638,389	2,900,160	1,096,241	2,524,740	1,125,981	2,781,854	605,392	387,216
$7,000 under $8,000	157,894	245,492	209,077	4,235,868	1,801,704	616,279	2,845,890	1,247,534	2,531,394	1,287,804	2,757,311	655,577	428,673
$8,000 under $9,000	151,040	214,084	176,682	4,032,684	1,499,839	540,035	2,464,484	1,211,037	2,230,534	1,254,998	2,407,380	624,600	402,012
$9,000 under $10,000	153,321	189,142	160,613	3,472,401	1,134,617	418,688	1,940,935	1,062,132	1,776,951	1,101,898	1,906,584	548,614	341,070
$10,000 under $15,000	471,742	496,021	430,429	9,803,749	2,465,077	1,052,998	4,718,024	3,202,159	4,262,507	2,978,772	4,645,655	1,629,278	940,548
$15,000 under $20,000	325,907	145,841	164,598	3,321,009	547,856	348,895	1,204,625	1,159,076	1,016,121	885,609	1,190,218	609,562	317,874
$20,000 under $50,000	785,674	111,634	186,394	4,679,539	403,210	462,106	1,092,998	1,684,069	835,795	1,060,571	1,079,926	987,473	485,309
$50,000 under $100,000	345,682	12,390	29,527	1,529,582	48,248	106,016	153,911	522,387	109,161	297,288	151,958	401,686	202,200
$100,000 under $500,000	151,934	2,001	7,579	1,051,209	13,131	39,256	34,012	284,016	24,114	184,886	33,681	392,845	150,219
$500,000 under $1,000,000	5,608	48	331	140,480	392	1,556	1,052	30,179	807	20,329	1,037	72,898	15,518
$1,000,000 or more	3,951	15	122	194,998	208	853	461	36,482	338	19,667	461	120,759	17,237
Nontaxable returns, total	245,771	90,280	128,327	3,194,677	1,460,630	1,094,881	1,730,156	623,217	983,373	676,257	1,573,002	429,128	370,604
Under $600	638	(1)	(1)	25,847	18,206	8,458	25,357	6,595	13,586	6,547	22,343	3,359	588
$600 under $1,000	3,778	3,704	6,804	58,461	56,778	23,026	73,411	15,261	30,904	9,661	63,716	7,630	2,583
$1,000 under $2,000	39,026	15,035	19,209	413,772	347,213	176,361	398,828	99,548	156,477	52,555	357,958	51,788	33,521
$2,000 under $3,000	52,989	18,575	28,412	579,685	375,154	240,142	428,250	130,498	210,593	95,183	392,599	74,903	38,960
$3,000 under $4,000	49,623	17,038	23,095	579,725	299,619	226,984	355,675	127,377	214,634	105,457	322,410	69,073	50,838
$4,000 under $5,000	36,538	15,421	20,589	426,665	174,285	154,539	201,736	82,203	149,227	95,691	186,084	48,671	45,561
$5,000 or more	63,179	19,306	28,488	1,110,522	189,375	265,371	246,899	161,735	207,952	311,163	227,892	173,704	198,553
Returns under $5,000	526,171	376,570	362,156	6,329,982	4,880,676	1,981,890	6,330,747	1,536,557	3,919,014	1,142,183	5,933,386	1,004,317	664,447
Returns $5,000 under $10,000	860,544	1,099,137	932,219	19,350,827	8,335,496	3,045,636	13,003,716	5,573,449	11,391,968	5,736,242	12,571,828	2,997,678	1,997,818
Returns $10,000 or more	2,109,773	768,896	821,629	21,151,276	3,489,469	2,067,798	7,224,306	6,960,825	6,264,574	5,578,263	7,119,450	4,324,992	2,219,410

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits: Retirement income: Number of returns	Tax credits: Retirement income: Amount (Thousand dollars)	Tax credits: Investment: Number of returns	Tax credits: Investment: Amount (Thousand dollars)	Tax credits: Foreign taxes paid: Number of returns	Tax credits: Foreign taxes paid: Amount (Thousand dollars)	Tax credits: Other: Number of returns	Tax credits: Other: Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	54,687,615	1,601,885	25,307,705	143,734,002	31,816,472	941,681	121,076	997,386	172,228	117,993	45,638	2,669,605	172,557
Taxable returns, total	50,864,807	-	25,009,385	143,449,081	31,766,372	717,745	98,717	928,152	151,062	112,426	40,661	2,575,615	170,902
Under $1,000	7,362	-	12,270	986	156	-	-	(1)	(1)	-	-	(1)	(1)
$1,000 under $2,000	259,791	-	364,852	154,712	24,778	2,822	100	2,012	82	2,957	249	21,837	140
$2,000 under $3,000	912,685	-	947,484	866,579	141,678	55,289	3,355	14,857	606			80,394	811
$3,000 under $4,000	1,937,693	-	1,548,821	2,239,924	376,157	95,982	9,298	31,271	1,736			106,487	1,487
$4,000 under $5,000	3,232,220	-	2,088,651	4,085,416	695,955	91,920	11,394	44,360	3,179	1,260	73	123,295	2,230
$5,000 under $6,000	4,877,145	-	2,644,549	6,626,994	1,135,254	83,842	12,325	57,426	4,311	2,629	911	136,150	2,259
$6,000 under $7,000	6,120,812	-	2,914,586	8,977,255	1,545,311	67,588	10,280	62,816	5,188	4,213	444	148,199	2,817
$7,000 under $8,000	6,417,350	-	2,854,688	10,746,074	1,873,530	46,007	7,671	59,996	5,145	1,878	460	140,616	3,264
$8,000 under $9,000	5,738,899	-	2,467,664	11,148,639	1,969,997	45,599	7,439	58,493	5,784	5,603	364	119,574	3,039
$9,000 under $10,000	4,629,916	-	1,945,996	10,340,839	1,855,429	25,428	4,072	46,531	4,789	4,275	211	112,018	2,633
$10,000 under $15,000	10,951,219	-	4,726,342	35,584,702	6,695,762	82,395	13,113	159,648	21,726	16,334	3,759	311,480	14,909
$15,000 under $20,000	2,775,777	-	1,207,860	14,474,530	2,998,270	40,624	6,244	102,681	17,765	12,896	2,348	333,010	13,945
$20,000 under $50,000	2,567,823	-	1,095,718	24,179,803	6,309,897	62,435	10,476	225,962	51,649	35,986	7,748	584,581	51,176
$50,000 under $100,000	358,605	-	154,258	8,263,195	3,162,467	12,901	2,123	49,333	18,867	16,068	8,257	124,593	32,371
$100,000 under $500,000	74,433	-	34,128	4,448,499	2,236,024	4,672	783	12,013	8,853	7,820	11,936	31,316	30,352
$500,000 under $1,000,000	2,177	-	1,056	557,069	313,046	157	28	443	620	343	2,816	1,014	4,081
$1,000,000 or more	900	-	462	753,865	432,661	84	16	209	761	164	1,085	450	5,387
Nontaxable returns, total	3,822,808	1,601,885	298,320	284,921	50,100	223,936	22,359	69,234	21,166	5,567	4,977	93,990	1,655
Under $600	45,229	31,384	-	-	-	-	-	-	-	-	-	7,858	38
$600 under $1,000	96,512	91,092	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	594,204	442,545	20,989	3,417	533	17,923	459	2,314	45			27,813	278
$2,000 under $3,000	805,764	386,038	82,955	37,792	6,083	74,672	5,196	8,766	525				
$3,000 under $4,000	828,600	296,290	77,183	51,397	8,422	62,403	6,438	12,680	1,106	5,567	4,977	26,321	593
$4,000 under $5,000	579,107	158,693	55,859	46,434	7,540	43,871	5,215	11,387	1,982			15,958	347
$5,000 or more	873,392	195,843	61,334	145,881	27,522	25,067	5,051	34,087	17,508			16,040	399
Returns under $5,000	9,299,169	1,406,043	5,199,066	7,486,658	1,261,303	444,883	41,454	127,747	9,262	6,485	717	410,564	5,926
Returns $5,000 under $10,000	28,603,981	184,264	12,880,382	47,923,351	8,393,328	292,805	46,706	312,821	33,297	20,752	2,983	670,001	14,240
Returns $10,000 or more	16,784,467	11,579	7,228,259	88,323,996	22,161,841	203,995	32,915	556,818	129,668	90,756	41,935	1,589,039	152,393

Adjusted gross income classes	Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit: Number of returns	Tax from recomputed prior year investment credit: Amount (Thousand dollars)	Self-employment tax: Number of returns	Self-employment tax: Amount (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)	Payments on 1964 declarations: Number of returns	Payments on 1964 declarations: Amount (Thousand dollars)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Grand total	31,305,045	49,379	10,705	2,917,865	544,477	22,967,970	22,497,609	3,576,833	8,557,533
Taxable returns, total	31,305,045	44,998	9,605	2,539,660	493,302	22,216,814	22,308,333	3,392,609	8,456,132
Under $1,000	155	-	-	2,066	95	4,854	406	(1)	(1)
$1,000 under $2,000	24,425	-	-	45,473	3,382	232,558	35,913	18,719	2,821
$2,000 under $3,000	136,890	(1)	(1)	115,852	12,482	699,378	172,122	76,051	16,391
$3,000 under $4,000	363,434	1,012	129	199,998	28,310	1,249,064	428,626	138,926	40,349
$4,000 under $5,000	679,079	1,512	148	261,334	45,092	1,787,152	787,095	202,397	73,462
$5,000 under $6,000	1,115,446	1,915	325	278,675	52,812	2,379,639	1,284,734	229,530	103,239
$6,000 under $7,000	1,526,578	3,528	255	251,614	47,710	2,705,681	1,745,240	226,884	111,363
$7,000 under $8,000	1,856,989	2,718	339	214,139	41,061	2,679,728	2,061,157	210,578	121,887
$8,000 under $9,000	1,953,371	2,419	250	173,867	33,289	2,333,707	2,094,911	190,447	119,587
$9,000 under $10,000	1,843,724	3,112	2,461	129,786	26,861	1,843,471	1,902,622	157,049	111,411
$10,000 under $15,000	6,642,279	7,545	992	386,489	85,198	4,401,531	6,067,082	625,160	610,380
$15,000 under $20,000	2,957,983	5,501	852	179,162	42,976	1,022,016	2,094,105	411,110	628,019
$20,000 under $50,000	6,188,851	11,096	2,361	258,455	63,492	759,832	2,583,423	736,207	2,891,058
$50,000 under $100,000	3,100,838	2,992	741	35,018	8,635	96,235	774,473	135,699	1,823,072
$100,000 under $500,000	2,184,089	1,229	602	7,487	1,844	21,055	263,696	32,278	1,381,693
$500,000 under $1,000,000	305,501	85	90	179	44	640	9,081	1,023	178,519
$1,000,000 or more	425,413	32	22	66	19	273	3,647	450	242,863
Nontaxable returns, total	-	4,381	1,100	378,205	51,175	751,156	189,276	184,224	101,401
Under $600	-	1,311	152	2,520	177	6,564	1,668	2,718	870
$600 under $1,000	-			11,643	543	23,777	2,709	4,653	944
$1,000 under $2,000	-			69,814	5,090	125,588	17,182	22,652	6,241
$2,000 under $3,000	-	1,113	274	90,120	9,709	162,633	33,113	37,871	13,790
$3,000 under $4,000	-			83,837	11,750	172,766	39,721	42,089	14,390
$4,000 under $5,000	-	1,025	163	57,044	10,362	106,359	29,714	30,945	10,501
$5,000 or more	-	932	511	63,227	13,542	153,469	65,169	43,296	54,665
Returns under $5,000	1,203,982	6,275	904	939,700	126,991	4,570,694	1,548,268	577,122	179,777
Returns $5,000 under $10,000	8,296,108	14,398	3,984	1,106,540	214,194	12,086,520	9,139,126	1,049,487	599,006
Returns $10,000 or more	21,804,954	28,705	5,817	871,625	203,292	6,310,756	11,810,213	1,950,223	7,778,750

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Tax due at time of filing		Overpayment							
					Refund				Credit on 1965 tax	
					Cash requested		Bonds only requested			
	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)
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
Grand total	9,400,121	4,569,562	16,641,535	3,764,588	15,514,350	3,000,607	54,540	10,586	1,260,618	753,393
Taxable returns, total	9,136,700	4,536,235	15,793,086	3,492,805	14,754,584	2,779,362	52,734	10,133	1,145,970	703,306
Under $1,000	7,618	164	4,535	338	4,535	338	-	-	-	-
$1,000 under $2,000	145,195	9,156	216,839	20,083	207,394	19,201	7,308	817	10,050	854
$2,000 under $3,000	312,515	32,206	629,267	71,309	598,637	66,626			37,698	4,657
$3,000 under $4,000	490,850	62,713	1,051,954	139,812	997,385	129,942			62,617	9,535
$4,000 under $5,000	614,260	90,699	1,465,392	226,939	1,389,327	211,626			84,019	14,886
$5,000 under $6,000	692,551	110,336	1,942,947	329,728	1,863,727	308,676	5,400	737	88,541	20,315
$6,000 under $7,000	690,859	118,592	2,213,507	400,651	2,138,069	380,770	6,404	1,061	84,053	18,821
$7,000 under $8,000	745,737	126,346	2,101,543	410,999	2,031,293	391,079	7,702	1,157	75,551	18,762
$8,000 under $9,000	717,328	122,077	1,741,938	349,663	1,675,405	329,377	5,505	879	75,631	19,407
$9,000 under $10,000	640,915	119,499	1,300,529	260,485	1,253,949	243,404	4,867	1,028	48,413	16,053
$10,000 under $15,000	2,337,024	576,777	2,376,455	525,774	2,193,150	442,959	11,311	2,331	201,981	80,485
$15,000 under $20,000	839,391	441,286	366,437	161,606	259,974	89,863	2,584	647	118,801	71,097
$20,000 under $50,000	763,411	1,162,588	331,015	382,387	132,113	123,999	1,469	1,135	215,297	257,249
$50,000 under $100,000	111,419	648,981	42,723	136,315	8,482	28,822	180	332	36,125	107,160
$100,000 under $500,000	26,376	606,001	7,739	64,877	1,108	11,355	4	9	6,954	53,511
$500,000 under $1,000,000	864	123,740	191	5,707	19	508	-	-	178	5,199
$1,000,000 or more	387	185,074	75	6,132	17	817	-	-	61	5,315
Nontaxable returns, total	263,421	33,327	848,449	271,783	759,766	221,245	1,806	453	114,648	50,087
Under $600	2,016	133	8,677	2,459	7,270	1,969	-	-	1,911	490
$600 under $1,000	10,030	431	26,789	3,532	23,958	2,957	-	-	3,032	575
$1,000 under $2,000	56,641	3,937	137,728	22,176	125,974	18,423	1,806	453	14,114	3,659
$2,000 under $3,000	65,122	6,763	184,346	43,909	165,822	36,657			23,047	7,227
$3,000 under $4,000	53,672	7,551	194,979	49,707	176,317	42,776			24,945	6,745
$4,000 under $5,000	36,945	6,330	121,499	36,024	108,689	31,892			15,947	4,075
$5,000 or more	38,995	8,182	174,431	113,976	151,736	86,571			31,652	27,316
Returns under $5,000	1,794,865	220,082	4,042,003	616,288	3,805,310	562,407	8,862	1,180	277,380	52,701
Returns $5,000 under $10,000	3,524,088	604,517	9,460,234	1,828,374	9,103,923	1,718,340	30,080	4,922	397,758	105,113
Returns $10,000 or more	4,081,167	3,744,959	3,139,294	1,319,925	2,605,119	719,860	15,599	4,485	585,478	595,577

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]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 16.—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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	38,033,693	154,141,953	56,920,216	86,141,072	15,847,813	17,331,936	100,584,904	39,404,723	54,178,340	9,809,185
Taxable returns, total	26,296,952	138,053,476	37,472,077	85,819,208	15,847,813	12,711,262	90,025,846	26,899,154	53,945,702	9,809,185
Under $1,000	507,507	475,823	304,504	30,218	5,007	-	-	-	-	-
$1,000 under $2,000	3,909,383	5,718,013	2,564,196	1,975,431	319,073	148,974	267,056	178,769	28,729	4,696
$2,000 under $3,000	3,283,510	8,211,339	2,976,485	4,112,705	677,355	641,790	1,648,131	940,254	422,678	67,305
$3,000 under $4,000	3,445,931	12,055,293	4,334,241	6,275,305	1,063,101	1,311,741	4,625,812	2,488,727	1,469,385	231,609
$4,000 under $5,000	3,276,598	14,733,335	4,971,463	8,085,460	1,399,928	1,638,002	7,405,448	3,528,558	2,941,452	474,351
$5,000 under $6,000	2,829,833	15,524,439	4,906,482	8,937,576	1,561,032	1,740,030	9,563,225	3,952,398	4,524,756	742,505
$6,000 under $7,000	2,400,808	15,551,857	4,589,871	9,342,266	1,659,682	1,686,658	10,939,162	3,948,130	5,825,131	981,410
$7,000 under $8,000	1,946,787	14,543,830	3,811,587	9,258,869	1,668,607	1,496,130	11,191,991	3,416,799	6,629,326	1,144,916
$8,000 under $9,000	1,390,142	11,780,022	2,698,483	7,901,288	1,448,287	1,130,453	9,587,924	2,469,872	6,153,125	1,087,535
$9,000 under $10,000	1,072,746	10,167,345	2,072,040	7,080,198	1,310,395	921,716	8,740,259	1,942,451	5,923,244	1,064,715
$10,000 under $15,000	1,867,157	21,754,575	3,560,626	16,330,127	3,149,800	1,676,179	19,534,443	3,393,838	14,464,427	2,721,481
$15,000 under $20,000	248,810	4,201,158	456,841	3,495,942	751,261	218,565	3,686,208	429,377	3,038,267	627,629
$20,000 under $50,000	112,798	2,980,821	216,182	2,652,205	693,295	97,078	2,556,476	201,795	2,257,605	556,209
$50,000 under $100,000	4,442	277,754	8,200	265,121	103,404	3,586	223,235	7,438	212,210	78,233
$100,000 under $500,000	498	74,900	873	73,531	36,109	358	53,504	745	52,401	25,114
$500,000 under $1,000,000	1	560	2	556	271	1	560	2	556	271
$1,000,000 or more	1	2,412	1	2,410	1,206	1	2,412	1	2,410	1,206
Nontaxable returns, total	11,736,741	16,088,480	19,448,139	321,864	-	4,620,674	10,559,058	12,505,569	233,238	-
Under $600	3,906,604	1,264,468	3,107,893	-	-	374,994	131,374	746,742	-	-
$600 under $1,000	2,497,009	1,914,950	2,448,171	206	-	433,458	350,874	850,566	-	-
$1,000 under $2,000	2,466,611	3,574,195	4,642,888	18,829	-	1,438,867	2,130,218	3,032,008	1,533	-
$2,000 under $3,000	1,511,342	3,731,719	3,959,986	65,626	-	1,155,869	2,867,814	3,117,167	14,258	-
$3,000 under $4,000	757,095	2,620,874	2,615,261	51,051	-	659,264	2,287,370	2,271,579	39,551	-
$4,000 under $5,000	394,918	1,753,077	1,659,024	45,284	-	366,419	1,627,738	1,531,853	43,114	-
$5,000 or more	203,162	1,229,197	1,014,916	140,868	-	191,803	1,163,670	955,654	134,782	-
Returns under $5,000	25,956,507	56,053,084	33,584,113	20,660,115	3,464,463	8,169,378	23,341,835	18,686,223	4,960,701	777,960
Returns $5,000 under $10,000	9,839,409	68,733,029	19,080,854	42,613,997	7,648,003	7,162,873	51,124,472	16,672,993	29,144,831	5,021,080
Returns $10,000 or more	2,237,776	29,355,841	4,255,251	22,866,959	4,735,346	1,999,685	26,118,597	4,045,508	20,073,408	4,010,143

Adjusted gross income classes	Separate returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns of heads of household: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	2,200,716	5,990,805	3,385,408	2,639,447	480,060	752,467	3,585,090	1,087,669	2,158,984	408,765
Taxable returns, total	1,329,994	4,658,163	1,572,374	2,634,102	480,060	618,137	3,376,405	863,187	2,154,963	408,765
Under $1,000	67,098	57,397	40,259	8,372	1,358	26,730	43,473	25,098	8,839	1,349
$1,000 under $2,000	224,772	340,315	165,024	132,650	21,108					
$2,000 under $3,000	287,077	726,143	304,382	343,878	56,977	85,345	216,331	106,367	75,159	12,218
$3,000 under $4,000	290,810	1,010,275	389,032	516,103	88,696	96,891	339,741	137,794	159,011	26,312
$4,000 under $5,000	224,864	1,005,280	326,068	579,643	103,509	98,563	440,512	138,467	255,088	43,804
$5,000 under $6,000	120,596	654,735	178,195	416,242	76,046	92,535	509,975	136,899	321,240	56,526
$6,000 under $7,000	58,016	374,564	90,104	255,452	48,956	76,554	496,003	118,757	326,895	59,597
$7,000 under $8,000	32,378	239,272	41,756	181,326	36,238	51,686	384,411	74,478	271,445	51,055
$8,000 under $9,000	11,201	93,775	21,562	66,611	13,586	35,103	298,174	47,793	220,578	42,676
$9,000 under $10,000	4,908	45,561	6,311	36,796	7,899	22,718	215,390	31,883	161,976	32,000
$10,000 under $15,000	6,662	75,660	7,832	64,497	14,989	26,281	307,829	37,072	244,476	51,465
$15,000 under $20,000	867	14,998	1,010	13,554	3,809	3,752	63,605	5,690	54,163	12,979
$20,000 under $50,000	722	18,290	805	17,124	5,935	1,883	53,556	2,759	48,913	15,499
$50,000 under $100,000	18	1,208	26	1,174	559	83	5,320	112	5,126	2,234
$100,000 under $500,000	5	690	8	680	395	13	2,085	18	2,054	1,051
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	870,722	1,332,642	1,813,034	5,345	-	134,330	208,685	224,482	4,021	-
Under $600	205,833	74,058	214,783	-	-	16,064	6,306	18,312	-	-
$600 under $1,000	149,544	114,777	209,657	17	-	23,694	19,157	29,262	6	-
$1,000 under $2,000	260,684	382,391	535,560	1,435	-	60,536	88,671	94,437	-	-
$2,000 under $3,000	156,944	384,559	448,090	2,285	-	26,662	65,065	59,357	111	-
$3,000 under $4,000	67,847	233,614	255,154	1,271	-					
$4,000 under $5,000	21,173	94,139	99,347	337	-	6,920	26,130	21,419	2,571	-
$5,000 or more	8,697	49,104	50,443	-	-	454	3,356	1,695	1,333	-
Returns under $5,000	1,956,646	4,422,947	2,987,355	1,585,989	271,648	441,404	1,245,386	630,513	500,785	83,683
Returns $5,000 under $10,000	235,797	1,457,010	388,372	956,427	182,724	278,999	1,906,615	411,381	1,302,947	241,854
Returns $10,000 or more	8,274	110,846	9,681	97,029	25,687	32,063	433,089	45,773	355,254	83,228

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

Table 16.—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—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	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 dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	108,633	302,372	194,148	118,925	21,084	17,639,940	43,678,789	12,848,271	27,044,779	5,128,726
Taxable returns, total	45,859	220,171	75,791	118,332	21,084	11,591,701	39,772,895	8,061,573	26,966,111	5,128,726
Under $1,000	-	-	-	-	-	438,809	416,961	263,286	21,820	3,645
$1,000 under $2,000	2,935	5,392	3,522	698	124	3,507,572	5,063,241	2,192,742	1,804,543	291,801
$2,000 under $3,000	9,902	24,814	13,503	7,087	1,134	2,259,396	5,595,921	1,611,979	3,263,903	539,721
$3,000 under $4,000	10,402	35,430	17,164	13,342	2,155	1,736,087	6,044,035	1,301,525	4,117,464	714,329
$4,000 under $5,000	4,906	21,207	9,427	9,181	1,475	1,310,265	5,860,889	968,943	4,300,095	776,789
$5,000 under $6,000	6,501	35,616	13,681	17,911	2,972	870,172	4,760,888	625,309	3,657,427	682,985
$6,000 under $7,000	3,452	22,084	5,944	13,903	2,392	576,127	3,720,044	426,936	2,920,885	567,328
$7,000 under $8,000	4,800	39,419	7,561	27,912	5,061	364,493	2,711,776	274,894	2,165,696	434,434
$8,000 under $9,000						210,685	1,777,111	155,355	1,444,139	301,394
$9,000 under $10,000						122,203	1,154,524	89,114	950,012	204,262
$10,000 under $15,000	2,823	32,107	4,805	24,519	4,719	156,717	1,821,463	119,908	1,544,841	359,608
$15,000 under $20,000						25,321	431,031	20,216	385,494	105,902
$20,000 under $50,000	126	3,390	169	3,095	793	12,989	349,110	10,654	325,468	114,859
$50,000 under $100,000	12	712	15	684	259	743	47,280	610	45,927	22,119
$100,000 under $500,000	-	-	-	-	-	122	18,621	102	18,397	9,550
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	62,774	82,201	118,357	593	-	6,048,239	3,905,894	4,786,698	78,668	-
Under $600	7,245	2,329	11,584	-	-	3,302,468	1,050,401	2,116,473	-	-
$600 under $1,000	11,456	9,356	16,610	-	-	1,878,856	1,420,785	1,342,077	183	-
$1,000 under $2,000	35,821	48,890	68,692	6	-	670,703	924,025	912,191	15,855	-
$2,000 under $3,000	8,252	21,626	21,471	587	-	165,035	397,880	318,418	48,699	-
$3,000 under $4,000						24,545	81,485	73,033	8,127	-
$4,000 under $5,000						4,525	18,789	17,624	1,287	-
$5,000 or more						2,107	12,529	6,882	4,517	-
Returns under $5,000	90,818	168,505	161,730	30,665	4,888	15,293,262	26,874,411	11,118,291	13,581,975	2,326,284
Returns $5,000 under $10,000	16,054	109,268	29,709	68,132	11,943	2,145,686	14,135,664	1,578,399	11,141,661	2,190,401
Returns $10,000 or more	1,761	24,597	2,709	20,128	4,251	195,993	2,668,712	151,581	2,321,141	612,037

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 17.—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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	26,909,591	244,070,130	54,687,615	143,734,002	31,305,045	21,121,990	212,083,078	48,892,939	124,554,136	26,858,701
Taxable returns, total	25,009,385	237,951,274	50,864,807	143,449,081	31,305,045	19,947,449	207,606,838	45,944,823	124,352,881	26,858,701
Under $1,000	12,270	11,006	7,362	986	155	-	-	-	-	-
$1,000 under $2,000	364,852	588,020	259,791	154,712	24,425	16,476	29,675	19,771	2,730	424
$2,000 under $3,000	947,484	2,419,406	912,685	866,579	136,890	227,144	598,329	317,503	117,545	18,169
$3,000 under $4,000	1,548,821	5,486,216	1,937,693	2,239,924	363,434	680,838	2,426,597	1,147,119	663,822	103,836
$4,000 under $5,000	2,088,651	9,438,549	3,232,220	4,085,416	679,079	1,225,550	5,554,821	2,383,474	1,872,812	297,367
$5,000 under $6,000	2,644,549	14,580,981	4,877,145	6,626,994	1,115,446	1,923,461	10,634,886	4,127,437	4,214,198	685,115
$6,000 under $7,000	2,914,586	18,951,285	6,120,812	8,977,255	1,526,578	2,432,977	15,840,324	5,601,973	6,995,268	1,159,050
$7,000 under $8,000	2,854,688	21,399,293	6,417,350	10,746,074	1,856,989	2,520,422	18,903,633	6,058,149	9,097,895	1,542,561
$8,000 under $9,000	2,467,664	20,920,221	5,738,899	11,148,639	1,953,371	2,275,853	19,298,667	5,520,021	10,070,226	1,743,489
$9,000 under $10,000	1,945,996	18,443,156	4,629,916	10,340,839	1,843,724	1,833,374	17,377,076	4,502,674	9,628,804	1,700,241
$10,000 under $15,000	4,726,342	56,339,667	10,951,219	35,584,702	6,642,279	4,500,344	53,658,891	10,696,973	33,679,336	6,232,137
$15,000 under $20,000	1,207,860	20,571,315	2,775,777	14,474,530	2,957,983	1,134,310	19,308,833	2,692,884	13,525,784	2,721,160
$20,000 under $50,000	1,095,718	31,427,158	2,567,823	24,179,803	6,188,851	1,006,528	28,817,563	2,464,174	22,170,045	5,523,866
$50,000 under $100,000	154,258	10,151,383	358,605	8,263,195	3,100,838	139,407	9,156,222	340,904	7,483,776	2,748,732
$100,000 under $500,000	34,128	5,574,132	74,433	4,448,499	2,184,089	29,556	4,781,774	69,040	3,841,091	1,850,880
$500,000 under $1,000,000	1,056	699,724	2,177	557,069	305,501	863	571,737	1,954	456,878	246,540
$1,000,000 or more	462	949,762	900	753,865	425,413	346	647,810	773	532,671	285,134
Nontaxable returns, total	1,900,206	6,118,856	3,822,808	284,921	-	1,174,541	4,476,240	2,948,116	201,255	-
Under $600	31,384	11,317	45,229	-	-	13,805	4,527	28,178	-	-
$600 under $1,000	91,092	76,213	96,512	-	-	19,151	15,590	37,005	-	-
$1,000 under $2,000	463,534	707,239	594,204	3,417	-	139,309	220,791	251,654	18	-
$2,000 under $3,000	468,993	1,167,554	805,764	37,792	-	287,686	726,830	570,527	5,004	-
$3,000 under $4,000	373,473	1,286,549	828,600	51,397	-	300,694	1,037,010	710,485	22,245	-
$4,000 under $5,000	214,553	950,232	579,107	46,434	-	184,514	817,308	526,517	35,235	-
$5,000 or more	257,177	1,919,752	873,392	145,881	-	229,382	1,654,184	823,750	138,753	-
Returns under $5,000	6,605,108	22,142,299	9,299,169	7,486,658	1,203,982	3,095,168	11,431,478	5,992,235	2,719,411	419,796
Returns $5,000 under $10,000	13,064,645	95,754,838	28,603,981	47,923,351	8,296,108	11,199,179	83,359,050	26,585,293	40,085,925	6,830,456
Returns $10,000 or more	7,239,838	126,172,990	16,784,467	88,323,996	21,804,954	6,827,644	117,292,548	16,315,411	81,748,798	19,608,448

Adjusted gross income classes	Separate returns of husbands and wives: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns of heads of household: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	691,748	4,095,460	937,577	2,280,653	537,745	1,015,004	6,155,246	1,418,004	3,400,909	720,407
Taxable returns, total	627,779	3,913,733	824,131	2,277,933	537,745	946,091	5,962,656	1,306,470	3,393,444	720,407
Under $1,000	4,119	3,512	2,472	336	52	-	-	-	-	-
$1,000 under $2,000	33,857	53,733	22,451	16,194	2,586	18,624	32,170	16,287	7,486	1,165
$2,000 under $3,000	72,117	182,329	64,325	70,330	11,345	77,994	197,201	86,527	58,930	9,344
$3,000 under $4,000	83,353	294,634	96,957	128,729	21,432	151,620	539,757	199,553	211,404	34,661
$4,000 under $5,000	103,354	465,137	131,903	237,846	41,657	188,700	855,166	267,466	394,528	66,784
$5,000 under $6,000	101,213	555,489	147,079	296,901	53,403	176,200	966,885	248,624	508,717	87,982
$6,000 under $7,000	79,238	514,019	130,002	277,521	51,519	107,386	688,540	153,794	391,723	69,894
$7,000 under $8,000	50,947	379,605	77,870	227,914	43,699	77,339	578,126	112,113	344,249	62,983
$8,000 under $9,000	31,715	268,081	53,196	160,267	31,152	40,587	344,589	61,984	208,274	38,954
$9,000 under $10,000	16,484	155,773	28,471	97,560	19,769	26,998	256,206	38,281	162,805	31,160
$10,000 under $15,000	31,592	369,692	44,443	256,872	55,989	50,683	599,383	74,415	408,565	83,252
$15,000 under $20,000	9,128	155,572	11,410	116,422	29,891	13,411	227,533	20,844	168,357	38,154
$20,000 under $50,000	9,137	268,165	11,651	212,771	73,956	13,526	386,837	21,253	299,412	88,568
$50,000 under $100,000	1,154	75,498	1,443	58,334	26,934	2,352	156,386	4,224	124,123	51,281
$100,000 under $500,000	315	56,685	399	42,823	22,753	638	107,396	1,049	82,833	43,126
$500,000 under $1,000,000	23	15,521	24	12,908	7,713	24	15,257	43	12,457	7,532
$1,000,000 or more	33	100,288	35	64,205	43,890	9	11,224	13	9,581	5,567
Nontaxable returns, total	63,969	181,727	113,446	2,720	-	68,913	192,590	111,534	7,465	-
Under $600	1,709	627	1,812	-	-	4,464	3,771	5,167	-	-
$600 under $1,000	5,896	4,836	4,745	-	-				-	-
$1,000 under $2,000	19,435	29,480	21,823	38	-	20,304	32,027	23,755	-	-
$2,000 under $3,000	16,168	41,296	28,581	294	-	20,531	49,482	31,572	1,067	-
$3,000 under $4,000	12,149	40,503	28,724	285	-	12,027	42,015	24,847	2,053	-
$4,000 under $5,000	3,729	16,513	11,183	323	-	6,803	30,019	14,762	2,218	-
$5,000 or more	4,883	48,472	16,578	1,780	-	4,784	35,276	11,431	2,127	-
Returns under $5,000	355,888	1,132,600	414,974	454,373	77,072	501,067	1,781,607	669,937	677,686	111,954
Returns $5,000 under $10,000	283,977	1,899,938	452,382	1,060,593	199,542	432,810	2,860,880	625,476	1,617,041	290,972
Returns $10,000 or more	51,885	1,062,920	70,218	765,684	261,130	81,125	1,512,758	122,592	1,106,180	317,479

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

Table 17.—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—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	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 dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	117,950	641,259	185,037	315,527	64,253	3,962,902	21,095,090	3,254,061	13,182,788	3,123,945
Taxable returns, total	90,455	576,264	140,198	315,046	64,253	3,397,615	19,891,786	2,649,186	13,109,785	3,123,945
Under $1,000	-	-	-	-	-	8,151	7,494	4,891	651	102
$1,000 under $2,000	14,422	35,596	18,687	6,726	1,060	293,896	468,630	199,183	127,773	20,167
$2,000 under $3,000						557,807	1,409,762	427,742	613,577	97,056
$3,000 under $4,000	15,500	55,039	23,457	18,535	2,916	617,511	2,170,189	470,607	1,217,435	200,589
$4,000 under $5,000	18,939	83,854	26,622	37,490	6,119	552,108	2,479,571	422,755	1,542,740	267,153
$5,000 under $6,000	11,906	65,205	17,951	31,845	5,097	431,769	2,358,517	336,054	1,575,333	283,849
$6,000 under $7,000	7,051	45,533	14,042	20,349	3,408	287,935	1,862,869	221,001	1,292,394	242,708
$7,000 under $8,000	7,786	58,510	12,775	34,836	6,110	198,193	1,479,418	156,443	1,041,181	201,635
$8,000 under $9,000	4,103	34,336	5,883	21,381	3,685	115,407	974,548	97,814	688,492	136,091
$9,000 under $10,000	1,353	12,511	2,676	7,344	1,277	67,787	641,591	57,814	444,326	91,277
$10,000 under $15,000	5,163	60,708	9,297	39,330	7,363	138,560	1,650,993	126,091	1,200,599	263,538
$15,000 under $20,000	1,221	20,762	2,684	14,865	2,956	49,790	858,616	47,956	649,103	165,823
$20,000 under $50,000	2,706	77,185	5,546	59,977	14,942	63,822	1,877,408	65,198	1,437,599	487,519
$50,000 under $100,000	252	16,538	484	13,719	5,086	11,093	746,740	11,550	583,243	268,806
$100,000 under $500,000	52	7,667	93	6,189	2,954	3,567	620,610	3,852	475,563	264,377
$500,000 under $1,000,000	-	-	-	-	-	146	97,209	156	74,827	43,712
$1,000,000 or more	1	2,820	1	2,460	1,280	73	187,621	79	144,949	89,543
Nontaxable returns, total	27,495	64,995	44,839	481	-	565,287	1,203,304	604,875	73,003	-
Under $600	12,023	15,764	16,111	-	-	14,950	5,987	14,146	-	-
$600 under $1,000				-	-	59,200	49,752	45,946	-	-
$1,000 under $2,000				-	-	275,764	411,619	285,603	3,362	-
$2,000 under $3,000	8,802	21,988	14,102	400	-	135,805	327,957	160,983	31,027	-
$3,000 under $4,000	5,619	20,723	13,364	81	-	44,585	153,260	55,321	26,805	-
$4,000 under $5,000					-	17,906	79,429	22,505	8,587	
$5,000 or more	1,051	6,520	1,262	-	-	17,077	175,300	20,371	3,222	-
Returns under $5,000	75,303	232,964	112,342	63,232	10,095	2,577,682	7,563,650	2,109,681	3,571,956	585,066
Returns $5,000 under $10,000	33,197	221,849	54,527	115,755	19,578	1,115,483	7,413,120	886,303	5,044,037	955,560
Returns $10,000 or more	9,447	186,446	18,169	136,540	34,581	269,738	6,118,319	258,077	4,566,795	1,583,316

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

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Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

PART I.—TOTAL DEDUCTIONS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with itemized deductions	Amount of itemized deductions (Thousand dollars)	Itemized deductions as a percent of adjusted gross income: 0 percent under 5 percent		5 percent under 10 percent		10 percent under 11 percent		11 percent under 12 percent		12 percent under 13 percent		13 percent under 14 percent		14 percent under 15 percent	
			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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	26,909,591	46,832,084	95,402	139,611	978,652	1,691,568	919,968	1,149,161	1,246,140	1,532,009	1,475,183	1,844,324	1,560,623	2,070,155	1,629,721	2,246,944
Under $600	31,384	25,847	4,442	148	-	-	2,990	449	-	-	8,231	1,439	5,728	1,214	5,909	1,333
$600 under $1,000	103,362	61,119			9,084	1,046			7,559	1,269						
$1,000 under $2,000	828,386	587,287														
$2,000 under $3,000	1,416,477	1,219,829	4,452	295	9,961	2,202	8,928	2,450	14,147	4,349	26,259	8,665	35,632	12,774	34,155	12,837
$3,000 under $4,000	1,922,294	1,888,323	5,203	505	14,492	3,965	22,160	8,242	38,744	15,928	54,554	24,214	63,622	30,762	65,221	33,381
$4,000 under $5,000	2,303,204	2,547,576	4,800	725	16,285	6,328	45,874	22,044	75,463	39,651	91,287	51,857	92,739	56,665	119,418	79,380
$5,000 under $6,000	2,781,752	3,380,867	3,813	561	23,773	11,463	68,161	39,682	107,800	69,199	137,546	95,355	155,537	116,517	155,692	124,371
$6,000 under $7,000	2,968,537	4,005,152	5,805	739	21,648	12,423	84,853	58,011	136,896	102,899	169,181	137,463	181,595	159,628	192,807	181,585
$7,000 under $8,000	2,880,125	4,344,254			24,596	16,444	93,148	73,699	130,421	112,815	190,481	178,478	179,604	181,534	194,424	211,164
$8,000 under $9,000	2,482,590	4,112,550	1,957	460	14,828	11,285	88,313	79,102	133,448	130,505	154,321	163,594	166,633	191,065	183,424	225,569
$9,000 under $10,000	1,951,641	3,508,006			11,184	9,381	73,017	73,294	108,269	118,613	123,313	146,431	142,596	183,200	156,110	214,353
$10,000 under $15,000	4,739,801	9,915,879	1,833	720	268,997	311,615	262,412	334,594	326,606	450,555	360,899	540,377	378,385	606,581	377,637	647,804
$15,000 under $20,000	1,210,929	3,367,024	840	421	208,714	300,462	84,609	150,842	86,286	168,926	84,376	178,318	87,200	200,091	80,550	198,251
$20,000 under $50,000	1,098,320	4,762,915	38,410	55,322	303,442	690,274	76,060	227,357	70,978	229,569	66,064	231,163	63,180	241,271	57,103	230,444
$50,000 under $100,000	154,787	1,567,814	18,112	43,896	44,419	217,708	8,141	55,584	8,187	60,575	7,432	59,263	6,986	61,180	6,205	58,902
$100,000 under $500,000	34,448	1,119,432	5,326	26,361	7,009	80,133	1,265	20,489	1,299	23,048	1,209	23,502	1,164	24,664	1,035	23,415
$500,000 under $1,000,000	1,072	151,970	273	4,028	157	7,711	25	1,564	24	1,792	23	2,037	19	1,690	25	2,331
$1,000,000 or more	481	266,240	136	5,430	63	9,128	12	1,758	13	2,316	7	2,168	3	1,319	6	1,824
Returns under $5,000	6,605,108	6,329,982	18,897	1,673	49,822	13,541	79,952	33,185	135,913	61,197	180,331	86,175	197,721	101,415	224,703	126,931
Returns $5,000 under $10,000	13,064,645	19,350,827	11,575	1,760	96,029	60,996	407,492	323,788	616,834	534,031	774,842	721,321	825,965	831,944	882,457	957,042
Returns $10,000 or more	7,239,838	21,151,276	64,930	136,178	832,801	1,617,031	432,524	792,188	493,393	936,781	520,010	1,036,828	536,937	1,136,796	522,561	1,162,971

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued: 15 percent under 16 percent		16 percent under 17 percent		17 percent under 18 percent		18 percent under 19 percent		19 percent under 20 percent		20 percent under 25 percent		25 percent under 30 percent		30 percent under 40 percent	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,663,132	2,389,216	1,609,021	2,412,441	1,514,455	2,352,102	1,416,278	2,289,995	1,278,862	2,130,164	4,753,633	8,505,595	2,618,846	5,236,493	2,262,950	5,103,211
Under $600	-	-	-	-	-	-	-	-	-	-	3,708	666	6,795	1,499	20,476	6,316
$600 under $1,000	8,823	2,120	11,998	2,922	12,397	3,566	12,582	3,679	12,057	3,766	95,062	35,333	106,475	47,141	181,502	100,746
$1,000 under $2,000																
$2,000 under $3,000	34,423	13,546	43,707	18,376	43,691	19,961	43,787	21,027	39,408	19,815	233,415	134,174	200,035	138,945	272,660	237,599
$3,000 under $4,000	86,524	47,354	82,641	48,199	84,756	53,163	85,862	56,544	85,774	59,380	367,765	291,513	263,597	254,873	302,518	365,790
$4,000 under $5,000	118,747	83,316	116,809	86,948	127,872	100,847	103,915	86,959	114,753	100,702	462,665	467,598	304,132	374,645	294,302	452,242
$5,000 under $6,000	183,811	157,463	166,125	151,473	157,297	152,072	160,154	163,092	144,734	155,464	556,400	683,551	322,668	482,880	287,253	536,780
$6,000 under $7,000	203,188	204,737	186,096	199,619	179,398	204,572	168,741	202,960	165,355	209,907	597,010	866,758	334,042	590,822	239,650	524,605
$7,000 under $8,000	188,232	219,150	209,574	259,676	190,308	249,289	181,758	252,240	153,505	223,729	582,158	971,953	289,124	589,377	193,693	492,260
$8,000 under $9,000	186,631	245,399	183,937	257,671	164,651	244,113	153,374	240,797	142,283	234,951	490,531	923,347	227,682	520,788	133,654	379,320
$9,000 under $10,000	152,276	224,049	151,129	236,395	134,849	223,622	135,379	237,003	103,276	190,982	376,621	789,586	157,862	402,993	92,180	290,126
$10,000 under $15,000	357,655	656,691	332,884	651,912	309,301	639,681	277,782	608,354	235,375	542,183	734,149	1,910,579	288,408	920,502	155,421	617,099
$15,000 under $20,000	78,521	205,729	70,246	196,253	64,958	192,564	53,129	166,790	47,552	156,802	144,597	544,671	61,664	284,586	37,679	218,149
$20,000 under $50,000	57,799	245,506	47,987	220,142	39,793	193,140	35,424	181,748	30,696	163,522	94,864	581,665	46,772	359,966	40,627	402,769
$50,000 under $100,000	5,444	55,462	4,946	53,083	4,327	49,488	3,626	44,311	3,364	43,670	11,549	169,013	7,218	133,635	7,744	182,203
$100,000 under $500,000	1,032	24,969	915	23,275	842	23,189	749	21,716	709	22,164	3,032	111,003	2,272	103,380	3,373	209,661
$500,000 under $1,000,000	19	1,776	15	1,536	10	1,127	11	1,131	17	2,122	78	11,249	67	12,396	145	35,176
$1,000,000 or more	7	1,949	12	4,961	5	1,708	5	1,644	4	1,005	29	12,936	33	18,065	73	52,370
Returns under $5,000	248,517	146,336	255,155	156,445	268,716	177,537	246,146	168,209	251,992	183,663	1,162,615	929,284	881,034	817,103	1,071,458	1,162,693
Returns $5,000 under $10,000	914,138	1,050,798	896,861	1,104,834	826,503	1,073,668	799,406	1,096,092	709,153	1,015,033	2,602,720	4,235,195	1,331,378	2,586,860	946,430	2,223,091
Returns $10,000 or more	500,477	1,192,082	457,005	1,151,162	419,236	1,100,897	370,726	1,025,694	317,717	931,468	988,298	3,341,116	406,434	1,832,530	245,062	1,717,427

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

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—TOTAL DEDUCTIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued															
	40 percent under 50 percent		50 percent under 60 percent		60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	874,475	2,236,093	399,650	1,125,056	209,988	660,048	122,986	392,649	71,957	281,320	47,837	244,884	7,428	43,928	152,396	755,138
Under $600	16,130	6,398	10,264	4,496	7,828	4,331	7,908	4,522	5,682	3,572	3,750	2,699	5,102	6,910	22,935	23,589
$600 under $1,000															18,546	26,729
$1,000 under $2,000	117,406	81,430	71,539	58,178	44,645	43,614	33,558	37,188	21,166	25,690	15,400	20,987			45,455	109,273
$2,000 under $3,000	151,898	166,503	87,715	119,201	48,280	77,277	31,120	57,150	16,097	32,954	8,807	20,540	1,807	4,709	26,496	96,070
$3,000 under $4,000	150,324	232,871	65,212	122,319	37,435	83,585	18,487	46,964	11,612	33,505	2,826	8,809			12,763	65,748
$4,000 under $5,000	118,703	234,496	44,659	107,493	22,775	66,317	9,966	33,167	7,345	29,771	3,422	13,750			9,580	62,978
$5,000 under $6,000	86,197	210,229	35,681	106,259	13,842	49,543	5,939	23,699			4,006	20,216	-	-	2,810	19,818
$6,000 under $7,000	63,230	177,972	24,609	85,550	7,897	32,598	4,550	24,176	1,176	6,400	4,724	28,690			3,846	36,502
$7,000 under $8,000	47,232	156,786	13,938	57,423	6,662	31,116			1,604	10,236						
$8,000 under $9,000	34,776	128,482	10,587	49,026	3,982	21,927	5,111	32,756	1,919	13,496	2,256	16,756			2,301	27,130
$9,000 under $10,000	17,861	74,280	8,727	44,472	2,579	15,582			701	5,415			483	6,018	1,302	14,342
$10,000 under $15,000	41,459	216,290	14,156	91,072	6,600	51,375	3,048	26,830	2,072	21,493	1,233	13,887			3,388	54,384
$15,000 under $20,000	9,973	75,113	3,782	35,935	2,642	29,895	963	12,497	882	12,942	472	7,779			1,289	29,942
$20,000 under $50,000	14,101	185,921	6,582	106,300	3,737	71,908	1,667	36,350	1,254	30,022	533	16,108			1,171	60,127
$50,000 under $100,000	3,556	107,590	1,512	56,051	743	32,345	450	23,421	301	18,512	155	9,693	17	1,202	355	31,028
$100,000 under $500,000	1,513	123,297	656	65,314	322	37,948	209	27,198	130	20,735	239	41,487	14	2,643	133	39,841
$500,000 under $1,000,000	85	24,845	25	8,546	16	6,622	8	4,010	10	5,557	7	4,787	2	1,401	11	8,536
$1,000,000 or more	31	33,590	6	7,421	3	4,065	2	2,721	6	11,020	7	18,696	3	21,045	15	49,101
Returns under $5,000	554,461	721,698	279,389	411,687	160,963	275,124	101,039	178,991	59,391	114,311	34,205	66,785	6,909	11,619	135,775	384,387
Returns $5,000 under $10,000	249,296	747,749	93,542	342,730	34,962	150,766	15,600	80,631	7,911	46,728	10,986	65,662	303	2,327	10,259	97,792
Returns $10,000 or more	70,718	766,646	26,719	370,639	14,063	234,158	6,347	133,027	4,655	120,281	2,646	112,437	216	29,982	6,362	272,959

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

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES--Continued

PART II.—MEDICAL EXPENSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for medical expenses	Amount of deduction for medical expenses (Thousand dollars)	Deduction for medical expenses as a percent of adjusted gross income: 0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
			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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	16,705,643	7,095,325	1,968,536	118,576	2,263,310	334,878	2,023,048	456,326	1,729,503	508,601	1,371,085	486,297	1,159,575	476,948	931,589	424,335
Under $600	18,206	8,458	-	-	-	-			-	-	-	-				
$600 under $1,000	63,552	24,096	8,060	76	12,859	299	12,364	468	-	-	-	-	24,058	2,046	19,872	2,094
$1,000 under $2,000	621,260	238,405							19,732	1,106	15,392	1,111				
$2,000 under $3,000	1,076,045	436,164	25,431	344	31,039	1,221	40,684	2,642	45,661	4,116	59,939	6,931	44,624	6,369	55,827	9,358
$3,000 under $4,000	1,416,656	597,815	40,248	750	74,144	3,948	94,726	8,363	78,397	9,692	93,119	14,892	94,431	18,418	91,847	21,043
$4,000 under $5,000	1,684,958	676,951	84,220	2,192	136,179	9,348	138,275	15,801	148,136	23,315	136,349	28,034	129,578	32,179	134,153	39,267
$5,000 under $6,000	1,902,784	722,838	139,676	4,468	203,132	16,977	206,104	28,073	208,825	40,391	195,299	48,284	176,739	53,637	131,540	46,853
$6,000 under $7,000	1,962,080	682,584	224,680	8,196	271,403	26,671	278,058	45,206	249,328	56,539	181,215	52,352	156,262	55,606	131,065	54,868
$7,000 under $8,000	1,821,825	646,263	244,137	10,136	308,589	35,001	272,348	51,073	230,871	59,880	168,923	56,829	149,722	61,368	101,005	49,069
$8,000 under $9,000	1,509,797	567,776	247,391	11,650	251,322	31,737	237,799	50,056	201,788	59,385	138,683	52,570	111,387	51,646	80,487	44,289
$9,000 under $10,000	1,139,006	426,175	200,833	10,505	219,411	31,485	179,694	41,919	143,324	46,865	109,201	46,093	79,467	41,234	56,266	34,120
$10,000 under $15,000	2,473,078	1,083,831	508,362	32,303	530,294	93,154	407,381	119,685	296,950	121,259	203,309	107,259	145,322	93,597	96,165	73,164
$15,000 under $20,000	549,691	363,048	125,717	11,301	118,587	29,414	86,829	36,344	61,005	35,872	41,523	31,449	28,142	25,934	20,286	22,266
$20,000 under $50,000	404,472	472,119	96,541	14,167	91,607	37,742	61,585	42,545	41,359	38,913	25,449	30,897	17,915	26,617	11,612	20,583
$50,000 under $100,000	48,402	106,735	15,617	5,650	12,045	11,532	6,094	9,631	3,528	7,889	2,242	6,520	1,645	5,855	1,241	5,173
$100,000 under $500,000	13,212	39,607	7,092	5,589	2,650	5,811	1,087	4,159	585	3,101	442	3,076	282	2,409	223	2,188
$500,000 under $1,000,000	397	1,568	326	603	37	315	19	338	14	278	-	-	1	33	-	-
$1,000,000 or more	218	892	205	646	12	223	1	23	-	-	-	-	-	-	-	-
Returns under $5,000	4,880,676	1,981,890	157,959	3,362	254,221	14,816	286,049	27,274	291,926	38,229	304,799	50,968	292,691	59,012	301,699	71,762
Returns $5,000 under $10,000	8,335,496	3,045,636	1,056,717	44,955	1,253,857	141,871	1,174,003	216,327	1,034,136	263,060	793,321	256,128	673,577	263,491	500,363	229,199
Returns $10,000 or more	3,489,469	2,067,798	753,860	70,259	755,232	178,191	562,996	212,725	403,441	207,312	272,965	179,201	193,307	154,445	129,527	123,374

Adjusted gross income classes	Deduction for medical expenses as a percent of adjusted gross income—Continued: 7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent and over	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	742,147	372,366	655,556	345,760	501,657	269,036	1,946,840	1,034,941	721,777	391,240	576,833	302,486	218,842	304,382	104,235	181,300	213,922	580,268
Under $600	-	-	-	-	-	-												
$600 under $1,000	24,013	2,883	23,962	3,192	20,417	2,979	8,046	856	8,508	1,333	1,025	105	7,534	2,044	5,514	1,921	13,171	7,852
$1,000 under $2,000							103,433	20,754	91,339	24,798	9,714	1,859					18,814	16,107
$2,000 under $3,000	49,264	9,411	60,590	13,111	50,761	12,142	230,888	72,154	138,046	60,011	112,388	43,239	56,270	29,366	26,642	18,016	59,891	86,456
$3,000 under $4,000	85,387	22,704	73,954	22,375	81,458	27,237	273,927	117,392	139,657	84,073	112,868	93,984	35,226	41,361	20,129	30,770	27,138	80,813
$4,000 under $5,000	114,067	38,306	97,785	37,550	80,459	34,416	242,242	132,076	123,240	93,743	75,226	79,184	20,121	30,632	7,139	14,087	17,789	66,824
$5,000 under $6,000	113,735	46,633	98,525	45,845	78,017	40,665	198,023	129,929	72,506	67,082	46,866	61,392	15,081	27,800	8,181	19,997	10,536	44,817
$6,000 under $7,000	99,844	48,341	80,844	44,570	55,359	33,798	148,421	115,785	43,874	48,969	25,315	38,719	6,880	15,461	5,964	18,119	5,524	25,559
$7,000 under $8,000	75,267	42,098	61,942	39,015	40,920	28,827	106,995	95,545	32,017	41,010	13,548	23,520	8,983	23,373			4,604	23,351
$8,000 under $9,000	56,592	35,696	40,366	29,096	27,059	21,452	70,771	71,201	20,846	29,921	17,113	34,806	6,022	19,069	3,070	11,732	5,690	40,241
$9,000 under $10,000	31,833	22,525	31,383	25,395	18,041	16,193	46,275	52,094	10,974	17,872	5,715	13,115						
$10,000 under $15,000	66,887	58,946	45,872	45,719	34,970	39,183	81,041	114,661	24,770	50,792	17,737	50,830	6,496	26,870	3,440	18,562	4,081	37,852
$15,000 under $20,000	14,227	18,104	9,528	13,794	6,749	10,930	19,156	39,718	7,228	21,390	6,368	26,238	1,792	10,881	862	6,808	1,689	22,608
$20,000 under $50,000	9,892	20,176	7,857	17,980	6,087	15,925	15,441	53,916	7,836	38,659	5,736	38,606	2,590	28,573	1,253	16,132	1,713	30,687
$50,000 under $100,000	980	4,759	809	4,351	626	3,733	1,703	13,572	801	8,903	719	11,744	320	6,454	25	696	8	275
$100,000 under $500,000	159	1,786	139	1,766	114	1,578	284	4,888	135	2,684	18	496	2	74	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	272,731	73,304	256,291	76,228	233,095	76,774	858,536	343,232	500,790	263,958	437,698	293,019	170,676	145,827	81,440	89,254	180,077	354,878
Returns $5,000 under $10,000	377,271	195,293	313,060	183,922	219,396	140,935	570,485	464,554	180,217	204,854	108,557	171,553	36,966	85,703	17,215	49,848	26,354	133,968
Returns $10,000 or more	92,145	103,771	64,205	83,610	48,546	71,349	117,625	226,755	40,770	122,428	30,578	127,914	11,200	72,852	5,580	42,198	7,491	91,422

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

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—TAXES PAID

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for taxes paid	Amount of deduction for taxes paid (Thousand dollars)	Deduction for taxes paid as a percent of adjusted gross income: 0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
			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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	26,558,769	14,070,830	330,334	24,780	1,106,413	170,652	2,300,392	541,866	3,367,389	1,115,179	4,119,455	1,759,686	4,065,489	2,146,516	3,454,109	2,118,538
Under $600	25,357	6,595	-	-	7,446	96	-	-	4,039	119	40,900	2,858	3,125	149	41,534	4,120
$600 under $1,000	83,544	15,765	32,504	332	53,255	1,359	6,358	137	50,223	2,794			39,766	3,516		
$1,000 under $2,000	737,298	139,679	45,339	782	110,727	4,372	68,926	2,681	120,405	10,650	108,829	12,566	107,699	15,204	92,606	15,244
$2,000 under $3,000	1,343,952	286,797	51,834	1,205	143,135	7,831	147,985	9,521	232,302	28,849	211,460	33,435	178,298	34,714	149,211	33,978
$3,000 under $4,000	1,872,681	456,469	37,704	1,156	143,152	10,062	209,022	18,588	314,701	50,084	311,957	63,499	263,427	65,117	223,017	65,489
$4,000 under $5,000	2,267,915	631,252	35,626	1,253	132,227	11,375	260,421	29,667	379,287	73,640	443,166	109,866	366,760	111,521	295,493	105,904
$5,000 under $6,000	2,756,147	895,158	26,764	1,185	110,207	11,238	299,276	42,043	404,228	92,142	451,630	132,829	456,398	162,520	382,884	161,632
$6,000 under $7,000	2,951,889	1,122,959	20,490	1,048	87,272	10,242	261,634	43,453	355,876	93,928	481,142	162,529	479,743	198,424	419,247	203,957
$7,000 under $8,000	2,870,575	1,265,298	10,432	619	57,302	8,038	219,729	42,357	322,377	96,732	415,565	159,144	439,782	205,323	408,064	224,248
$8,000 under $9,000	2,478,626	1,222,936	6,166	361	33,128	4,937	169,995	36,695	238,773	80,398	364,606	156,645	355,693	185,795	335,787	206,042
$9,000 under $10,000	1,946,479	1,067,099	20,982	1,714	100,489	19,422	126,702	30,663	590,059	249,826	882,576	476,804	974,694	640,447	790,317	608,191
$10,000 under $15,000	4,730,955	3,215,396	9,918	1,133	33,676	9,132	282,339	87,167	162,019	98,071	219,159	167,930	227,434	211,533	184,268	203,064
$15,000 under $20,000	1,207,593	1,164,893	20,469	4,084	67,787	33,713	87,170	38,161	169,627	171,257	169,915	212,484	156,150	236,190	117,686	209,117
$20,000 under $50,000	1,095,465	1,693,787	7,442	3,250	20,777	21,516	131,616	101,255	20,089	45,724	15,824	45,790	14,088	50,215	11,686	49,691
$50,000 under $100,000	154,419	527,418	4,158	4,468	5,600	13,407	24,767	40,335	3,293	17,485	2,640	18,815	2,349	20,380	2,240	23,328
$100,000 under $500,000	34,326	289,626	333	1,010	155	1,491	4,349	16,644	66	1,453	59	1,762	53	1,941	48	1,997
$500,000 under $1,000,000	1,068	30,874	173	1,180	78	2,421	78	1,279	25	2,027	27	2,730	30	3,527	21	2,536
$1,000,000 or more	480	38,828	167,381	3,475	457,715	23,720	25	1,220	721,670	92,496	673,146	112,358	592,315	118,700	506,368	118,831
Returns under $5,000	6,330,747	1,536,557	99,478	4,466	420,136	45,830	692,712	60,594	1,700,541	436,840	2,156,109	721,013	2,098,376	863,583	1,841,475	901,783
Returns $5,000 under $10,000	13,003,716	5,573,449	63,475	16,839	228,562	101,102	1,077,336	195,211	945,178	585,843	1,290,200	926,315	1,374,798	1,164,233	1,106,266	1,097,924
Returns $10,000 or more	7,224,306	6,960,825	330,334	24,780	1,106,413	170,652	530,344	286,061								

Adjusted gross income classes	Deduction for taxes paid as a percent of adjusted gross income—Continued: 7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent and over	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,481,121	1,724,928	1,610,104	1,236,379	1,026,484	856,216	1,835,542	1,601,749	446,650	368,360	264,593	236,077	74,612	72,096	32,554	36,919	43,533	60,901
Under $600							11,976	1,146	8,722	1,232	2,513	276	8,630	2,317	6,963	2,265	14,694	5,668
$600 under $1,000	30,787	3,674	30,759	3,912	28,343	4,240					12,657	2,843					9,315	5,471
$1,000 under $2,000							111,540	21,720	81,788	22,649	79,157	29,421	30,930	15,482	17,764	10,810	11,587	10,755
$2,000 under $3,000	75,802	14,461	64,269	14,007	67,705	16,352	202,971	63,140	104,878	44,767	71,448	41,441	15,816	13,139	3,511	3,909	4,918	9,317
$3,000 under $4,000	130,176	34,289	103,601	31,115	80,187	26,853	240,818	102,903	86,633	52,236	42,982	34,328	11,213	12,897	1,873	3,184		
$4,000 under $5,000	174,452	58,961	129,384	49,583	96,549	41,247	237,377	127,212	49,946	37,345	19,949	21,238	4,561	7,264				
$5,000 under $6,000	218,756	90,601	169,799	79,127	130,572	68,438	238,863	154,305	35,211	32,003	9,899	12,331					2,226	8,798
$6,000 under $7,000	305,044	148,769	204,206	112,276	125,321	77,046	199,260	150,552	19,193	20,883	4,491	6,876						
$7,000 under $8,000	310,784	174,536	202,970	128,415	126,024	88,961	146,906	127,970	14,662	18,500	3,410	6,227	1,609	4,192	1,629	4,835		
$8,000 under $9,000	294,214	186,530	163,245	116,852	79,823	63,891	102,226	98,664	10,793	15,638	4,006	7,352						
$9,000 under $10,000	218,161	153,751	124,443	99,523	63,007	56,442	70,736	76,113	6,720	10,594	2,356	5,052					-	-
$10,000 under $15,000	502,675	444,529	277,120	276,782	136,616	152,708	150,904	204,858	15,082	30,434	5,826	16,581	1,120	5,170	465	2,926	650	9,974
$15,000 under $20,000	119,462	151,120	70,815	102,397	40,902	66,089	46,170	91,447	4,293	12,452	1,696	7,073						
$20,000 under $50,000	88,825	184,607	59,637	145,926	42,722	118,634	59,971	203,855	6,562	33,070	3,357	23,813	543	4,842	252	4,098		
$50,000 under $100,000	9,914	48,478	7,931	43,843	6,939	43,582	12,379	95,433	1,664	18,942	611	10,116	137	3,137	67	2,025	104	5,342
$100,000 under $500,000	1,995	24,407	1,858	26,200	1,722	26,987	3,296	63,341	480	13,740	228	9,502	52	3,494	28	2,319	38	5,109
$500,000 under $1,000,000	53	2,701	49	2,788	39	2,406	112	8,530	13	1,412	6	928	1	162	2	548	1	467
$1,000,000 or more	21	3,514	18	3,633	13	2,340	37	10,560	10	2,463	2	679	-	-	-	-	-	-
Returns under $5,000	411,217	111,385	328,013	98,617	272,784	88,692	804,682	316,121	331,967	158,229	228,705	129,547	70,545	49,978	30,111	20,168	41,417	33,648
Returns $5,000 under $10,000	1,346,959	754,187	864,663	536,193	524,747	354,778	757,991	607,604	86,579	97,618	24,162	37,838	2,214	5,313	1,629	4,835	1,323	6,361
Returns $10,000 or more	722,945	859,356	417,428	601,569	228,953	412,746	272,869	678,024	28,104	112,513	11,726	68,692	1,853	16,805	814	11,916	793	20,892

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

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART IV.—INTEREST PAID

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for interest paid	Amount of deduction for interest paid (Thousand dollars)	Deduction for interest paid as a percent of adjusted gross income: 0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
			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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	21,575,556	12,456,688	1,918,130	107,538	2,036,918	306,981	2,002,835	495,828	1,878,264	654,452	1,810,872	811,231	1,808,892	964,266	1,676,640	1,027,444
Under $600	13,586	6,547	-	-	28,934	693	30,677	1,141	-	-	-	-	16,933	1,472	-	-
$600 under $1,000	34,625	9,821	18,176	170					27,473	1,510	17,016	1,174			11,973	1,235
$1,000 under $2,000	296,002	67,581														
$2,000 under $3,000	701,384	180,141	72,756	1,040	80,121	3,030	75,619	4,838	51,734	4,579	48,636	5,635	36,967	5,228	31,294	5,177
$3,000 under $4,000	1,211,182	335,233	153,810	3,038	143,443	7,522	122,303	10,752	99,087	12,150	77,253	12,139	65,397	12,704	68,059	15,567
$4,000 under $5,000	1,662,235	542,860	192,223	4,644	188,444	12,724	176,169	19,624	143,501	22,618	113,931	23,379	99,077	24,834	92,105	26,978
$5,000 under $6,000	2,246,369	867,510	224,417	6,530	234,483	19,202	219,507	30,209	173,535	33,407	159,180	39,392	167,324	50,659	138,148	49,528
$6,000 under $7,000	2,570,479	1,167,145	199,761	7,035	233,256	22,625	223,693	35,750	209,337	47,119	189,809	55,485	185,742	66,406	185,623	78,354
$7,000 under $8,000	2,551,565	1,315,345	190,900	7,957	220,568	24,918	199,362	37,212	206,809	54,817	184,010	62,389	217,267	90,070	201,192	98,431
$8,000 under $9,000	2,242,063	1,275,079	149,166	6,768	175,828	22,355	170,613	36,468	175,426	52,018	201,650	77,219	208,422	97,150	214,698	117,596
$9,000 under $10,000	1,781,492	1,111,163	98,626	5,133	126,786	18,507	149,671	35,609	139,581	46,175	160,226	68,822	179,878	93,922	173,916	107,367
$10,000 under $15,000	4,273,152	3,008,085	318,784	20,115	348,252	63,229	384,798	115,986	422,567	177,884	454,434	245,389	452,315	296,366	414,218	319,075
$15,000 under $20,000	1,018,481	896,374	113,352	9,212	109,765	28,248	114,624	49,224	115,846	69,282	109,923	83,886	107,690	100,123	91,996	101,132
$20,000 under $50,000	837,725	1,094,626	142,896	18,518	122,320	53,467	118,433	84,773	101,616	100,421	87,122	108,355	66,360	99,590	49,586	85,567
$50,000 under $100,000	109,640	313,297	32,755	9,061	20,729	20,109	15,025	23,951	10,163	22,762	6,557	19,152	4,707	16,860	3,203	13,420
$100,000 under $500,000	24,404	217,745	9,800	6,249	3,866	8,731	2,278	8,796	1,553	8,468	1,098	7,736	784	6,885	601	6,190
$500,000 under $1,000,000	822	25,430	472	928	95	887	49	769	28	645	17	475	23	818	23	993
$1,000,000 or more	350	22,706	236	1,140	28	734	14	733	8	597	10	604	6	1,179	5	834
Returns under $5,000	3,919,014	1,142,183	436,965	8,892	440,942	23,969	404,768	36,355	321,795	40,857	256,836	42,327	218,374	44,238	203,431	48,957
Returns $5,000 under $10,000	11,391,968	5,736,242	862,870	33,423	990,921	107,607	962,846	175,241	904,688	233,536	894,875	303,307	958,633	398,207	913,577	451,276
Returns $10,000 or more	6,264,574	5,578,263	618,295	65,223	605,055	175,405	635,221	284,232	651,781	380,059	659,161	465,597	631,885	521,821	559,632	527,211

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued: 7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent and over	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,508,219	1,050,528	1,343,238	1,021,217	1,125,029	930,968	3,016,321	2,882,054	825,803	967,520	412,934	616,032	110,991	222,624	30,133	104,290	61,357	202,622
Under $600	-	-	13,157	1,747	7,355	952	1,822	167	25,721	6,623	5,362	1,106	3,292	817	4,208	1,392	8,173	6,117
$600 under $1,000	13,682	1,500															7,404	5,964
$1,000 under $2,000							36,513	7,024			23,108	8,877	18,600	10,281	8,005	5,083	16,627	18,906
$2,000 under $3,000	29,560	5,682	20,352	4,490	18,121	4,350	79,922	25,060	53,626	23,430	61,475	37,371	22,720	19,094	7,543	8,214	10,937	22,022
$3,000 under $4,000	47,471	12,555	45,523	13,783	42,252	14,275	160,334	69,370	86,001	52,189	70,815	59,538	20,515	24,044	6,236	9,250	2,684	6,357
$4,000 under $5,000	73,574	24,926	67,549	25,687	65,130	27,983	253,157	139,021	117,477	90,552	61,258	64,560	12,629	18,720	2,696	5,390	3,314	11,222
$5,000 under $6,000	124,031	51,243	120,103	56,502	109,770	57,611	367,276	246,684	142,484	133,057	55,763	71,114	7,266	13,456	1,911	4,691	1,172	4,234
$6,000 under $7,000	183,598	89,863	185,950	103,081	145,748	90,178	468,544	366,661	108,506	118,200	40,933	61,114	7,295	15,523	1,210	3,265	2,580	13,577
$7,000 under $8,000	193,687	109,446	185,894	118,851	177,152	125,937	447,883	399,705	92,470	116,088	27,424	46,602	4,221	10,547	3,624	13,113		
$8,000 under $9,000	179,280	114,118	168,659	121,473	147,755	118,800	360,431	362,264	68,472	97,407	16,455	32,289	5,212	15,502			1,907	11,305
$9,000 under $10,000	168,674	120,192	145,769	117,568	121,262	108,766	271,544	302,955	33,108	52,330	8,538	18,340						
$10,000 under $15,000	385,106	341,670	311,324	311,598	232,603	258,520	448,347	613,118	69,456	137,877	23,838	65,029	3,861	15,649	1,172	6,105	2,077	20,476
$15,000 under $20,000	71,896	90,920	52,201	74,590	38,083	60,941	70,758	140,145	13,312	38,370	5,926	24,880	1,480	8,634	609	4,796	1,019	11,994
$20,000 under $50,000	34,606	68,927	24,300	54,040	17,856	46,266	44,073	145,848	12,611	61,201	9,582	66,311	2,703	27,327	1,402	18,445	2,260	55,571
$50,000 under $100,000	4,537	12,302	1,996	10,862	1,582	9,831	4,587	36,863	1,989	22,753	1,829	30,010	889	21,460	336	9,766	755	34,135
$100,000 under $500,000	504	6,191	447	5,743	351	5,268	1,081	21,456	555	15,544	607	24,866	300	17,990	153	11,615	426	56,019
$500,000 under $1,000,000	7	309	7	384	5	297	35	2,919	14	1,457	16	2,393	7	1,531	5	1,711	19	8,914
$1,000,000 or more	6	684	7	818	4	993	14	2,794	1	442	5	1,632	1	1,149	2	1,554	3	6,819
Returns under $5,000	164,287	44,663	146,581	45,707	132,858	47,560	531,748	240,642	282,825	172,794	222,018	171,452	77,756	73,856	28,688	29,329	49,139	70,588
Returns $5,000 under $10,000	849,270	484,862	806,375	517,475	701,687	501,292	1,915,678	1,678,269	445,040	517,082	149,113	229,459	23,994	55,028	6,745	21,069	5,659	29,116
Returns $10,000 or more	494,662	521,003	390,282	458,035	290,484	382,116	568,895	963,143	97,938	277,644	41,803	215,121	9,241	93,740	3,679	53,992	6,559	193,928

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

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART V.—CONTRIBUTIONS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for contributions	Amount of deduction for contributions (Thousand dollars)	Deductions for contributions as a percent of adjusted gross income: 0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent	
			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)	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)	(15)	(16)	(17)	(18)
Total	25,624,667	8,326,986	4,231,149	242,037	5,315,227	793,022	4,813,270	1,134,486	3,517,001	1,099,100	2,270,244	856,382	1,390,991	616,239	910,562	470,327	639,840	372,807
Under $600	22,343	3,359	4,825	18	3,822	48	3,624	74	5,144	149	3,120	112	5,707	247	5,011	290	5,211	315
$600 under $1,000	73,547	8,355																
$1,000 under $2,000	677,477	86,978	40,224	344	54,815	1,333	63,646	2,644	64,945	3,649	53,804	3,754	55,878	4,885	48,597	5,009	40,080	4,739
$2,000 under $3,000	1,260,572	194,752	119,833	1,831	139,616	5,413	156,702	9,852	145,852	13,093	130,822	14,872	109,136	15,362	83,126	13,687	62,828	11,646
$3,000 under $4,000	1,750,002	305,443	199,474	3,862	266,871	14,436	256,126	22,742	211,037	25,863	208,098	32,846	137,231	26,524	94,867	21,702	68,065	17,735
$4,000 under $5,000	2,149,447	405,428	282,855	6,656	385,972	25,753	355,203	39,924	302,402	47,203	235,298	47,284	155,035	38,246	100,931	29,328	64,255	21,725
$5,000 under $6,000	2,628,466	530,461	423,157	12,942	529,924	43,544	479,974	65,804	363,036	69,403	238,588	58,738	169,440	51,011	98,992	35,003	70,188	28,860
$6,000 under $7,000	2,830,753	621,405	509,777	18,347	579,162	56,782	566,173	91,136	407,241	91,734	247,862	71,515	140,783	50,093	84,419	35,188	66,579	32,336
$7,000 under $8,000	2,780,795	665,434	506,348	20,836	631,961	71,754	538,281	98,939	406,313	105,564	239,581	79,596	124,074	50,644	82,201	39,773	58,294	32,840
$8,000 under $9,000	2,420,685	629,354	456,331	21,589	554,462	71,068	484,102	101,100	352,121	103,002	205,884	77,242	108,904	50,675	67,134	36,778	43,676	27,353
$9,000 under $10,000	1,911,129	551,023	347,946	18,848	440,639	61,940	412,221	96,390	270,965	88,798	158,299	66,814	83,225	42,690	54,085	33,161	32,026	22,527
$10,000 under $15,000	4,656,441	1,636,309	870,776	58,914	1,119,153	200,574	996,886	295,939	671,399	275,828	366,034	194,798	194,125	126,455	120,405	92,607	82,408	73,202
$15,000 under $20,000	1,192,831	611,519	211,775	20,873	292,860	74,800	259,416	109,377	167,742	99,036	94,145	71,438	51,341	47,595	33,032	36,184	21,517	27,467
$20,000 under $50,000	1,082,204	1,000,077	212,124	35,505	274,895	117,652	214,070	148,646	131,147	127,715	77,772	96,987	48,322	76,228	31,869	57,779	20,787	45,157
$50,000 under $100,000	152,449	405,070	36,258	13,058	35,449	34,121	23,322	27,220	15,244	34,202	9,320	27,126	6,496	22,916	4,830	20,754	3,066	15,187
$100,000 under $500,000	33,991	412,825	8,952	6,846	5,518	12,138	3,451	12,819	2,364	12,237	1,564	10,916	1,258	10,667	1,023	10,271	834	9,939
$500,000 under $1,000,000	1,053	76,831	350	793	70	658	49	783	35	780	40	1,149	24	906	27	1,130	22	1,058
$1,000,000 or more	480	182,364	144	775	38	1,008	24	1,097	14	844	13	1,195	12	1,095	13	1,683	4	721
Returns under $5,000	5,933,386	1,004,317	647,211	12,711	851,096	46,983	835,301	75,236	729,380	89,957	631,142	98,868	462,987	85,264	332,532	70,016	240,439	56,160
Returns $5,000 under $10,000	12,571,828	2,997,678	2,243,559	92,562	2,736,148	305,088	2,480,751	453,369	1,799,676	458,501	1,090,214	353,905	626,426	245,113	386,831	179,903	270,763	143,916
Returns $10,000 or more	7,119,450	4,324,992	1,340,379	136,764	1,727,983	440,951	1,497,218	605,881	987,945	550,642	548,888	403,609	301,578	285,862	191,199	220,408	128,638	172,731

Adjusted gross income classes	Deductions for contributions as a percent of adjusted gross income—Continued: 8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent		Over 20 percent under 30 percent		30 percent		Over 30 percent under 40 percent		40 percent under 50 percent		50 percent and over	
	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)	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)	(37)	(38)
Total	522,555	333,797	447,081	316,063	1,032,296	889,446	288,266	396,170	29,012	59,662	149,281	515,971	26,025	84,432	19,605	20,300	7,084	4,868	15,174	121,891
Under $600	4,170	284	2,306	170	12,964	1,276	8,135	1,069	7,232	2,013	10,331	1,894	2,058	435	4,909	1,168	3,007	692	9,127	3,082
$600 under $1,000											30,701	11,434	4,364	1,923	4,368	2,109				
$1,000 under $2,000	39,277	5,107	24,983	3,682	94,559	17,942	47,703	12,475	4,515	2,335	25,140	15,026	6,515	4,954	6,119	6,071	4,065	3,971	5,913	8,503
$2,000 under $3,000	56,928	12,239	45,687	10,866	127,361	38,551	39,096	16,711	4,116	2,923	16,216	15,121	4,116	4,969					-	-
$3,000 under $4,000	57,896	17,147	59,385	19,513	118,685	50,060	46,416	27,514	3,511	3,195	15,216	17,020			3,724	5,838			-	-
$4,000 under $5,000	55,442	20,986	47,468	20,084	111,119	59,087	29,933	22,501											-	-
$5,000 under $6,000	59,221	28,004	50,697	26,495	105,367	67,664	27,122	25,257	3,515	4,124	8,686	12,011	3,108	5,994					-	-
$6,000 under $7,000	51,305	28,405	40,089	24,703	107,118	80,697	18,198	19,865			8,021	13,397			-	-	-	-	-	-
$7,000 under $8,000	42,059	26,778	43,364	30,679	84,760	73,470	16,580	21,255			4,221	8,238			-	-	-	-	-	-
$8,000 under $9,000	34,998	25,045	34,725	27,887	62,612	62,495	12,074	17,065	2,108	3,398			2,109	5,034	-	-	-	-	-	-
$9,000 under $10,000	26,394	21,266	22,871	20,406	49,034	53,270	9,042	14,482			6,384	14,495					-	-	-	-
$10,000 under $15,000	60,451	61,051	49,923	56,478	100,122	137,474	14,242	29,165	1,067	2,674	7,962	25,552			464	1,954				
$15,000 under $20,000	15,683	22,730	11,112	17,916	24,458	49,020	5,752	17,045	867	3,104	2,928	13,781	1,488	5,732			-	-	(1)	(1)
$20,000 under $50,000	15,070	37,084	11,818	32,797	26,117	92,750	8,603	45,789	1,135	7,675	7,054	59,412	1,297	11,577						
$50,000 under $100,000	2,953	17,055	2,052	13,113	5,684	46,104	3,335	41,253	540	7,813	3,317	61,657	562	11,899	8	147	-	-		
$100,000 under $500,000	693	9,636	578	9,111	2,248	47,374	1,913	61,523	373	14,056	2,799	147,057	376	22,643	11	714	-	-	36	14,879
$500,000 under $1,000,000	13	756	16	994	61	4,865	77	8,846	21	2,784	218	41,027	21	4,317	-	-	-	-	9	5,987
$1,000,000 or more	2	224	7	1,169	27	7,347	45	14,355	12	3,568	87	58,849	11	4,955	2	2,299	-	-	25	81,180
Returns under $5,000	213,713	55,763	179,829	54,315	464,688	166,916	171,283	80,270	19,374	10,466	97,604	60,495	17,053	12,281	17,697	12,490	7,021	4,545	15,040	11,585
Returns $5,000 under $10,000	213,977	129,498	191,746	130,170	408,891	337,596	83,016	97,924	5,623	7,522	27,312	48,141	5,217	11,028	1,625	3,323	(1)	(1)	-	-
Returns $10,000 or more	94,865	148,536	75,506	131,578	158,717	384,934	33,967	217,976	4,015	41,674	24,365	407,335	3,755	61,123	283	4,487	(1)	(1)	134	110,306

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

[1]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.

SECTION 3

Tax Base and Tax Rates

TABLE CONTENTS

Basic Tables

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20. Returns with alternative tax computation: Adjusted gross income, deductions, exemptions, taxable income, and tax items by adjusted gross income classes, 69
21. Income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules, 70
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There was a billion dollar decrease from 1963 in individual income tax liability, reflecting the first of a two step reduction in tax rates provided for in the Revenue Act of 1964. This first step, applicable only to taxable years beginning in calendar year 1964, put into effect rates ranging from 16 percent to 77 percent. These rates represented a significant reduction from those rates in effect for the preceding 10 years which ranged from 20 percent to 91 percent.

PROGRESSIVE RATES APPLIED

The Federal tax system provided a progressive rate structure for the individual income tax. These graduated rates were applied to a tax base (or taxable income) which was computed by reducing a taxpayer's adjusted gross income through the allowance of certain statutory personal deductions. Depending on his marital status for tax purposes, the taxpayer selected one of three rate schedules to compute his tax. Schedule I, the most steeply graduated, was applicable to single persons not qualifying for the other two schedules and to married persons filing separate returns. Schedule II was applicable to married persons filing joint returns and to certain widows and widowers. Schedule III was applicable to unmarried or legally separated taxpayers who qualified as heads of household (see "Marital status of taxpayer", section 7). On an equal amount of tax base the schedule III tax was usually half way between the taxes computed from schedules I and II. Table 21 shows the income tax generated at each tax rate.

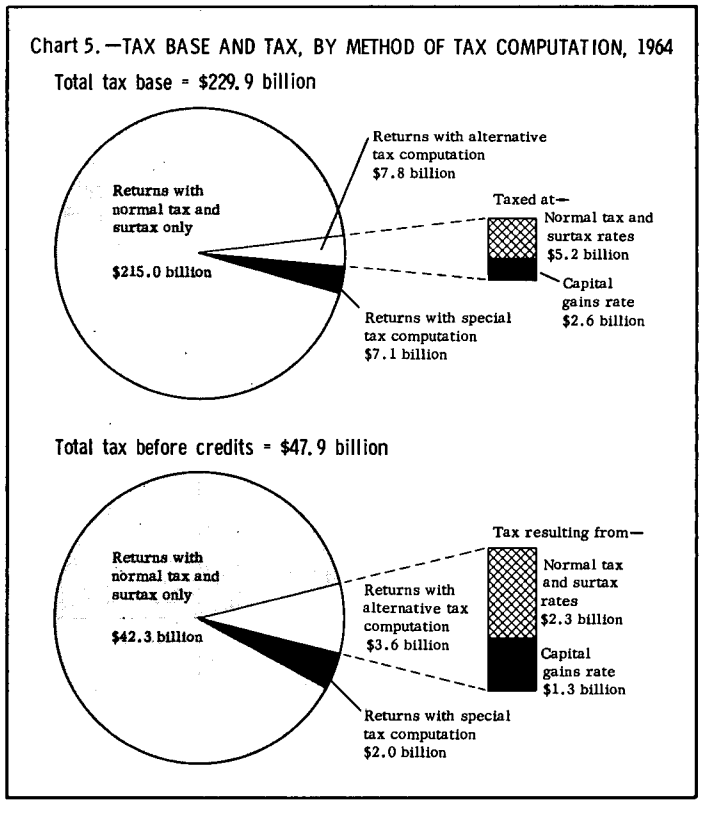
Most taxpayers used the regular tax computation (normal tax and surtax) which applies the graduated rates to brackets of tax base.

A small class of taxpayers with relatively high income, some portion of which is capital gains, elected an alternative tax computation to derive a lower tax on the capital gain income. Another group of taxpayers elected a third method of computation, income averaging, when their income has increased substantially over recent years. Where applicable, the averaging computation resulted in a lower tax base and liability in the current year and reduced the severity of the tax increase due to sharp upward fluctuations in income.

TAX BASE INCREASES ALMOST 10 PERCENT

Chart 5 shows that a total tax base of $229.9 billion was reported by taxpayers in 1964, almost a 10 percent increase over 1963. The major portion of this tax base,

Chart 5.—TAX BASE AND TAX, BY METHOD OF TAX COMPUTATION, 1964



$214.9 billion, was attributed to taxpayers using the regular computation (normal tax and surtax only). Taxpayers electing the alternative tax computation to derive a lower tax on capital gains accounted for $7.8 billion of the total tax base. This amount included $2.6 billion tax base taxed at the capital gains rate. The remaining $7.1 billion was attributable to non-calendar year returns (which were subject to two sets of tax rates), prior year delinquent returns and returns with income averaging. In the charts and tables these are called returns with special tax computations.

Chart 5 shows further that income tax (before credits) amounted to $47.9 billion, a 2.5 percent decrease from 1963. The amount of tax reported by taxpayers with the special tax computations (mentioned above) was $2.0 billion. Taxpayers using the "regular" tax computation showed income tax of $42.3 billion, and those electing the alternative tax computation showed $3.6 billion. The capital gains rate produced $1.3 billion of tax.

The tables that follow in this section deal with information on method of tax computation and tax rates. Tables 19 and 20 present selected income, deduction, and tax data for the 51,823,000 returns of taxpayers using the "regular" method and the almost 100,000 returns of taxpayers electing the alternative method, respectively. The income tax (before credits) for the former group was 19.9 percent of the tax base. The income tax for the latter group was 46.1 percent of the tax base.

MARGINAL TAX RATES

Data in tables 21 through 26 are classified by marginal tax rates. The marginal tax rate was the highest tax rate applied to a portion of a taxpayer's tax base. The first bracket rate of 16 percent was applied to the initial $500 of tax base for single persons and the initial $1,000 of tax base for all other taxpayers (including those individuals who were heads of household or surviving spouses for income tax purposes). There were about 6,752,000 returns of taxpayers whose highest rate of tax was this first bracket rate. In contrast, the highest bracket rate, 77 percent, applied to tax base over $200,000 for single persons, married persons filing separately, and heads of household, and over $400,000 for joint returns and surviving spouse returns. Only 659 returns showed the 77 percent rate as their marginal rate, but these taxpayers' average tax base amounted to $682,000 and their average tax was $454,000. Table 21 shows number of returns, tax base, and tax classified by marginal tax rates for all returns and returns under each of the three tax rate schedules.

Table 22 presents a distribution of sources of income and itemized deductions on returns classified by marginal tax rates. Tables 23-26 show a cross-classification of returns with taxable income by size of adjusted gross income and by marginal tax rates. With these latter tables it is possible to see the dispersion of marginal rates among returns in the same income class.

The explanations which follow use the illustrations appearing on the following page to show how the tax return data presented in tables 21 through 26 are derived from information available in the return.

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:

a. Returns with special tax computation--These are returns to which two sets of rates applied because they were returns with income averaging, noncalendar year returns, or prior-year delinquent returns whether or not they had any tax base.

b. 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.

c. 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.

d. 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.

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 23.5 percent (see example 1). 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 23.5 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 5.

Tax base taxed 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 $1,000 taxed at 16 percent, $1,000 taxed at 16.5 percent, $1,000 taxed at 17.5 percent, $1,000 taxed at 18 percent, $4,000 taxed at 20 percent, and $3,000 taxed at 23.5 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.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 21

Example 1

Derivation of Tax Base:

$16,000 - Adjusted gross income
-3,800 - Itemized deductions
$12,200 - Balance
-1,200 - Exemptions
$11,000 - Tax base (taxable income)

Derivation of Tax:

1st $1,000 of tax base taxed at 16.0%	.....	$160
2nd $1,000 of tax base taxed at 16.5%	.....	$165
3rd $1,000 of tax base taxed at 17.5%	.....	$175
4th $1,000 of tax base taxed at 18.0%	.....	$180
Next $4,000 of tax base taxed at 20.0%	.....	$800
Bal. $3,000 of tax base taxed at 23.5%	.....	$705
$11,000	Total tax	$2,185

Example 2

Derivation of Tax Base:

$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $5,000)
-3,800 - Itemized deductions
$46,200 - Balance
-1,200 - Exemptions
$45,000 - Tentative tax base (taxable income)
$5,000 - Tax base for capital gains tax
$40,000 - Tax base for normal tax and surtax
$45,000 - Total tax base (taxable income)

Derivation of Tax:

1st $1,000 of tax base taxed at 16.0%	.....	$160
2nd $1,000 of tax base taxed at 16.5%	.....	$165
3rd $1,000 of tax base taxed at 17.5%	.....	$175
4th $1,000 of tax base taxed at 18.0%	.....	$180
Next $4,000 of tax base taxed at 20.0%	.....	$800
Next $4,000 of tax base taxed at 23.5%	.....	$940
Next $4,000 of tax base taxed at 27.0%	.....	$1,080
Next $4,000 of tax base taxed at 30.5%	.....	$1,220
Next $4,000 of tax base taxed at 34.0%	.....	$1,360
Next $4,000 of tax base taxed at 37.5%	.....	$1,500
Next $4,000 of tax base taxed at 41.0%	.....	$1,640
Next $4,000 of tax base taxed at 44.5%	.....	$1,780
Bal. $4,000 of tax base taxed at 47.5%	.....	$1,900
$40,000	Normal tax and surtax	$12,900

Derivation of Capital Gain Tax:

$5,000 of tax base taxed at 50.0%	.....	$2,500
$45,000	Total tax	$15,400

Example 3

Derivation of Tax Base:

$250,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $245,000)
-13,800 - Itemized deductions
$236,200 - Balance
-1,200 - Exemptions
$235,000 - Tentative tax base (taxable income)
$245,000 - Tax base for capital gains tax
--- - No tax base for normal tax and surtax
$245,000 - Total tax base

Derivation of Tax:

$235,000 - tentative tax base taxed at normal tax and surtax rates from tax rate schedule II ... $145,455

(above tax greater than capital gains tax—taxpayer uses derivation below)

Derivation of Capital Gains Tax:

$245,000 of tax base taxed at 50.0%	.....	$122,500
$245,000	Total tax	$122,500

Tax rate	Returns with tax rate as marginal rate: Number of returns	Adjusted gross income (Dollars)	Total tax base (Dollars)	Total income tax before credits (Dollars)	Tax base taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Returns with any tax generated at tax rate: Number of returns	Tax base taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(10)	(11)	(12)
Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only									
16.0 percent							1	1,000	160
16.5 percent							1	1,000	165
17.5 percent							1	1,000	175
18.0 percent							1	1,000	180
20.0 percent							1	4,000	800
23.5 percent	1	16,000	11,000	2,185	3,000	705	1	3,000	705
Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax									
16.0 percent							1	1,000	160
16.5 percent							1	1,000	165
17.5 percent							1	1,000	175
18.0 percent							1	1,000	180
20.0 percent							1	4,000	800
23.5 percent							1	4,000	940
27.0 percent							1	4,000	1,080
30.5 percent							1	4,000	1,220
34.0 percent							1	4,000	1,360
37.5 percent							1	4,000	1,500
41.0 percent							1	4,000	1,640
44.5 percent							1	4,000	1,780
47.5 percent	1	50,000	45,000	15,400	4,000	1,900	1	4,000	1,900
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[2]1	[3]50,000	[3]45,000	15,400	5,000	2,500	1	5,000	2,500
Example 3.—Data Reported on Joint Return With Capital Gains Tax Only									
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
Summary of Data Reported on the Above Three Joint Returns									
Total	3	316,000	301,000	140,085	257,000	127,605	[1]3	301,000	140,085
16.0 percent							2	2,000	320
16.5 percent							2	2,000	330
17.5 percent							2	2,000	350
18.0 percent							2	2,000	360
20.0 percent							2	8,000	1,600
23.5 percent	1	16,000	11,000	2,185	3,000	705	2	7,000	1,645
27.0 percent							1	4,000	1,080
30.5 percent							1	4,000	1,220
34.0 percent							1	4,000	1,360
37.5 percent							1	4,000	1,500
41.0 percent							1	4,000	1,640
44.5 percent							1	4,000	1,780
47.5 percent	1	50,000	45,000	15,400	4,000	1,900	1	4,000	1,900
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[2]1	[3]50,000	[3]45,000	[3]15,400	5,000	2,500	1	5,000	2,500

[1]This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.
[2]This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rate.
[3]This amount is not included in the total for the reason stated in footnote 2.
NOTE: Columns 7, 8, and 9 of table 21 are not shown because they have no application to the above example.

Table 19.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income tax before credits	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Amount (Thousand dollars)	As a percent of taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	51,823,396	368,129,108	25,206,960	42,461,274	26,611,105	14,923,603	148,794,022	89,276,413	221,471,891	44,040,443	19.9
$600 under $1,000	524,888	491,592	12,270	2,658	512,618	142,341	524,888	314,933	31,411	5,220	16.6
$1,000 under $2,000	4,366,041	6,463,562	385,140	183,607	3,980,200	1,205,415	4,871,666	2,923,000	2,152,389	348,919	16.2
$2,000 under $3,000	4,404,593	11,057,957	1,029,940	701,461	3,374,154	1,159,934	6,857,323	4,114,394	5,082,702	844,097	16.6
$3,000 under $4,000	5,146,268	18,067,721	1,625,404	1,392,151	3,520,264	1,488,761	10,950,502	6,570,301	8,617,678	1,470,052	17.1
$4,000 under $5,000	5,456,632	24,577,894	2,143,910	2,201,394	3,312,122	1,700,327	14,025,263	8,415,158	12,262,594	2,126,171	17.3
$5,000 under $6,000	5,523,102	30,370,631	2,674,574	3,126,524	2,848,427	1,693,127	16,526,902	9,916,141	15,634,842	2,725,391	17.4
$6,000 under $7,000	5,335,383	34,632,010	2,924,985	3,876,609	2,409,645	1,626,472	17,951,302	10,770,781	18,358,145	3,226,022	17.6
$7,000 under $8,000	4,813,445	36,031,830	2,859,619	4,251,106	1,952,625	1,478,068	17,110,805	10,266,483	20,036,173	3,561,512	17.8
$8,000 under $9,000	3,863,653	32,749,561	2,470,188	4,040,825	1,392,864	1,182,643	14,095,770	8,457,462	19,068,635	3,432,609	18.0
$9,000 under $10,000	3,023,035	28,651,406	1,948,361	3,481,057	1,074,674	1,016,934	11,189,760	6,713,856	17,439,554	3,181,222	18.2
$10,000 under $15,000	6,602,674	78,202,157	4,732,397	9,825,634	1,870,125	1,866,889	24,231,834	14,539,100	51,970,635	9,889,332	19.0
$15,000 under $20,000	1,458,246	24,799,233	1,208,875	3,327,131	249,269	248,886	5,394,359	3,236,615	17,986,653	3,767,518	20.9
$20,000 under $50,000	1,192,480	33,784,971	1,081,668	4,615,997	110,795	110,488	4,613,656	2,768,194	26,290,325	6,814,038	25.9
$50,000 under $100,000	102,404	6,517,105	99,239	1,021,911	3,161	3,158	410,445	246,267	5,245,770	1,954,823	37.3
$100,000 under $500,000	10,382	1,513,458	10,220	339,427	162	160	38,987	23,392	1,150,483	589,462	51.2
$500,000 under $1,000,000	121	80,622	121	29,707	-	-	437	262	50,653	34,734	68.6
$1,000,000 or more	49	137,398	49	44,075	-	-	123	74	93,249	69,321	74.3
Returns under $5,000	19,898,422	60,658,726	5,196,664	4,481,271	14,699,358	5,696,778	37,229,642	22,337,786	28,146,773	4,794,459	17.0
Returns $5,000 under $10,000	22,558,618	162,435,438	12,877,727	18,776,121	9,678,235	6,997,244	76,874,539	46,124,723	90,537,348	16,126,757	17.8
Returns $10,000 or more	9,366,356	145,034,944	7,132,569	19,203,882	2,233,512	2,229,581	34,689,841	20,813,904	102,787,767	23,119,227	22.5

Adjusted gross income classes	Tax credits								Income tax after credits		
	Retirement income		Investment		Foreign taxes paid		Other		Number of returns	Total amount (Thousand dollars)	Average amount (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)			
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,428,017	181,501	1,768,018	298,882	112,795	31,506	3,698,645	149,475	51,206,667	43,379,134	847
$600 under $1,000	79,346	2,764	1,714	11	-	-	10,553	37	519,777	5,161	10
$1,000 under $2,000			36,597	1,643	3,389	177	105,209	983	4,274,235	343,498	80
$2,000 under $3,000	252,818	21,459	84,322	5,784			196,643	2,493	4,230,995	814,244	192
$3,000 under $4,000	265,375	28,236	133,724	10,873	4,771	599	218,290	3,810	4,994,752	1,426,534	286
$4,000 under $5,000	195,936	26,051	149,197	16,561	2,281	263	217,912	4,294	5,365,249	2,079,007	387
$5,000 under $6,000	144,243	22,885	163,579	20,569	4,679	1,224	226,011	4,235	5,474,381	2,676,478	489
$6,000 under $7,000	96,981	15,673	141,535	19,020	6,015	608	236,769	4,456	5,315,394	3,186,260	599
$7,000 under $8,000	64,766	10,390	134,150	19,539	2,596	710	234,063	5,273	4,801,475	3,525,596	734
$8,000 under $9,000	61,617	9,765	112,763	16,029	5,708	369	199,880	4,788	3,857,806	3,401,658	882
$9,000 under $10,000	37,553	6,798	95,667	15,534	4,427	262	195,410	4,508	3,018,742	3,154,118	1,045
$10,000 under $15,000	111,355	18,087	275,278	52,999	19,840	5,062	745,753	21,142	6,593,499	9,792,079	1,485
$15,000 under $20,000	47,373	7,364	143,146	30,953	14,079	3,051	410,970	16,925	1,456,670	3,709,244	2,546
$20,000 under $50,000	62,684	10,697	258,236	70,686	34,844	8,212	616,217	50,164	1,190,887	6,674,283	5,604
$50,000 under $100,000	6,819	1,135	34,105	14,904	8,358	5,711	75,954	16,352	102,293	1,916,707	18,737
$100,000 under $500,000	1,114	189	3,930	3,597	1,753	4,186	8,855	7,963	10,345	573,523	55,440
$500,000 under $1,000,000	25	6	56	84	35	926	110	755	118	32,963	279,347
$1,000,000 or more	12	2	19	96	20	146	46	1,297	49	67,781	1,383,286
Returns under $5,000	793,476	78,510	405,554	34,872	10,441	1,039	748,607	11,617	19,385,008	4,668,445	241
Returns $5,000 under $10,000	405,159	65,511	647,693	90,691	23,424	3,173	1,092,133	23,260	22,467,798	15,944,111	710
Returns $10,000 or more	229,382	37,479	714,770	173,317	78,929	27,294	1,857,905	114,598	9,353,861	22,766,579	2,434

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 20.—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)	Total (Thousand dollars)	For normal tax and surtax rates (balance for parital tax (Thousand dollars)	For capital gains tax (one-half excess long-term gain) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	99,679	10,168,024	95,412	1,564,109	4,264	4,235	327,515	196,509	8,403,188	5,682,282	2,685,027
Under $20,000	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	17,634	670,142	14,988	73,610	2,646	2,617	34,840	20,904	573,013	507,060	62,185
$50,000 under $100,000	56,407	3,919,533	55,127	511,039	1,280	1,280	201,388	120,833	3,286,385	2,797,684	461,658
$100,000 under $500,000	24,285	4,142,289	23,946	716,211	336	336	86,702	52,021	3,373,728	2,066,258	1,299,645
$500,000 under $1,000,000	939	621,284	938	112,326	1	1	3,206	1,924	507,037	162,119	345,814
$1,000,000 or more	414	814,776	413	150,923	1	1	1,379	827	663,025	149,161	515,725

Adjusted gross income classes	Tax base for alternative computation (Thousand dollars)	Income tax before credits		Tax credits								Income tax after credits		Average income tax after credits (Dollars)
		Amount (Thousand dollars)	As a percent of tax base	Retirement income		Investment		Foreign taxes paid		Other		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)			
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	8,367,309	3,856,553	46.1	14,372	2,368	29,448	13,805	16,514	16,112	91,424	50,545	99,671	3,773,721	37,862
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	569,245	214,429	37.7	4,279	706	3,412	801	2,152	903	16,116	4,158	17,630	207,863	11,790
$50,000 under $100,000	3,259,342	1,314,633	40.3	6,281	1,021	17,174	6,095	7,811	3,495	51,221	16,487	56,407	1,287,536	22,826
$100,000 under $500,000	3,365,903	1,684,340	50.0	3,608	605	8,284	5,705	6,097	8,866	22,778	22,482	24,281	1,646,675	67,817
$500,000 under $1,000,000	507,933	278,604	54.9	132	22	388	539	310	1,909	905	3,327	939	272,809	290,531
$1,000,000 or more	664,886	364,547	54.8	72	14	190	665	144	939	404	4,091	414	358,838	866,758

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

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of—				
								Adjusted gross income	Total tax base			
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	65,375,601	396,659,831	229,885,075	47,896,997	49,527,464	11,489,774	47,152,855	11.9	20.5	65,375,601	-	-
Returns with special tax computation[1]	759,547	9,567,755	7,148,200	2,036,322	-	-	1,985,129	20.7	27.8	759,547	-	-
0 percent (returns with no tax base)[2]	13,267,346	18,164,194	-	-	-	-	-	-	-	13,267,346	-	-
Returns with taxable income, total	51,348,708	368,927,882	222,736,875	45,860,677	49,527,464	11,489,774	45,167,729	12.2	20.3	[3]51,348,708	222,736,875	45,888,030
16 percent	6,752,307	18,473,433	2,596,861	421,870	2,579,136	412,662	394,052	2.1	15.2	51,348,177	40,218,906	6,434,696
16.5 percent	6,112,669	23,614,338	7,569,843	1,226,624	2,549,172	420,513	1,175,281	5.0	15.5	43,271,921	33,860,442	5,586,973
17.5 percent	6,399,201	31,321,242	13,531,119	2,232,538	2,798,744	489,780	2,177,499	7.0	16.1	38,483,154	29,919,811	5,235,967
18 percent	6,166,934	36,252,684	18,766,921	3,164,921	2,683,375	483,308	3,115,444	8.6	16.6	31,066,456	23,432,086	4,217,775
19 percent	564,475	2,959,816	1,674,778	293,148	543,404	103,247	280,049	9.8	17.3	1,017,533	1,449,505	275,406
20 percent	16,365,952	125,552,245	79,228,286	14,189,230	23,495,479	4,699,096	14,059,737	11.2	17.7	24,899,379	50,829,516	10,165,903
22 percent	273,314	1,972,452	1,323,928	246,518	229,615	50,515	244,815	12.4	18.5	453,058	589,091	129,600
23 percent	101,264	963,273	697,486	138,124	88,308	20,311	136,899	14.2	19.6	179,694	245,156	56,386
23.5 percent	5,482,874	57,754,844	41,968,356	8,135,178	6,939,665	1,630,321	8,062,291	14.0	19.2	8,533,580	16,803,110	3,948,731
27 percent	1,623,943	22,641,239	17,292,669	3,648,821	2,064,065	557,298	3,602,530	16.0	20.8	3,129,033	7,054,542	1,904,726
29 percent	15,595	225,941	171,788	38,507	14,322	4,153	37,820	17.0	22.0	44,738	72,598	21,053
30.5 percent	563,450	10,616,429	8,265,342	1,902,873	813,260	248,044	1,867,652	17.6	22.6	1,460,448	3,874,417	1,181,697
32 percent	9,260	154,103	121,547	29,044	8,363	2,676	28,368	18.4	23.3	29,142	48,116	15,397
34 percent	286,543	6,748,762	5,347,629	1,334,108	433,713	147,462	1,307,839	19.4	24.5	916,877	2,575,600	875,704
37.5 percent	172,077	4,879,257	3,902,275	1,048,793	274,825	103,360	1,027,890	21.1	26.3	630,435	1,832,766	687,287
39 percent	2,309	58,710	46,184	13,143	2,386	931	12,815	21.8	27.7	12,282	22,322	8,706
41 percent	107,471	3,584,217	2,890,995	833,797	178,064	73,306	815,111	22.7	28.2	446,009	1,340,166	549,468
42.5 percent	1,790	52,880	42,148	13,038	1,783	758	12,368	23.4	29.3	9,973	18,140	7,710
43.5 percent	1,105	33,315	26,618	8,167	1,301	566	8,043	24.1	30.2	8,179	15,441	6,717
44.5 percent	76,881	2,892,859	2,368,598	727,605	126,674	56,370	714,457	24.7	30.2	338,545	1,023,497	455,456
45.5 percent	1,373	43,882	35,702	11,353	1,251	569	11,152	25.4	31.2	7,091	12,679	5,769
47 percent	1,104	38,145	30,866	10,124	902	424	9,911	26.0	32.1	5,722	10,131	4,762
47.5 percent	58,046	2,491,932	2,043,405	665,694	99,226	47,432	652,486	26.2	31.9	261,643	793,963	377,132
48.5 percent	888	35,190	28,715	10,028	1,625	788	9,781	27.8	34.1	4,606	16,498	8,001
50 percent (alternative tax computation returns with capital gains tax only)	528	284,685	254,766	127,396	254,766	127,383	126,054	44.3	49.5	528	254,766	127,383
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[4]92,667	[5]9,202,123	[5]7,562,876	[5]3,453,919	2,307,200	1,153,600	[5]3,377,285	36.7	44.7	92,667	2,307,200	1,153,600
50.5 percent	47,920	2,291,665	1,886,056	646,541	76,651	38,709	633,389	27.6	33.6	203,603	604,156	305,099
51.5 percent	877	38,390	32,050	11,748	1,571	809	11,462	29.9	35.8	3,713	12,919	6,653
53 percent	402	19,242	15,544	5,837	390	207	5,684	29.5	36.6	2,836	5,256	2,786
53.5 percent	56,850	3,075,785	2,532,272	925,427	173,734	92,948	906,470	29.5	35.8	155,703	837,235	447,921
54 percent	376	18,686	15,469	5,952	417	225	5,842	31.3	37.8	2,455	4,574	2,470
56 percent	42,500	2,751,441	2,296,065	912,310	192,245	107,657	895,332	32.5	39.0	100,915	761,548	426,467
58.5 percent	21,699	1,728,336	1,434,239	613,227	99,808	58,288	600,210	34.7	41.8	58,431	452,386	264,646
59.5 percent	115	7,931	6,249	2,680	128	76	2,647	33.4	42.4	1,258	2,413	1,436
61 percent	12,583	1,170,759	978,886	442,694	56,124	34,236	433,508	37.0	44.3	36,607	285,482	174,144
62 percent	144	11,510	9,599	4,409	223	138	4,280	37.2	44.6	799	2,843	1,763
63.5 percent	6,613	703,933	579,496	273,416	29,610	18,802	267,244	38.0	46.1	23,887	191,975	121,904
65 percent	81	7,362	6,116	2,950	210	137	2,881	39.1	47.1	488	2,655	1,726
66 percent	6,610	824,592	678,309	335,474	47,641	31,443	327,156	39.7	48.2	17,196	209,242	138,100
67 percent	55	6,582	5,289	2,675	203	136	2,589	39.3	49.0	351	2,576	1,726
68.5 percent	3,221	494,416	399,721	207,115	24,078	16,493	201,649	40.8	50.4	10,234	131,431	90,031
69 percent	14	1,839	1,302	672	16	11	660	35.9	50.7	296	579	399
69.5 percent	61	7,905	6,434	3,383	309	215	3,283	41.5	51.0	282	2,521	1,752
71 percent	2,134	362,677	293,753	158,074	15,256	10,832	153,857	42.4	52.4	7,233	93,263	66,217
72.5 percent	53	9,366	7,491	4,264	466	338	4,171	44.5	55.7	156	2,529	1,834
73.5 percent	1,127	218,635	176,679	98,219	8,271	6,079	95,261	43.6	53.9	4,944	65,475	48,124
74 percent	30	6,677	5,163	3,018	272	201	2,945	44.1	57.0	103	1,732	1,282
75 percent	842	182,898	144,107	82,490	6,088	4,556	80,083	43.8	55.6	3,890	51,791	38,843
75.5 percent	15	4,794	3,272	2,007	154	116	1,943	40.5	59.4	55	954	720
76.5 percent	2,374	709,925	547,082	336,185	110,307	84,335	325,664	45.9	59.5	2,993	198,207	151,628
77 percent	659	626,666	449,407	309,268	192,668	148,354	299,175	47.7	66.6	659	192,663	148,354

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

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	As a percent of— Total tax base			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total	38,960,144	312,388,690	179,174,499	37,294,914	38,154,135	8,823,508	36,753,219	11.8	20.5	38,960,144	-	-
Returns with special tax computation[1]	478,584	8,251,520	6,250,385	1,762,708	-	-	1,716,605	20.8	27.5	478,584	-	-
0 percent (returns with no tax base)[2]	5,712,255	12,192,331	-	-	-	-	-	-	-	5,712,255	-	-
Returns with taxable income, total	32,769,305	291,944,844	172,924,114	35,532,206	38,154,135	8,823,508	35,036,617	12.0	20.3	[3]32,769,305	172,924,114	35,547,977
16 percent	3,414,307	13,420,370	1,735,816	282,766	1,721,191	275,391	262,126	2.0	15.1	32,768,956	31,078,385	4,972,195
16.5 percent	3,892,264	19,274,749	5,917,445	959,886	2,009,074	331,497	921,941	4.8	15.6	29,354,649	27,471,850	4,532,855
17.5 percent	4,322,685	25,758,587	10,867,605	1,793,842	2,213,329	387,333	1,755,941	6.8	16.2	25,462,338	23,353,384	4,086,842
18 percent	4,542,707	31,369,451	15,927,770	2,687,568	2,283,075	410,954	2,652,008	8.5	16.7	21,139,701	18,880,473	3,398,485
19 percent	-	-	-	-	-	-	-	-	-	-	-	-
20 percent	11,463,277	104,903,397	64,964,031	11,629,673	19,047,810	3,809,562	11,534,735	11.0	17.8	16,596,839	39,582,177	7,916,435
22 percent	-	-	-	-	-	-	-	-	-	-	-	-
23 percent	-	-	-	-	-	-	-	-	-	-	-	-
23.5 percent	3,252,735	43,515,381	31,165,560	6,042,211	5,067,903	1,190,957	5,989,925	13.8	19.2	5,133,713	12,591,938	2,959,106
27 percent	890,661	16,210,472	12,220,026	2,582,194	1,472,848	397,669	2,546,465	15.7	20.8	1,880,774	5,433,421	1,467,024
29 percent	-	-	-	-	-	-	-	-	-	-	-	-
30.5 percent	356,672	8,306,369	6,423,660	1,481,751	640,731	195,423	1,455,960	17.5	22.7	990,214	3,175,012	968,379
32 percent	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	193,009	5,444,305	4,296,267	1,072,769	351,787	119,608	1,053,084	19.3	24.5	633,592	2,114,220	718,835
37.5 percent	120,037	4,003,946	3,200,299	861,112	226,817	85,056	845,633	21.1	26.4	440,628	1,509,267	565,975
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	78,072	3,013,204	2,431,027	700,693	150,369	61,651	687,223	22.8	28.3	320,569	1,120,422	459,373
42.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
43.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
44.5 percent	55,776	2,443,825	1,996,841	614,331	107,155	47,684	604,497	24.7	30.3	242,513	854,156	380,100
45.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-
47.5 percent	42,946	2,122,757	1,740,528	567,483	84,752	40,257	557,774	26.3	32.0	186,712	659,857	313,432
48.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only)	349	197,064	176,084	88,044	176,084	88,042	86,973	44.1	49.4	349	176,084	88,042
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[4]67,373	[5]7,353,505	[5]6,086,242	[5]2,732,534	1,863,585	931,793	[5]2,677,644	36.4	44.0	67,373	1,863,585	931,793
50.5 percent	35,699	1,947,564	1,605,653	549,668	65,625	33,140	539,869	27.7	33.6	143,768	497,927	251,453
51.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-
53.5 percent	41,076	2,568,497	2,131,302	779,883	147,149	78,725	765,552	29.8	35.9	108,088	683,274	365,551
54 percent	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	29,994	2,266,325	1,896,507	753,693	159,991	89,595	740,952	32.7	39.1	67,019	604,272	338,393
58.5 percent	14,994	1,405,550	1,169,293	500,166	80,834	47,288	490,924	34.9	42.0	37,028	345,225	201,957
59.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
61 percent	8,104	914,071	768,322	347,796	43,509	26,540	341,001	37.3	44.4	22,041	210,757	128,562
62 percent	-	-	-	-	-	-	-	-	-	-	-	-
63.5 percent	4,153	534,965	441,946	208,457	22,751	14,447	204,055	38.1	46.2	13,940	140,192	89,022
65 percent	-	-	-	-	-	-	-	-	-	-	-	-
66 percent	4,003	625,385	514,304	254,248	35,214	23,241	248,402	39.7	48.3	9,789	150,923	99,609
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68.5 percent	2,063	385,122	313,160	162,263	18,928	12,966	158,226	41.1	50.5	5,785	93,377	63,963
69 percent	-	-	-	-	-	-	-	-	-	-	-	-
69.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
71 percent	1,177	257,843	209,397	112,616	10,923	7,755	109,585	42.5	52.3	3,722	61,832	43,900
72.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
73.5 percent	642	157,497	128,115	71,197	5,859	4,306	69,134	43.9	54.0	2,545	43,922	32,283
74 percent	-	-	-	-	-	-	-	-	-	-	-	-
75 percent	436	125,710	98,792	56,365	4,047	3,035	54,787	43.6	55.5	1,903	33,387	25,040
75.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
76.5 percent	1,207	480,408	370,374	226,718	71,752	54,890	220,199	45.8	59.5	1,467	123,752	94,670
77 percent	260	292,030	213,990	144,813	71,043	54,703	139,646	47.8	65.3	260	71,043	54,703

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

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits: Total (Thousand dollars)	Income tax after credits: As a percent of— Adjusted gross income	Income tax after credits: As a percent of— Total tax base	Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS	(1)	(2)	(3)	(4)	(5)	(6	(7)	(8)	(9)	(10)	(11)	(12)
Total	24,639,817	74,572,686	45,150,529	9,456,994	10,093,190	2,385,705	9,270,470	12.4	20.5	24,639,817	-	-
Returns with special tax computation[1]	259,359	1,138,233	777,394	236,859	-	-	232,537	20.4	29.9	259,359	-	-
0 percent (returns with no tax base)[2]	7,358,167	5,657,817	-	-	-	-	-	-	-	7,358,167	-	-
Returns with taxable income, total	17,022,291	67,776,633	44,373,135	9,220,135	10,093,190	2,385,705	9,037,928	13.3	20.4	[3]17,022,291	44,373,135	9,231,278
16 percent	3,104,844	4,392,707	737,519	119,137	735,359	117,658	112,480	2.6	15.3	17,022,125	7,693,887	1,231,051
16.5 percent	2,220,405	4,339,589	1,652,397	266,738	540,097	89,116	253,340	5.8	15.3	13,917,272	6,388,592	1,054,118
17.5 percent	1,770,109	4,395,568	2,198,992	361,749	427,975	74,896	346,254	7.9	15.7	11,696,876	5,391,414	943,497
18 percent	1,624,227	4,883,233	2,839,152	477,354	400,300	72,054	463,437	9.5	16.3	9,926,755	4,551,613	819,290
19 percent	-	-	-	-	-	-	-	-	-	-	-	-
20 percent	4,902,675	20,648,848	14,264,255	2,559,557	4,447,669	889,534	2,525,002	12.2	17.7	8,302,540	11,247,339	2,249,468
22 percent	-	-	-	-	-	-	-	-	-	-	-	-
23 percent	-	-	-	-	-	-	-	-	-	-	-	-
23.5 percent	2,230,139	14,239,463	10,802,796	2,092,966	1,871,762	439,864	2,072,366	14.6	19.2	3,399,866	4,211,171	989,625
27 percent	699,540	6,027,516	4,771,718	1,003,545	561,302	151,552	993,553	16.5	20.8	1,169,778	1,501,741	405,470
29 percent	-	-	-	-	-	-	-	-	-	-	-	-
30.5 percent	206,778	2,310,061	1,841,683	421,122	172,529	52,621	411,692	17.8	22.4	470,234	699,405	213,319
32 percent	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	89,215	1,219,148	984,684	244,358	77,567	26,373	238,148	19.5	24.2	263,404	425,909	144,809
37.5 percent	48,758	801,910	645,171	172,617	44,889	16,833	167,489	20.9	26.0	174,244	295,327	110,935
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	29,399	571,014	459,968	133,104	27,695	11,355	127,888	22.4	27.8	125,440	219,744	90,095
42.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
43.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
44.5 percent	21,105	449,034	371,757	113,274	19,519	8,686	109,960	24.5	29.6	96,032	169,341	75,357
45.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-
47.5 percent	15,100	369,175	302,877	98,211	14,474	6,875	94,712	25.7	31.3	74,931	134,106	63,700
48.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only)	164	83,713	74,406	37,214	74,406	37,203	36,958	44.7	49.7	164	74,406	37,203
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[4]23,257	[5]1,666,384	[5]1,327,231	[5]650,960	394,751	197,375	[5]631,148	37.9	47.6	23,257	394,751	197,375
50.5 percent	12,221	344,101	280,403	96,873	11,027	5,569	93,520	27.2	33.4	59,835	106,229	53,646
51.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-
53.5 percent	15,774	507,288	400,970	145,544	26,585	14,223	140,918	27.8	35.1	47,615	153,961	82,369
54 percent	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	12,104	461,086	380,076	150,730	31,668	17,734	146,621	31.8	38.6	31,837	150,060	84,034
58.5 percent	6,306	296,334	243,459	103,997	17,733	10,374	100,452	33.9	41.3	19,742	98,345	57,532
59.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
61 percent	4,135	230,849	189,676	85,623	11,410	6,960	83,497	36.2	44.0	13,427	67,156	40,965
62 percent	-	-	-	-	-	-	-	-	-	-	-	-
63.5 percent	2,293	152,617	123,802	58,421	6,377	4,050	56,790	37.2	45.9	9,293	48,371	30,716
65 percent	-	-	-	-	-	-	-	-	-	-	-	-
66 percent	2,551	192,576	158,752	78,620	12,311	8,125	76,353	39.6	48.1	6,999	56,797	37,486
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68.5 percent	1,158	109,294	86,561	44,852	5,150	3,527	43,424	39.7	50.2	4,449	38,055	26,067
69 percent	-	-	-	-	-	-	-	-	-	-	-	-
69.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
71 percent	892	95,100	76,199	41,020	3,758	2,668	39,930	42.0	52.4	3,290	27,733	19,690
72.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
73.5 percent	485	61,139	48,564	27,022	2,412	1,773	26,126	42.7	53.8	2,399	21,553	15,842
74 percent	-	-	-	-	-	-	-	-	-	-	-	-
75 percent	388	53,252	42,136	24,187	1,877	1,408	23,413	44.0	55.6	1,914	17,141	12,856
75.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
76.5 percent	1,167	229,517	176,708	109,466	38,555	29,494	105,465	46.0	59.7	1,526	74,455	56,958
77 percent	359	313,501	218,454	152,834	114,033	87,805	148,140	47.3	67.8	359	114,033	87,805

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

Table 21. — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES — Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits: Total (Thousand dollars)	Income tax after credits: As a percent of— Adjusted gross income	Income tax after credits: As a percent of— Total tax base	Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
RETURNS OF HEAD OF HOUSEHOLD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,775,640	9,698,457	5,560,052	1,145,089	1,280,141	280,562	1,129,172	11.6	20.3	1,775,640	-	-
Returns with special tax computation[1]	21,604	178,002	120,422	36,756	-	-	35,988	20.2	29.9	21,604	-	-
0 percent (returns with no tax base)[2]	196,924	314,048	-	-	-	-	-	-	-	196,924	-	-
Returns with taxable income, total	1,557,112	9,206,412	5,439,630	1,108,336	1,280,141	280,562	1,093,182	11.9	20.1	[3]1,557,112	5,439,630	1,108,776
16 percent	233,156	660,356	123,527	19,966	122,586	19,614	19,445	2.9	15.7	1,557,096	1,446,636	231,450
16.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
17.5 percent	306,407	1,167,087	464,523	76,948	157,440	27,552	75,304	6.5	16.2	1,323,940	1,175,013	205,627
18 percent	-	-	-	-	-	-	-	-	-	-	-	-
19 percent	564,475	2,959,816	1,674,778	293,148	543,404	103,247	290,049	9.8	17.3	1,017,533	1,449,505	275,406
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	273,314	1,972,452	1,323,928	246,518	229,615	50,515	244,815	12.4	18.5	453,058	589,091	129,600
23 percent	101,264	963,273	697,486	138,124	88,308	20,311	136,899	14.2	19.6	179,694	245,156	56,386
23.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
27 percent	33,742	403,251	300,925	63,082	29,915	8,077	62,512	15.5	20.8	78,480	119,380	32,233
29 percent	15,595	225,941	171,788	38,507	14,322	4,153	37,820	16.7	22.0	44,738	72,598	21,053
30.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	9,260	154,103	121,547	29,044	8,363	2,676	28,368	18.4	23.3	29,142	48,116	15,397
34 percent	4,319	85,309	66,679	16,982	4,359	1,482	16,606	19.5	24.9	19,881	35,471	12,060
37.5 percent	3,282	73,401	56,805	15,064	3,120	1,170	14,768	20.1	26.0	15,563	27,673	10,378
39 percent	2,309	58,710	46,184	13,143	2,386	931	12,815	21.8	27.7	12,282	22,322	8,706
41 percent	-	-	-	-	-	-	-	-	-	-	-	-
42.5 percent	1,790	52,880	42,148	13,038	1,783	758	12,368	23.4	29.3	9,973	18,140	7,710
43.5 percent	1,105	33,315	26,618	8,167	1,301	566	8,043	24.1	30.2	8,179	15,441	6,717
44.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
45.5 percent	1,373	43,882	35,702	11,353	1,251	569	11,152	25.4	31.2	7,091	12,679	5,769
47 percent	1,104	38,145	30,866	10,124	902	424	9,911	26.0	32.1	5,722	10,131	4,762
47.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
48.5 percent	888	35,190	28,715	10,028	1,625	788	9,781	27.8	34.1	4,606	16,498	8,001
50 percent (alternative tax computation returns with capital gains tax only)	15	4,909	4,276	2,038	4,276	2,138	2,122	43.2	49.6	15	4,276	2,138
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[4]2,037	[5]182,233	[5]149,402	[5]70,425	48,865	24,432	[5]68,493	37.6	45.8	2,037	48,865	24,432
50.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
51.5 percent	877	38,390	32,050	11,748	1,571	809	11,462	29.9	35.8	3,713	12,919	6,653
53 percent	402	19,242	15,544	5,837	390	207	5,684	29.5	36.6	2,836	5,256	2,786
53.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
54 percent	376	18,686	15,469	5,952	417	225	5,842	31.3	37.8	2,455	4,574	2,470
56 percent	402	24,030	19,482	7,886	586	328	7,759	32.3	39.8	2,059	7,216	4,041
58.5 percent	399	26,452	21,487	9,064	1,241	726	8,834	33.4	41.1	1,661	8,816	5,157
59.5 percent	115	7,931	6,249	2,680	128	76	2,647	33.4	42.4	1,258	2,413	1,436
61 percent	344	25,839	20,887	9,275	1,206	736	9,010	34.9	43.1	1,139	7,569	4,617
62 percent	144	11,510	9,599	4,409	223	138	4,280	37.2	44.6	799	2,843	1,763
63.5 percent	167	16,351	13,748	6,538	481	306	6,398	39.1	46.5	655	3,412	2,166
65 percent	81	7,362	6,116	2,950	210	137	2,881	39.1	47.1	488	2,655	1,726
66 percent	56	6,631	5,253	2,606	116	77	2,401	36.2	45.7	407	1,521	1,004
67 percent	55	6,582	5,289	2,675	203	136	2,589	39.3	49.0	351	2,576	1,726
68.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
69 percent	14	1,839	1,302	672	16	11	660	35.9	50.7	296	579	399
69.5 percent	61	7,905	6,434	3,383	309	215	3,283	41.5	51.0	282	2,521	1,752
71 percent	65	9,734	8,157	4,438	576	409	4,343	44.6	53.2	221	3,699	2,626
72.5 percent	53	9,366	7,491	4,264	466	338	4,171	44.5	55.7	156	2,529	1,834
73.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
74 percent	30	6,677	5,163	3,018	272	201	2,945	44.1	57.0	103	1,732	1,282
75 percent	18	3,936	3,179	1,939	163	122	1,883	47.8	59.2	73	1,263	947
75.5 percent	15	4,794	3,272	2,007	154	116	1,943	40.5	59.4	55	954	720
76.5 percent	-	-	-	-	-	-	-	-	-	-	-	-
77 percent	40	21,135	16,964	11,621	7,592	5,846	11,389	53.9	67.1	40	7,592	5,846

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Includes returns with income averaging, fiscal year returns, and prior-year delinquent returns whether or not they had any tax base.
[2]Includes any calendar year and part year returns.
[3]This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.
[4]These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.
[5]This amount is not included in the total for the reason stated in footnote. 4.
NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."

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Table 22.—ALL RETURNS AND RETURNS WITH TAXABLE INCOME: SELECTED SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX, BY MARGINAL TAX RATE CLASSES

Marginal tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm				Dividends		Interest	
					Net profit		Net loss		Net profit		Net loss					
			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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	65,375,601	396,659,831	57,523,861	323,265,701	4,889,491	24,801,637	903,499	1,809,362	2,000,249	4,702,563	1,109,829	2,067,178	5,666,760	11,917,365	22,229,225	10,124,623
Returns with no taxable income	13,267,346	18,164,194	10,040,472	14,399,885	1,015,806	1,626,856	311,723	993,465	817,003	895,497	413,867	963,850	733,650	597,976	2,784,905	1,316,701
Returns with special tax computations	759,547	9,567,755	543,039	4,412,915	164,536	2,217,184	29,091	98,734	42,843	289,490	17,476	67,234	112,357	415,810	272,651	225,477
Returns with taxable income, total	51,348,708	368,927,882	46,940,350	304,452,905	3,709,149	20,957,598	562,680	717,165	1,140,398	3,517,579	678,486	1,036,090	4,820,754	10,903,578	19,171,667	8,582,450
16 percent	6,752,307	18,473,433	5,771,000	14,904,105	523,331	1,255,476	70,985	87,119	266,293	490,550	114,020	139,093	351,825	228,293	1,418,821	655,259
16.5 percent	6,112,669	23,614,338	5,474,091	20,373,588	469,698	1,293,860	78,545	79,571	193,093	435,908	110,889	122,298	285,602	223,872	1,377,183	529,429
17. 5 percent	6,399,201	31,321,242	5,879,376	27,951,691	443,394	1,383,713	73,515	64,840	164,047	429,873	92,182	97,639	314,705	259,287	1,681,531	548,773
18 percent	6,166,934	36,252,684	5,790,192	33,098,730	394,810	1,351,602	67,292	63,594	125,601	345,145	88,406	95,666	291,873	228,988	1,890,409	510,873
19 percent	564,475	2,959,816	537,044	2,698,244	16,382	62,071	2,628	1,929	3,428	9,828	1,413	1,417	48,231	29,354	232,837	73,628
20 percent	16,365,952	125,552,245	15,522,029	114,733,850	987,747	4,373,987	163,905	149,035	250,872	909,749	172,104	215,379	1,136,186	967,280	6,658,640	1,975,085
22 percent	273,314	1,972,452	261,245	1,785,828	8,320	34,703	1,822	1,763	2,722	7,509	1,609	2,122	36,482	35,897	135,448	48,075
23 percent	101,264	963,273	92,642	816,807	4,205	23,718			807	3,579	507	565	27,163	42,047	68,305	40,172
23.5 percent	5,482,874	57,754,844	5,114,895	50,267,228	377,277	2,715,097	54,053	63,729	71,271	353,071	47,157	82,575	896,865	940,028	3,232,685	1,307,085
27 percent	1,623,943	22,641,239	1,427,444	17,241,130	182,289	1,972,270	19,291	35,766	27,916	175,725	16,359	43,573	505,734	778,686	1,168,685	764,846
29 percent	15,595	225,941	11,620	137,074	1,526	16,458	9,654	24,610	12,207	98,959	8,775	31,415	7,027	22,503	12,096	16,664
30.5 percent	563,450	10,616,429	440,961	6,605,641	97,881	1,409,239							268,090	681,922	467,458	453,220
32 percent	9,260	154,103	6,250	81,982	1,686	17,158	1	7			-	-	4,430	19,254	7,173	8,135
34 percent	286,543	6,748,762	210,753	3,596,604	58,635	1,043,162	5,956	15,628	7,475	78,913	5,904	28,334	168,689	552,668	250,559	304,039
37.5 percent	172,077	4,879,257	115,731	2,228,225	41,034	835,399	3,559	12,874	4,095	50,275	3,461	20,775	112,154	494,540	151,007	237,251
39 percent	2,309	58,710	1,352	25,876	545	8,299	-	-					1,535	8,801	1,928	2,506
41 percent	107,471	3,584,217	67,947	1,383,876	26,660	643,650	2,042	15,157	2,740	31,606	2,884	16,474	78,157	434,040	96,727	177,886
42.5 percent	1,790	52,880	1,059	22,333	131	1,031	35	128					1,405	9,405	1,570	5,627
43.5 percent	1,105	33,315	622	12,548	346	5,792			1,804	16,290	2,258	13,482	766	5,451	991	2,513
44.5 percent	76,881	2,892,859	50,163	1,149,876	18,223	490,066							57,335	356,200	70,282	141,641
45.5 percent	1,373	43,882	797	17,887	141	3,793	1,887	10,723					1,003	6,096	1,235	2,939
47 percent	1,104	38,145	531	11,829	268	6,965							687	8,699	927	1,806
47.5 percent	58,046	2,491,932	36,096	922,367	12,983	386,460	1,485	12,583	1,368	17,709	2,280	19,274	45,715	373,580	53,267	124,047
48.5 percent	888	35,190	321	7,281	264	6,599	96	761					692	7,389	839	2,538
50 percent (alternative tax computation returns with capital gains tax only)	528	284,685	253	7,387	46	655	95	4,298	10	48	71	3,239	453	26,490	493	7,865
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]92,667	[2]9,202,123	[1]57,495	[2]2,051,899	[1]15,020	[2]566,926	[1]3,354	[2]46,988	[1]2,145	[2]25,201	[1]4,506	[2]62,845	[1]86,747	[2]2,708,925	[1]86,877	[2]375,882
50.5 percent	47,920	2,291,665	29,927	803,829	11,017	330,151	1,127	7,459	1,058	12,744	1,591	15,417	39,400	385,449	43,987	113,377
51.5 percent	677	36,390	379	9,916	200	5,541	4	2	4	63	13	150	776	11,237	771	2,592
53 percent	402	19,242	177	5,284	66	2,057	8	52	4	157	12	61	318	6,758	330	763
53.5 percent	56,850	3,075,785	35,884	1,068,217	12,383	425,067	1,260	9,947	1,340	16,415	2,062	18,654	48,030	554,949	52,376	145,466
54 percent	376	18,686	191	4,419	95	2,881	1	24	8	307	1	1	325	4,919	292	514
56 percent	42,500	2,751,441	25,880	888,901	8,637	348,938	1,317	11,388	1,013	11,630	1,564	17,230	35,871	523,739	39,308	124,354
58.5 percent	21,699	1,728,336	13,333	526,409	3,877	181,188	612	6,916	483	7,294	862	9,555	19,302	412,847	20,074	72,314
59.5 percent	115	7,931	56	1,676	34	1,812	1	[3]	-	-	1	3	87	1,101	99	339
61 percent	12,583	1,170,759	7,320	323,828	2,065	109,326	439	6,800	233	4,292	565	7,506	11,235	299,362	11,630	52,765
62 percent	144	11,510	94	1,677	8	480	9	61	4	14	-	-	135	6,990	124	276
63.5 percent	6,613	703,933	3,689	182,020	996	60,099	269	3,964	143	2,394	331	5,123	6,131	207,869	6,035	29,405
65 percent	81	7,362	38	1,566	10	548	8	12	-	-	2	75	73	3,119	71	420
66 percent	6,610	824,592	3,609	190,580	930	56,505	261	8,007	147	2,450	378	7,091	6,067	280,777	6,000	30,051
67 percent	55	6,582	26	1,332	7	524	2	26	-	-	1	81	54	2,569	51	402
68.5 percent	3,221	494,416	1,722	105,418	419	29,778	138	2,226	66	1,482	218	4,811	3,060	196,380	2,932	16,590
69 percent	14	1,839	6	901	1	81	2	7	-	-	-	-	9	589	13	28
69.5 percent	61	7,905	22	1,315	5	511	4	54	-	-	7	55	57	3,985	54	293
71 percent	2,134	362,677	1,162	70,374	207	16,611	98	2,726	45	811	128	2,352	2,055	157,341	1,914	12,391
72.5 percent	53	9,366	18	1,503	8	648	-	-	-	-	2	31	47	4,774	40	216
73.5 percent	1,127	218,635	624	43,123	100	7,606	48	1,291	26	343	78	2,288	1,096	100,670	1,009	6,579
74 percent	30	6,677	8	1,066	3	703	-	-	-	-	2	64	29	3,849	27	149
75 percent	842	182,898	417	30,863	56	4,921	37	2,740	15	398	66	1,257	818	92,321	745	5,358
75.5 percent	15	4,794	5	389	-	-	2	59	-	-	1	130	15	2,829	12	230
76.5 percent	2,374	709,925	1,102	83,446	157	16,059	128	2,868	50	1,728	231	5,818	2,312	416,779	2,103	18,050
77 percent	659	626,666	247	22,866	46	14,340	59	6,421	10	311	91	5,012	648	481,606	574	7,626

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

Table 22.—ALL RETURNS AND RETURNS WITH TAXABLE INCOME: SELECTED SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX, BY MARGINAL TAX RATE CLASSES—Continued

Marginal tax rate classes	Itemized deductions										Standard deduction		Exemptions		Taxable income	Income tax after credits	
	Total		Medical expenses		Taxes		Interest paid		Contributions								
	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)	Number of exemptions	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	26,909,591	46,832,084	16,705,643	7,095,325	26,558,769	14,070,830	21,575,556	12,456,688	25,624,667	8,326,986	38,033,693	20,157,823	187,253,469	112,352,080	229,875,078	51,306,338	47,152,855
Returns with no taxable income	1,576,071	2,754,810	1,180,076	931,091	1,428,731	520,405	871,692	604,090	1,289,517	356,444	11,280,165	5,159,163	37,489,560	22,493,734	-	-	-
Returns with special tax computations	334,304	1,019,165	146,649	95,493	325,339	329,248	272,962	270,196	312,793	210,743	404,036	227,479	2,471,221	1,482,733	7,148,200	567,213	1,985,129
Returns with taxable income, total	24,999,219	43,058,112	15,378,916	6,068,744	24,804,696	13,221,180	20,430,903	11,582,401	24,022,356	7,759,803	26,349,492	14,771,185	147,292,688	88,375,614	222,726,878	50,739,123	45,167,729
16 percent	2,025,764	2,480,771	1,612,153	681,433	1,967,529	567,694	1,371,326	614,453	1,856,223	353,211	4,726,543	2,058,744	18,895,886	11,337,531	2,596,861	6,392,074	394,052
16.5 percent	2,455,587	3,144,675	1,849,869	703,983	2,418,615	782,075	1,911,435	870,001	2,304,173	450,743	3,657,082	1,640,811	18,766,109	11,259,665	7,569,843	5,970,630	1,175,281
17.5 percent	3,184,044	4,226,060	2,305,931	812,700	3,154,897	1,132,567	2,636,959	1,227,910	3,022,263	625,648	3,215,157	1,469,657	20,157,984	12,094,791	13,531,119	6,330,699	2,177,499
18 percent	3,246,589	4,507,424	2,177,663	720,061	3,230,755	1,287,033	2,762,601	1,376,979	3,101,218	684,210	2,920,345	1,450,194	19,213,869	11,528,321	18,766,921	6,149,056	3,115,444
19 percent	362,523	413,467	254,795	94,889	359,773	113,077	267,668	83,925	348,922	66,240	201,952	100,980	1,284,639	770,784	1,674,778	563,769	290,049
20 percent	8,535,827	13,583,720	4,946,098	1,704,571	8,505,703	4,248,364	7,377,394	4,054,589	8,302,008	2,258,914	7,830,125	4,996,544	46,242,573	27,745,544	79,228,286	16,350,509	14,059,737
22 percent	144,056	207,927	87,940	36,332	143,557	61,082	114,248	45,745	141,951	37,371	129,258	88,476	586,865	352,119	1,323,928	273,162	244,815
23 percent	44,990	85,810	28,582	15,594	44,838	27,292	32,679	15,735	44,281	14,624	56,274	50,642	215,560	129,336	697,486	101,264	136,899
23.5 percent	2,926,044	5,787,382	1,326,498	580,234	2,915,275	1,980,847	2,451,588	1,572,682	2,866,426	1,076,631	2,556,830	1,956,059	13,405,133	8,043,080	41,968,356	5,479,615	8,062,291
27 percent	910,075	2,320,492	368,986	226,430	905,156	835,863	714,288	558,654	894,431	458,346	713,868	621,658	4,010,753	2,406,452	17,292,669	1,623,300	3,602,530
29 percent	10,115	27,473	6,038	4,526	10,013	9,679	6,049	4,985	9,856	4,373	5,480	5,483	35,333	21,200	171,788	15,544	37,820
30.5 percent	380,587	1,228,721	145,329	118,141	379,271	446,363	275,947	278,344	373,566	257,665	182,863	179,884	1,570,853	942,512	8,265,342	563,107	1,867,652
32 percent	6,015	15,963	3,310	2,538	5,863	5,614	3,785	2,699	5,863	3,005	3,245	3,248	22,246	13,348	121,547	9,260	28,368
34 percent	215,803	811,493	76,375	72,594	215,094	297,775	152,271	176,134	211,686	177,611	70,740	69,946	866,185	519,711	5,347,629	286,454	1,307,839
37.5 percent	140,629	623,251	46,638	54,907	139,798	227,443	94,967	124,609	137,893	145,218	31,448	31,230	537,533	322,520	3,902,275	172,040	1,027,890
39 percent	1,903	8,553	1,196	1,893	1,898	3,291	1,162	948	1,903	1,113	406	407	5,945	3,567	46,184	2,309	12,815
41 percent	91,154	467,958	30,864	40,554	90,777	169,500	61,090	95,647	89,524	109,221	16,317	16,142	348,551	209,131	2,890,995	107,358	815,111
42.5 percent	1,537	7,741	661	1,871	1,532	2,304	833	604	1,431	934	253	254	4,562	2,737	42,148	1,790	12,368
43.5 percent	902	4,874	373	550	902	1,985	454	780	902	568	203	203	2,701	1,620	26,618	1,105	8,043
44.5 percent	66,727	363,828	20,587	24,137	66,407	136,831	41,927	68,502	64,937	91,827	10,154	10,028	250,679	150,407	2,368,598	76,868	714,457
45.5 percent	1,120	5,857	468	497	1,116	2,777	554	599	1,107	1,191	253	254	3,450	2,070	35,702	1,369	11,152
47 percent	938	5,296	458	1,074	933	1,679	638	755	930	996	166	166	3,030	1,818	30,866	1,104	9,911
47.5 percent	52,021	327,827	17,475	25,608	51,593	119,821	32,431	58,457	50,964	84,241	6,025	5,901	191,337	114,802	2,043,405	58,038	652,486
48.5 percent	842	5,153	446	709	837	1,689	398	761	767	1,206	46	46	2,128	1,277	28,715	888	9,781
50 percent (alternative tax computation returns with capital gains tax only)	498	38,878	188	633	490	10,664	360	7,594	466	16,171	30	30	1,678	1,007	244,769	528	126,054
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]88,904	[2]1,453,857	[1]33,980	[2]74,784	[1]88,514	[2]442,694	[1]55,044	[2]196,167	[1]87,370	[2]554,715	[1]3,763	[2]3,733	[1]302,788	[2]181,673	[2]7,562,876	[1]92,660	[2]3,377,285
50.5 percent	43,707	306,465	14,772	22,495	43,542	110,728	28,036	56,631	42,865	80,258	4,213	4,184	158,272	94,963	1,886,056	47,911	633,389
51.5 percent	688	4,592	292	338	688	1,500	258	611	625	1,258	189	189	2,597	1,558	32,050	877	11,462
53 percent	393	3,127	214	768	388	1,088	101	360	388	555	9	9	935	561	15,544	402	5,684
53.5 percent	52,349	428,082	17,808	38,931	52,049	149,605	32,675	76,143	51,184	111,465	4,501	4,400	185,056	111,034	2,532,272	56,828	906,470
54 percent	360	2,590	156	220	309	828	202	428	346	639	16	16	1,016	610	15,469	376	5,842
56 percent	39,274	369,345	13,771	24,080	39,188	131,063	24,076	61,129	38,449	107,279	3,226	3,169	138,111	82,867	2,296,065	42,494	895,332
58.5 percent	20,660	251,014	7,785	16,378	20,585	82,699	12,161	38,250	20,104	82,524	1,039	1,008	70,123	42,074	1,434,239	21,688	600,210
59.5 percent	107	1,448	50	35	107	395	68	112	107	426	8	8	377	226	6,249	115	2,647
61 percent	12,086	168,097	4,536	10,534	12,051	55,489	7,131	24,384	11,804	56,321	497	490	38,815	23,289	978,886	12,575	433,508
62 percent	132	1,616	40	138	132	655	61	91	128	414	12	13	472	283	9,599	144	4,280
63.5 percent	6,389	111,883	2,561	5,356	6,347	35,394	3,569	14,875	6,245	41,012	224	222	20,553	12,332	579,496	6,609	267,244
65 percent	73	1,101	30	71	72	336	44	84	73	425	8	8	228	137	6,116	81	2,881
66 percent	6,320	134,157	2,713	6,490	6,285	40,081	3,553	17,868	6,195	52,527	290	289	19,732	11,839	768,309	6,604	327,156
67 percent	55	1,197	25	67	55	330	35	217	51	407	-	-	158	95	5,289	55	2,589
68.5 percent	3,149	88,678	1,476	3,884	3,140	25,176	1,848	11,777	3,071	36,212	72	72	9,912	5,947	399,721	3,220	201,649
69 percent	14	516	3	25	14	179	10	26	12	36	-	-	35	21	1,302	14	660
69.5 percent	57	1,371	26	52	57	404	23	154	56	405	4	4	160	96	6,434	61	3,283
71 percent	2,096	65,143	985	2,913	2,082	17,823	1,182	7,268	2,056	27,720	38	38	6,236	3,741	293,753	2,134	153,857
72.5 percent	52	1,789	27	102	51	492	30	141	51	640	1	1	142	85	7,491	53	4,171
73.5 percent	1,102	39,973	559	1,587	1,094	10,781	632	4,126	1,069	18,764	25	25	3,268	1,961	176,679	1,126	95,261
74 percent	30	1,464	11	7	30	413	22	159	30	551	-	-	84	51	5,163	30	2,945
75 percent	816	37,361	431	1,433	807	9,799	458	3,733	801	16,988	26	26	2,344	1,406	144,107	842	80,083
75.5 percent	15	1,489	7	28	15	371	10	225	15	718	-	-	53	32	3,272	15	1,943
76.5 percent	2,349	158,803	1,330	4,653	2,334	38,031	1,303	11,758	2,292	86,558	25	24	6,695	4,017	547,082	2,370	325,664
77 percent	656	176,217	387	1,700	652	34,211	363	9,760	648	114,423	3	3	1,732	1,039	449,407	659	299,175

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]These frequencies are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.
[2]This amount is not included in the total for the reason stated in footnote 1.
[3]Less than $500.
NOTE: Detail may not add to total because of rounding

Table 23.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate classes: 16 percent		16.5 percent		17.5 percent		18 percent		19 percent		20 percent		22 percent		23 percent	
			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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	51,348,708	222,726,878	6,752,307	2,596,861	6,112,669	7,569,843	6,399,201	13,531,119	6,166,934	18,766,921	564,475	1,674,778	16,365,952	79,228,286	273,314	1,323,928	101,264	697,486
Taxable returns, total	50,739,116	222,151,351	6,392,064	2,470,897	5,970,631	7,414,644	6,330,698	13,417,732	6,149,056	18,718,044	563,769	1,672,716	16,350,508	79,153,401	273,162	1,323,165	101,264	697,486
Under $1,000	514,424	30,744	514,424	30,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,224,580	2,105,345	2,340,840	629,074	1,608,891	1,185,918	274,840	290,353	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,192,288	4,935,509	1,021,115	455,131	586,078	517,216	1,278,184	1,632,874	1,118,340	1,943,602	-	-	-	-	-	-	-	-
$3,000 under $4,000	4,949,199	8,443,723	1,107,523	552,720	926,624	1,308,940	487,665	830,074	370,473	650,012	54,802	126,753	187,970	385,464	-	-	-	-
$4,000 under $5,000	5,326,149	12,089,520	697,191	372,929	1,187,600	1,781,367	1,022,451	2,400,435	257,245	680,975	190,364	509,645	2,002,714	4,976,448	-	-	-	-
$5,000 under $6,000	5,441,278	15,474,817	424,880	241,334	838,330	1,301,213	1,339,020	3,331,645	1,037,884	3,551,877	212,714	675,683	1,970,696	6,341,723	-	-	-	-
$6,000 under $7,000	5,287,768	18,222,981	190,843	116,180	510,634	804,929	1,037,053	2,630,273	1,443,557	5,019,224	73,460	248,855	683,792	2,440,360	25,755	107,075	-	-
$7,000 under $8,000	4,776,516	19,899,891	66,769	41,043	213,828	340,571	586,462	1,504,249	1,090,810	3,880,231	25,200	85,973	1,068,807	4,630,435	99,441	452,199	-	-
$8,000 under $9,000	3,841,604	18,966,418	19,533	11,451	69,558	111,828	214,992	555,213	552,129	1,971,988	6,404	20,648	2,090,595	10,062,700	99,601	508,835	2,599	16,272
$9,000 under $10,000	3,004,845	17,341,467	3,607	2,171	18,764	29,468	62,693	163,378	200,239	718,651			2,556,276	13,583,675	33,599	171,636	37,051	240,734
$10,000 under $15,000	6,530,728	51,383,424	4,905	2,408	9,380	14,729	26,418	68,107	75,737	272,733	811	2,688	2,466,563	14,608,856	10,901	61,177	35,397	247,945
$15,000 under $20,000	1,401,065	17,246,337			507	778	659	1,468	1,868	6,711	-	-	3,289,217	21,820,771				
$20,000 under $50,000	1,083,705	23,707,571	370	619	345	419	177	443	666	2,014	-	-	30,198	207,835	3,860	21,459	26,210	191,394
$50,000 under $100,000	133,097	7,094,781			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	3,182	19,072				
$100,000 under $500,000	30,446	3,982,804	58	10,357	56	9,867	48	7,423	62	10,675	5	1,087	183	6,260				
$500,000 under $1,000,000	988	519,175	5	2,664	5	2,924	3	1,249	6	3,343	-	-	294	45,707	5	784	5	648
$1,000,000 or more	445	706,844	1	2,072	2	3,843	-	-	3	4,578	1	658	10	5,559	-	-	1	494
Nontaxable returns	609,593	575,525	360,243	125,966	142,039	155,199	68,501	113,392	17,878	48,879	(1)	(1)	11	18,536	-	-	-	-
													15,444	74,891	(1)	(1)	-	-

Adjusted gross income classes	Marginal tax rate classes--Continued: 23.5 percent		27 percent		29 percent		30.5 percent		32 percent		34 percent		37.5 percent		39 percent		41 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	5,482,874	41,968,356	1,623,943	17,292,669	15,595	171,788	563,450	8,265,342	9,260	121,547	286,543	5,347,629	172,077	3,902,275	2,309	46,184	107,471	2,890,995
Taxable returns, total	5,479,615	41,939,479	1,623,301	17,283,614	15,544	171,266	563,107	8,260,083	9,260	121,547	286,455	5,346,193	172,040	3,901,309	2,309	46,184	107,357	2,888,246
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	878,904	3,825,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	863,923	4,320,578	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	379,939	2,077,015	220,712	1,383,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	74,818	399,956	279,545	1,906,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	18,805	97,658	147,237	1,091,135	-	-	38,337	314,287	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	2,685,816	24,992,545	135,177	1,302,321	11,917	129,367	163,491	1,467,135	1,826	22,632	77,007	834,566	19,428	244,473	-	-	-	-
$15,000 under $20,000	558,310	5,941,561	674,265	9,108,745	3,244	36,107	45,901	736,938	7,000	91,233	14,278	170,987	27,308	362,865	-	-	23,756	353,964
$20,000 under $50,000	17,925	188,006	165,537	2,410,701	368	4,098	314,245	5,633,515	431	7,053	193,870	4,216,111	123,367	3,139,785	2,276	43,320	80,561	2,337,732
$50,000 under $100,000	219	7,953	377	12,590	(1)	(1)	657	23,467			759	31,713	1,403	61,255	(1)	(1)	2,519	104,533
$100,000 under $500,000	316	47,320	380	54,593	7	1,186	451	64,658	4	630	514	71,020	507	70,450	7	687	495	67,197
$500,000 under $1,000,000	25	14,071	15	8,120	-	-	21	12,028	-	-	19	10,894	21	12,435	1	745	16	8,190
$1,000,000 or more	13	24,739	5	6,067	-	-	4	8,055	-	-	8	10,902	6	10,046	-	-	10	16,630
Nontaxable returns	3,260	28,880	643	9,056	(1)	(1)	343	5,259	-	-	90	1,435	37	965	-	-	(1)	(1)

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

Table 23.—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	Marginal tax rate classes--Continued															
	42.5 percent		43.5 percent		44.5 percent		45.5 percent		47 percent		47.5 percent		48.5 percent		50 percent (alternative tax computation returns with capital gains tax only)	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	One-half excess long-term gain (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	1,790	42,148	1,105	26,618	76,881	2,368,598	1,373	35,702	1,104	30,866	58,046	2,043,405	888	28,715	528	254,766
Taxable returns, total	1,790	42,148	1,105	26,618	76,867	2,368,141	1,369	35,601	1,104	30,866	58,038	2,043,165	888	28,715	528	254,766
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	12,388	207,898	-	-	-	-	968	17,611	-	-	-	-
$20,000 under $50,000	1,684	36,448	1,101	26,091	59,832	1,888,267	1,323	32,968	1,042	27,930	47,908	1,558,279	796	23,735	-	-
$50,000 under $100,000	100	5,116			4,077	177,712	41	1,673	54	2,188	8,591	363,911	84	3,476	(1)	(1)
$100,000 under $500,000	5	584	4	527	542	71,421	4	401	8	749	534	69,271	9	1,504	358	82,493
$500,000 under $1,000,000	-	-	-	-	17	9,701	1	559	-	-	27	16,930	-	-	100	60,330
$1,000,000 or more	-	-	-	-	11	13,142	-	-	-	-	10	17,163	-	-	53	110,563
Nontaxable returns	-	-	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	-	-

Adjusted gross income classes	Marginal tax rate classes--Continued															
	50 percent (alternative tax computation returns with capital gains tax and normal and surtax)			50.5 percent		51.5 percent		53 percent		53.5 percent		54 percent		56 percent		58.5 percent	
	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 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)
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Grand total	92,667	5,255,676	2,307,200	47,920	1,886,056	877	32,050	402	15,544	56,850	2,532,272	376	15,469	42,500	2,296,065	21,699	1,434,239
Taxable returns, total	92,660	5,255,117	2,307,153	47,911	1,885,716	877	32,050	402	15,544	56,829	2,531,248	376	15,469	42,494	2,295,740	21,689	1,433,782
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	17,075	491,657	61,599	28,921	969,695	750	25,649	322	11,961	17,486	473,843	268	10,533	11,246	330,235	5,118	180,527
$50,000 under $100,000	52,523	2,600,558	435,680	18,354	818,036	112	4,917	75	3,043	38,079	1,877,289	103	4,579	29,232	1,701,653	13,933	946,541
$100,000 under $500,000	21,923	1,863,380	1,156,382	612	78,108	15	1,484	5	541	1,220	144,638	5	356	1,964	216,262	2,590	269,548
$500,000 under $1,000,000	789	153,196	266,246	17	8,725	-	-	-	-	36	20,607	-	-	38	23,595	34	19,883
$1,000,000 or more	350	146,320	387,246	7	11,152	-	-	-	-	8	14,871	-	-	14	23,995	14	17,283
Nontaxable returns	7	559	47	(1)	(1)	-	-	-	-	(1)	(1)	-	-	(1)	(1)	10	458

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

Table 23.—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	Marginal tax rate classes--Continued																	
	59.5 percent		61 percent		62 percent		63.5 percent		65 percent		66 percent		67 percent		68.5 percent		69 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Grand total	115	6,249	12,583	978,886	144	9,599	6,613	579,496	81	6,116	6,610	678,309	55	5,289	3,221	399,721	14	1,302
Taxable returns, total	115	6,249	12,575	978,310	144	9,599	6,608	579,128	81	6,116	6,604	677,852	55	5,289	3,220	399,596	14	1,302
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	2,369	97,478	-	-	262	12,044	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	107	5,632	6,910	495,760	133	8,333	2,534	149,867	62	4,526	2,372	135,196	(1)	(1)	910	60,194	-	-
$100,000 under $500,000	8	616	3,255	335,429	11	1,265	3,788	399,430	19	1,589	4,179	498,481	34	3,561	2,279	317,806	14	1,302
$500,000 under $1,000,000	-	-	23	11,263	-	-	19	10,608	-	-	37	20,441	-	-	23	10,614	-	-
$1,000,000 or more	-	-	18	38,380	-	-	5	7,179	-	-	16	23,734	-	-	8	10,982	-	-
Nontaxable returns	-	-	(1)	(1)	-	-	(1)	(1)	-	-	6	457	-	-	1	126	-	-

Adjusted gross income classes	Marginal tax rate classes--Continued																	
	69.5 percent		71 percent		72.5 percent		73.5 percent		74 percent		75 percent		75.5 percent		76.5 percent		77 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Grand total	61	6,434	2,134	293,753	53	7,491	1,127	176,679	30	5,163	842	144,107	15	3,272	2,374	547,082	659	449,407
Taxable returns, total	61	6,434	2,134	293,753	53	7,491	1,126	176,481	30	5,163	842	144,107	15	3,272	2,370	546,237	659	449,407
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(1)	(1)	612	46,134	-	-	180	15,422	-	-	(1)	(1)	-	-	-	-	-	-
$100,000 under $500,000	53	5,660	1,489	222,202	53	7,491	921	144,737	29	4,750	781	126,058	14	2,965	2,179	443,360	249	68,487
$500,000 under $1,000,000	-	-	24	11,083	-	-	19	9,927	1	413	18	6,850	1	308	163	70,113	242	127,207
$1,000,000 or more	-	-	9	14,334	-	-	6	6,395	-	-	6	7,722	-	-	28	32,764	168	253,713
Nontaxable returns	-	-	-	-	-	-	1	198	-	-	-	-	-	-	4	846	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]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 24.—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

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate classes													
			16 percent		16.5 percent		17.5 percent		18 percent		20 percent		23.5 percent		27 percent	
			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)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	32,769,305	172,917,144	3,414,307	1,735,816	3,892,264	5,917,445	4,322,685	10,867,605	4,542,707	15,927,770	11,463,277	64,964,031	3,252,735	31,165,560	890,661	12,220,026
Taxable returns, total	32,424,629	172,511,204	3,194,573	1,643,240	3,817,068	5,811,536	4,299,091	10,810,097	4,531,966	15,890,604	11,451,707	64,899,113	3,249,984	31,139,155	890,018	12,210,970
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	168,522	32,266	168,522	32,266	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	885,137	548,899	703,057	335,612	182,080	213,287	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	2,001,067	2,148,073	980,949	499,117	828,826	1,230,544	191,291	418,413	-	-	-	-	-	-	-	-
$4,000 under $5,000	2,868,039	4,833,807	654,262	357,890	1,158,610	1,759,565	893,598	2,208,852	161,570	507,500	-	-	-	-	-	-
$5,000 under $6,000	3,664,371	8,752,874	407,671	234,603	831,219	1,295,760	1,303,663	3,278,701	1,017,325	3,515,096	104,493	428,715	-	-	-	-
$6,000 under $7,000	4,111,311	12,799,052	186,542	114,623	506,833	801,895	1,022,952	2,609,020	1,435,653	5,005,306	959,331	4,268,207	-	-	-	-
$7,000 under $8,000	4,008,193	15,704,342	66,568	40,982	211,728	338,828	584,559	1,501,797	1,089,211	3,877,575	2,056,127	9,945,160	-	-	-	-
$8,000 under $9,000	3,400,927	16,204,038	18,331	11,029	69,058	111,407	213,791	553,331	550,529	1,969,266	2,549,219	13,559,005	-	-	-	-
$9,000 under $10,000	2,746,663	15,506,972	3,507	2,149	18,764	29,468	62,491	163,092	199,739	717,652	2,462,062	14,593,783	(1)	(1)	-	-
$10,000 under $15,000	6,129,209	47,750,956	4,753	2,364	9,076	14,484	26,013	67,577	75,534	272,383	3,287,188	21,814,206	2,673,920	24,929,401	52,726	650,541
$15,000 under $20,000	1,305,151	15,948,958	362	381	507	778	507	1,277	1,818	6,613	30,042	207,367	557,798	5,939,016	671,928	9,089,520
$20,000 under $50,000	989,681	21,578,076			312	396	181	467	527	1,819	2,870	18,119	17,710	186,724	164,747	2,402,999
$50,000 under $100,000	119,144	6,364,198									108	1,945	136	2,862	274	7,339
$100,000 under $500,000	26,074	3,398,377	43	7,488	48	8,357	43	6,818	51	9,473	249	39,272	284	42,824	324	46,986
$500,000 under $1,000,000	802	423,076	5	2,664	5	2,924	2	752	6	3,343	8	4,800	22	12,761	14	7,518
$1,000,000 or more	338	517,240	1	2,072	2	3,843	-	-	3	4,578	10	18,534	13	24,739	5	6,067
Nontaxable returns	344,676	405,940	219,736	92,578	75,196	105,910	23,593	57,509	10,743	37,167	11,572	64,923	2,751	26,406	643	9,056

Adjusted gross income classes	Marginal tax rate classes--Continued																
	30.5 percent		34 percent		37.5 percent		41 percent		44.5 percent		47.5 percent		50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)		
	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)	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)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	356,672	6,423,660	193,009	4,296,267	120,037	3,200,299	78,072	2,431,027	55,776	1,996,841	42,946	1,740,528	349	176,084	67,373	4,222,651	1,863,584
Taxable returns, total	356,435	6,419,293	192,970	4,295,395	120,001	3,199,346	78,009	2,429,063	55,762	1,996,385	42,942	1,740,369	349	176,084	67,366	4,222,092	1,863,537
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	42,344	704,261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	313,122	5,622,144	191,890	4,186,985	118,338	3,063,130	75,138	2,247,842	51,305	1,739,248	34,086	1,291,682	-	-	3,438	141,252	4,959
$50,000 under $100,000	541	16,704	581	22,071	1,183	51,298	2,390	98,549	3,923	169,775	8,334	352,999	(1)	(1)	44,229	2,272,797	310,444
$100,000 under $500,000	405	57,465	472	64,543	455	63,503	458	61,477	508	66,262	487	63,376	226	55,017	18,771	1,602,122	983,510
$500,000 under $1,000,000	19	10,664	19	10,894	20	11,901	15	7,382	16	9,115	25	15,149	77	45,794	647	115,741	229,077
$1,000,000 or more	4	8,055	8	10,902	5	9,514	8	13,813	10	11,985	10	17,163	41	75,039	281	90,180	335,547
Nontaxable returns	237	4,367	39	872	36	952	(1)	(1)	(1)	(1)	(1)	(1)	-	-	7	559	47

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

Table 24.—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

Adjusted gross income classes	Marginal tax rate classes--Continued													
	50.5 percent		53.5 percent		56 percent		58.5 percent		61 percent		63.5 percent		66 percent	
	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)	Number of returns	Taxable income (Thousand dollars)
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Grand total	35,699	1,605,653	41,076	2,131,302	29,994	1,896,507	14,994	1,169,293	8,104	768,322	4,153	441,946	4,003	514,304
Taxable returns, total	35,691	1,605,314	41,053	2,130,278	29,989	1,896,181	14,994	1,169,206	8,100	767,979	4,149	441,579	4,001	514,093
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	17,031	710,811	2,342	105,782	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	18,068	804,258	37,519	1,853,556	28,097	1,654,499	12,479	880,327	4,935	402,097	501	45,406	-	-
$100,000 under $500,000	570	71,537	1,148	135,462	1,847	201,459	2,470	253,671	3,129	320,304	3,629	383,882	3,955	475,372
$500,000 under $1,000,000	15	7,556	36	20,607	34	21,339	32	19,245	19	8,862	16	8,289	32	17,566
$1,000,000 or more	7	11,152	8	14,871	11	18,884	13	15,963	17	36,716	3	4,002	14	21,155
Nontaxable returns	(1)	(1)	(1)	(1)	(1)	(1)	1	87	(1)	(1)	(1)	(1)	2	211

Adjusted gross income classes	Marginal tax rate classes--Continued											
	68.5 percent		71 percent		73.5 percent		75 percent		76.5 percent		77 percent	
	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)
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Grand total	2,063	313,160	1,177	209,397	642	128,115	436	98,792	1,207	370,374	260	213,990
Taxable returns, total	2,062	313,034	1,177	209,397	642	127,916	436	98,792	1,205	369,774	260	213,990
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $500,000	2,036	294,723	1,153	189,239	622	115,072	414	85,426	1,031	275,926	15	6,439
$500,000 under $1,000,000	19	8,873	16	6,972	15	8,145	16	5,644	150	64,563	149	81,627
$1,000,000	7	9,438	8	13,185	4	4,699	6	7,722	24	29,285	96	125,924
Nontaxable returns	1	126	-	-	1	198	-	-	2	600	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanations of Classifications and Terms."
[1]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.—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 INCOME CLASSES, AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate classes											
			16 percent		16.5 percent		17.5 percent		18 percent		20 percent		23.5 percent	
			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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	17,022,291	44,370,268	3,104,844	737,519	2,220,405	1,652,397	1,770,109	2,198,992	1,624,227	2,839,152	4,902,675	14,264,255	2,230,139	10,802,796
Taxable returns, total	16,766,702	44,211,874	2,969,147	706,473	2,153,563	1,603,108	1,728,800	2,148,097	1,617,093	2,827,442	4,898,803	14,254,289	2,229,631	10,800,323
Under $1,000	512,824	30,717	512,824	30,717	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,012,765	2,056,910	2,130,134	581,815	1,608,891	1,185,918	273,740	289,177	-	-	-	-	-	-
$2,000 under $3,000	3,145,253	4,253,238	215,711	63,799	403,998	303,929	1,219,233	1,556,444	1,118,340	1,943,602	187,970	385,464	-	-
$3,000 under $4,000	2,702,219	5,928,681	69,916	18,414	97,797	78,396	161,319	205,411	370,473	650,012	2,002,714	4,976,448	-	-
$4,000 under $5,000	2,174,049	6,612,486	26,032	5,778	28,990	21,802	52,054	67,261	95,675	173,476	1,970,696	6,341,723	(1)	(1)
$5,000 under $6,000	1,510,639	5,899,226	11,305	3,004	7,111	5,454	13,462	16,711	20,559	36,781	579,299	2,011,645	878,904	3,825,631
$6,000 under $7,000	993,557	4,709,477									109,476	362,228	863,923	4,320,578
$7,000 under $8,000	640,120	3,583,612	3,105	766	6,400	5,196	8,605	11,719	11,604	20,295	34,468	117,540	379,939	2,077,015
$8,000 under $9,000	365,223	2,334,907									7,058	24,670	74,818	399,956
$9,000 under $10,000	208,583	1,510,557			-	-					4,502	15,073	18,705	96,830
$10,000 under $15,000	325,700	2,989,126	(1)	(1)							2,185	7,032	11,896	63,143
$15,000 under $20,000	79,767	1,088,383	-	-	368	903	384	951	431	2,074	312	953	726	3,827
$20,000 under $50,000	80,087	1,820,063	-	-							75	4,316	83	5,091
$50,000 under $100,000	11,867	621,044	(1)	(1)										
$100,000 under $500,000	3,788	508,534	10	1,927	8	1,510	3	423	11	1,202	45	6,435	32	4,496
$500,000 under $1,000,000	162	83,642	-	-	-	-	-	-	-	-	2	759	3	1,310
$1,000,000 or more	99	181,271	-	-	-	-	-	-	-	-	1	3	-	-
Nontaxable returns	255,587	158,394	135,697	31,045	66,844	49,289	41,310	50,896	7,135	11,713	3,873	9,967	509	2,474

Adjusted gross income classes	Marginal tax rate classes--Continued													
	27 percent		30.5 percent		34 percent		37.5 percent		41 percent		44.5 percent		47.5 percent	
	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)	Number of returns	Taxable income (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	699,540	4,771,718	206,778	1,841,683	89,215	984,684	48,758	645,171	29,399	459,968	21,105	371,757	15,100	302,877
Taxable returns, total	699,540	4,771,718	206,673	1,840,792	89,165	984,120	48,757	645,158	29,348	459,184	21,105	371,757	15,096	302,797
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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	220,763	1,383,310	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000			-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	279,545	1,906,032	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	146,237	1,083,059	38,337	314,287	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	51,039	372,397	163,491	1,467,135	77,007	834,566	19,428	244,473	-	-	-	-	-	-
$15,000 under $20,000	1,120	7,871	3,558	32,677	10,914	120,762	26,193	344,299	23,756	353,964	12,388	207,898	968	17,611
$20,000 under $50,000	688	6,770	1,123	11,371	1,055	14,984	2,875	39,796	5,423	89,890	8,527	149,019	13,822	266,597
$50,000 under $100,000	99	5,215	116	6,764	153	8,126	212	9,436	129	5,985	153	7,938	257	10,912
$100,000 under $500,000	48	6,463	46	7,194	36	5,682	48	6,620	37	5,720	34	5,159	47	5,896
$500,000 under $1,000,000	1	602	2	1,364	-	-	1	534	1	808	1	586	2	1,781
$1,000,000 or more	-	-	-	-	-	-	-	-	2	2,817	1	1,157	-	-
Nontaxable returns	-	-	(1)	(1)	(1)	(1)	1	13	(1)	(1)	-	-	(1)	(1)

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

Table 25.—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

Adjusted gross income classes	Marginal tax rate classes--Continued															
	50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			50.5 percent		53.5 percent		56 percent		58.5 percent		61 percent	
	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 dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total	164	74,406	23,257	932,483	394,750	12,221	280,403	15,774	400,970	12,104	380,076	6,306	243,459	4,135	189,676
Taxable returns, total	164	74,406	23,257	932,483	394,750	12,221	280,403	15,774	400,970	12,104	380,076	6,300	243,273	4,135	189,676
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	13,035	330,886	53,842	11,891	258,884	15,143	368,061	11,061	322,650	5,105	179,966	2,369	97,478
$50,000 under $100,000	(1)	(1)	7,274	284,617	110,676	286	13,779	560	23,733	936	38,255	1,094	48,470	1,665	76,159
$100,000 under $500,000	119	25,002	2,761	229,749	149,828	42	6,571	71	9,176	101	12,869	98	12,880	97	11,974
$500,000 under $1,000,000	22	14,052	123	32,788	32,242	2	1,169	-	-	2	1,191	2	637	4	2,401
$1,000,000 or more	11	34,205	64	54,443	48,162	-	-	-	-	3	5,110	1	1,320	1	1,665
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	5	187	-	-

Adjusted gross income classes	Marginal tax rate classes--Continued															
	63.5 percent		66 percent		68.5 percent		71 percent		73.5 percent		75 percent		76.5 percent		77 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Grand total	2,293	123,802	2,551	158,752	1,158	86,561	892	76,199	485	48,564	388	42,136	1,167	176,708	359	218,454
Taxable returns, total	2,293	123,802	2,547	158,506	1,158	86,561	892	76,199	485	48,564	388	42,136	1,165	176,462	359	218,454
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	262	12,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	1,897	95,200	2,339	132,613	910	60,194	612	46,134	180	15,422	(1)	(1)	-	-	-	-
$100,000 under $500,000	130	12,766	202	20,840	243	23,083	272	25,413	298	29,665	349	37,453	1,148	167,434	211	56,167
$500,000 under $1,000,000	3	2,319	4	2,474	4	1,741	7	3,503	4	1,782	2	1,206	13	5,549	80	38,637
$1,000,000 or more	1	1,473	2	2,579	1	1,544	1	1,149	2	1,696	-	-	4	3,479	68	123,649
Nontaxable returns	-	-	(1)	(1)	-	-	-	-	-	-	-	-	2	246	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1] 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 26.—RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate classes: 16 percent		17.5 percent		19 percent		22 percent		23 percent		27 percent		29 percent	
			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)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	1,557,112	5,439,472	233,156	123,527	306,407	464,523	564,475	1,674,778	273,314	1,323,928	101,264	697,486	33,742	300,925	15,595	171,788
Taxable returns, total	1,547,782	5,428,278	228,348	121,183	302,808	459,538	563,769	1,672,716	273,162	1,323,165	101,264	697,486	33,742	300,925	15,544	171,266
Under $1,000	44,884	16,196	43,784	15,020	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000					60,051	77,606	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	161,899	133,373	102,347	55,720			54,802	126,753	-	-	-	-	-	-	-	-
$3,000 under $4,000	245,914	366,969	56,658	35,189	135,055	206,250			-	-	-	-	-	-	-	-
$4,000 under $5,000	284,061	643,227	16,898	9,260	76,799	124,322	190,364	509,645	-	-	-	-	-	-	-	-
$5,000 under $6,000	266,268	822,717			21,895	36,233	212,714	675,683	25,755	107,075	-	-	-	-	-	-
$6,000 under $7,000	182,899	714,452	8,605	5,024			73,460	248,855	99,441	452,199	-	-	-	-	-	-
$7,000 under $8,000	128,203	611,938			8,802	14,154	25,200	85,973	99,601	508,835	39,650	257,006	-	-	-	-
$8,000 under $9,000	75,454	427,473							33,599	171,636			-	-	-	-
$9,000 under $10,000	49,599	323,939	-	-	-	-	6,404	20,648	10,901	61,177	35,397	247,945	(1)	(1)	-	-
$10,000 under $15,000	75,819	643,342	(1)	(1)	(1)	(1)	811	2,688					31,413	279,383	11,917	129,367
$15,000 under $20,000	16,146	208,997	-	-	-	-	-	-	3,860	21,459	26,210	191,394			3,244	36,107
$20,000 under $50,000	13,936	309,433	-	-	-	-	-	-					1,322	12,323		
$50,000 under $100,000	2,085	109,538	-	-	-	-	(1)	(1)							376	4,606
$100,000 under $500,000	583	75,893	5	942	2	182	5	1,087	5	784	5	648	8	1,144	7	1,186
$500,000 under $1,000,000	24	12,457	-	-	1	497	-	-	-	-	1	494	-	-	-	-
$1,000,000 or more	8	8,334	-	-	-	-	1	658	-	-	-	-	-	-	-	-
Nontaxable returns	9,328	11,194	4,809	2,343	3,600	4,987	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)

Adjusted gross income classes	Marginal tax rate classes--Continued: 32 percent		34 percent		37.5 percent		39 percent		42.5 percent		43.5 percent		45.5 percent		47 percent		48.5 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	9,260	121,547	4,319	66,679	3,282	56,805	2,309	46,184	1,790	42,148	1,105	26,618	1,373	35,702	1,104	30,866	888	28,715
Taxable returns, total	9,260	121,547	4,319	66,679	3,282	56,805	2,309	46,184	1,790	42,148	1,105	26,618	1,369	35,601	1,104	30,866	888	28,715
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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	1,826	22,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	7,000	91,233	3,364	50,225	1,115	18,566	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	431	7,053	950	15,658	2,162	37,379	2,301	44,753	1,684	36,448	1,101	26,091	1,323	32,968	1,042	27,930	796	23,735
$50,000 under $100,000									100	5,116			41	1,673	54	2,188	84	3,476
$100,000 under $500,000	4	630	6	795	3	327	7	687	5	584	4	527	4	401	8	749	9	1,504
$500,000 under $1,000,000	-	-	-	-	-	-	1	745	-	-	-	-	1	559	-	-	-	-
$1,000,000 or more	-	-	-	-	1	532	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)	-	-	-	-

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

Table 26.—RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes--Continued													
	50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			51.5 percent		53 percent		54 percent		56 percent		58.5 percent	
	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 dollars)	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	15	4,276	2,037	100,535	48,864	877	32,050	402	15,544	376	15,469	402	19,482	399	21,487
Taxable returns, total	15	4,276	2,037	100,535	48,864	877	32,050	402	15,544	376	15,469	402	19,482	394	21,304
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	601	19,519	2,797	750	25,649	322	11,961	268	10,533	185	7,585	12	562
$50,000 under $100,000	-	-	1,020	43,143	14,558	112	4,917	75	3,043	103	4,579	199	8,900	360	17,745
$100,000 under $500,000	13	2,474	391	31,509	23,044	15	1,484	5	541	5	356	16	1,933	22	2,997
$500,000 under $1,000,000	1	484	19	4,667	4,926	-	-	-	-	-	-	2	1,065	-	-
$1,000,000 or more	1	1,318	5	1,697	3,539	-	-	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)

Adjusted gross income classes	Marginal tax rate classes--Continued													
	59.5 percent		61 percent		62 percent		63.5 percent		65 percent		66 percent		67 percent		69 percent	
	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)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	115	6,249	344	20,887	144	9,599	167	13,748	81	6,116	56	5,253	55	5,289	14	1,302
Taxable returns, total	115	6,249	339	20,656	144	9,599	167	13,748	81	6,116	56	5,253	55	5,289	14	1,302
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	107	5,632	310	17,505	133	8,333	137	9,261	62	4,526	33	2,583	(1)	(1)	-	-
$100,000 under $500,000	8	616	29	3,151	11	1,265	29	2,782	19	1,589	22	2,269	34	3,561	14	1,302
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	1	401	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	1	1,704	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 26.—RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes--Continued													
	69.5 percent		71 percent		72.5 percent		74 percent		75 percent		75.5 percent		77 percent	
	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)	Number of returns	Taxable income (Thousand dollars)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Grand total	61	6,434	65	8,157	53	7,491	30	5,163	18	3,179	15	3,272	40	16,964
Taxable returns, total	61	6,434	65	8,157	53	7,491	30	5,163	18	3,179	15	3,272	40	16,964
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 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 $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $500,000	53	5,660	64	7,550	53	7,491	29	4,750	18	3,179	14	2,965	23	5,881
$500,000 under $1,000,000	-	-	1	607	-	-	1	413	-	-	1	308	13	6,943
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	4	4,140
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	-	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]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.

SECTION 4

Returns with Age Exemptions; Retirement Income Credit

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HALF OF RETURNS OF OLDER TAXPAYERS WERE NONTAXABLE--HALF REPORTED NO WAGES OR SALARIES

Table 27 shows that nearly half of the 5.9 million returns of older taxpayers were nontaxable and that more than half showed no income from salaries and wages. This table, along with tables 28 and 29, shows characteristics of returns on which age exemptions were claimed because a taxpayer or his spouse was age 65 or over at the end of the tax year. Comparisons of these tabulations with similar results for all returns show markedly different income patterns and reflect the special provisions of Federal income tax law applicable to persons age 65 and over.

About one-fifth of all returns filed in 1964 were nontaxable. As noted above, nearly one-half of the returns of older taxpayers reported no tax liability. A higher proportion of returns in the lower income brackets partly accounted for the higher proportion of nontaxable returns among older taxpayers, as shown in table Q. Half of all returns with age exemptions were in the "less than $3,000" adjusted gross income bracket, while somewhat less than a third of all individual returns fell in this income class.

Age exemptions and the new minimum standard deduction enacted in 1964 also contributed to the higher proportion of nontaxable returns. In addition to the $600 personal exemption allowed for each taxpayer and dependent, taxpayers age 65 or over were each eligible for

Table Q.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS: PERCENT DISTRIBUTION FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER BY SELECTED ADJUSTED GROSS INCOME CLASSES AND BY TAX STATUS

Adjusted gross income classes	All returns		Returns with standard deduction		Returns with itemized deductions	
	Total	At least one taxpayer age 65 or over	Total	At least one taxpayer age 65 or over	Total	At least one taxpayer age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)
Total	100.0	100.0	100.0	100.0	100.0	100.0
Under $3,000						
Taxable	13.8	7.2	20.3	7.7	4.9	7.0
Nontaxable	18.2	43.2	27.3	61.6	3.9	20.6
$3,000 under $5,000:						
Taxable	15.8	14.1	17.7	11.5	13.5	17.5
Nontaxable	2.7	5.4	3.0	2.2	2.2	9.2
$5,000 or more:						
Taxable	48.8	29.2	31.2	16.9	74.5	43.9
Nontaxable	0.7	0.9	0.5	0.1	1.0	1.8

an additional $600 exemption. For instance, a married couple filing a joint return were entitled to four exemptions worth $2,400 if both were over 65. The minimum standard deduction available to them guaranteed that at least $600 more was deductible. The minimum standard deduction was more liberal for older taxpayers than for taxpayers generally because age exemptions were used in its computation.

Table 28 shows that a standard deduction was claimed on 3 million returns of older taxpayers. More than three-fifths of these standard deduction returns were nontaxable, and a still larger proportion was in the less than $3,000 income bracket. These taxpayers deducted the higher of the minimum standard deduction or 10 percent of their adjusted gross income (maximum $1,000).

Itemized deductions were reported on 46 percent of the returns of older taxpayers, a somewhat higher proportion than that for all returns (41 percent). This higher proportion is, in part, due to higher expenses for medical care among older taxpayers as well as the more liberal rules for deducting such expenses applicable to persons age 65 or over. Deductible medical expenses averaged $700 per return compared to an average of $264 for all itemized returns.

Itemized deductions averaged $2,044 on returns of older taxpayers, compared to $1,740 for all itemized returns. Older taxpayer averaged markedly higher deductions for contributions and markedly lower deductions for interest paid (table 29).

INVESTMENT INCOME IMPORTANT TO AGED

Nearly two-thirds of the income of older taxpayers was from sources other than salaries and wages and (as noted above) a majority of returns claiming age exemptions reported no salary and wage income.

Table R.—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER

[Taxable and nontaxable returns]

	All returns		Returns with at least one taxpayer age 65 or over		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of—	
				Adjusted gross income	Income for all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit	396,659,831	100.0	32,356,101	100.0	8.2
Salaries and wages (gross)	323,265,701	81.5	11,541,135	35.7	3.6
Business or profession net profit and net loss	22,992,275	5.8	1,809,988	5.6	7.9
Farm net profit and net loss	2,635,385	0.7	318,656	1.0	12.1
Partnership net profit and net loss	9,730,717	2.4	1,087,300	3.4	11.2
Sales of capital assets net gain and net loss	7,939,152	2.0	2,670,330	8.2	33.6
Dividends in adjusted gross income	11,917,365	3.0	5,708,606	17.6	47.9
Interest received	10,124,623	2.5	4,099,045	12.7	40.5
Rents net income and net loss	2,624,773	0.7	1,598,797	4.9	60.9
Royalties net income and net loss	606,087	0.1	258,863	0.8	42.7
Pensions and annuities	3,117,638	0.8	2,394,241	7.4	76.8
All other sources, income and loss	4,585,381	1.2	1,005,818	3.1	21.9
Adjustments[1]	2,879,266	-0.7	136,678	-0.4	4.7

[1]Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

Although this particular group of returns had only 8.2 percent of total adjusted gross income for all returns, they showed large shares of the following kinds of income: pensions and annuities (76.8 percent), net rents (60.9 percent), dividends (47.9 percent), and interest (40.5 percent).

The retirement income credit, a partial offset against taxes derived from these income sources, was claimed on 1.3 million returns with age exemptions in the amount of $160 million. These returns constituted 90 percent of all returns claiming the credit. Returns with age exemptions also accounted for 42.7 percent of royalty net income and net loss. The retirement income credit was not applicable to income from this source. Table R shows patterns of income for all returns and returns with at least one taxpayer over 65 as well as the proportions of the various sources of income reported on these returns.

NEW INFORMATION FROM RETIREMENT INCOME CREDIT SCHEDULE

For 1964, the retirement income credit was reported on over 1.4 million returns and amounted to a reduction in tax before credits of $184 million, as shown in table 30. This was $28 million less than the amount claimed in 1963.

A credit for retirement income (in the current year) was allowed an individual taxpayer if he had earned income of more than $600 in each of any 10 years prior to the current year. Retirement income for taxpayers age 65 or over could consist of pensions and annuities, dividends, interest, and gross rental income. If the taxpayer was under 65 years of age, only taxable amounts of pensions or annuities received under a public retirement system qualified as retirement income.

The credit was 17 percent (decreased from 20 percent by the Revenue Act of 1964) of the lesser of (1) retirement income received during the year, or (2) $1,524 reduced by amounts of certain tax-exempt pensions and annuities, notably retirement benefits under the Federal Social Security program. The $1,524 maximum base for the credit was also reduced by amounts of earned income, the extent of the reduction depending on the size of the earned income and the age of the taxpayer. (See the reproduction of the retirement income credit schedule in section 10 at the end of this report.)

A special rule, effected by the Revenue Act of 1964, states that if husband and wife filed jointly and both were age 65 or over, they could elect an alternative computation which provided a $2,286 joint maximum base for the credit. These taxpayers could choose whichever method afforded them the larger credit, the separate computations under the general rule or the joint computation under the special rule.

Of the more than 1.4 million returns with this credit, 97 percent had a supporting schedule B outlining the credit computation. These returns were divided between the 1.3 million having the regular computation (labeled as "general rule" in the table) and the 0.1 million having the alternative method computation. The average credit for the latter group ($131) was slightly greater than that for the former group ($128).

Almost 225 thousand of the 1.3 million returns with the "general rule" computation were filed by taxpayers also eligible for the alternative method (i.e., husband and wife filed jointly and both were age 65 or over). Presumably most of these taxpayers choose the "general rule" method because it afforded a larger credit (the average for the 225 thousand returns being $167). This would occur, for instance, where both spouses had retirement income so that the sum of their separate bases for the credit exceeded the maximum base ($2,286) under the alternative method.

The tentative credit under both methods (excluding returns with no schedule B) totalled $217 million. Since the retirement income credit could not exceed the income tax reduced by certain other credits, the actual credit taken was $38.6 million lower than the tentative credit.

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				[4]Farm			
						Net profit		Net loss		Net profit		Net loss	
				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)	(13)
Grand total	5,915,173	17,625,452	[1]32,356,101	2,745,206	11,541,135	611,002	2,018,185	91,102	208,197	362,943	617,151	163,506	298,495
Taxable returns, total	2,989,849	8,773,031	27,310,187	1,774,541	10,360,424	320,163	1,719,679	33,444	80,401	123,075	436,949	50,643	129,139
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	99,152	198,305	176,362	41,996	59,720	6,183	7,308	1,411	625	4,637	5,284	4,335	4,888
$2,000 under $3,000	328,439	738,108	832,816	176,001	347,850	22,616	37,819			13,861	19,855		
$3,000 under $4,000	428,408	1,180,052	1,512,783	239,437	673,786	37,153	77,315	4,767	2,430	20,565	36,341	6,855	5,616
$4,000 under $5,000	407,273	1,193,201	1,829,323	250,867	942,935	39,228	98,768	3,579	7,355	18,788	44,546	8,148	10,220
$5,000 under $6,000	338,330	1,025,996	1,863,474	220,816	1,001,562	34,473	104,623	2,722	2,058	14,017	42,571	4,931	4,700
$6,000 under $7,000	280,299	882,330	1,820,610	193,133	1,053,185	31,822	106,665	2,213	2,581	10,098	33,851	5,036	7,028
$7,000 under $8,000	208,565	636,048	1,560,152	138,612	858,601	22,940	96,872	1,512	1,696	6,448	21,398	3,024	3,733
$8,000 under $9,000	163,034	519,040	1,380,158	100,764	691,820	17,458	73,954	2,218	2,695	5,649	21,956	2,319	3,035
$9,000 under $10,000	116,433	378,503	1,101,827	73,323	549,281	13,807	68,943	1,315	1,160	5,495	26,197	1,915	5,751
$10,000 under $15,000	297,607	957,843	3,568,371	178,323	1,585,089	39,607	246,216	5,742	11,485	11,795	57,668	4,795	11,201
$15,000 under $20,000	115,353	373,309	1,983,947	59,123	638,374	19,071	173,490	2,407	4,618	4,225	31,197	2,198	5,916
$20,000 under $50,000	161,299	533,080	4,802,288	77,533	1,170,360	29,798	442,221	3,882	16,890	6,087	68,734	4,765	33,062
$50,000 under $100,000	33,643	115,815	2,259,262	18,246	509,874	4,871	132,579	1,049	7,291	1,072	17,984	1,415	14,112
$100,000 under $500,000	11,424	39,432	1,945,461	6,055	260,230	1,097	48,685	570	11,812	324	8,418	821	16,600
$500,000 under $1,000,000	388	1,318	257,201	197	11,386	28	1,390	32	1,967	10	574	57	1,877
$1,000,000 or more	202	651	416,152	115	6,371	11	2,831	25	5,738	4	375	29	1,400
Nontaxable returns, total	2,925,324	8,852,421	[1]5,045,914	970,665	1,180,711	290,839	298,506	57,658	127,796	239,868	180,202	112,863	169,356
No adjusted gross income	97,059	294,508	[2]221,061	9,250	9,513	3,779	5,467	23,768	89,851	875	685	43,021	104,642
Under $600	282,666	802,203	99,689	85,961	29,734	38,946	14,446	6,667	3,780	58,856	17,069	19,624	13,918
$600 under $1,000	367,551	992,882	298,118	120,509	83,635	47,275	28,566	4,790	4,651	46,737	25,415	10,955	9,243
$1,000 under $2,000	1,167,541	3,316,531	1,703,220	424,534	456,597	111,367	102,408	10,187	7,830	81,119	67,150	21,117	15,415
$2,000 under $3,000	638,227	2,096,685	1,553,948	224,861	365,499	56,427	76,374	5,439	7,103	37,866	43,433	10,682	9,461
$3,000 under $4,000	231,196	824,405	791,305	72,946	152,962	20,587	36,810	3,524	2,792	9,602	14,335	3,931	3,693
$4,000 under $5,000	87,674	326,984	386,257	22,683	48,940	7,661	16,546	1,210	1,476	2,823	5,310	2,218	3,922
$5,000 or more	53,410	198,223	434,438	9,921	33,831	4,797	17,889	2,073	10,313	1,990	6,805	1,315	9,062
Returns under $5,000	4,135,186	11,963,863	[1]8,962,758	1,669,045	3,171,170	391,221	501,827	65,342	127,893	295,730	279,422	130,886	181,017
Returns $5,000 under $10,000	1,155,054	3,622,179	8,022,891	735,683	4,178,443	124,851	465,661	12,000	14,422	43,537	151,734	18,234	27,157
Returns $10,000 or more	624,932	2,039,409	15,370,449	340,477	4,191,520	94,929	1,050,695	13,760	65,880	23,677	185,994	14,388	90,319

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	203,915	1,205,882	44,301	118,582	1,271,564	2,798,975	189,290	128,645	26,283	17,016	15,752	14,555	14,574	32,697
Taxable returns, total	147,008	1,142,541	24,256	67,369	827,718	2,520,883	120,247	81,596	16,128	11,873	7,936	10,415	8,354	14,147
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	2,230	3,084	-	-	11,121	4,956	6,122	3,008	1,911	637	2,205	1,790	-	-
$2,000 under $3,000	6,636	9,860	2,104	458	53,018	29,816							1,807	1,106
$3,000 under $4,000	8,639	14,774	2,415	1,019	86,154	56,257	8,361	5,795						
$4,000 under $5,000	10,698	23,637			78,209	64,924	10,117	6,682	2,012	575	1,025	899		
$5,000 under $6,000	12,461	29,359	1,407	1,246	83,845	78,490	7,771	4,428	2,209	775				
$6,000 under $7,000	8,043	26,139	1,604	2,681	69,255	65,445	6,363	4,147						
$7,000 under $8,000	7,628	31,278	1,151	97	51,651	77,906	10,163	7,018	1,411	619	1,709	1,660	1,311	412
$8,000 under $9,000	9,156	33,006	1,428	776	50,428	76,121	7,132	5,099	1,810	1,481				
$9,000 under $10,000	5,985	22,544			42,050	66,318	3,234	1,861						
$10,000 under $15,000	22,954	124,622	3,556	6,317	114,310	232,929	22,201	15,030	2,865	2,276	1,421	1,730	1,422	1,664
$15,000 under $20,000	13,677	97,254	2,706	9,335	57,608	164,395	10,656	7,526	1,223	2,071	558	810	918	1,214
$20,000 under $50,000	28,278	365,154	5,129	13,424	96,853	519,427	21,844	15,871	1,734	1,700	798	2,596	1,994	5,695
$50,000 under $100,000	7,763	198,956	1,689	10,151	23,480	300,074	4,959	3,996	545	735	143	531	548	1,597
$100,000 under $500,000	2,736	146,488	974	15,257	9,204	462,592	1,289	1,103	362	683	70	372	320	2,163
$500,000 under $1,000,000	88	9,406	53	3,181	355	107,859	17	16	24	261	5	17	14	101
$1,000,000 or more	36	6,980	40	3,427	177	213,374	18	16	22	60	2	10	20	195
Nontaxable returns, total	56,907	63,341	20,045	51,213	443,846	278,092	69,043	47,049	10,155	5,143	7,816	4,140	6,220	18,550
No adjusted gross income	1,032	3,268	7,000	32,943	17,074	17,108	10,461	8,513	925	1,155	[3]	[3]	3,203	16,766
Under $600	4,040	1,636	2,810	2,631	25,718	8,987	7,324	4,262	1,029	583	2,104	734	1,814	646
$600 under $1,000	7,161	4,893	2,003	2,680	38,940	12,829	3,805	2,537						
$1,000 under $2,000	19,467	18,080	4,708	3,976	148,511	59,298	15,315	11,124	3,309	920	2,121	694		
$2,000 under $3,000	13,246	14,509	3,012	2,353	108,627	62,720	16,232	9,695	2,113	490	1,210	581	1,203	1,138
$3,000 under $4,000	6,023	10,153			56,876	33,662	7,609	4,810	2,310	1,102	1,420	1,408		
$4,000 under $5,000	2,805	3,859			26,931	23,591	4,804	3,690						
$5,000 or more	3,133	6,943	512	6,630	21,169	59,897	3,493	2,418	469	893	256	567		
Returns under $5,000	81,977	107,753	24,051	46,060	651,180	374,147	90,152	60,115	13,609	5,460	10,789	6,262	7,433	18,438
Returns $5,000 under $10,000	46,188	147,873	5,993	5,453	315,861	388,840	37,136	24,069	5,834	3,722	1,911	2,009	1,831	1,253
Returns $10,000 or more	75,751	950,253	14,257	67,068	304,526	2,035,987	62,004	44,459	6,840	7,830	3,053	6,282	5,309	13,006

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

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	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)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	1,751,010	5,708,606	4,295,915	4,099,045	1,317,919	2,394,241	1,322,293	1,749,304	255,765	150,507	145,252	269,398	5,300	10,535
Taxable returns, total	1,136,008	5,179,990	2,350,023	2,870,647	659,993	1,440,128	603,845	1,154,699	128,438	75,325	79,516	210,129	3,970	8,679
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	20,414	12,175	70,875	40,424	20,031	21,837	17,415	14,238	12,384	2,406	6,619	2,661	-	-
$2,000 under $3,000	90,438	69,677	233,339	152,925	68,614	89,228	52,990	50,500						
$3,000 under $4,000	114,684	116,236	307,681	238,303	93,789	172,090	82,664	101,640	15,954	6,414	8,131	5,396		
$4,000 under $5,000	117,885	131,687	293,701	231,568	99,227	191,643	74,031	80,094	13,027	4,531	6,720	5,579		
$5,000 under $6,000	97,355	136,368	260,951	222,423	73,671	141,452	63,326	89,405	16,480	6,861	6,018	3,903		
$6,000 under $7,000	84,536	129,731	215,650	193,432	59,191	128,409	53,243	71,392	10,948	2,999	4,939	4,729	2,815	2,012
$7,000 under $8,000	73,174	158,308	163,501	160,440	44,245	94,078	36,231	43,396	10,769	4,030	4,212	3,350		
$8,000 under $9,000	65,701	150,845	137,242	159,771	34,180	79,180	36,915	69,351	7,715	7,237	3,822	15,469		
$9,000 under $10,000	51,285	104,532	99,102	118,591	28,099	81,290	30,011	42,305	3,616	2,625	3,213	3,369		
$10,000 under $15,000	160,551	534,416	267,331	400,737	65,400	169,802	67,826	163,225	16,105	10,826	11,738	23,137		
$15,000 under $20,000	82,527	422,915	107,247	233,115	26,915	79,744	30,031	96,700	6,958	5,122	6,331	21,282		
$20,000 under $50,000	134,816	1,295,034	150,722	459,656	36,090	124,933	45,412	225,173	10,965	10,945	12,861	57,031	715	685
$50,000 under $100,000	31,069	766,558	31,514	154,620	7,719	42,378	9,516	73,354	2,349	5,014	3,231	27,311	228	1,322
$100,000 under $500,000	10,993	846,817	10,628	90,993	2,677	22,617	3,092	31,777	1,080	5,434	1,576	30,433	199	3,142
$500,000 under $1,000,000	380	122,028	354	6,071	90	787	86	1,038	56	568	71	3,892	7	64
$1,000,000 or more	200	182,663	185	7,578	55	660	56	1,111	32	313	34	2,587	6	1,454
Nontaxable returns, total	615,002	528,616	1,945,892	1,228,398	657,926	954,113	720,448	594,605	127,327	75,182	65,736	59,269	1,330	1,856
No adjusted gross income	14,733	20,269	43,929	23,578	4,344	3,981	13,216	13,625	18,913	31,467	3,701	15,258	(3)	(3)
Under $600	20,145	4,086	109,086	25,729	11,364	4,723	46,137	15,279	10,566	5,231	5,935	2,298	-	-
$600 under $1,000	43,435	12,083	195,089	70,263	35,245	21,773	94,103	50,116	19,334	7,995	8,236	4,154	-	-
$1,000 under $2,000	213,009	99,224	794,437	408,933	236,536	235,259	289,482	210,013	40,516	13,522	22,212	12,666		
$2,000 under $3,000	167,772	112,625	490,497	354,857	209,114	318,092	176,363	166,643	22,401	7,378	14,149	12,559		
$3,000 under $4,000	85,516	79,683	191,500	178,664	99,445	203,476	62,842	70,914	6,409	1,782	4,620	3,064	1,329	1,856
$4,000 under $5,000	39,071	55,925	75,556	81,461	40,377	107,086	24,252	38,922	5,010	2,712	4,523	3,000		
$5,000 or more	31,321	144,721	45,798	84,913	21,501	59,723	14,053	29,093	4,178	5,095	2,360	6,270		
Returns under $5,000	927,103	713,668	2,805,689	1,806,705	918,086	1,369,188	933,496	811,983	164,516	83,436	84,845	66,635	(3)	(3)
Returns $5,000 under $10,000	399,349	751,568	918,007	922,338	259,859	580,779	232,429	338,383	53,433	27,263	24,115	33,388	1,319	1,127
Returns $10,000 or more	424,559	4,243,367	572,219	1,370,002	139,974	444,275	157,368	598,936	37,818	39,806	36,291	169,374	1,977	8,453

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income		Investment	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	1,007,006	140,530	136,678	7,278,992	10,575,271	2,534,317	3,380,857	17,335,505	4,689,590	1,300,102	160,073	120,902	20,490
Taxable returns, total	815,644	116,858	107,102	4,967,498	5,263,820	-	2,389,849	17,078,814	4,647,225	929,543	122,894	108,253	18,114
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,364	3,503	2,524	40,333	118,983	-	99,152	16,976	2,783	8,256	220	-	-
$2,000 under $3,000	35,294			176,524	442,865	-	328,439	213,435	34,792	95,595	5,967	4,045	184
$3,000 under $4,000	45,919	7,605	6,110	305,920	708,031	-	428,408	498,762	82,834	139,624	13,695	8,249	576
$4,000 under $5,000	53,133	15,576	11,129	362,267	715,921	-	407,273	751,145	126,900	126,170	15,679	7,964	504
$5,000 under $6,000	44,104	13,308	11,855	345,138	615,598	-	338,330	902,737	154,831	105,053	14,877	9,707	648
$6,000 under $7,000	37,809	13,006	11,149	328,037	529,398	-	280,299	963,176	168,264	81,299	12,476	7,044	590
$7,000 under $8,000	35,517	11,754	4,970	275,072	381,629	-	208,565	903,451	163,101	56,846	9,048	5,326	460
$8,000 under $9,000	35,674	10,457	8,978	248,004	311,424	-	163,034	820,731	150,817	54,808	8,385	5,238	513
$9,000 under $10,000	35,840	6,161	7,150	189,002	227,102	-	116,433	685,722	128,145	34,294	5,957	4,133	462
$10,000 under $15,000	103,785	19,364	19,265	607,170	574,706	-	397,607	2,386,525	473,466	100,443	15,859	14,776	2,110
$15,000 under $20,000	65,457	6,605	8,900	326,382	223,985	-	115,353	1,433,591	318,127	45,442	6,981	9,111	1,444
$20,000 under $50,000	176,599	7,430	9,953	815,488	319,848	-	161,299	3,666,967	1,037,022	64,026	10,853	22,872	5,759
$50,000 under $100,000	81,326	1,574	3,543	399,073	69,489	-	33,643	1,790,702	711,386	12,805	2,080	6,611	2,480
$100,000 under $500,000	52,362	494	1,482	400,149	23,659	-	11,424	1,521,659	788,631	4,642	773	2,955	1,920
$500,000 under $1,000,000	352	13	82	59,057	791	-	388	197,355	115,564	156	28	147	226
$1,000,000 or more	4,109	8	12	89,882	391	-	202	325,880	190,562	84	16	75	238
Nontaxable returns, total	191,362	23,672	29,576	2,311,498	5,311,451	2,534,317	991,008	256,691	42,365	370,559	37,179	12,649	2,376
No adjusted gross income	450,910	(3)	(3)	-	176,703	97,059	-	-	-	-	-	-	-
Under $600	6,459	2,721	4,215	137,487	481,322	282,666	-	-	-	-	-	-	-
$600 under $1,000	13,964			179,120	595,729	367,551	-	-	-	-	-	-	-
$1,000 under $2,000	94,472	7,412	9,794	658,475	1,989,919	1,102,887	64,654	11,150	1,907	58,749	1,745	3,519	166
$2,000 under $3,000	68,108	8,412	7,276	522,868	1,258,011	500,838	137,390	79,066	12,905	133,879	12,076		
$3,000 under $4,000	23,988	2,310	4,448	311,326	494,643	126,016	105,180	68,623	11,233	98,615	10,113	4,716	382
$4,000 under $5,000	16,480	2,554	3,285	169,899	196,190	32,069	55,605	51,533	8,317	53,299	7,624	1,407	159
$5,000 or more	18,801	210	527	332,319	118,934	25,231	28,179	46,319	8,003	26,017	5,621	3,007	1,669
Returns under $5,000	315,270	50,144	48,812	2,864,217	7,178,316	2,509,086	1,626,100	2,690,688	281,672	714,187	67,119	29,901	1,970
Returns $5,000 under $10,000	203,012	54,787	44,118	1,567,370	2,173,308	21,390	1,133,664	4,316,150	771,779	357,589	56,243	33,967	3,496
Returns $10,000 or more	488,723	35,598	43,746	2,847,402	1,223,645	3,841	621,091	10,328,665	3,636,140	228,326	36,711	57,034	15,023

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

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits--Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other								
	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)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	35,358	10,379	1,123,761	91,292	4,407,444	6,556	1,299	764,885	96,467	2,285,647	1,402,915
Taxable returns, total	33,236	9,794	992,934	89,000	-	5,524	896	421,254	74,424	1,653,274	1,341,447
Under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	12,544	87	2,463	-	-	8,972	612	32,627	3,811
$2,000 under $3,000	-	-	70,734	722	27,934			32,142	3,135	155,634	29,668
$3,000 under $4,000			91,078	1,660	66,831			51,729	6,280	209,702	61,780
$4,000 under $5,000	3,306	119	97,248	1,982	108,728	1,210	81	52,363	8,128	239,020	96,848
$5,000 under $6,000			78,322	2,116	137,187			44,873	7,969	210,286	105,900
$6,000 under $7,000			74,171	2,179	152,981			38,396	7,034	184,259	117,616
$7,000 under $8,000			65,060	2,708	150,883			26,452	5,092	133,182	102,506
$8,000 under $9,000			59,889	2,677	139,053			25,371	4,733	98,034	82,372
$9,000 under $10,000	5,102	241	45,569	1,798	119,878	1,620	189	19,351	3,867	69,161	67,401
$10,000 under $15,000	3,866	344	147,546	9,395	445,766			51,274	11,053	171,489	208,624
$15,000 under $20,000	3,401	283	78,174	7,579	301,843	817	82	23,595	5,376	55,721	93,155
$20,000 under $50,000	9,529	1,661	130,382	23,108	995,645	1,146	178	37,078	8,805	71,401	205,465
$50,000 under $100,000	4,902	2,065	30,709	13,889	690,870	399	100	7,129	1,721	16,968	108,673
$100,000 under $500,000	2,913	3,864	10,929	14,519	767,557	289	232	2,419	591	5,513	54,296
$500,000 under $1,000,000	142	555	380	1,885	112,872	28	20	77	19	177	2,171
$1,000,000 or more	75	662	199	2,696	186,953	15	14	33	9	100	1,161
Nontaxable returns, total	2,122	585	130,827	2,292	-	1,032	403	343,631	22,043	632,373	61,468
No adjusted gross income	-	-	-	-	-	(3)	(3)	5,455	454	4,530	726
Under $600	-	-	601	3	-	-	-	24,193	773	68,917	1,658
$600 under $1,000	-	-	-	-	-			65,673	2,604	77,887	4,103
$1,000 under $2,000	-	-	20,598	161	-			141,778	8,076	259,034	20,717
$2,000 under $3,000			42,507	640	-	729	167	67,008	5,514	142,422	19,593
$3,000 under $4,000	2,122	585	34,586	675	-			25,838	2,771	55,859	8,712
$4,000 under $5,000			19,153	538	-			8,266	950	15,859	2,769
$5,000 or more			13,382	275	-			5,420	901	7,865	3,190
Returns under $5,000	(3)	(3)	389,049	6,468	205,956	1,231	327	483,418	39,296	1,261,490	250,385
Returns $5,000 under $10,000	7,504	334	335,544	11,729	699,981	1,714	262	159,507	29,523	702,231	477,686
Returns $10,000 or more	24,951	9,824	399,171	73,092	3,501,504	3,611	710	121,962	27,648	321,924	674,843

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment					
					Number of returns	Amount (Thousand dollars)	Refund: Cash or bonds requested		Credit on 1965 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Grand total	1,118,766	2,607,674	1,863,216	1,048,178	2,152,540	553,645	1,783,827	324,230	424,585	229,418
Taxable returns, total	998,537	2,554,497	1,557,883	1,029,691	1,424,878	442,891	1,102,684	232,145	364,586	210,749
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,116	460	67,768	2,083	31,384	3,277	28,978	3,175	2,608	102
$2,000 under $3,000	42,404	7,655	168,746	14,133	158,194	20,382	140,632	18,235	22,715	2,147
$3,000 under $4,000	72,825	17,201	214,481	27,222	213,725	33,093	182,481	28,739	35,558	4,355
$4,000 under $5,000	88,215	28,587	174,030	31,807	232,143	40,368	197,484	34,265	40,068	6,104
$5,000 under $6,000	90,888	37,147	151,338	34,703	186,491	32,550	156,724	26,881	32,725	5,669
$6,000 under $7,000	78,181	38,715	126,951	30,754	151,748	27,058	128,415	22,073	27,940	4,985
$7,000 under $8,000	67,684	43,633	103,635	31,602	104,930	21,727	83,837	15,938	23,398	5,790
$8,000 under $9,000	67,544	53,651	81,577	27,396	80,457	19,619	57,018	11,432	26,450	8,188
$9,000 under $10,000	50,874	40,348	71,082	27,390	45,352	11,340	34,823	7,261	12,447	4,079
$10,000 under $15,000	163,420	199,221	187,726	91,651	108,969	42,592	59,798	18,662	54,660	23,930
$15,000 under $20,000	86,990	178,912	74,128	64,741	41,022	29,508	14,941	9,191	28,798	20,318
$20,000 under $50,000	142,077	673,657	104,720	215,353	56,520	89,854	15,238	23,930	44,934	65,923
$50,000 under $100,000	31,613	482,040	22,827	140,420	10,804	38,441	1,916	7,435	9,438	31,006
$100,000 under $500,000	11,128	555,273	8,415	185,094	3,008	26,296	378	4,063	2,732	22,233
$500,000 under $1,000,000	381	79,199	296	34,828	92	3,288	12	408	84	2,880
$1,000,000 or more	197	118,798	163	70,514	39	3,498	9	457	31	3,040
Nontaxable returns, total	120,229	53,177	305,333	18,487	727,662	110,754	681,143	92,085	59,999	18,669
No adjusted gross income	7,781	6,872	4,828	548	11,489	7,457	7,076	3,958	5,023	3,498
Under $600	4,130	671	23,589	750	72,542	2,309	70,917	2,057	2,427	253
$600 under $1,000	7,427	2,155	63,471	2,497	82,903	6,147	81,093	5,914	2,411	233
$1,000 under $2,000	28,030	5,927	130,219	7,224	280,205	25,809	268,844	23,694	13,469	2,115
$2,000 under $3,000	24,369	5,363	55,571	4,382	161,040	23,838	151,140	21,566	12,508	2,271
$3,000 under $4,000	19,852	4,883	19,272	1,872	70,977	12,704	65,732	10,969	9,055	1,735
$4,000 under $5,000	14,631	4,227	4,939	497	28,882	6,498	23,171	5,220	6,216	1,278
$5,000 or more	14,009	23,079	3,444	717	19,624	25,992	13,170	18,707	8,890	7,286
Returns under $5,000	313,781	84,001	926,914	93,015	1,343,484	181,880	1,217,548	157,789	152,056	24,092
Returns $5,000 under $10,000	366,519	230,976	537,809	152,520	585,631	131,422	472,237	98,553	130,302	32,871
Returns $10,000 or more	438,468	2,292,696	398,492	802,642	223,424	240,341	94,041	67,886	142,226	172,455

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]Negative "Other sources."
NOTE: Detail may not add to total because of rounding.

Table 28.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Amount of standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	3,066,167	9,346,280	1,654,936	5,474,344	1,788,375	1,277,791	4,088,510	812,129
Taxable returns, total	1,107,835	6,525,321	672,777	1,876,847	-	1,107,835	3,975,619	793,309
Under $2,000	62,294	109,458	23,744	74,753	-	62,294	10,889	1,825
$2,000 under $3,000	172,972	436,135	73,362	238,190	-	172,972	124,590	20,482
$3,000 under $4,000	196,524	688,779	94,148	336,058	-	196,524	258,502	43,253
$4,000 under $5,000	156,662	702,216	79,577	275,212	-	156,662	347,438	59,255
$5,000 under $6,000	121,869	669,982	69,201	221,269	-	121,869	379,510	65,769
$6,000 under $7,000	101,996	659,231	66,303	186,792	-	101,996	406,135	72,459
$7,000 under $8,000	70,944	530,889	52,918	120,524	-	70,944	357,447	66,387
$8,000 under $9,000	54,093	460,163	45,990	102,330	-	54,093	311,844	58,477
$9,000 under $10,000	45,528	429,961	42,975	86,454	-	45,528	300,531	57,199
$10,000 under $15,000	88,454	1,041,204	88,126	165,656	-	88,454	787,450	159,741
$15,000 under $20,000	21,727	369,583	21,710	40,752	-	21,727	307,133	70,702
$20,000 under $50,000	14,107	377,327	14,059	27,631	-	14,107	335,646	95,983
$50,000 under $100,000	571	36,353	570	1,054	-	571	34,730	14,900
$100,000 under $500,000	93	13,480	93	170	-	93	13,218	6,605
$500,000 under $1,000,000	1	560	1	2	-	1	556	272
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	1,958,332	2,820,959	982,159	3,597,497	1,788,375	169,956	112,891	18,820
Under $600	267,518	94,200	127,406	456,335	267,518	-	-	-
$600 under $1,000	340,287	275,913	158,622	552,669	340,287	-	-	-
$1,000 under $2,000	915,462	1,309,923	450,143	1,626,145	868,883	46,579	8,268	1,458
$2,000 under $3,000	364,419	874,415	203,345	789,425	299,405	65,014	46,224	7,625
$3,000 under $4,000	52,252	177,434	30,824	125,381	9,479	42,772	27,377	4,457
$4,000 under $5,000	14,133	62,351	8,850	36,143	2,102	12,031	18,317	2,980
$5,000 or more	4,261	26,723	2,969	11,399	701	3,560	12,705	2,300
Returns under $5,000	2,542,523	4,730,822	1,250,020	4,510,312	1,787,673	754,850	841,604	141,336
Returns $5,000 under $10,000	398,386	2,772,463	280,050	728,006	701	397,685	1,764,755	321,861
Returns $10,000 or more	125,257	1,842,992	124,864	236,027	-	125,257	1,482,150	348,933

Adjusted gross income classes	Tax credits								Income tax after credits (Thousand dollars)	Self-employment tax	
	Retirement income		Investment		Foreign taxes		Other				
	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)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	427,401	50,756	38,006	5,401	1,875	270	284,445	10,135	745,608	413,243	40,273
Taxable returns, total	269,420	34,262	33,224	4,045	1,824	131	237,231	9,270	745,608	157,139	26,070
Under $2,000	5,552	123	2,638	124	-	-	7,240	57	1,633	6,149	414
$2,000 under $3,000	44,510	3,019			-	-	26,544	288	17,065	19,949	1,949
$3,000 under $4,000	53,044	5,862	4,729	345			27,822	633	36,413	24,433	3,015
$4,000 under $5,000	42,906	5,659	4,335	346			28,326	668	52,575	22,523	3,626
$5,000 under $6,000	31,269	4,665	4,133	354			24,684	763	59,984	16,839	2,999
$6,000 under $7,000	19,121	3,015	3,121	272			17,714	582	68,582	13,975	2,643
$7,000 under $8,000	15,151	2,060	1,512	206			17,767	764	63,358	9,610	1,910
$8,000 under $9,000	13,514	1,853	2,016	296	1,823	131	15,139	721	55,608	9,140	1,874
$9,000 under $10,000	9,869	2,190	2,319	349			15,328	521	54,140	7,863	1,623
$10,000 under $15,000	23,893	3,905	4,375	749			35,457	2,076	153,010	16,460	3,641
$15,000 under $20,000	6,136	1,009	1,986	339			12,282	1,000	68,321	5,507	1,248
$20,000 under $50,000	4,230	863	1,919	583			8,472	1,051	93,410	4,466	1,071
$50,000 under $100,000	178	29	120	59			397	122	14,690	206	52
$100,000 under $500,000	47	10	21	23	1	(1)	58	23	6,548	19	5
$500,000 under $1,000,000	-	-	-	-	-	-	1	1	271	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	157,981	16,494	4,782	1,356	(2)	(2)	47,214	865	-	256,104	14,203
Under $600	-	-	-	-	-	-			-	23,790	741
$600 under $1,000	-	-	-	-	-	-	15,047	135	-	62,649	2,477
$1,000 under $2,000	41,527	1,322	2,012	115	-	-			-	119,957	6,751
$2,000 under $3,000	62,108	7,164			-	-	16,797	375	-	42,583	3,468
$3,000 under $4,000	40,416	4,258	1,810	157	-	-	10,368	119	-	5,511	535
$4,000 under $5,000	11,229	2,712			-	-	3,599	196	-	1,008	80
$5,000 or more	2,701	1,038	960	1,084	(2)	(2)	1,403	40	-	606	151
Returns under $5,000	301,292	30,117	15,524	1,086	(2)	(2)	135,742	2,470	107,686	328,553	23,055
Returns $5,000 under $10,000	91,574	14,807	13,807	1,983	999	10	91,985	3,391	301,671	57,932	11,173
Returns $10,000 or more	34,534	5,828	8,675	2,331	673	252	56,718	4,273	336,250	26,759	6,043

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Less than $500.
[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 29.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions										Exemptions (Thousand dollars)	Number of returns with no taxable income
			Total (Thousand dollars)	Medical expenses		Taxes		Interest paid		Contributions		Other deductions (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)	(13)	(14)
Grand total	2,751,948	23,230,885	5,624,058	2,481,138	1,926,507	2,623,821	1,485,125	937,328	485,816	2,521,029	1,274,488	452,082	4,924,222	648,884
Taxable returns, total	1,882,015	20,784,867	4,294,723	1,727,634	1,249,240	1,845,482	1,218,000	709,198	381,236	1,801,693	1,068,341	377,912	3,386,971	-
Under $2,000	36,858	66,905	16,589	33,335	7,222	32,138	4,225	6,118	493	33,956	4,124	526	44,230	-
$2,000 under $3,000	155,467	396,681	103,162	141,558	42,829	147,564	29,417	31,424	4,188	147,656	22,561	4,166	204,675	-
$3,000 under $4,000	231,884	824,004	211,772	207,259	89,445	222,473	59,498	68,313	12,586	215,246	41,438	8,806	371,973	-
$4,000 under $5,000	250,610	1,127,107	282,691	231,245	114,788	246,999	76,661	86,519	19,314	238,394	54,474	17,458	440,708	-
$5,000 under $6,000	216,461	1,193,492	275,937	199,592	110,592	213,543	78,361	80,911	21,011	208,537	50,334	15,641	394,329	-
$6,000 under $7,000	178,303	1,161,379	261,734	163,878	91,928	177,900	74,631	81,831	23,856	170,290	54,471	16,849	342,605	-
$7,000 under $8,000	137,621	1,029,263	222,154	125,357	77,671	135,651	64,608	60,516	19,041	131,510	43,083	17,751	261,104	-
$8,000 under $9,000	108,941	919,995	202,014	102,780	76,059	108,639	55,793	50,970	17,948	106,434	36,647	15,566	209,094	-
$9,000 under $10,000	70,906	671,866	146,027	65,177	51,491	69,251	40,899	31,052	11,455	67,878	29,936	12,248	140,648	-
$10,000 under $15,000	209,153	2,527,167	519,045	192,835	176,256	207,323	150,064	91,260	44,945	203,191	106,624	41,155	409,050	-
$15,000 under $20,000	93,626	1,614,364	304,672	86,623	96,230	92,997	90,795	35,852	26,823	90,914	63,463	27,363	183,234	-
$20,000 under $50,000	147,192	4,424,961	801,429	136,055	214,525	146,211	241,324	61,782	73,133	143,600	185,125	87,318	292,217	-
$50,000 under $100,000	33,073	2,222,909	398,503	30,722	67,425	32,924	120,157	15,863	42,677	32,345	119,138	49,104	68,435	-
$100,000 under $500,000	11,331	1,931,980	400,056	10,659	30,584	11,282	102,320	6,394	46,057	11,160	171,092	50,004	23,490	-
$500,000 under $1,000,000	387	256,642	59,056	364	1,384	385	12,343	257	4,969	381	33,757	6,604	788	-
$1,000,000 or more	202	416,152	89,882	195	811	202	16,904	136	12,740	201	52,074	7,353	391	-
Nontaxable returns, total	869,933	2,446,018	1,329,335	753,504	677,267	778,339	267,125	228,130	104,580	719,336	206,147	74,170	1,537,251	648,884
Under $600	15,148	5,489	10,081	11,936	5,276	11,935	2,005	6,114	1,161	12,641	1,536	104	24,987	15,148
$600 under $1,000	27,263	22,205	20,498	20,250	11,447	23,450	4,962	4,909	1,180	19,549	2,438	419	43,060	27,263
$1,000 under $2,000	252,079	393,297	208,332	198,963	106,726	214,607	52,490	49,177	11,853	198,074	28,994	8,270	363,774	234,005
$2,000 under $3,000	273,809	679,534	319,523	241,674	165,365	248,011	74,412	70,284	20,708	231,171	46,201	12,839	468,585	201,433
$3,000 under $4,000	178,944	613,871	280,502	162,911	143,932	169,764	64,645	54,023	19,225	155,112	36,390	16,313	369,262	116,537
$4,000 under $5,000	73,541	323,906	161,048	69,539	87,356	66,541	31,414	26,255	13,420	64,638	19,212	9,647	160,048	29,968
$5,000 or more	49,149	407,716	329,351	48,231	157,165	44,031	37,197	17,368	37,033	38,151	71,376	26,578	107,535	24,530
Returns under $5,000	1,495,604	4,452,998	1,614,197	1,318,670	774,384	1,383,482	399,728	403,138	104,127	1,316,438	257,367	78,546	2,491,301	624,355
Returns $5,000 under $10,000	756,668	5,250,428	1,287,320	700,519	524,151	744,783	338,285	320,500	107,382	719,826	227,997	89,506	1,445,301	20,688
Returns $10,000 or more	499,675	13,527,457	2,722,539	461,949	627,969	495,554	747,109	213,693	274,306	484,765	789,124	284,025	987,618	3,841

Adjusted gross income classes	Taxable income		Income tax before credits	Tax credits								Income tax after credits	Self-employment tax	
				Retirement income		Investment		Foreign taxes		Other				
	Number of returns	Amount (Thousand dollars)	(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)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	2,103,064	13,246,995	3,877,462	872,703	109,321	82,899	15,091	33,483	10,109	839,318	81,159	3,661,838	346,188	55,743
Taxable returns, total	1,882,015	13,103,194	3,853,917	660,126	88,635	75,031	14,070	31,412	9,662	755,706	79,731	3,661,838	264,116	48,357
Under $2,000	36,858	6,087	958	2,705	97	-	-	-	-	5,304	30	831	2,823	199
$2,000 under $3,000	155,467	88,845	14,310	51,086	2,948	4,927	291	-	-	44,190	434	10,869	12,194	1,187
$3,000 under $4,000	231,884	240,260	39,581	86,580	7,833					63,257	1,028	30,418	27,295	3,265
$4,000 under $5,000	250,610	403,707	67,646	83,265	10,020	3,629	157	2,104	101	68,922	1,315	56,153	29,840	4,502
$5,000 under $6,000	216,461	523,227	89,062	73,784	10,212	5,574	293			53,638	1,353	77,204	28,034	4,970
$6,000 under $7,000	178,303	557,041	95,805	62,178	9,462	3,923	319			56,458	1,597	84,399	24,421	4,391
$7,000 under $8,000	137,621	546,004	96,714	41,694	6,989	3,813	255	-	-	47,293	1,944	87,526	16,842	3,182
$8,000 under $9,000	108,941	508,887	92,340	41,294	6,533	3,222	217	5,102	241	44,750	1,956	83,445	16,231	2,859
$9,000 under $10,000	70,906	385,190	70,946	24,424	3,767	1,815	114			30,241	1,277	65,738	11,488	2,244
$10,000 under $15,000	209,153	1,599,074	313,725	76,551	11,954	10,402	1,362	3,511	340	112,089	7,319	292,756	34,815	7,412
$15,000 under $20,000	93,626	1,126,459	247,424	39,306	5,972	7,125	1,105	3,198	249	65,892	6,579	233,522	18,088	4,128
$20,000 under $50,000	147,192	3,331,321	941,039	59,797	9,990	20,953	5,175	9,474	1,586	121,911	22,056	902,235	32,612	7,734
$50,000 under $100,000	33,073	1,755,971	696,486	12,627	2,051	6,492	2,421	4,894	2,064	30,312	13,767	676,179	6,923	1,669
$100,000 under $500,000	11,331	1,508,442	782,026	4,595	763	2,934	1,897	2,912	3,864	10,871	14,496	761,009	2,400	587
$500,000 under $1,000,000	387	196,799	115,293	156	28	147	226	142	555	379	1,884	112,601	77	19
$1,000,000 or more	202	325,880	190,562	84	16	75	238	75	662	199	2,696	186,953	33	9
Nontaxable returns, total	221,049	143,801	23,545	212,577	20,686	7,868	1,021	2,071	447	83,612	1,428	-	82,072	7,386
Under $600	-	-	-	-	-	-	-	-	-	6,153	30	-	3,427	159
$600 under $1,000	-	-	-	-	-	-	-	-	-			-		
$1,000 under $2,000	18,074	2,882	449	17,221	423	-	-	-	-	25,709	265	-	21,821	1,325
$2,000 under $3,000	72,376	32,842	5,280	71,771	4,912	5,820	436	2,071	447	24,217	555	-	24,425	2,045
$3,000 under $4,000	62,407	41,246	6,776	58,199	5,855					15,555	343	-	20,327	2,236
$4,000 under $5,000	43,573	33,217	5,337	42,070	4,912					11,978	235	-	7,258	870
$5,000 or more	24,619	33,614	5,703	23,316	4,584	2,048	585					-	4,814	751
Returns under $5,000	871,250	849,085	140,336	412,896	37,002	14,377	884	(1)	(1)	253,307	3,998	98,271	149,410	15,788
Returns $5,000 under $10,000	735,980	2,551,395	449,918	266,015	41,437	20,161	1,513	6,505	324	243,558	8,339	398,311	101,575	18,350
Returns $10,000 or more	495,834	9,846,515	3,287,207	193,792	30,882	48,359	12,692	24,279	9,572	342,453	68,819	3,165,254	95,203	21,605

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

Table 30.—RETIREMENT INCOME CREDIT—NUMBER OF RETURNS, BASE OF TENTATIVE CREDIT, TENTATIVE CREDIT AND CREDIT: ALL RETURNS, RETURNS OF TAXPAYERS USING THE GENERAL RULE AND RETURNS OF TAXPAYERS USING THE ALTERNATIVE METHOD, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns with retirement income credit											
			Returns with no Schedule B attached		Returns with Schedule B attached							
									Taxpayers using the general rule			
									Total			
	Number of returns	Amount of credit (Thousand dollars)	Number of returns	Amount of credit (Thousand dollars)	Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	1,442,389	183,869	47,657	5,428	1,394,732	1,279,002	217,005	178,440	1,298,443	1,182,324	200,564	165,803
Taxable returns, total	1,040,541	142,522	34,916	4,040	1,005,625	828,629	140,557	138,481	936,806	770,313	130,641	128,801
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	10,175	302	3,137	148	9,356	2,410	406	285	9,356	2,410	406	285
$2,000 under $3,000	109,835	8,088			107,517	52,728	8,926	7,957	107,517	52,728	8,926	7,957
$3,000 under $4,000	159,352	16,879	5,102	455	154,250	98,860	16,762	16,424	150,596	97,842	16,588	16,321
$4,000 under $5,000	140,235	18,025	6,106	749	134,129	103,024	17,469	17,276	128,514	100,306	17,006	16,822
$5,000 under $6,000	124,711	18,647	4,410	448	120,301	108,276	18,350	18,199	110,684	100,549	17,036	16,924
$6,000 under $7,000	92,025	14,395	6,026	684	89,107	82,804	14,048	13,886	82,190	76,129	12,913	12,866
$7,000 under $8,000	63,364	10,133			60,256	58,818	9,982	9,958	57,231	55,678	9,448	9,424
$8,000 under $9,000	61,016	9,686			59,714	56,398	9,571	9,570	53,604	49,992	8,482	8,480
$9,000 under $10,000	36,852	6,666	5,749	833	36,533	39,011	6,622	6,621	30,603	31,622	5,366	5,364
$10,000 under $15,000	110,990	17,943			106,462	102,334	17,365	17,271	94,676	92,369	15,670	15,576
$15,000 under $20,000	47,373	7,364	1,471	239	45,902	41,997	7,125	7,125	40,472	37,759	6,404	6,404
$20,000 under $50,000	66,955	11,402	2,322	363	64,633	65,044	11,043	11,039	56,898	58,713	9,966	9,963
$50,000 under $100,000	13,096	2,155	448	92	12,648	12,213	2,075	2,063	10,559	10,343	1,758	1,745
$100,000 under $500,000	4,721	793	141	29	4,580	4,467	770	764	3,715	3,683	638	636
$500,000 under $1,000,000	157	28	2	(1)	155	158	28	28	124	123	22	22
$1,000,000 or more	84	16	2	(1)	82	87	15	15	67	67	12	12
Nontaxable returns, total	401,848	41,347	12,741	1,388	389,107	450,373	76,448	39,959	361,637	412,011	69,923	37,002
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	69,171	2,462	-	-	66,635	50,187	8,515	2,372	66,635	50,187	8,515	2,372
$1,000 under $2,000			2,536	90								
$2,000 under $3,000	142,983	13,371	3,599	293	139,384	147,099	24,969	13,078	139,384	147,099	24,969	13,078
$3,000 under $4,000	106,023	11,357			102,218	122,162	20,740	10,922	87,058	102,572	17,408	9,862
$4,000 under $5,000	55,701	8,027	6,606	1,005	53,400	83,228	14,129	7,693	45,895	71,705	12,169	6,762
$5,000 or more	27,970	6,130			27,470	47,697	8,095	5,895	22,665	40,448	6,862	4,928
Returns under $5,000	793,476	78,510	26,586	2,504	766,889	659,698	111,916	76,007	734,956	624,849	105,987	73,459
Returns $5,000 under $10,000	405,159	65,511	12,557	1,529	392,604	391,722	66,450	63,982	356,199	353,136	59,889	57,839
Returns $10,000 or more	243,754	39,847	8,514	1,395	235,239	227,582	38,639	38,452	207,288	204,339	34,688	34,505

Adjusted gross income classes	All returns with retirement income credit—Continued										
	Returns with Schedule B attached—Continued										
	Taxpayers using the general rule—Continued						Taxpayers using the alternative method				
	Taxpayers eligible for the alternative method										
	Number of returns	Base of credit under general rule (Thousand dollars)	Base of credit under alternative method		Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Number of returns	Base of credit under general rule (Thousand dollars)	Base of credit under alternative method (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)
			Number of returns	Amount (Thousand dollars)							
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total	224,538	276,585	54,343	31,130	46,944	37,551	96,289	51,140	96,678	16,442	12,635
Taxable returns, total	147,742	168,618	41,477	23,424	28,614	28,313	68,819	31,175	58,315	9,917	9,677
Under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	6,711	2,952	5,610	1,818	506	432	3,654	537	1,017	173	103
$4,000 under $5,000	13,724	9,254			1,568	1,500	5,615	950	2,718	463	453
$5,000 under $6,000	20,334	21,405	6,908	4,854	3,630	3,565	9,617	4,205	7,728	1,315	1,274
$6,000 under $7,000	15,626	18,173	5,711	3,661	3,080	3,080	6,917	4,177	6,675	1,135	1,019
$7,000 under $8,000	13,137	17,510	2,805	1,436	2,972	2,972	3,025	1,895	3,140	534	534
$8,000 under $9,000	9,172	10,675	3,309	2,184	1,812	1,810	6,110	3,603	6,406	1,090	1,090
$9,000 under $10,000	9,016	12,724			2,160	2,160	5,930	4,380	7,390	1,257	1,257
$10,000 under $15,000	25,083	31,078	6,648	3,891	5,275	5,201	11,786	4,630	9,965	1,695	1,692
$15,000 under $20,000	11,427	14,033	3,397	1,897	2,381	2,381	5,430	2,121	4,238	721	721
$20,000 under $50,000	18,696	24,724	5,729	2,967	4,196	4,193	7,735	3,263	6,330	1,076	1,076
$50,000 under $100,000	3,540	4,506	990	515	763	750	2,089	983	1,870	317	317
$100,000 under $500,000	1,229	1,524	358	194	261	259	865	402	784	132	132
$500,000 under $1,000,000	32	40	11	7	7	7	31	17	34	6	6
$1,000,000 or more	15	20	1	(1)	3	3	15	12	20	3	3
Nontaxable returns, total	76,796	107,967	12,866	7,706	18,330	9,238	27,470	19,965	38,363	6,525	2,958
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	33,521	36,742	4,456	2,461	6,240	2,023	-	-	-	-	-
$3,000 under $4,000							15,160	9,088	19,590	3,332	1,060
$4,000 under $5,000	27,540	42,634	3,805	2,632	7,241	3,764	7,505	7,049	11,523	1,960	931
$5,000 or more	15,735	28,591	4,605	2,613	4,849	3,451	4,805	3,828	7,250	1,233	967
Returns under $5,000	81,496	91,582	13,871	6,911	15,555	7,719	31,934	17,624	34,848	5,928	2,547
Returns $5,000 under $10,000	82,660	108,387	23,236	14,716	18,386	16,953	36,404	22,088	38,589	6,564	6,141
Returns $10,000 or more	60,382	76,616	17,236	9,503	13,003	12,879	27,951	11,428	23,241	3,950	3,947

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

SECTION 5

States and Regions

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SALARIES AND WAGES IS DOMINANT SOURCE OF INCOME IN EACH STATE

For each of the States and the District of Columbia salaries and wages is the dominant component of adjusted gross income. Nationally 81.5 percent of adjusted gross income is made up of salaries and wages and most States are close to the national average in this respect. Only for North Dakota and South Dakota does this proportion fall below 70 percent. Shares of other sources of income do vary noticeably among the States and these differences are reflected in the regional analyses presented here.

Most taxpayers file returns with District Offices of the Internal Revenue Service and the State data in tables 31 and 32 are based on the classification of returns by the District in which they were filed. National totals in these tables differ slightly from those presented elsewhere in this report because of differences in sample weights. Regional totals may be created by combinations of the State data.

In table S selected sources of income are tabulated for Internal Revenue Service Regions, administrative subdivisions of the Service. The States comprising each region are indicated in the map which represents the field organization of the Service on December 31, 1964. In 1965, the Northeast and New York Regions were merged to form the North Atlantic Region.

Chart 6 shows a percentage distribution of adjusted gross income by Internal Revenue Service region. Distributions of salaries and wages, and of net business income (not included in the chart) show a similar

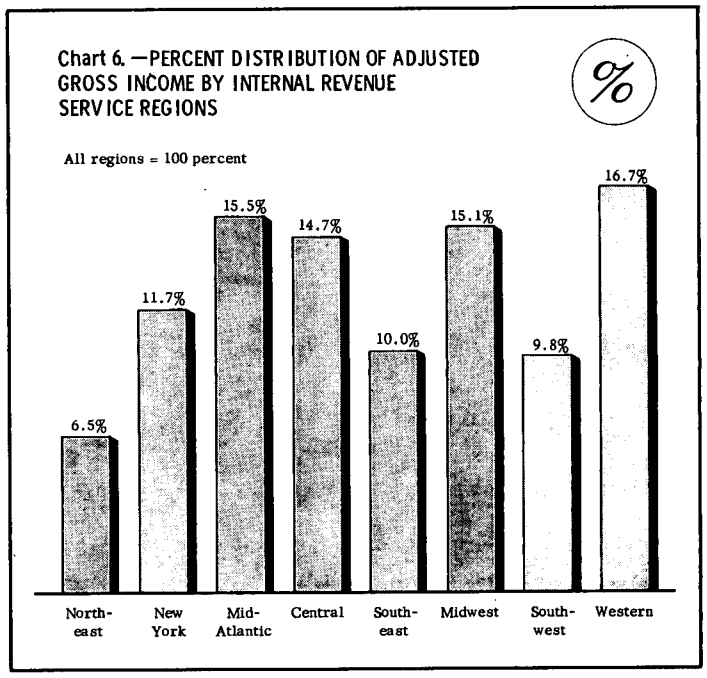

Table S.—SELECTED SOURCES OF INCOME BY INTERNAL REVENUE SERVICE REGIONS

	Adjusted gross income less deficit		Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets		Dividends in adjusted gross income		Interest received		All other income less adjustments[2]	
	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total	Amount (Million dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
United States, total[1]	396,717	-	323,292	-	22,996	-	2,632	-	9,734	-	7,940	-	11,941	-	10,133	-	8,049	-
Less other areas[3]	791	-	619	-	-1	-	-2	-	1	-	36	-	66	-	37	-	34	-
Internal revenue regions, total	395,927	100.0	322,673	100.0	22,997	100.0	2,634	100.0	9,733	100.0	7,905	100.0	11,874	100.0	10,096	100.0	8,015	100.0
Northeast	25,669	6.5	20,935	6.5	1,503	6.5	28	1.1	400	4.1	490	6.2	1,079	9.1	717	7.1	517	6.4
New York	46,328	11.7	37,010	11.5	2,476	10.8	10	0.4	1,209	12.4	1,000	12.7	2,142	18.0	1,541	15.3	940	11.7
Mid-Atlantic	61,207	15.5	51,147	15.9	3,120	13.6	34	1.3	1,282	13.2	1,006	12.7	2,163	18.2	1,246	12.3	1,208	15.1
Central	58,211	14.7	48,697	15.1	3,347	14.5	433	16.5	1,196	12.3	782	9.9	1,436	12.1	1,231	12.2	1,089	13.6
Southeast	39,660	10.0	32,707	10.1	2,319	10.1	207	7.8	1,041	10.7	801	10.1	995	8.4	886	8.8	704	8.8
Midwest	59,702	15.1	47,263	14.6	3,526	15.3	1,544	58.6	1,650	17.0	1,099	13.9	1,608	13.6	1,621	16.1	1,390	17.4
Southwest	38,946	9.8	31,267	9.7	2,572	11.2	162	6.1	1,142	11.7	949	12.0	821	6.9	883	8.7	1,150	14.3
Western	66,204	16.7	53,648	16.6	4,134	18.0	216	8.2	1,812	18.6	1,778	22.5	1,631	13.7	1,970	19.5	1,017	12.7

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Includes amounts for "Other areas."
[2]Includes net income and net loss from "Rents and royalties" as well as "Other sources."
[3]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 31.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Adjusted gross income (less deficit) (Thousand dollars)	Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets	
			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)
United States, total[1]	65,374,966	396,717,441	57,525,324	323,292,293	5,792,435	22,946,152	3,110,294	2,631,756	1,933,257	9,733,866	6,825,458	7,940,517
Alabama	893,421	4,668,920	805,113	4,031,986	75,623	230,555	55,695	[2]3,735	20,089	120,928	52,077	53,233
Alaska	71,230	514,430	66,766	455,414	8,958	37,957	(3)	(3)	2,612	14,190	5,625	4,568
Arizona	477,019	2,779,258	425,443	2,260,736	42,922	155,182	7,712	[2]2,731	16,068	62,052	55,144	75,374
Arkansas	511,981	2,305,182	434,596	1,778,148	62,039	185,877	55,212	53,582	17,535	95,494	36,650	43,161
California	6,588,903	45,599,287	5,793,511	36,830,105	619,390	2,885,634	99,318	42,465	253,533	1,197,662	886,564	1,313,407
Colorado	676,922	3,952,187	593,954	3,197,018	75,198	264,745	34,273	13,041	29,273	95,541	96,045	97,890
Connecticut	1,051,842	7,486,948	949,323	6,014,141	83,478	426,236	4,490	3,289	27,492	141,504	118,906	184,210
Delaware	173,712	1,312,409	158,110	976,413	11,706	54,099	5,023	3,604	2,658	20,881	15,778	66,677
District of Columbia	307,921	1,936,725	284,060	1,544,041	16,536	66,595	753	[2]2,062	4,768	37,457	25,079	63,503
Florida	1,826,217	10,012,055	1,533,015	7,769,298	184,319	615,172	38,591	15,159	51,765	226,014	213,521	339,346
Georgia	1,290,561	6,759,792	1,171,962	5,724,481	102,365	410,554	66,936	5,090	29,963	165,295	77,992	128,110
Hawaii	254,499	1,473,087	237,446	1,243,781	19,584	69,521	4,072	6,080	7,072	28,973	25,047	29,405
Idaho	222,445	1,101,836	182,336	856,910	25,837	90,714	30,530	34,958	10,310	39,439	31,938	26,532
Illinois	3,934,617	26,235,698	3,471,126	21,355,653	311,518	1,361,187	182,927	361,051	111,830	679,046	387,768	459,705
Indiana	1,659,633	9,908,149	1,456,285	8,263,122	145,477	562,232	146,763	162,585	40,802	226,741	150,340	131,233
Iowa	966,545	5,078,669	732,995	3,579,142	110,124	405,755	175,390	365,493	44,781	221,685	185,681	117,523
Kansas	759,582	4,106,399	619,765	3,101,020	80,687	276,728	104,756	165,401	31,669	133,595	108,438	77,962
Kentucky	906,422	4,507,592	760,690	3,584,747	95,458	313,502	125,365	83,722	27,895	146,618	60,438	63,454
Louisiana	911,826	4,921,266	814,398	4,039,071	83,807	291,503	33,302	[2]2,500	28,801	161,197	52,605	75,366
Maine	346,204	1,710,434	304,848	1,381,403	38,775	114,185	9,400	18,777	7,082	22,382	34,882	34,069
Maryland	1,413,264	8,906,269	1,302,923	7,607,150	93,090	446,258	23,064	5,996	29,699	143,978	109,418	132,758
Massachusetts	2,052,787	12,542,506	1,858,402	10,332,358	156,769	726,778	6,235	2,266	29,153	176,729	189,344	201,054
Michigan	2,778,296	18,921,551	2,493,691	15,855,650	225,470	1,093,720	95,764	63,577	61,871	410,052	266,793	266,896
Minnesota	1,223,068	6,805,196	1,013,967	5,422,777	116,110	405,139	142,198	166,950	42,935	183,761	190,369	133,491
Mississippi	478,253	2,260,697	409,467	1,822,356	50,376	145,376	48,810	15,293	16,728	93,033	35,966	49,188
Missouri	1,526,542	8,659,726	1,299,671	6,996,998	144,342	532,619	146,789	99,697	45,784	215,903	190,655	145,118
Montana	237,061	1,165,002	191,610	868,538	26,719	75,682	29,459	59,166	12,011	45,021	41,273	31,076
Nebraska	526,183	2,661,572	400,430	1,903,188	54,228	165,365	95,526	178,705	26,284	94,923	100,471	54,092
Nevada	157,369	1,095,287	144,051	932,645	13,081	53,532	1,612	[2]7,944	6,379	25,037	18,379	38,711
New Hampshire	251,379	1,337,483	227,225	1,103,742	24,525	83,698	1,959	1,309	5,571	18,551	22,126	19,984
New Jersey	2,465,655	16,728,529	2,230,581	14,014,407	180,168	847,379	10,318	[2]3,349	64,272	360,150	246,988	266,494
New Mexico	296,480	1,548,204	265,545	1,324,972	32,518	73,236	12,020	[2]14,041	7,826	34,934	26,338	31,684
New York	6,765,141	46,327,534	6,066,843	37,009,903	536,992	2,475,850	60,115	9,677	215,299	1,208,800	804,678	1,000,493
North Carolina	1,463,019	7,055,727	1,290,861	5,877,504	116,823	373,605	127,093	139,810	36,495	181,007	89,444	94,122
North Dakota	214,000	984,720	151,266	652,532	18,154	55,734	61,912	141,327	9,734	41,288	37,530	21,091
Ohio	3,490,858	22,098,881	3,125,032	18,613,548	303,691	1,235,300	145,138	122,438	74,893	367,299	282,631	293,115
Oklahoma	773,287	4,037,906	650,419	3,237,915	92,359	271,048	39,068	811	26,817	126,060	69,982	104,355
Oregon	669,578	4,126,743	587,102	3,337,288	68,814	263,720	37,092	9,671	30,100	158,112	102,176	112,339
Pennsylvania	4,063,371	24,559,544	3,648,262	20,390,613	329,138	1,345,141	67,946	27,003	100,693	566,199	349,068	347,336
Rhode Island	331,450	1,899,190	303,464	1,558,934	25,029	98,064	(3)	(3)	6,783	33,576	29,165	33,842
South Carolina	675,999	3,240,718	613,711	2,768,435	51,041	183,661	39,200	14,175	13,682	80,932	34,138	45,467
South Dakota	230,793	966,932	162,892	657,273	24,615	77,815	58,096	87,159	10,582	31,348	62,015	40,930
Tennessee	1,137,359	5,661,799	1,001,701	4,712,887	96,361	342,512	117,707	20,927	33,703	173,922	76,438	91,410
Texas	3,198,122	17,435,266	2,786,048	14,074,208	369,856	1,149,727	226,701	[2]59,548	121,348	476,654	299,966	500,774
Utah	314,424	1,887,024	287,278	1,609,878	30,020	98,902	16,545	6,760	10,998	53,860	31,420	27,482
Vermont	135,185	692,379	116,096	544,099	15,239	54,506	7,185	2,124	2,480	7,620	13,848	16,508
Virginia	1,373,390	7,763,722	1,250,629	6,614,514	94,942	362,882	63,570	3,145	29,748	153,119	108,186	129,192
Washington	1,038,447	6,462,224	915,424	5,252,920	106,301	408,699	42,568	68,186	37,300	187,419	126,078	118,855
West Virginia	533,314	2,774,766	477,142	2,379,593	46,689	139,757	16,677	943	16,932	45,326	31,769	27,498
Wisconsin	1,451,600	8,309,201	1,236,304	6,695,063	135,725	520,905	127,147	143,771	33,981	182,387	178,830	127,201
Wyoming	119,037	639,937	102,209	514,843	16,150	48,240	9,822	5,044	5,093	18,948	15,904	17,646
Other areas[4]	158,753	790,883	119,336	618,932	3,299	[2]631	1,280	[2]1,845	2,085	1,224	24,554	35,587

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

pattern. More divergent patterns emerge for other sources of income, especially for dividends, capital gains and farm income.

The Northeast and New York Region accounted for 18 percent of adjusted gross income and 27 percent of dividends included in adjusted gross income. The Western and Southwestern Regions accounted for proportions of capital gains noticeably in excess of their proportion of adjusted gross income.

The distribution of most income items by States and regions resembled the distribution of the number of returns reporting such items. This was not the case, however, for farm income. For example, 59 percent of net farm income was reported in the Midwest but this region accounted for only 32 percent of the returns reporting farm net profit and loss.

Reported tax liability (after credits) was distributed among the regions as follows: Northeast--6.7 percent, Southeast--8.8 percent, Southwest--9.2 percent, New York--12.7 percent, Central--14.8 percent, Midwest--15.0 percent, Middle Atlantic--16.0 percent, and Western--16.8 percent.

Table 31.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES—Continued

[Taxable and nontaxable returns]

States	Total domestic and foreign dividends		Dividends in adjusted gross income		Interest received		Rent and royalty net income and loss		Taxable income		Income tax after credits	
	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]	9,750,527	12,851,887	5,669,507	11,940,732	22,223,031	10,132,772	6,305,272	3,226,806	51,920,288	229,881,161	51,303,862	47,159,949
Alabama	78,543	71,784	44,222	65,092	202,563	77,556	70,412	30,419	652,282	2,449,604	647,379	480,105
Alaska	5,386	3,652	2,613	3,197	17,933	7,190	6,014	878	60,562	317,268	60,514	64,269
Arizona	61,431	101,299	35,949	95,379	157,408	81,123	51,100	20,669	361,006	1,512,264	356,331	302,826
Arkansas	40,735	44,038	22,916	40,274	101,920	46,641	50,800	43,046	335,631	1,144,871	330,863	224,945
California	1,101,673	1,323,621	608,166	1,216,565	2,553,266	1,415,806	742,327	258,004	5,366,843	26,815,845	5,287,302	5,566,410
Colorado	124,037	109,751	59,899	99,613	247,978	108,778	79,574	33,027	528,567	2,200,230	519,522	437,818
Connecticut	223,285	393,063	133,553	371,202	455,838	196,814	94,289	30,425	901,571	4,723,540	893,332	1,018,596
Delaware	32,316	153,526	19,960	150,257	54,489	20,765	14,797	5,373	140,112	824,848	138,328	213,779
District of Columbia	44,997	104,552	30,875	100,367	79,619	52,764	17,078	20,799	259,001	1,264,482	254,092	287,949
Florida	284,803	478,008	176,186	449,085	612,366	410,092	177,482	76,295	1,356,308	5,463,535	1,329,859	1,139,086
Georgia	106,078	135,494	58,107	126,613	254,072	100,135	92,760	50,787	972,726	3,621,745	965,434	722,756
Hawaii	45,574	41,458	20,420	37,575	99,986	28,636	23,566	7,473	202,137	870,457	201,935	174,689
Idaho	26,464	18,345	12,124	16,048	72,551	30,399	24,592	15,481	165,631	584,508	161,181	107,212
Illinois	630,468	820,842	373,737	758,176	1,488,977	680,303	406,895	238,032	3,275,597	16,262,631	3,234,714	3,397,534
Indiana	200,391	198,576	109,119	181,472	526,121	219,956	166,667	83,742	1,328,118	5,838,620	1,311,228	1,155,953
Iowa	155,826	96,019	83,546	84,202	357,468	151,640	118,593	104,046	729,021	2,809,725	701,313	536,050
Kansas	122,837	97,548	69,842	87,096	249,263	99,735	114,775	104,825	578,314	2,261,855	565,957	440,119
Kentucky	87,946	121,237	52,231	113,609	210,814	78,555	80,611	51,123	658,159	2,386,797	650,769	467,947
Louisiana	86,762	100,120	50,670	91,702	211,407	94,597	110,266	121,848	682,646	2,641,368	676,273	542,096
Maine	50,397	76,889	34,753	71,890	102,853	38,846	30,834	5,398	254,610	890,223	250,577	172,541
Maryland	182,999	254,714	104,930	236,788	420,992	176,120	93,667	51,516	1,160,749	5,318,431	1,151,050	1,083,478
Massachusetts	339,200	521,374	201,699	489,098	796,670	377,310	224,661	23,611	1,716,428	7,422,765	1,695,641	1,519,682
Michigan	418,463	529,728	232,956	487,544	973,818	381,379	216,078	91,612	2,316,491	11,408,593	2,297,964	2,361,395
Minnesota	196,995	207,915	112,263	191,778	449,463	191,720	107,849	49,434	929,474	3,704,371	910,969	733,356
Mississippi	49,462	41,593	29,551	37,659	101,731	42,886	42,767	30,646	330,653	1,095,035	326,941	213,038
Missouri	220,552	308,607	134,223	287,592	482,678	207,864	155,822	95,669	1,164,637	4,957,718	1,152,971	1,014,485
Montana	42,634	23,522	21,985	20,044	73,331	38,264	32,193	17,403	172,995	630,934	170,124	118,600
Nebraska	92,768	61,471	52,517	54,430	168,961	100,515	84,263	83,788	378,605	1,483,645	366,162	291,061
Nevada	19,662	27,006	12,284	25,150	40,971	27,344	18,874	10,862	133,161	674,501	131,801	143,686
New Hampshire	32,035	45,265	16,455	42,356	85,765	36,877	22,919	3,347	196,818	747,225	194,631	145,790
New Jersey	480,079	581,354	298,048	533,589	983,175	396,134	196,990	52,070	2,076,549	10,176,748	2,061,867	2,102,002
New Mexico	29,265	27,679	16,459	25,197	68,986	33,938	34,206	23,632	207,601	816,395	205,640	159,819
New York	1,356,397	2,274,447	850,273	2,141,981	3,027,840	1,541,301	520,081	163,615	5,650,938	27,624,488	5,602,211	5,968,934
North Carolina	131,773	179,109	76,176	168,197	307,830	104,046	107,963	60,078	1,071,850	3,562,436	1,066,005	695,968
North Dakota	30,358	14,851	17,628	12,730	63,251	29,714	31,624	22,618	145,851	504,115	139,882	90,484
Ohio	488,945	622,548	266,784	580,054	1,221,094	506,886	305,877	129,492	2,881,803	13,155,683	2,857,392	2,666,530
Oklahoma	70,800	79,561	41,209	73,563	189,613	89,166	128,518	95,391	558,798	2,188,067	552,058	437,788
Oregon	99,341	78,717	51,279	70,072	276,906	121,430	73,014	27,227	541,240	2,421,327	534,926	476,082
Pennsylvania	641,584	1,000,444	389,969	938,279	1,352,674	465,813	301,664	131,670	3,383,065	14,453,983	3,352,787	2,945,413
Rhode Island	49,420	76,425	30,422	71,556	129,798	52,733	36,705	11,344	270,531	1,114,056	266,758	229,661
South Carolina	52,815	58,653	30,071	54,221	132,104	47,711	54,187	27,588	492,703	1,625,095	488,431	313,490
South Dakota	37,361	17,229	23,723	14,722	66,383	34,017	35,699	22,420	147,143	474,699	139,656	86,880
Tennessee	103,902	102,151	57,336	93,673	280,504	104,010	92,292	53,135	827,360	2,990,346	821,602	601,048
Texas	355,830	426,151	190,643	393,189	782,984	392,282	434,462	420,744	2,357,221	9,803,781	2,332,471	2,027,532
Utah	38,436	35,909	19,921	32,584	112,951	39,181	28,701	10,262	253,990	956,649	251,510	184,900
Vermont	18,446	34,203	11,448	32,431	40,856	14,818	8,661	1,647	100,703	372,005	99,328	72,382
Virginia	163,481	218,969	101,157	203,719	347,269	134,643	93,955	52,693	1,064,214	4,418,054	1,055,472	884,940
Washington	154,429	127,048	72,080	114,210	403,153	180,168	108,777	40,575	851,390	3,786,760	836,400	750,737
West Virginia	58,785	78,598	36,960	73,248	112,553	44,240	52,388	28,420	410,523	1,563,072	407,597	302,056
Wisconsin	225,382	224,129	130,530	204,834	573,122	225,279	151,438	78,089	1,132,024	4,717,256	1,115,589	924,706
Wyoming	18,529	12,144	9,223	10,418	38,624	17,829	18,271	8,335	91,276	357,351	90,130	69,764
Other areas[4]	40,450	70,551	30,417	66,412	60,089	36,823	17,274	6,183	94,662	471,161	90,993	91,582

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Includes data for "Other areas" described in footnote 4.
[2]Net loss exceeded net profit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]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.

Map of Internal Revenue Regions and Districts

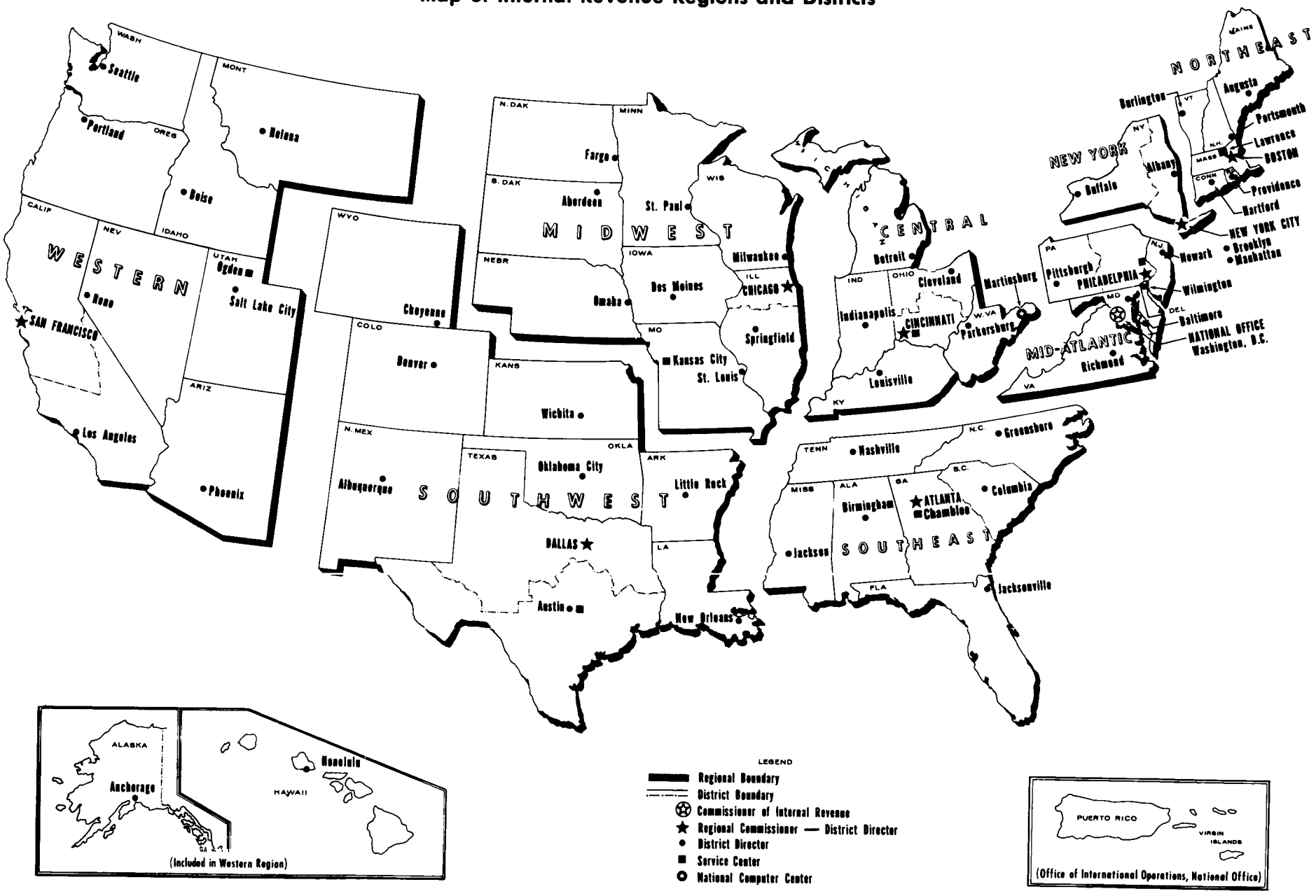

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
ALABAMA									
Total	893,421	572,077	[1]4,668,920	2,671,864	2,601,688	652,282	2,449,604	647,379	480,105
No adjusted gross income	5,529	3,562	[2]17,020	13,238	11,469	-	-	-	-
Under $600	61,830	7,508	20,524	87,281	83,253	-	-	-	-
$600 under $1,000	54,865	9,842	43,777	89,606	80,703	7,552	450	7,552	72
$1,000 under $2,000	107,930	33,686	161,032	217,173	204,399	59,083	31,104	58,585	4,921
$2,000 under $3,000	102,020	50,523	255,637	276,674	267,040	62,669	67,924	61,869	11,155
$3,000 under $4,000	94,064	59,202	327,708	296,324	288,623	72,331	109,237	70,928	18,157
$4,000 under $5,000	92,339	67,664	411,610	308,691	302,587	81,871	160,264	81,171	26,511
$5,000 under $6,000	86,781	72,152	478,364	307,928	302,134	82,671	212,987	81,770	35,855
$6,000 under $7,000	57,628	50,837	373,639	218,322	216,516	55,731	180,028	55,329	30,855
$7,000 under $8,000	55,870	51,381	419,511	208,767	208,169	55,870	221,958	55,870	38,351
$8,000 under $9,000	47,472	44,471	403,752	171,886	167,887	47,472	234,748	47,372	41,380
$9,000 under $10,000	35,796	33,702	338,944	131,333	130,634	35,796	204,683	35,796	37,053
$10,000 under $15,000	64,566	62,148	762,402	241,112	238,709	64,516	496,866	64,417	92,655
$15,000 under $20,000	14,433	13,878	244,690	54,621	53,059	14,433	175,564	14,433	35,728
$20,000 under $50,000	10,758	10,082	319,925	42,656	40,686	10,754	251,502	10,754	65,171
$50,000 under $100,000	1,281	1,201	83,542	5,286	4,961	1,277	68,692	1,277	25,796
$100,000 under $500,000	255	235	37,280	955	852	253	30,189	253	14,730
$500,000 under $1,000,000	2	1	1,151	5	3	2	1,069	2	549
$1,000,000 or more	2	2	2,454	6	4	2	2,339	2	1,166
Returns under $5,000	518,577	231,987	[1]1,203,268	1,288,987	1,238,074	283,506	368,979	280,105	60,816
Returns $5,000 under $10,000	283,547	252,543	2,014,210	1,038,236	1,025,340	277,540	1,054,404	276,137	183,494
Returns $10,000 or more	91,297	87,547	1,451,444	344,641	338,274	91,237	1,026,221	91,138	235,795
ALASKA									
Total	71,230	39,442	[1]514,430	210,631	207,581	60,562	317,268	60,514	64,269
No adjusted gross income	582	([3])	([3])	([3])	([3])	-	-	-	-
Under $600	1,469	} 2,947	{ 669	2,112	2,112	-	-	-	-
$600 under $1,000	4,301		{ 3,765	8,028	8,028	} 10,030	3,415	10,030	573
$1,000 under $2,000	11,149		{ 15,247	19,855	19,576				
$2,000 under $3,000	5,080	1,794	13,286	10,745	10,238	4,388	5,306	4,388	889
$3,000 under $4,000	4,968	1,663	17,103	16,143	15,635	3,693	6,663	3,693	1,104
$4,000 under $5,000	6,286	2,897	28,768	17,219	16,712	5,682	13,891	5,682	2,360
$5,000 under $6,000	1,852	1,260	10,152	5,138	5,041	} 5,758	22,428	5,758	4,159
$6,000 under $7,000	4,379	1,660	28,360	11,646	11,646				
$7,000 under $8,000	3,714	3,110	27,434	14,024	13,517	3,714	14,884	3,714	2,637
$8,000 under $9,000	2,988	2,904	25,150	12,122	12,122	2,988	11,689	2,988	2,069
$9,000 under $10,000	3,583	2,906	33,737	11,879	11,879	3,583	22,881	3,583	4,288
$10,000 under $15,000	13,705	11,810	167,881	53,049	52,668	13,654	111,560	13,654	21,851
$15,000 under $20,000	5,010	4,407	85,135	18,868	18,666	4,909	58,124	4,909	12,043
$20,000 under $50,000	2,013	1,650	51,799	7,423	7,365	2,013	38,284	1,964	9,365
$50,000 under $100,000	140	136	8,593	609	605	140	6,922	140	2,414
$100,000 under $500,000	9	7	1,393	24	24	9	1,221	9	516
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	33,835	9,592	[1]74,797	75,849	74,048	23,793	29,275	23,793	4,926
Returns $5,000 under $10,000	16,516	11,840	124,833	54,809	54,205	16,043	71,882	16,043	13,153
Returns $10,000 or more	20,877	18,010	314,801	79,973	79,328	20,725	216,111	20,676	46,189
ARIZONA									
Total	477,019	299,810	[1]2,779,258	1,417,468	1,365,661	361,006	1,512,264	356,331	302,826
No adjusted gross income	4,415	2,994	[2]20,815	12,576	12,273	-	-	-	-
Under $600	39,295	3,429	13,817	48,696	45,180	-	-	-	-
$600 under $1,000	17,693	3,931	14,217	30,802	28,087	2,710	167	2,710	27
$1,000 under $2,000	51,624	13,233	75,560	92,413	84,375	33,857	17,141	33,756	2,804
$2,000 under $3,000	47,504	22,243	117,138	122,287	112,236	29,568	31,882	28,563	5,147
$3,000 under $4,000	41,298	22,807	143,885	118,331	110,793	31,051	49,598	29,342	8,159
$4,000 under $5,000	46,150	29,575	208,083	149,643	144,217	38,401	80,046	37,295	13,173
$5,000 under $6,000	39,417	28,644	217,221	137,429	134,615	37,406	86,229	37,103	14,530
$6,000 under $7,000	35,700	30,574	231,645	122,335	120,725	34,394	116,978	34,293	20,198
$7,000 under $8,000	39,006	35,979	290,801	148,748	148,245	39,006	151,652	38,905	26,072
$8,000 under $9,000	30,244	27,633	255,311	117,360	116,053	30,244	140,659	30,244	24,806
$9,000 under $10,000	18,091	16,382	171,714	63,422	61,713	17,889	103,307	17,889	18,680
$10,000 under $15,000	47,709	45,139	565,360	180,809	177,422	47,657	364,183	47,416	67,866
$15,000 under $20,000	9,810	9,218	169,357	36,325	35,350	9,764	118,698	9,764	24,288
$20,000 under $50,000	7,916	7,027	225,201	32,033	30,444	7,912	169,242	7,903	42,371
$50,000 under $100,000	952	822	62,052	3,491	3,259	952	50,626	952	18,956
$100,000 under $500,000	186	170	29,589	722	636	185	23,443	183	11,164
$500,000 under $1,000,000	8	7	5,003	33	26	8	4,668	8	2,523
$1,000,000 or more	3	3	4,119	13	12	3	3,746	3	2,063
Returns under $5,000	247,979	98,212	[1]551,885	574,748	537,161	135,587	178,834	131,666	29,310
Returns $5,000 under $10,000	162,458	139,212	1,166,692	589,294	581,351	158,939	598,825	158,434	104,286
Returns $10,000 or more	66,584	62,386	1,060,681	253,426	247,149	66,481	734,606	66,229	169,231
ARKANSAS									
Total	511,981	327,616	[1]2,305,182	1,513,935	1,454,037	335,631	1,144,871	330,863	224,945
No adjusted gross income	5,562	4,957	[2]-10,729	18,576	15,362	-	-	-	-
Under $600	44,450	7,702	15,184	64,620	60,967	-	-	-	-
$600 under $1,000	32,353	6,841	26,237	53,289	49,776	6,678	356	6,182	86
$1,000 under $2,000	78,173	36,486	113,837	185,326	167,055	26,325	13,395	25,922	2,107
$2,000 under $3,000	69,289	40,658	176,439	196,293	185,940	42,573	43,718	42,271	7,156
$3,000 under $4,000	60,648	40,434	211,836	191,872	184,502	48,407	67,943	46,608	10,888
$4,000 under $5,000	58,486	42,340	262,045	203,599	198,621	51,488	100,774	51,084	16,908
$5,000 under $6,000	45,431	39,071	247,407	174,259	173,956	43,617	102,555	43,011	16,827
$6,000 under $7,000	27,415	25,128	178,909	101,990	100,989	26,916	89,204	26,714	15,122
$7,000 under $8,000	23,914	21,127	178,373	81,236	80,437	23,914	98,515	23,712	16,968
$8,000 under $9,000	17,930	17,434	152,117	68,723	68,219	17,434	89,676	17,434	15,667
$9,000 under $10,000	11,554	11,352	109,866	42,038	40,743	11,554	64,984	11,352	11,352
$10,000 under $15,000	22,995	22,034	273,146	83,459	81,588	22,995	182,818	22,843	33,470
$15,000 under $20,000	5,864	4,711	101,398	19,065	18,204	5,864	75,776	5,864	16,119
$20,000 under $50,000	7,016	6,495	198,906	26,160	24,499	6,965	157,566	6,965	39,328
$50,000 under $100,000	784	740	50,754	3,018	2,810	784	42,233	784	15,599
$100,000 under $500,000	115	105	17,052	409	366	114	14,286	114	6,724
$500,000 under $1,000,000	1	1	717	2	2	1	692	1	390
$1,000,000 or more	1	-	1,689	1	1	1	381	1	235
Returns under $5,000	348,961	179,418	[1]794,849	913,575	862,223	175,471	226,186	172,067	37,145
Returns $5,000 under $10,000	126,244	114,112	866,672	468,246	464,344	123,435	444,934	122,223	75,936
Returns $10,000 or more	36,776	34,086	643,662	132,114	127,470	36,724	473,752	36,572	111,865

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	CALIFORNIA								
Total	6,588,903	3,877,745	[1]45,599,287	18,683,346	17,948,806	5,366,843	26,815,845	5,287,302	5,566,410
No adjusted gross income	43,428	26,664	[2]192,084	122,982	112,143	-	-	-	-
Under $600	360,651	29,166	109,544	460,048	437,399	-	-	-	-
$600 under $1,000	261,453	28,785	209,402	368,530	333,446	54,218	2,825	53,718	466
$1,000 under $2,000	654,756	124,315	963,364	1,124,528	1,001,046	421,805	210,159	414,191	33,668
$2,000 under $3,000	515,790	186,789	1,286,445	1,196,331	1,076,951	342,715	389,567	319,131	61,160
$3,000 under $4,000	531,149	227,767	1,861,578	1,319,046	1,230,348	437,902	747,430	417,304	122,563
$4,000 under $5,000	526,971	246,632	2,373,073	1,417,724	1,352,953	473,494	1,096,857	461,463	186,686
$5,000 under $6,000	547,183	335,356	3,008,059	1,652,849	1,606,890	512,521	1,440,029	505,447	247,672
$6,000 under $7,000	508,321	354,556	3,295,813	1,626,092	1,589,149	495,553	1,694,382	492,938	295,626
$7,000 under $8,000	487,492	373,668	3,650,354	1,590,384	1,554,995	482,575	1,995,021	481,971	355,083
$8,000 under $9,000	436,263	375,952	3,700,666	1,554,748	1,527,236	433,555	2,051,233	432,749	365,845
$9,000 under $10,000	363,323	322,105	3,449,417	1,334,636	1,316,587	362,368	1,995,088	360,841	359,975
$10,000 under $15,000	929,981	859,534	11,121,631	3,372,672	3,322,637	928,797	7,138,409	927,191	1,346,516
$15,000 under $20,000	233,490	216,593	3,961,083	839,493	819,081	233,106	2,801,584	232,746	574,145
$20,000 under $50,000	164,127	148,201	4,615,745	610,952	583,267	163,907	3,517,674	163,321	889,946
$50,000 under $100,000	20,014	17,841	1,309,379	75,960	70,403	19,844	1,037,929	19,816	384,191
$100,000 under $500,000	4,349	3,690	712,609	15,850	13,833	4,325	558,810	4,319	270,554
$500,000 under $1,000,000	106	82	69,533	341	294	104	55,627	103	29,627
$1,000,000 or more	55	49	93,675	180	148	55	83,224	55	42,693
Returns under $5,000	2,894,198	870,118	[1]6,611,322	6,009,189	5,544,286	1,730,134	2,446,838	1,665,807	404,543
Returns $5,000 under $10,000	2,342,582	1,761,637	17,104,309	7,758,709	7,594,857	2,286,572	9,175,753	2,273,946	1,624,201
Returns $10,000 or more	1,352,122	1,245,990	21,883,655	4,915,448	4,809,663	1,350,138	15,193,257	1,347,551	3,537,672
	CONNECTICUT								
Total	1,051,842	604,798	[1]7,486,948	2,876,178	2,753,217	901,571	4,723,540	893,332	1,018,596
No adjusted gross income	2,095	([3])	[2]4,769	5,859	5,069	-	-	-	-
Under $600	53,469	2,939	17,407	58,353	58,056	-	-	-	-
$600 under $1,000	42,231	3,185	33,217	54,830	49,280	6,998	415	6,998	66
$1,000 under $2,000	98,351	15,615	144,887	151,654	122,699	70,433	37,838	69,447	6,110
$2,000 under $3,000	80,170	20,353	213,334	159,118	139,681	71,081	88,923	68,913	14,304
$3,000 under $4,000	79,760	24,014	281,730	162,022	152,154	72,276	146,654	70,896	24,843
$4,000 under $5,000	86,898	36,439	392,804	210,438	196,029	83,810	207,510	82,135	35,788
$5,000 under $6,000	85,120	51,321	468,167	246,310	235,331	81,660	245,631	79,984	42,565
$6,000 under $7,000	98,981	71,585	639,018	322,669	317,051	98,488	352,053	98,488	62,007
$7,000 under $8,000	80,657	66,711	604,076	273,844	272,365	79,081	349,516	78,883	62,278
$8,000 under $9,000	81,200	72,617	688,024	290,255	285,120	81,102	410,380	81,003	73,919
$9,000 under $10,000	53,285	48,446	506,736	184,860	182,889	53,285	320,906	53,285	58,780
$10,000 under $15,000	138,758	129,963	1,644,617	501,418	493,367	138,607	1,118,983	138,557	212,076
$15,000 under $20,000	31,670	29,666	541,587	121,116	117,272	31,620	391,435	31,620	80,739
$20,000 under $50,000	27,437	25,524	802,586	110,635	105,985	27,387	634,922	27,383	166,378
$50,000 under $100,000	4,736	4,342	307,730	19,001	17,575	4,724	253,799	4,720	95,340
$100,000 under $500,000	982	836	161,224	3,632	3,151	980	132,329	980	65,229
$500,000 under $1,000,000	27	22	18,626	117	107	27	14,201	27	8,373
$1,000,000 or more	16	12	25,929	47	36	14	18,047	14	9,803
Returns under $5,000	448,974	103,753	[1]1,078,630	802,274	722,968	304,598	481,340	298,389	81,111
Returns $5,000 under $10,000	399,243	310,680	2,906,021	1,317,938	1,292,756	393,616	1,678,486	391,643	299,549
Returns $10,000 or more	203,626	190,365	3,502,299	755,966	737,493	203,359	2,563,716	203,301	637,938

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	COLORADO								
Total	676,922	414,654	[1]3,952,187	1,971,119	1,888,462	528,567	2,200,230	519,522	437,818
No adjusted gross income	8,018	5,390	[2]-25,506	23,265	21,355	-	-	-	-
Under $600	40,630	6,630	13,169	52,922	50,712	-	-	-	-
$600 under $1,000	33,014		25,552	50,405	45,365	5,114	290	5,114	47
$1,000 under $2,000	77,383	18,648	113,772	138,690	121,112	51,113	26,237	49,405	4,225
$2,000 under $3,000	59,787	28,124	148,575	146,145	128,809	39,308	43,293	36,092	6,609
$3,000 under $4,000	68,100	35,894	236,121	175,176	164,999	55,518	92,634	53,609	15,233
$4,000 under $5,000	57,550	38,566	261,546	174,027	167,200	50,821	109,174	49,917	18,030
$5,000 under $6,000	64,031	45,431	352,027	193,742	191,632	60,315	174,757	59,712	30,115
$6,000 under $7,000	56,893	44,947	369,198	215,988	212,974	55,069	176,860	54,768	30,589
$7,000 under $8,000	50,840	40,739	379,675	185,025	182,814	50,840	205,196	50,739	36,140
$8,000 under $9,000	37,676	33,555	318,935	153,019	149,602	37,676	169,967	37,475	29,962
$9,000 under $10,000	29,403	28,197	277,939	113,153	110,942	29,202	161,909	29,202	29,054
$10,000 under $15,000	66,735	63,663	793,049	249,963	246,135	66,735	516,112	66,635	96,281
$15,000 under $20,000	14,270	13,399	241,166	51,807	49,944	14,270	172,738	14,270	34,886
$20,000 under $50,000	11,109	10,150	317,870	42,353	39,907	11,105	245,126	11,105	62,347
$50,000 under $100,000	1,219	1,095	77,469	4,480	4,133	1,215	63,019	1,215	23,138
$100,000 under $500,000	249	216	38,469	907	787	249	30,961	249	14,989
$500,000 under $1,000,000	12	10	7,991	46	36	12	7,235	12	3,688
$1,000,000 or more	3	-	5,170	6	4	3	4,724	3	2,487
Returns under $5,000	344,482	133,252	[1]773,229	760,630	699,552	201,874	271,628	194,137	44,144
Returns $5,000 under $10,000	238,843	192,869	1,697,774	860,927	847,964	233,102	888,689	231,896	155,860
Returns $10,000 or more	93,597	88,533	1,481,184	349,562	340,946	93,589	1,039,915	93,489	237,816
	DELAWARE								
Total	173,712	100,694	[1]1,312,409	504,372	484,713	140,112	824,848	138,328	213,779
No adjusted gross income	([3])	([3])	([3])	([3])	([3])	-	-	-	-
Under $600	12,804		4,290	15,399	14,536	-	-	-	-
$600 under $1,000	6,378	3,108	4,916	9,785	9,568	12,408	6,485	11,813	1,042
$1,000 under $2,000	16,147		24,509	29,170	26,575				
$2,000 under $3,000	18,652	6,872	46,541	45,261	40,016	12,730	12,497	12,245	2,039
$3,000 under $4,000	12,550	4,381	43,897	34,365	31,668	10,580	17,901	10,094	3,076
$4,000 under $5,000	14,068	6,528	64,068	36,323	35,780	13,446	34,549	13,337	5,992
$5,000 under $6,000	13,106	8,055	71,294	45,866	45,380	11,970	34,702	11,862	6,077
$6,000 under $7,000	14,265	12,670	93,469	50,736	49,824	14,265	49,952	14,265	8,636
$7,000 under $8,000	13,454	10,402	100,776	46,170	45,684	13,454	60,761	13,454	10,907
$8,000 under $9,000	14,297	13,601	120,050	54,184	53,104	14,297	72,068	14,297	12,593
$9,000 under $10,000	6,701	6,103	64,324	24,152	23,930	6,701	42,697	6,701	7,895
$10,000 under $15,000	19,439	18,333	231,581	69,528	67,710	19,388	158,430	19,388	29,974
$15,000 under $20,000	4,534	4,282	77,402	16,718	16,464	4,534	57,638	4,534	12,097
$20,000 under $50,000	5,259	4,621	151,115	19,427	18,522	5,259	118,400	5,259	30,539
$50,000 under $100,000	745	629	49,763	2,519	2,294	745	40,881	745	15,680
$100,000 under $500,000	270	199	53,237	878	770	269	42,584	268	22,459
$500,000 under $1,000,000	33	20	22,966	94	79	32	17,027	32	10,343
$1,000,000 or more	37	25	90,085	112	96	35	58,276	35	34,433
Returns under $5,000	81,573	21,754	[1]186,349	173,988	160,856	49,164	71,432	47,489	12,149
Returns $5,000 under $10,000	61,823	50,831	449,913	221,108	217,922	60,687	260,180	60,579	46,108
Returns $10,000 or more	30,317	28,109	676,149	109,276	105,935	30,262	493,236	30,261	155,525

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
DISTRICT OF COLUMBIA									
Total	307,921	93,809	[1]1,936,725	703,898	667,667	259,001	1,264,482	254,092	287,949
No adjusted gross income	593	([3])	[2]5,075	1,540	1,334	-	-	-	-
Under $600	10,766	-	3,663	11,777	11,777	-	-	-	-
$600 under $1,000	16,082	2,894	12,841	19,928	19,723	4,015	356	4,015	57
$1,000 under $2,000	33,442		51,169	58,698	55,330	22,134	11,929	20,662	1,811
$2,000 under $3,000	39,206	3,385	98,800	75,053	70,532	33,784	41,835	31,820	6,776
$3,000 under $4,000	35,280	9,352	123,232	95,387	88,360	29,558	48,305	28,086	8,065
$4,000 under $5,000	27,840	7,275	125,493	66,980	66,079	26,324	70,490	26,324	12,521
$5,000 under $6,000	31,683	6,557	173,669	67,319	64,916	31,177	111,547	31,177	20,188
$6,000 under $7,000	29,148	12,477	189,511	73,392	71,714	28,643	121,673	28,643	22,433
$7,000 under $8,000	19,442	8,586	145,398	54,934	51,889	18,937	92,393	18,937	17,433
$8,000 under $9,000	12,849	5,163	109,542	28,482	26,028	12,849	73,938	12,849	13,965
$9,000 under $10,000	9,635	6,226	90,600	22,875	21,224	9,635	65,553	9,635	12,662
$10,000 under $15,000	24,943	17,539	301,764	73,247	70,147	24,943	217,782	24,943	44,028
$15,000 under $20,000	7,400	6,100	127,227	22,644	21,096	7,400	98,151	7,400	21,597
$20,000 under $50,000	7,904	6,574	218,868	25,752	22,352	7,904	174,417	7,904	46,170
$50,000 under $100,000	1,325	1,077	89,338	4,541	4,014	1,321	71,643	1,321	28,151
$100,000 under $500,000	365	318	61,263	1,294	1,108	360	47,964	360	23,317
$500,000 under $1,000,000	11	9	6,153	32	29	11	5,041	11	2,733
$1,000,000 or more	7	3	13,269	23	15	7	11,468	7	6,044
Returns under $5,000	163,209	23,180	[1]410,123	329,363	313,135	115,815	172,915	110,907	29,230
Returns $5,000 under $10,000	102,757	39,009	708,720	247,002	235,771	101,241	465,104	101,241	86,681
Returns $10,000 or more	41,955	31,620	817,882	127,533	118,761	41,946	626,466	41,946	172,040
GEORGIA									
Total	1,290,561	761,748	[1]6,759,792	3,688,386	3,593,139	972,726	3,621,745	965,434	722,756
No adjusted gross income	8,104	4,932	[2]23,590	23,529	20,338	-	-	-	-
Under $600	91,066	6,117	29,909	114,707	108,212	-	-	-	-
$600 under $1,000	65,014	9,202	50,682	91,637	85,844	8,917	661	8,917	106
$1,000 under $2,000	174,353	43,546	251,933	329,154	306,520	108,692	48,104	107,792	7,736
$2,000 under $3,000	152,682	60,467	385,701	383,418	368,947	104,006	117,069	100,596	18,921
$3,000 under $4,000	153,693	94,656	538,485	474,804	462,650	123,597	177,529	122,193	29,638
$4,000 under $5,000	124,263	85,014	559,037	410,604	405,184	110,928	224,005	110,325	37,933
$5,000 under $6,000	102,530	80,720	563,434	349,617	342,283	98,852	263,842	98,604	44,926
$6,000 under $7,000	97,763	78,387	632,425	330,845	327,024	96,957	326,453	96,758	56,457
$7,000 under $8,000	78,573	71,413	589,745	285,973	284,208	78,573	324,212	78,474	56,563
$8,000 under $9,000	57,179	51,448	483,503	212,188	209,674	57,079	278,933	57,079	49,363
$9,000 under $10,000	52,669	50,457	497,516	190,431	189,736	52,669	302,131	52,470	54,147
$10,000 under $15,000	90,260	85,822	1,073,620	331,941	327,459	90,056	698,179	89,886	130,760
$15,000 under $20,000	20,204	18,928	345,952	73,561	71,933	20,204	248,702	20,147	51,047
$20,000 under $50,000	19,393	18,051	540,538	74,763	72,582	19,389	417,211	19,385	104,574
$50,000 under $100,000	2,371	2,196	154,943	9,555	9,059	2,363	123,472	2,363	45,475
$100,000 under $500,000	433	381	65,796	1,612	1,446	433	52,561	433	25,474
$500,000 under $1,000,000	8	8	6,102	32	27	8	5,617	8	2,911
$1,000,000 or more	3	3	14,061	15	13	3	13,066	3	6,725
Returns under $5,000	769,175	303,934	[1]1,792,157	1,827,853	1,757,695	456,140	567,368	449,823	94,334
Returns $5,000 under $10,000	388,714	332,425	2,766,623	1,369,054	1,352,925	384,130	1,495,571	383,385	261,456
Returns $10,000 or more	132,672	125,389	2,201,012	491,479	482,519	132,456	1,558,808	132,225	366,966
FLORIDA									
Total	1,826,217	1,131,279	[1]10,012,055	5,309,203	5,004,580	1,356,308	5,463,535	1,329,859	1,139,086
No adjusted gross income	15,917	11,002	[2]-164,750	42,009	38,522	-	-	-	-
Under $600	119,551	15,863	39,855	168,088	156,661	-	-	-	-
$600 under $1,000	98,833	23,500	79,952	166,405	147,939	17,592	1,129	17,592	172
$1,000 under $2,000	230,805	65,785	340,799	440,121	379,063	131,572	62,397	128,894	10,043
$2,000 under $3,000	207,451	92,590	519,233	538,958	479,658	127,969	130,054	119,787	20,421
$3,000 under $4,000	199,559	127,895	703,558	616,138	577,763	155,511	216,870	147,636	34,491
$4,000 under $5,000	170,465	115,560	761,047	543,849	518,799	150,430	288,136	146,895	47,955
$5,000 under $6,000	162,801	126,817	892,002	564,694	549,752	155,040	378,075	152,111	62,444
$6,000 under $7,000	138,395	114,628	896,311	467,091	458,425	137,288	455,913	137,039	77,843
$7,000 under $8,000	105,252	89,155	788,659	366,646	352,658	105,051	431,322	104,951	74,758
$8,000 under $9,000	89,250	81,083	757,288	328,431	317,115	88,644	427,742	88,644	74,946
$9,000 under $10,000	81,569	76,116	770,203	304,106	296,581	81,379	457,306	81,279	81,638
$10,000 under $15,000	136,626	128,154	1,617,543	501,188	487,728	136,429	1,061,466	135,676	197,547
$15,000 under $20,000	32,376	29,716	552,551	120,870	114,468	32,179	397,169	32,130	81,817
$20,000 under $50,000	31,913	28,560	935,056	119,771	110,771	31,790	723,863	31,790	188,434
$50,000 under $100,000	4,423	3,971	289,219	17,116	15,481	4,407	236,676	4,407	88,017
$100,000 under $500,000	979	845	160,238	3,540	3,043	977	132,197	977	64,132
$500,000 under $1,000,000	36	25	23,308	118	101	36	19,917	36	10,614
$1,000,000 or more	16	14	49,985	64	52	16	43,304	16	23,815
Returns under $5,000	1,042,581	452,195	[1]2,279,694	2,515,568	2,298,405	583,074	698,586	560,804	113,082
Returns $5,000 under $10,000	577,267	487,799	4,104,463	2,030,968	1,974,531	567,402	2,150,358	564,024	371,629
Returns $10,000 or more	206,369	191,285	3,627,900	762,667	731,644	205,834	2,614,592	205,032	654,376
HAWAII									
Total	254,499	118,961	[1]1,473,087	679,750	666,129	202,137	870,457	201,935	174,869
No adjusted gross income	1,108	([3])	[2]-12,059	4,031	3,930	-	-	-	-
Under $600	17,807	3,491	6,374	18,814	18,109	-	-	-	-
$600 under $1,000	16,962		13,594	20,762	19,654	3,980	160	3,980	26
$1,000 under $2,000	27,170		36,836	38,303	36,087	20,553	8,781	20,553	1,435
$2,000 under $3,000	26,474	7,462	65,410	53,148	50,410	20,620	27,636	20,519	4,588
$3,000 under $4,000	26,688	10,038	93,349	64,957	63,245	23,267	45,623	23,166	7,718
$4,000 under $5,000	21,766	10,034	97,076	56,325	56,124	18,765	52,482	18,765	9,235
$5,000 under $6,000	17,400	9,548	93,585	53,793	53,189	16,494	47,926	16,494	8,310
$6,000 under $7,000	18,804	9,555	121,371	55,907	54,800	18,703	70,889	18,703	12,914
$7,000 under $8,000	15,604	11,885	116,953	54,582	54,582	15,604	66,796	15,604	11,830
$8,000 under $9,000	11,985	9,467	101,572	52,170	51,566	11,482	53,153	11,482	9,786
$9,000 under $10,000	11,835	8,612	111,614	44,068	43,564	11,835	68,940	11,835	12,899
$10,000 under $15,000	29,965	28,406	357,505	119,709	118,752	29,914	229,167	29,914	43,154
$15,000 under $20,000	6,148	5,745	105,126	24,240	23,887	6,148	73,104	6,148	15,023
$20,000 under $50,000	4,210	3,717	117,305	16,584	16,055	4,202	88,626	4,202	22,607
$50,000 under $100,000	477	416	31,290	2,020	1,881	477	24,730	477	9,161
$100,000 under $500,000	96	80	15,627	334	292	94	11,905	93	5,738
$500,000 under $1,000,000	1	1	560	3	2	1	538	1	266
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	137,975	31,529	[1]300,580	256,340	247,559	87,185	134,682	86,983	23,002
Returns $5,000 under $10,000	75,628	49,067	545,095	260,520	257,701	74,118	307,704	74,118	55,739
Returns $10,000 or more	40,897	38,365	627,413	162,890	160,869	40,836	428,070	40,835	95,949

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
				IDAHO					
Total	222,445	146,335	[1]1,101,836	670,103	643,245	165,631	584,508	161,181	107,212
No adjusted gross income	5,716	4,200	[2]11,671	18,141	16,920	-	-	-	-
Under $600	16,122	3,048	5,308	25,025	23,299	-	-	-	-
$600 under $1,000	10,283		8,205	14,743	12,718	2,921	221	2,921	36
$1,000 under $2,000	28,382	10,360	41,606	57,841	51,909	15,220	7,183	14,722	1,150
$2,000 under $3,000	19,793	10,550	48,964	50,270	45,528	13,141	13,553	11,931	2,015
$3,000 under $4,000	27,628	17,009	97,627	74,424	69,713	23,979	39,170	22,565	6,263
$4,000 under $5,000	24,453	19,362	110,381	78,340	76,824	21,772	47,851	21,060	7,861
$5,000 under $6,000	18,594	15,282	103,671	68,133	67,024	17,376	47,263	17,376	7,935
$6,000 under $7,000	19,059	16,854	123,544	75,337	73,830	18,855	60,233	18,754	10,109
$7,000 under $8,000	14,334	13,126	108,653	56,024	56,024	14,334	59,796	14,131	9,935
$8,000 under $9,000	8,935	8,731	75,694	37,735	37,429	8,935	41,571	8,833	7,020
$9,000 under $10,000	8,178	7,925	77,526	32,724	32,572	8,178	46,324	8,076	8,158
$10,000 under $15,000	16,108	15,254	187,999	62,182	61,178	16,057	123,825	15,957	22,612
$15,000 under $20,000	2,170	2,061	37,045	8,163	7,811	2,170	27,346	2,170	5,489
$20,000 under $50,000	2,469	2,370	69,768	10,236	9,769	2,469	55,512	2,465	12,865
$50,000 under $100,000	198	182	12,831	702	620	198	10,740	198	3,837
$100,000 under $500,000	23	20	4,183	80	74	23	3,490	23	1,724
$500,000 under $1,000,000	1	1	503	3	3	1	428	1	206
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	132,377	64,529	[1]300,420	318,784	296,911	77,033	107,978	73,199	17,325
Returns $5,000 under $10,000	69,100	61,918	489,088	269,953	266,879	67,678	255,187	67,170	43,157
Returns $10,000 or more	20,969	19,888	312,329	81,366	79,455	20,919	221,341	20,814	46,733
				ILLINOIS					
Total	3,934,617	2,267,798	[1]26,235,698	10,950,998	10,430,073	3,275,597	16,262,631	3,234,714	3,397,534
No adjusted gross income	19,764	13,146	[2]62,340	58,193	50,607	-	-	-	-
Under $600	209,190	15,752	66,214	258,313	241,360	-	-	-	-
$600 under $1,000	171,418	23,272	136,980	259,065	225,198	22,596	1,347	22,000	225
$1,000 under $2,000	387,115	86,187	571,533	687,213	583,419	253,329	127,551	247,032	20,336
$2,000 under $3,000	296,162	87,535	741,066	644,143	572,461	222,541	273,410	212,650	43,670
$3,000 under $4,000	322,619	116,530	1,132,508	742,383	675,047	282,294	521,093	270,353	86,288
$4,000 under $5,000	354,252	168,571	1,594,338	921,221	871,236	333,102	803,056	325,997	137,271
$5,000 under $6,000	334,877	190,921	1,844,957	924,555	891,037	327,502	1,011,887	324,584	175,290
$6,000 under $7,000	340,559	239,650	2,210,538	1,056,204	1,027,298	336,516	1,247,062	335,505	218,835
$7,000 under $8,000	322,657	260,163	2,412,931	1,113,094	1,096,335	322,354	1,392,365	321,849	246,942
$8,000 under $9,000	251,405	216,449	2,130,942	906,393	894,813	251,304	1,272,938	251,203	229,932
$9,000 under $10,000	223,595	195,707	2,121,998	800,323	783,299	223,595	1,329,559	223,595	242,571
$10,000 under $15,000	503,432	472,528	5,952,466	1,836,581	1,806,795	503,032	4,026,835	502,580	761,953
$15,000 under $20,000	100,768	93,515	1,705,021	374,233	362,597	100,668	1,257,556	100,618	261,400
$20,000 under $50,000	82,220	74,705	2,386,022	313,535	297,633	82,216	1,922,914	82,208	509,099
$50,000 under $100,000	11,914	10,820	785,016	45,833	42,478	11,894	664,381	11,890	254,778
$100,000 under $500,000	2,575	2,276	413,656	9,391	8,193	2,565	339,958	2,563	169,360
$500,000 under $1,000,000	66	49	45,135	237	196	65	35,777	65	20,139
$1,000,000 or more	28	22	46,720	88	71	25	34,949	25	19,448
Returns under $5,000	1,760,520	510,993	[1]4,180,299	3,570,531	3,219,328	1,113,862	1,726,457	1,078,032	287,790
Returns $5,000 under $10,000	1,473,093	1,102,890	10,721,366	4,800,569	4,692,782	1,461,271	6,253,811	1,456,736	1,113,570
Returns $10,000 or more	701,003	653,915	11,334,036	2,579,898	2,517,963	700,465	8,282,370	699,949	1,996,177
				INDIANA					
Total	1,659,633	1,043,566	[1]9,908,149	4,834,083	4,612,130	1,328,118	5,838,620	1,311,228	1,155,953
No adjusted gross income	11,795	8,187	[2]29,628	34,001	29,216	-	-	-	-
Under $600	100,468	12,500	32,664	141,686	126,707	-	-	-	-
$600 under $1,000	89,266	15,575	71,010	146,251	124,977	13,182	947	13,182	154
$1,000 under $2,000	171,424	44,707	251,162	322,151	266,059	100,440	49,318	96,450	7,819
$2,000 under $3,000	134,272	52,162	337,292	310,502	279,462	96,463	114,831	92,268	18,179
$3,000 under $4,000	137,744	82,529	485,331	334,127	312,665	124,473	217,958	121,744	36,751
$4,000 under $5,000	145,679	92,280	656,171	423,086	403,443	136,462	306,115	134,142	51,618
$5,000 under $6,000	151,904	111,130	834,364	498,801	489,872	143,514	420,357	142,388	71,884
$6,000 under $7,000	162,285	132,062	1,054,346	569,102	558,632	159,390	560,401	158,980	97,415
$7,000 under $8,000	132,959	112,997	993,255	499,888	492,215	132,465	557,771	131,663	97,750
$8,000 under $9,000	111,331	102,076	945,014	413,963	406,784	111,331	565,063	110,427	100,026
$9,000 under $10,000	79,869	75,642	756,140	291,987	290,366	79,869	477,097	79,664	85,607
$10,000 under $15,000	174,492	168,306	2,055,468	636,649	628,174	174,442	1,406,244	174,289	264,359
$15,000 under $20,000	29,618	28,309	500,555	108,829	105,949	29,568	373,079	29,517	76,877
$20,000 under $50,000	22,977	21,784	654,039	89,046	84,882	22,970	524,098	22,970	134,402
$50,000 under $100,000	3,003	2,828	194,187	11,967	10,950	3,003	166,379	2,999	62,724
$100,000 under $500,000	512	455	82,383	1,932	1,689	512	69,567	511	34,557
$500,000 under $1,000,000	25	20	16,906	71	55	25	14,808	25	7,908
$1,000,000 or more	10	10	17,492	44	33	10	14,589	10	7,924
Returns under $5,000	790,648	287,947	[1]1,804,002	1,711,804	1,542,529	471,020	689,169	457,786	114,521
Returns $5,000 under $10,000	638,348	533,907	4,583,119	2,273,741	2,237,869	626,569	2,580,689	623,122	452,682
Returns $10,000 or more	230,637	221,712	3,521,030	848,538	831,732	230,530	2,568,764	230,321	588,751
				IOWA					
Total	966,545	607,765	[1]5,078,669	2,854,086	2,676,735	729,021	2,809,725	701,313	536,050
No adjusted gross income	13,832	9,305	[2]39,546	41,574	37,051	-	-	-	-
Under $600	63,114	10,748	20,280	100,119	85,874	-	-	-	-
$600 under $1,000	55,653	10,634	44,079	92,692	75,355	7,314	270	6,715	40
$1,000 under $2,000	127,365	35,614	186,253	253,156	208,262	73,697	34,496	69,691	5,368
$2,000 under $3,000	92,092	39,146	228,871	228,621	199,282	62,782	70,651	56,057	10,537
$3,000 under $4,000	92,253	54,789	320,786	257,709	242,778	77,681	120,316	71,553	18,805
$4,000 under $5,000	89,130	62,377	401,296	289,213	276,892	79,709	170,014	75,089	27,155
$5,000 under $6,000	89,940	69,319	496,619	301,341	293,723	85,832	247,556	82,415	40,111
$6,000 under $7,000	81,754	71,744	528,259	280,564	273,556	81,445	280,633	80,139	47,161
$7,000 under $8,000	70,958	64,553	530,283	262,724	256,818	70,657	294,123	70,355	40,134
$8,000 under $9,000	59,124	54,622	501,242	234,773	228,870	58,625	284,496	58,424	49,503
$9,000 under $10,000	35,007	33,707	331,808	142,132	140,330	35,007	196,838	34,806	34,584
$10,000 under $15,000	67,882	64,461	796,059	255,977	250,132	67,831	533,570	67,628	98,208
$15,000 under $20,000	13,615	12,959	231,462	52,355	49,926	13,615	171,756	13,615	34,748
$20,000 under $50,000	13,208	12,305	376,616	54,694	51,905	13,208	298,123	13,208	76,089
$50,000 under $100,000	1,416	1,300	90,252	5,756	5,390	1,416	78,165	1,416	29,729
$100,000 under $500,000	198	178	29,849	669	575	197	25,022	197	12,056
$500,000 under $1,000,000	4	4	2,261	16	15	4	2,153	4	1,058
$1,000,000 or more	1	-	1,942	1	1	1	1,544	1	764
Returns under $5,000	533,439	222,613	[1]1,162,019	1,263,084	1,125,494	301,183	395,747	279,105	61,905
Returns $5,000 under $10,000	336,783	293,945	2,388,211	1,221,534	1,193,297	331,566	1,303,646	326,139	221,493
Returns $10,000 or more	96,324	91,207	1,528,441	369,468	357,944	96,272	1,110,333	96,069	252,652

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	KANSAS									KENTUCKY								
Total	759,582	482,603	[1]4,106,399	2,204,554	2,075,323	578,314	2,261,855	565,957	440,119	906,422	571,033	[1]4,507,592	2,690,987	2,585,631	658,159	2,386,797	650,769	467,947
No adjusted gross income	8,849	5,236	[2]20,232	25,238	21,741	-	-	-	-	8,183	5,660	[2]12,311	24,355	20,118	-	-	-	-
Under $600	48,784	6,323	16,353	67,566	59,080	-	-	-	-	65,395	12,247	20,137	105,553	93,750	-	-	-	-
$600 under $1,000	44,306	8,551	36,025	69,416	58,950	9,212	430	9,112	68	57,213	17,699	46,224	116,849	107,272	10,910	765	10,910	123
$1,000 under $2,000	98,316	31,116	142,560	197,279	159,947	54,328	25,486	52,634	4,011	122,624	43,374	181,501	255,842	231,773	64,953	32,594	63,846	5,218
$2,000 under $3,000	73,385	34,979	183,457	172,876	153,392	53,732	59,490	49,511	9,201	122,031	57,344	303,668	327,001	311,425	78,468	82,858	76,456	13,316
$3,000 under $4,000	70,091	41,779	246,481	191,691	177,546	57,674	93,011	54,780	14,844	90,438	56,707	314,464	278,885	270,447	71,250	107,735	68,539	17,702
$4,000 under $5,000	74,844	55,566	333,632	245,100	237,125	65,378	136,645	63,978	22,253	73,488	51,379	332,437	235,421	230,800	68,060	143,989	67,357	24,261
$5,000 under $6,000	67,620	53,487	369,420	237,790	233,127	65,054	171,007	63,654	28,254	77,173	61,956	422,194	277,912	272,588	75,446	191,214	74,941	32,300
$6,000 under $7,000	68,901	58,883	447,365	234,288	229,309	68,701	234,976	68,502	40,036	79,407	67,579	512,624	274,571	270,415	79,205	271,418	79,104	45,759
$7,000 under $8,000	53,931	44,701	404,154	190,266	186,484	53,831	222,556	53,731	38,772	61,309	54,664	459,387	226,657	221,636	61,309	252,694	61,107	43,980
$8,000 under $9,000	36,618	34,575	310,783	147,502	146,203	36,618	171,459	36,518	30,023	37,969	36,662	322,580	139,223	136,916	37,468	189,811	37,468	33,328
$9,000 under $10,000	28,069	25,878	265,025	103,565	101,080	28,069	160,362	27,969	28,580	31,030	29,823	296,813	123,940	122,430	31,030	179,309	31,030	32,226
$10,000 under $15,000	59,410	56,566	703,063	220,563	214,183	59,260	466,865	59,111	86,422	56,233	53,709	662,328	212,497	208,349	56,182	432,954	56,132	81,130
$15,000 under $20,000	13,806	13,060	233,963	51,033	49,093	13,806	172,255	13,806	35,242	10,720	10,316	182,029	40,458	38,940	10,669	131,836	10,669	26,737
$20,000 under $50,000	11,264	10,616	319,533	44,961	43,021	11,264	251,283	11,264	62,856	11,499	10,413	331,297	45,423	42,915	11,499	258,345	11,499	66,270
$50,000 under $100,000	1,172	1,092	77,604	4,612	4,336	1,171	64,772	1,171	24,292	1,472	1,281	96,392	5,521	5,083	1,472	81,264	1,472	30,942
$100,000 under $500,000	211	192	33,211	796	698	211	28,028	211	13,675	236	217	34,236	868	766	235	28,666	235	13,849
$500,000 under $1,000,000	2	1	1,201	6	3	2	933	2	506	3	3	1,593	11	8	3	1,348	3	807
$1,000,000 or more	2	2	2,801	6	5	2	2,298	2	1,085	-	-	-	-	-	-	-	-	-
Returns under $5,000	418,575	183,550	[1]938,277	969,166	867,781	240,324	315,062	230,015	50,377	539,372	244,410	[1]1,186,120	1,343,906	1,265,585	293,641	367,941	287,108	60,620
Returns $5,000 under $10,000	255,139	217,524	1,796,747	913,411	896,203	252,273	960,360	250,374	165,665	286,888	250,684	2,013,598	1,042,303	1,023,985	284,458	1,084,446	283,650	187,593
Returns $10,000 or more	85,867	81,529	1,371,376	321,977	311,339	85,716	986,434	85,567	224,078	80,163	75,939	1,307,875	304,778	296,061	80,060	934,413	80,010	219,735
	LOUISIANA									MAINE								
Total	911,826	585,639	[1]4,921,266	2,787,303	2,715,918	682,646	2,641,368	676,273	542,096	346,204	208,107	[1]1,710,434	1,035,841	985,945	254,610	890,223	250,577	172,541
No adjusted gross income	5,431	3,215	[2]17,388	13,135	11,423	-	-	-	-	1,985	1,002	[2]5,887	5,871	4,779	-	-	-	-
Under $600	49,628	11,011	16,515	73,433	69,201	-	-	-	-	22,626	1,696	7,106	28,604	26,525	-	-	-	-
$600 under $1,000	45,349	10,318	35,590	75,605	72,253	5,968	357	5,968	68	20,932	3,767	16,046	31,229	27,275	27,819	14,314	26,838	2,211
$1,000 under $2,000	123,959	44,929	185,461	257,620	244,149	66,048	33,455	65,544	5,369	42,528	7,918	62,542	73,868	63,404				
$2,000 under $3,000	107,663	56,115	268,309	280,998	267,297	74,709	73,579	72,794	11,741	40,255	16,416	99,036	95,938	85,688	28,401	31,932	26,139	4,966
$3,000 under $4,000	106,549	64,423	372,346	318,250	311,799	82,782	130,427	82,177	21,692	40,151	21,923	141,148	124,894	118,595	30,476	49,945	30,476	8,435
$4,000 under $5,000	94,252	66,164	422,820	332,167	325,522	80,277	159,861	78,463	26,473	38,353	31,461	172,375	149,437	145,102	31,838	58,943	31,347	9,485
$5,000 under $6,000	81,969	61,166	450,172	285,741	282,113	78,621	209,362	77,916	35,422	31,035	24,735	170,512	110,355	107,903	28,869	78,903	28,669	13,241
$6,000 under $7,000	67,521	56,226	435,854	253,687	250,061	66,311	210,785	66,010	36,237	26,579	24,017	172,737	99,158	98,668	26,579	89,625	26,579	15,449
$7,000 under $8,000	58,806	54,276	440,971	246,267	243,549	57,296	225,286	57,095	39,124	28,629	27,157	212,999	108,109	105,156	27,648	113,343	27,548	19,410
$8,000 under $9,000	43,396	39,164	367,675	157,539	156,027	43,396	216,872	43,396	38,748	16,413	15,228	139,401	70,021	69,130	16,302	77,684	16,312	13,652
$9,000 under $10,000	26,555	25,144	249,950	102,148	101,645	26,555	147,746	26,454	26,193	11,707	9,746	110,571	44,771	43,980	11,707	69,164	11,707	12,600
$10,000 under $15,000	68,101	64,254	806,736	264,999	260,494	68,101	530,370	67,935	99,492	17,764	16,462	206,227	65,554	63,854	17,715	140,891	17,715	26,409
$15,000 under $20,000	15,853	14,616	269,304	60,771	59,440	15,853	199,258	15,803	41,225	2,895	2,745	49,776	11,114	10,713	2,895	37,022	2,895	7,389
$20,000 under $50,000	14,353	12,464	415,032	54,987	51,765	14,294	334,751	14,290	89,028	3,843	3,406	115,363	15,085	13,573	3,843	93,884	3,843	24,951
$50,000 under $100,000	2,020	1,783	133,091	8,340	7,730	2,016	112,108	2,012	42,670	442	376	28,604	1,612	1,416	442	24,699	442	9,490
$100,000 under $500,000	411	365	62,324	1,589	1,426	409	52,477	408	26,173	66	50	10,276	213	178	65	8,311	65	4,087
$500,000 under $1,000,000	8	6	4,990	25	23	8	4,674	8	2,443	1	1	535	4	2	1	520	1	254
$1,000,000 or more	1	-	1,515	2	1	-	-	-	-	1	1	1,068	4	4	1	1,044	1	514
Returns under $5,000	532,831	256,175	[1]1,283,653	1,351,208	1,301,644	309,784	397,679	304,946	65,343	206,830	84,183	[1]492,366	509,841	471,368	118,534	155,134	114,800	25,097
Returns $5,000 under $10,000	278,247	235,976	1,944,622	1,045,382	1,033,395	272,179	1,010,051	270,871	175,724	114,363	100,883	806,220	432,414	424,837	111,115	428,719	110,815	74,352
Returns $10,000 or more	100,747	93,488	1,692,992	390,713	380,879	100,681	1,233,638	100,456	301,030	25,012	23,041	411,849	93,586	89,740	24,962	306,371	24,962	73,094

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
MARYLAND									
Total	1,413,264	760,260	[1]8,906,269	3,941,132	3,831,147	1,160,749	5,318,431	1,151,050	1,083,478
No adjusted gross income	3,996	([3])	[2]19,424	9,244	8,420	-	-	-	-
Under $600	85,324	3,794	28,942	106,695	102,730	-	-	-	-
$600 under $1,000	71,060	2,745	55,906	90,721	84,963	14,777	1,091	14,777	179
$1,000 under $2,000	158,029	18,882	230,067	258,271	232,823	109,817	54,991	107,260	8,843
$2,000 under $3,000	125,704	33,801	314,983	272,372	256,686	97,319	118,768	95,252	19,302
$3,000 under $4,000	136,347	53,435	477,412	336,902	324,637	122,257	214,908	120,168	36,230
$4,000 under $5,000	123,490	60,190	556,232	355,554	346,347	114,743	262,069	112,655	45,075
$5,000 under $6,000	113,349	66,684	620,646	330,579	324,586	108,797	327,575	108,307	57,070
$6,000 under $7,000	105,346	81,935	682,701	367,372	360,379	102,590	358,244	102,487	62,344
$7,000 under $8,000	101,094	77,659	756,654	351,221	347,762	101,094	428,694	100,992	76,656
$8,000 under $9,000	81,272	71,365	688,495	305,820	303,728	81,272	396,489	81,169	70,914
$9,000 under $10,000	60,980	55,764	578,994	232,076	230,889	60,980	353,325	60,980	64,561
$10,000 under $15,000	165,625	155,424	1,977,191	611,105	603,402	165,625	1,321,239	165,526	250,473
$15,000 under $20,000	48,225	45,576	818,815	184,216	180,463	48,175	592,121	48,174	122,504
$20,000 under $50,000	29,609	27,810	809,175	114,419	109,739	29,505	624,980	29,505	157,282
$50,000 under $100,000	3,186	2,824	213,087	12,251	11,516	3,174	169,391	3,174	64,751
$100,000 under $500,000	605	528	95,153	2,221	1,997	601	77,733	601	37,724
$500,000 under $1,000,000	18	17	11,876	73	62	18	9,935	18	5,422
$1,000,000 or more	6	4	9,364	20	18	6	6,879	6	4,149
Returns under $5,000	703,950	174,670	[1]1,644,118	1,429,759	1,356,606	458,913	651,827	450,112	109,629
Returns $5,000 under $10,000	462,041	353,407	3,327,490	1,587,068	1,567,344	454,733	1,864,327	453,935	331,545
Returns $10,000 or more	247,274	232,183	3,934,661	924,305	907,197	247,104	2,802,278	247,004	642,305
MICHIGAN									
Total	2,778,296	1,744,466	[1]8,921,551	8,415,803	8,133,658	2,316,491	11,408,593	2,297,964	2,361,395
No adjusted gross income	9,735	6,513	[2]28,606	27,117	24,650	-	-	-	-
Under $600	159,561	9,539	49,404	193,749	180,435	-	-	-	-
$600 under $1,000	110,382	13,855	89,044	164,343	149,751	20,597	1,145	20,100	177
$1,000 under $2,000	260,612	53,095	379,706	460,664	399,474	171,072	86,971	169,676	13,989
$2,000 under $3,000	212,004	70,488	528,879	448,890	395,796	154,340	191,309	150,152	30,959
$3,000 under $4,000	187,664	82,570	657,995	454,151	424,452	165,050	289,522	160,668	48,455
$4,000 under $5,000	191,006	105,065	861,104	552,600	530,883	172,529	399,597	169,329	68,248
$5,000 under $6,000	241,448	152,984	1,332,871	728,535	708,515	234,442	690,502	231,744	119,439
$6,000 under $7,000	267,286	206,949	1,745,940	1,002,453	990,786	261,077	874,968	260,077	152,659
$7,000 under $8,000	263,183	221,819	1,966,239	988,363	978,105	262,180	1,082,033	261,878	191,355
$8,000 under $9,000	195,931	181,477	1,661,807	775,393	769,857	195,931	943,382	195,529	167,363
$9,000 under $10,000	167,421	152,295	1,584,520	635,266	627,998	167,421	979,156	167,320	178,240
$10,000 under $15,000	374,492	357,523	4,438,008	1,450,842	1,434,489	374,341	2,972,628	374,139	560,518
$15,000 under $20,000	72,692	69,309	1,225,869	273,189	267,434	72,692	913,060	72,541	187,419
$20,000 under $50,000	56,291	53,306	1,606,591	226,355	219,600	56,236	1,288,288	56,228	330,385
$50,000 under $100,000	6,866	6,333	453,385	27,468	25,681	6,866	388,402	6,866	147,890
$100,000 under $500,000	1,631	1,466	268,874	6,072	5,402	1,627	228,074	1,627	115,794
$500,000 under $1,000,000	66	64	45,173	280	247	66	37,326	66	21,484
$1,000,000 or more	23	16	54,750	73	63	23	42,239	23	27,023
Returns under $5,000	1,130,964	340,925	[1]2,537,526	2,301,514	2,105,441	683,588	968,536	669,925	161,827
Returns $5,000 under $10,000	1,135,269	915,524	8,291,377	4,130,010	4,075,301	1,121,051	4,570,041	1,116,548	809,056
Returns $10,000 or more	512,061	488,017	8,092,650	1,984,279	1,952,916	511,851	5,870,017	511,490	1,390,513
MASSACHUSETTS									
Total	2,052,787	1,070,075	[1]12,542,506	5,478,727	5,183,077	1,716,428	7,422,765	1,695,641	1,519,682
No adjusted gross income	5,591	2,658	[2]18,739	13,903	12,283	-	-	-	-
Under $600	115,858	4,811	37,729	136,785	128,925	-	-	-	-
$600 under $1,000	96,812	6,683	76,632	122,400	113,187	21,744	1,152	21,740	188
$1,000 under $2,000	216,849	31,365	318,394	343,232	286,576	154,567	78,244	149,529	12,393
$2,000 under $3,000	204,916	44,927	513,114	366,360	311,411	171,058	221,721	164,734	35,782
$3,000 under $4,000	182,942	59,038	643,638	385,110	349,940	165,875	316,689	160,244	53,262
$4,000 under $5,000	205,005	87,612	917,820	499,652	465,975	191,206	479,895	187,647	82,922
$5,000 under $6,000	174,349	105,353	955,264	532,406	514,242	165,523	482,540	165,424	84,130
$6,000 under $7,000	183,227	138,241	1,199,215	621,098	600,472	180,842	633,527	180,842	110,387
$7,000 under $8,000	165,795	134,430	1,244,323	583,812	573,532	165,202	697,167	165,202	123,889
$8,000 under $9,000	124,595	109,420	1,055,030	469,102	461,581	124,396	605,694	124,396	108,519
$9,000 under $10,000	92,926	84,028	879,404	340,098	330,797	92,432	542,887	92,432	98,924
$10,000 under $15,000	194,146	180,324	2,285,644	716,050	701,844	194,096	1,515,552	194,041	286,771
$15,000 under $20,000	44,236	40,100	754,839	168,125	162,871	44,136	540,345	44,085	112,566
$20,000 under $50,000	38,813	35,179	1,105,127	154,625	146,048	38,649	852,205	38,632	219,117
$50,000 under $100,000	5,554	4,909	364,918	21,800	19,887	5,533	293,664	5,525	110,710
$100,000 under $500,000	1,138	968	182,165	4,030	3,384	1,134	138,980	1,134	68,230
$500,000 under $1,000,000	31	24	18,921	120	105	31	14,994	31	8,095
$1,000,000 or more	5	5	9,070	19	17	5	7,508	5	3,799
Returns under $5,000	1,027,973	237,094	[2]488,588	1,867,442	1,668,297	704,450	1,097,701	683,894	184,547
Returns $5,000 under $10,000	740,892	571,472	5,333,236	2,546,516	2,480,624	728,395	2,961,815	728,296	525,849
Returns $10,000 or more	283,923	261,509	4,720,684	1,064,769	1,034,156	283,584	3,363,248	283,453	809,288
MINNESOTA									
Total	1,223,068	715,069	[1]6,805,196	3,637,435	3,467,990	929,474	3,704,371	910,969	733,356
No adjusted gross income	16,079	8,704	[2]33,310	48,672	45,244	-	-	-	-
Under $600	86,202	14,216	27,929	135,649	121,441	-	-	-	-
$600 under $1,000	61,719	10,323	49,101	102,138	88,279	10,354	483	10,152	77
$1,000 under $2,000	143,783	42,270	208,997	295,700	257,664	79,568	37,998	77,151	5,972
$2,000 under $3,000	117,010	39,420	234,323	266,411	242,118	85,464	109,861	81,254	17,359
$3,000 under $4,000	117,597	52,458	410,259	288,225	273,584	98,660	182,867	95,144	30,092
$4,000 under $5,000	110,753	65,966	499,088	338,728	324,732	97,325	225,161	94,207	37,357
$5,000 under $6,000	117,720	80,157	648,451	406,735	396,397	109,527	300,158	106,806	50,742
$6,000 under $7,000	99,128	80,724	642,893	370,651	361,580	97,061	304,279	95,856	51,700
$7,000 under $8,000	88,878	77,802	666,621	337,925	331,637	88,076	348,719	87,773	60,466
$8,000 under $9,000	68,080	58,935	575,510	254,334	248,832	67,582	323,239	67,077	57,388
$9,000 under $10,000	51,950	48,641	490,168	209,585	205,635	51,849	275,074	51,849	48,807
$10,000 under $15,000	103,847	97,656	1,225,915	409,508	402,110	103,697	782,721	103,497	146,136
$15,000 under $20,000	19,764	18,657	338,272	80,236	78,417	19,764	235,845	19,714	47,781
$20,000 under $50,000	17,773	16,594	507,386	79,211	76,495	17,773	380,322	17,715	95,589
$50,000 under $100,000	2,253	2,068	147,532	9,722	9,103	2,249	116,189	2,249	42,983
$100,000 under $500,000	502	435	84,999	1,920	1,651	500	65,627	500	31,999
$500,000 under $1,000,000	17	17	11,359	61	52	17	9,469	17	5,178
$1,000,000 or more	7	7	9,701	24	19	7	6,359	7	3,731
Returns under $5,000	653,149	233,376	[1]1,456,387	1,477,523	1,356,062	371,371	556,370	357,908	90,857
Returns $5,000 under $10,000	425,756	346,259	3,023,643	1,579,230	1,544,081	414,095	1,551,469	409,361	269,103
Returns $10,000 or more	144,163	135,434	2,325,164	580,682	567,847	144,007	1,596,532	143,699	373,397

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
MISSISSIPPI									
Total	478,253	301,106	[1]2,260,697	1,479,243	1,440,529	330,653	1,095,035	326,941	213,038
No adjusted gross income	5,777	4,192	[2]18,326	16,623	15,351	-	-	-	-
Under $600	32,775	5,536	10,196	45,864	43,951	-	-	-	-
$600 under $1,000	25,976	8,918	20,630	53,660	48,861	2,486	163	2,486	25
$1,000 under $2,000	63,083	20,241	91,337	134,165	127,121	30,044	13,698	28,844	2,093
$2,000 under $3,000	68,517	37,384	172,689	195,343	189,642	41,601	39,823	40,990	6,538
$3,000 under $4,000	59,689	37,494	207,052	190,727	187,715	45,905	61,662	44,622	10,033
$4,000 under $5,000	48,854	33,380	218,139	175,929	173,426	40,440	78,263	40,338	13,122
$5,000 under $6,000	44,758	35,238	245,183	166,229	161,607	42,261	100,642	42,058	16,786
$6,000 under $7,000	28,289	24,505	182,953	99,929	99,033	27,586	92,070	27,382	15,574
$7,000 under $8,000	27,806	26,125	207,360	107,362	106,955	27,806	106,590	27,704	18,272
$8,000 under $9,000	26,580	24,696	224,016	115,302	112,940	26,377	116,364	26,377	20,457
$9,000 under $10,000	10,497	10,346	99,843	42,812	42,711	10,497	58,027	10,497	10,342
$10,000 under $15,000	23,868	22,508	281,813	89,875	87,894	23,868	180,696	23,868	33,521
$15,000 under $20,000	5,393	4,858	92,868	20,699	20,023	5,393	67,968	5,393	13,623
$20,000 under $50,000	5,614	4,969	166,888	21,663	20,411	5,614	130,788	5,611	33,622
$50,000 under $100,000	683	632	44,510	2,702	2,560	683	37,206	679	13,735
$100,000 under $500,000	92	83	12,885	357	326	92	10,423	92	4,977
$500,000 under $1,000,000	1	1	660	2	2	1	655	1	320
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	304,671	147,145	[1]701,717	812,311	786,067	160,475	193,609	157,280	31,811
Returns $5,000 under $10,000	137,930	120,910	959,355	531,634	523,246	134,527	473,693	134,018	81,431
Returns $10,000 or more	35,651	33,051	599,624	135,298	131,216	35,651	427,736	35,644	99,798
MONTANA									
Total	237,061	142,302	[1]1,165,002	689,774	653,606	172,995	630,934	170,124	118,600
No adjusted gross income	4,139	2,729	[2]12,079	10,612	10,107	-	-	-	-
Under $600	21,393	6,853	7,037	34,471	30,352	-	-	-	-
$600 under $1,000	13,770		11,307	20,960	17,843	24,499	10,045	23,593	1,584
$1,000 under $2,000	32,305	7,754	46,225	59,046	53,057				
$2,000 under $3,000	20,262	10,607	50,226	54,688	49,360	13,073	14,377	12,669	2,293
$3,000 under $4,000	25,977	15,837	92,553	76,824	71,599	20,944	31,097	20,541	4,950
$4,000 under $5,000	19,529	13,992	88,819	67,650	64,536	17,605	34,427	16,801	5,666
$5,000 under $6,000	23,828	16,592	130,337	86,990	84,279	21,319	58,379	21,218	9,883
$6,000 under $7,000	17,382	14,068	112,890	61,707	60,900	17,180	58,612	17,079	10,047
$7,000 under $8,000	17,677	14,566	132,316	58,560	58,359	17,677	80,459	17,577	14,059
$8,000 under $9,000	11,854	11,151	101,287	45,707	44,501	11,854	58,485	11,854	10,234
$9,000 under $10,000	6,031	5,930	56,852	23,222	22,718	5,930	34,865	5,930	6,119
$10,000 under $15,000	16,977	16,570	201,808	65,990	64,461	16,977	134,915	16,925	24,576
$15,000 under $20,000	3,249	3,044	55,906	12,429	11,364	3,249	41,718	3,249	8,359
$20,000 under $50,000	2,431	2,365	68,361	9,905	9,238	2,431	55,396	2,431	13,600
$50,000 under $100,000	226	218	14,995	912	847	226	12,920	226	4,586
$100,000 under $500,000	27	23	4,262	89	77	27	3,825	27	1,851
$500,000 under $1,000,000	3	3	1,899	12	8	3	1,414	3	793
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	137,375	57,772	[1]284,088	324,251	296,854	76,121	89,946	73,604	14,493
Returns $5,000 under $10,000	76,772	62,307	533,682	276,186	270,757	73,960	290,800	73,658	50,342
Returns $10,000 or more	22,913	22,223	347,231	89,337	85,995	22,913	250,186	22,861	53,765

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
MISSOURI									
Total	1,526,542	928,897	[1]8,659,726	4,338,431	4,124,705	1,164,637	4,957,718	1,152,971	1,014,485
No adjusted gross income	13,181	9,055	[2]22,376	35,712	29,878	-	-	-	-
Under $600	104,791	17,383	34,626	154,810	138,038	-	-	-	-
$600 under $1,000	82,991	15,570	66,206	132,566	115,689	12,096	567	11,995	91
$1,000 under $2,000	180,707	56,822	265,601	360,237	313,595	100,240	47,062	98,682	7,484
$2,000 under $3,000	159,400	68,636	394,431	386,994	351,184	109,463	119,901	106,445	18,985
$3,000 under $4,000	143,327	73,277	504,251	376,270	354,402	118,791	210,514	115,577	35,132
$4,000 under $5,000	131,619	82,453	594,730	378,589	363,745	122,602	281,935	120,592	47,529
$5,000 under $6,000	143,181	102,241	782,168	458,910	448,173	137,770	387,491	136,765	66,436
$6,000 under $7,000	124,806	101,560	806,247	443,965	435,741	122,000	410,550	121,698	70,777
$7,000 under $8,000	96,868	82,632	723,923	346,866	339,741	96,667	396,692	96,366	69,290
$8,000 under $9,000	84,492	75,118	717,734	305,915	300,192	84,492	421,085	84,492	74,912
$9,000 under $10,000	68,990	62,975	650,248	256,020	252,611	68,488	399,900	68,488	72,683
$10,000 under $15,000	136,363	129,716	1,602,977	493,852	485,222	136,209	1,072,033	136,052	201,249
$15,000 under $20,000	26,981	25,601	457,756	101,006	96,842	26,981	333,845	26,981	68,809
$20,000 under $50,000	24,641	22,049	715,745	90,514	84,985	24,636	568,127	24,636	148,966
$50,000 under $100,000	3,449	3,149	226,175	13,435	12,297	3,449	190,900	3,449	72,879
$100,000 under $500,000	730	638	116,391	2,677	2,291	729	97,085	729	48,292
$500,000 under $1,000,000	14	14	9,588	57	52	14	8,507	14	4,632
$1,000,000 or more	10	8	13,304	36	27	10	11,525	10	6,342
Returns under $5,000	816,016	323,196	[1]1,837,469	1,825,178	1,666,531	463,192	659,979	453,291	109,221
Returns $5,000 under $10,000	518,337	424,526	3,680,320	1,811,676	1,776,458	509,417	2,015,718	507,809	354,098
Returns $10,000 or more	192,188	181,175	3,141,936	701,577	681,716	192,028	2,282,022	191,871	551,169
NEBRASKA									
Total	526,183	330,926	[1]2,661,572	1,567,400	1,455,667	378,605	1,483,645	366,162	291,061
No adjusted gross income	8,882	6,240	[2]45,308	27,904	25,494	-	-	-	-
Under $600	38,559	6,808	13,454	62,276	54,783	-	-	-	-
$600 under $1,000	28,473	7,596	22,110	55,250	44,264	39,265	17,888	37,268	2,821
$1,000 under $2,000	71,751	22,708	107,007	154,175	125,555				
$2,000 under $3,000	56,086	29,241	139,656	143,336	127,577	35,380	38,201	31,590	5,801
$3,000 under $4,000	61,198	36,582	214,846	174,318	164,036	49,912	81,227	48,507	12,955
$4,000 under $5,000	44,356	32,371	198,834	146,892	136,337	41,757	78,856	38,861	12,393
$5,000 under $6,000	46,438	35,446	255,145	156,560	148,394	44,440	123,939	42,939	20,037
$6,000 under $7,000	43,409	38,310	280,921	162,266	159,576	41,319	147,823	40,918	24,835
$7,000 under $8,000	29,044	25,164	218,037	115,869	114,172	28,547	117,100	28,446	20,500
$8,000 under $9,000	25,505	22,020	215,835	87,770	85,777	25,505	133,024	25,405	23,790
$9,000 under $10,000	21,672	20,771	205,649	90,003	87,409	21,672	123,165	21,672	22,006
$10,000 under $15,000	33,902	32,071	399,971	125,730	121,900	33,902	273,245	33,650	50,641
$15,000 under $20,000	8,063	7,407	138,154	30,676	28,513	8,063	103,158	8,063	21,292
$20,000 under $50,000	7,762	7,265	215,876	30,456	28,380	7,762	176,205	7,762	45,123
$50,000 under $100,000	951	811	61,275	3,436	3,090	951	53,170	951	20,640
$100,000 under $500,000	129	113	18,929	475	403	129	15,718	129	7,758
$500,000 under $1,000,000	2	2	1,181	8	7	2	925	2	470
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	309,305	141,546	[1]650,599	764,151	678,046	166,314	216,172	156,226	33,970
Returns $5,000 under $10,000	166,068	141,711	1,175,587	612,468	595,328	161,483	645,051	159,380	111,168
Returns $10,000 or more	50,809	47,669	835,386	190,781	182,293	50,809	622,421	50,557	145,924

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 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	NEVADA								
Total	157,369	88,211	[1]1,095,287	449,179	438,199	133,161	674,501	131,801	143,686
No adjusted gross income	1,347	([3])	[2]10,664	3,391	3,391	-	-	-	-
Under $600	8,755		2,520	11,162	10,863	-	-	-	-
$600 under $1,000	4,235	2,918	3,598	4,734	4,734				
$1,000 under $2,000	12,110		16,552	19,766	15,940	10,099	3,322	10,099	547
$2,000 under $3,000	15,409	5,130	38,666	34,751	33,346	11,782	13,927	10,676	2,090
$3,000 under $4,000	15,110	6,042	52,934	42,521	40,710	11,784	19,446	11,784	3,256
$4,000 under $5,000	10,518	4,029	47,875	23,018	23,018	10,518	25,947	10,419	4,573
$5,000 under $6,000	11,906	6,438	65,743	30,941	30,139	11,400	38,477	11,400	6,779
$6,000 under $7,000	12,608	7,573	82,718	38,076	37,473	12,608	47,040	12,508	8,313
$7,000 under $8,000	15,000	11,473	112,792	54,570	53,965	14,801	59,272	14,801	10,631
$8,000 under $9,000	10,532	8,519	89,057	40,322	40,322	10,432	46,493	10,432	8,336
$9,000 under $10,000	7,239	5,630	69,278	28,160	28,061	7,239	42,502	7,239	7,946
$10,000 under $15,000	23,669	21,653	279,871	85,467	85,060	23,618	187,778	23,618	35,862
$15,000 under $20,000	4,815	4,455	82,261	16,974	16,615	4,764	60,355	4,713	12,614
$20,000 under $50,000	3,450	3,019	100,695	12,958	12,372	3,450	79,064	3,450	20,959
$50,000 under $100,000	557	491	35,714	1,975	1,849	557	29,944	553	11,299
$100,000 under $500,000	99	83	17,991	360	313	98	14,608	98	7,303
$500,000 under $1,000,000	9	8	6,145	30	25	9	5,167	9	2,601
$1,000,000 or more	1	1	1,543	3	3	1	1,161	1	577
Returns under $5,000	67,484	18,868	[1]151,481	139,343	132,002	44,183	62,642	42,978	10,466
Returns $5,000 under $10,000	57,285	39,633	419,588	192,069	189,960	56,480	233,784	56,380	42,005
Returns $10,000 or more	32,600	29,710	524,220	117,767	116,237	32,497	378,077	32,442	91,215
	NEW JERSEY								
Total	2,465,655	1,393,078	[1]16,728,529	6,872,868	6,588,115	2,076,549	10,176,748	2,061,867	2,102,002
No adjusted gross income	6,342	3,765	[2]19,144	17,303	13,324	-	-	-	-
Under $600	126,751	2,392	41,366	141,676	136,924	-	-	-	-
$600 under $1,000	106,231	7,446	84,201	138,453	125,495	19,364	1,227	18,756	197
$1,000 under $2,000	221,847	33,480	328,764	375,632	329,847	147,276	75,205	142,574	12,023
$2,000 under $3,000	200,737	49,848	499,394	400,319	350,220	154,736	186,794	149,829	30,419
$3,000 under $4,000	203,749	75,277	709,989	486,286	446,669	174,834	301,983	173,466	51,008
$4,000 under $5,000	212,362	86,799	957,238	523,123	498,022	200,822	486,639	200,010	84,089
$5,000 under $6,000	208,557	128,203	1,146,829	617,434	595,762	202,241	585,771	201,173	101,265
$6,000 under $7,000	203,065	143,988	1,319,972	655,606	638,802	201,690	709,513	201,587	124,774
$7,000 under $8,000	214,911	171,809	1,607,649	746,408	732,193	214,809	895,133	214,297	158,881
$8,000 under $9,000	171,220	143,268	1,450,938	589,704	581,198	171,219	871,308	171,014	157,636
$9,000 under $10,000	132,705	119,602	1,259,538	487,131	480,383	132,602	765,340	132,398	138,361
$10,000 under $15,000	319,795	298,490	3,796,700	1,163,806	1,146,975	319,594	2,540,989	319,446	481,777
$15,000 under $20,000	71,352	66,635	1,212,692	272,209	265,501	71,352	880,278	71,352	182,588
$20,000 under $50,000	57,896	54,545	1,622,890	226,557	218,216	57,892	1,281,270	57,845	326,445
$50,000 under $100,000	6,772	6,348	442,437	26,227	24,189	6,760	372,178	6,760	140,637
$100,000 under $500,000	1,308	1,135	205,654	4,791	4,222	1,305	170,989	1,305	84,106
$500,000 under $1,000,000	36	34	23,152	142	124	35	19,455	35	10,401
$1,000,000 or more	20	14	38,270	61	49	19	32,675	19	17,396
Returns under $5,000	1,078,019	259,007	[1]2,601,808	2,082,792	1,900,501	697,032	1,051,848	684,635	177,736
Returns $5,000 under $10,000	930,458	706,870	6,784,926	3,096,283	3,028,338	922,561	3,827,065	920,469	680,917
Returns $10,000 or more	457,179	427,201	7,341,795	1,693,793	1,659,276	456,957	5,297,834	456,762	1,243,350

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	NEW HAMPSHIRE								
Total	251,379	148,105	[1]1,337,483	726,586	689,168	196,818	747,225	194,631	145,790
No adjusted gross income	([3])	([3])	([3])	([3])	([3])	-	-	-	-
Under $600	20,096		7,109	23,111	21,506	-	-	-	-
$600 under $1,000	11,835	2,303	9,236	19,112	17,414				
$1,000 under $2,000	26,271	8,274	38,538	49,485	41,031	16,409	7,502	16,409	1,206
$2,000 under $3,000	23,587	6,785	59,493	48,616	44,342	18,201	24,075	17,108	3,872
$3,000 under $4,000	28,853	13,343	102,989	72,648	64,993	25,765	45,639	24,772	7,471
$4,000 under $5,000	26,272	14,836	118,176	75,757	71,879	24,875	56,822	24,875	9,752
$5,000 under $6,000	29,433	24,562	161,124	115,637	110,766	27,843	71,021	27,843	11,830
$6,000 under $7,000	17,618	15,977	114,565	66,691	65,446	17,122	60,040	17,021	10,232
$7,000 under $8,000	21,090	18,804	158,122	78,597	77,698	21,090	89,576	21,090	15,803
$8,000 under $9,000	10,440	9,447	87,573	40,875	40,875	10,440	51,306	10,440	9,187
$9,000 under $10,000	9,901	9,800	93,819	36,227	36,126	9,901	58,383	9,901	10,489
$10,000 under $15,000	18,494	17,722	215,884	73,365	72,121	18,494	146,010	18,494	27,508
$15,000 under $20,000	3,465	3,153	58,746	12,770	12,306	3,465	44,382	3,465	9,140
$20,000 under $50,000	2,770	2,393	78,095	9,930	9,094	2,770	62,302	2,770	16,754
$50,000 under $100,000	383	347	25,584	1,405	1,252	383	21,518	383	8,269
$100,000 under $500,000	63	56	9,709	235	199	63	7,939	63	3,931
$500,000 under $1,000,000	1	1	736	2	2	1	711	1	349
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	137,723	45,843	[1]333,526	290,852	263,283	85,250	134,038	83,164	22,301
Returns $5,000 under $10,000	88,482	78,590	615,203	338,027	330,911	86,396	330,326	86,295	57,541
Returns $10,000 or more	25,176	23,672	388,754	97,707	94,974	25,176	282,862	25,176	65,951
	NEW MEXICO								
Total	296,480	191,672	[1]1,548,204	957,215	929,420	207,601	816,395	205,640	159,819
No adjusted gross income	4,949	3,545	[2]33,844	13,635	12,296	-	-	-	-
Under $600	24,401	1,804	7,114	31,021	29,313	-	-	-	-
$600 under $1,000	16,035	3,144	13,249	28,851	27,243	2,611	127	2,611	20
$1,000 under $2,000	37,266	15,595	56,634	99,072	91,132	17,211	7,605	16,708	1,194
$2,000 under $3,000	25,307	12,011	62,046	69,303	66,899	14,402	15,715	14,302	2,557
$3,000 under $4,000	26,305	10,320	91,582	80,814	85,479	19,736	23,884	18,834	3,850
$4,000 under $5,000	30,850	21,908	138,951	111,080	109,572	25,195	52,375	24,995	8,987
$5,000 under $6,000	29,391	23,854	161,553	113,755	112,755	27,679	65,856	27,679	10,844
$6,000 under $7,000	25,406	20,323	165,047	99,262	98,154	24,398	77,078	24,298	13,255
$7,000 under $8,000	21,431	17,506	160,590	85,116	85,016	21,431	83,128	21,431	14,620
$8,000 under $9,000	9,740	9,740	82,551	41,895	41,895	9,640	43,259	9,640	7,500
$9,000 under $10,000	9,149	8,949	87,085	37,293	36,789	9,049	48,552	9,049	8,602
$10,000 under $15,000	26,080	24,372	308,459	97,324	95,712	26,080	204,749	25,927	38,343
$15,000 under $20,000	5,669	5,463	97,488	21,913	21,557	5,669	71,897	5,669	14,465
$20,000 under $50,000	4,111	3,775	117,342	15,347	14,149	4,107	94,760	4,107	24,297
$50,000 under $100,000	320	297	20,666	1,290	1,243	320	17,815	320	6,640
$100,000 under $500,000	69	57	11,041	243	215	69	9,116	68	4,314
$500,000 under $1,000,000	1	-	709	1	1	1	483	1	331
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	165,113	77,336	[1]335,673	443,776	421,934	79,157	99,706	77,450	16,608
Returns $5,000 under $10,000	95,117	80,372	656,826	377,321	374,609	92,197	317,873	92,097	54,821
Returns $10,000 or more	36,250	33,964	555,705	136,118	132,877	36,246	398,820	36,092	88,390

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
NEW YORK									
Total	6,765,141	3,635,030	[2]46,327,534	18,355,543	17,467,060	5,650,938	27,624,488	5,602,211	5,968,934
No adjusted gross income	22,117	11,813	[2]82,937	54,541	46,487	-	-	-	-
Under $600	328,689	20,019	107,754	398,913	375,599	-	-	-	-
$600 under $1,000	278,770	21,427	220,337	375,684	348,836	43,784	2,445	43,784	426
$1,000 under $2,000	640,040	119,597	943,311	1,131,968	964,649	403,030	194,042	392,325	30,876
$2,000 under $3,000	588,361	167,894	1,469,873	1,212,984	1,074,828	452,093	522,612	437,740	84,583
$3,000 under $4,000	642,558	227,937	2,250,385	1,501,288	1,394,169	561,384	988,584	549,389	165,673
$4,000 under $5,000	680,939	292,159	3,060,246	1,697,029	1,614,905	638,154	1,535,194	631,366	265,678
$5,000 under $6,000	579,216	327,760	3,180,507	1,642,457	1,573,863	561,005	1,662,259	559,289	290,493
$6,000 under $7,000	560,628	381,366	3,639,466	1,782,453	1,738,940	553,298	1,967,647	551,297	347,829
$7,000 under $8,000	506,585	375,088	3,792,401	1,693,113	1,652,822	504,059	2,135,174	503,552	382,074
$8,000 under $9,000	441,393	359,408	3,741,090	1,537,771	1,507,282	440,166	2,178,375	440,064	392,990
$9,000 under $10,000	319,374	277,041	3,026,913	1,127,073	1,106,620	319,272	1,832,870	319,170	334,237
$10,000 under $15,000	770,724	691,733	9,153,270	2,731,818	2,671,508	769,698	6,004,737	769,423	1,142,738
$15,000 under $20,000	195,542	175,966	3,337,824	694,814	670,553	195,161	2,352,065	195,107	488,241
$20,000 under $50,000	174,148	154,295	4,965,352	641,244	606,891	173,902	3,658,162	173,785	932,316
$50,000 under $100,000	28,283	25,000	1,876,722	105,372	95,825	28,213	1,417,741	28,208	521,693
$100,000 under $500,000	7,412	6,259	1,250,731	25,883	22,354	7,362	913,404	7,351	444,417
$500,000 under $1,000,000	277	213	183,467	881	736	274	129,720	273	71,380
$1,000,000 or more	87	55	210,825	257	193	84	129,465	84	73,293
Returns under $5,000	3,181,474	860,846	[1]7,968,969	6,372,407	5,819,473	2,098,445	3,242,877	2,054,604	547,236
Returns $5,000 under $10,000	2,407,196	1,720,663	17,380,377	7,782,867	7,579,527	2,377,800	9,776,325	2,373,372	1,747,623
Returns $10,000 or more	1,176,473	1,053,521	20,978,191	4,200,269	4,068,060	1,174,694	14,605,294	1,174,231	3,674,078
NORTH DAKOTA									
Total	214,000	127,580	[1]984,720	653,006	619,536	145,851	504,115	139,882	90,484
No adjusted gross income	4,766	3,552	[2]7,436	17,180	16,143	-	-	-	-
Under $600	15,196	5,373	5,599	32,052	29,847	-	-	-	-
$600 under $1,000	15,556		12,292	24,807	22,510	17,808	7,265	17,303	1,101
$1,000 under $2,000	31,519	10,446	45,296	72,274	64,499				
$2,000 under $3,000	28,234	13,256	69,410	70,871	64,310	16,524	19,668	15,715	3,048
$3,000 under $4,000	17,422	11,722	60,970	57,384	52,904	13,627	18,295	12,110	2,753
$4,000 under $5,000	22,820	15,369	101,682	75,127	72,232	20,518	42,659	19,102	6,586
$5,000 under $6,000	16,553	12,574	91,764	55,590	54,377	15,946	45,667	15,339	7,154
$6,000 under $7,000	16,593	14,480	107,864	66,665	65,640	16,087	51,288	15,581	8,406
$7,000 under $8,000	11,430	8,651	86,107	41,333	40,726	11,430	48,568	11,026	8,246
$8,000 under $9,000	8,550	7,649	72,097	30,520	30,318	8,550	43,809	8,449	7,364
$9,000 under $10,000	8,628	8,628	81,078	40,597	39,687	8,628	42,874	8,628	7,267
$10,000 under $15,000	11,836	11,228	138,437	47,590	46,366	11,836	91,657	11,785	16,451
$15,000 under $20,000	2,181	2,027	36,884	8,970	8,617	2,181	26,997	2,181	5,270
$20,000 under $50,000	2,577	2,491	72,777	11,369	10,733	2,577	57,176	2,525	13,701
$50,000 under $100,000	127	123	8,108	620	576	127	6,718	127	2,472
$100,000 under $500,000	13	11	1,793	57	51	13	1,475	13	667
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	135,513	59,718	[1]287,813	349,695	322,445	68,477	87,887	64,229	13,488
Returns $5,000 under $10,000	61,754	51,982	438,910	234,705	230,748	60,641	232,206	59,023	38,437
Returns $10,000 or more	16,734	15,880	257,999	68,606	66,343	16,734	184,023	16,631	38,561

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
NORTH CAROLINA									
Total	1,463,019	836,485	[1]7,055,727	4,266,421	4,157,017	1,071,850	3,562,436	1,066,005	695,968
No adjusted gross income	7,125	3,876	[2]16,540	20,267	17,573	-	-	-	-
Under $600	102,748	12,484	35,260	154,853	143,184	-	-	-	-
$600 under $1,000	85,032	12,083	68,314	154,892	143,722	12,932	1,022	12,830	162
$1,000 under $2,000	191,427	40,664	277,458	381,299	360,031	103,681	50,731	103,377	8,114
$2,000 under $3,000	195,741	80,411	489,676	516,809	496,754	131,604	138,283	129,880	22,726
$3,000 under $4,000	185,866	99,956	645,125	550,358	540,774	153,059	229,921	151,738	38,290
$4,000 under $5,000	166,983	118,631	744,211	583,437	573,309	146,754	279,413	145,233	46,596
$5,000 under $6,000	121,623	93,177	667,253	427,982	423,521	118,584	298,021	118,482	50,555
$6,000 under $7,000	97,219	87,853	630,266	363,147	360,004	96,510	306,383	96,306	51,844
$7,000 under $8,000	88,919	82,436	662,794	321,448	319,724	88,919	361,244	88,817	62,568
$8,000 under $9,000	64,712	59,648	548,311	223,657	222,241	64,712	324,878	64,509	57,738
$9,000 under $10,000	43,345	40,104	410,751	152,215	151,302	43,345	252,339	43,243	45,345
$10,000 under $15,000	75,279	70,811	884,319	273,715	267,822	74,772	570,601	74,627	106,338
$15,000 under $20,000	16,777	15,647	288,100	62,383	60,814	16,777	202,940	16,777	41,395
$20,000 under $50,000	17,611	16,320	499,230	69,597	66,725	17,595	373,317	17,583	92,390
$50,000 under $100,000	2,199	2,031	144,764	8,764	8,096	2,199	115,344	2,195	42,540
$100,000 under $500,000	404	350	64,609	1,577	1,408	401	49,189	401	23,946
$500,000 under $1,000,000	4	2	3,011	11	6	4	2,471	4	1,238
$1,000,000 or more	4	1	8,813	10	7	4	6,340	4	4,184
Returns under $5,000	934,922	368,105	[1]2,243,504	2,361,915	2,275,347	548,030	699,370	543,058	115,888
Returns $5,000 under $10,000	415,818	363,218	2,919,375	1,488,449	1,476,792	412,070	1,542,865	411,357	268,050
Returns $10,000 or more	112,278	105,162	1,892,846	416,057	404,878	111,752	1,320,202	111,591	312,031
OHIO									
Total	3,490,858	2,171,315	[1]22,098,881	10,205,624	9,791,666	2,881,803	13,155,683	2,857,392	2,666,530
No adjusted gross income	14,541	7,952	[2]41,968	39,589	36,192	-	-	-	-
Under $600	194,724	11,558	61,524	248,320	230,834	-	-	-	-
$600 under $1,000	144,353	22,606	115,521	230,404	205,234	21,773	1,255	21,773	215
$1,000 under $2,000	326,535	74,694	476,367	588,935	502,607	199,781	96,838	197,685	15,602
$2,000 under $3,000	309,647	107,090	774,826	658,545	587,122	234,898	284,884	225,233	45,929
$3,000 under $4,000	274,589	122,494	960,478	689,341	639,177	241,468	413,598	234,788	68,545
$4,000 under $5,000	290,347	164,235	1,309,705	813,272	782,235	269,343	642,840	266,547	110,227
$5,000 under $6,000	348,931	241,225	1,923,685	1,107,160	1,085,400	336,242	992,665	335,142	171,676
$6,000 under $7,000	332,247	266,328	2,154,317	1,147,776	1,118,060	327,440	1,141,649	326,241	198,042
$7,000 under $8,000	298,798	263,824	2,235,645	1,125,245	1,112,175	297,196	1,231,311	296,896	216,047
$8,000 under $9,000	233,517	210,632	1,976,606	877,401	866,386	232,420	1,162,232	232,220	207,137
$9,000 under $10,000	199,154	181,998	1,884,725	744,731	733,959	198,655	1,165,518	198,655	212,021
$10,000 under $15,000	385,811	368,692	4,548,298	1,413,961	1,393,233	385,105	3,093,914	384,894	584,162
$15,000 under $20,000	68,830	64,283	1,165,343	252,426	245,780	68,830	873,365	68,777	181,227
$20,000 under $50,000	59,160	54,928	1,680,413	230,992	219,107	59,102	1,345,313	58,987	346,650
$50,000 under $100,000	7,826	7,151	515,067	30,465	28,012	7,818	435,693	7,818	166,933
$100,000 under $500,000	1,779	1,567	294,199	6,819	5,947	1,664	225,415	1,664	113,122
$500,000 under $1,000,000	53	44	34,034	188	164	51	25,147	51	14,195
$1,000,000 or more	17	14	30,100	54	42	17	24,050	17	14,802
Returns under $5,000	1,554,736	510,629	[1]3,656,453	3,268,406	2,983,401	967,263	1,439,415	946,026	240,518
Returns $5,000 under $10,000	1,412,647	1,164,007	10,174,978	5,002,313	4,915,980	1,391,953	5,693,375	1,389,154	1,004,923
Returns $10,000 or more	523,476	496,679	8,267,454	1,934,905	1,892,285	522,587	6,022,897	522,208	1,421,091

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	OKLAHOMA									OREGON								
Total	773,287	516,411	[1]4,037,906	2,262,585	2,165,142	558,798	2,188,067	552,058	437,788	669,578	437,486	[1]4,126,743	1,949,785	1,865,167	541,240	2,421,327	534,926	476,082
No adjusted gross income	11,366	8,933	[2]16,849	34,410	31,196	-	-	-	-	8,048	5,341	[2]40,240	22,217	19,557	-	-	-	-
Under $600	61,269	12,393	18,621	96,581	89,734	-	-	-	-	47,564	4,288	15,629	61,179	55,197	-	-	-	-
$600 under $1,000	43,797	12,470	34,788	80,136	71,098	4,662	269	4,662	43	27,971	6,535	22,638	47,216	39,609	5,064	318	5,064	51
$1,000 under $2,000	102,555	38,879	153,322	205,623	180,885	55,812	28,476	54,327	4,564	72,946	17,006	111,734	122,864	103,226	47,805	26,567	45,691	4,227
$2,000 under $3,000	81,069	43,994	203,482	227,436	213,285	51,669	49,425	50,069	7,835	47,319	18,795	117,329	103,077	92,367	35,742	41,582	35,435	6,776
$3,000 under $4,000	84,423	60,089	296,952	242,262	233,729	67,952	106,998	67,044	17,632	54,062	31,842	190,902	136,739	128,550	46,636	79,825	44,795	13,056
$4,000 under $5,000	76,899	56,326	346,913	247,307	238,004	69,513	140,185	67,826	23,169	50,263	34,587	225,278	143,392	139,163	46,788	107,194	45,594	17,587
$5,000 under $6,000	60,136	46,084	328,286	203,600	198,541	58,213	151,241	57,810	25,570	63,083	44,499	346,750	192,222	183,594	61,309	179,585	60,723	30,355
$6,000 under $7,000	53,359	48,126	345,235	198,224	193,756	53,258	168,218	53,056	28,403	56,936	48,837	371,868	222,165	220,067	56,834	179,718	56,834	30,763
$7,000 under $8,000	46,254	44,430	345,736	178,917	178,125	45,663	181,015	45,360	30,931	49,355	44,524	369,529	183,260	180,839	49,253	205,562	49,150	35,782
$8,000 under $9,000	33,841	31,654	286,449	121,298	119,496	33,841	168,001	33,841	29,586	48,739	43,236	414,221	170,862	168,816	48,739	248,837	48,636	44,732
$9,000 under $10,000	30,984	29,801	293,283	114,871	113,286	30,984	177,935	30,984	31,894	35,726	34,362	339,287	137,634	135,281	35,624	201,647	35,624	35,796
$10,000 under $15,000	61,134	58,481	719,309	216,251	212,332	61,033	481,388	60,982	89,916	80,510	77,813	941,214	301,096	297,134	80,459	616,893	80,407	114,769
$15,000 under $20,000	13,646	12,934	229,344	47,977	46,598	13,646	168,196	13,544	34,274	14,161	13,594	243,187	54,228	52,479	14,110	173,839	14,110	35,352
$20,000 under $50,000	11,068	10,441	315,183	42,057	40,016	11,068	252,390	11,068	64,746	11,471	10,883	330,689	45,983	44,088	11,467	255,213	11,451	63,819
$50,000 under $100,000	1,182	1,113	77,980	4,482	4,074	1,182	65,433	1,182	24,448	1,189	1,130	76,167	4,751	4,387	1,177	61,946	1,177	22,276
$100,000 under $500,000	289	249	46,669	1,098	942	287	38,203	286	18,880	221	199	34,962	837	754	219	29,068	219	13,990
$500,000 under $1,000,000	14	12	9,540	46	38	14	7,860	14	4,243	8	8	5,284	31	29	8	4,254	8	2,136
$1,000,000 or more	2	2	3,663	9	7	2	2,834	2	1,657	8	7	10,317	32	30	8	9,281	8	4,615
Returns under $5,000	461,378	233,084	[1]1,037,229	1,133,755	1,057,931	249,608	325,353	243,928	53,243	308,173	118,394	[1]643,270	636,684	577,669	182,035	255,486	176,579	41,697
Returns $5,000 under $10,000	224,574	200,095	1,598,989	816,910	803,204	221,959	846,410	221,051	146,384	253,839	215,458	1,841,655	906,143	888,597	251,759	1,015,349	250,967	177,428
Returns $10,000 or more	87,335	83,232	1,401,688	311,920	304,007	87,232	1,016,304	87,078	238,164	107,568	103,634	1,641,820	406,958	398,901	107,448	1,150,494	107,380	256,957
	PENNSYLVANIA									RHODE ISLAND								
Total	4,063,371	2,374,511	[1]24,559,544	11,351,410	10,894,553	3,383,065	14,453,983	3,352,787	2,945,413	331,450	185,640	[1]1,899,190	895,473	854,916	270,531	1,114,056	266,758	229,661
No adjusted gross income	15,438	7,791	[2]49,539	44,374	40,454	-	-	-	-	([3])	([3])	([3])	([3])	([3])	-	-	-	-
Under $600	211,973	11,894	67,272	253,792	243,920	-	-	-	-	17,967	} 10,263	{ 5,275	23,356	22,065	-	-	-	-
$600 under $1,000	168,820	15,320	135,932	227,862	213,392	32,019	2,307	31,920	376	16,394		12,690	20,709	18,596	} 27,803	13,999	27,208	2,262
$1,000 under $2,000	410,514	80,245	614,669	728,125	629,332	267,193	137,974	260,852	22,113	39,338		57,426	65,709	56,766				
$2,000 under $3,000	386,746	110,888	969,779	809,853	720,732	295,332	360,330	285,635	57,826	33,540	8,072	81,901	57,031	51,549	28,155	35,603	27,064	[illegible]
$3,000 under $4,000	373,428	148,251	1,306,250	901,494	849,870	328,310	582,420	320,485	97,713	38,514	14,001	134,017	91,548	86,889	32,229	59,425	31,734	9,930
$4,000 under $5,000	391,113	208,070	1,763,546	1,066,732	1,023,991	372,715	859,863	370,883	147,883	31,126	20,048	140,384	96,436	91,081	29,330	61,766	28,339	10,482
$5,000 under $6,000	392,839	282,661	2,164,032	1,221,586	1,195,479	381,801	1,108,776	380,084	190,695	28,414	23,044	156,074	88,696	85,618	28,214	78,345	28,214	13,159
$6,000 under $7,000	411,727	332,221	2,675,083	1,414,068	1,378,867	406,469	1,416,596	405,371	246,108	26,450	21,781	169,512	89,710	88,814	25,949	89,035	25,849	15,421
$7,000 under $8,000	336,124	288,867	2,517,213	1,194,035	1,180,354	335,523	1,418,534	334,619	249,972	27,348	21,065	205,888	94,798	91,620	27,348	115,867	26,852	20,915
$8,000 under $9,000	263,911	235,663	2,234,591	928,921	915,897	263,310	1,352,081	263,008	242,155	18,488	16,902	155,817	59,223	58,628	18,366	98,312	18,366	17,703
$9,000 under $10,000	199,837	186,908	1,893,324	749,102	739,585	199,837	1,169,339	199,736	211,767	17,112	16,912	161,698	68,898	68,798	17,112	98,074	17,112	17,642
$10,000 under $15,000	354,926	333,179	4,166,275	1,266,995	1,245,171	354,621	2,832,292	354,414	535,523	23,710	22,035	278,424	86,350	84,532	23,710	190,080	23,710	36,053
$15,000 under $20,000	68,937	63,449	1,178,887	254,114	246,012	68,937	877,610	68,887	183,639	6,016	5,497	103,563	23,784	22,588	6,016	76,220	6,016	15,900
$20,000 under $50,000	66,409	59,675	1,893,782	250,808	235,942	66,393	1,502,586	66,285	389,467	5,627	5,321	165,390	25,661	24,171	5,567	129,993	5,563	33,812
$50,000 under $100,000	8,579	7,648	566,338	32,100	29,217	8,571	477,764	8,571	183,106	584	481	37,175	2,178	1,950	584	31,294	584	12,005
$100,000 under $500,000	1,952	1,707	318,702	7,143	6,087	1,945	261,036	1,945	129,935	135	108	21,607	471	394	134	17,118	134	8,721
$500,000 under $1,000,000	57	51	36,885	201	166	56	27,902	56	15,342	11	8	8,138	34	28	11	7,151	11	3,954
$1,000,000 or more	40	23	106,526	105	85	35	66,578	35	41,796	2	2	11,954	5	4	2	11,776	2	5,913
Returns under $5,000	1,958,032	582,459	[1]4,807,909	4,032,232	3,721,691	1,295,569	1,942,894	1,269,775	325,911	177,553	52,484	[1]423,954	355,665	327,771	117,517	170,793	114,345	28,463
Returns $5,000 under $10,000	1,604,438	1,326,320	11,484,243	5,507,712	5,410,182	1,586,940	6,465,326	1,582,818	1,140,697	117,812	99,704	848,989	401,325	393,478	116,989	479,633	116,393	84,840
Returns $10,000 or more	500,900	465,732	8,267,395	1,811,466	1,762,680	500,558	6,045,768	500,193	1,478,808	36,085	33,452	626,251	138,483	133,667	36,024	463,632	36,020	116,358

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	SOUTH CAROLINA								
Total	675,999	401,425	[1]3,240,718	1,991,725	1,945,805	492,703	1,625,095	488,431	313,490
No adjusted gross income	5,534	2,885	[2]13,355	14,112	12,081	-	-	-	-
Under $600	49,431	3,465	17,137	64,538	60,703	-	-	-	-
$600 under $1,000	39,457	5,900	31,338	602,288	56,510	6,263	479	6,263	76
$1,000 under $2,000	84,084	21,293	124,002	167,340	157,498	48,028	21,714	46,781	3,513
$2,000 under $3,000	78,087	35,902	199,669	208,881	200,118	53,306	53,263	51,762	8,606
$3,000 under $4,000	98,974	53,389	344,967	307,537	303,946	77,272	114,708	76,349	19,136
$4,000 under $5,000	71,748	49,989	317,596	231,446	227,316	63,037	127,995	63,037	21,107
$5,000 under $6,000	57,752	48,520	315,615	213,084	210,196	54,422	134,523	54,221	22,581
$6,000 under $7,000	44,604	41,799	289,504	173,107	171,462	44,203	135,152	44,002	22,704
$7,000 under $8,000	41,625	39,340	313,838	150,473	149,852	41,625	174,312	41,524	30,030
$8,000 under $9,000	31,413	29,850	266,687	119,393	119,293	31,312	153,228	31,312	27,126
$9,000 under $10,000	21,019	19,457	199,457	86,092	85,069	21,019	118,822	21,019	21,591
$10,000 under $15,000	37,555	35,769	439,845	138,047	136,563	37,505	287,695	37,453	53,558
$15,000 under $20,000	7,001	6,642	120,423	27,186	26,575	7,001	85,408	7,001	17,339
$20,000 under $50,000	6,861	6,449	194,115	26,788	25,438	6,858	151,817	6,854	37,697
$50,000 under $100,000	718	657	46,032	2,885	2,708	718	37,233	718	13,669
$100,000 under $500,000	123	108	19,484	471	420	123	16,046	123	7,834
$500,000 under $1,000,000	6	6	3,958	24	24	6	3,381	6	1,890
$1,000,000 or more	7	5	10,407	33	33	7	9,320	7	5,034
Returns under $5,000	427,315	172,823	[1]1,021,354	1,054,142	1,018,172	247,906	318,159	244,192	52,438
Returns $5,000 under $10,000	196,413	178,966	1,385,101	742,149	735,872	192,581	716,037	192,078	124,032
Returns $10,000 or more	52,271	49,636	834,264	195,434	191,761	52,218	590,900	52,162	137,021
	TENNESSEE								
Total	1,137,359	704,282	[1]5,661,799	3,318,218	3,207,932	827,360	2,990,346	821,602	601,048
No adjusted gross income	8,010	5,223	[2]16,936	22,052	19,203	-	-	-	-
Under $600	77,219	15,179	27,110	130,675	117,032	-	-	-	-
$600 under $1,000	64,631	17,438	51,236	123,447	114,971	8,775	554	8,775	88
$1,000 under $2,000	158,916	50,888	232,884	339,096	317,420	77,345	35,756	76,333	5,646
$2,000 under $3,000	144,091	63,310	362,449	359,718	339,636	98,720	104,841	96,392	16,971
$3,000 under $4,000	143,144	87,142	500,028	436,649	426,043	118,461	170,044	117,701	28,248
$4,000 under $5,000	116,353	84,973	525,061	394,853	388,182	103,364	207,500	102,554	34,297
$5,000 under $6,000	92,400	71,559	510,524	315,296	308,761	89,064	236,626	88,783	40,238
$6,000 under $7,000	80,482	69,264	521,074	289,606	284,644	79,571	264,567	79,470	45,329
$7,000 under $8,000	63,409	60,829	475,014	225,788	222,442	63,409	259,681	63,207	44,835
$8,000 under $9,000	52,233	48,214	442,465	177,751	174,686	52,233	265,138	52,233	46,905
$9,000 under $10,000	34,463	33,045	324,451	125,919	125,313	34,463	200,290	34,463	36,131
$10,000 under $15,000	71,062	68,017	839,375	257,637	254,325	71,062	561,261	70,861	105,232
$15,000 under $20,000	14,736	13,800	251,660	55,047	53,571	14,736	183,829	14,736	37,702
$20,000 under $50,000	13,717	13,049	397,261	54,801	52,577	13,667	313,752	13,605	80,196
$50,000 under $100,000	2,076	1,971	136,436	8,384	7,800	2,073	114,831	2,073	43,303
$100,000 under $500,000	401	365	66,143	1,431	1,268	400	57,376	400	28,283
$500,000 under $1,000,000	12	12	8,274	49	41	12	7,239	12	3,884
$1,000,000 or more	5	4	7,291	19	17	5	7,062	5	3,765
Returns under $5,000	712,364	324,153	[1]1,681,832	1,806,490	1,722,487	406,665	518,695	401,755	85,250
Returns $5,000 under $10,000	322,987	282,911	2,273,528	1,134,360	1,115,846	318,740	1,226,302	318,156	213,435
Returns $10,000 or more	102,009	97,218	1,706,440	377,368	369,599	101,955	1,245,350	101,692	302,365

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	SOUTH DAKOTA								
Total	230,793	145,107	[1]966,932	709,542	666,235	147,143	474,699	139,656	86,880
No adjusted gross income	7,182	4,068	[2]15,099	23,455	22,652	-	-	-	-
Under $600	19,854	7,828	6,551	35,923	32,204	-	-	-	-
$600 under $1,000	13,532		10,993	22,865	19,450	19,449	7,732	18,847	1,178
$1,000 under $2,000	40,346	15,976	58,615	93,582	77,999				
$2,000 under $3,000	27,408	16,471	68,497	75,716	69,583	15,559	18,669	13,850	2,641
$3,000 under $4,000	28,803	19,275	101,426	91,314	87,894	21,781	34,640	19,771	5,404
$4,000 under $5,000	21,589	17,173	97,966	77,712	75,802	19,180	37,094	17,773	5,765
$5,000 under $6,000	19,894	15,980	108,765	76,790	73,873	19,191	43,955	18,186	6,989
$6,000 under $7,000	8,742	7,535	56,624	34,257	33,050	8,641	28,541	8,441	4,601
$7,000 under $8,000	11,664	10,155	86,569	48,869	47,864	11,564	45,100	11,463	7,470
$8,000 under $9,000	8,138	7,937	68,096	33,156	32,352	8,138	37,958	8,037	6,359
$9,000 under $10,000	8,442	8,140	79,879	33,463	32,860	8,442	48,213	8,140	8,067
$10,000 under $15,000	10,894	10,491	128,717	45,103	44,249	10,894	85,553	10,844	15,682
$15,000 under $20,000	2,215	2,065	37,574	8,507	7,955	2,215	28,088	2,215	5,740
$20,000 under $50,000	1,907	1,836	57,996	8,062	7,767	1,907	47,094	1,907	12,219
$50,000 under $100,000	161	157	9,962	686	605	161	8,557	161	3,115
$100,000 under $500,000	21	20	3,801	82	76	21	3,507	21	1,651
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	158,714	80,791	[1]328,949	420,567	385,584	75,969	98,135	70,241	14,988
Returns $5,000 under $10,000	56,880	49,747	399,933	226,535	219,999	55,976	203,767	54,267	33,486
Returns $10,000 or more	15,198	14,569	238,050	62,440	60,652	15,198	172,799	15,148	38,407
	TEXAS								
Total	3,198,122	2,055,157	[2]17,435,266	9,525,641	9,204,383	2,357,221	9,803,781	2,332,471	2,027,532
No adjusted gross income	34,711	25,853	[2]214,114	102,647	93,190	-	-	-	-
Under $600	223,898	30,399	72,384	305,204	283,985	-	-	-	-
$600 under $1,000	167,919	33,373	134,572	285,111	261,131	29,030	1,786	29,030	296
$1,000 under $2,000	411,563	134,247	606,539	839,121	772,258	223,920	109,076	220,771	17,267
$2,000 under $3,000	354,837	173,635	893,431	933,514	876,586	222,933	242,230	217,158	38,986
$3,000 under $4,000	348,477	231,524	1,214,965	1,120,815	1,084,238	269,726	387,190	263,558	62,787
$4,000 under $5,000	299,194	223,160	1,348,387	1,029,450	1,007,596	266,151	521,833	262,307	86,537
$5,000 under $6,000	271,692	215,129	1,489,696	925,416	904,853	264,792	707,583	262,468	118,494
$6,000 under $7,000	240,901	207,427	1,559,922	885,193	872,036	238,583	789,314	237,673	135,235
$7,000 under $8,000	181,639	164,305	1,360,473	668,911	661,526	180,015	748,534	179,510	129,610
$8,000 under $9,000	154,631	139,923	1,312,732	567,144	561,078	153,924	771,636	153,417	136,501
$9,000 under $10,000	125,325	117,902	1,190,031	461,596	456,441	125,325	742,673	124,920	133,221
$10,000 under $15,000	259,881	246,802	3,088,636	950,569	936,025	259,729	2,090,108	258,813	390,706
$15,000 under $20,000	60,845	55,808	1,033,295	222,047	215,849	60,692	769,497	60,591	159,092
$20,000 under $50,000	54,260	48,336	1,540,951	198,046	189,426	54,086	1,242,147	53,950	320,551
$50,000 under $100,000	6,574	5,804	433,471	24,496	22,622	6,553	368,984	6,548	140,966
$100,000 under $500,000	1,690	1,464	277,868	6,089	5,305	1,682	233,075	1,675	113,952
$500,000 under $1,000,000	57	45	37,324	176	153	55	29,582	54	16,012
$1,000,000 or more	29	21	54,705	96	85	28	48,534	28	27,323
Returns under $5,000	1,840,599	852,191	[1]4,056,164	4,615,862	4,378,984	1,011,760	1,262,115	992,824	205,873
Returns $5,000 under $10,000	974,188	844,686	6,912,854	3,508,260	3,455,934	962,639	3,759,740	957,988	653,060
Returns $10,000 or more	383,336	358,280	6,466,250	1,401,519	1,369,465	382,825	4,781,927	381,659	1,168,602

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

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

UTAH

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
Total	314,424	202,624	[1]1,887,024	1,053,056	1,016,050	253,990	956,649	251,510	184,900
No adjusted gross income	2,635	([3])	[2]8,151	10,241	9,519	-	-	-	-
Under $600	17,825	2,826 (Under $600 and $600 under $1,000)	5,379	24,892	23,286	-	-	-	-
$600 under $1,000	11,743		9,564	15,188	12,965	29,775 ($600 under $2,000)	12,889 ($600 under $2,000)	29,775 ($600 under $2,000)	2,083 ($600 under $2,000)
$1,000 under $2,000	34,757	5,966	49,721	56,676	48,101				
$2,000 under $3,000	27,763	10,404	68,194	65,632	57,602	17,580	21,904	16,977	3,565
$3,000 under $4,000	18,956	8,911	65,369	52,154	50,829	14,493	23,850	14,390	3,925
$4,000 under $5,000	28,894	17,454	130,653	90,319	86,695	24,654	55,384	23,844	9,395
$5,000 under $6,000	30,319	24,705	166,416	113,736	109,920	27,972	71,068	27,766	12,010
$6,000 under $7,000	31,140	26,547	201,821	122,172	120,669	30,432	90,724	30,329	15,564
$7,000 under $8,000	35,063	31,749	262,681	153,910	152,408	34,459	118,992	33,958	20,326
$8,000 under $9,000	20,847	19,241	176,805	94,336	93,820	20,346	84,958	20,346	14,845
$9,000 under $10,000	13,635	13,134	128,633	72,650	72,149	13,532	58,955	13,532	10,341
$10,000 under $15,000	29,702	28,887	348,801	128,807	126,827	29,651	212,195	29,499	39,115
$15,000 under $20,000	5,699	5,441	95,827	26,735	26,532	5,648	62,429	5,648	12,495
$20,000 under $50,000	4,818	4,657	138,214	23,101	22,402	4,818	104,633	4,818	26,027
$50,000 under $100,000	571	547	38,108	2,285	2,140	571	31,360	571	11,689
$100,000 under $500,000	58	55	8,991	222	186	58	7,309	58	3,520
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	142,573	47,661	[1]320,729	315,102	288,997	86,503	114,027	84,986	18,968
Returns $5,000 under $10,000	131,004	115,376	936,356	556,804	548,966	126,741	424,697	125,931	73,086
Returns $10,000 or more	40,848	39,587	629,941	181,150	178,087	40,746	417,926	40,594	92,846

VERMONT

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
Total	135,185	80,608	[1]692,379	404,526	387,904	100,703	372,005	99,328	72,382
No adjusted gross income	1,661	([3])	[2]5,347	5,355	4,706	-	-	-	-
Under $600	8,990	2,570 (Under $600 and $600 under $1,000)	3,234	13,267	12,525	-	-	-	-
$600 under $1,000	7,803		5,861	13,611	13,147	9,298 ($600 under $2,000)	4,502 ($600 under $2,000)	9,298 ($600 under $2,000)	740 ($600 under $2,000)
$1,000 under $2,000	14,837	5,679	21,138	31,048	25,201				
$2,000 under $3,000	13,485	5,504	33,230	29,726	27,070	9,401	10,713	8,853	1,707
$3,000 under $4,000	15,491	7,423	55,092	42,865	40,581	13,236	23,501	12,687	3,854
$4,000 under $5,000	15,924	9,910	70,899	59,640	58,953	12,277	25,717	12,277	4,315
$5,000 under $6,000	15,015	10,867	82,573	56,805	56,156	14,514	35,596	14,422	6,166
$6,000 under $7,000	11,565	10,189	74,841	46,961	46,590	11,565	36,231	11,380	6,202
$7,000 under $8,000	6,394	5,754	47,318	19,359	19,173	6,394	29,468	6,394	5,220
$8,000 under $9,000	6,655	6,200	56,528	23,335	22,880	6,655	34,649	6,655	5,978
$9,000 under $10,000	6,062	5,106	57,614	16,089	16,089	6,062	40,065	6,062	7,514
$10,000 under $15,000	7,749	7,077	90,061	30,407	29,640	7,749	59,130	7,749	11,016
$15,000 under $20,000	1,599	1,456	28,422	6,980	6,547	1,599	19,926	1,599	3,903
$20,000 under $50,000	1,750	1,695	52,182	8,336	8,003	1,750	38,591	1,750	9,814
$50,000 under $100,000	165	140	10,560	616	541	165	8,264	165	3,034
$100,000 under $500,000	37	26	6,113	124	100	37	4,441	37	2,143
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	2,059	2	2	1	1,212	1	778
Returns under $5,000	78,191	32,097	[1]184,107	195,512	182,183	44,212	64,433	43,115	10,616
Returns $5,000 under $10,000	45,691	38,116	318,874	162,549	160,888	45,190	176,009	44,913	31,080
Returns $10,000 or more	11,301	10,395	189,397	46,465	44,833	11,301	131,564	11,301	30,688

VIRGINIA

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
Total	1,373,390	780,398	[1]7,763,722	3,920,328	3,803,307	1,064,214	4,418,054	1,055,472	884,940
No adjusted gross income	6,947	4,102	[2]16,808	19,804	17,304	-	-	-	-
Under $600	88,389	7,395	29,605	122,833	117,027	-	-	-	-
$600 under $1,000	74,011	7,809	59,113	115,989	110,793	14,254	810	14,254	132
$1,000 under $2,000	162,304	38,137	235,911	326,287	301,647	94,182	43,795	93,683	7,022
$2,000 under $3,000	153,194	54,689	383,043	393,077	376,694	105,931	115,431	103,484	18,639
$3,000 under $4,000	140,476	69,401	494,205	388,972	375,142	118,754	193,593	115,359	32,024
$4,000 under $5,000	137,153	77,589	615,198	417,571	407,730	125,942	279,300	124,239	47,064
$5,000 under $6,000	131,310	94,083	721,397	415,474	407,982	127,161	367,200	126,961	63,290
$6,000 under $7,000	98,923	76,224	640,810	329,263	323,767	98,721	349,685	98,721	60,794
$7,000 under $8,000	85,792	75,054	640,429	313,560	307,169	84,793	351,987	84,294	61,195
$8,000 under $9,000	63,726	57,726	540,581	228,695	224,202	63,726	317,615	63,726	56,357
$9,000 under $10,000	46,083	44,349	437,519	167,269	165,168	46,083	268,965	46,083	48,404
$10,000 under $15,000	123,329	115,272	1,474,054	447,313	441,977	123,128	986,712	123,128	187,060
$15,000 under $20,000	34,577	33,217	590,258	130,392	127,978	34,472	426,445	34,472	87,771
$20,000 under $50,000	24,509	22,895	668,949	93,565	89,429	24,405	519,080	24,405	129,973
$50,000 under $100,000	2,188	2,041	145,664	8,523	7,779	2,184	118,469	2,184	44,158
$100,000 under $500,000	466	404	71,847	1,706	1,487	465	58,806	465	29,183
$500,000 under $1,000,000	4	4	2,731	9	9	4	2,398	4	1,261
$1,000,000 or more	10	7	29,218	26	23	9	17,763	9	10,614
Returns under $5,000	762,474	259,122	[1]1,800,267	1,784,533	1,706,337	459,063	632,929	451,019	104,881
Returns $5,000 under $10,000	425,834	347,436	2,980,736	1,454,261	1,428,288	420,484	1,655,452	419,785	290,040
Returns $10,000 or more	185,083	173,840	2,982,721	681,534	668,682	184,667	2,129,673	184,667	490,020

WASHINGTON

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
Total	1,038,447	657,824	[1]6,462,224	3,015,266	2,894,301	851,390	3,786,760	836,400	750,737
No adjusted gross income	5,615	4,693	[2]17,462	19,254	17,397	-	-	-	-
Under $600	60,223	7,947	19,558	80,321	73,698	-	-	-	-
$600 under $1,000	45,249	5,535	36,092	60,755	55,528	6,561	381	6,561	83
$1,000 under $2,000	116,933	25,454	171,434	193,795	169,710	77,504	39,855	75,501	6,394
$2,000 under $3,000	85,205	33,982	212,221	189,166	171,323	61,563	75,138	57,257	11,891
$3,000 under $4,000	90,094	48,719	318,300	227,575	211,756	79,640	130,596	75,831	20,765
$4,000 under $5,000	83,539	55,905	377,535	248,204	238,160	78,416	167,530	76,579	27,614
$5,000 under $6,000	86,505	60,410	475,274	258,699	250,788	85,083	241,314	82,979	40,634
$6,000 under $7,000	87,589	66,865	569,769	301,106	295,700	86,385	299,757	86,184	52,209
$7,000 under $8,000	89,859	80,994	672,136	343,643	337,838	89,859	359,278	89,556	62,090
$8,000 under $9,000	67,023	59,812	569,228	254,893	249,387	66,422	327,372	66,321	58,416
$9,000 under $10,000	49,580	45,127	469,930	193,656	191,133	49,580	283,537	49,580	51,354
$10,000 under $15,000	126,623	121,076	1,498,357	476,210	470,517	126,071	1,002,041	125,920	188,187
$15,000 under $20,000	25,457	24,176	429,121	93,693	90,721	25,406	318,468	25,255	64,943
$20,000 under $50,000	16,730	15,152	475,137	65,354	62,401	16,675	381,062	16,655	98,957
$50,000 under $100,000	1,912	1,698	125,567	7,791	7,261	1,912	109,448	1,908	42,223
$100,000 under $500,000	304	269	48,141	1,113	953	303	41,516	303	20,064
$500,000 under $1,000,000	5	5	3,052	17	10	5	2,663	5	1,449
$1,000,000 or more	5	5	8,837	21	20	5	6,806	5	3,465
Returns under $5,000	486,858	182,235	[2]1,117,678	1,019,070	937,572	303,684	413,500	291,729	66,747
Returns $5,000 under $10,000	380,556	313,208	2,756,337	1,351,997	1,324,846	377,329	1,511,258	374,620	264,703
Returns $10,000 or more	171,036	162,381	2,588,212	644,199	631,883	170,377	1,862,004	170,051	419,288

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

Table 32.—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 returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	WEST VIRGINIA								
Total	533,314	329,530	[1]2,774,766	1,545,300	1,492,758	410,523	1,563,072	407,597	302,056
No adjusted gross income	2,316	([3])	[2]5,468	6,647	6,043	-	-	-	-
Under $600	42,136	4,941	13,179	58,571	55,095	-	-	-	-
$600 under $1,000	29,755	6,617	23,578	48,119	44,204	4,901	200	4,901	31
$1,000 under $2,000	64,992	15,799	97,165	123,505	114,590	40,464	22,898	40,162	3,694
$2,000 under $3,000	56,257	23,607	139,565	147,546	134,935	38,668	41,931	37,459	6,733
$3,000 under $4,000	46,919	27,999	165,575	139,653	135,133	38,204	63,455	36,995	10,422
$4,000 under $5,000	50,121	34,971	226,465	148,644	144,115	48,119	107,695	48,119	18,109
$5,000 under $6,000	49,025	36,729	269,964	162,839	158,516	48,425	137,625	48,224	23,573
$6,000 under $7,000	49,840	43,502	325,052	185,061	182,950	49,840	171,679	49,840	29,630
$7,000 under $8,000	43,323	38,802	325,754	158,055	156,246	43,323	190,008	43,323	33,391
$8,000 under $9,000	26,529	25,521	225,041	102,694	102,291	26,529	134,246	26,529	23,913
$9,000 under $10,000	24,473	23,868	233,014	86,208	85,100	24,473	152,717	24,473	27,346
$10,000 under $15,000	35,927	34,825	420,958	133,886	131,328	35,877	287,964	35,877	54,242
$15,000 under $20,000	5,518	5,267	93,444	20,812	20,565	5,518	69,807	5,518	14,406
$20,000 under $50,000	5,432	4,925	160,033	20,085	18,932	5,432	130,995	5,428	34,755
$50,000 under $100,000	653	568	43,846	2,635	2,435	653	37,102	653	14,368
$100,000 under $500,000	94	76	15,853	332	274	94	13,327	94	6,591
$500,000 under $1,000,000	3	2	1,750	8	6	3	1,424	3	853
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	292,496	115,445	[1]660,059	672,685	634,115	170,356	236,179	167,636	38,989
Returns $5,000 under $10,000	193,190	168,422	1,378,825	694,857	685,103	192,590	786,275	192,389	137,853
Returns $10,000 or more	47,627	45,663	735,884	177,758	173,540	47,577	540,619	47,573	125,215
	WYOMING								
Total	119,037	76,555	[1]639,937	348,770	333,375	91,276	357,351	90,130	69,764
No adjusted gross income	1,717	([3])	[2]2,631	5,150	4,544	-	-	-	-
Under $600	7,036	2,104	2,051	9,760	8,753	-	-	-	-
$600 under $1,000	8,100		6,662	12,529	10,406	12,778	5,293	12,677	837
$1,000 under $2,000	16,675	5,201	24,087	31,270	28,191				
$2,000 under $3,000	10,224	5,041	25,652	25,358	23,876	6,190	8,511	6,089	1,412
$3,000 under $4,000	10,163	5,466	35,651	26,271	24,604	8,479	12,650	7,991	2,061
$4,000 under $5,000	11,091	9,257	50,508	44,218	42,265	9,898	17,063	9,595	2,812
$5,000 under $6,000	10,661	7,602	58,283	30,060	29,858	10,560	31,938	10,459	5,480
$6,000 under $7,000	9,375	7,220	60,978	25,630	25,025	9,375	36,924	9,375	6,387
$7,000 under $8,000	8,721	8,568	64,897	33,703	33,012	8,721	35,061	8,721	6,013
$8,000 under $9,000	5,618	5,618	48,042	28,450	28,450	5,618	22,107	5,618	3,812
$9,000 under $10,000	5,655	5,655	53,341	21,068	20,092	5,655	33,311	5,655	5,895
$10,000 under $15,000	10,702	10,345	124,988	42,314	41,804	10,702	82,847	10,651	15,412
$15,000 under $20,000	1,276	1,225	21,101	4,544	4,339	1,276	16,115	1,276	3,343
$20,000 under $50,000	1,850	1,795	49,793	7,773	7,531	1,850	40,643	1,850	9,948
$50,000 under $100,000	150	127	9,971	592	555	150	8,939	150	3,416
$100,000 under $500,000	21	17	3,249	77	68	20	2,658	20	1,310
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	3,313	3	2	1	3,291	1	1,627
Returns under $5,000	65,006	28,382	[1]141,980	154,556	142,639	37,345	43,517	36,352	7,122
Returns $5,000 under $10,000	40,030	34,663	285,541	138,911	136,437	39,929	159,341	39,828	27,587
Returns $10,000 or more	14,000	13,510	212,415	55,303	54,299	13,999	154,493	13,948	35,056

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	WISCONSIN								
Total	1,451,600	852,128	[1]8,309,201	4,194,749	3,987,577	1,132,024	4,717,256	1,115,589	924,706
No adjusted gross income	9,784	5,632	[2]15,524	28,593	23,649	-	-	-	-
Under $600	95,123	8,505	31,937	133,905	117,790	-	-	-	-
$600 under $1,000	78,916	8,003	62,795	113,365	99,182	16,114	985	16,013	158
$1,000 under $2,000	166,796	45,965	239,009	321,242	266,597	97,051	45,788	96,339	7,335
$2,000 under $3,000	129,234	47,032	322,387	296,179	256,725	89,961	109,910	85,850	17,622
$3,000 under $4,000	118,234	52,874	411,513	293,657	273,637	99,699	183,967	94,469	30,426
$4,000 under $5,000	136,216	73,926	612,284	385,989	373,163	121,642	301,085	118,519	51,323
$5,000 under $6,000	126,505	86,362	697,784	405,066	394,949	120,490	358,510	119,381	61,426
$6,000 under $7,000	128,871	100,830	833,579	463,246	454,044	126,968	434,304	126,041	75,935
$7,000 under $8,000	119,346	104,927	895,085	461,533	456,720	118,133	484,816	117,624	85,125
$8,000 under $9,000	96,529	85,147	819,717	351,452	346,741	96,427	477,527	96,224	85,479
$9,000 under $10,000	71,428	68,129	680,545	276,116	273,908	70,929	412,619	70,726	74,333
$10,000 under $15,000	128,942	122,527	1,507,768	485,538	478,621	128,942	1,001,881	128,742	187,707
$15,000 under $20,000	23,663	21,708	401,642	90,793	87,987	23,663	287,817	23,663	59,219
$20,000 under $50,000	19,068	17,866	555,841	76,551	73,254	19,068	421,572	19,068	107,207
$50,000 under $100,000	2,475	2,291	160,676	9,815	9,145	2,471	126,272	2,467	46,285
$100,000 under $500,000	455	391	73,588	1,663	1,426	452	54,963	450	27,072
$500,000 under $1,000,000	7	7	5,350	22	19	7	4,620	7	2,516
$1,000,000 or more	6	6	13,226	24	20	6	10,622	6	5,538
Returns under $5,000	734,303	241,937	[1]1,664,401	1,572,930	1,410,743	424,467	641,735	411,190	106,864
Returns $5,000 under $10,000	542,679	445,395	3,926,710	1,957,413	1,926,362	532,947	2,167,776	529,996	382,298
Returns $10,000 or more	174,616	164,796	2,718,091	664,406	650,472	174,609	1,907,747	174,403	435,544
	OTHER AREAS								
Total	158,753	90,454	[1]790,883	479,794	466,946	94,662	471,161	90,993	91,582
No adjusted gross income	9,249	5,621	[2]10,130	29,357	28,851	-	-	-	-
Under $600	13,132	7,917	3,888	24,989	24,788	-	-	-	-
$600 under $1,000	12,555		9,882	24,613	24,562	13,628	6,372	12,901	1,002
$1,000 under $2,000	29,588	13,630	44,004	77,998	73,233				
$2,000 under $3,000	18,038	10,136	45,170	52,909	50,970	10,549	11,569	10,391	1,922
$3,000 under $4,000	12,941	7,922	45,586	45,056	43,541	9,245	14,596	8,929	2,438
$4,000 under $5,000	11,410	8,251	50,322	41,396	41,195	9,871	17,885	9,720	3,086
$5,000 under $6,000	12,434	5,916	68,157	33,462	32,349	12,068	38,960	12,068	5,608
$6,000 under $7,000	6,445	5,472	41,775	29,974	29,468	6,441	17,951	5,737	2,488
$7,000 under $8,000	4,748	3,824	35,871	16,416	15,910	4,697	20,857	4,094	2,984
$8,000 under $9,000	2,455	1,576	20,447	8,984	8,984	2,405	12,262	2,401	2,161
$9,000 under $10,000	4,525	2,399	43,528	13,169	12,954	4,525	30,852	4,474	6,025
$10,000 under $15,000	12,280	10,162	148,934	47,373	47,009	12,280	102,318	11,646	17,208
$15,000 under $20,000	4,347	3,732	75,585	17,576	17,317	4,347	57,428	4,205	11,381
$20,000 under $50,000	3,959	3,406	108,464	14,120	13,536	3,959	89,439	3,810	19,421
$50,000 under $100,000	497	373	32,539	1,865	1,772	497	27,849	469	7,701
$100,000 under $500,000	150	116	25,885	535	505	149	22,256	144	8,148
$500,000 under $1,000,000	1	1	976	2	2	1	570	1	11
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	106,913	53,477	[1]188,722	296,318	287,140	43,293	50,422	41,941	8,448
Returns $5,000 under $10,000	30,607	19,187	209,778	102,005	99,665	30,136	120,882	28,774	19,266
Returns $10,000 or more	21,234	17,790	392,383	81,471	80,141	21,233	299,860	20,275	63,870

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]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.

SECTION 6

Historical Data, 1955-1964

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These historical data for years 1955 through 1964 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 33.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)
	1955		1956		1957		1958		1959	
Grand total	58,250,188	[1]248,530	59,197,004	[1]267,724	59,825,121	[1]280,321	59,085,182	[1]281,154	60,271,297	[1]305,095
Returns with adjusted gross income, total	57,818,164	249,429	58,798,843	268,584	59,407,673	281,308	58,700,924	282,166	59,838,162	306,617
Under $600	3,839,333	1,262	3,775,785	1,242	3,833,400	1,256	3,950,030	1,277	3,918,975	1,275
$600 under $1,000	3,202,710	2,566	3,026,632	2,420	2,989,651	2,385	3,060,247	2,447	2,995,694	2,392
$1,000 under $2,000	8,649,018	12,829	8,172,493	12,114	7,876,988	11,665	7,690,812	11,369	7,400,534	10,935
$2,000 under $3,000	8,428,684	21,134	8,043,762	20,124	7,658,617	19,140	7,413,127	18,537	7,128,208	17,834
$3,000 under $4,000	8,665,023	30,320	8,281,023	29,005	7,791,975	27,264	7,472,426	26,150	6,993,571	24,452
$4,000 under $5,000	8,008,621	35,931	8,046,621	36,141	7,868,427	35,372	7,385,219	33,191	7,071,569	31,802
$5,000 under $6,000	5,862,618	32,062	6,234,822	34,124	6,555,283	35,886	6,375,555	34,899	6,392,580	35,067
$6,000 under $7,000	3,871,849	25,021	4,371,937	28,257	4,709,612	30,480	4,676,947	30,258	5,082,962	32,927
$7,000 under $8,000	2,400,131	17,897	2,798,254	20,892	3,206,964	23,942	3,226,844	24,102	3,699,701	27,640
$8,000 under $9,000	1,412,757	11,940	1,811,480	15,314	2,091,262	17,706	2,171,701	18,379	2,621,189	22,202
$9,000 under $10,000	912,095	8,622	1,123,333	10,620	1,334,622	12,623	1,452,594	13,746	1,749,953	16,566
$10,000 under $15,000	1,518,296	17,924	1,921,229	22,570	2,213,510	25,995	2,488,095	29,214	3,208,968	37,688
$15,000 under $20,000	425,989	7,300	498,101	8,543	543,746	9,305	588,262	10,055	707,192	12,091
$20,000 under $50,000	521,613	15,116	581,324	16,864	617,259	17,811	634,671	18,209	724,368	20,868
$50,000 under $100,000	77,604	5,152	89,170	5,905	93,421	6,133	91,715	6,050	114,852	7,559
$100,000 under $500,000	20,928	3,369	22,008	3,489	22,128	3,499	21,899	3,424	26,844	4,230
$500,000 under $1,000,000	628	418	597	399	585	398	536	360	722	482
$1,000,000 or more	267	568	272	560	223	448	244	499	280	607
Returns with no adjusted gross income	432,024	[2]899	398,161	[2]860	417,448	[2]988	384,258	[2]1,012	433,135	[2]1,522
	1960		1961		1962		1963		1964	
Grand total	61,027,931	[1]315,466	61,499,420	[1]329,861	62,712,386	[1]348,701	63,943,236	[1]368,778	65,375,601	[1]396,660
Returns with adjusted gross income, total	60,592,712	316,558	61,067,589	330,936	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212
Under $600	3,991,109	1,306	3,969,165	1,283	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276
$600 under $1,000	2,992,643	2,381	3,018,799	2,409	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478
$1,000 under $2,000	7,356,367	10,859	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587
$2,000 under $3,000	6,924,131	17,333	6,744,070	16,864	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530
$3,000 under $4,000	6,877,017	24,033	6,695,282	23,410	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449
$4,000 under $5,000	6,866,523	30,882	6,582,888	29,620	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875
$5,000 under $6,000	6,422,593	35,253	6,227,266	34,163	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590
$6,000 under $7,000	5,291,911	34,281	5,282,007	34,247	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143
$7,000 under $8,000	3,888,676	29,080	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213
$8,000 under $9,000	2,757,554	23,372	2,984,990	25,284	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850
$9,000 under $10,000	1,905,564	18,045	2,146,657	20,334	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692
$10,000 under $15,000	3,641,612	42,805	4,125,222	48,553	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291
$15,000 under $20,000	786,031	13,400	889,562	15,151	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833
$20,000 under $50,000	765,186	21,926	853,871	24,532	943,365	26,944	1,054,288	30,005	1,211,761	34,505
$50,000 under $100,000	101,272	6,661	110,476	7,268	121,552	7,984	132,385	8,679	159,229	10,463
$100,000 under $500,000	23,482	3,835	28,347	4,701	25,998	4,213	28,311	4,569	34,946	5,707
$500,000 under $1,000,000	735	494	985	663	821	547	816	546	1,073	710
$1,000,000 or more	306	611	398	806	355	717	371	809	482	1,019
Returns with no adjusted gross income	435,219	[2]1,091	431,831	[2]1,074	421,791	[2]1,160	431,992	[2]1,493	432,317	[2]1,552

[1]Adjusted gross income less deficit.
[2]Deficit.

Table 34.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Thousands)									
Number of returns, total	58,250	59,197	59,825	59,085	60,271	61,028	61,499	62,712	63,943	65,376
Taxable	44,689	46,259	46,865	45,652	47,497	48,061	48,583	50,092	51,323	51,306
Nontaxable, total	13,561	12,938	12,960	13,433	12,774	12,967	12,917	12,620	12,620	14,069
With taxable income	225	226	251	268	249	257	232	465	576	617
With no adjusted gross income	432	398	417	384	433	435	432	422	432	432
Returns with standard deductions, total[1]	40,927	40,340	39,252	37,890	37,328	36,509	35,806	35,839	35,357	38,034
Taxable	29,254	29,286	28,296	26,598	26,736	25,876	25,325	25,741	25,495	26,297
Nontaxable	11,673	11,055	10,956	11,291	10,592	10,634	10,481	10,098	9,862	11,737
Returns with itemized deductions, total	16,891	18,459	20,155	20,811	22,510	24,083	25,262	26,451	28,154	26,910
Taxable	15,435	16,973	18,569	19,054	20,761	22,185	23,258	24,351	25,828	25,009
Nontaxable	1,456	1,486	1,586	1,758	1,749	1,898	2,004	2,100	2,326	1,900
Returns with self-employment tax, total	6,646	7,350	6,992	7,017	7,036	6,890	6,747	6,675	6,483	6,361
Taxable	4,192	4,810	4,696	4,748	4,838	4,760	4,802	4,815	4,665	4,554
Nontaxable	2,454	2,541	2,297	2,269	2,198	2,130	1,944	1,860	1,817	1,806
Number of returns by source of income or loss:										
Salaries and wages[2]	51,256	51,913	52,597	51,588	52,851	53,604	54,015	55,096	56,303	57,524
Business or profession:										
Net profit	6,736	7,381	6,775	6,881	6,895	6,831	6,980	6,918	4,835	4,889
Net loss	1,509	1,591	1,475	1,500	1,715	1,768	1,728	1,710	876	903
Farm:										
Net profit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,108	2,000
Net loss									1,086	1,110
Partnership:										
Net profit	1,688	1,551	1,607	1,611	1,646	1,589	1,537	1,588	1,573	1,499
Net loss	267	245	266	266	302	330	346	368	412	433
Sales of capital assets:										
Net gain	2,900	3,148	2,937	3,469	4,007	3,842	4,698	4,323	4,947	5,321
Net loss	654	784	1,038	921	900	1,154	1,097	1,599	1,595	1,502
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	-	-	152	188
Sales of property other than capital assets:										
Net gain	110	99	127	104	98	100	150	86	100	82
Net loss	158	206	150	131	150	136	177	184	182	186
Dividends in adjusted gross income[3]	3,716	3,925	4,168	4,235	4,683	4,933	5,038	5,831	6,638	5,667
Interest received[4]	6,331	6,715	7,286	7,408	9,274	10,288	10,032	14,737	21,387	22,229
Pensions and annuities:										
Life expectancy method	576	614	659	740	728	762	856	1,020	1,617	1,788
3-year method	192	209	261	269	343	374	422	514		
Rents:										
Net income	3,987	4,091	4,098	4,089	4,114	3,876	3,863	4,077	4,079	3,916
Net loss	1,253	1,319	1,405	1,513	1,605	1,695	1,795	1,885	2,040	2,078
Royalties:										
Net income	(*)	(*)	(*)	(*)	(*)	409	409	403	443	483
Net loss						23	28	26	32	33
Estates and trusts:										
Income	360	375	362	371	381	392	413	426	459	Not tabulated
Loss	21	28	20	22	19	26	30	30	28	
Amounts:	(Million dollars)									
Adjusted gross income, total	249,429	268,584	281,308	282,166	306,617	316,558	330,936	349,861	370,271	398,212
Taxable returns	229,595	249,551	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005
Nontaxable returns	19,834	19,033	19,139	19,978	18,842	19,405	19,652	19,215	19,324	22,207
Deficit	899	860	988	1,012	1,522	1,091	1,074	1,160	1,493	1,552
Taxable income, total	128,020	141,532	149,363	149,337	166,541	171,628	181,780	195,320	209,090	229,875
Taxable returns	127,889	141,395	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268
Tax, total	30,077	33,265	34,975	34,925	39,347	40,298	43,066	45,790	49,216	48,185
Income tax after credit	29,614	32,732	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153
Self-employment tax	463	533	581	589	702	834	840	887	1,002	1,016
Tax from recomputed prior year investment credit	-	-	-	-	-	-	-	-	10	16

[1]For 1955-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.
[2]For 1955-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3]Excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 35.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
NUMBER OF RETURNS										
Total	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	51,306,338
$600 under $1,000	1,437,846	1,357,447	1,338,986	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777
$1,000 under $2,000	4,930,905	4,756,413	4,509,858	4,238,404	4,223,548	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235
$2,000 under $3,000	6,280,041	6,047,460	5,694,283	5,344,979	5,260,930	5,033,931	4,873,829	4,775,101	4,785,696	4,230,995
$3,000 under $4,000	7,529,308	7,158,365	6,682,982	6,295,457	5,939,254	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752
$4,000 under $5,000	7,619,205	7,650,165	7,454,651	6,954,051	6,649,987	6,400,547	6,099,597	5,830,951	5,686,287	5,365,249
$5,000 under $6,000	5,754,968	6,111,501	6,401,146	6,224,634	6,216,537	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381
$6,000 under $7,000	3,855,290	4,344,100	4,677,540	4,644,506	5,036,281	5,236,061	5,208,966	5,306,507	5,390,530	5,315,394
$7,000 under $8,000	2,395,179	2,792,259	3,195,588	3,214,399	3,688,764	3,874,647	4,120,040	4,303,518	4,517,117	4,801,475
$8,000 under $9,000	1,411,320	1,809,013	2,089,198	2,167,447	2,616,468	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806
$9,000 under $10,000	911,711	1,122,621	1,333,548	1,451,196	1,747,657	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742
$10,000 under $15,000	1,517,076	1,918,975	2,211,504	2,484,984	3,203,834	3,637,169	4,118,486	4,930,455	5,651,184	6,593,499
$15,000 under $20,000	425,730	497,449	543,154	587,465	706,164	784,630	888,100	1,045,363	1,234,769	1,456,670
$20,000 under $50,000	521,188	580,991	616,739	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517
$50,000 under $100,000	77,563	89,095	93,289	91,605	114,711	101,080	110,192	121,250	131,971	158,700
$100,000 under $500,000	20,848	21,931	22,054	21,831	26,716	23,345	28,214	25,841	28,146	34,626
$500,000 under $1,000,000	624	593	578	531	717	723	967	804	804	1,057
$1,000,000 or more	263	268	217	236	265	295	381	342	351	463
ADJUSTED GROSS INCOME	(Million dollars)									
Total	229,595	249,551	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005
$600 under $1,000	1,200	1,130	1,117	1,033	1,116	1,123	1,156	1,200	1,217	487
$1,000 under $2,000	7,372	7,135	6,769	6,359	6,322	6,222	6,146	6,358	6,406	6,306
$2,000 under $3,000	15,824	15,212	14,305	13,450	13,229	12,677	12,246	12,011	12,013	10,631
$3,000 under $4,000	26,408	25,145	23,448	22,092	20,835	20,307	19,700	19,314	18,515	17,542
$4,000 under $5,000	34,208	34,381	33,541	31,279	29,932	28,812	27,476	26,249	25,615	24,172
$5,000 under $6,000	31,479	33,460	35,059	34,086	34,117	34,246	33,080	32,684	30,893	30,105
$6,000 under $7,000	24,915	28,080	30,276	30,050	32,628	33,924	33,778	34,405	34,983	34,503
$7,000 under $8,000	17,861	20,849	23,858	24,010	27,560	28,975	30,786	32,166	33,786	35,943
$8,000 under $9,000	11,928	15,295	17,689	18,343	22,163	23,303	25,225	27,420	29,856	32,700
$9,000 under $10,000	8,619	10,613	12,612	13,733	16,544	18,007	20,302	22,722	25,051	28,611
$10,000 under $15,000	17,909	22,544	25,971	29,177	37,628	42,752	48,474	58,115	66,781	78,094
$15,000 under $20,000	7,296	8,532	9,294	10,042	12,074	13,376	15,126	17,777	20,984	24,772
$20,000 under $50,000	15,103	16,854	17,797	18,189	20,847	21,901	24,486	26,875	29,916	34,408
$50,000 under $100,000	5,149	5,900	6,125	6,043	7,549	6,648	7,250	7,964	8,651	10,429
$100,000 under $500,000	3,357	3,477	3,486	3,413	4,207	3,808	4,676	4,182	4,537	5,649
$500,000 under $1,000,000	415	397	394	356	478	486	650	535	537	700
$1,000,000 or more	551	550	427	483	546	584	727	670	704	952
TAXABLE INCOME										
Total	127,889	141,395	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268
$600 under $1,000	211	198	197	191	195	193	204	213	214	31
$1,000 under $2,000	2,858	2,801	2,684	2,488	2,497	2,462	2,423	2,548	2,600	2,130
$2,000 under $3,000	6,779	6,637	6,238	5,742	5,714	5,536	5,347	5,397	5,458	4,979
$3,000 under $4,000	11,887	11,550	10,833	9,984	9,625	9,430	9,211	9,184	8,872	8,515
$4,000 under $5,000	15,558	15,824	15,651	14,609	14,192	13,690	13,086	12,723	12,619	12,171
$5,000 under $6,000	15,317	16,327	17,075	16,554	16,685	16,731	16,299	16,419	15,612	15,565
$6,000 under $7,000	13,459	15,090	16,084	15,724	16,979	17,451	17,472	17,826	18,241	18,320
$7,000 under $8,000	10,448	12,164	13,716	13,646	15,454	16,144	16,913	17,662	18,516	20,005
$8,000 under $9,000	7,461	9,489	10,833	11,059	13,227	13,768	14,722	15,994	17,214	19,050
$9,000 under $10,000	5,638	6,914	8,084	8,774	10,390	11,137	12,524	13,953	15,230	17,421
$10,000 under $15,000	12,520	15,698	17,967	20,026	25,557	28,753	32,441	38,672	44,195	51,915
$15,000 under $20,000	5,546	6,449	6,969	7,485	8,928	9,787	11,031	12,843	15,119	17,970
$20,000 under $50,000	12,310	13,670	14,301	14,525	16,536	17,131	19,198	20,854	23,190	26,832
$50,000 under $100,000	4,345	4,983	5,109	4,987	6,229	5,417	5,928	6,440	7,014	8,528
$100,000 under $500,000	2,763	2,838	2,824	2,740	3,376	2,995	3,731	3,278	3,557	4,522
$500,000 under $1,000,000	336	319	315	275	377	383	520	420	406	558
$1,000,000 or more	453	443	333	365	425	456	587	525	544	756
INCOME TAX AFTER CREDITS										
Total	29,614	32,732	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153
$600 under $1,000	42	39	39	38	39	39	41	42	43	5
$1,000 under $2,000	569	558	534	496	497	490	482	505	516	343
$2,000 under $3,000	1,346	1,317	1,237	1,139	1,130	1,096	1,057	1,064	1,074	814
$3,000 under $4,000	2,382	2,312	2,170	1,998	1,924	1,886	1,840	1,822	1,753	1,427
$4,000 under $5,000	3,129	3,187	3,150	2,945	2,860	2,764	2,639	2,551	2,525	2,079
$5,000 under $6,000	3,077	3,284	3,439	3,337	3,371	3,383	3,300	3,312	3,144	2,676
$6,000 under $7,000	2,712	3,044	3,249	3,178	3,440	3,537	3,548	3,608	3,694	3,186
$7,000 under $8,000	2,123	2,475	2,791	2,779	3,149	3,297	3,453	3,600	3,774	3,526
$8,000 under $9,000	1,532	1,951	2,226	2,274	2,720	2,834	3,034	3,284	3,537	3,402
$9,000 under $10,000	1,170	1,436	1,677	1,822	2,158	2,312	2,602	2,892	3,156	3,154
$10,000 under $15,000	2,692	3,369	3,852	4,291	5,478	6,159	6,951	8,248	9,430	9,792
$15,000 under $20,000	1,308	1,521	1,638	1,757	2,095	2,290	2,577	2,971	3,497	3,709
$20,000 under $50,000	3,669	4,067	4,225	4,270	4,863	4,993	5,612	6,025	6,681	6,882
$50,000 under $100,000	1,852	2,129	2,173	2,107	2,627	2,273	2,484	2,685	2,920	3,204
$100,000 under $500,000	1,508	1,552	1,560	1,497	1,800	1,607	1,970	1,740	1,890	2,220
$500,000 under $1,000,000	210	202	201	175	225	226	297	243	243	306
$1,000,000 or more	291	288	232	233	268	281	342	311	326	427
AVERAGE INCOME TAX PER TAXABLE RETURN	(Dollars)									
Average income tax	663	708	734	752	814	821	869	896	939	919
$600 under $1,000	29	29	29	29	29	29	29	30	29	10
$1,000 under $2,000	115	117	118	117	118	117	117	118	120	80
$2,000 under $3,000	214	218	217	213	215	218	217	223	224	192
$3,000 under $4,000	316	323	325	317	324	326	328	331	332	286
$4,000 under $5,000	411	417	423	424	430	432	433	437	444	387
$5,000 under $6,000	535	537	537	536	542	542	548	557	560	489
$6,000 under $7,000	703	701	695	684	683	676	681	680	685	599
$7,000 under $8,000	886	887	873	864	854	851	838	836	836	734
$8,000 under $9,000	1,085	1,078	1,066	1,049	1,040	1,031	1,019	1,015	1,004	882
$9,000 under $10,000	1,284	1,279	1,258	1,256	1,235	1,216	1,214	1,206	1,194	1,045
$10,000 under $15,000	1,775	1,756	1,742	1,727	1,710	1,693	1,688	1,673	1,669	1,485
$15,000 under $20,000	3,073	3,057	3,016	2,991	2,966	2,918	2,901	2,842	2,832	2,546
$20,000 under $50,000	7,040	7,001	6,851	6,736	6,720	6,533	6,584	6,403	6,356	5,695
$50,000 under $100,000	23,883	23,892	23,295	22,997	22,902	22,490	22,538	22,144	22,127	20,191
$100,000 under $500,000	72,353	70,751	70,756	68,583	67,391	68,854	69,822	67,345	67,158	64,119
$500,000 under $1,000,000	336,295	341,408	347,285	329,456	314,364	311,996	306,713	302,066	302,255	289,283
$1,000,000 or more	1,106,411	1,075,500	1,067,502	987,962	1,010,438	950,932	896,730	909,050	930,134	921,423

Table 36.—SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns]

Sources of income	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Million dollars)									
Adjusted gross income less deficit	248,530	267,724	280,321	281,154	305,095	315,466	329,861	348,701	368,778	396,660
Salaries and wages[1]	200,712	215,618	228,077	227,551	247,370	257,918	226,902	283,373	299,443	323,266
Business or profession:										
Net profit	20,597	23,662	22,526	22,890	24,323	23,959	25,395	26,851	22,757	24,802
Net loss	2,167	2,377	2,187	2,216	2,892	2,887	2,765	2,926	1,642	1,809
Farm:										
Net profit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,658	4,703
Net loss									1,902	2,067
Partnership:										
Net profit	9,553	9,393	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862
Net loss	529	541	605	578	657	791	770	866	1,029	1,131
Sales of capital assets:										
Net gain	5,126	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909
Net loss	375	438	643	549	522	704	670	1,050	1,019	970
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	-	-	85	130
Sales of property other than capital assets:										
Net gain	97	73	90	75	87	70	159	69	75	73
Net loss	219	312	161	158	204	153	250	285	313	245
Dividends in adjusted gross income[2]	7,851	8,606	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917
Interest received[3]	2,584	2,872	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125
Pensions and annuities:										
Life expectancy method	627	657	756	885	883	962	1,114	1,350	2,702	3,118
3-year method	245	284	384	436	578	655	746	973		
Rents:										
Net income	3,697	3,920	3,945	3,962	4,008	3,544	3,661	3,933	3,924	3,940
Net loss	611	576	686	735	773	816	902	1,063	1,211	1,315
Royalties:										
Net income	(*)	(*)	(*)	(*)	(*)	661	584	584	644	686
Net loss						76	79	75	61	80
Estates and trusts:										
Income	566	625	618	618	637	675	669	692	727	4,628
Loss	21	47	15	25	26	39	40	30	48	
Other sources[4]	798	1,313	1,686	1,910	1,514	2,143	2,525	2,343	2,533	
Adjustments[5]	-	-	-	-	-	-	-	-	19	2,879

[1]Excludes small amounts of wages not subject to withholding reported as other income on Form 1040A. For 1955-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1965, the amount is a gross figure.
[2]Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[3]Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.
[5]For 1963, includes only self-employed pension deduction, but for 1964 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.
(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 37.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns]

Type of deduction	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Million dollars)									
Total	19,997	22,613	25,692	27,498	32,017	35,313	38,391	41,661	46,053	46,832
Medical and dental expenses	Not tabulated	3,473	Not tabulated	4,284	Not tabulated	5,219	Not tabulated	6,079	Not tabulated	7,095
Taxes		5,828		7,480		10,526		13,045		14,071
Interest paid		4,810		6,269		8,416		10,274		12,457
Contributions		4,878		5,694		6,750		7,516		8,327
Child care		111				103				
Casualty losses		348		3,771		450		4,747		4,882
Other deductions		3,166				3,848				

Table 38.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Million dollars)									
SALARIES AND WAGES[1]										
Grand total	200,712	215,618	228,077	227,551	247,370	257,918	266,902	283,373	299,443	323,266
Returns with adjusted gross income, total	200,580	215,482	227,949	227,354	247,122	257,684	266,720	283,143	299,157	322,984
Under $600	1,074	1,088	1,083	1,129	1,116	1,135	1,130	1,145	1,167	1,166
$600 under $1,000	1,970	1,853	1,858	1,862	1,823	1,833	1,873	1,883	1,891	1,971
$1,000 under $2,000	10,067	9,417	9,023	8,751	8,394	8,342	8,178	8,185	8,203	8,053
$2,000 under $3,000	17,769	16,683	15,898	15,185	14,570	14,089	13,621	13,115	13,084	12,233
$3,000 under $4,000	27,079	25,456	23,876	22,510	21,106	20,582	19,888	19,441	18,614	17,959
$4,000 under $5,000	32,789	32,676	32,022	29,557	28,410	27,451	26,060	24,647	24,098	23,362
$5,000 under $6,000			32,990	31,742	31,904	32,159	30,869	30,441	28,532	28,219
$6,000 under $7,000			27,833	27,639	30,148	31,396	31,277	31,685	32,179	31,953
$7,000 under $8,000	85,564	98,047	21,660	21,813	25,084	26,488	28,193	29,477	30,973	33,153
$8,000 under $9,000			15,792	16,305	19,938	21,052	22,739	24,866	27,049	30,042
$9,000 under $10,000			10,820	11,925	14,604	16,089	18,056	20,367	22,647	26,163
$10,000 under $15,000	12,313	16,256	19,541	22,648	30,361	35,418	40,489	49,399	57,308	68,572
$15,000 under $20,000	3,655	4,427	5,068	5,700	7,232	8,461	9,844	12,155	14,856	18,281
$20,000 under $50,000	5,861	6,730	7,528	7,708	8,967	9,960	11,019	12,542	14,480	16,948
$50,000 under $100,000	1,681	2,030	2,116	2,068	2,499	2,315	2,457	2,841	3,047	3,635
$100,000 under $500,000	718	780	800	776	921	869	967	903	976	1,206
$500,000 under $1,000,000	31	30	33	26	31	32	40	38	36	48
$1,000,000 or more	8	9	9	11	13	13	19	14	17	22
Returns with no adjusted gross income	132	136	127	196	248	233	182	230	286	282
DIVIDENDS[2]										
Grand total	7,851	8,606	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917
Returns with adjusted gross income, total	7,820	8,567	9,090	8,703	9,316	9,470	9,845	10,607	11,401	11,871
Under $600	13	11	13	13	14	19	13	19	20	14
$600 under $1,000	35	30	46	34	42	41	44	46	42	35
$1,000 under $2,000	160	155	180	170	196	205	190	218	198	189
$2,000 under $3,000	205	204	238	229	259	308	228	262	269	275
$3,000 under $4,000	220	238	244	249	247	256	263	308	312	288
$4,000 under $5,000	225	227	249	247	241	274	252	289	323	298
$5,000 under $6,000			255	241	244	271	263	286	320	280
$6,000 under $7,000			257	256	257	254	270	304	311	269
$7,000 under $8,000	986	1,008	276	239	244	257	258	271	335	314
$8,000 under $9,000			209	216	232	249	241	255	276	273
$9,000 under $10,000			208	189	211	205	257	275	270	246
$10,000 under $15,000	746	853	909	902	931	1,012	1,046	1,166	1,263	1,187
$15,000 under $20,000	561	664	687	687	732	751	801	833	909	944
$20,000 under $50,000	1,852	2,107	2,171	2,025	2,189	2,254	2,441	2,622	2,808	3,002
$50,000 under $100,000	1,129	1,286	1,338	1,326	1,414	1,301	1,318	1,493	1,611	1,784
$100,000 under $500,000	1,214	1,292	1,329	1,236	1,364	1,315	1,430	1,428	1,536	1,771
$500,000 under $1,000,000	187	192	192	174	192	199	225	214	250	261
$1,000,000 or more	286	299	289	269	307	300	305	318	349	441
Returns with no adjusted gross income	31	39	34	38	40	60	45	33	51	46
INTEREST RECEIVED[3]										
Grand total	2,584	2,872	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125
Returns with adjusted gross income, total	2,556	2,847	3,290	3,618	4,359	5,013	5,628	7,084	9,138	10,039
Under $600	30	22	24	30	34	36	42	51	59	60
$600 under $1,000	50	53	54	66	71	76	88	108	148	153
$1,000 under $2,000	208	210	240	245	314	370	402	507	646	687
$2,000 under $3,000	204	215	242	273	342	373	407	544	676	742
$3,000 under $4,000	175	203	225	257	271	347	377	508	625	661
$4,000 under $5,000	196	188	210	246	269	329	363	454	629	625
$5,000 under $6,000			238	248	280	336	338	453	566	608
$6,000 under $7,000			201	212	261	303	330	416	580	589
$7,000 under $8,000	623	722	172	192	249	273	306	370	501	558
$8,000 under $9,000			138	155	201	243	282	344	487	534
$9,000 under $10,000			112	130	173	184	251	304	390	450
$10,000 under $15,000	282	335	404	452	560	674	782	1,024	1,385	1,555
$15,000 under $20,000	167	190	236	256	305	354	407	504	663	757
$20,000 under $50,000	397	452	492	543	634	722	827	1,010	1,207	1,377
$50,000 under $100,000	135	158	190	191	245	243	255	309	369	428
$100,000 under $500,000	76	85	98	105	130	127	146	152	180	218
$500,000 under $1,000,000	6	7	8	8	11	11	14	15	14	20
$1,000,000 or more	6	7	8	8	8	11	11	11	14	17
Returns with no adjusted gross income	28	25	29	41	37	44	55	71	74	86

Table 38.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Million dollars)									
BUSINESS AND FARM PROFIT										
Grand total	20,597	23,662	22,526	22,890	24,323	23,959	25,395	26,851	27,415	29,504
Returns with adjusted gross income, total	20,566	23,630	22,462	22,868	24,246	23,906	25,351	26,812	27,334	29,413
Under $600	149	142	144	142	148	143	127	123	118	116
$600 under $1,000	363	365	309	312	310	291	279	242	218	206
$1,000 under $2,000	1,647	1,635	1,388	1,377	1,262	1,192	1,135	1,014	950	877
$2,000 under $3,000	2,054	2,231	1,812	1,815	1,671	1,635	1,594	1,452	1,366	1,276
$3,000 under $4,000	2,002	2,223	2,017	2,104	1,876	1,876	1,876	1,817	1,663	1,569
$4,000 under $5,000	1,802	2,167	1,966	2,100	1,901	1,902	1,942	1,895	1,867	1,810
$5,000 under $6,000			1,543	1,624	1,688	1,628	1,767	1,755	1,773	1,781
$6,000 under $7,000			1,322	1,285	1,384	1,479	1,450	1,595	1,601	1,648
$7,000 under $8,000	4,817	5,852	1,076	1,118	1,229	1,260	1,333	1,457	1,422	1,584
$8,000 under $9,000			957	999	1,084	1,092	1,199	1,259	1,351	1,350
$9,000 under $10,000			822	881	916	925	1,044	1,126	1,129	1,255
$10,000 under $15,000	2,439	2,845	2,814	2,833	3,176	3,191	3,445	3,899	4,078	4,377
$15,000 under $20,000	1,490	1,717	1,756	1,789	2,021	2,031	2,167	2,407	2,541	2,837
$20,000 under $50,000	3,063	3,566	3,547	3,711	4,329	4,237	4,810	5,434	5,750	6,762
$50,000 under $100,000	595	729	821	639	1,061	877	992	1,134	1,264	1,627
$100,000 under $500,000	136	150	161	130	182	141	179	191	229	317
$500,000 under $1,000,000	5	4	5	6	5	5	6	4	6	12
$1,000,000 or more	5	6	3	4	4	3	5	7	9	9
Returns with no adjusted gross income	31	32	64	22	76	53	44	39	81	92
PARTNERSHIP PROFIT										
Grand total	9,553	9,393	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862
Returns with adjusted gross income, total	9,531	9,369	9,937	9,793	10,197	9,726	9,702	10,186	10,317	10,801
Under $600	21	17	14	20	21	16	13	14	10	11
$600 under $1,000	40	29	30	40	32	29	27	23	20	19
$1,000 under $2,000	185	158	169	163	152	134	112	114	101	89
$2,000 under $3,000	352	262	280	262	254	214	199	180	174	146
$3,000 under $4,000	475	396	366	391	340	329	285	257	242	196
$4,000 under $5,000	516	441	472	435	460	401	379	363	328	270
$5,000 under $6,000			434	526	477	436	388	355	358	324
$6,000 under $7,000			447	413	428	396	398	376	357	365
$7,000 under $8,000	2,018	1,932	447	352	335	388	368	405	397	382
$8,000 under $9,000			348	333	337	375	342	353	355	351
$9,000 under $10,000			353	357	319	327	325	353	308	295
$10,000 under $15,000	1,262	1,329	1,393	1,333	1,436	1,336	1,316	1,410	1,396	1,411
$15,000 under $20,000	900	951	984	993	995	1,060	963	1,066	1,108	1,061
$20,000 under $50,000	2,428	2,498	2,693	2,647	2,693	2,810	2,934	3,262	3,385	3,716
$50,000 under $100,000	865	928	1,033	1,078	1,269	1,018	1,072	1,177	1,255	1,513
$100,000 under $500,000	430	404	442	422	530	431	527	452	493	618
$500,000 under $1,000,000	22	15	19	19	26	15	31	15	17	21
$1,000,000 or more	16	9	11	9	15	11	21	9	13	14
Returns with no adjusted gross income	23	24	27	17	24	31	18	24	25	60
NET GAIN FROM SALE OF CAPITAL ASSETS[4]										
Grand total	5,126	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909
Returns with adjusted gross income, total	5,024	4,875	4,048	4,792	6,657	5,814	8,163	6,615	7,299	8,745
Under $600	25	25	23	38	54	35	29	34	30	32
$600 under $1,000	32	36	31	40	41	39	44	39	37	36
$1,000 under $2,000	129	161	141	132	176	152	167	157	168	153
$2,000 under $3,000	164	161	173	194	224	208	206	192	206	205
$3,000 under $4,000	160	178	154	227	220	199	243	228	205	213
$4,000 under $5,000	166	158	147	200	223	191	234	196	223	217
$5,000 under $6,000			159	171	206	184	218	204	213	231
$6,000 under $7,000			147	161	218	173	234	198	222	214
$7,000 under $8,000	738	724	121	165	180	188	230	171	206	243
$8,000 under $9,000			109	153	193	170	229	189	222	222
$9,000 under $10,000			122	121	175	146	211	170	181	216
$10,000 under $15,000	505	484	419	478	692	597	811	702	820	889
$15,000 under $20,000	315	316	265	314	450	390	565	466	541	602
$20,000 under $50,000	996	901	701	865	1,254	1,042	1,603	1,237	1,425	1,823
$50,000 under $100,000	584	584	451	543	804	658	913	742	833	1,072
$100,000 under $500,000	787	753	602	651	1,050	911	1,401	1,042	1,113	1,477
$500,000 under $1,000,000	173	154	151	132	222	241	360	276	238	366
$1,000,000 or more	248	242	133	208	274	287	465	372	415	536
Returns with no adjusted gross income	102	116	80	87	130	190	128	206	170	165

[1]For 1955-63 data, excludes small amounts of wages not subject to withholding reported as other income see Form 1040A. For 1955-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964, the amount is a gross figure.
[2]Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[3]Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Net gain from sales of capital assets reported in adjusted gross income.

Table 39.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

States	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
NUMBER OF RETURNS	(Thousand dollars)									
United States[1]	58,252	59,181	59,824	59,080	60,260	61,025	61,498	62,709	63,943	65,375
Alabama	740	784	798	798	813	825	826	839	860	893
Alaska	47	38	50	46	50	58	64	68	70	71
Arizona	301	321	345	358	381	403	422	445	465	477
Arkansas	416	436	438	437	450	456	467	484	503	512
California	5,090	5,156	5,362	5,381	5,624	5,769	5,929	6,187	6,405	6,589
Colorado	553	572	575	578	598	616	633	652	665	677
Connecticut	941	949	954	943	960	974	987	1,008	1,029	1,052
Delaware[2]	146	152	154	153	155	159	160	-	168	174
District of Columbia[3]	343	332	337	331	352	342	-	-	331	308
Florida[4]	1,183	1,283	1,377	1,420	1,510	1,566	1,604	1,685	1,737	1,826
Georgia	962	989	1,007	1,007	1,043	1,055	1,079	1,097	1,162	1,291
Hawaii	205	208	213	215	225	234	239	244	246	254
Idaho	208	211	213	213	215	216	218	217	220	222
Illinois	3,746	3,790	3,794	3,717	3,755	3,762	3,764	3,807	3,860	3,935
Indiana	1,552	1,561	1,548	1,521	1,550	1,566	1,568	1,591	1,621	1,660
Iowa	968	960	953	948	957	957	950	947	960	967
Kansas	752	746	746	736	738	738	741	747	752	760
Kentucky	833	850	862	833	847	855	853	873	894	906
Louisiana	754	785	820	816	828	834	838	857	883	912
Maine	330	342	344	336	340	342	344	343	342	346
Maryland[3]	1,143	1,191	1,178	1,147	1,147	1,187	1,547	1,620	1,341	1,413
Massachusetts	1,968	1,979	1,985	1,966	1,985	2,004	2,013	2,029	2,041	2,053
Michigan	2,727	2,715	2,699	2,576	2,601	2,624	2,580	2,612	2,682	2,778
Minnesota	1,138	1,149	1,156	1,141	1,160	1,155	1,176	1,192	1,210	1,223
Mississippi	378	410	413	415	425	432	438	448	458	478
Missouri	1,466	1,468	1,455	1,440	1,459	1,472	1,468	1,483	1,505	1,527
Montana	240	231	230	226	226	227	227	229	234	237
Nebraska	506	504	497	497	503	509	512	517	523	526
Nevada	96	99	99	102	107	114	121	137	151	157
New Hampshire	221	219	226	222	229	233	236	243	246	251
New Jersey	2,183	2,230	2,248	2,218	2,266	2,306	2,340	2,387	2,419	2,466
New Mexico	225	239	254	262	271	275	279	284	293	296
New York	6,394	6,459	6,523	6,412	6,479	6,524	6,576	6,629	6,644	6,765
North Carolina	1,164	1,211	1,240	1,236	1,292	1,320	1,348	1,354	1,413	1,463
North Dakota	206	207	206	206	206	207	205	209	212	214
Ohio	3,425	3,423	3,416	3,301	3,346	3,363	3,329	3,360	3,416	3,491
Oklahoma	690	704	706	698	714	723	731	747	762	773
Oregon	593	604	591	586	603	610	612	628	650	670
Pennsylvania	4,135	4,168	4,163	4,056	4,053	4,080	4,016	4,021	4,043	4,063
Rhode Island	330	326	321	314	319	321	322	326	327	331
South Carolina	543	564	572	572	588	606	616	630	651	676
South Dakota	229	225	224	224	225	226	229	231	232	231
Tennessee	947	987	999	990	1,030	1,047	1,061	1,091	1,105	1,137
Texas	2,643	2,726	2,781	2,777	2,842	2,873	2,932	3,020	3,110	3,198
Utah	258	263	269	271	281	289	297	307	312	314
Vermont	133	134	133	128	130	132	131	133	133	135
Virginia	1,152	1,187	1,200	1,200	1,221	1,248	1,273	1,321	1,360	1,373
Washington	956	971	970	965	977	974	988	1,018	1,031	1,038
West Virginia	573	586	593	560	549	544	531	524	528	533
Wisconsin	1,356	1,366	1,375	1,353	1,376	1,390	1,388	1,407	1,422	1,452
Wyoming	113	111	116	111	115	116	116	116	119	119
Other areas[5]	53	62	97	119	142	167	176	200	198	159
ADJUSTED GROSS INCOME (LESS DEFICIT)	(Million dollars)									
United States[1]	248,779	267,653	280,229	281,252	305,200	315,832	330,074	348,707	368,728	396,717
Alabama	2,679	2,965	3,217	3,292	3,501	3,618	3,743	3,967	4,242	4,669
Alaska	244	234	290	285	303	394	408	436	501	514
Arizona	1,263	1,457	1,598	1,713	1,905	2,115	2,295	2,471	2,641	2,779
Arkansas	1,312	1,418	1,423	1,507	1,646	1,677	1,787	1,990	2,138	2,305
California	25,133	26,644	28,560	29,770	33,072	34,493	37,041	39,616	42,382	45,599
Colorado	2,225	2,551	2,580	2,756	2,968	3,250	3,519	3,670	3,783	3,952
Connecticut	4,626	4,984	5,151	5,141	5,656	5,868	6,171	6,537	7,099	7,487
Delaware[2]	795	874	896	910	952	971	1,016	-	1,138	1,312
District of Columbia[3]	1,556	1,524	1,556	1,655	1,845	1,851	-	-	1,903	1,937
Florida[4]	4,608	5,415	6,056	6,270	7,053	7,383	7,854	8,480	9,017	10,012
Georgia	3,520	3,794	4,012	4,167	4,517	4,712	4,926	5,316	5,808	6,760
Hawaii	802	835	898	897	1,052	1,195	1,334	1,329	1,382	1,473
Idaho	730	833	849	890	939	962	1,005	1,007	1,072	1,102
Illinois	17,271	19,235	19,923	19,640	20,932	21,551	22,318	23,435	24,161	26,236
Indiana	6,593	7,032	7,253	7,004	7,648	8,022	8,142	8,665	9,239	9,908
Iowa	3,271	3,474	3,654	3,968	4,010	4,229	4,355	4,512	4,685	5,079
Kansas	2,740	2,821	2,962	3,197	3,356	3,451	3,647	3,810	4,038	4,106
Kentucky	2,921	3,121	3,359	3,251	3,472	3,508	3,641	3,951	4,083	4,508
Louisiana	3,025	3,296	3,640	3,606	3,960	3,838	4,019	4,209	4,549	4,921
Maine	1,029	1,193	1,256	1,224	1,303	1,408	1,429	1,506	1,496	1,710
Maryland[3]	4,929	5,511	5,686	5,660	6,146	6,416	8,515	9,282	8,081	8,906
Massachusetts	8,286	8,751	9,106	9,203	10,111	10,509	10,835	11,345	11,893	12,543
Michigan	13,402	13,911	14,238	12,922	14,218	14,822	14,630	15,949	17,033	18,922
Minnesota	4,373	4,716	4,907	4,965	5,319	5,483	5,902	6,090	6,337	6,805
Mississippi	1,204	1,351	1,393	1,443	1,559	1,683	1,729	1,909	2,060	2,261
Missouri	5,937	6,189	6,249	6,399	6,842	7,115	7,347	7,745	8,229	8,660
Montana	897	890	975	912	1,039	984	1,038	1,031	1,133	1,165
Nebraska	1,679	1,767	1,749	2,019	2,085	2,204	2,415	2,407	2,527	2,662
Nevada	456	496	530	567	582	650	751	858	1,001	1,095
New Hapmshire	797	839	908	931	1,003	1,078	1,130	1,193	1,275	1,337

Table 39.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

States	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued	(Million dollars)									
New Jersey	10,304	11,135	11,667	11,864	12,857	13,303	14,076	14,926	15,811	16,729
New Mexico	891	965	1,111	1,138	1,315	1,310	1,385	1,440	1,496	1,548
New York	30,428	32,208	33,893	34,017	37,042	38,036	40,017	41,477	43,324	46,328
North Carolina	3,985	4,231	4,467	4,456	5,033	5,267	5,570	5,960	6,399	7,056
North Dakota	575	663	674	762	747	737	756	899	937	985
Ohio	15,918	16,920	17,389	16,310	17,921	18,472	18,671	19,570	20,672	22,099
Oklahoma	2,573	2,763	2,872	2,933	3,170	3,205	3,421	3,455	3,698	4,038
Oregon	2,501	2,749	2,584	2,836	3,096	3,145	3,186	3,400	3,743	4,127
Pennsylvania	17,358	18,815	19,514	18,968	20,200	20,654	20,833	21,759	22,873	24,560
Rhode Island	1,305	1,357	1,335	1,390	1,481	1,497	1,646	1,652	1,774	1,899
South Carolina	1,839	1,954	2,068	2,058	2,324	2,395	2,580	2,788	2,935	3,241
South Dakota	646	672	694	790	742	783	900	951	944	967
Tennessee	3,296	3,674	3,796	3,785	4,003	4,334	4,552	5,122	5,150	5,662
Texas	10,696	11,582	12,356	12,697	13,435	13,576	14,828	15,439	16,321	17,435
Utah	1,042	1,155	1,211	1,282	1,393	1,438	1,606	1,639	1,749	1,887
Vermont	406	481	486	483	521	538	559	569	632	692
Virginia	4,385	4,752	4,997	5,051	5,477	5,818	6,155	6,638	7,129	7,764
Washington	4,203	4,527	4,666	4,986	5,240	5,321	5,695	6,012	6,303	6,462
West Virginia	2,055	2,298	2,491	2,211	2,331	2,406	2,386	2,379	2,570	2,775
Wisconsin	5,480	5,916	6,158	6,121	6,691	6,967	6,992	7,417	7,730	8,309
Wyoming	436	493	543	515	565	566	593	586	630	640
Other areas[5]	157	221	381	434	611	626	698	812	980	791
INCOME TAX AFTER CREDITS										
United States[1]	29,654	32,706	34,382	34,351	38,653	39,545	42,271	44,893	48,200	47,160
Alabama	265	294	323	342	374	384	399	436	473	480
Alaska	32	32	38	39	42	56	56	60	69	64
Arizona	141	166	183	194	235	254	275	299	321	303
Arkansas	114	133	134	143	167	165	182	215	232	225
California	3,203	3,374	3,651	3,816	4,422	4,517	4,955	5,281	5,714	5,566
Colorado	261	312	308	329	359	399	444	456	476	438
Connecticut	630	711	727	720	803	835	899	947	1,046	1,019
Delaware[2]	155	162	164	153	169	167	171	-	194	214
District of Columbia[3]	212	207	213	231	275	273	-	-	297	288
Florida[4]	521	644	713	719	847	851	936	1,002	1,090	1,139
Georgia	355	385	419	437	490	517	554	616	695	723
Hawaii	84	92	101	102	129	154	180	167	177	175
Idaho	70	89	83	94	103	104	107	108	118	107
Illinois	2,190	2,612	2,695	2,622	2,867	2,951	3,124	3,306	3,424	3,398
Indiana	775	852	894	826	942	997	1,020	1,111	1,197	1,156
Iowa	328	351	382	436	453	477	503	508	539	536
Kansas	296	303	322	362	375	396	427	450	485	440
Kentucky	299	327	371	351	378	376	402	451	472	468
Louisiana	337	388	427	412	502	448	479	502	562	542
Maine	99	123	129	128	134	148	157	167	167	173
Maryland[3]	564	647	676	685	788	802	1,115	1,252	1,073	1,083
Massachusetts	1,023	1,053	1,111	1,125	1,283	1,362	1,411	1,493	1,587	1,520
Michigan	1,688	1,839	1,845	1,607	1,821	1,908	1,892	2,107	2,315	2,361
Minnesota	479	526	550	565	619	641	691	707	765	733
Mississippi	102	120	119	128	156	164	166	189	217	213
Missouri	707	746	759	782	864	884	939	980	1,087	1,014
Montana	93	97	109	100	122	110	120	119	130	119
Nebraska	178	191	190	224	242	262	302	291	310	291
Nevada	63	69	74	76	81	89	110	125	149	144
New Hampshire	83	91	101	102	115	125	133	141	156	146
New Jersey	1,266	1,412	1,487	1,539	1,695	1,739	1,909	2,028	2,180	2,102
New Mexico	96	106	127	130	152	145	157	164	173	160
New York	3,947	4,232	4,435	4,494	5,097	5,077	5,629	5,779	6,107	5,969
North Carolina	351	381	417	405	500	520	578	642	705	696
North Dakota	51	61	64	73	73	75	73	89	95	90
Ohio	1,979	2,149	2,219	2,041	2,295	2,385	2,433	2,558	2,738	2,667
Oklahoma	269	301	329	325	363	364	404	407	437	438
Oregon	285	332	292	344	387	383	392	418	471	476
Pennsylvania	2,080	2,373	2,480	2,368	2,606	2,586	2,635	2,776	2,973	2,945
Rhode Island	166	166	165	172	182	186	209	215	231	230
South Carolina	160	175	180	182	226	227	257	292	310	313
South Dakota	53	60	63	80	69	77	91	96	100	87
Tennessee	325	378	390	405	456	474	509	613	606	601
Texas	1,285	1,405	1,536	1,541	1,689	1,693	1,866	1,973	2,108	2,028
Utah	100	116	123	128	149	153	175	183	195	185
Vermont	41	49	46	47	55	56	60	62	71	72
Virginia	460	521	543	559	633	676	734	813	870	885
Washington	501	545	565	623	661	662	734	781	828	751
West Virginia	205	244	279	237	262	269	273	273	303	302
Wisconsin	622	686	717	701	805	843	851	896	954	925
Wyoming	50	59	61	60	68	71	72	74	84	70
Other areas[5]	12	17	49	45	75	69	83	94	122	92

[1]Includes data for "Other areas" described in footnote 5.
[2]For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
[3]For 1961-62, data for District of Columbia are included in the statistics for Maryland.
[4]For 1955, data for returns from Panama Canal Zone are included in the statistics for Florida. In subsequent years they are included in "Other areas."
[5]Includes data for returns of bona fide residents of Puerto Rico, U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone except for year 1955.

SECTION 7

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.

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 data.

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.

Returns with standard deduction or with itemized deductions

Standard 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.

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."

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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 self-employment tax; however, the self-employment tax was disregarded for this classification.

Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

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 below.

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.

Type of taxpayment

Taxpayers made prepayments toward their tax liability through tax withheld from wages and payments on 1964 declarations of estimated tax. Any balance due was payable when the return was filed. Some taxpayers made no prepayments of tax (about one of every nine returns). In table 12, returns were separated into four categories according to the following combinations of prepayments of tax: (1) only tax withheld, (2) tax withheld and payments on declarations, (3) only payments on declarations, and (4) neither tax withheld nor payments on declarations. The first three combinations were shown for returns with an overpayment of tax, all combinations were shown for returns with tax due at time of filing, and all combinations were shown for returns with neither overpayment nor tax due.

EXPLANATION OF TERMS

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, (13) contributions to a retirement fund by the self-employed, and (14) reasonable expenses incurred in moving from old residence to new residence at new place of employment.

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 $40,000 on joint returns and returns of surviving spouse, $32,000 on returns of heads of household, or $20,000 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.

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, de-

pletion, 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.

Capital gain and loss

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held six months or less were considered to be short-term. Gains and losses from current year transactions were combined with (1) any capital loss carryover from the five preceding years, and (2) any net short-term gain or loss received from partnerships or fiduciaries to obtain the net short-term gain or loss.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than six months were considered to be long-term. Gains and losses from current year transactions were combined with (1) any net long-term gain or loss received from partnerships or fiduciaries, and (2) any capital gain dividends received from regulated investment companies to obtain the net long-term gain or loss.

Capital loss carryover from 1959-1963.--This carryover was that portion of the net capital loss sustained in the 5-year period preceding 1964 which the taxpayer had been unable to offset against either his capital gains or the $1,000 maximum deduction for net capital loss in computing adjusted gross income for 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. (See definition of "net loss from sales of capital assets" for the new treatment of capital losses carried over from 1964.)

Net loss from sales of capital assets before statutory limitation.--This was the entire loss reported on returns with a net capital loss (in adjusted gross income) resulting from the combination of net gains and losses, both short-term and long-term. The limitations applied to this amount are described in the definition of "net loss from sales of capital assets."

Net long-term capital gain in excess of net-short term capital loss.--This was the entire amount of net long-term gain in excess of any net short-term loss computed for each return having these conditions regardless of what tax computation was used. Only one-half of the excess 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 net long-term gain.--Although this term represents that portion of the net long-term capital gain included in adjusted gross income, in these statistics it is used only to describe the capital gains portion of tax base on alternatives tax computation returns. In reality, this amount is taxed at 50 percent which results in the overall effective rate on long-term gains of 25 percent. (See examples 2 and 3 on page 67 of section 3.)

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. 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, the net short-term gain or loss was merged with the net long-term gain or loss, 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.

Prior to 1964, any part of the capital loss incurred in the taxable year which was not deductible because of the limitation could be carried forward for 5 succeeding years as a short-term capital loss to the extent that it was not absorbed by capital gains in the intervening years. Current year losses were offset against gains before the carryover became available. If the carryover was not eliminated in the 5-year period, the remaining loss could not be used.

The Revenue Act of 1964 provided two major changes in the law on capital losses. A capital loss incurred in tax year 1964 or later years could be carried over indefinitely until absorbed. The loss carryover is now treated as a long-term or short-term loss in the years to which carried, depending upon its nature in the year incurred.

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships.

Prior to 1964, the deduction for contributions generally could not exceed 20 percent of adjusted gross income; however an extra 10 percent was deductible if it consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals.

The Revenue Act of 1964 allowed a deduction for all contributions up to 30 percent of adjusted gross income with the general exception of contributions to private foundations which were still subject to the 20 percent limitation. The new law also provided that contributions

exceeding the 30 percent limitation (in the year paid) could be carried over to be deducted in subsequent years.

Credit on 1965 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1964 tax which taxpayers specifically requested be credited to their estimated income tax for 1965.

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.

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. As a result of the Revenue Act of 1964, the maximum exclusion of qualifying dividends was increased to $100 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each excluded up to $100 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, and credit unions. This type of income was considered interest for income tax purposes.

Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside saleman's expenses of soliciting business for his employer.

If the employee accounted his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain employee business expenses (listed in the definition of "Other deductions") were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

Employee moving expenses

A provision of the Revenue Act of 1964 allowed an employee to deduct in the computation of adjusted gross income the reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence.

In order for a taxpayer to qualify for the deduction:

(a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and

(b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction, but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the test.

If the employer reimbursed moving expenses, any excess reimbursement must have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

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. 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.

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 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.

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.

Income tax before credits

In general, tax before credits was based on the taxable income and was computed at the prescribed rates. It was either (1) the regular combined normal tax and surtax including tax from the optional tax tables, (2) the tax computed under the alternative method, (3) the tax computed using the new income averaging provisions, or (4) tax computed by individuals affected by two sets of rates (those in effect prior to 1964, and those for 1964), before such amounts were reduced by tax credits. Tax before credits did not include the self-employment tax.

Interest paid

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in their respective schedules.

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.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had $600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

With the exception of the special group of individuals mentioned below, amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. The deduction allowed for medical expenses (including the excess drug expense) was the amount of such expenses in excess of 3 percent of adjusted gross income.

There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and dependent

parents 65 or over. Prior to 1964, medical expenses for these individuals were not limited to the excess of 3 percent of adjusted gross income; however, the limitation on medicine and drugs was in effect. The Revenue Act of 1964 removed the 1 percent limitation for these individuals, so that all their expenses were deductible for 1964.

The maximum deduction allowed was $5,000 multiplied by the number of exemptions other than those for age and blindness, but could not exceed $20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed $10,000 for other single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of $20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still $20,000. If both were 65 or over and both disabled, the maximum allowed was $40,000, but not more than $20,000 medical expense for each could be taken.

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. It includes net loss from section 1231 property. 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.

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, revenue from patents, copyrights, on literary works, trademarks, formulae, 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.

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954, as amended by the Revenue Act of 1964 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.

Ordinary gain from sales of depreciable property

Included here was that portion of gain not treated as capital gain from sales of depreciable property specified in Sections 1245 and 1250 of the Internal Revenue Code. The first section provides that gain from sales of certain depreciable property (which prior to 1962 was all treated as capital gain) was taxable as ordinary income to the extent of depreciation deducted after 1961. The property covered included depreciable property (other than livestock) which was 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 included research facilities used in connection with the activities in (a) - (d) above. For 1964, elevators and escalators were added to section 1245 property.

The second section, applicable to taxable years beginning in 1964, covered intangible real property (such as a leasehold of land) and such tangible property as buildings and their structural components. The amount of gain treated as ordinary income was an applicable percentage of the lower of (a) the gain realized, or (b) the excess of depreciation deductions claimed after 1963 over what would have been taken under the straight line method. The applicable percentage was 100 percent minus one percentage point for each full month the property was held over 20 full months. Thus, the applicable percentage, and consequently the amount taxable as ordinary income, decreased the longer the property was held and was nonexistent after ten years. However, if the property was held one year or less, the entire depreciation (not the excess over straight-line) was treated as ordinary income.

Other deductions

Included here were all other nonbusiness deductions allowed against adjusted gross income not elsewhere

reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservative, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Other gain from sales of depreciable property

The excess gain, not treated as ordinary gain, from sales of property specified in Section 1245 or 1250 of the Internal Revenue Code. This gain was included with section 1231 gain and loss. If the net result was a gain, all such gains and losses were treated as capital gains and losses. If the net result was a loss, all gains and losses were treated as gains and losses from sales of property other than capital assets. See definition of Ordinary gain from sales of depreciable property.

Other sources of income

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, net income or loss from estates and trusts and any other income subject to tax for which no entry was provided on the return form. Also included is a total of $188,021,000 consisting of interest, and dividends in adjusted gross income (not exceeding $200 per return) reported on 2,822,000 returns, Form 1040A.

Other tax credits

Included in "Other tax credits" for this year was the dividends received credit. The Revenue Act of 1964 provided for a decrease in, and the ultimate elimination (1965) of this tax credit. The credit was 2 percent of qualifying dividends in adjusted gross income with certain limitations. Prior to 1964, the credit had been 4 percent.

Two additional tax credits against income tax were those 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. The remaining credit included here 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.

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.

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 convenant bonds, and partially tax-exempt interest. The partner's share of each of these items was reported by him in its respective source.

Payments on 1964 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1964 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 1963 tax liability.

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.

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 United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). 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.

Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services reported in adjusted gross income. 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 salaries earned abroad.

In earlier editions of this report salaries and wages are net of excludable sick pay and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income. In addition, salaries and wages not in excess of $200 and not subject to withholding, reported by taxpayers filing a Form 1040A, were included in Other sources of income.

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 owner-employees. 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.

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 self-employment 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 1964 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 self-employment tax rate for 1964 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.

Sick pay exclusion

An employee was allowed to exclude from income amounts received under an employer provided wage continuation plan for periods of absence due to injury or sickness. Prior to 1964, the exclusion could not exceed $100 a week, and if the absence was due to sickness, the exclusion was available only after seven consecutive calendar days of absence (unless the employee was hospitalized for one day during that absence). In the case of personal injury, there was no 7-day waiting period.

The Revenue Act of 1964 tightened the limitations on the amount of sick pay excludable. If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30-calendar day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed $100. However, if the employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 calendar days, but the exclusion for the first 30 consecutive calendar days of absence was limited to a rate not to exceed $75 a week. After 30 days the weekly rate of exclusion was increased to an amount not to exceed $100 a week. There was no exclusion for the waiting period regardless of whether the employee was sick or injured, unless he was hospitalized for at least one day during the period of absence.

Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction (new for

1964). The "regular" method was 10 percent of adjusted gross income, and the minimum standard deduction was $200 ($100 for married filing separately) plus $100 for each allowable exemption. In neither case could the deduction exceed $1,000 ($500 for married filing separately).

Taxpayers who selected the so-called "optional tax table" did not report an amount of standard deduction, as the deduction was already built into those tables. For statistical purposes, a standard deduction was computed for those taxpayers using the larger of the two methods explained above.

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 credit for foreign tax paid

Tax credit for foreign tax paid was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. This tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

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, for this purpose was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, (3) the retirement income credit before figuring the limitations on the investment credit and (4) the dividends received credit.

Tax credit for retirement income

A credit for retirement income was allowed an individual if he received earned income of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed. Prior to 1964, the credit was 20 percent applied to the lesser of (1) retirement income received during the year, or (2) $1,524 reduced by amounts of social security, railroad retirement, or other tax-exempt pensions. Amounts of earned income also reduced the $1,524 limitation on the base of the credit. This latter reduction depended on the amount of earned income and the age of the taxpayer.

The Revenue Act of 1964 introduced changes to the maximum amount of the credit and its computation. The percentage to be used in the computation of the credit was reduced to 17 percent (in line with the overall tax rate reduction). If husband and wife filed a joint return and both were 65 or over, they could elect an alternative credit computation which provided a $2,286 limitation on the base of the credit.

The credit, however computed, could not exceed the income tax reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received tax credit, and (4) the credit for partially tax-exempt interest.

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 paid when the return was filed.

Taxes

Taxes allowed as a deduction from adjusted income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline

taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in schedules for business, rents, and royalties.

For 1964, State and local taxes on motor license plates, driver's licenses, cigarettes, tobacco and alcoholic beverages were not deductible.

Tax from recomputed prior year investment credit

The investment credit provisions of the tax law included a so-called "recapture rule" which required taxpayers to pay back all or a portion of any credit taken on property disposed of before the end of its useful life. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life.

Tax rates

The reduction in income tax rates for 1964 was one of the important changes made by the Revenue Act of 1964. The new rates ranged from 16 percent on the first $500 of taxable income to 77 percent on taxable income in excess of $200,000 for individuals other than heads of household (in which case the 16 percent rate applied to the first $1,000).

Prior to 1964, the first bracket rate was 20 percent which was applied to (1) the initial $2,000 taxable income for single persons and heads of household, and (2) the initial $4,000 for joint and surviving spouse taxpayers. The 1964 Act divided the old first bracket of $2,000 taxable income into four rate brackets of $500 each for single taxpayers, and into two rate brackets of $1,000 each for heads of household. On joint returns and returns of surviving spouse, the old first bracket of $4,000 taxable income was split into four rate brackets of $1,000 each.

Taxpayers with income under $5,000 and who elected the standard deduction used an optional tax table to determine their tax. The 1964 Act replaced the old single optional tax table with five separate tax tables. The taxpayer selected the table which applied to his marital status (for tax purposes) and which gave him the lowest tax based on either the regular 10 percent or minimum standard deduction.

Tax witheld

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 tax-payments. 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. The basic withholding rate was 14 percent for most of the tax year 1964. 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.

SECTION 8

Sources of Data, Description of the Sample and Limitations of the Data

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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 1965 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 1964 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods.

Table T shows selected income and tax data for noncalendar year returns (Forms 1040 with taxable years beginning on or before December 31, 1963, and ending on or after January 1, 1964). The 43,000 noncalendar

Table T.—NONCALENDAR YEAR RETURNS (FORMS 1040 WITH TAXABLE YEARS BEGINNING ON OR BEFORE DECEMBER 31, 1963 AND ENDING ON OR AFTER JANUARY 1, 1964)—SELECTED SOURCES OF INCOME AND LOSS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Business or profession: Net profit: Number of returns	Business or profession: Net profit: Amount (Thousand dollars)	Business or profession: Net loss: Number of returns	Business or profession: Net loss: Amount (Thousand dollars)	Farm: Net profit: Number of returns	Farm: Net profit: Amount (Thousand dollars)	Farm: Net loss: Number of returns	Farm: Net loss: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	43,122	[1]517,193	18,312	127,005	4,960	25,913	9,470	41,581	3,091	15,488
Taxable returns, total	27,324	478,454	12,343	117,595	1,913	11,975	5,035	35,393	1,362	9,938
Under $5,000	7,770	24,812	3,344	6,875			2,218	4,258		
$5,000 under $10,000	6,738	48,871	3,629	19,353	1,163	3,091	1,209	7,433	911	2,693
$10,000 under $15,000	3,890	48,064	1,658	16,747			[3]	[3]		
$15,000 under $20,000	2,616	45,314	1,589	20,532	[3]	[3]	513	5,842		
$20,000 under $50,000	4,930	154,271	1,723	36,915	510	5,641	574	9,542	341	5,250
$50,000 under $100,000	1,076	72,581	336	12,191	99	1,343	83	2,275	82	1,086
$100,000 under $500,000	286	46,671	64	4,982	32	1,209	31	2,520	26	775
$500,000 under $1,000,000	11	6,618	-	-	5	323	-	-	2	134
$1,000,000 or more	7	31,252	-	-	2	129	-	-	-	-
Nontaxable returns, total	15,798	[1]38,739	5,969	9,410	3,047	13,938	4,435	6,188	1,729	5,550
Returns under $5,000[2]	21,693	36,545	9,107	15,046	3,345	14,453	6,552	9,743	1,829	5,048
Returns $5,000 under $10,000	8,613	75,877	3,835	20,592	611	956	1,310	8,136	405	710
Returns $10,000 or more	12,816	404,771	5,370	91,367	1,004	10,504	1,608	23,702	857	9,730

Adjusted gross income classes	Partnership: Net profit: Number of returns	Partnership: Net profit: Amount (Thousand dollars)	Partnership: Net loss: Number of returns	Partnership: Net loss: Amount (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax before credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Self-employment tax: Number of returns	Self-employment tax: Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	7,370	113,832	787	5,506	29,089	377,199	123,581	116,588	20,547	3,813
Taxable returns, total	5,646	89,234	471	2,952	27,324	359,561	120,187	116,588	14,469	3,109
Under $5,000	1,009	4,345	-	-	7,770	9,241	1,515	1,410	3,141	408
$5,000 under $10,000			-	-	6,738	25,678	4,540	4,241	3,830	783
$10,000 under $15,000	829	6,392			3,890	31,982	6,188	5,782	2,268	573
$15,000 under $20,000	771	8,619	345	1,191	2,616	33,154	6,730	6,497	1,847	487
$20,000 under $50,000	2,442	45,712			4,930	127,020	35,307	34,300	2,829	712
$50,000 under $100,000	457	14,160	84	570	1,076	61,513	24,137	23,571	454	118
$100,000 under $500,000	134	8,906	37	632	286	38,006	18,865	18,142	98	28
$500,000 under $1,000,000	4	1,100	2	341	11	4,798	2,859	2,815	2	[4]
$1,000,000 or more	-	-	3	218	7	28,169	20,046	19,830	-	-
Nontaxable returns, total	1,724	24,598	316	2,554	1,765	17,638	3,394	-	6,078	704
Returns under $5,000[2]	1,115	8,253	316	2,554	8,673	10,356	1,694	1,410	8,609	962
Returns $5,000 under $10,000	1,618	20,690	-	-	7,600	42,201	7,755	4,241	4,440	933
Returns $10,000 or more	4,637	84,889	471	2,952	12,816	324,642	114,132	110,937	7,498	1,918

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Includes returns with no adjusted gross income.
[3]Estimate is not shown separatley because of high sampling variability. However, the data are included in the appropriate totals.
[4]Less than $500.
NOTE: Detail may not add to total because of rounding.

year returns showed $517 million of adjusted gross income. Taxable income amounting to $377 million was reported on 29,000 returns. Over half the returns, 23,000, had sole proprietorship (nonfarm) net profit or loss. About 12,500 returns showed farm net profit or loss, and there were 8,000 returns with partnership net profit or loss.

Since new tax rates were in effect for 1964, a taxpayer having a taxable year beginning in 1963 and ending in 1964 had to prorate his tax to encompass the change in rates. The taxpayer computed his tax under both the old law and the new law. He then prorated the two tax figures on the basis of the number of days for the taxable year within 1963 and 1964, respectively. The "final" tax was the sum of the prorated amounts.

Noncalendar year taxpayers reported tax liability of $117 million, 95 percent of which was attributable to returns with income of $10,000 or more.

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 self-employment income of $400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United 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.

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 1964. 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 supplementary 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 U presents a comparison of the number of returns for the current year with those for 1963 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1964 numbered 47.7 million, an increase of 1.3 million returns over 1963. Forms 1040A numbered 17.7 million, an increase of 121 thousand returns over 1963.

Table U.—NUMBER OF RETURNS BY FORM OF RETURN: 1963 AND 1964

[Taxable and nontaxable returns]

Form of return, type of deduction and income group	1963	1964	Change, 1963 to 1964
	(1)	(2)	(3)
Grand total	63,943,236	65,375,601	1,432,365
With standard deduction	35,357,422	38,033,693	2,676,271
With itemized deductions	28,153,822	26,909,591	-1,244,231
With no adjusted gross income	431,992	432,317	325
Standard deduction returns on which tax table was used (included above)[1]	24,913,559	25,956,507	1,042,948
Form 1040A			
Total	17,565,201	17,686,195	120,994
With standard deduction, total	17,565,201	17,686,195	120,994
Adjusted gross income under $5,000	14,618,406	14,759,192	140,786
Adjusted gross income $5,000 or more	2,946,795	2,927,003	-19,792
Form 1040			
Total	46,378,035	47,689,406	1,311,371
Adjusted gross income under $5,000	19,159,515	18,234,740	-924,775
Adjusted gross income $5,000 under $10,000	19,101,018	19,980,057	879,039
Adjusted gross income $10,000 or more	8,117,502	9,474,609	1,357,107
With standard deduction, total	17,792,221	20,347,498	2,555,277
Adjusted gross income under $5,000	10,295,153	11,197,315	902,162
Adjusted gross income $5,000 under $10,000	5,693,685	6,915,412	1,221,727
Adjusted gross income $10,000 or more	1,803,383	2,234,771	431,388
With itemized deductions, total	28,153,822	26,909,591	-1,244,231
Adjusted gross income under $5,000	8,432,370	6,605,108	-1,827,262
Adjusted gross income $5,000 under $10,000	13,407,333	13,064,645	-342,688
Adjusted gross income $10,000 or more	6,314,119	7,239,838	925,719
With no adjusted gross income	431,992	432,317	325

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

[1]Taxpayers with adjusted gross income under $5,000 may obtain the standard deduction only by using the tax table.

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

The standard deduction was elected on 38.0 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. There were 26 million returns of taxpayers using the optional tax table for 1964, one million more than for 1963.

DESCRIPTIONS OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1964 are estimates based on a stratified systematic sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 473,445 returns, about 0.72 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.

Table V.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1964

[Taxable and nontaxable returns]

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Total all returns	65,785,470	473,445	–
Form 1040A	17,765,816	35,477	2/1000
Form 1040, adjusted gross income--			
Under $10,000:			
Nonbusiness	30,444,292	60,924	2/1000
Schedule C and F	7,847,514	77,847	1/100
$10,000 under $50,000, nonbusiness	7,184,498	141,858	2/100
$10,000 under $30,000, Schedules C and F	1,727,220	33,964	2/100
$50,000 under $100,000, nonbusiness	83,659	20,173	25/100
$30,000 under $100,000, Schedules C and F	258,499	62,693	25/100
$100,000 and over:			
Nonbusiness	19,598	19,598	1/1
Schedules C and F	17,024	17,024	1/1
Prior year delinquent:			
Adjusted gross income under $50,000	437,185	3,722	1/100
Adjusted gross income $50,000 and over	165	165	1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum using a selection form designed especially for that stratum. The selection form used the document number of the return as a basis for selection.

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

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 500.77 for Form 1040A returns was obtained by dividing the total number of returns filed, 17,765,816, by the number of returns in the sample, 35,477. The primary sources of data on total number of returns 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 1965.

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 S, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 410,000 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 tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State 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.

Table W.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Sales of capital assets			
			Net gain		Net loss	
	Adjusted gross income (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)
Returns under $5,000	76,643,132	0.33	1,019,859	2.23	253,774	7.13
Returns $5,000 under $10,000	164,487,867	0.32	1,125,277	2.62	289,932	3.02
Returns $10,000 or more	155,528,831	0.14	6,764,004	0.67	426,286	0.84

Adjusted gross income classes	Interest received		Taxable income		Income tax after credits	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(7)	(8)	(9)	(10)	(11)	(12)
Returns under $5,000	3,012,131	1.31	28,146,773	0.50	4,668,445	0.51
Returns $5,000 under $10,000	2,739,301	1.51	90,537,348	0.37	15,944,111	0.38
Returns $10,000 or more	4,373,193	0.48	111,190,955	0.14	26,540,300	0.15

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 showing adjusted gross income under $100,000 are subject to sampling variability. Table W 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 X 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 2.2 percent.

Table X.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS

[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income		
	Under $10,000	$10,000 under $50,000	$50,000 under $100,000
	(1)	(2)	(3)
	(Percent)		
1,000	(1)	22	6
2,000	(1)	16	4
5,000	32	10	2.8
10,000	22	7	2.0
15,000	18	6	1.6
20,000	16	5	1.4
25,000	14	4	1.3
50,000	10	3.2	0.9
100,000	7	2.2	0.6
250,000	4	1.4	n.a.
500,000	3	1.0	n.a.
1,000,000	2.2	0.7	n.a.
5,000,000	1.0	0.3	n.a.

n.a. - Not applicable.
[1]Sample too small to yield reliable estimate of sampling variability.

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. Table Y shows the estimates and corresponding relative sampling variabilities for selected items by adjusted gross income classes.

Response and Other Nonsampling Errors

In processing returns for collection purposes 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 1965 were mathematically

Table Y. —RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Adjusted gross income		Salaries and wages (net)		Total dividends in adjusted gross income			
							Returns		Amount	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	65,375,601	0.14	[1]396,659,831	0.13	323,265,701	0.16	5,666,760	0.66	11,917,365	0.72
Taxable returns, total	51,306,338	0.13	376,004,749	0.13	308,286,372	0.16	4,756,257	0.68	11,125,653	0.68
$600 under $1,000	519,777	3.01	486,829	3.02	444,486	3.20	11,402	20.22	3,154	29.56
$1,000 under $2,000	4,274,235	1.01	6,306,032	1.01	5,678,942	1.08	118,670	6.08	60,808	8.74
$2,000 under $3,000	4,230,995	1.00	10,630,745	1.00	9,171,886	1.10	208,596	4.48	145,401	6.82
$3,000 under $4,000	4,994,752	0.90	17,541,509	0.90	15,282,277	1.00	254,617	4.00	197,704	6.67
$4,000 under $5,000	5,365,249	0.87	24,171,885	0.87	21,409,124	0.95	278,809	3.79	232,121	6.79
$5,000 under $6,000	5,474,381	0.85	30,105,420	0.85	27,143,295	0.92	321,896	3.52	244,377	6.81
$6,000 under $7,000	5,315,394	0.86	34,503,142	0.86	31,499,736	0.92	334,445	3.51	251,392	7.08
$7,000 under $8,000	4,801,475	0.91	35,943,123	0.91	33,001,596	0.97	331,085	3.53	297,232	7.35
$8,000 under $9,000	3,857,806	1.03	32,700,244	1.03	29,965,745	1.09	287,840	3.75	259,735	7.91
$9,000 under $10,000	3,018,742	1.17	28,610,501	1.17	26,126,186	1.25	272,713	3.86	238,091	8.64
$10,000 under $15,000	6,593,499	0.21	78,094,242	0.21	68,504,550	0.23	991,981	0.73	1,150,842	1.58
$15,000 under $20,000	1,456,670	0.60	24,772,473	0.60	18,261,745	0.72	489,175	1.06	929,885	2.09
$20,000 under $50,000	1,208,517	0.60	34,407,979	0.60	16,914,307	0.93	691,040	0.84	2,951,058	1.64
$50,000 under $100,000	158,700	0.53	10,429,137	0.53	3,626,076	0.77	130,529	0.60	1,771,274	1.09
$100,000 under $500,000	34,626	0.12	5,649,031	0.12	1,188,364	0.22	31,988	0.15	1,748,469	0.16
$500,000 under $1,000,000	1,057	(2)	700,283	(2)	46,755	(2)	1,019	(2)	254,355	(2)
$1,000,000 or more	463	(2)	952,174	(2)	21,302	(2)	452	(2)	389,755	(2)
Nontaxable returns, total	14,069,263	0.46	20,655,082	0.84	14,979,329	0.90	910,503	2.07	791,712	4.84
No adjusted gross income	432,317	1.95	[3]1,552,252	5.48	281,768	9.12	42,244	6.99	46,171	34.60
Under $600	3,937,988	1.01	1,275,784	1.15	1,165,624	1.51	61,010	8.10	14,470	11.70
$600 under $2,000	5,518,245	0.84	6,272,596	0.88	3,900,538	1.22	380,035	3.32	159,703	5.42
$2,000 under $5,000	3,720,374	1.02	11,510,005	1.05	7,690,044	1.40	370,652	3.32	286,881	5.25
$5,000 under $10,000	436,256	2.90	2,625,437	2.90	1,793,159	3.87	46,926	8.85	90,495	14.65
$10,000 or more	24,083	6.29	523,512	6.41	148,196	11.10	9,636	8.52	193,992	11.77
Returns under $5,000	32,993,932	0.35	76,643,132	0.42	65,024,688	0.47	1,726,034	1.54	1,146,413	3.21
Returns $5,000 under $10,000	22,904,054	0.42	164,487,867	0.43	149,529,719	0.46	1,594,906	1.60	1,381,324	3.31
Returns $10,000 or more	9,477,614	0.19	155,528,831	0.20	108,711,241	0.24	2,345,820	0.46	9,389,628	0.67

Adjusted gross income classes	Interest received				Taxable income		Income tax after credits	
	Returns		Amount					
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	22,229,225	0.31	10,124,623	0.65	229,875,078	0.15	47,152,855	0.15
Taxable returns, total	18,981,946	0.32	8,447,958	0.67	229,268,292	0.15	47,152,855	0.15
$600 under $1,000	46,190	9.77	11,806	15.82	31,204	3.75	5,161	3.80
$1,000 under $2,000	512,730	2.84	165,192	4.78	2,130,143	1.17	343,493	1.18
$2,000 under $3,000	831,616	2.20	332,709	3.89	4,979,284	1.12	814,244	1.13
$3,000 under $4,000	1,105,413	1.87	449,017	3.61	8,515,230	1.03	1,426,534	1.06
$4,000 under $5,000	1,374,609	1.68	521,549	3.57	12,170,876	0.97	2,079,007	1.00
$5,000 under $6,000	1,665,831	1.54	549,848	3.43	15,564,570	0.94	2,676,478	0.96
$6,000 under $7,000	1,864,964	1.47	573,464	3.39	18,319,522	0.93	3,186,260	0.96
$7,000 under $8,000	1,885,919	1.47	549,823	3.61	20,004,943	0.96	3,525,596	0.99
$8,000 under $9,000	1,720,220	1.55	522,070	3.74	19,049,927	1.07	3,401,658	1.09
$9,000 under $10,000	1,462,590	1.68	445,301	3.90	17,421,037	1.20	3,154,118	1.22
$10,000 under $15,000	4,137,065	0.30	1,541,221	0.92	51,914,829	0.21	9,792,079	0.21
$15,000 under $20,000	1,148,652	0.68	752,008	1.53	17,970,472	0.60	3,709,244	0.62
$20,000 under $50,000	1,046,522	0.66	1,364,806	1.41	26,832,008	0.60	6,882,146	0.62
$50,000 under $100,000	145,979	0.55	424,222	1.41	8,528,317	0.53	3,204,243	0.56
$100,000 under $500,000	32,217	0.15	210,591	0.30	4,522,030	0.12	2,220,198	0.12
$500,000 under $1,000,000	995	(2)	18,429	(2)	557,626	(2)	305,772	(2)
$1,000,000 or more	434	(2)	15,902	(2)	756,274	(2)	426,619	(2)
Nontaxable returns, total	3,247,279	1.03	1,676,665	2.06	606,786	3.72	-	-
No adjusted gross income	142,281	3.56	85,969	18.86	-	-	-	-
Under $600	306,896	3.39	59,988	5.52	-	-	-	-
$600 under $2,000	1,547,813	1.58	662,172	2.37	22,452	8.42	-	-
$2,000 under $5,000	1,110,684	1.83	723,728	3.04	297,585	3.53	-	-
$5,000 under $10,000	124,456	5.04	98,794	11.32	177,350	5.51	-	-
$10,000 or more	15,149	7.81	46,014	9.95	109,399	15.88	-	-
Returns under $5,000	6,978,231	0.74	3,012,131	1.45	28,146,773	0.57	4,668,445	0.59
Returns $5,000 under $10,000	8,723,981	0.68	2,739,301	1.61	90,537,348	0.46	15,944,111	0.47
Returns $10,000 or more	6,527,012	0.25	4,373,193	0.63	111,190,955	0.20	26,540,300	0.21

[1]Adjusted 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.

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 returns in the sample, 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 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 Internal Revenue Service groupings. In addition, a name control file, 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.

Prior-year delinquent returns were included for the purpose of "covering" data for 1964 returns that were filed after December 31, 1965. It was felt that the characteristics of 1964 returns filed after 1965 could best be represented by previous year delinquent returns filed during 1965. As can be seen in table V, the number of delinquent returns filed during 1965 was 437,000.

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.

Synopsis of Laws

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MIMIMUM AND MAXIMUM TAX RATES, 1954-64

Items	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Dollars)									
Gross income requirement for filing returns[1]	600									
Regular exemption for taxpayer and each dependent	600									
Additional exemptions for age 65 or over and for blindness[2]	600									
	(Percent)									
Minimum income tax rate	20.0									16.0
Maximum income tax rate	91.0									77.0
Maximum income tax limitation	87.0									([3])

[1]For 1954-62, persons 65 years of age or over, gross income $1,200. Gross income for 1958-64 includes income earned from sources outside the United States, even though tax-exempt.

[2]Additional exemptions allowed only for taxpayer and spouse.

[3]No maximum effective tax rate was specified in the law; however, the effective tax rate would never exceed 77 percent.

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

Items	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Dollars)									
Self-employment net earnings requirement for filing	400				400					
Maximum self-employment income subject to self-employment tax	4,200				4,800					
	(Percent)									
Self-employment tax rate	3		3-3/8		3-3/4	4-1/2		4.7	5.4	

1964 Forms and Instructions

Form 1040A: Individual Income Tax Return, 139

Form 1040: Individual Income Tax Return, 148
Schedule B, Income and Credits, 150
Schedule C, Profit (or Loss) from Business or Profession, 170

Form 1040: Schedule D, Gains and Losses from Sales or Exchanges of Property, 174
Schedule F, Farm Income and Expense, 177
Schedule G, Income Averaging, 182

Form 2948: Medical and Dental Expense Statement, 186

Form 1040A — **U.S. INDIVIDUAL INCOME TAX RETURN** (LESS THAN $10,000 TOTAL INCOME) — **1964**

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town or post office, State and Postal ZIP code

2. Your social security number (Husband's if joint return)

3. Wife's number, if joint return

4. Check one:
- ☐ Single;
- ☐ Married filing joint return (even if only one had income);
- ☐ Married filing separately—If your husband or wife is also filing a return give his or her first name and social security number. ←

Enter the name and address used on your return for 1963. (If the same as above, write "Same.") If none filed, give reason.

If item 7 is $10,000 or more, or if interest, dividends and nonwithheld wages are over $200, use Form 1040.

5. Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation. — Yours → / Wife's →

6. Interest and dividends — Yours → / Wife's →

7. Total income (add items 5 and 6)

8. Enter tax from Tax Table or from tax computation schedule →

9. Total Federal income tax withheld (from Forms W-2) →

10. If item 8 is larger than item 9, enter **balance due** →

11. If item 9 is larger than item 8, enter **refund** →

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11. *If you compute your own tax, pay balance (item 10) in full with return to your District Director.*

Apply refund to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

12. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply

(a) Regular $600 exemption	☐ Yourself	☐ Wife	Enter number of boxes checked →
(b) Additional $600 exemption if 65 or over at end of 1964	☐ Yourself	☐ Wife	
(c) Additional $600 exemption if blind at end of 1964	☐ Yourself	☐ Wife	

13. NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU →

14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (If more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→

15. Total exemptions from items 12, 13, and 14 above →

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

SIGN HERE → Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. Date

1964 **1964**

INSTRUCTIONS FOR FORM 1040A

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 1964 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 4. 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 the dividends received credit or the 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, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),

(7) you claim credit for payments on estimated tax or an overpayment from 1963, or

(8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB–a).

MEMBERS OF ARMED FORCES.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE.—Please file as early as possible with the District Director of Internal Revenue for your district on or after January 1, 1965, but not later than April 15, 1965.

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 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 tax from the appropriate tax table on page 5, 6, 7, or 8, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.

(2) ***If your income is $5,000 or more but less than $10,000.***—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

PAGE 2

The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The **standard deduction** is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to $200 ($100 if married and filing a separate return) plus $100 for each exemption claimed in item 15 on the back of your return. The deduction is limited to $1,000 ($500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. Neither may use the minimum standard deduction unless both use it.

MARRIED COUPLE:

MARITAL STATUS.—If married at the end of 1964, you are considered married for the entire year. If divorced or legally separated on or before the end of 1964, 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.

(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-as-you-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 1964 return, you should consider changing your Withholding Exemption Certificate (Form W–4).

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 whether filing jointly or separately.

⑤ Enter the total wages from all your 1964 Withholding Statements, Forms W–2. Also include in this item wages not subject to withholding tax. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax. 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 1964. If joint return, separate computations must be made for you and your wife.

b. Subtract $174.

c. Include the balance in the amount shown in item 9.

⑥ INTEREST AND DIVIDENDS.—Enter your taxable income from interest and dividends. Read the following instructions before completing this item—

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 $100 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits 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 $100 exclusion and one may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $180 in dividends, and the wife had $20, only $120 may be excluded.

⑦ ⑧ ⑨ ⑩ ⑪ COMPUTATION OF TAX

a. ***If your income was less than $5,000.***—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. ***If your income was $5,000 or more but less than $10,000.***—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your advantage to use Form 1040.) See page 4 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 under item 11, you will be issued as many bonds as your refund will buy, 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

⑫ 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, 1964.

⑬ ⑭ Enter in item 13 the total number of your dependent children who lived with you during 1964.

List other dependents in item 14.

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 were under 19 or who were 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 1964 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*	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	The following if related by blood:
Grandchild	
Stepbrother	Uncle
Stepsister	Aunt
Stepmother	Nephew
Stepfather	Niece

*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, and 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 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking ☑ the box under item 15 on the back of Form 1040A. However, if your employer's payments are more than your expenses or you wish to claim a deduction for excess expenses, you may not use Form 1040A, you must use Form 1040.

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YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A — **U.S. INDIVIDUAL INCOME TAX RETURN** (LESS THAN $10,000 TOTAL INCOME) — **1964**

Please print →

(1) Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town or post office, State and Postal ZIP code

(2) Your social security number (Husband's if joint return)

(3) Wife's number, if joint return

4. Check one:
- ☐ Single;
- ☐ Married filing joint return (even if only one had income);
- ☐ Married filing separately—If your husband or wife is also filing a return give his or her first name and social security number. ←

Enter the name and address used on your return for 1963. (If the same as above, write "Same.") If none filed, give reason.

If item 7 is $10,000 or more, or if interest, dividends and nonwithheld wages are over $200, use Form 1040.

(5) Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.	Yours →		
	Wife's →		
(6) Interest and dividends	Yours →		
	Wife's →		
(7) Total income (add items 5 and 6)			
(8) Enter tax from Tax Table or from tax computation schedule →			
(9) Total Federal income tax withheld (from Forms W-2) →			
(10) If item 8 is larger than item 9, enter **balance due** →			
(11) If item 9 is larger than item 8, enter **refund** →			

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11. *If you compute your own tax, pay balance (item 10) in full with return to your District Director.*

Apply refund to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

(12) **EXEMPTIONS FOR YOURSELF—AND WIFE** (only if all her income is included in this return, or she had no income)

Check boxes which apply

			Enter number of boxes checked
(a) Regular $600 exemption	☐ Yourself	☐ Wife	→
(b) Additional $600 exemption if 65 or over at end of 1964	☐ Yourself	☐ Wife	
(c) Additional $600 exemption if blind at end of 1964	☐ Yourself	☐ Wife	

(13) **NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU** →

(14) **DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.**

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (If more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→

15. Total exemptions from items 12, 13, and 14 above →

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

SIGN HERE → Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. Date

☆ GPO: 1964—O—725-550

TAX COMPUTATION SCHEDULE (*Use only if total income, item 7 of Form 1040A, is $5,000 or more*)

1. Enter total income from item 7 of Form 1040A ..... $.....
2. Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than $500) .....
3. Subtract line 2 from line 1 .....
4. Multiply $600 by total number of exemptions claimed in item 15 of Form 1040A .....
5. Subtract line 4 from line 3 .....
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and in item 8 of Form 1040A (Do not attach this schedule to Form 1040A) ..... $.....

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is: Over	But not over	Enter on line 6:
$0	$500	16% of the amount on line 5
$500	$1,000	$80, plus 16.5% of excess over $500
$1,000	$1,500	$162.50, plus 17.5% of excess over $1,000
$1,500	$2,000	$250, plus 18% of excess over $1,500
$2,000	$4,000	$340, plus 20% of excess over $2,000
$4,000	$6,000	$740, plus 23.5% of excess over $4,000
$6,000	$8,000	$1,210, plus 27% of excess over $6,000
$8,000	$9,999.99	$1,750, plus 30.5% of excess over $8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is: Over	But not over	Enter on line 6:
$0	$1,000	16% of the amount on line 5
$1,000	$2,000	$160, plus 16.5% of excess over $1,000
$2,000	$3,000	$325, plus 17.5% of over excess $2,000
$3,000	$4,000	$500, plus 18% of excess over $3,000
$4,000	$8,000	$680, plus 20% of excess over $4,000
$8,000	$9,999.99	$1,480, plus 23.5% of excess over $8,000

1964 TAX TABLES FOR INCOMES UNDER $5,000

PAGE 5

If your total income (item 7 of your return) is $5,000 or more, use Tax Computation Schedule on page 4

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (item 4, page 1, Form 1040A).

TABLE A—For Married Persons Filing Joint Returns

TABLE B—For Single Persons

Tables A and B reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TABLE C—For Married Persons Filing Separate Returns, Using 10 Percent Standard Deduction

TABLE D—For Married Persons Filing Separate Returns, Using Minimum Standard Deduction

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS

This table is designed to allow for the standard deduction

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—				
At least	But less than	2	3		At least	But less than	2	3	4	5	6
			If 4 or more there is no tax								If 7 or more there is no tax
		Your tax is—					Your tax is—				
$0	$1,600	$0	$0		$2,800	$2,825	$195	$82	$0	$0	$0
1,600	1,625	2	0		2,825	2,850	199	86	0	0	0
1,625	1,650	6	0		2,850	2,875	203	90	0	0	0
1,650	1,675	10	0		2,875	2,900	207	94	0	0	0
1,675	1,700	14	0		2,900	2,925	212	98	0	0	0
1,700	1,725	18	0		2,925	2,950	216	102	0	0	0
1,725	1,750	22	0		2,950	2,975	220	106	0	0	0
1,750	1,775	26	0		2,975	3,000	224	110	0	0	0
1,775	1,800	30	0		3,000	3,050	230	116	4	0	0
1,800	1,825	34	0		3,050	3,100	238	124	12	0	0
1,825	1,850	38	0		3,100	3,150	247	132	20	0	0
1,850	1,875	42	0		3,150	3,200	255	140	28	0	0
1,875	1,900	46	0		3,200	3,250	263	148	36	0	0
1,900	1,925	50	0		3,250	3,300	271	156	44	0	0
1,925	1,950	54	0		3,300	3,350	280	164	52	0	0
1,950	1,975	58	0		3,350	3,400	288	172	60	0	0
1,975	2,000	62	0		3,400	3,450	296	181	68	0	0
2,000	2,025	66	0		3,450	3,500	304	189	76	0	0
2,025	2,050	70	0		3,500	3,550	313	197	84	0	0
2,050	2,075	74	0		3,550	3,600	321	205	92	0	0
2,075	2,100	78	0		3,600	3,650	329	214	100	0	0
2,100	2,125	82	0		3,650	3,700	338	222	108	0	0
2,125	2,150	86	0		3,700	3,750	347	230	116	4	0
2,150	2,175	90	0		3,750	3,800	356	238	124	12	0
2,175	2,200	94	0		3,800	3,850	364	247	132	20	0
2,200	2,225	98	0		3,850	3,900	373	255	140	28	0
2,225	2,250	102	0		3,900	3,950	382	263	148	36	0
2,250	2,275	106	0		3,950	4,000	391	271	156	44	0
2,275	2,300	110	0		4,000	4,050	399	280	164	52	0
2,300	2,325	114	2		4,050	4,100	407	288	172	60	0
2,325	2,350	118	6		4,100	4,150	415	296	181	68	0
2,350	2,375	122	10		4,150	4,200	423	304	189	76	0
2,375	2,400	126	14		4,200	4,250	430	313	197	84	0
2,400	2,425	130	18		4,250	4,300	438	321	205	92	0
2,425	2,450	134	22		4,300	4,350	446	329	214	100	0
2,450	2,475	138	26		4,350	4,400	454	338	222	108	0
2,475	2,500	142	30		4,400	4,450	462	347	230	116	4
2,500	2,525	146	34		4,450	4,500	470	356	238	124	12
2,525	2,550	150	38		4,500	4,550	478	364	247	132	20
2,550	2,575	154	42		4,550	4,600	486	373	255	140	28
2,575	2,600	158	46		4,600	4,650	493	382	263	148	36
2,600	2,625	162	50		4,650	4,700	501	391	271	156	44
2,625	2,650	166	54		4,700	4,750	509	399	280	164	52
2,650	2,675	170	58		4,750	4,800	518	408	288	172	60
2,675	2,700	174	62		4,800	4,850	526	417	296	181	68
2,700	2,725	179	66		4,850	4,900	534	426	304	189	76
2,725	2,750	183	70		4,900	4,950	542	434	313	197	84
2,750	2,775	187	74		4,950	5,000	550	443	321	205	92
2,775	2,800	191	78								

PAGE 6

TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—				If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax		At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
		Your tax is—						Your tax is—					
$0	$900	$0	$0	$0		$2,450	$2,475	$261	$140	$26	$0	$0	$0
900	925	2	0	0		2,475	2,500	266	144	30	0	0	0
925	950	6	0	0		2,500	2,525	270	148	34	0	0	0
950	975	10	0	0		2,525	2,550	275	152	38	0	0	0
975	1,000	14	0	0		2,550	2,575	279	156	42	0	0	0
1,000	1,025	18	0	0		2,575	2,600	284	160	46	0	0	0
1,025	1,050	22	0	0		2,600	2,625	288	165	50	0	0	0
1,050	1,075	26	0	0		2,625	2,650	293	169	54	0	0	0
1,075	1,100	30	0	0		2,650	2,675	297	173	58	0	0	0
1,100	1,125	34	0	0		2,675	2,700	302	178	62	0	0	0
1,125	1,150	38	0	0		2,700	2,725	306	182	66	0	0	0
1,150	1,175	42	0	0		2,725	2,750	311	187	70	0	0	0
1,175	1,200	46	0	0		2,750	2,775	315	191	74	0	0	0
1,200	1,225	50	0	0		2,775	2,800	320	195	78	0	0	0
1,225	1,250	54	0	0		2,800	2,825	324	200	82	0	0	0
1,250	1,275	58	0	0		2,825	2,850	329	204	86	0	0	0
1,275	1,300	62	0	0		2,850	2,875	333	208	90	0	0	0
1,300	1,325	66	0	0		2,875	2,900	338	213	94	0	0	0
1,325	1,350	70	0	0		2,900	2,925	343	217	99	0	0	0
1,350	1,375	74	0	0		2,925	2,950	348	222	103	0	0	0
1,375	1,400	78	0	0		2,950	2,975	353	226	107	0	0	0
1,400	1,425	82	0	0		2,975	3,000	358	230	111	0	0	0
1,425	1,450	86	0	0		3,000	3,050	365	237	117	4	0	0
1,450	1,475	90	0	0		3,050	3,100	374	246	125	12	0	0
1,475	1,500	94	0	0		3,100	3,150	383	255	134	20	0	0
1,500	1,525	99	0	0		3,150	3,200	392	264	142	28	0	0
1,525	1,550	103	0	0		3,200	3,250	401	273	150	36	0	0
1,550	1,575	107	0	0		3,250	3,300	410	282	158	44	0	0
1,575	1,600	111	0	0		3,300	3,350	419	291	167	52	0	0
1,600	1,625	115	2	0		3,350	3,400	428	300	176	60	0	0
1,625	1,650	119	6	0		3,400	3,450	437	309	184	68	0	0
1,650	1,675	123	10	0		3,450	3,500	446	318	193	76	0	0
1,675	1,700	127	14	0		3,500	3,550	455	327	202	84	0	0
1,700	1,725	132	18	0		3,550	3,600	464	336	211	92	0	0
1,725	1,750	136	22	0		3,600	3,650	473	345	219	101	0	0
1,750	1,775	140	26	0		3,650	3,700	482	355	228	109	0	0
1,775	1,800	144	30	0		3,700	3,750	491	365	237	117	4	0
1,800	1,825	148	34	0		3,750	3,800	500	375	246	125	12	0
1,825	1,850	152	38	0		3,800	3,850	509	385	255	134	20	0
1,850	1,875	156	42	0		3,850	3,900	518	395	264	142	28	0
1,875	1,900	160	46	0		3,900	3,950	527	405	273	150	36	0
1,900	1,925	165	50	0		3,950	4,000	536	415	282	158	44	0
1,925	1,950	169	54	0		4,000	4,050	545	425	291	167	52	0
1,950	1,975	173	58	0		4,050	4,100	554	434	300	176	60	0
1,975	2,000	178	62	0		4,100	4,150	563	443	309	184	68	0
2,000	2,025	182	66	0		4,150	4,200	572	452	318	193	76	0
2,025	2,050	187	70	0		4,200	4,250	581	461	327	202	84	0
2,050	2,075	191	74	0		4,250	4,300	590	470	336	211	92	0
2,075	2,100	195	78	0		4,300	4,350	599	479	345	219	101	0
2,100	2,125	200	82	0		4,350	4,400	608	488	355	228	109	0
2,125	2,150	204	86	0		4,400	4,450	617	497	365	237	117	4
2,150	2,175	208	90	0		4,450	4,500	626	506	375	246	125	12
2,175	2,200	213	94	0		4,500	4,550	635	515	385	255	134	20
2,200	2,225	217	99	0		4,550	4,600	644	524	395	264	142	28
2,225	2,250	222	103	0		4,600	4,650	653	533	405	273	150	36
2,250	2,275	226	107	0		4,650	4,700	662	542	415	282	158	44
2,275	2,300	230	111	0		4,700	4,750	671	551	425	291	167	52
2,300	2,325	235	115	2		4,750	4,800	680	560	435	300	176	60
2,325	2,350	239	119	6		4,800	4,850	689	569	445	309	184	68
2,350	2,375	243	123	10		4,850	4,900	698	578	455	318	193	76
2,375	2,400	248	127	14		4,900	4,950	707	587	465	327	202	84
2,400	2,425	252	132	18		4,950	5,000	716	596	475	336	211	92
2,425	2,450	257	136	22									

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING 10-PERCENT STANDARD DEDUCTION

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6	7 If 8 or more there is no tax
		Your tax is—					Your tax is—						
$0	$675	$0	$0	$0	$2,325	$2,350	$251	$147	$49	$0	$0	$0	$0
675	700	3	0	0	2,350	2,375	255	150	52	0	0	0	0
700	725	7	0	0	2,375	2,400	259	154	56	0	0	0	0
725	750	10	0	0	2,400	2,425	263	158	59	0	0	0	0
750	775	14	0	0	2,425	2,450	267	161	63	0	0	0	0
775	800	17	0	0	2,450	2,475	271	165	67	0	0	0	0
800	825	21	0	0	2,475	2,500	275	169	70	0	0	0	0
825	850	25	0	0	2,500	2,525	279	173	74	0	0	0	0
850	875	28	0	0	2,525	2,550	283	177	77	0	0	0	0
875	900	32	0	0	2,550	2,575	287	181	81	0	0	0	0
900	925	35	0	0	2,575	2,600	291	185	85	0	0	0	0
925	950	39	0	0	2,600	2,625	295	189	88	0	0	0	0
950	975	43	0	0	2,625	2,650	299	193	92	0	0	0	0
975	1,000	46	0	0	2,650	2,675	303	197	96	0	0	0	0
1,000	1,025	50	0	0	2,675	2,700	307	201	100	3	0	0	0
1,025	1,050	53	0	0	2,700	2,725	311	205	103	7	0	0	0
1,050	1,075	57	0	0	2,725	2,750	315	209	107	10	0	0	0
1,075	1,100	61	0	0	2,750	2,775	320	213	111	14	0	0	0
1,100	1,125	64	0	0	2,775	2,800	324	217	114	17	0	0	0
1,125	1,150	68	0	0	2,800	2,825	328	220	118	21	0	0	0
1,150	1,175	71	0	0	2,825	2,850	332	224	122	25	0	0	0
1,175	1,200	75	0	0	2,850	2,875	336	228	126	28	0	0	0
1,200	1,225	79	0	0	2,875	2,900	340	232	129	32	0	0	0
1,225	1,250	82	0	0	2,900	2,925	344	236	133	35	0	0	0
1,250	1,275	86	0	0	2,925	2,950	349	240	137	39	0	0	0
1,275	1,300	90	0	0	2,950	2,975	353	244	140	43	0	0	0
1,300	1,325	93	0	0	2,975	3,000	358	248	144	46	0	0	0
1,325	1,350	97	1	0	3,000	3,050	365	254	150	52	0	0	0
1,350	1,375	101	4	0	3,050	3,100	374	262	157	59	0	0	0
1,375	1,400	105	8	0	3,100	3,150	383	270	165	66	0	0	0
1,400	1,425	108	11	0	3,150	3,200	392	278	173	73	0	0	0
1,425	1,450	112	15	0	3,200	3,250	401	286	180	80	0	0	0
1,450	1,475	116	19	0	3,250	3,300	410	295	188	88	0	0	0
1,475	1,500	119	22	0	3,300	3,350	419	303	196	95	0	0	0
1,500	1,525	123	26	0	3,350	3,400	428	311	204	103	6	0	0
1,525	1,550	127	29	0	3,400	3,450	437	319	212	110	13	0	0
1,550	1,575	131	33	0	3,450	3,500	446	327	220	118	20	0	0
1,575	1,600	134	37	0	3,500	3,550	455	335	228	125	28	0	0
1,600	1,625	138	40	0	3,550	3,600	464	344	236	132	35	0	0
1,625	1,650	142	44	0	3,600	3,650	473	353	243	140	42	0	0
1,650	1,675	145	47	0	3,650	3,700	482	362	251	147	49	0	0
1,675	1,700	149	51	0	3,700	3,750	491	371	259	155	56	0	0
1,700	1,725	153	55	0	3,750	3,800	500	380	268	162	64	0	0
1,725	1,750	157	58	0	3,800	3,850	509	389	276	170	71	0	0
1,750	1,775	160	62	0	3,850	3,900	518	398	284	178	78	0	0
1,775	1,800	164	65	0	3,900	3,950	527	407	292	186	85	0	0
1,800	1,825	168	69	0	3,950	4,000	536	416	300	194	93	0	0
1,825	1,850	172	73	0	4,000	4,050	545	425	308	201	100	4	0
1,850	1,875	176	76	0	4,050	4,100	554	434	316	209	108	11	0
1,875	1,900	180	80	0	4,100	4,150	563	443	324	217	115	18	0
1,900	1,925	184	84	0	4,150	4,200	572	452	332	225	122	25	0
1,925	1,950	188	87	0	4,200	4,250	581	461	341	233	130	32	0
1,950	1,975	192	91	0	4,250	4,300	590	470	350	241	137	40	0
1,975	2,000	196	95	0	4,300	4,350	599	479	359	249	145	47	0
2,000	2,025	199	98	2	4,350	4,400	608	488	368	257	152	54	0
2,025	2,050	203	102	5	4,400	4,450	617	497	377	265	160	61	0
2,050	2,075	207	106	9	4,450	4,500	626	506	386	273	167	68	0
2,075	2,100	211	109	13	4,500	4,550	635	515	395	281	175	76	0
2,100	2,125	215	113	16	4,550	4,600	644	524	404	289	183	83	0
2,125	2,150	219	117	20	4,600	4,650	653	533	413	297	191	90	0
2,150	2,175	223	121	23	4,650	4,700	662	542	422	305	199	98	1
2,175	2,200	227	124	27	4,700	4,750	671	551	431	313	207	105	8
2,200	2,225	231	128	31	4,750	4,800	680	560	440	322	215	113	16
2,225	2,250	235	132	34	4,800	4,850	689	569	449	330	222	120	23
2,250	2,275	239	135	38	4,850	4,900	698	578	458	338	230	127	30
2,275	2,300	243	139	41	4,900	4,950	707	587	467	347	238	135	37
2,300	2,325	247	143	45	4,950	5,000	716	596	476	356	246	142	44

PAGE 8 **TAX TABLE D —FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION**

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6	7 If 8 or more there is no tax
		Your tax is—					Your tax is—						
$0	$800	$0	$0	$0	$2,400	$2,425	$270	$148	$34	$0	$0	$0	$0
800	825	2	0	0	2,425	2,450	275	152	38	0	0	0	0
825	850	6	0	0	2,450	2,475	279	156	42	0	0	0	0
850	875	10	0	0	2,475	2,500	284	160	46	0	0	0	0
875	900	14	0	0	2,500	2,525	288	165	50	0	0	0	0
900	925	18	0	0	2,525	2,550	293	169	54	0	0	0	0
925	950	22	0	0	2,550	2,575	297	173	58	0	0	0	0
950	975	26	0	0	2,575	2,600	302	178	62	0	0	0	0
975	1,000	30	0	0	2,600	2,625	306	182	66	0	0	0	0
1,000	1,025	34	0	0	2,625	2,650	311	187	70	0	0	0	0
1,025	1,050	38	0	0	2,650	2,675	315	191	74	0	0	0	0
1,050	1,075	42	0	0	2,675	2,700	320	195	78	0	0	0	0
1,075	1,100	46	0	0	2,700	2,725	324	200	82	0	0	0	0
1,100	1,125	50	0	0	2,725	2,750	329	204	86	0	0	0	0
1,125	1,150	54	0	0	2,750	2,775	333	208	90	0	0	0	0
1,150	1,175	58	0	0	2,775	2,800	338	213	94	0	0	0	0
1,175	1,200	62	0	0	2,800	2,825	343	217	99	0	0	0	0
1,200	1,225	66	0	0	2,825	2,850	348	222	103	0	0	0	0
1,225	1,250	70	0	0	2,850	2,875	353	226	107	0	0	0	0
1,250	1,275	74	0	0	2,875	2,900	358	230	111	0	0	0	0
1,275	1,300	78	0	0	2,900	2,925	363	235	115	2	0	0	0
1,300	1,325	82	0	0	2,925	2,950	368	239	119	6	0	0	0
1,325	1,350	86	0	0	2,950	2,975	373	243	123	10	0	0	0
1,350	1,375	90	0	0	2,975	3,000	378	248	127	14	0	0	0
1,375	1,400	94	0	0	3,000	3,050	385	255	134	20	0	0	0
1,400	1,425	99	0	0	3,050	3,100	395	264	142	28	0	0	0
1,425	1,450	103	0	0	3,100	3,150	405	273	150	36	0	0	0
1,450	1,475	107	0	0	3,150	3,200	415	282	158	44	0	0	0
1,475	1,500	111	0	0	3,200	3,250	425	291	167	52	0	0	0
1,500	1,525	115	2	0	3,250	3,300	435	300	176	60	0	0	0
1,525	1,550	119	6	0	3,300	3,350	445	309	184	68	0	0	0
1,550	1,575	123	10	0	3,350	3,400	455	318	193	76	0	0	0
1,575	1,600	127	14	0	3,400	3,450	465	327	202	84	0	0	0
1,600	1,625	132	18	0	3,450	3,500	475	336	211	92	0	0	0
1,625	1,650	136	22	0	3,500	3,550	485	345	219	101	4	0	0
1,650	1,675	140	26	0	3,550	3,600	495	355	228	109	12	0	0
1,675	1,700	144	30	0	3,600	3,650	505	365	237	117	20	0	0
1,700	1,725	148	34	0	3,650	3,700	515	375	246	125	28	0	0
1,725	1,750	152	38	0	3,700	3,750	525	385	255	134	36	0	0
1,750	1,775	156	42	0	3,750	3,800	535	395	264	142	44	0	0
1,775	1,800	160	46	0	3,800	3,850	545	405	273	150	52	0	0
1,800	1,825	165	50	0	3,850	3,900	555	415	282	158	60	0	0
1,825	1,850	169	54	0	3,900	3,950	565	425	291	167	68	0	0
1,850	1,875	173	58	0	3,950	4,000	575	435	300	176	76	0	0
1,875	1,900	178	62	0	4,000	4,050	585	445	309	184	84	0	0
1,900	1,925	182	66	0	4,050	4,100	595	455	318	193	92	0	0
1,925	1,950	187	70	0	4,100	4,150	605	465	327	202	101	4	0
1,950	1,975	191	74	0	4,150	4,200	615	475	336	211	109	12	0
1,975	2,000	195	78	0	4,200	4,250	625	485	345	219	117	20	0
2,000	2,025	200	82	0	4,250	4,300	635	495	355	228	125	28	0
2,025	2,050	204	86	0	4,300	4,350	645	505	365	237	134	36	0
2,050	2,075	208	90	0	4,350	4,400	655	515	375	246	142	44	0
2,075	2,100	213	94	0	4,400	4,450	665	525	385	255	150	52	0
2,100	2,125	217	99	0	4,450	4,500	675	535	395	264	158	60	0
2,125	2,150	222	103	0	4,500	4,550	685	545	405	273	167	68	0
2,150	2,175	226	107	0	4,550	4,600	695	555	415	282	176	76	0
2,175	2,200	230	111	0	4,600	4,650	705	565	425	291	184	84	0
2,200	2,225	235	115	2	4,650	4,700	715	575	435	300	193	92	0
2,225	2,250	239	119	6	4,700	4,750	725	585	445	309	202	101	4
2,250	2,275	243	123	10	4,750	4,800	735	595	455	318	211	109	12
2,275	2,300	248	127	14	4,800	4,850	746	605	465	327	219	117	20
2,300	2,325	252	132	18	4,850	4,900	758	615	475	336	228	125	28
2,325	2,350	257	136	22	4,900	4,950	769	625	485	345	237	134	36
2,350	2,375	261	140	26	4,950	5,000	781	635	495	355	246	142	44
2,375	2,400	266	144	30									

☆ U.S. GOVERNMENT PRINTING OFFICE: 1964—O-725-551

FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1964

or taxable year beginning ____, 1964, ending ____, 19____

* Your social security number (Husband's if joint return)

Please Print or Type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Occupation

Home address (Number and street or rural route) | Wife's number, if joint return

City, town or post office, and State | Postal ZIP code | Occupation

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason.

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

See instructions before completing your return.

FILING STATUS—check one:

1a. ☐ Single
b. ☐ Married filing joint return (even if only one had income)
c. ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
d. ☐ Unmarried Head of Household
e. ☐ Surviving widow(er) with dependent child

EXEMPTIONS

2a. Regular . . . . . ☐ Yourself ☐ Wife
b. Age 65 or over . . ☐ Yourself ☐ Wife
c. Blind . . . . . ☐ Yourself ☐ Wife

Enter number of boxes checked →

3a. Number of your dependent children *who lived with you* . .
b. Number of other dependents (from line 3, Part I, page 2) . .
4. Total exemptions claimed . . . . . →

Attach Copy B of Form W-2 Here ●

INCOME—If joint return, include all income of both husband and wife

5. Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation . . . . . • $
6. Other income (from line 9, Part II, page 2) . . . . . •
7. Total (add lines 5 and 6) . . . . . •
8. Adjustments (from line 5, Part III, page 2). . . . . •
9. Total income (subtract line 8 from line 7) . . . . . •

FIGURE TAX BY USING EITHER 10 OR 11

TAX COMPUTATION

10. Tax Table—If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11 a, b, c, or d. Enter tax on line 12.
11. Tax Rate Schedule—
a. If you itemize deductions, enter total from Part IV, page 2 . . . . . •
If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of:
(1) 10 percent of line 9 or;
(2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above.
The deduction computed under (1) or (2) is limited to $1,000 ($500 if married and filing separate return).
b. Subtract line 11a from line 9 . . . . . •
c. Multiply total number of exemptions on line 4, above, by $600 . . . . . •
d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.) . . . . . •

TAX—CREDITS—PAYMENTS

12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11) . . . . . •
13. Total credits (from line 5, Part V, page 2). . . . . •
14. Income tax (subtract line 13 from line 12). . . . . •
15. Self-employment tax (Schedule C-3 or F-1) . . . . . •
16. Total tax (add lines 14 and 15) . . . . . •

If either you or your wife worked for more than one employer, see page 5 of instructions.

17a. Total Federal income tax withheld (attach Forms W-2) . . . . . •
b. 1964 Estimated tax payments ____ •
(Include 1963 overpayment allowed as a credit) **(Office where paid)**
c. Total (add lines 17a and 17b). . . . . •

Attach Check or Money Order Here ●

TAX DUE OR REFUND

18. If payments (line 17c) are less than tax (line 16), enter **Balance Due** **Pay in full with this return.** →
19. If payments (line 17c) are larger than tax (line 16), enter **Overpayment** →
20. Amount of line 19 you wish credited to 1965 Estimated Tax . . . . . •
21. Subtract line 20 from 19. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only .

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE → ____ Date

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Sign here ____ Date

Signature of preparer other than taxpayer | Address

16—78363a-1

FORM 1040—1964 Page 2

PART I.—EXEMPTIONS—Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1.				$	$
2.					

3. Total number of dependents listed above. Enter here and on line 3b, page 1 → ☐

PART II.—INCOME FROM ALL SOURCES OTHER THAN WAGES, SALARIES, ETC.

Dividends and Other Distributions

A. Gross amount
B. Nontaxable and capital gain distributions
C. Subtract item B from item A. Give details in lines 1a through 1d

Explanation of Item C (Write (H), (W), (J) for stock held by husband, wife, or jointly)

1a. Qualifying dividends (Name of payer)

Total

b. Subtract $100. If joint return see instructions
c. Balance
d. Nonqualifying dividends (Name of payer)

Total

2. Total (add lines 1c and 1d) →
3. Interest (Name of payer)

Total interest income →

4. Pensions and annuities, rents and royalties, partnerships, and estates or trusts (Schedule B)
5. Business income (Schedule C)
6. Sale or exchange of property (Schedule D)
7. Farm income (Schedule F)
8. Other sources (state nature)

Total other sources →

9. Add lines 2 through 8. Enter here and on line 6, page 1 →

PART III.—ADJUSTMENTS

1. "Sick pay" if included in line 5, page 1 (Attach Form 2440 or other required statement)
2. Moving expenses (attach Form 3903)
3. Employee business expense (attach Form 2106 or other statement)
4. Payments by self-employed persons to retirement plans, etc. (Attach Form 2950SE)
5. **Total adjustments** (lines 1 through 4). Enter here and on line 8, page 1

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV.—ITEMIZED DEDUCTIONS—Use only if you do not use tax table or standard deduction.

Medical and dental expense.—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction.

1. Enter excess, if any, of medicine and drugs over 1% of line 9, page 1
2. Other medical, dental expenses (include hospital insurance premiums)
3. Total (add lines 1 and 2)
4. Enter 3% of line 9, page 1 (see note above)
5. Subtract line 4 from line 3; see page 8 of instructions for maximum limitation

Contributions.—If other than money, attach required statement—see instructions.

Total (see instructions for limitations) →

Interest: Home mortgage
Other (Specify)

Total interest expense →

Taxes—Real estate
State and local gasoline
General sales
State and local income
Personal property

Total taxes →

Other deductions (see page 9 of instructions)

Total other deductions →

TOTAL DEDUCTIONS (For line 11a, page 1) →

PART V.—CREDITS

1. Dividends received credit: Enter smallest of (a) 2% of line 1c, Part II, (b) tax shown on line 12, page 1, less foreign tax credit, or (c) 2% of taxable income (see instructions).
2. Retirement income credit (Schedule B)
3. Investment credit (Form 3468)
4a. Foreign tax credit (Form 1116)
b. Tax-free covenant bonds credit
5. **Total credits** (add lines 1 through 4b). Enter here and on line 13, page 1

☆☆ U.S. GOVERNMENT PRINTING OFFICE: 1964—O-725-541

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

SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040

Part I.—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.)

				AMOUNT
1. Investment in contract		4. Amount received this year •		
2. Expected return		5. Amount excludable (line 4 multiplied by line 3)		
3. Percentage of income to be excluded (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 II.—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 in Part IV) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals •				

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5) .....

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS

1. Partnerships (name, address, and nature of income)

2. Estates or trusts (name and address)

Total of Parts I, II, and III (Enter here and on line 4, Part II, page 2, of Form 1040) .....

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the 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) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis							
2. Total depreciation							
3. Cost or other basis of fully depreciated assets still in use							

B

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Schedule B (Form 1040) 1964 Page 2

Part V.—RETIREMENT INCOME CREDIT

A.—General Rule

If separate return, use column B only. If joint return, use column A for wife and column B for husband—→	A		B	
Did you receive earned income in excess of $600 in each of any 10 calendar years before 1964? (Widows or widowers see instructions, page B–3)	☐ Yes	☐ No	☐ Yes	☐ No
If answer above is "Yes" in either column, furnish all information below in that column.				
1. Retirement income for taxable year:				
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included in line 9, page 1, of Form 1040				
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part II of this schedule				
2. Maximum amount of retirement income for credit computation	1,524	00	1,524	00
3. Deduct:				
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income				
(b) Earned income received (Does not apply to persons 72 years of age or over):				
(1) Taxpayers under 62 years of age, enter amount in excess of $900				
(2) Taxpayers 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ 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 line 4)				
6. Line 5 or line 1, whichever is smaller				
7. (a) Total (add amounts on line 6, columns A and B)				

If line 7(a) is less than $2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.

(b) Amount from line 7 of part B below, if applicable		
8. Tentative credit. Enter 17% of line 7(a) or 17% of line 7(b), whichever is greater		
LIMITATION ON RETIREMENT INCOME CREDIT		
9. Amount of tax shown on line 12, page 1 of Form 1040		
10. Less: Total of any amounts shown on lines 1 and 4, Part V, page 2, Form 1040		
11. Subtract line 10 from line 9		
12. Credit. Enter here and on line 2, Part V, page 2, Form 1040, the amount on line 11 or line 8, whichever is smaller		

B.—Alternative Computation (after completing lines 1 through 7(a) above)

This method available if:
a. You are married and filing a joint return;
b. Both husband and wife are 65 or over, AND
c. Either one, or both, received earned income in excess of $600 in each of any 10 calendar years before 1964.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

	A—WIFE	B—HUSBAND		
1. Retirement income of both husband and wife from pensions and annuities, interest, and dividends included in line 9, page 1, Form 1040, and gross rents included in column 2, Part II of this schedule			2,286	00
2. Maximum amount of retirement income for credit computation				
3. Deduct:				
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income				
(b) Earned income received (Does not apply to persons 72 years of age or over): If $1,200 or less, enter zero; If over $1,200 but not over $1,700 enter ½ 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. Total (add amounts on line 4, columns A and B)				
6. Balance (subtract line 5 from line 2)				
7. Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller				

U.S. GOVERNMENT PRINTING OFFICE 16—78042-1

A Special Message for Taxpayers:

Your 1964 forms and instructions have been revised in accordance with the Revenue Act of 1964 which reduced tax rates and provided a minimum standard deduction.

Many other changes have been made to conform to the new legislation which provided:

Higher ceilings on charitable contributions and the retirement income credit;

Benefits for persons 65 or over on medical expenses and sales of their residences;

Deductions for moving expenses;

Restrictions on the sick pay exclusion and the deduction for taxes paid;

An increase in the dividends exclusion and a decrease in the dividends received credit; and

An averaging system to moderate the effects of unusual increases in income.

During the past year, continued progress has been made in installing our Automatic Data Processing system, and some parts of the system are now operative in all of the 50 States. This system is designed to give you better service and more efficient and effective enforcement of the tax laws. Our aim is to make sure that everyone pays his share—and no more—of the cost of keeping America safe, prosperous, and healthy.

For your own protection and to promote fast, accurate processing of your return, please watch these points—

NAME AND ADDRESS—If your return form is not preaddressed, be sure you enter your name and address correctly.

COPY YOUR SOCIAL SECURITY NUMBER, exactly as it appears on your account card. This number is important to rapid processing of your return and to identifying your tax affairs.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Be accurate. Follow the instructions. List all income such as wages, dividends, interest, etc. Take all allowable deductions.

ATTACH FORMS W–2 to your return. If not available, please explain.

BE SURE TO SIGN YOUR RETURN.

FILE EARLY—before the April 15 deadline.

These instructions cover the most common aspects of the tax laws and regulations. If you have questions, telephone or visit any Internal Revenue Office. We will be glad to help you.

Commissioner of Internal Revenue

659—16—78044-1

Instructions for Preparing Your Federal Income Tax Return

Form 1040 for 1964

INSTRUCTIONS FORM 1040 (1964)

2

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.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:

Schedule B for income from pensions, annuities, rents, royalties, 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 as well as other supporting schedules described in these instructions may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN $10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than $10,000, AND

2. It consisted of wages reported on withholding statements (Forms W–2) and not more than $200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions, you wish to use the tax table or to take the standard deduction which is generally the higher of:

(a) the 10-percent standard deduction—about 10 percent of your income, or

(b) the minimum standard deduction—an amount equal to $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on item 15 on the back of your Form 1040A.

The instructions for Form 1040A provide further information about 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

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., 32202.
GEORGIA—Atlanta, Ga., 30303.
HAWAII—Honolulu, Hawaii, 96813.
IDAHO—Boise, Idaho, 83701.
ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.
INDIANA—Indianapolis, Ind., 46204.
IOWA—Des Moines, Iowa, 50309.
KANSAS—Wichita, Kans., 67202.
KENTUCKY—Louisville, Ky., 40202.
LOUISIANA—New Orleans, La., 70130.
MAINE—Augusta, Maine, 04330.
MARYLAND—Baltimore, Md., 21202.
MASSACHUSETTS—Boston, Mass., 02115.
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, Pa., 15230.
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.I., 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 1964 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. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

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GENERAL INSTRUCTIONS

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 enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS–5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

GENERAL INSTRUCTIONS—Continued 3

MEMBERS OF ARMED FORCES

A member of the Armed Forces should give his 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, Internal 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 18, 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 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2, but need not be entered on the official schedule.

The above 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.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate 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," line 1c, page 1 of the return and give the first name and social security number 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. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—line 11a (2), page 1, Form 1040), then the other may not use the minimum standard deduction.

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 "married filing separately," line 1c, page 1 of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided in line 2, page 1.

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 "Widows and Widowers," below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) 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. 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 3," paragraph 5 on page 4 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.

The home you maintain for your father and mother need not be your residence.

See head of household rates on page 10.

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

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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 which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

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 business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Your share of estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (such as items received from radio and TV shows, contests, raffles, etc.).

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal and State social security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions ($600 for Each Allowable Exemption)

Line 2—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, 1964. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1965, you get the additional exemption for age on your return for 1964.

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 1964, 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 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the total number of your children who lived with you during 1964.

Enter on line 3b the total number of dependents from line 3, Part I, page 2 of your return.

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

2. Support.—Received more than half 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, and

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*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grand-	Mother-in-law	Uncle
parent	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

*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 your child who is a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, 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 has income of $600 or over and is under 19, or is a student, 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.

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 5

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.

Line 5—WAGES, SALARIES, TIPS, ETC.

Report 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. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

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.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

FIGURING YOUR TAX

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 10 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule "G" from any Internal Revenue Service office for full details.

Line 14.—Income Tax.—Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount separately and write "Inv. Cr." to left of the entry. Attach computation.

Line 17a.—Payments.—Include any amounts from the following sources on this line.

Income Tax Withheld.—As reflected on the Forms W-2 which you received from your employers.

Two or More Employers.—If more than $174 of Social Security (F.I.C.A.) employees tax was withheld during 1964 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over $174. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over $174; compute the credit separately.

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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, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of **Form 2439.**

Line 17c.—If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the exceptions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

Lines 18 and 19.—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.

Line 21.—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 21, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than $1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. 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.

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 Estimated Income Tax, **Form 1040-ES,** and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more, and he:

(*a*) can reasonably expect gross income exceeding—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rate;

(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.

Farmers and fishermen may postpone filing their 1965 declarations until January 15, 1966.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1965 income tax return. See instructions for line 17c above.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Part II

Line 1—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.

Enter as item A, above line 1, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary.

Enter as item B, above line 1, the total of any capital gain dividends and nontaxable distributions included in item A.

Some 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 on this line, 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 $100 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 $100 of dividends received from qualifying corporations, but one may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded on a joint return.

Use this line to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of a estate or trust, and to show the amount of the exclusion to which you are entitled. If you receive dividends through a nominee or other intermediary, list the name of such person. 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 line 3; 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 1d:

(a) foreign corporations, including your share from a controlled foreign corporation.

(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.

Line 3—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. 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 this interest 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.

Line 8—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it here. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax 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 1964, 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 1964 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be 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 1964, it should be reported on this line. Attach a statement showing the computation.

Part III

Line 1—SICK PAY EXCLUSION

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.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(*1*) *Over 75 percent*—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is now a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(*2*) *75 percent or less*—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75 and the payments exceed this rate the exclusion is figured

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 7

by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See **Form 2440** for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct unreimbursed moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (*a*) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (*b*) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (*c*) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See **Form 3903** for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the expenses. Enter any excess reimbursement on line 8, Part II, page 2 of your return and enter any excess expenses on line 2, Part III, page 2 of your return. If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.

Line 3—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 salesman" is one who is engaged in full-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 in Part IV, 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 employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(1) The total of all amounts received from or charged to your employer for business expenses,

(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 attach 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, if you received an allowance not in excess of $25 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile, and established time, place, and business purpose of the travel.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if:

(a) depreciation has been claimed using a method other than straight line (or where additional first year depreciation has been claimed), or

(b) you are claiming a deduction in excess of reimbursements received from your employer for automobile expenses.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040.

Reporting Deductions and Excess Payments.— The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on line 8, Part II, page 2;

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on line 3, Part III, page 2. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted in Part IV, page 2, under Other deductions; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amounts 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 surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot

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Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(a) The taxpayer 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 have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the medical and dental expense section, Part IV, page 2.

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 married 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.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) 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 a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations which will use the gifts for public purposes; and

(4) governmental agencies 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.

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. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property made after December 31, 1963, is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction.

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 candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

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 tax-exempt securities or single-premium life insurance. 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

TAXES

If you itemize deductions, you can deduct general 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. In certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax, (or tax similar to a general sales tax) if imposed at the general rate of that tax.

Average general sales tax tables for

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

many States are available in Internal Revenue Service offices. In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct in this part any nonbusiness Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part II of Schedule B, or Schedule C, or F.

You CAN Deduct:
Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax.

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) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of $600, for one dependent, or not to exceed a total of $900 for two or more dependents for the care of:

(a) dependent children under 13 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.

In the case of a woman who is married, the deduction is allowed if;

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied 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 $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.*

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds $6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

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 statement setting forth all pertinent information.

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 limited to the amount in excess of $100 for each loss. 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 and the $100 limitation. 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 from you
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, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

(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, 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 7 for the reporting of "Employee Business Expenses."

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 in Part III, page 2.

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 made 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.

You CAN Deduct Cost Of:
Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies

You CANNOT Deduct Cost Of:
Travel to and from work
Entertaining friends
Bribes and illegal payments

Part V

Line 1—DIVIDENDS RECEIVED CREDIT

This credit is equal to 2 percent of qualifying 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 if any; or

(b) 2% of the taxable income.

Taxable income means—

(a) If tax is computed, the amount shown on line 11d, page 1, of Form 1040.

(b) If Tax Table is used, the amount shown on line 9, page 1, Form 1040, less the standard deduction, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 4, page 1, Form 1040).

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TAX RATE SCHEDULES

If you do not use one of the Tax Tables, 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 line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $500		16% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$500	— $1,000	$80, plus 16.5%	— $500
$1,000	— $1,500	$162.50, plus 17.5%	— $1,000
$1,500	— $2,000	$250, plus 18%	— $1,500
$2,000	— $4,000	$340, plus 20%	— $2,000
$4,000	— $6,000	$740, plus 23.5%	— $4,000
$6,000	— $8,000	$1,210, plus 27%	— $6,000
$8,000	— $10,000	$1,750, plus 30.5%	— $8,000
$10,000	— $12,000	$2,360, plus 34%	— $10,000
$12,000	— $14,000	$3,040, plus 37.5%	— $12,000
$14,000	— $16,000	$3,790, plus 41%	— $14,000
$16,000	— $18,000	$4,610, plus 44.5%	— $16,000
$18,000	— $20,000	$5,500, plus 47.5%	— $18,000
$20,000	— $22,000	$6,450, plus 50.5%	— $20,000
$22,000	— $26,000	$7,460, plus 53.5%	— $22,000
$26,000	— $32,000	$9,600, plus 56%	— $26,000
$32,000	— $38,000	$12,960, plus 58.5%	— $32,000
$38,000	— $44,000	$16,470, plus 61%	— $38,000
$44,000	— $50,000	$20,130, plus 63.5%	— $44,000
$50,000	— $60,000	$23,940, plus 66%	— $50,000
$60,000	— $70,000	$30,540, plus 68.5%	— $60,000
$70,000	— $80,000	$37,390, plus 71%	— $70,000
$80,000	— $90,000	$44,490, plus 73.5%	— $80,000
$90,000	— $100,000	$51,840, plus 75%	— $90,000
$100,000	— $200,000	$59,340, plus 76.5%	— $100,000
$200,000		$135,840, plus 77%	— $200,000

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 3).

If the amount on line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $1,000		16% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$160, plus 16.5%	— $1,000
$2,000	— $3,000	$325, plus 17.5%	— $2,000
$3,000	— $4,000	$500, plus 18%	— $3,000
$4,000	— $8,000	$680, plus 20%	— $4,000
$8,000	— $12,000	$1,480, plus 23.5%	— $8,000
$12,000	— $16,000	$2,420, plus 27%	— $12,000
$16,000	— $20,000	$3,500, plus 30.5%	— $16,000
$20,000	— $24,000	$4,720, plus 34%	— $20,000
$24,000	— $28,000	$6,080, plus 37.5%	— $24,000
$28,000	— $32,000	$7,580, plus 41%	— $28,000
$32,000	— $36,000	$9,220, plus 44.5%	— $32,000
$36,000	— $40,000	$11,000, plus 47.5%	— $36,000
$40,000	— $44,000	$12,900, plus 50.5%	— $40,000
$44,000	— $52,000	$14,920, plus 53.5%	— $44,000
$52,000	— $64,000	$19,200, plus 56%	— $52,000
$64,000	— $76,000	$25,920, plus 58.5%	— $64,000
$76,000	— $88,000	$32,940, plus 61%	— $76,000
$88,000	— $100,000	$40,260, plus 63.5%	— $88,000
$100,000	— $120,000	$47,880, plus 66%	— $100,000
$120,000	— $140,000	$61,080, plus 68.5%	— $120,000
$140,000	— $160,000	$74,780, plus 71%	— $140,000
$160,000	— $180,000	$88,980, plus 73.5%	— $160,000
$180,000	— $200,000	$103,680, plus 75%	— $180,000
$200,000	— $400,000	$118,680, plus 76.5%	— $200,000
$400,000		$271,680, plus 77%	— $400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $1,000		16% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$160, plus 17.5%	— $1,000
$2,000	— $4,000	$335, plus 19%	— $2,000
$4,000	— $6,000	$715, plus 22%	— $4,000
$6,000	— $8,000	$1,155, plus 23%	— $6,000
$8,000	— $10,000	$1,615, plus 27%	— $8,000
$10,000	— $12,000	$2,155, plus 29%	— $10,000
$12,000	— $14,000	$2,735, plus 32%	— $12,000
$14,000	— $16,000	$3,375, plus 34%	— $14,000
$16,000	— $18,000	$4,055, plus 37.5%	— $16,000
$18,000	— $20,000	$4,805, plus 39%	— $18,000
$20,000	— $22,000	$5,585, plus 42.5%	— $20,000
$22,000	— $24,000	$6,435, plus 43.5%	— $22,000
$24,000	— $26,000	$7,305, plus 45.5%	— $24,000
$26,000	— $28,000	$8,215, plus 47%	— $26,000
$28,000	— $32,000	$9,155, plus 48.5%	— $28,000
$32,000	— $36,000	$11,095, plus 51.5%	— $32,000
$36,000	— $38,000	$13,155, plus 53%	— $36,000
$38,000	— $40,000	$14,215, plus 54%	— $38,000
$40,000	— $44,000	$15,295, plus 56%	— $40,000
$44,000	— $50,000	$17,535, plus 58.5%	— $44,000
$50,000	— $52,000	$21,045, plus 59.5%	— $50,000
$52,000	— $60,000	$22,235, plus 61%	— $52,000
$60,000	— $64,000	$27,115, plus 62%	— $60,000
$64,000	— $70,000	$29,595, plus 63.5%	— $64,000
$70,000	— $76,000	$33,405, plus 65%	— $70,000
$76,000	— $80,000	$37,305, plus 66%	— $76,000
$80,000	— $88,000	$39,945, plus 67%	— $80,000
$88,000	— $90,000	$45,305, plus 69%	— $88,000
$90,000	— $100,000	$46,685, plus 69.5%	— $90,000
$100,000	— $120,000	$53,635, plus 71%	— $100,000
$120,000	— $140,000	$67,835, plus 72.5%	— $120,000
$140,000	— $160,000	$82,335, plus 74%	— $140,000
$160,000	— $180,000	$97,135, plus 75%	— $160,000
$180,000	— $200,000	$112,135, plus 75.5%	— $180,000
$200,000		$127,235, plus 77%	— $200,000

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1964 TAX TABLES

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FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (line 1, page 1, Form 1040).

TABLE A—For Married Persons Filing Joint Returns
TABLE B—For Single Persons
TABLE C—For Married Persons Filing Separate Returns, *Using 10-Percent Standard Deduction*
TABLE D—For Married Persons Filing Separate Returns, *Using Minimum Standard Deduction*
TABLE E—For Unmarried Head of Household

Tables A, B, and E reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS★

This table is designed to allow for the standard deduction

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—		If your total income is—		And the number of exemptions is—				
At least	But less than	2	3 If 4 or more there is no tax	At least	But less than	2	3	4	5	6 If 7 or more there is no tax
		Your tax is—				Your tax is—				
$0	$1,600	$0	$0	$2,800	$2,825	$195	$82	$0	$0	$0
1,600	1,625	2	0	2,825	2,850	199	86	0	0	0
1,625	1,650	6	0	2,850	2,875	203	90	0	0	0
1,650	1,675	10	0	2,875	2,900	207	94	0	0	0
1,675	1,700	14	0	2,900	2,925	212	98	0	0	0
1,700	1,725	18	0	2,925	2,950	216	102	0	0	0
1,725	1,750	22	0	2,950	2,975	220	106	0	0	0
1,750	1,775	26	0	2,975	3,000	224	110	0	0	0
1,775	1,800	30	0	3,000	3,050	230	116	4	0	0
1,800	1,825	34	0	3,050	3,100	238	124	12	0	0
1,825	1,850	38	0	3,100	3,150	247	132	20	0	0
1,850	1,875	42	0	3,150	3,200	255	140	28	0	0
1,875	1,900	46	0	3,200	3,250	263	148	36	0	0
1,900	1,925	50	0	3,250	3,300	271	156	44	0	0
1,925	1,950	54	0	3,300	3,350	280	164	52	0	0
1,950	1,975	58	0	3,350	3,400	288	172	60	0	0
1,975	2,000	62	0	3,400	3,450	296	181	68	0	0
2,000	2,025	66	0	3,450	3,500	304	189	76	0	0
2,025	2,050	70	0	3,500	3,550	313	197	84	0	0
2,050	2,075	74	0	3,550	3,600	321	205	92	0	0
2,075	2,100	78	0	3,600	3,650	329	214	100	0	0
2,100	2,125	82	0	3,650	3,700	338	222	108	0	0
2,125	2,150	86	0	3,700	3,750	347	230	116	4	0
2,150	2,175	90	0	3,750	3,800	356	238	124	12	0
2,175	2,200	94	0	3,800	3,850	364	247	132	20	0
2,200	2,225	98	0	3,850	3,900	373	255	140	28	0
2,225	2,250	102	0	3,900	3,950	382	263	148	36	0
2,250	2,275	106	0	3,950	4,000	391	271	156	44	0
2,275	2,300	110	0	4,000	4,050	399	280	164	52	0
2,300	2,325	114	2	4,050	4,100	407	288	172	60	0
2,325	2,350	118	6	4,100	4,150	415	296	181	68	0
2,350	2,375	122	10	4,150	4,200	423	304	189	76	0
2,375	2,400	126	14	4,200	4,250	430	313	197	84	0
2,400	2,425	130	18	4,250	4,300	438	321	205	92	0
2,425	2,450	134	22	4,300	4,350	446	329	214	100	0
2,450	2,475	138	26	4,350	4,400	454	338	222	108	0
2,475	2,500	142	30	4,400	4,450	462	347	230	116	4
2,500	2,525	146	34	4,450	4,500	470	356	238	124	12
2,525	2,550	150	38	4,500	4,550	478	364	247	132	20
2,550	2,575	154	42	4,550	4,600	486	373	255	140	28
2,575	2,600	158	46	4,600	4,650	493	382	263	148	36
2,600	2,625	162	50	4,650	4,700	501	391	271	156	44
2,625	2,650	166	54	4,700	4,750	509	399	280	164	52
2,650	2,675	170	58	4,750	4,800	518	408	288	172	60
2,675	2,700	174	62	4,800	4,850	526	417	296	181	68
2,700	2,725	179	66	4,850	4,900	534	426	304	189	76
2,725	2,750	183	70	4,900	4,950	542	434	313	197	84
2,750	2,775	187	74	4,950	5,000	550	443	321	205	92
2,775	2,800	191	78							

★ This table may also be used by certain widows or widowers who qualify for special tax rates.

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TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—				If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax		At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
		Your tax is—						Your tax is—					
$0	$900	$0	$0	$0		$2,450	$2,475	$261	$140	$26	$0	$0	$0
900	925	2	0	0		2,475	2,500	266	144	30	0	0	0
925	950	6	0	0		2,500	2,525	270	148	34	0	0	0
950	975	10	0	0		2,525	2,550	275	152	38	0	0	0
975	1,000	14	0	0		2,550	2,575	279	156	42	0	0	0
1,000	1,025	18	0	0		2,575	2,600	284	160	46	0	0	0
1,025	1,050	22	0	0		2,600	2,625	288	165	50	0	0	0
1,050	1,075	26	0	0		2,625	2,650	293	169	54	0	0	0
1,075	1,100	30	0	0		2,650	2,675	297	173	58	0	0	0
1,100	1,125	34	0	0		2,675	2,700	302	178	62	0	0	0
1,125	1,150	38	0	0		2,700	2,725	306	182	66	0	0	0
1,150	1,175	42	0	0		2,725	2,750	311	187	70	0	0	0
1,175	1,200	46	0	0		2,750	2,775	315	191	74	0	0	0
1,200	1,225	50	0	0		2,775	2,800	320	195	78	0	0	0
1,225	1,250	54	0	0		2,800	2,825	324	200	82	0	0	0
1,250	1,275	58	0	0		2,825	2,850	329	204	86	0	0	0
1,275	1,300	62	0	0		2,850	2,875	333	208	90	0	0	0
1,300	1,325	66	0	0		2,875	2,900	338	213	94	0	0	0
1,325	1,350	70	0	0		2,900	2,925	343	217	99	0	0	0
1,350	1,375	74	0	0		2,925	2,950	348	222	103	0	0	0
1,375	1,400	78	0	0		2,950	2,975	353	226	107	0	0	0
1,400	1,425	82	0	0		2,975	3,000	358	230	111	0	0	0
1,425	1,450	86	0	0		3,000	3,050	365	237	117	4	0	0
1,450	1,475	90	0	0		3,050	3,100	374	246	125	12	0	0
1,475	1,500	94	0	0		3,100	3,150	383	255	134	20	0	0
1,500	1,525	99	0	0		3,150	3,200	392	264	142	28	0	0
1,525	1,550	103	0	0		3,200	3,250	401	273	150	36	0	0
1,550	1,575	107	0	0		3,250	3,300	410	282	158	44	0	0
1,575	1,600	111	0	0		3,300	3,350	419	291	167	52	0	0
1,600	1,625	115	2	0		3,350	3,400	428	300	176	60	0	0
1,625	1,650	119	6	0		3,400	3,450	437	309	184	68	0	0
1,650	1,675	123	10	0		3,450	3,500	446	318	193	76	0	0
1,675	1,700	127	14	0		3,500	3,550	455	327	202	84	0	0
1,700	1,725	132	18	0		3,550	3,600	464	336	211	92	0	0
1,725	1,750	136	22	0		3,600	3,650	473	345	219	101	0	0
1,750	1,775	140	26	0		3,650	3,700	482	355	228	109	0	0
1,775	1,800	144	30	0		3,700	3,750	491	365	237	117	4	0
1,800	1,825	148	34	0		3,750	3,800	500	375	246	125	12	0
1,825	1,850	152	38	0		3,800	3,850	509	385	255	134	20	0
1,850	1,875	156	42	0		3,850	3,900	518	395	264	142	28	0
1,875	1,900	160	46	0		3,900	3,950	527	405	273	150	36	0
1,900	1,925	165	50	0		3,950	4,000	536	415	282	158	44	0
1,925	1,950	169	54	0		4,000	4,050	545	425	291	167	52	0
1,950	1,975	173	58	0		4,050	4,100	554	434	300	176	60	0
1,975	2,000	178	62	0		4,100	4,150	563	443	309	184	68	0
2,000	2,025	182	66	0		4,150	4,200	572	452	318	193	76	0
2,025	2,050	187	70	0		4,200	4,250	581	461	327	202	84	0
2,050	2,075	191	74	0		4,250	4,300	590	470	336	211	92	0
2,075	2,100	195	78	0		4,300	4,350	599	479	345	219	101	0
2,100	2,125	200	82	0		4,350	4,400	608	488	355	228	109	0
2,125	2,150	204	86	0		4,400	4,450	617	497	365	237	117	4
2,150	2,175	208	90	0		4,450	4,500	626	506	375	246	125	12
2,175	2,200	213	94	0		4,500	4,550	635	515	385	255	134	20
2,200	2,225	217	99	0		4,550	4,600	644	524	395	264	142	28
2,225	2,250	222	103	0		4,600	4,650	653	533	405	273	150	36
2,250	2,275	226	107	0		4,650	4,700	662	542	415	282	158	44
2,275	2,300	230	111	0		4,700	4,750	671	551	425	291	167	52
2,300	2,325	235	115	2		4,750	4,800	680	560	435	300	176	60
2,325	2,350	239	119	6		4,800	4,850	689	569	445	309	184	68
2,350	2,375	243	123	10		4,850	4,900	698	578	455	318	193	76
2,375	2,400	248	127	14		4,900	4,950	707	587	465	327	202	84
2,400	2,425	252	132	18		4,950	5,000	716	596	475	336	211	92
2,425	2,450	257	136	22									

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TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING 10-PERCENT STANDARD DEDUCTION 13

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3 (If 4 or more there is no tax)	At least	But less than	1	2	3	4	5	6	7 (If 8 or more there is no tax)
		Your tax is—					Your tax is—						
$0	$675	$0	$0	$0	$2,325	$2,350	$251	$147	$49	$0	$0	$0	$0
675	700	3	0	0	2,350	2,375	255	150	52	0	0	0	0
700	725	7	0	0	2,375	2,400	259	154	56	0	0	0	0
725	750	10	0	0	2,400	2,425	263	158	59	0	0	0	0
750	775	14	0	0	2,425	2,450	267	161	63	0	0	0	0
775	800	17	0	0	2,450	2,475	271	165	67	0	0	0	0
800	825	21	0	0	2,475	2,500	275	169	70	0	0	0	0
825	850	25	0	0	2,500	2,525	279	173	74	0	0	0	0
850	875	28	0	0	2,525	2,550	283	177	77	0	0	0	0
875	900	32	0	0	2,550	2,575	287	181	81	0	0	0	0
900	925	35	0	0	2,575	2,600	291	185	85	0	0	0	0
925	950	39	0	0	2,600	2,625	295	189	88	0	0	0	0
950	975	43	0	0	2,625	2,650	299	193	92	0	0	0	0
975	1,000	46	0	0	2,650	2,675	303	197	96	0	0	0	0
1,000	1,025	50	0	0	2,675	2,700	307	201	100	3	0	0	0
1,025	1,050	53	0	0	2,700	2,725	311	205	103	7	0	0	0
1,050	1,075	57	0	0	2,725	2,750	315	209	107	10	0	0	0
1,075	1,100	61	0	0	2,750	2,775	320	213	111	14	0	0	0
1,100	1,125	64	0	0	2,775	2,800	324	217	114	17	0	0	0
1,125	1,150	68	0	0	2,800	2,825	328	220	118	21	0	0	0
1,150	1,175	71	0	0	2,825	2,850	332	224	122	25	0	0	0
1,175	1,200	75	0	0	2,850	2,875	336	228	126	28	0	0	0
1,200	1,225	79	0	0	2,875	2,900	340	232	129	32	0	0	0
1,225	1,250	82	0	0	2,900	2,925	344	236	133	35	0	0	0
1,250	1,275	86	0	0	2,925	2,950	349	240	137	39	0	0	0
1,275	1,300	90	0	0	2,950	2,975	353	244	140	43	0	0	0
1,300	1,325	93	0	0	2,975	3,000	358	248	144	46	0	0	0
1,325	1,350	97	1	0	3,000	3,050	365	254	150	52	0	0	0
1,350	1,375	101	4	0	3,050	3,100	374	262	157	59	0	0	0
1,375	1,400	105	8	0	3,100	3,150	383	270	165	66	0	0	0
1,400	1,425	108	11	0	3,150	3,200	392	278	173	73	0	0	0
1,425	1,450	112	15	0	3,200	3,250	401	286	180	80	0	0	0
1,450	1,475	116	19	0	3,250	3,300	410	295	188	88	0	0	0
1,475	1,500	119	22	0	3,300	3,350	419	303	196	95	0	0	0
1,500	1,525	123	26	0	3,350	3,400	428	311	204	103	6	0	0
1,525	1,550	127	29	0	3,400	3,450	437	319	212	110	13	0	0
1,550	1,575	131	33	0	3,450	3,500	446	327	220	118	20	0	0
1,575	1,600	134	37	0	3,500	3,550	455	335	228	125	28	0	0
1,600	1,625	138	40	0	3,550	3,600	464	344	236	132	35	0	0
1,625	1,650	142	44	0	3,600	3,650	473	353	243	140	42	0	0
1,650	1,675	145	47	0	3,650	3,700	482	362	251	147	49	0	0
1,675	1,700	149	51	0	3,700	3,750	491	371	259	155	56	0	0
1,700	1,725	153	55	0	3,750	3,800	500	380	268	162	64	0	0
1,725	1,750	157	58	0	3,800	3,850	509	389	276	170	71	0	0
1,750	1,775	160	62	0	3,850	3,900	518	398	284	178	78	0	0
1,775	1,800	164	65	0	3,900	3,950	527	407	292	186	85	0	0
1,800	1,825	168	69	0	3,950	4,000	536	416	300	194	93	0	0
1,825	1,850	172	73	0	4,000	4,050	545	425	308	201	100	4	0
1,850	1,875	176	76	0	4,050	4,100	554	434	316	209	108	11	0
1,875	1,900	180	80	0	4,100	4,150	563	443	324	217	115	18	0
1,900	1,925	184	84	0	4,150	4,200	572	452	332	225	122	25	0
1,925	1,950	188	87	0	4,200	4,250	581	461	341	233	130	32	0
1,950	1,975	192	91	0	4,250	4,300	590	470	350	241	137	40	0
1,975	2,000	196	95	0	4,300	4,350	599	479	359	249	145	47	0
2,000	2,025	199	98	2	4,350	4,400	608	488	368	257	152	54	0
2,025	2,050	203	102	5	4,400	4,450	617	497	377	265	160	61	0
2,050	2,075	207	106	9	4,450	4,500	626	506	386	273	167	68	0
2,075	2,100	211	109	13	4,500	4,550	635	515	395	281	175	76	0
2,100	2,125	215	113	16	4,550	4,600	644	524	404	289	183	83	0
2,125	2,150	219	117	20	4,600	4,650	653	533	413	297	191	90	0
2,150	2,175	223	121	23	4,650	4,700	662	542	422	305	199	98	1
2,175	2,200	227	124	27	4,700	4,750	671	551	431	313	207	105	8
2,200	2,225	231	128	31	4,750	4,800	680	560	440	322	215	113	16
2,225	2,250	235	132	34	4,800	4,850	689	569	449	330	222	120	23
2,250	2,275	239	135	38	4,850	4,900	698	578	458	338	230	127	30
2,275	2,300	243	139	41	4,900	4,950	707	587	467	347	238	135	37
2,300	2,325	247	143	45	4,950	5,000	716	596	476	356	246	142	44

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14 TAX TABLE D—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7
				If 4 or more there is no tax									If 8 or more there is no tax
		Your tax is—					Your tax is—						
$0	$800	$0	$0	$0	$2,400	$2,425	$270	$148	$34	$0	$0	$0	$0
800	825	2	0	0	2,425	2,450	275	152	38	0	0	0	0
825	850	6	0	0	2,450	2,475	279	156	42	0	0	0	0
850	875	10	0	0	2,475	2,500	284	160	46	0	0	0	0
875	900	14	0	0	2,500	2,525	288	165	50	0	0	0	0
900	925	18	0	0	2,525	2,550	293	169	54	0	0	0	0
925	950	22	0	0	2,550	2,575	297	173	58	0	0	0	0
950	975	26	0	0	2,575	2,600	302	178	62	0	0	0	0
975	1,000	30	0	0	2,600	2,625	306	182	66	0	0	0	0
1,000	1,025	34	0	0	2,625	2,650	311	187	70	0	0	0	0
1,025	1,050	38	0	0	2,650	2,675	315	191	74	0	0	0	0
1,050	1,075	42	0	0	2,675	2,700	320	195	78	0	0	0	0
1,075	1,100	46	0	0	2,700	2,725	324	200	82	0	0	0	0
1,100	1,125	50	0	0	2,725	2,750	329	204	86	0	0	0	0
1,125	1,150	54	0	0	2,750	2,775	333	208	90	0	0	0	0
1,150	1,175	58	0	0	2,775	2,800	338	213	94	0	0	0	0
1,175	1,200	62	0	0	2,800	2,825	343	217	99	0	0	0	0
1,200	1,225	66	0	0	2,825	2,850	348	222	103	0	0	0	0
1,225	1,250	70	0	0	2,850	2,875	353	226	107	0	0	0	0
1,250	1,275	74	0	0	2,875	2,900	358	230	111	0	0	0	0
1,275	1,300	78	0	0	2,900	2,925	363	235	115	2	0	0	0
1,300	1,325	82	0	0	2,925	2,950	368	239	119	6	0	0	0
1,325	1,350	86	0	0	2,950	2,975	373	243	123	10	0	0	0
1,350	1,375	90	0	0	2,975	3,000	378	248	127	14	0	0	0
1,375	1,400	94	0	0	3,000	3,050	385	255	134	20	0	0	0
1,400	1,425	99	0	0	3,050	3,100	395	264	142	28	0	0	0
1,425	1,450	103	0	0	3,100	3,150	405	273	150	36	0	0	0
1,450	1,475	107	0	0	3,150	3,200	415	282	158	44	0	0	0
1,475	1,500	111	0	0	3,200	3,250	425	291	167	52	0	0	0
1,500	1,525	115	2	0	3,250	3,300	435	300	176	60	0	0	0
1,525	1,550	119	6	0	3,300	3,350	445	309	184	68	0	0	0
1,550	1,575	123	10	0	3,350	3,400	455	318	193	76	0	0	0
1,575	1,600	127	14	0	3,400	3,450	465	327	202	84	0	0	0
1,600	1,625	132	18	0	3,450	3,500	475	336	211	92	0	0	0
1,625	1,650	136	22	0	3,500	3,550	485	345	219	101	4	0	0
1,650	1,675	140	26	0	3,550	3,600	495	355	228	109	12	0	0
1,675	1,700	144	30	0	3,600	3,650	505	365	237	117	20	0	0
1,700	1,725	148	34	0	3,650	3,700	515	375	246	125	28	0	0
1,725	1,750	152	38	0	3,700	3,750	525	385	255	134	36	0	0
1,750	1,775	156	42	0	3,750	3,800	535	395	264	142	44	0	0
1,775	1,800	160	46	0	3,800	3,850	545	405	273	150	52	0	0
1,800	1,825	165	50	0	3,850	3,900	555	415	282	158	60	0	0
1,825	1,850	169	54	0	3,900	3,950	565	425	291	167	68	0	0
1,850	1,875	173	58	0	3,950	4,000	575	435	300	176	76	0	0
1,875	1,900	178	62	0	4,000	4,050	585	445	309	184	84	0	0
1,900	1,925	182	66	0	4,050	4,100	595	455	318	193	92	0	0
1,925	1,950	187	70	0	4,100	4,150	605	465	327	202	101	4	0
1,950	1,975	191	74	0	4,150	4,200	615	475	336	211	109	12	0
1,975	2,000	195	78	0	4,200	4,250	625	485	345	219	117	20	0
2,000	2,025	200	82	0	4,250	4,300	635	495	355	228	125	28	0
2,025	2,050	204	86	0	4,300	4,350	645	505	365	237	134	36	0
2,050	2,075	208	90	0	4,350	4,400	655	515	375	246	142	44	0
2,075	2,100	213	94	0	4,400	4,450	665	525	385	255	150	52	0
2,100	2,125	217	99	0	4,450	4,500	675	535	395	264	158	60	0
2,125	2,150	222	103	0	4,500	4,550	685	545	405	273	167	68	0
2,150	2,175	226	107	0	4,550	4,600	695	555	415	282	176	76	0
2,175	2,200	230	111	0	4,600	4,650	705	565	425	291	184	84	0
2,200	2,225	235	115	2	4,650	4,700	715	575	435	300	193	92	0
2,225	2,250	239	119	6	4,700	4,750	725	585	445	309	202	101	4
2,250	2,275	243	123	10	4,750	4,800	735	595	455	318	211	109	12
2,275	2,300	248	127	14	4,800	4,850	746	605	465	327	219	117	20
2,300	2,325	252	132	18	4,850	4,900	758	615	475	336	228	125	28
2,325	2,350	257	136	22	4,900	4,950	769	625	485	345	237	134	36
2,350	2,375	261	140	26	4,950	5,000	781	635	495	355	246	142	44
2,375	2,400	266	144	30									

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TAX TABLE E—FOR UNMARRIED HEAD OF HOUSEHOLD

15

This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
		Your tax is—					Your tax is—					
$0	$900	$0	$0	$0	$2,450	$2,475	$258	$138	$26	$0	$0	$0
900	925	2	0	0	2,475	2,500	263	142	30	0	0	0
925	950	6	0	0	2,500	2,525	267	146	34	0	0	0
950	975	10	0	0	2,525	2,550	272	150	38	0	0	0
975	1,000	14	0	0	2,550	2,575	276	154	42	0	0	0
1,000	1,025	18	0	0	2,575	2,600	280	158	46	0	0	0
1,025	1,050	22	0	0	2,600	2,625	285	162	50	0	0	0
1,050	1,075	26	0	0	2,625	2,650	289	167	54	0	0	0
1,075	1,100	30	0	0	2,650	2,675	293	171	58	0	0	0
1,100	1,125	34	0	0	2,675	2,700	298	175	62	0	0	0
1,125	1,150	38	0	0	2,700	2,725	302	180	66	0	0	0
1,150	1,175	42	0	0	2,725	2,750	307	184	70	0	0	0
1,175	1,200	46	0	0	2,750	2,775	311	188	74	0	0	0
1,200	1,225	50	0	0	2,775	2,800	315	193	78	0	0	0
1,225	1,250	54	0	0	2,800	2,825	320	197	82	0	0	0
1,250	1,275	58	0	0	2,825	2,850	324	202	86	0	0	0
1,275	1,300	62	0	0	2,850	2,875	328	206	90	0	0	0
1,300	1,325	66	0	0	2,875	2,900	333	210	94	0	0	0
1,325	1,350	70	0	0	2,900	2,925	337	215	98	0	0	0
1,350	1,375	74	0	0	2,925	2,950	342	219	102	0	0	0
1,375	1,400	78	0	0	2,950	2,975	347	223	106	0	0	0
1,400	1,425	82	0	0	2,975	3,000	352	228	110	0	0	0
1,425	1,450	86	0	0	3,000	3,050	358	234	116	4	0	0
1,450	1,475	90	0	0	3,050	3,100	367	243	124	12	0	0
1,475	1,500	94	0	0	3,100	3,150	375	252	132	20	0	0
1,500	1,525	98	0	0	3,150	3,200	384	261	140	28	0	0
1,525	1,550	102	0	0	3,200	3,250	392	269	148	36	0	0
1,550	1,575	106	0	0	3,250	3,300	401	278	156	44	0	0
1,575	1,600	110	0	0	3,300	3,350	410	287	164	52	0	0
1,600	1,625	114	2	0	3,350	3,400	418	296	173	60	0	0
1,625	1,650	118	6	0	3,400	3,450	427	304	182	68	0	0
1,650	1,675	122	10	0	3,450	3,500	435	313	191	76	0	0
1,675	1,700	126	14	0	3,500	3,550	444	322	199	84	0	0
1,700	1,725	130	18	0	3,550	3,600	452	331	208	92	0	0
1,725	1,750	134	22	0	3,600	3,650	461	340	217	100	0	0
1,750	1,775	138	26	0	3,650	3,700	469	349	226	108	0	0
1,775	1,800	142	30	0	3,700	3,750	478	359	234	116	4	0
1,800	1,825	146	34	0	3,750	3,800	487	368	243	124	12	0
1,825	1,850	150	38	0	3,800	3,850	495	378	252	132	20	0
1,850	1,875	154	42	0	3,850	3,900	504	387	261	140	28	0
1,875	1,900	158	46	0	3,900	3,950	512	397	269	148	36	0
1,900	1,925	162	50	0	3,950	4,000	521	406	278	156	44	0
1,925	1,950	167	54	0	4,000	4,050	529	415	287	164	52	0
1,950	1,975	171	58	0	4,050	4,100	538	424	296	173	60	0
1,975	2,000	175	62	0	4,100	4,150	546	432	304	182	68	0
2,000	2,025	180	66	0	4,150	4,200	555	441	313	191	76	0
2,025	2,050	184	70	0	4,200	4,250	563	449	322	199	84	0
2,050	2,075	188	74	0	4,250	4,300	572	458	331	208	92	0
2,075	2,100	193	78	0	4,300	4,350	581	467	340	217	100	0
2,100	2,125	197	82	0	4,350	4,400	589	475	349	226	108	0
2,125	2,150	202	86	0	4,400	4,450	598	484	359	234	116	4
2,150	2,175	206	90	0	4,450	4,500	606	492	368	243	124	12
2,175	2,200	210	94	0	4,500	4,550	615	501	378	252	132	20
2,200	2,225	215	98	0	4,550	4,600	623	509	387	261	140	28
2,225	2,250	219	102	0	4,600	4,650	632	518	397	269	148	36
2,250	2,275	223	106	0	4,650	4,700	640	526	406	278	156	44
2,275	2,300	228	110	0	4,700	4,750	649	535	416	287	164	52
2,300	2,325	232	114	2	4,750	4,800	658	544	425	296	173	60
2,325	2,350	237	118	6	4,800	4,850	666	552	435	304	182	68
2,350	2,375	241	122	10	4,850	4,900	675	561	444	313	191	76
2,375	2,400	245	126	14	4,900	4,950	683	569	454	322	199	84
2,400	2,425	250	130	18	4,950	5,000	692	578	463	331	208	92
2,425	2,450	254	134	22								

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INSTRUCTIONS FOR SCHEDULE B (Form 1040) B–1

PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES • TRUSTS • RETIREMENT INCOME CREDIT

Part I

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.

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 I 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 I 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.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. Consult the Internal Revenue Service.

Part II

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 this part. 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–2. You can also deduct all ordinary 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 this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part III

PARTNERSHIPS AND ESTATES OR TRUSTS

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 this part 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.
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.

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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 on line 1 of this part 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.

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.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. 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.

Part IV—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.

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.

The basis of any property which was reduced in a prior year by the investment credit should be increased as of the first day of your taxable year beginning in 1964 by the amount of the reduction previously required.

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 (Rev. 8–64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

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 the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

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 adjustment for 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).

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The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was 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 for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.

Part V

RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 17 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 income-producing 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 husband 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.)

Except as provided in the "Alternative computation" set forth below, 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 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 injury or sickness or under accident or health plans; and

(b) certain adjustments for earned income.

Alternative computation: The maximum amount of retirement income to be used in figuring the credit for retirement income has been increased from $1,524 to $2,286 for taxpayers who file joint returns (both 65 years of age or over) but who are presently limited to $1,524 because either the husband or wife did not have earned income in excess of $600 in each of any 10 prior calendar years.

If you meet these requirements also complete the Alternative Computation to determine which computation results in the larger credit.

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.

☐ YOUR FEDERAL INCOME TAX, 1965 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages, with illustrations.
Catalog No. T 22.44:965 50 cents per copy

☐ TAX GUIDE FOR SMALL BUSINESS, 1965 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations.
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SCHEDULE C (Form 1040)
U.S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1964

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity ..... product .....
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name ..... **C. Employer Identification Number** .....

D. Business location .....
(Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: ☐ cash; ☐ accrual; ☐ other.

1. Gross receipts or gross sales $..... Less: Returns and allowances $.....		$.....	
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)			
3. Merchandise purchased $....., less cost of any items withdrawn from business for personal use $.....			
4. Cost of labor (do not include salary paid to yourself)			
5. Material and supplies			
6. Other costs (explain in Schedule C–1)			
7. Total of lines 2 through 6			
8. Inventory at end of this year			
9. Cost of goods sold (line 7 less line 8)			
10. Gross profit (subtract line 9 from line 1)			
OTHER BUSINESS DEDUCTIONS			
11. Depreciation (explain in Schedule C–2)			
12. Taxes on business and business property (explain in Schedule C–1)			
13. Rent on business property			
14. Repairs (explain in Schedule C–1)			
15. Salaries and wages not included on line 4 (exclude any paid to yourself)			
16. Insurance			
17. Legal and professional fees			
18. Commissions			
19. Amortization (attach statement)			
20. Retirement plans, etc. (other than your share—see instructions)			
21. Interest on business indebtedness			
22. Bad debts arising from sales or services			
23. Losses of business property (attach statement)			
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)			
25. Other business expenses (explain in Schedule C–1)			
26. Total of lines 11 through 25			
27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C–3; and on line 5, Part II, page 2, Form 1040			

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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Schedule C (Form 1040) 1964 **Page 2**

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the 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) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
2. Totals							
3. Less: Amount of depreciation claimed elsewhere in Schedule C							
4. Balance—Enter here and on line 11, page 1							
5. Cost or other basis of fully depreciated assets still in use							

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
   (a) ☐ Percentage reductions from parts of the inventory
   (b) ☐ Percentage reductions from the total inventory
   (c) ☐ Valuation of individual items.
   If "a" or "b" is checked, enter the percentage of write-downs ..... %. For "a," "b," or "c" enter the dollar amount of write-downs $.....
   (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year?
   Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

F. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

H. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

I. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

16—78364-1

SCHEDULE C-3 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

Attach this schedule to your income tax return, Form 1040.
See instructions on page 2.

1964

▶ **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. 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		
Specify excluded services or sources		
5. Net earnings (or loss) from self-employment—		
(a) From business (line 3 less any amount on line 4)		
(b) From partnerships, joint ventures, etc. (other than farming)		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only 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.)**		
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	$ 4,800 00	
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 5.4%. Enter this amount here and on line 15, page 1, Form 1040		

Do not detach

16—78364-1

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

1964

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1964 ☐; or other taxable year beginning _____, 1964, ending _____.
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C. BUSINESS ADDRESS (number and street, city or post office, State, Postal ZIP code)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➡

E. 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 post office, State, and postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

F. ENTER AMOUNT FROM LINE 6 $

G. ENTER AMOUNT FROM LINE 8, IF ANY $

H. ENTER AMOUNT FROM LINE 10 $

S E

16—78364-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

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 self-employment 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 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 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 purpose 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 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 following sources and deductions attributable 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 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 II, 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 Part II, page 2, Form 1040.

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 conversion, or other disposition of property if such property is neither (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 8, Part II, page 2, Form 1040.

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 self-employment 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 5, Part II, page 2, Form 1040, and the aggregate self-employment tax (line 11) Schedule C–3 should be entered on line 15, 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 5, Part II, page 2, 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 III, 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 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 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.

GPO : 1964 O—725-544 16—78364-1

SCHEDULE D (Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return, Form 1040

1964

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

a. Kind of property and how acquired (if necessary, attach statement 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 (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.						

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries .....
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..						

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries .....
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. Enter here and on line 1, Part IV .....

11. If line 9 shows a LOSS—Enter here and on line 1, Part IV 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 . •

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months

D

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1.				

f. Depreciation allowed (or allowable) since acquisition (attach schedule)		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964	f-2. After December 31, 1961 —OR— After December 31, 1963				

2. Total ordinary gain. Enter here and on line 2, 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..

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Schedule D (Form 1040) 1964 Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement 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 (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 gain (or loss) from partnerships and fiduciaries						
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 3, Part IV						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from either line 10b or 11, Part I	
2. Total ordinary gain from line 2, Part II	
3. Net gain (or loss) from line 3, Part III	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on line 6, page 2, Part II, Form 1040	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $20,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $40,000, or (c) as a head of household with taxable income exceeding $32,000.

1. Enter the amount from line 11d, page 1, Form 1040	
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 10 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"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
(g) 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. Certain 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 transactions 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 1 year or more.**
(c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gains from section 1245 or 1250 property held more than 6 months (Part II).—***(Report any gain from such property held for 6 months or less in Part III.)*** Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators or escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) 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; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciа-

(Instructions continued on reverse side of duplicate)

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Schedule D (Form 1040) 1964 Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement 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 (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 gain (or loss) from partnerships and fiduciaries						
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 3, Part IV						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from either line 10b or 11, Part I	
2. Total ordinary gain from line 2, Part II	
3. Net gain (or loss) from line 3, Part III	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on line 6, page 2, Part II, Form 1040	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $20,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $40,000, or (c) as a head of household with taxable income exceeding $32,000.

1. Enter the amount from line 11d, page 1, Form 1040	
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 10 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (Continued from reverse side of original)

tion prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of
(1) column h, or
(2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of
(1) column h, or
(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month the property was held in excess of 20 months. Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or 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 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.

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 payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. Contact any Internal Revenue Service office for more complete information. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

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.

If you sold property for $20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than $20,000 part of the gain must be taken into income.

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.

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), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9, Part I, shows a net loss, the loss shall be allowed as a deduction only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) $1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Short-term losses and long-term losses are to be carried over by category. In computing the carryover, short-term losses must be considered first.

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 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 included with the amount claimed on line 17a, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

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

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F–1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1964

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 I. 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		$	Eggs		$	Mdse. rec'd for produce	$
			Meat products			Machine work	
Sheep			Poultry, dressed			Breeding fees	
Swine			Wool			Wood and lumber	
Poultry			Honey			Other forest products	
Bees			Sirup and sugar			Patronage dividends, rebates or refunds	
Grain			Other (specify):			Agricultural program payments	
Hay						Other (specify):	
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below ..... $

PART II. 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. **FARM EXPENSES FOR TAXABLE YEAR (see instructions)** **F**

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Retirement plans, etc. (other than your share—See instructions)	$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
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 RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	$	4. Farm expenses (from Part III)	$
2. Profit (or loss) on sale of purchased livestock and other purchased items		5. Depreciation (from Part V)	
		6. Other farm deductions (specify):	
3. Gross profits*	$	7. Total deductions	$

8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 7, Part II, page 2, 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))

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Schedule F (Form 1040) 1964 **Page 2**

PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)
This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the 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) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of Computing Depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below →							
Total cost or other basis..							

2. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method)) ..... $

3. Cost or other basis of fully depreciated assets still in use .....

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals (enter here and in Part VII below)		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.	$		**6.** Farm expenses (from Part III)	$
(b). Sales of livestock, crops, and products during year.....			**7.** Depreciation (from Part V)..	
(c). Other farm income (specify):			**8.** Other farm deductions (specify):	
Total of line 1(c).....			Total of line 8.....	
2. Total.....	$			
3. Inventory of livestock, crops, and products at beginning of year	$			
4. Cost of livestock and products purchased during year				
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*.	$		**9.** Total deductions	$
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 7, Part II, page 2, 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))

16—78365–1

SCHEDULE F-1 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

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)

1964

▶ 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 net 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 1 (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 social security tax is ..... $ 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 .....
(b) OPTIONAL METHOD.—The smaller of line 3 or 6 ..... $
8. Self-employment tax—if line 7 is $4,800, enter $259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040 ..... $

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

1964

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1964 ☐ or other taxable year beginning _____ 1964, ending _____.
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C. FARM ADDRESS (rural route, post office, State and Postal ZIP code)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➡

E. 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)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD ..... ☐

F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) ... $

G. ENTER AMOUNT FROM LINE 5, IF ANY ..... $

H. ENTER AMOUNT FROM LINE 7 ..... $

SE

16—78365-1 U.S. GOVERNMENT PRINTING OFFICE

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 II 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 5 or 7, Part II, page 2, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, 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 farming is community income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, 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 5 or line 7, Part II, page 2, 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 III 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 self-employment 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 II 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 8, Part II, page 2, Form 1040.

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. GOVERNMENT PRINTING OFFICE: 1964—O–725-547

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1964

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 II 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, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received 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.

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 investment. 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), 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 of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer 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 by 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 claim 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 secure 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 plan 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 4, Part III, page 2, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method of computing deductible automobile expenses.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar farm 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 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 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 or 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 8, Part II, page 2, Form 1040. See 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 agricultural agent or any Internal Revenue Service Office.

U.S. GOVERNMENT PRINTING OFFICE: 1964—O-725-548 c59—16—78373-1

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

INCOME AVERAGING

Attach this schedule to your income tax return, Form 1040

1964

Name (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND ADJUSTMENTS

ITEM	(a) Computation year 1964	(b) 1st preceding base period year 1963	(c) 2d preceding base period year 1962	(d) 3d preceding base period year 1961	(e) 4th preceding base period year 1960
1. Taxable income (see instruction 1)					
2. Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931					
3. Capital gain net income (from line 10a, Schedule D, Form 1040, except 1960 which is line 9, Schedule D)					
4. Net income from gifts, etc., received this year or any base period year. (If $3,000 or less in 1964 do not enter in any year.)					
5. Net income from wagering and other items described in instruction 5					
6. Line 1 plus line 2, less lines 3, 4, and 5					
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero					

PART II.—COMPUTATION OF AVERAGABLE INCOME

1. Adjusted taxable income (line 7, column (a), Part I)		
2. 33⅓% of the sum of line 7, columns (b), (c), (d), and (e), Part I		
3. (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II		
(b) Amount from line 3, column (a), Part I		
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry		
4. Averagable income (line 1 less lines 2 and 3(c))		

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN $3,000. IF $3,000 OR UNDER, YOU DO NOT QUALIFY

PART III.—SEGMENTS OF INCOME UNDER AVERAGING

1. Amount from line 2, Part II	
2. Amount from line 3(a), Part II	
3. 20% of line 4, Part II	
4. Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I	
5. Excess of line 3(b) over 3(a), Part II	
6. Total (sum of lines 1 through 5)	

PART IV.—COMPUTATION OF TAX

1. Tax on the amount on line 6, Part III			
2. Sum of lines 1, 2, and 3, Part III			
3. Tax on amount on line 2			
4. Sum of lines 1 and 2, Part III			
5. Tax on amount on line 4			
6. Difference (line 3 less line 5)			
7. The amount on line 6 multiplied by 4			
8. Total (add lines 1 and 7)			
9. Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I			
10. Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry			

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PART V.—COMPUTATION OF ALTERNATIVE TAX

1. Amount from line 10, Part IV			
2. Amount from line 5, Part IV			
3. (a) Amount from line 2, Part II			
(b) Amount from line 3(c), Part II			
(c) Sum of lines 3(a) and 3(b)			
4. Tax on amount on line 3(c)			
5. Difference (line 2 less line 4)			
6. Amount from line 1, Part IV			
7. Sum of lines 1, 2, 3, and 4, Part III			
8. Tax on amount on line 7			
9. Difference (line 6 less line 8)			
10. Sum of lines 5 and 9			
11. Amount from line 3, column (a), Part I			
12. 50% of line 11			
13. If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply			
14. Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry			

Use this space for additional information, such as reconstruction of income computation, itemization of item 5, Part I, etc.

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Page 3

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents throughout 1964 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1964 income which exceeds by one-third the income of your four prior years (1960–1963) is taxed, in effect, by averaging that excess over the five-year period (1960–1964). Basically the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1964, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) **Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1964. A nonresident alien at any time during the five taxable year period ending with 1964 is not eligible.

(2) **Support requirement.**—You must have furnished at least 50 percent of your own support from 1960 through 1963. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see line 5, page 4, Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1964 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were 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 political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1964, or

(3) You file a joint return for 1964 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) and from sources within possessions of the United States (see sections 931–934 and Form 1040E).

(2) Use the tax tables on pages 11 through 15 of the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

C. RECONSTRUCTION OF INCOME.—If you (1) were single for both 1964 and the base period year in question, or (2) were married to the same person for both 1964 and the base period year in question and filed a joint return, no reconstruction for that year is necessary.

If you (1) were not married to and did not file a joint return with the same wife (husband) for every year after 1959, or (2) were not single for all those years, you must reconstruct your income by determining your separate income and deductions for any taxable year. Your part of the allowable deductions (exemptions and itemized deductions) not taken into account in arriving at adjusted gross income from a joint return, is the amount resulting from multiplying the amount of such deductions on the joint return by a fraction whose numerator is your separate adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. See specific instruction 1, under Part I, on adjusted gross income. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions are allowable to the one to whom such income is attributable.

It may be necessary to make as many as three computations in determining your separate base period income for any year. If you had a different wife (husband) for 1964 than for the base period year in question it is necessary to compute your base period income under all three methods. However, whether more than one computation is necessary in a particular case depends upon the facts. In any event, your separate base period income for any base period year is the largest of the amount computed under the following three methods:

(1) The amount determined by adjusting your own income and deductions for the base period year.

(2) One-half the amount determined by adjusting the combined income and deductions for the base period year of your husband (wife) and the person who is your wife (husband) in 1964.

(3) One-half the amount determined by adjusting the combined income and deductions for the base period year of your husband (wife) and your wife (husband) for that base period year.

In computing your separate base period income when community property laws are applicable there must be taken into account all of the earned income attributable to the person who earned it, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must reconstruct your income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating the reconstruction of income follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1964 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1960. H was unmarried for 1960. H and W compute their base period income for 1960 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	$16,000	$11,500	$4,500	$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	$18,000	$12,000	$6,000	$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	$14,400	$9,600	$4,800	$2,400

(1) $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A \& W's adjusted gross income from joint return)}} \times 3600 \text{ (Total of itemized deductions and personal exemptions on A \& W's joint return)} = 1200$

Method No. 1 — W's separate income and deductions $4,800
Method No. 2 — W and H's combined income and deductions ($4,800 plus $2,400) × 50 percent $3,600
Method No. 3 — W and A's combined income and deductions from joint return, $14,400 × 50 percent $7,200

W's separate income and deductions is $7,200, the largest of the three methods. The combined separate income and deductions (or base period income since there are no adjustments) of H and W for 1960 is $9,600 (H's base period income of $2,400 (unmarried in 1960) plus W's base period income of $7,200).

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SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part I

1. Except as noted below, enter on this line the amount (never less than zero) from—

   (a) Form 1040 (1961–64) – line 11d, page 1
   Form 1040 (1960) – line 5, page 2

   (b) Form 1040W (1960) – line 10, page 1

   (c) Form 1040A (1964) – line 5, page 4 { Tax Computation Schedule Form
   Form 1040A (1960–63) – line 5, page 3 { 1040A instructions

   For any year for which you use the tax tables with Form 1040, Form 1040W, or Form 1040A, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and $600 multiplied by the number of exemptions. Adjusted gross income is—

   (a) Form 1040 (1961–64) – line 9, page 1
   Form 1040 (1960) – line 11, page 1

   (b) Form 1040W (1960) – line 6, page 1

   (c) Form 1040A (1963–64) – line 7, page 1
   Form 1040A (1960–62) – line 9, page 1

   NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1959, or were not single for all those years, it will be necessary to reconstruct the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2. Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from within its possessions (Sections 911 and 931–934). For 1964 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3. If any amount entered in line 1, columns (b), (c), (d), and (e) is a reconstructed amount then the capital gain net income for the same year must be reconstructed using the same method that was used for that year in line 1.

4. You must enter for all years certain amounts of income attributable to interests in property which were received, during 1964 or any base period year (1960 through 1963), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1964 exceeds $3,000. (If the property was received prior to 1960 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1964 (because it exceeds $3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed $3,000. Unless you establish otherwise, the amount of net income attributable to an interest in property is deemed to be 6 percent of the fair market value of such interest on the date of its receipt.

   The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1964 (including a joint return filed by a survivor with his deceased wife (husband) for 1964), or if one of them files a return as a surviving widow(er) for 1964.

5. Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

   (a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

   (b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

   (c) Claims against the United States. The amount received from the United States to which section 1347 applies.

   (d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1964, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of H	W	Total
Community Earned Income...	$40,000	$20,000	$60,000

   (1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

   (2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

   (e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	**Column (b), Part I**
Line 3	$100
Line 6	(670)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	zero

Example (2)—	
Line 3	$2000
Line 6	(1300)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	$700

Parts IV and V

To figure your tax use the tax rate schedules on page 10 of the instruction booklet for Form 1040.

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FORM 2948	U.S. Treasury Department—Internal Revenue Service **MEDICAL AND DENTAL EXPENSE STATEMENT** (Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)	1964

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I and who also have expenses for persons described in Group II below. Taxpayers who have expenses for persons in Group I only or Group II only need not use this form but should see the instructions for Form 1040. The medical and dental expenses of persons in Group I do not have to be reduced by the 1 and 3 percent limitations of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons in Group II below.

GROUP I

a. Taxpayer and wife if EITHER is 65 years of age or older,

b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

a. Taxpayer and wife if BOTH are under 65 years of age,

b. Dependent parents, who are under 65 years of age, of taxpayer or wife,

c. All other dependents regardless of age.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction .....

Name(s) of dependent parent(s) 65 years of age or over, if any .....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

1. Medicine and drugs ..... $.....
2. Medical and dental expenses (other than medicine and drugs) ..... _____
3. Line 1 plus line 2 ..... $.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

4. Medicine and drugs ..... $.....
5. 1% of line 9, page 1, Form 1040 ..... _____
6. Excess, if any, of line 4 over line 5 ....
7. Medical and dental expenses (other than medicine and drugs) ..... _____
8. Line 6 plus line 7 ....
9. 3% of line 9, page 1, Form 1040 ..... _____
10. Excess, if any, of line 8 over line 9 ..... _____

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

11. Line 3 plus line 10. Enter here and on line 5, Part IV, page 2 of Form 1040 (See ***"Maximum Limitations"*** below) ..... $_____

MAXIMUM LIMITATIONS

A. The amount on line 11 may not exceed $5,000 multiplied by the number of persons claimed as exemptions on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:

(1) $10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,

(2) $10,000 if the taxpayer is married but files a separate return,

(3) $20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.

B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

EXAMPLE FOR COMPLETING STATEMENT ON REVERSE SIDE.

A taxpayer with $10,000 total income (line 9, page 1, Form 1040) files a joint return with his wife. The taxpayer is 67 years old, his wife is 64, and they have a dependent 20 years old. Taxpayer and his wife paid $250 for medicine and drugs and $1,500 for medical and dental expenses for themselves. In addition, they paid for the dependent $140 for medicine and drugs, and $100 for medical and dental expenses. The taxpayer and his wife would both be in Group I. The statement should be completed as follows:

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

1.	Medicine and drugs	$250.00	
2.	Medical and dental expenses (other than medicine and drugs)	1,500.00	
3.	Line 1 plus line 2		$1,750.00

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

4.	Medicine and drugs	$140.00	
5.	1% of line 9, page 1, Form 1040	100.00	
6.	Excess, if any, of line 4 over line 5	40.00	
7.	Medical and dental expenses (other than medicine and drugs)	100.00	
8.	Line 6 plus line 7	140.00	
9.	3% of line 9, page 1, Form 1040	300.00	
10.	Excess, if any, of line 8 over line 9		-0-

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

11.	Line 3 plus line 10	$1,750.00

Itemize below amounts paid for medical and dental expenses in 1964; show amount and to whom paid.

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