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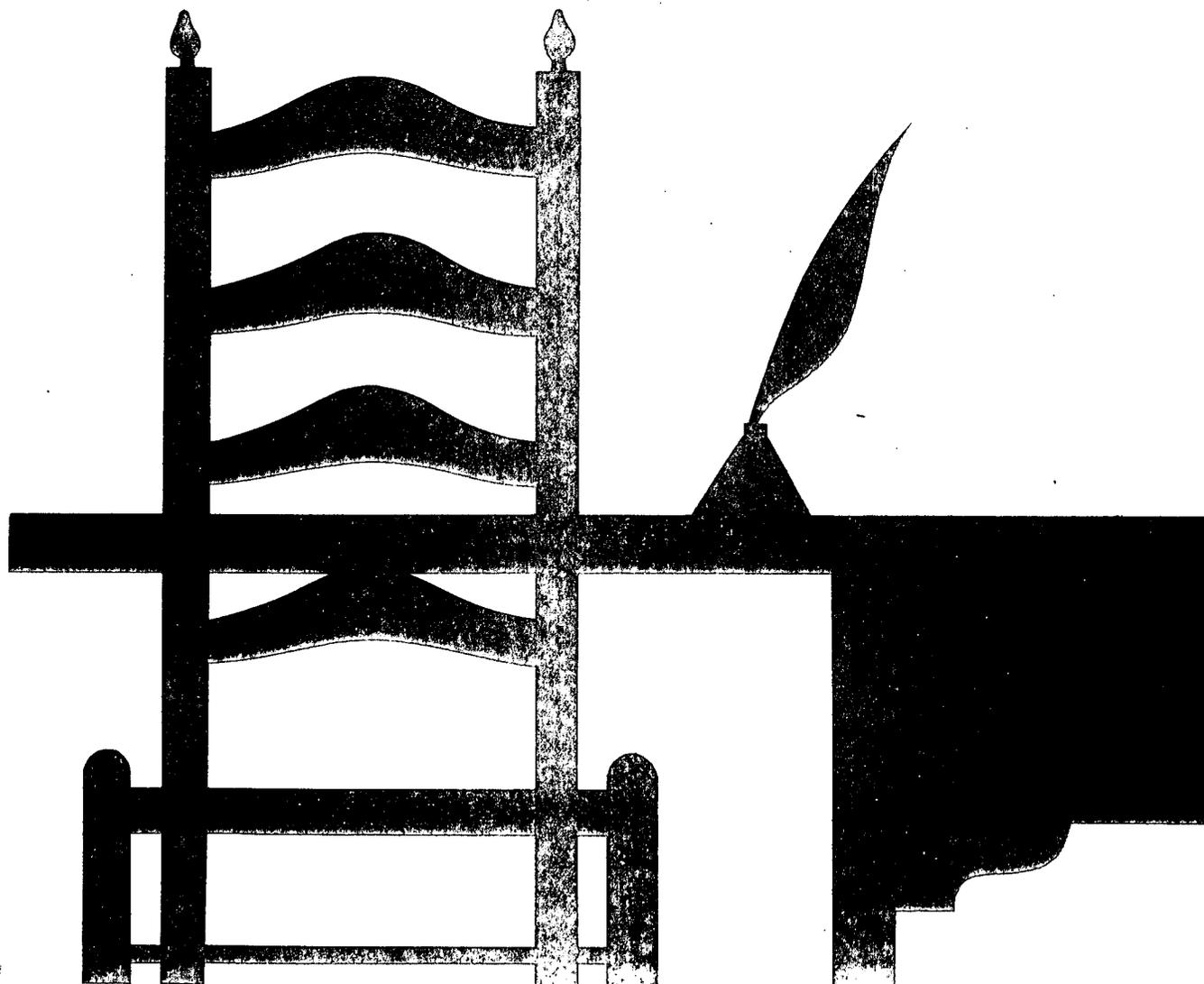
STATISTICS OF INCOME **1965**

INDIVIDUAL INCOME TAX RETURNS

US Treasury Department
Internal Revenue Service



INDIVIDUAL INCOME TAX RETURNS



This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are excludable sick pay, foreign and domestic dividends, capital gains and losses, data reported on Forms 1040A, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. A 10-year historical summary is provided in each issue.

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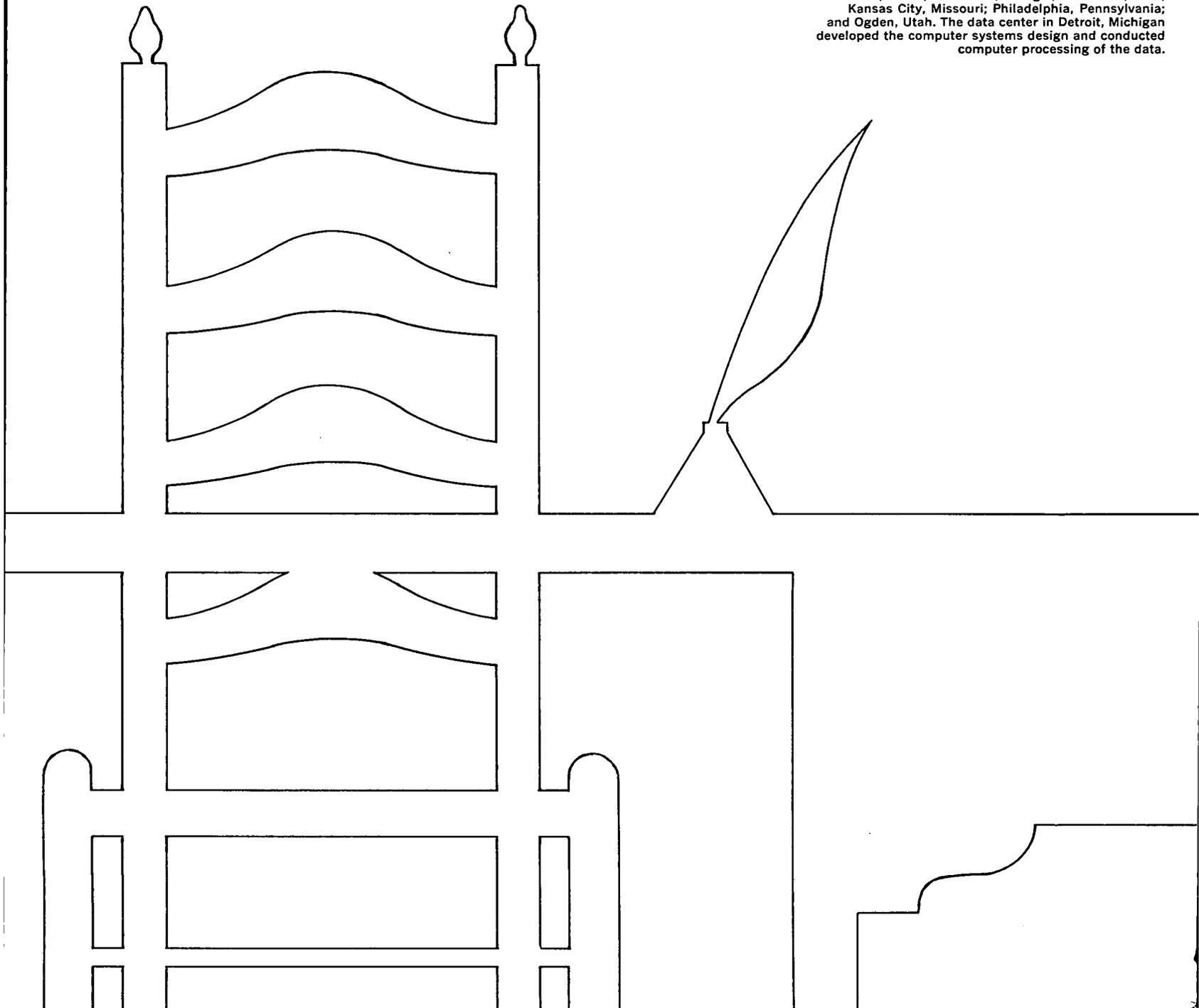


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This report on individual income tax returns was prepared under the direction of Jack Blacks, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Frank M. Malanga, Raymond D. Plowden and other members of the staff. For this 50th anniversary issue an historical summary was prepared by Helen F. Demond.

Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The data center in Detroit, Michigan developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., June 13, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income--1965, Individual Income Tax Returns*. This issue represents the fiftieth consecutive year of publication by the Revenue Service of statistics with respect to the operation of the income tax laws as required by the Internal Revenue Code.

Statistics of Income presents quantitative measures of taxpayer response to the Federal income tax system. Growing complexity of this system has required more precise information relating to the increased number of specific provisions of the law, with the result that *Statistics of Income* for Individuals contains a wealth of information concerning the income and economic behavior of the American people. These data, in turn, are being used increasingly by other Federal agencies, State and local governments, research organizations, universities, and business firms, for a wide range of research purposes.

As in other years, the publication presents statistics on the sources of income, exemptions, personal deductions, taxable income, and tax reported by individuals. Major classifications include the size of income, tax rate, and marital status of the taxpayer. This report also includes an historical summary of the earlier publications.

For fifty years we have sought to make the *Statistics of Income* publications of tax return data more responsive to needs of the users. I look forward to the continuation of our efforts to improve these statistics.



Commissioner of Internal Revenue.

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

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RETURNS AND INCOME INCREASE SHARPLY

A record 67.6 million returns were filed by the Nation's taxpayers for 1965, an increase of 2.2 million over 1964. The 3.4 percent gain over 1964 was the largest experienced in the sixties. Adjusted gross income also registered a record increase for the sixties, increasing by 8.2 percent to \$429.2 billion.

Noteworthy gains over 1964 levels were registered for the following groups of returns:

1. Taxable returns, 2.4 million
2. Returns with \$10,000 or more adjusted gross income, 1.6 million
3. Returns of single taxpayers, 1.6 million
4. Form 1040 returns, 1.5 million and Form 1040A, 692 thousand
5. Returns claiming a refund, 5.0 million

Increases in income were registered for all major sources except net rental income which declined for the third consecutive year. Especially noteworthy were the increases registered for sales of capital assets (28.2 percent), farm net profit and loss (27.7 percent), and interest received (11.6 percent). Salaries and wages, which chart 1A shows was the largest income component, advanced to \$347.2 billion, up 7.4 percent.

Table 1.1 summarizes the changes in returns and income from 1964 to 1965.

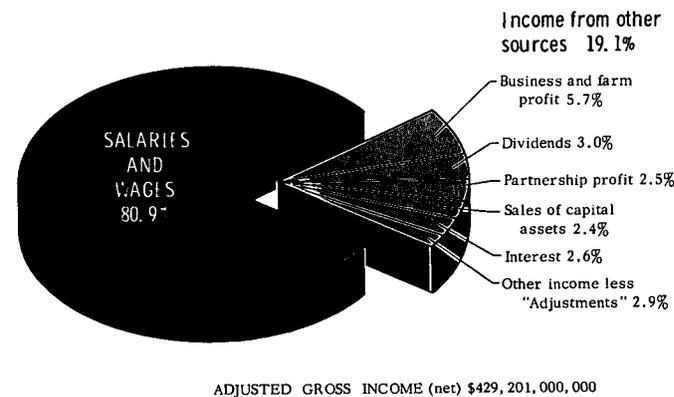
Table 1.1—NUMBER OF RETURNS, INCOME, AND TAXES: 1964 AND 1965

Item	1964	1965	Change, 1964 to - 1965
	(1)	(2)	(3)
Number of returns, total.....	65,375,601	67,596,300	2,220,699
Taxable.....	51,306,338	53,700,794	2,394,456
Nontaxable.....	14,069,263	13,895,506	-173,757
(Million dollars)			
Adjusted gross income (less deficit).....	396,660	429,201	32,541
Sources of income:			
Salaries and wages (gross).....	323,266	347,150	23,884
Dividends (after exclusions).....	11,917	12,961	1,044
Interest.....	10,125	11,296	1,171
Business and profession net profit and net loss.....	22,992	24,588	1,596
Farm net profit and net loss.....	2,635	3,365	730
Partnership net profit and net loss.....	9,731	10,606	875
Sales of capital assets net gain and net loss....	7,939	10,181	2,242
Rent net income and net loss.....	2,625	2,454	-171
Royalty net income and net loss.....	606	621	15
All other sources, income and loss.....	7,703	9,122	1,419
Adjustments ¹	2,879	3,143	264
Taxable income.....	229,875	255,082	25,207
Income tax after credits.....	47,153	49,530	2,377
Self-employment tax.....	1,016	1,078	62

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

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

Chart 1A - Components of Adjusted Gross Income, 1965



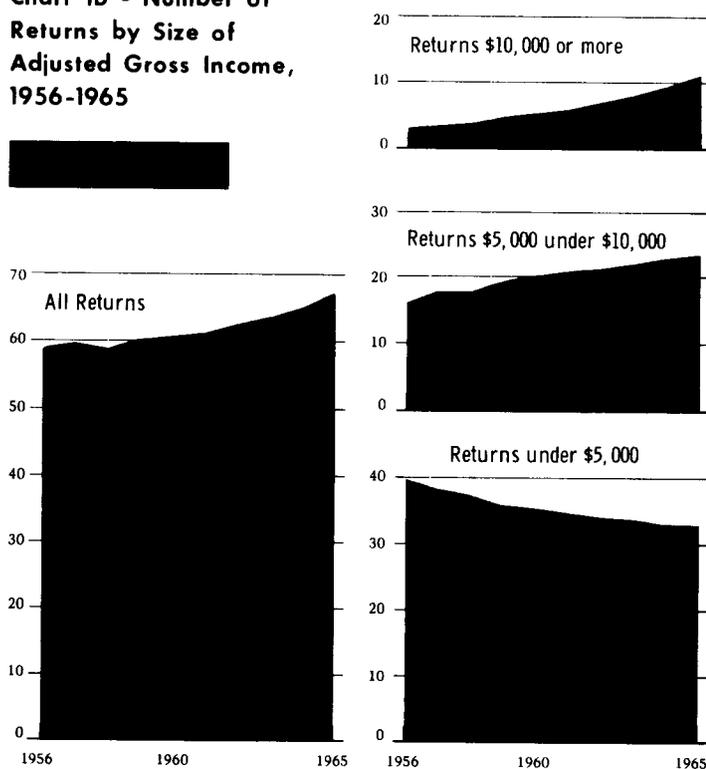
MORE RETURNS IN UPPER INCOME CLASSES

In 1965, there was a sharp upward shift in the income distribution as measured by changes in the number of returns in three income classes. Taxpayers with adjusted gross income of \$10,000 or more filed 11.1 million returns in 1965, 1.6 million more than in the previous year. This increase pushed the total past the 10 million level for the first time, and also accounted for most of the 2.2 million increase in the total number of returns filed. Returns filed by individuals with income of \$5,000 under \$10,000 accounted for the balance of the increase. The number of returns of taxpayers with income under \$5,000 remained virtually unchanged.

The upward shift in the income distribution of returns in 1965 was consistent with a long-term trend illustrated in chart 1B. As a result of this upward shift, taxpayers with income of \$10,000 or more filed 16 percent of all 1965 returns, contrasting with the 5 percent they filed in 1956. Also, for the first time under the present tax code, individuals with income under \$5,000 filed less than half of all returns.

Under the impact of this upward shift in the income distribution of returns, the number of taxable returns increased by 2.4 million, outpacing the gain in returns filed as the number of nontaxable returns decreased.

Chart 1B - Number of Returns by Size of Adjusted Gross Income, 1956-1965



RETURNS OF SINGLE TAXPAYERS INCREASE BY 1.6 MILLION

Returns of single taxpayers increased by 1.6 million over the 1964 total to 23.3 million, advancing by 7 percent. Single taxpayers accounted for somewhat more than one-

third of the total returns filed and nearly six out of every ten returns with income under \$5,000.

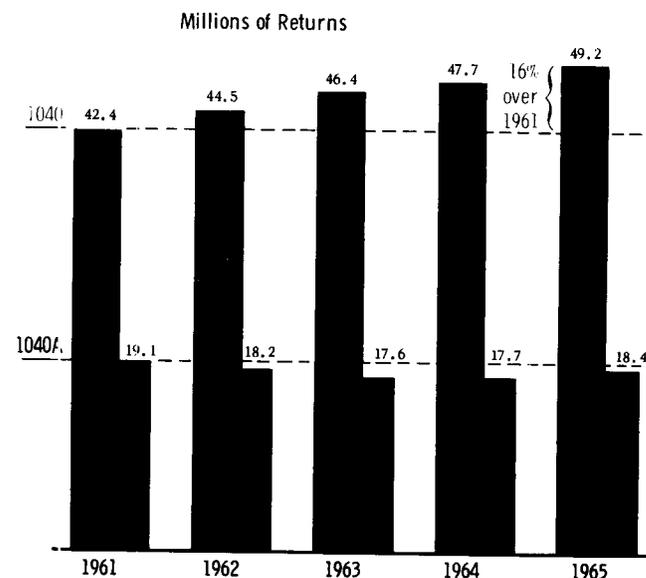
Married taxpayers filing jointly submitted 574 thousand more joint returns in 1965, 2 percent more than in the previous year. More than nine out of every ten returns with income of \$10,000 or more were joint returns. Declining levels were recorded for returns of married persons filing separately and for returns of surviving spouses. Returns of heads of household showed a small increase. Table 1.2 shows the change in number of returns filed, by marital status and size of income, from 1964 to 1965.

Table 1.2—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1964 AND 1965
[Taxable and nontaxable returns]

Adjusted gross income class and marital status	1964 (1)	1965 (2)	Change, 1964 to 1965 (3)
All adjusted gross income classes.....	65,375,601	67,596,300	2,220,699
Joint returns of husbands and wives.....	38,730,324	39,303,938	573,614
Returns of single persons.....	21,724,641	23,351,400	1,626,759
Separate returns of husbands and wives..	2,915,178	2,851,212	-63,966
Returns of head of household.....	1,775,640	1,887,912	112,272
Returns of surviving spouse.....	229,819	201,837	-27,982
Under \$5,000, total ¹	32,993,932	33,017,350	23,418
Joint returns of husbands and wives.....	11,540,945	10,492,836	-1,048,109
Returns of single persons.....	17,997,741	19,171,432	1,173,691
Separate returns of husbands and wives.....	2,335,244	2,253,361	-81,882
Returns of head of household.....	950,642	964,349	13,907
Returns of surviving spouse.....	169,361	135,171	-34,190
\$5,000 under \$10,000, total.....	22,904,054	23,473,737	569,683
Joint returns of husbands and wives.....	18,362,052	18,485,033	122,981
Returns of single persons.....	3,261,168	3,606,331	345,163
Separate returns of husbands and wives.....	519,774	532,802	13,028
Returns of head of household.....	711,809	797,909	86,100
Returns of surviving spouse.....	49,252	51,663	2,411
\$10,000 or more, total.....	9,477,614	11,105,211	1,627,597
Joint returns of husbands and wives.....	8,827,329	10,326,069	1,498,740
Returns of single persons.....	465,731	573,637	107,906
Separate returns of husbands and wives.....	60,159	65,048	4,889
Returns of head of household.....	113,188	125,454	12,266
Returns of surviving spouse.....	11,207	15,003	3,796

¹Includes returns with adjusted gross deficit.
NOTE: Detail may not add to total because of rounding.

Chart 1C - Growth in Number of Forms 1040 and 1040A, 1961-1965



USE OF FORM 1040 AND 1040A INCREASES

Individual taxpayers filed their returns on Form 1040, a two-page form with supplementary schedules, or on Form 1040A, the card form. Taxpayers using Form 1040A had less than \$10,000 adjusted gross income from salaries and wages and not more than \$200 of dividend or interest income. They were also required to take a standard deduction.

In 1965, taxpayers filed 49.2 million Form 1040 returns and 18.4 million Form 1040A returns. These levels were 1.5 million and 0.7 million higher than the respective 1964 levels. Although the increase in 1040A returns was a reversal of a previous downward trend, as reflected in chart 1C, 757 thousand fewer card form returns were filed in 1965 than in 1961. On the other hand, the use of Form 1040 has increased by 6.9 million since 1961, a gain of 16 percent. These trends are associated with the upward shift in the income distribution of tax returns discussed above and the increasing tendency toward itemization of deductions as income rises.

REFUND RETURNS INCREASE

Corresponding to the two-step reduction in tax rates, provided for by the Revenue Act of 1964, was a one-step reduction in the withholding rate. Prior to 1964, withholding from salaries and wages was at a rate of 18 percent. This rate was cut to 14 percent in 1964, although the tax rate reduction was not fully effective until 1965. As a result of the difference between the change in tax rates and the change in the withholding rate, the 42.8 million returns of taxpayers claiming a refund in 1965 reflected a 5.0 million increase over 1964 but only a 2.9 million increase over 1963. These changes are shown in table 1.3.

The amount of refund received by individuals also increased in 1965 after decreasing in 1964. Despite the increase, however, the 1965 refund amount was slightly less than that for 1963.

Table 1.3—OVERPAYMENT OR TAX DUE, 1963-1965
[Taxable and nontaxable returns]

Type of return	Number of returns	Amount (Thousand dollars)
RETURNS WITH OVERPAYMENT		
Returns with refund:		
1963.....	39,900,114	6,076,581
1964.....	37,750,462	4,974,921
1965.....	42,766,430	5,946,846
Change:		
1963 to 1964.....	-2,149,652	-1,101,660
1964 to 1965.....	5,015,968	971,925
Returns with credit to next year's tax:		
1963.....	1,779,849	868,328
1964.....	1,804,355	917,630
1965.....	1,829,029	876,365
Change:		
1963 to 1964.....	24,506	49,302
1964 to 1965.....	24,674	-41,265
RETURNS WITH TAX DUE		
1963.....	19,275,851	6,268,357
1964.....	22,547,741	7,066,436
1965.....	20,026,711	7,460,916
Change:		
1963 to 1964.....	3,271,890	798,079
1964 to 1965.....	-2,521,030	394,480

Table 1.4—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with dividends and other distributions		Returns with total domestic and foreign dividends		Returns with other distributions					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Returns with nontaxable distributions		Returns with capital gain dividends	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Grand total.....	10,230,510	15,003,404	10,171,847	13,930,233	2,869,231	1,073,211	941,076	226,277	2,295,469	846,923
Taxable returns, total.....	8,942,100	14,015,831	8,889,802	13,033,632	2,560,724	982,199	860,194	211,839	2,044,833	770,360
Under \$1,000.....	22,031	10,471	22,031	9,236	7,875	1,235	(*)	(*)	6,399	1,066
\$1,000 under \$2,000.....	194,239	93,848	192,116	85,080	47,988	8,768	14,871	2,118	34,070	6,650
\$2,000 under \$3,000.....	279,085	171,980	277,179	155,670	67,010	16,310	22,676	3,343	48,775	12,967
\$3,000 under \$4,000.....	371,550	245,313	368,769	216,862	101,975	28,452	32,701	4,540	80,712	23,912
\$4,000 under \$5,000.....	463,797	300,364	458,738	270,114	123,319	30,251	37,682	4,909	98,095	25,342
\$5,000 under \$6,000.....	581,788	367,696	577,232	318,311	160,611	49,386	48,089	5,788	134,111	43,598
\$6,000 under \$7,000.....	635,573	376,648	630,292	331,359	187,781	45,287	55,390	4,515	156,835	40,772
\$7,000 under \$8,000.....	647,795	398,060	644,890	362,917	150,664	35,144	49,294	4,886	120,285	30,258
\$8,000 under \$9,000.....	642,526	403,448	638,860	361,911	164,475	41,537	48,196	6,339	135,121	35,198
\$9,000 under \$10,000.....	656,879	386,136	649,672	334,509	186,284	51,625	61,937	6,952	150,759	44,672
\$10,000 under \$15,000.....	2,281,880	1,638,971	2,269,369	1,472,069	623,629	166,916	212,498	30,688	492,512	136,231
\$15,000 under \$20,000.....	933,102	1,194,706	930,518	1,086,222	288,261	108,491	94,632	17,342	237,056	91,154
\$20,000 under \$50,000.....	1,020,316	3,413,566	1,018,713	3,202,448	365,860	211,131	138,167	40,272	289,949	170,851
\$50,000 under \$100,000.....	167,948	2,118,737	167,850	2,031,019	67,631	87,729	32,562	30,402	48,974	57,319
\$100,000 under \$500,000.....	41,624	2,136,441	41,606	2,063,358	16,554	73,081	9,511	31,688	10,700	41,388
\$500,000 under \$1,000,000.....	1,353	314,074	1,353	298,930	556	15,144	354	10,459	331	4,686
\$1,000,000 or more.....	614	445,344	614	433,620	251	11,725	158	7,429	149	4,296
Nontaxable returns, total.....	1,288,409	987,602	1,282,045	896,601	308,508	91,005	80,883	14,440	250,637	76,563
No adjusted gross income.....	69,441	79,800	69,001	74,456	18,466	5,344	5,478	778	14,849	4,565
Under \$600.....	94,273	22,965	93,320	18,029	24,193	4,937	7,395	799	17,963	4,138
\$600 under \$1,000.....	141,371	46,374	140,274	40,198	33,167	6,177	7,733	617	26,623	5,560
\$1,000 under \$2,000.....	386,955	179,157	385,422	153,216	83,100	25,942	21,890	4,942	67,213	21,000
\$2,000 under \$3,000.....	277,162	161,920	276,292	144,809	64,866	17,112	13,221	2,147	55,141	14,965
\$3,000 under \$4,000.....	154,143	151,959	153,481	137,796	42,442	14,164	14,181	2,438	33,971	11,726
\$4,000 under \$5,000.....	70,092	73,575	69,284	68,938	16,422	4,637	3,407	584	14,164	4,053
\$5,000 or more.....	94,972	271,852	94,972	259,161	25,852	12,692	7,578	2,135	20,713	10,556
Returns under \$5,000.....	2,524,138	1,537,726	2,505,906	1,374,401	630,822	163,326	182,710	27,383	497,973	135,943
Returns \$5,000 under \$10,000.....	3,244,471	2,036,775	3,220,854	1,805,572	871,897	231,200	269,057	29,461	715,011	201,739
Returns \$10,000 or more.....	4,461,901	11,428,903	4,445,087	10,750,260	1,366,512	678,685	489,309	169,433	1,082,485	509,241

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

(*) An asterisk in a cell denotes that the 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.

CORPORATE DISTRIBUTIONS TOTAL \$15 BILLION

Table 1.4 shows returns with dividends and other distributions and the amount of such distributions by adjusted gross income classes. This is the first time that this total and all of its major components have been tabulated.

The \$15.0 billion total reported on 10.2 million returns is made up almost entirely of corporate distributions. Taxpayers receiving domestic and foreign dividends of \$13.9 accounted for the largest part of the \$15.0 billion in corporate distributions. Of the \$1.1 billion balance, capital gain dividends distributed by regulated invest-

Table 1.5—CAPITAL GAIN DIVIDENDS BY SIZE OF DIVIDENDS AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Amount of capital gain dividends (Thousand dollars)	Size of dividends									
			Under \$25		\$25 under \$50		\$50 under \$100		\$100 under \$150		\$150 under \$200	
			Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	2,295,469	846,923	427,756	5,127	31,255	11,417	376,757	27,052	240,318	29,494	152,780	26,521
Taxable returns, total.....	2,044,833	770,360	390,171	4,663	28,775	10,330	333,236	23,932	219,563	26,961	132,333	22,979
Under \$1,000.....	6,399	1,066	8,014	82	1,062	229	5,349	388	4,623	539	3,443	605
\$1,000 under \$2,000.....	34,070	6,650	8,642	129	1,184	175	10,480	767	5,639	689	3,666	637
\$2,000 under \$3,000.....	48,775	12,967	12,903	171	1,352	323	13,727	1,009	10,636	1,323	3,115	532
\$3,000 under \$4,000.....	80,712	23,912	22,917	276	1,320	386	21,929	1,591	9,572	1,165	4,314	744
\$4,000 under \$5,000.....	98,095	25,342	23,374	279	2,818	833	22,561	1,645	13,228	1,597	7,627	1,324
\$5,000 under \$6,000.....	134,111	43,598	37,287	392	2,789	915	22,721	1,581	20,406	2,515	9,226	1,616
\$6,000 under \$7,000.....	156,835	40,772	32,905	408	15,108	695	14,261	1,029	11,966	1,492	6,442	1,152
\$7,000 under \$8,000.....	120,285	30,258	29,173	366	21,591	880	20,671	1,450	13,561	1,660	8,619	1,503
\$8,000 under \$9,000.....	135,121	35,198	32,775	386	21,501	889	26,930	1,907	19,686	2,445	11,376	1,981
\$9,000 under \$10,000.....	150,759	44,672	98,040	1,163	7,803	2,694	89,672	6,402	54,820	6,707	32,215	5,574
\$10,000 under \$15,000.....	492,512	136,231	38,178	492	31,691	1,152	38,310	2,766	24,414	3,006	16,893	2,900
\$15,000 under \$20,000.....	227,056	91,154	39,889	471	26,786	1,043	40,801	2,951	26,419	3,275	21,828	3,781
\$20,000 under \$50,000.....	289,949	170,851	4,301	48	2,229	116	4,977	361	3,886	478	3,049	526
\$50,000 under \$100,000.....	48,974	57,319	750	(1)	520	(1)	821	82	681	68	507	101
\$100,000 under \$500,000.....	10,700	41,388	17	(1)	16	(1)	17	2	2	2	8	2
\$500,000 under \$1,000,000.....	331	4,686	6	(1)	5	(1)	9	1	4	(1)	5	1
\$1,000,000 or more.....	149	4,296	37,586	466	30,481	1,089	43,521	3,120	20,756	2,532	20,450	3,539
Nontaxable returns, total.....	250,637	76,563	3,351	50	(*)	(*)	3,080	200	725	91	(*)	(*)
No adjusted gross income.....	14,849	4,563	65	2,186	92	2,230	179	1,828	215	3,221	561	
Under \$600.....	17,963	4,138	65	4,334	156	5,194	397	725	90	2,423	409	
\$600 under \$1,000.....	26,623	5,560	110	7,648	253	10,843	778	6,803	815	4,754	822	
\$1,000 under \$2,000.....	67,213	21,000	104	5,619	205	10,505	686	5,509	693	3,739	640	
\$2,000 under \$3,000.....	55,141	19,965	65	5,675	202	5,054	388	2,568	286	3,008	511	
\$3,000 under \$4,000.....	33,971	11,726	33	2,890	98	2,346	171	435	48	1,149	213	
\$4,000 under \$5,000.....	14,164	4,053	39	4,269	321	2,163	294	294	294	1,325	238	
\$5,000 or more.....	20,713	10,556	3,722	98	2,890	98	4,269	321	2,163	294	1,325	238
Returns under \$5,000.....	497,973	135,943	86,341	1,085	58,508	2,103	90,736	6,554	49,063	5,954	33,662	5,821
Returns \$5,000 under \$10,000.....	715,011	201,739	159,768	1,862	115,520	4,303	111,018	7,905	80,752	3,971	44,387	7,773
Returns \$10,000 or more.....	1,082,485	509,241	182,647	2,180	138,227	3,011	175,003	12,593	110,503	13,569	74,731	12,927

Adjusted gross income classes	Size of dividends—Continued									
	\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 or more	
	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Grand total.....	201,094	49,472	114,560	39,501	92,241	41,138	199,112	138,187	178,594	479,014
Taxable returns, total.....	175,905	43,228	100,535	34,651	76,727	34,261	174,310	121,096	160,280	448,266
Under \$1,000.....	7,024	1,815	9,823	3,396	3,976	1,734	4,252	2,498	(*)	(*)
\$1,000 under \$2,000.....	9,833	2,471	2,326	798	3,231	1,404	6,089	4,162	4,329	6,360
\$2,000 under \$3,000.....	8,352	1,972	2,326	798	2,486	1,132	9,470	6,704	6,607	10,361
\$3,000 under \$4,000.....	6,964	1,683	6,094	2,161	3,671	1,675	9,470	6,704	5,224	10,031
\$4,000 under \$5,000.....	6,964	1,683	6,094	2,161	3,671	1,675	9,470	6,704	5,224	10,031
\$5,000 under \$6,000.....	13,597	3,395	2,113	732	6,384	2,818	14,816	10,749	11,245	20,511
\$6,000 under \$7,000.....	11,708	2,931	4,039	1,350	5,977	2,619	12,701	8,810	7,420	18,197
\$7,000 under \$8,000.....	8,046	2,007	9,030	3,074	3,454	1,576	9,175	5,978	7,477	13,504
\$8,000 under \$9,000.....	11,438	2,673	6,174	2,108	4,519	2,008	10,418	7,092	8,145	15,303
\$9,000 under \$10,000.....	43,008	10,470	24,290	8,405	2,358	1,250	6,959	4,730	8,062	26,304
\$10,000 under \$15,000.....	23,537	5,814	13,165	4,530	15,156	6,776	34,776	24,004	26,733	64,037
\$15,000 under \$20,000.....	26,836	6,629	19,509	6,714	9,387	4,409	21,291	14,797	19,689	51,288
\$20,000 under \$50,000.....	4,698	1,154	3,375	1,174	12,318	5,470	35,399	25,202	38,163	115,316
\$50,000 under \$100,000.....	832	206	580	201	2,631	1,176	7,344	5,211	11,485	47,075
\$100,000 under \$500,000.....	25	6	13	4	467	208	1,542	1,103	3,999	39,418
\$500,000 under \$1,000,000.....	7	2	4	2	8	4	51	38	154	4,628
\$1,000,000 or more.....	2	2	4	2	4	2	27	18	78	4,270
Nontaxable returns, total.....	25,189	6,244	14,027	4,854	15,513	6,880	24,802	17,091	18,314	30,751
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,588	2,403
Under \$600.....	4,534	1,190	3,961	1,314	3,976	1,734	4,252	2,498	(*)	(*)
\$600 under \$1,000.....	7,762	1,941	4,625	1,640	3,231	1,404	6,089	4,162	4,329	6,360
\$1,000 under \$2,000.....	7,106	1,775	1,968	687	2,486	1,132	9,470	6,704	6,607	10,361
\$2,000 under \$3,000.....	3,811	882	2,613	915	3,671	1,675	9,470	6,704	5,224	10,031
\$3,000 under \$4,000.....	1,681	391	2,613	915	3,671	1,675	9,470	6,704	5,224	10,031
\$4,000 under \$5,000.....	1,681	391	2,613	915	3,671	1,675	9,470	6,704	5,224	10,031
\$5,000 or more.....	1,681	391	2,613	915	3,671	1,675	9,470	6,704	5,224	10,031
Returns under \$5,000.....	48,717	12,112	25,613	8,852	28,665	12,729	42,625	29,106	34,343	51,629
Returns \$5,000 under \$10,000.....	53,140	13,006	27,885	9,577	23,037	10,332	55,685	38,423	43,319	98,587
Returns \$10,000 or more.....	99,237	24,354	61,062	21,074	40,539	18,077	100,802	70,658	100,732	328,798

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Less than \$500.

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

ment companies totaled \$847 million and nontaxable distributions of capital, \$226 million.

A portion of the \$15.0 billion of corporate distributions is not a component of adjusted gross income for several reasons.

a. Domestic and foreign dividends received are before deduction of dividend exclusions.

b. Capital gain dividends are reduced by at least one-half when included in the net capital gain or loss component of adjusted gross income.

c. Nontaxable distributions generally result from the return of capital and, thus, are not usually part of the taxpayer's gross income.

CAPITAL GAIN DIVIDENDS TOTAL \$864 MILLION

Capital gain dividends are long-term capital gains distributed or allocated to shareholders by regulated investment companies, for the most part mutual funds. If such dividends are allocated but not distributed to the shareholder they are deemed distributed for tax computation purposes and the taxpayer is allowed a refundable tax credit of 25 percent of the dividend which equals the tax paid by the mutual fund.

Table 1.5 shows that nearly half of the 2.3 million taxpayers reported capital gain dividends amounting to less than \$100. One out of thirteen taxpayers reporting such dividends received \$1,000 or more. Returns with \$1,000 or more of capital gain dividends accounted for more than half of the total dollars received. The table also shows that more than 40 percent of the returns with capital gain dividends were filed by taxpayers with income of \$10,000 or more, and these taxpayers accounted for about three-fifths of the dollar total.

MORE THAN 10 MILLION RETURNS SHOW DIVIDENDS RECEIVED

The returns of taxpayers reporting dividends received crossed the 10 million mark for the first time in 1965. Due to the increase in the dividend exclusion in 1964 from \$50 to \$100 (up to \$200 on a joint return), relatively fewer taxpayers receiving dividends included dividends in adjusted gross income. In 1965 and 1964, some 58 percent of the returns of taxpayers with dividends received carried all or part of their dividends into adjusted gross income, compared to 72 percent in 1963.

The increase in allowable dividend exclusion has had a less significant effect, however, on the amount of dividends carried into adjusted gross income because a large proportion of dividends received are reported by taxpayers with a large amount of such income. For example, dividend recipients on the 4.4 million returns with adjusted gross income of \$10,000 or more reported receiving dividends of \$10.8 billion, an average of \$2,418 per return. In contrast, the 5.7 million returns with adjusted gross income under \$10,000 had dividends received of \$3.2 billion, an average of only \$555 per return. Because of this concentration of dividends among high income taxpayers, approximately 93-percent of all dividends received were included in adjusted gross income in 1965.

Table 1.6 provides summary data for dividends received.

Table 1.6—DOMESTIC AND FOREIGN DIVIDENDS, BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Domestic and foreign dividends received			
	Total		Not eligible for exclusions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Total.....	10,171,847	13,930,233	1,179,922	376,895
Under \$5,000.....	2,505,906	1,374,401	324,520	45,182
\$5,000 under \$10,000.....	3,220,854	1,805,572	371,537	49,632
\$10,000 or more.....	4,445,087	10,750,260	483,846	282,080

Adjusted gross income classes	Domestic and foreign dividends received—Continued		Dividend exclusions from gross income	Dividends in adjusted gross income	
	Eligible for exclusions			Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	(7)		
	(5)	(6)	(7)	(8)	(9)
Total.....	9,811,980	13,553,033	969,663	5,890,009	12,960,570
Under \$5,000.....	2,367,860	1,329,167	214,066	1,634,659	1,160,355
\$5,000 under \$10,000.....	3,080,859	1,755,858	261,793	1,620,305	1,543,779
\$10,000 or more.....	4,363,261	10,468,008	493,804	2,635,045	10,256,456

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

DIVIDENDS OF HUSBANDS AND WIVES REPORTED

Dividend income was reported on 7.2 million joint returns of husbands and wives aggregating \$8.9 billion. The average received was \$1,245 per joint return of which \$107 was excludable. The \$107 average per return, exceeding the limit of \$100 per taxpayer, reflects the fact that both husbands and wives often had dividend income.

To claim a dividend exclusion of more than \$100 on a joint return an allocation of eligible dividend income between husband and wife was required. The allocation was determined as follows:

1. A dividend on stock wholly owned by one spouse was fully allocable to that spouse.
2. On jointly owned stock each was allocated half the dividend income.

Of the 6.9 million joint returns with eligible dividend income, 2.6 million did not specify the ownership of dividend income or, in other words, did not make an allocation between the spouses. Of the 4.3 million returns making allocations, 4.0 million reported dividends belonging to the husband and almost as many reported dividend income attributed to the wife. This indicated that an overwhelming majority of returns making an allocation to one spouse also allocated dividend income to the other. The amounts allocated are shown in table 1.7.

There was no compelling reason to specify stock and, therefore, dividend ownership on returns claiming an exclusion of \$100 or less. Of the 2.6 million joint returns

Table 1.7—DIVIDENDS AND EXCLUSIONS REPORTED BY HUSBANDS AND WIVES
[Taxable and nontaxable returns]

Item	Number of returns	Dividends eligible for exclusions (Thousand dollars)	Dividend exclusions (Thousand dollars)
Joint returns with dividends eligible for exclusion.....	6,895,257	8,643,535	734,370
Dividends reported by husbands.....	4,010,411	4,416,187	303,650
Dividends reported by wives.....	3,721,284	3,284,211	272,732
Dividends recipient not specified.....	2,590,944	943,137	157,988

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

not specifying stock ownership, the average exclusion claimed was \$60. On returns specifying stock ownership, the average was \$134.

CAPITAL GAINS INCREASE; TREATMENT OF LOSS CARRYOVER CHANGES

More than \$10 billion of taxpayers' adjusted gross income was derived from capital gains and losses in 1965, 28.2 percent more than in 1964. The 1965 total was made up of \$11.1 billion carried into adjusted gross income on returns with net capital gains, and \$0.9 billion deducted on returns with net capital losses.

For returns carrying capital gains into adjusted gross income, net long-term gain (after carryover) was the larger component of gain, aggregating \$21.1 billion in 1965. The net short-term capital gain (after carryover) totaled nearly \$700 million. Both of these totals showed marked increases over 1964 levels as can be seen in table 1.8.

Table 1.8—CAPITAL GAINS AND LOSSES, 1964 AND 1965

Item	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
(Thousand dollars)			
Number of returns with sales of capital assets, total.....	6,822,463	7,327,034	504,571
With net gain.....	5,320,888	5,930,093	609,205
With net loss.....	1,501,575	1,396,942	-104,633
Net gain less net loss in adjusted gross income.....	7,939,152	10,180,858	2,241,706
Returns with net gain:			
Net gain in adjusted gross income.....	8,909,143	11,069,464	2,160,321
Net short-term gain.....	411,315	691,234	279,919
Net short-term loss.....	371,099	268,906	-102,193
Net long-term gain.....	17,413,975	21,099,256	3,685,281
Net long-term loss.....	23,610	36,948	13,338
Net long-term gain in excess of net short-term loss.....	17,042,876	20,830,358	3,787,482
Returns with net loss:			
Net loss in adjusted gross income.....	969,991	888,606	-81,385
Net loss before statutory limitation.....	4,036,746	4,221,016	184,270
Net short-term gain.....	44,570	67,562	22,992
Net short-term loss.....	2,678,844	2,068,422	-610,422
Net long-term gain.....	256,979	149,831	-107,148
Net long-term loss.....	1,659,458	2,369,994	710,536

NOTE: Short- and long-term gains and losses are after carryover. Detail may not add to total because of rounding.

Of the total net capital loss of \$4.2 billion only \$0.9 billion was deductible in 1965. The largest component of total loss was the net long-term capital loss (after carryover), amounting to \$2.4 billion. Net short-term loss (after carryover) totaled \$2.1 billion. Previous to 1965, the short-term loss component was substantially larger than the long-term loss component. The change in the ranking of these components is directly due to a change in the separate treatment of long- and short-term capital loss carryover, initiated by the Revenue Act of 1964, and effective in 1965.

The effect of the law change on some taxpayers was to increase the amount of capital gain income in adjusted gross income, and thereby increase the tax yield from capital gains. Formerly, the total carryover loss was first deductible from any net short-term gain, an amount which otherwise might be fully taxable as ordinary income. Under the new provision, the long-term component of loss carryover was first applied to any net long-term gain, only half of which might be carried into adjusted gross income.

Table 1.9 shows the amounts of capital loss carryover in 1964 and 1965. Of the \$2.7 billion loss carryover

Table 1.9—CAPITAL LOSS CARRYOVER, 1964 AND 1965

Type of carryover	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
(Thousand dollars)			
Returns with net capital gain or loss:			
Total loss carryover.....	2,315,537	2,743,857	428,320
Short-term.....	2,315,537	1,592,386	-723,151
Long-term.....	(¹)	1,151,471	1,151,471
Returns with net capital loss:			
Total loss carryover.....	2,111,903	2,519,128	407,225
Short-term.....	2,111,903	1,485,236	-626,667
Long-term.....	(¹)	1,033,892	1,033,892
Returns with net capital gain:			
Total loss carryover.....	203,634	224,729	21,095
Short-term.....	203,634	107,150	-96,484
Long-term.....	(¹)	117,579	117,579

¹Prior to 1965 all capital loss carryover was treated as a short-term capital loss in the current year.

in 1965, \$1.2 billion was long-term loss carried over from 1964. Since some part of the short-term loss carryover was also generated in 1964, it is probable that more than half the total carryover originated in that year.

INCOME REPORTED ON SALES OF DEPRECIABLE PROPERTY

Under sections 1245 and 1250 of the Internal Revenue Code, all or a portion of the gain from sales or dispositions of certain depreciable property, which under prior law was treated as capital gain, was taxable as ordinary income in 1965. The portion of the gain that was taxable as ordinary income was dependent upon the type of depreciable asset sold, the amount of depreciation taken on that asset, and the length of time the asset was held. A detailed explanation of these provisions is contained in the "Explanation of Terms."

Table 1.10 shows that over \$195 million in ordinary income was received through these "recapture" provisions of the law, an increase of nearly \$65 million over 1964. More than 40 percent of the taxpayers on the 289 thousand returns reporting disposition of depreciable property realized only ordinary income on their transactions. However, less than one-fourth of the total gain of \$874 million realized on sales of depreciable property was directly taxable as ordinary income.

Individual with income under \$10,000 filed more than one-half the returns but reported less than one-third the total gain on sales of depreciable property. Taxpayers with income of \$10,000 under \$20,000 reported one-fourth of the total gain and filed a like proportion of the returns with sales of depreciable property.

TAXABLE PENSION AND ANNUITY INCOME INCREASES BY 14 PERCENT

Taxpayers filing 2 million returns reported taxable pension and annuity income of \$3.6 billion in 1965. This was 14 percent more than the previous year.

A pension is, usually, a regular allowance payable for life from a qualified pension plan. Such plans are usually wholly or partly financed by employers and their contributions are tax deductible to them. While employee contributions are not deductible, the resulting pension and annuity income is nontaxable to the extent that it represents a return of employee contributions or the annuitant's cost.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 1.10—RETURNS WITH GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT OF ORDINARY AND CAPITAL GAIN BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with gain from disposition of depreciable property											
	Number of returns	Total gain (Thousand dollars)	Total		Returns with ordinary gain only		Returns with other gain only		Returns with both ordinary and other gain			
			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)
Grand total.....	289,421	874,168	232,677	194,808	168,762	679,363	120,659	82,236	56,744	239,126	112,018	552,807
Taxable returns, total.....	234,843	793,155	186,364	163,412	140,777	629,745	94,065	65,885	48,478	228,033	92,300	499,237
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,355	1,122	-	-	4,004	17,738	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	5,474	21,156	5,295	4,828	-	-	2,553	937	2,838	6,375	1,968	15,514
\$3,000 under \$4,000.....	9,624	9,434	8,464	3,727	5,285	5,707	4,339	2,238	-	-	4,125	6,669
\$4,000 under \$5,000.....	14,023	18,547	11,828	5,819	7,056	12,728	6,967	3,289	-	-	4,860	9,623
\$5,000 under \$6,000.....	20,462	42,638	16,133	8,028	13,220	34,610	7,242	3,868	6,525	22,678	8,892	21,727
\$6,000 under \$7,000.....	17,173	18,416	14,335	6,555	8,576	11,862	8,597	2,902	2,838	3,620	5,738	11,895
\$7,000 under \$8,000.....	16,607	25,729	15,074	12,099	7,727	13,631	8,880	8,797	1,533	562	6,194	16,370
\$8,000 under \$9,000.....	13,221	27,673	9,366	5,713	8,643	21,960	4,578	1,460	3,855	12,918	4,788	13,296
\$9,000 under \$10,000.....	15,659	25,248	10,600	5,852	10,885	19,397	4,774	2,360	5,059	10,972	5,626	11,917
\$10,000 under \$15,000.....	49,986	126,023	38,993	31,453	30,918	94,571	19,068	14,417	10,992	38,717	19,925	72,890
\$15,000 under \$20,000.....	23,734	80,172	19,043	20,938	14,184	59,233	9,550	7,853	4,690	18,973	9,494	53,346
\$20,000 under \$50,000.....	37,417	221,125	29,697	42,049	23,693	179,075	13,724	12,351	7,720	61,780	15,973	146,995
\$50,000 under \$100,000.....	7,511	88,511	5,628	9,986	4,940	78,527	2,571	3,333	1,884	29,331	3,056	55,848
\$100,000 under \$500,000.....	2,275	68,331	1,760	5,564	1,537	62,767	738	1,638	515	18,219	1,021	48,474
\$500,000 under \$1,000,000.....	110	7,495	95	222	70	7,273	40	92	15	549	55	6,855
\$1,000,000 or more.....	67	11,245	53	579	40	10,666	27	323	14	3,340	26	7,582
Nontaxable returns, total.....	54,578	81,013	46,312	31,397	27,985	49,618	26,593	16,351	8,266	11,093	19,718	53,570
No adjusted gross income.....	8,674	21,174	7,492	9,690	3,956	11,484	4,717	4,387	1,182	2,604	2,775	14,182
Under \$600.....	3,921	4,817	3,631	1,879	2,325	2,938	1,595	450	-	-	2,035	4,306
\$600 under \$1,000.....	3,626	2,338	2,900	1,141	1,740	1,197	1,885	454	2,403	3,202	(*)	(*)
\$1,000 under \$2,000.....	8,664	9,093	7,276	3,286	3,568	5,098	5,096	2,645	-	-	2,180	4,021
\$2,000 under \$3,000.....	8,444	8,369	6,994	2,451	4,540	5,919	3,904	1,413	-	-	3,090	5,427
\$3,000 under \$4,000.....	6,445	9,744	5,348	3,317	4,143	6,427	2,190	3,128	4,039	3,045	5,249	8,287
\$4,000 under \$5,000.....	4,729	3,593	4,149	2,504	2,611	1,089	2,118	560	-	-	2,031	2,828
\$5,000 or more.....	10,075	21,885	8,522	7,129	5,100	14,775	4,975	4,253	1,554	1,246	3,546	16,387
Returns under \$5,000.....	75,123	109,674	63,377	38,641	39,229	71,035	35,894	18,591	11,746	21,856	27,483	69,227
Returns \$5,000 under \$10,000.....	91,192	149,985	72,190	42,797	53,200	107,189	37,992	22,331	19,002	45,667	34,198	81,987
Returns \$10,000 or more.....	123,106	614,509	97,110	113,370	76,333	501,139	46,773	41,314	25,996	171,603	50,337	401,587

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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 1.11 shows the overall income pattern on returns with taxable pension and annuity income. A comparison with the income pattern of all returns is also shown. Pensions and annuities are important sources of income of retired persons and this is reflected in the differences between the two income patterns. Earned income from salaries and wages, business and professions, and partnerships comprised 35 percent of the income on returns with taxable pension and annuity income compared with 90 percent of the income on all returns. On the other hand, those returns derived 29 percent of their income from investment sources, consisting of dividends, interest rent and royalties, compared with 6 percent on all returns. Pension and annuity income itself was 27 percent of income reported on returns of these pensioners and annuitants. The income patterns on such returns resemble the patterns shown in section 4 for returns with age exemptions and returns claiming the retirement income credit because of the overlapping among these three groups of returns.

Table 1.11—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH PENSION AND ANNUITY INCOME

Sources of income	All returns		Returns with pension and annuity income		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of	
				Adjusted gross income	Income for all returns (Col. 1)
(1)	(2)	(3)	(4)	(5)	
Adjusted gross income less deficit.....	429,201,238	100.0	13,414,541	100.0	3.1
Salaries and wages (gross).....	347,150,062	80.9	4,119,599	30.7	1.2
Business or profession net profit and net loss.....	24,588,343	5.7	432,994	3.2	0.2
Farm net profit and net loss.....	3,364,909	0.8	5,496	(2)	0.2
Partnership net profit and net loss.....	10,606,017	2.5	106,120	0.8	1.0
Sale of capital assets net gain and net loss.....	10,180,858	2.4	1,026,920	7.7	10.1
Dividends in adjusted gross income.....	12,960,570	3.0	2,188,285	16.3	16.9
Interest received.....	11,296,048	2.6	1,445,231	10.8	12.8
Pensions and annuities.....	3,568,265	0.8	3,568,265	26.6	100.0
Rents net income and net loss.....	2,454,447	0.6	220,512	1.6	9.0
Royalties net income and loss.....	621,361	0.1	90,159	0.7	14.5
Other sources, income and loss ¹	2,411,277	0.6	211,049	1.6	8.8

¹Includes adjustments, income from sales of property other than capital assets, and gains from sales of depreciable property.
²Less than 0.05 percent. NOTE: Detail may not add to total because of rounding.

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			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)	Percent of—	Adjusted gross income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ADJUSTED GROSS INCOME CLASSES															
Total.....	67,596,300	100.0	429,201,239	-	53,700,794	100.0	409,336,755	100.0	254,338,564	100.0	49,529,695	100.0	19.5	12.1	922
No adjusted gross income.....	397,372	0.6	31,461,970	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	4,180,301	6.2	1,354,449	0.3	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	3,206,523	4.7	2,557,167	0.6	552,583	1.0	520,544	0.1	33,277	(4)	4,729	(4)	14.2	0.9	9
\$1,000 under \$2,000.....	7,298,124	10.8	10,737,934	2.5	4,487,369	8.4	6,637,705	1.6	2,299,719	0.9	328,528	0.7	14.3	4.9	73
\$2,000 under \$3,000.....	6,128,705	9.1	15,324,793	3.6	4,325,234	8.1	10,866,163	2.7	5,198,126	2.0	768,744	1.6	14.8	7.1	178
\$3,000 under \$4,000.....	6,038,731	8.9	21,125,457	4.9	5,047,285	9.4	17,695,255	4.3	8,842,641	3.5	1,356,103	2.7	15.3	7.7	269
\$4,000 under \$5,000.....	5,767,595	8.5	25,946,576	6.0	5,201,239	9.7	23,430,970	5.7	12,014,638	4.7	1,878,785	3.8	15.6	8.0	361
\$5,000 under \$6,000.....	5,460,768	8.1	30,007,117	7.0	5,201,624	9.7	28,601,687	7.0	15,202,262	6.0	2,409,293	4.9	15.8	8.4	463
\$6,000 under \$7,000.....	5,497,614	8.1	35,696,499	8.3	5,378,580	10.0	34,931,252	8.5	18,930,863	7.4	3,030,288	6.1	16.0	8.7	503
\$7,000 under \$8,000.....	4,979,631	7.4	37,264,838	8.7	4,928,047	9.2	36,883,159	9.0	20,092,409	8.1	3,357,284	6.8	16.2	9.1	681
\$8,000 under \$9,000.....	4,147,888	6.1	35,138,631	8.2	4,125,098	7.7	35,007,018	8.6	20,420,871	8.0	3,368,062	6.8	16.5	9.6	816
\$9,000 under \$10,000.....	3,387,836	5.0	32,113,709	7.5	3,377,613	6.3	31,017,000	7.8	19,472,751	7.7	3,269,180	6.6	16.8	10.2	968
\$10,000 under \$15,000.....	7,714,561	11.4	91,767,810	21.3	7,695,823	14.3	91,549,811	22.4	60,825,711	23.9	10,711,983	21.6	17.6	11.7	1,392
\$15,000 under \$20,000.....	1,761,926	2.6	29,934,707	7.0	1,756,955	3.3	29,849,330	7.3	21,668,701	8.5	4,188,905	8.5	19.3	14.0	2,384
\$20,000 under \$50,000.....	1,393,802	2.1	39,648,180	9.2	1,389,340	2.6	39,523,750	9.7	30,889,710	12.1	7,439,877	15.0	24.1	18.8	5,355
\$50,000 under \$100,000.....	188,910	0.3	12,440,366	2.9	188,276	0.4	12,399,732	3.0	10,204,314	4.0	3,654,120	7.4	35.8	29.5	19,408
\$100,000 under \$500,000.....	43,963	0.1	7,164,497	1.7	43,713	0.1	7,115,200	1.7	5,773,052	2.3	2,752,102	5.6	47.7	38.7	62,958
\$500,000 under \$1,000,000.....	1,404	(4)	946,146	0.2	1,391	(4)	937,561	0.2	759,857	0.3	408,405	0.8	53.7	43.6	293,605
\$1,000,000 or more.....	646	(4)	1,434,327	0.3	624	(4)	1,370,618	0.3	1,109,602	0.4	603,307	1.2	54.4	44.0	966,838
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES															
No adjusted gross income.....	397,372	0.6	31,461,970	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	4,577,673	6.8	1,354,449	0.3	-	-	-	-	-	-	-	-	-	-	-
Under \$1,000.....	7,784,196	11.5	3,911,616	0.9	552,583	1.0	520,544	0.1	33,277	(4)	4,729	(4)	14.2	0.9	9
Under \$2,000.....	15,082,320	22.3	14,649,550	3.4	5,039,952	9.4	7,158,249	1.7	2,332,996	0.9	333,257	0.7	14.3	4.7	66
Under \$3,000.....	21,211,025	31.4	29,974,343	7.0	9,365,186	17.4	18,024,432	4.4	7,531,122	3.0	1,102,001	2.2	14.6	6.1	118
Under \$4,000.....	27,249,756	40.3	51,099,800	11.9	14,412,471	26.8	35,719,667	8.7	16,373,763	6.4	2,458,104	5.0	15.0	6.9	171
Under \$5,000.....	33,017,351	48.8	77,046,376	17.9	19,613,710	36.5	59,150,337	14.5	28,388,401	11.2	4,336,889	8.8	15.3	7.3	221
Under \$6,000.....	38,478,119	56.9	107,053,493	24.9	24,815,334	46.2	87,752,324	21.4	43,590,663	17.1	6,746,182	13.6	15.5	7.7	272
Under \$7,000.....	43,975,733	65.1	142,749,992	33.1	30,193,914	56.2	122,683,576	30.0	62,521,526	24.6	9,776,470	19.7	15.6	8.0	324
Under \$8,000.....	48,955,364	72.4	180,014,830	41.8	35,121,961	65.4	199,566,735	39.0	83,213,995	32.7	13,133,754	26.5	15.8	8.2	374
Under \$9,000.....	53,103,252	78.6	215,213,467	50.0	39,247,059	73.1	194,973,793	47.5	103,634,966	40.7	16,501,816	33.3	15.9	8.5	420
Under \$10,000.....	56,491,088	83.6	247,327,176	57.4	42,624,672	79.4	226,590,793	55.4	123,107,617	48.1	17,773,550	35.9	16.1	8.7	464
Under \$15,000.....	64,205,649	95.0	339,094,988	79.7	52,320,477	97.0	318,140,564	77.7	183,933,328	72.3	30,482,979	61.5	16.6	9.6	606
Under \$20,000.....	65,967,375	97.6	369,029,693	85.7	52,077,450	97.0	347,989,894	85.0	205,602,029	80.8	34,671,884	70.0	16.9	10.0	666
Under \$50,000.....	67,361,377	99.7	408,677,873	94.9	53,466,790	99.6	387,513,644	94.7	236,491,739	93.0	42,111,761	85.0	17.8	10.9	788
Under \$100,000.....	67,550,287	99.9	421,118,239	97.8	53,655,066	99.9	399,913,376	97.7	246,696,053	97.0	45,765,881	92.4	18.6	11.4	853
Under \$500,000.....	67,594,250	100.0	428,282,736	99.4	53,698,779	100.0	407,028,576	99.4	252,468,105	99.3	48,517,953	96.0	19.2	11.9	904
Under \$1,000,000.....	67,595,654	100.0	429,228,882	99.7	53,700,170	100.0	407,966,137	99.7	253,228,962	99.6	48,926,388	98.8	19.3	12.0	911
All returns.....	67,596,300	100.0	429,201,239	-	53,700,794	100.0	409,336,755	100.0	254,338,564	100.0	49,529,695	100.0	19.5	12.1	922
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES															
\$1,000,000 or more.....	646	(4)	1,434,327	0.3	624	(4)	1,370,618	0.3	1,109,602	0.4	603,307	1.2	54.4	44.0	966,838
\$500,000 under \$1,000,000.....	2,050	(4)	2,389,473	0.6	2,015	(4)	2,308,179	0.6	1,869,459	0.7	1,011,712	2.0	54.1	43.8	502,090
\$100,000 under \$500,000.....	46,013	0.1	9,544,970	2.2	45,728	0.1	9,423,379	2.3	7,642,511	3.0	3,763,814	7.6	49.2	39.9	82,309
\$50,000 under \$100,000.....	234,923	0.3	21,985,336	5.1	234,004	0.4	21,823,111	5.3	17,646,822	7.0	7,417,934	15.0	43.6	34.0	31,700
\$20,000 under \$50,000.....	1,628,725	2.4	61,633,516	14.3	1,623,344	3.0	61,346,861	15.0	48,736,535	19.2	14,857,811	30.0	30.5	24.2	9,153
\$15,000 under \$20,000.....	3,390,651	5.0	91,568,223	21.3	3,380,299	6.3	91,196,191	22.3	70,405,230	27.7	19,046,716	38.5	27.1	20.9	5,635
\$10,000 under \$15,000.....	11,105,212	16.4	183,336,033	42.6	11,076,122	20.6	182,746,002	44.6	131,230,947	51.6	29,758,699	60.1	22.7	16.3	2,687
\$9,000 under \$10,000.....	14,493,048	21.4	215,449,742	50.0	14,453,735	26.9	214,763,002	52.5	150,703,698	59.3	33,027,879	66.7	21.9	15.4	2,285
\$8,000 under \$9,000.....	18,640,936	27.6	250,648,379	58.2	18,578,833	34.6	249,770,020	61.0	171,124,569	67.3	36,395,941	73.5	21.3	14.6	1,959
\$7,000 under \$8,000.....	23,620,567	34.9	287,913,217	66.9	23,506,880	43.8	286,653,179	70.0	191,817,038	75.4	39,753,225	80.3	20.7	13.9	1,691
\$6,000 under \$7,000.....	29,118,181	43.1	323,609,716	75.1	28,885,460	53.8	321,584,431	78.6	210,747,901	82.9	42,783,513	86.4	20.3	13.3	1,481
\$5,000 under \$6,000.....	34,578,949	51.2	353,616,833	82.1	34,087,084	63.5	350,186,118	85.5	225,950,163	88.8	45,192,806	91.2	20.0	12.9	1,326
\$4,000 under \$5,000.....	40,346,544	59.7	379,563,409	88.1	39,288,323	73.2	373,617,088	91.3	237,964,801	93.6	47,071,591	95.0	19.8	12.6	1,198
\$3,000 under \$4,000.....	46,385,275	68.6	406,688,866	93.0	44,335,088	82.6	391,312,343	95.6	246,807,442	97.0	48,427,694	97.8	19.0	12.4	1,092
\$2,000 under \$3,000.....	52,513,980	77.7	416,013,659	96.6	48,660,842	90.2	402,178,506	98.3	252,005,568	99.1	49,196,438	99.3	19.5	12.2	1,011
\$1,000 under \$2,000.....	59,812,104	88.5	426,751,593	99.1	53,148,211	99.0	408,816,211	99.9	254,305,287	100.0	49,524,966	100.0	19.5	12.1	932
\$600 under \$1,000.....	63,018,627	93.2	429,308,760	99.7	53,700,794	100.0	409,336,755	100.0	254,338,564	100.0	49,529,695	100.0	19.5	12.1	922
Returns with adjusted gross income.....	67,198,928	99.4	430,663,209	100.0	53,700,794	100.0	409,336,755	100.0	254,338,564	100.0	49,529,695	100.0	19.5	12.1	922
All returns.....	67,596,300	100.0	429,201,239	-	53,700,794	100									

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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Table 2.—ALL RETURNS: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income and loss	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.....	67,596,300	1429,201,239	39,303,938	337,033,503	2,851,212	10,058,880	1,887,912	10,633,373	201,837	964,354	23,351,400	70,511,129
Salaries and wages (gross).....	59,706,226	347,150,062	34,673,534	272,587,188	2,576,907	8,776,857	1,704,411	8,882,838	158,920	686,932	20,592,455	56,216,246
Business or profession:												
Net profit.....	4,887,150	26,314,996	4,066,483	23,865,143	123,282	372,739	90,628	394,740	14,886	48,601	591,869	1,633,773
Net loss.....	897,981	1,726,653	739,641	1,452,539	19,882	42,076	14,142	31,190	1,894	3,912	122,421	196,936
Farm:												
Net profit.....	1,999,465	5,217,505	1,606,986	4,616,254	67,614	90,120	25,189	49,518	8,136	10,824	291,541	450,788
Net loss.....	1,035,303	1,852,596	896,604	1,661,399	19,338	32,244	12,684	20,346	3,880	6,755	102,798	131,851
Partnership:												
Net profit.....	1,517,677	11,960,226	1,233,550	10,790,373	29,135	150,398	29,440	151,788	3,961	27,818	221,591	839,849
Net loss.....	423,428	1,354,209	340,033	1,203,604	9,877	36,139	9,276	17,247	1,755	2,697	62,485	94,522
Sales of capital assets:												
Net gain.....	5,930,093	11,069,464	4,321,479	8,681,232	81,460	158,324	141,252	245,540	18,552	37,152	1,267,348	1,947,217
Net loss.....	1,396,942	888,606	1,044,056	661,979	70,045	58,963	32,152	19,950	5,542	3,498	245,147	144,216
Ordinary gain from sales of depreciable property.....	232,677	194,808	203,836	173,741	(*)	(*)	3,739	2,538	(*)	(*)	23,457	12,198
Sales of property other than capital assets:												
Net gain.....	66,417	56,731	57,122	49,634	(*)	(*)	(*)	(*)	(*)	(*)	7,004	5,653
Net loss.....	195,126	290,145	169,761	255,302	3,275	4,261	3,403	6,862	(*)	(*)	18,100	23,397
Dividends in adjusted gross income.....	5,890,009	12,960,570	3,742,102	8,173,371	95,190	299,045	174,555	355,519	27,424	41,965	1,850,738	4,090,670
Interest received.....	23,582,312	11,296,048	16,851,038	7,527,368	405,199	172,795	736,544	338,770	103,363	59,099	5,486,168	3,198,016
Pensions and annuities (taxable portion).....	1,983,643	3,568,265	1,205,094	2,379,364	38,893	55,897	34,265	54,938	11,760	16,660	693,632	1,061,406
Rents:												
Net income.....	3,906,062	4,020,376	2,801,410	2,900,413	82,567	68,275	107,687	97,042	21,429	20,891	892,968	933,756
Net loss.....	2,180,940	1,565,929	1,724,985	1,255,360	43,478	35,001	73,013	43,717	6,679	3,669	332,785	228,184
Royalties:												
Net income.....	495,936	687,387	368,369	506,597	6,895	13,723	12,840	15,807	1,757	1,290	106,074	149,970
Net loss.....	29,923	66,026	23,677	61,074	1,136	914	247	409	1	(3)	4,863	3,630
Other sources.....	(2)	2,449,982	(2)	1,334,994	(2)	104,315	(2)	183,636	(2)	32,609	(2)	794,429
Returns With No Adjusted Gross Income												
Adjusted gross income.....	397,372	4,461,969	257,764	4,147,181	18,976	450,700	6,837	432,558	933	43,163	112,862	428,363
Salaries and wages (gross).....	111,204	362,988	84,001	306,776	3,112	6,016	1,278	1,475	487	1,638	22,326	47,082
Business or profession:												
Net profit.....	19,039	90,474	13,789	76,847	(*)	(*)	(*)	(*)	(*)	(*)	3,938	11,659
Net loss.....	153,699	696,884	101,638	561,898	7,321	23,342	3,466	11,921	(*)	(*)	40,923	96,686
Farm:												
Net profit.....	6,725	18,413	5,558	17,705	(*)	(*)	(*)	(*)	(*)	(*)	1,020	703
Net loss.....	130,461	507,702	97,477	441,760	5,740	11,891	(*)	(*)	(*)	(*)	25,357	49,730
Partnership:												
Net profit.....	9,355	50,165	8,172	47,127	(*)	(*)	(*)	(*)	(*)	(*)	881	2,705
Net loss.....	42,086	507,371	29,702	462,791	2,719	16,093	(*)	(*)	(*)	(*)	9,228	27,125
Sales of capital assets:												
Net gain.....	83,009	198,191	60,123	171,813	5,581	4,841	(*)	(*)	197	137	16,958	20,841
Net loss.....	31,122	33,588	20,889	24,702	(*)	(*)	(*)	(*)	(*)	(*)	9,139	8,272
Ordinary gain from sales of depreciable property.....	7,492	9,690	5,060	8,826	(*)	(*)	-	-	(*)	(*)	2,275	776
Sales of property other than capital assets:												
Net gain.....	1,893	3,068	1,306	2,791	(*)	(*)	(*)	(*)	(*)	(*)	291	85
Net loss.....	16,324	95,602	13,630	85,099	(*)	(*)	(*)	(*)	(*)	(*)	1,600	6,424
Dividends in adjusted gross income.....	40,423	68,517	27,017	56,035	1,943	966	(*)	(*)	(*)	(*)	10,961	10,580
Interest received.....	141,555	95,198	93,049	69,584	4,670	1,140	1,734	637	(*)	(*)	41,895	23,743
Pensions and annuities (taxable portion).....	4,868	4,901	3,496	3,563	-	-	-	-	-	-	1,373	1,338
Rents:												
Net income.....	43,864	49,590	32,949	43,275	(*)	(*)	(*)	(*)	(*)	(*)	8,524	4,683
Net loss.....	52,501	143,678	25,943	79,093	(*)	(*)	2,472	3,569	(*)	(*)	22,423	56,825
Royalties:												
Net income.....	9,727	52,715	7,557	51,086	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Net loss.....	(*)	5,926	(*)	5,865	-	-	(*)	(*)	-	-	(*)	(*)
Other sources.....	(2)	4,75,137	(2)	4,341,409	(2)	48,422	(2)	416,016	(2)	4609	(2)	4108,681

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

(1) Adjusted gross income less deficit.

(2) Number not tabulated.

(3) Less than \$500.

(4) Deficit.

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

Table 3.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, TOTAL 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				Partnership			
			Number of returns	Amount (Thousand dollars)	Net profit		Net loss		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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Total.....	67,596,300	429,201,239	59,706,226	347,150,062	4,887,150	26,314,996	897,981	1,726,653	1,999,465	5,217,505	1,035,303	1,852,596	1,517,677	11,960,226	423,428	1,354,209
No adjusted gross income.....	397,372	1,461,969	111,204	362,988	19,039	90,474	153,699	696,884	6,725	18,413	130,461	507,702	9,355	50,165	42,086	507,371
Under \$600.....	4,180,301	1,354,449	3,776,498	1,274,632	112,810	48,814	30,488	39,187	118,003	38,023	48,021	40,437	13,741	5,965	8,516	7,841
\$600 under \$1,000.....	3,206,523	2,557,167	2,679,615	2,119,712	146,634	102,020	22,836	32,421	138,417	81,412	35,961	45,000	22,248	17,480	5,325	7,351
\$1,000 under \$2,000.....	7,298,124	10,737,934	5,785,175	8,166,167	396,313	459,968	56,004	76,655	317,489	319,118	79,625	95,658	69,838	78,883	14,916	22,622
\$2,000 under \$3,000.....	6,128,705	15,324,793	5,061,057	12,127,979	410,048	738,719	52,986	61,894	249,273	393,360	76,674	90,721	79,239	142,822	14,833	24,889
\$3,000 under \$4,000.....	6,038,731	21,125,457	5,271,763	17,667,002	420,801	999,479	64,963	83,412	223,569	449,102	89,098	100,696	78,581	182,832	20,219	31,580
\$4,000 under \$5,000.....	5,767,595	25,946,576	5,179,795	22,374,941	406,104	1,190,764	67,773	74,323	190,192	468,117	95,398	117,436	89,926	266,311	18,834	41,416
\$5,000 under \$6,000.....	5,460,768	30,007,117	4,994,564	26,435,164	409,324	1,358,603	67,080	71,637	160,874	459,070	91,223	92,950	91,181	326,713	20,373	29,499
\$6,000 under \$7,000.....	5,497,614	35,696,499	5,143,543	32,327,151	376,302	1,334,416	67,591	54,828	128,801	401,265	83,989	95,832	95,832	340,799	23,995	38,395
\$7,000 under \$8,000.....	4,979,631	37,264,838	4,707,654	33,951,080	331,124	1,244,562	60,322	51,319	104,420	339,146	70,024	67,034	95,893	394,561	26,637	45,788
\$8,000 under \$9,000.....	4,147,888	35,198,637	3,932,606	32,177,062	290,501	1,196,044	50,053	42,391	76,908	293,236	48,562	54,622	74,854	340,490	21,673	24,076
\$9,000 under \$10,000.....	3,387,836	32,113,709	3,220,542	29,285,813	237,074	1,052,290	37,075	35,942	61,482	267,296	40,135	56,444	68,607	20,042	29,088	
\$10,000 under \$15,000.....	7,714,561	91,767,810	7,195,337	80,729,785	666,412	4,283,572	99,319	114,895	135,458	754,027	80,632	130,408	252,913	1,464,753	69,423	96,409
\$15,000 under \$20,000.....	1,761,926	29,934,707	1,505,314	22,471,664	263,198	2,798,025	28,692	49,787	42,776	352,551	24,148	65,029	140,537	1,194,957	33,653	60,351
\$20,000 under \$50,000.....	1,393,802	39,648,180	990,688	19,729,189	349,958	7,078,306	29,951	101,444	39,003	474,633	30,678	141,386	256,970	4,147,608	60,560	159,539
\$50,000 under \$100,000.....	188,910	12,440,366	121,488	4,306,306	44,744	1,890,804	6,176	53,460	4,984	83,027	7,476	79,028	57,313	1,797,291	16,098	104,035
\$100,000 under \$500,000.....	43,963	7,164,497	28,096	1,548,027	6,583	417,033	2,728	63,115	1,045	23,521	2,915	57,329	13,076	799,319	5,744	96,173
\$500,000 under \$1,000,000.....	1,404	946,146	869	60,477	124	11,326	149	8,471	32	518	173	6,849	335	42,861	321	14,332
\$1,000,000 or more.....	646	1,434,327	420	34,923	57	19,779	97	14,591	17	1,671	108	8,034	124	21,055	180	13,455
Returns under \$5,000.....	33,017,350	75,584,405	27,865,106	64,093,421	1,911,749	3,630,238	448,749	1,064,775	1,243,666	1,767,545	555,239	997,650	362,928	744,457	124,729	643,071
Returns \$5,000 under \$10,000.....	23,473,737	170,280,800	21,998,908	154,176,270	1,644,325	6,185,914	282,121	256,116	532,485	1,760,012	333,933	366,882	433,480	1,747,924	112,720	166,845
Returns \$10,000 or more.....	11,105,211	183,336,033	9,842,212	128,880,371	1,331,076	16,498,844	167,111	405,762	223,314	1,689,948	146,131	488,064	721,269	9,467,845	185,979	544,293
Adjusted gross income classes	Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
	Net gain		Net loss		Number of returns		Number of returns		Number of returns		Number of returns		Number of returns		Number of returns	
	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.....	5,930,093	11,069,464	1,396,942	888,606	232,677	194,808	66,417	56,731	195,126	290,145	5,890,009	12,960,570	23,582,312	11,296,048	1,983,643	3,568,265
No adjusted gross income.....	83,009	198,191	31,122	33,588	7,492	9,690	1,893	3,068	16,324	95,602	40,423	68,517	141,555	95,198	4,868	4,901
Under \$600.....	75,398	39,551	15,074	8,749	3,631	1,879	1,015	483	3,385	4,171	55,933	11,631	278,566	21,190	15,274	8,558
\$600 under \$1,000.....	107,392	42,616	17,710	8,965	2,900	1,141	1,243	58	2,258	3,617	103,257	37,132	465,044	131,322	41,400	25,740
\$1,000 under \$2,000.....	365,816	164,067	52,888	34,003	8,051	3,467	4,806	1,629	14,255	9,495	388,911	191,828	1,667,044	325,172	322,228	
\$2,000 under \$3,000.....	340,426	199,709	64,285	41,030	11,515	7,096	5,900	2,821	13,592	14,801	373,168	251,398	1,467,879	357,933	526,049	
\$3,000 under \$4,000.....	376,369	246,480	68,174	41,369	13,812	7,044	5,223	1,832	11,693	9,486	350,697	306,706	1,397,403	702,767	259,899	
\$4,000 under \$5,000.....	357,424	253,650	77,291	48,053	15,977	8,323	5,386	1,694	13,910	14,042	322,271	293,123	1,457,293	667,282	424,116	
\$5,000 under \$6,000.....	372,322	251,685	88,290	55,065	18,454	10,078	4,226	1,924	17,365	14,972	344,386	295,117	1,755,515	642,085	130,403	
\$6,000 under \$7,000.....	380,600	259,729	101,249	63,196	15,790	7,142	3,998	1,955	13,516	10,441	328,183	307,122	1,932,767	635,365	123,939	
\$7,000 under \$8,000.....	338,297	258,775	102,453	62,384	16,384	12,379	4,270	1,611	13,016	10,785	324,701	334,439	1,948,681	613,440	82,701	
\$8,000 under \$9,000.....	333,437	273,757	80,353	52,898	10,381	6,901	2,592	1,363	11,229	11,707	305,484	319,592	1,807,201	562,156	70,495	
\$9,000 under \$10,000.....	331,399	260,439	81,927	46,674	11,180	6,297	3,066	3,420	9,848	3,815	307,551	287,510	1,640,373	536,117	54,805	
\$10,000 under \$15,000.....	1,134,118	1,112,141	280,900	163,768	40,011	32,202	11,139	8,834	24,349	26,513	1,105,180	1,281,386	4,794,132	1,808,962	161,441	
\$15,000 under \$20,000.....	521,552	813,353	127,425	78,887	19,523	21,606	3,826	5,528	8,376	9,496	556,492	989,020	1,391,331	904,478	61,165	
\$20,000 under \$50,000.....	652,951	2,201,865	173,466	122,499	29,943	42,536	6,485	14,806	16,614	31,610	776,745	3,097,330	1,219,044	1,598,367	70,782	
\$50,000 under \$100,000.....	122,940	1,341,962	29,147	22,880	5,695	10,274	976	3,474	3,729	11,312	154,115	2,017,368	175,401	525,887	13,037	
\$100,000 under \$500,000.....	34,741	1,821,416	5,097	4,204	1,787	5,864	348	2,018	1,551	7,028	40,540	2,083,533	41,142	276,930	4,406	
\$500,000 under \$1,000,000.....	1,301	484,938	58	55	97	267	17	167	77	924	1,341	304,478	1,329	26,724	173	
\$1,000,000 or more.....	600	845,141	33	30	54	621	9	49	41	328	633	483,342	610	25,184	85	
Returns under \$5,000.....	1,705,834	1,144,264	326,543	215,757	63,377	38,641	25,465	11,583	75,416	151,214	1,634,659	1,160,335	6,874,787	3,140,354	1,210,211	
Returns \$5,000 under \$10,000.....	1,756,055	1,304,384	454,273	280,526	72,190	42,797	18,152	64,974	51,720	1,620,305	1,543,779	9,084,537	2,989,163	462,343	941,192	
Returns \$10,000 or more.....	2,468,204	8,620,816	616,126	392,323	97,110	113,370	22,800	34,875	54,736	87,211	2,635,045	10,256,456	7,622,988	5,166,531	311,089	

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

Table 3.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, TOTAL STANDARD DEDUCTION AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Rents				Royalties				Other sources (Thousand dollars)	Returns with standard deductions			Returns with itemized deductions		
	Net income		Net loss		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)													
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total.....	3,906,062	4,020,376	2,180,940	1,565,929	495,936	687,387	29,923	66,026	2,449,982	39,327,033	163,314,469	20,617,984	27,871,896	267,348,739	50,738,874
No adjusted gross income.....	43,864	49,590	52,501	143,678	9,727	52,715	(*)	(*)	3,475,137	-	-	-	-	-	-
Under \$600.....	69,954	23,070	35,534	29,859	12,099	6,176			25,228	4,143,480	1,340,963	1,277,451	36,821	13,486	24,027
\$600 under \$1,000.....	132,224	68,894	28,158	13,438	10,243	3,672			36,830	3,107,156	2,472,709	1,004,395	99,367	84,458	62,604
\$1,000 under \$2,000.....	459,972	312,962	85,590	40,694	42,972	19,546	2,908	3,284	235,439	6,480,391	9,460,003	2,337,094	817,733	1,277,931	603,288
\$2,000 under \$3,000.....	355,876	289,517	104,212	79,646	47,496	23,359			184,153	4,799,197	11,962,713	1,957,835	1,329,508	3,362,080	1,160,380
\$3,000 under \$4,000.....	258,637	240,913	129,318	71,350	29,575	19,100			161,894	4,233,250	14,776,686	1,962,266	1,805,481	6,348,771	1,820,258
\$4,000 under \$5,000.....	270,117	228,662	152,398	90,273	34,652	25,313			129,828	3,677,897	16,511,361	1,985,177	2,089,698	9,435,215	2,376,551
\$5,000 under \$6,000.....	275,141	227,916	183,427	105,354	33,801	27,157			55,760	2,917,538	16,011,223	1,756,857	2,543,230	13,995,894	3,166,007
\$6,000 under \$7,000.....	279,756	175,182	196,036	96,423	25,096	20,057	3,236	295	15,387	2,572,720	16,680,188	1,738,450	2,924,894	19,016,311	4,022,587
\$7,000 under \$8,000.....	280,100	224,449	209,452	98,356	27,793	20,974			27,857	2,056,586	15,364,810	1,560,199	2,923,045	21,900,028	4,444,340
\$8,000 under \$9,000.....	225,438	155,452	181,497	89,675	23,529	19,607	5,344	3,360	7,153	1,526,726	12,937,909	1,295,080	2,621,162	22,260,728	4,395,188
\$9,000 under \$10,000.....	214,903	158,222	146,363	76,372	20,167	20,171			15,651	1,218,166	11,540,453	1,152,323	2,169,670	20,573,256	3,899,164
\$10,000 under \$15,000.....	565,884	550,374	414,227	257,323	70,506	74,518	5,176	5,304	109,528	2,156,894	25,247,991	2,154,126	5,557,667	66,519,819	11,729,125
\$15,000 under \$20,000.....	184,100	305,943	122,026	107,856	33,962	48,678	2,721	2,773	243,396	296,092	4,975,655	295,720	1,465,834	24,959,052	4,028,802
\$20,000 under \$50,000.....	237,396	688,509	115,653	177,969	55,988	141,403	6,071	16,185	954,253	134,314	3,548,257	134,389	1,259,488	36,099,923	5,381,978
\$50,000 under \$100,000.....	41,928	228,889	18,946	51,048	12,962	69,299	2,344	13,363	442,654	5,930	376,162	5,938	182,980	12,064,204	1,801,233
\$100,000 under \$500,000.....	10,295	86,445	5,243	30,965	5,061	73,014	1,013	11,650	267,451	687	102,855	680	43,276	7,061,642	1,303,884
\$500,000 under \$1,000,000.....	308	3,404	244	2,661	206	14,812	52	1,773	29,911	5	3,187	5	1,399	942,959	185,253
\$1,000,000 or more.....	170	1,983	114	2,989	101	7,818	27	2,112	33,202	1	1,345	1	645	1,432,982	334,206
Returns under \$5,000.....	1,590,643	1,213,608	587,712	468,937	186,764	149,880	3,940	9,210	247,779	26,441,373	56,524,435	10,524,217	6,178,606	20,521,940	6,047,108
Returns \$5,000 under \$10,000.....	1,275,338	941,221	916,775	466,181	130,387	107,965	8,580	3,656	121,808	10,291,736	72,534,583	7,502,908	13,182,002	97,746,217	19,927,286
Returns \$10,000 or more.....	1,040,081	1,865,547	676,453	630,811	178,785	429,542	17,403	53,160	2,080,395	2,593,924	34,255,451	2,590,859	8,511,288	149,080,582	24,764,480

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 †Adjusted gross income less deficit.
 ‡Deficit.
 §Negative "Other sources."
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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				
				Number of returns	Amount (Thousand dollars)	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)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Grand total.....	67,596,300	190,741,281	2,429,201,239	59,706,226	347,150,062	4,887,130	26,314,996	897,981	1,726,653	1,999,465	5,217,505	1,035,303	1,852,596	
Taxable returns, total.....	53,700,794	153,203,616	409,336,755	49,308,141	332,927,416	3,871,639	24,482,465	569,976	739,971	1,151,882	3,951,260	601,860	1,001,106	
Under \$1,000.....	552,583	552,583	520,544	512,592	472,648	12,839	9,572	(*)	(*)	6,546	4,338	(*)	(*)	
\$1,000 under \$2,000.....	4,487,369	4,877,238	6,637,705	4,130,815	5,960,127	118,813	147,727	11,892	12,195	65,519	69,113	16,603	13,739	
\$2,000 under \$3,000.....	4,325,234	6,506,297	10,866,163	3,871,142	9,434,164	209,331	382,764	23,471	20,837	107,019	168,442	15,891	32,770	
\$3,000 under \$4,000.....	5,047,285	10,170,911	17,695,255	4,556,758	15,410,579	300,531	707,001	42,372	42,724	139,737	259,685	64,020	63,354	
\$4,000 under \$5,000.....	5,201,239	12,984,896	23,430,970	4,747,018	20,610,432	334,531	965,559	55,459	54,888	140,030	314,961	80,522	92,672	
\$5,000 under \$6,000.....	5,201,624	14,811,560	28,601,687	4,801,164	25,449,077	365,131	1,227,073	60,617	55,618	132,512	345,937	83,450	84,166	
\$6,000 under \$7,000.....	5,378,580	17,466,412	34,931,252	5,055,125	31,815,695	356,831	1,250,246	64,653	49,032	114,602	334,594	80,887	85,396	
\$7,000 under \$8,000.....	4,928,047	17,261,172	36,883,159	4,671,762	33,719,335	322,438	1,198,227	59,035	48,489	96,434	293,086	68,302	64,550	
\$8,000 under \$9,000.....	4,125,098	14,994,493	35,007,018	3,919,020	32,092,356	284,338	1,159,491	49,626	41,284	72,525	267,080	47,847	50,125	
\$9,000 under \$10,000.....	3,377,613	12,545,338	32,017,000	3,215,174	29,256,746	233,457	1,029,333	36,078	31,702	57,875	242,904	39,555	50,706	
\$10,000 under \$15,000.....	7,695,823	28,269,086	91,549,811	7,185,209	80,641,698	661,430	4,236,158	98,306	110,764	132,109	724,204	79,564	123,177	
\$15,000 under \$20,000.....	1,756,955	6,501,091	29,849,330	1,502,907	22,443,762	261,310	2,776,944	28,641	49,724	42,160	347,490	23,843	60,292	
\$20,000 under \$50,000.....	1,389,340	5,363,660	39,523,750	989,034	19,691,556	348,930	7,058,365	29,667	95,459	38,752	471,138	10,380	133,187	
\$50,000 under \$100,000.....	188,276	733,143	12,399,732	121,189	4,297,264	44,635	1,887,926	6,081	48,044	4,974	82,700	7,424	76,852	
\$100,000 under \$500,000.....	43,713	158,693	7,115,606	27,959	1,537,978	6,544	415,220	2,679	55,838	1,040	23,464	2,874	54,872	
\$500,000 under \$1,000,000.....	1,391	4,930	937,561	863	59,915	134	11,326	147	8,247	32	518	170	6,625	
\$1,000,000 or more.....	624	2,113	1,370,618	410	34,084	15	19,533	92	13,701	16	1,606	103	7,630	
Nontaxable returns, total.....	13,895,506	37,537,666	219,864,484	10,398,087	14,222,646	1,015,432	1,832,534	328,006	986,681	847,585	1,266,245	373,442	851,492	
No adjusted gross income.....	397,372	1,113,395	2,461,969	111,204	362,988	19,039	90,474	153,699	696,884	6,725	18,413	130,461	507,702	
Under \$600.....	4,180,301	5,267,762	1,354,449	3,776,498	1,274,632	112,830	48,814	30,488	39,187	118,003	38,023	48,021	40,437	
\$600 under \$1,000.....	2,653,940	4,089,457	2,036,623	2,167,023	1,647,065	133,745	92,449	21,676	30,996	131,870	77,074	15,236	44,007	
\$1,000 under \$2,000.....	2,810,755	8,272,490	4,100,229	1,654,361	2,206,040	277,530	312,241	44,112	64,459	251,970	250,005	63,022	81,919	
\$2,000 under \$3,000.....	1,803,471	7,084,570	4,458,630	1,189,915	2,693,815	200,637	355,955	29,515	41,056	142,254	224,918	40,783	59,952	
\$3,000 under \$4,000.....	991,446	4,972,582	3,430,201	715,005	2,256,423	120,240	292,478	22,591	40,688	83,832	189,417	25,078	37,343	
\$4,000 under \$5,000.....	566,356	3,406,720	2,515,606	432,777	1,764,509	71,634	225,205	12,314	19,435	50,162	153,156	14,876	24,764	
\$5,000 or more.....	491,865	3,330,690	3,430,710	351,304	2,017,174	79,837	414,918	13,611	53,976	62,769	315,239	15,965	57,368	
Returns under \$5,000.....	33,017,350	69,298,900	275,584,405	27,865,106	64,093,421	1,911,719	3,630,238	448,749	1,064,775	1,243,666	1,767,545	555,239	997,650	
Returns \$5,000 under \$10,000.....	23,473,737	80,274,708	170,280,800	21,998,908	154,176,270	1,644,315	6,185,914	282,121	256,116	532,485	1,760,012	333,933	366,882	
Returns \$10,000 or more.....	11,105,211	41,167,673	183,336,033	9,842,212	128,880,371	1,331,076	16,498,844	167,111	405,762	223,314	1,689,948	146,131	488,064	
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.....	1,517,677	11,960,226	423,428	1,354,209	5,930,093	11,069,464	1,196,942	888,606	232,677	194,808	66,417	56,731	194,126	290,145
Taxable returns, total.....	1,317,173	11,495,282	322,648	647,193	4,962,029	10,172,230	1,113,843	758,159	186,364	163,412	49,223	46,186	133,405	151,347
Under \$1,000.....	1,305	1,035	(*)	11,453	3,436	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	353
\$1,000 under \$2,000.....	24,418	26,074	4,329	3,528	108,830	41,999	14,706	9,178	(*)	(*)	(*)	(*)	(*)	7,910
\$2,000 under \$3,000.....	38,519	69,381	8,317	16,221	159,678	83,416	33,721	21,986	4,521	4,646	2,871	1,011	4,516	4,794
\$3,000 under \$4,000.....	53,645	121,417	10,359	13,494	252,191	151,412	47,742	27,741	8,464	3,727	3,918	1,451	6,162	5,186
\$4,000 under \$5,000.....	70,714	209,568	11,605	10,578	290,771	198,226	63,705	39,578	11,828	5,819	3,563	1,006	8,188	13,521
\$5,000 under \$6,000.....	83,294	293,825	17,452	11,961	339,390	214,511	81,370	50,490	16,133	8,028	4,081	1,923	14,734	10,096
\$6,000 under \$7,000.....	95,172	311,902	22,185	34,987	362,542	235,385	96,069	59,742	14,335	6,555	3,273	1,860	12,345	9,932
\$7,000 under \$8,000.....	92,412	376,704	25,250	28,294	328,018	234,469	100,145	61,015	15,074	12,099	3,462	862	12,164	11,082
\$8,000 under \$9,000.....	73,132	327,240	20,430	18,042	327,110	263,382	78,815	51,772	9,366	5,713	2,447	1,359	10,132	3,794
\$9,000 under \$10,000.....	68,172	343,396	19,607	25,342	327,126	247,335	81,801	46,547	10,600	5,852	3,066	3,420	9,703	25,185
\$10,000 under \$15,000.....	250,098	1,441,197	68,002	75,282	1,126,517	1,084,960	79,320	162,535	38,993	31,453	11,037	8,792	23,756	9,113
\$15,000 under \$20,000.....	139,504	1,185,001	33,095	52,800	519,042	802,669	26,931	78,434	19,043	20,938	3,775	5,426	8,258	31,338
\$20,000 under \$50,000.....	256,133	4,132,338	59,653	145,154	650,397	2,167,225	72,896	121,943	29,697	42,049	6,397	13,719	16,510	11,105
\$50,000 under \$100,000.....	57,171	1,794,714	15,932	99,749	122,536	1,325,950	29,045	22,788	5,628	9,986	966	3,288	3,698	6,697
\$100,000 under \$500,000.....	13,030	797,618	5,656	84,299	34,555	1,801,208	5,068	4,176	1,760	5,564	342	1,854	1,528	915
\$500,000 under \$1,000,000.....	334	42,860	312	13,871	1,290	483,277	56	53	5	222	17	167	76	326
\$1,000,000 or more.....	120	21,012	174	13,310	583	833,370	30	27	53	579	8	48	40	
Nontaxable returns, total.....	200,504	464,946	100,781	707,018	968,063	897,232	83,099	130,447	46,312	31,397	17,195	10,546	61,722	138,799
No adjusted gross income.....	9,355	50,165	42,086	507,371	83,009	198,191	31,122	33,588	7,492	9,690	1,893	3,068	16,324	95,602
Under \$600.....	13,741	5,965	8,516	7,841	75,398	39,551	15,074	8,749	3,631	1,879	3,385	4,171	3,602	
\$600 under \$1,000.....	20,943	16,445	5,035	7,160	95,939	39,180	15,287	8,811	2,900	1,141	2,258	541	2,113	
\$1,000 under \$2,000.....	45,419	52,809	10,587	19,095	256,986	122,068	38,182	24,825	7,276	3,286	3,563	1,196	12,804	
\$2,000 under \$3,000.....	40,721	73,441	6,516	8,668	180,748	116,293	30,564	19,044	6,994	2,451	4,272	2,243	9,076	
\$3,000 under \$4,000.....	24,936	61,415	9,860	18,087	124,178	95,067	20,431	13,628	5,348	3,317	3,128	1,069	4,692	
\$4,000 under \$5,000.....	19,212	56,743	7,229	30,838	66,652	55,423	13,586	8,475	4,149	2,504	2,081	5,722	8,528	
\$5,000 or more.....	26,177	147,963	10,952	107,958	85,153	231,459	18,853	13,327	8,522	7,129	2,081	2,429	6,767	
Returns under \$5,000.....	362,928													

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)						
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	5,890,009	12,960,570	23,582,312	11,296,048	1,983,643	3,568,265	3,906,062	4,020,376	2,180,940	1,565,929	495,936	687,387	29,923	66,026
Taxable returns, total.....	5,040,963	12,179,278	20,396,960	9,576,187	1,215,917	2,473,179	2,908,992	3,227,643	1,869,756	1,190,302	376,781	564,122	27,955	52,252
Under \$1,000.....	17,102	7,430	53,385	12,593	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	123,502	71,069	542,683	172,627	31,879	32,624	83,417	53,120	23,502	10,813	8,580	4,493	-	-
\$2,000 under \$3,000.....	183,651	133,645	818,583	341,491	117,008	159,752	146,743	108,911	54,306	27,152	21,536	8,557	-	-
\$3,000 under \$4,000.....	242,087	186,017	1,111,819	501,092	156,761	271,737	184,904	152,486	95,011	44,681	17,899	9,828	2,468	3,105
\$4,000 under \$5,000.....	279,299	230,876	1,314,860	545,394	161,847	307,111	222,197	182,000	131,671	65,326	27,724	20,075	-	-
\$5,000 under \$6,000.....	321,022	271,303	1,690,002	586,398	112,641	235,342	256,121	196,592	172,319	83,800	30,526	20,829	-	-
\$6,000 under \$7,000.....	326,929	280,584	1,899,959	620,538	119,383	212,615	265,481	165,216	189,014	90,217	23,640	18,751	4,996	939
\$7,000 under \$8,000.....	317,089	311,282	1,928,529	593,592	79,905	174,406	277,190	220,602	203,899	89,548	26,696	19,680	-	-
\$8,000 under \$9,000.....	301,243	310,420	1,796,555	551,916	70,495	123,106	223,242	150,947	179,245	87,349	23,089	19,306	3,294	2,017
\$9,000 under \$10,000.....	305,466	281,140	1,635,885	532,762	54,660	124,052	212,935	149,711	146,073	76,156	19,877	20,108	-	-
\$10,000 under \$15,000.....	1,099,221	1,259,338	4,783,304	1,792,392	160,411	351,784	562,776	544,273	412,458	248,271	69,558	73,434	5,109	5,299
\$15,000 under \$20,000.....	554,780	980,784	1,388,057	897,269	60,844	159,572	183,065	300,159	121,400	106,610	33,741	47,883	2,721	2,773
\$20,000 under \$50,000.....	773,682	3,062,729	1,215,654	1,589,323	70,413	229,387	236,074	682,677	115,260	175,146	55,698	138,622	5,953	10,107
\$50,000 under \$100,000.....	153,633	2,004,073	174,867	520,052	12,978	57,663	41,812	228,455	18,820	49,345	12,900	68,754	2,333	13,318
\$100,000 under \$500,000.....	40,318	2,056,368	40,913	270,632	4,386	30,300	10,223	85,380	5,191	29,533	5,013	71,182	1,003	11,098
\$500,000 under \$1,000,000.....	1,328	298,704	1,316	25,099	171	1,320	305	3,332	238	2,364	204	14,811	52	1,773
\$1,000,000 or more.....	611	433,516	589	23,017	79	959	166	1,973	106	2,885	100	7,812	26	1,823
Nontaxable returns, total.....	849,044	781,294	3,185,351	1,719,864	767,727	1,095,089	997,071	792,734	311,184	375,629	119,156	123,265	1,969	13,772
No adjusted gross income.....	40,423	68,517	142,555	95,198	4,868	4,901	43,864	49,590	52,501	143,678	9,727	52,715	(*)	(*)
Under \$600.....	55,933	11,631	278,564	51,150	15,274	8,558	69,954	23,070	35,534	29,859	12,099	6,176	-	-
\$600 under \$1,000.....	86,155	29,702	411,664	118,729	39,345	24,291	129,883	67,085	26,916	12,632	10,243	3,672	-	-
\$1,000 under \$2,000.....	265,409	120,759	1,124,361	569,228	293,293	289,604	376,555	259,842	62,088	29,881	34,392	15,052	936	7,846
\$2,000 under \$3,000.....	189,516	117,754	649,296	409,289	240,924	366,297	209,133	180,606	49,907	52,493	25,960	14,802	-	-
\$3,000 under \$4,000.....	108,610	120,689	285,584	201,675	103,138	209,539	73,733	88,427	34,307	26,669	11,676	9,271	-	-
\$4,000 under \$5,000.....	42,972	62,246	142,433	121,889	43,818	117,005	47,920	46,662	20,727	24,947	6,929	5,238	-	-
\$5,000 or more.....	60,026	249,996	151,894	152,706	27,067	74,894	46,029	77,452	29,204	55,470	8,130	16,339	-	-
Returns under \$5,000.....	1,634,659	1,160,335	6,874,787	3,140,354	1,210,211	1,792,868	1,990,643	1,213,608	587,712	468,937	186,764	149,880	3,940	9,210
Returns \$5,000 under \$10,000.....	1,620,305	1,543,779	9,084,537	2,989,163	462,343	941,192	1,275,338	941,221	916,775	466,181	130,387	107,965	8,580	3,656
Returns \$10,000 or more.....	2,635,045	10,256,456	7,622,988	5,166,531	311,089	834,205	1,040,081	1,865,547	676,453	630,811	178,785	429,542	17,403	53,160

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 income	
										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.....	5,592,458	3,447,995	3,142,575	71,356,858	114,444,769	13,232,817	54,363,483	255,082,124	50,144,133	1,501,287	168,305	1,980,683	375,792
Taxable returns, total.....	5,511,639	3,280,276	2,892,276	63,079,093	91,922,170	-	53,700,794	254,338,564	50,026,424	1,099,191	131,862	1,726,688	301,366
Under \$1,000.....	10,634	2,796	816	155,878	331,550	-	552,583	33,277	4,731	-	-	(*)	(*)
\$1,000 under \$2,000.....	134,372	43,708	26,466	1,412,335	2,926,343	-	4,487,369	2,299,719	329,419	-	-	289	18,221
\$2,000 under \$3,000.....	171,380	89,524	74,093	1,764,889	3,903,778	-	4,325,234	5,198,126	778,036	10,801	7,004	43,108	2,191
\$3,000 under \$4,000.....	252,473	159,111	133,785	2,749,954	6,102,547	-	5,047,285	8,842,641	1,376,718	150,441	14,345	83,211	5,375
\$4,000 under \$5,000.....	274,207	224,980	166,032	3,626,033	7,790,938	-	5,201,239	12,014,638	1,906,546	166,887	17,923	105,807	9,321
\$5,000 under \$6,000.....	266,257	286,684	215,649	4,512,498	8,886,936	-	5,201,624	15,202,262	2,438,423	119,358	15,085	141,802	13,405
\$6,000 under \$7,000.....	273,864	346,562	266,708	5,520,551	10,479,847	-	5,378,580	18,930,863	3,060,354	100,853	13,796	139,012	15,804
\$7,000 under \$8,000.....	297,309	336,845	266,023	5,833,987	10,356,703	-	4,928,047	20,692,469	3,385,048	75,086	10,909	130,661	16,248
\$8,000 under \$9,000.....	251,843	312,429	256,098	5,589,452	8,996,696	-	4,125,098	20,420,871	3,393,758	54,729	7,789	115,295	16,538
\$9,000 under \$10,000.....	249,817	297,570	234,608	5,017,051	7,527,203	-	3,377,613	19,472,751	3,292,421	50,051	7,037	93,442	15,453
\$10,000 under \$15,000.....	810,061	796,708	698,655	13,763,258	16,961,452	-	7,695,823	60,825,711	10,791,245	123,405	17,863	323,516	56,727
\$15,000 under \$20,000.....	480,392	208,424	238,990	4,280,096	3,900,655	-	1,756,955	21,668,701	4,233,490	51,551	7,523	161,437	33,476
\$20,000 under \$50,000.....	1,216,417	1,544,732	259,530	5,416,084	3,218,196	-	1,389,340	30,889,710	7,542,390	67,052	9,477	291,585	76,569
\$50,000 under \$100,000.....	483,241	17,302	43,175	1,755,585	439,886	-	188,276	10,204,314	3,693,161	13,657	2,061	62,186	25,217
\$100,000 under \$500,000.....	276,021	2,814	10,972	1,246,949	95,216	-	43,713	5,773,052	2,780,788	5,001	722	15,525	12,270
\$500,000 under \$1,000,000.....	30,367	59	507	174,745	2,958	-	1,391	759,857	413,461	166	26	567	1,247
\$1,000,000 or more.....	32,984	28	169	259,748	1,268	-	624	1,109,602	606,435	86	13	305	1,003
Nontaxable returns, total.....	80,821	167,718	250,301	8,277,768	22,522,600	13,232,817	662,689	743,562	117,709	402,095	36,444	2,53,997	74,425
No adjusted gross income.....	445,378	9,189	29,758	-	668,037	397,372	-	-	-	-	-	-	-
Under \$600.....	3,510	14,308	28,738	1,301,478	3,160,657	4,180,301	-	-	-	-	-	-	-
\$600 under \$1,000.....	43,856	12,748	16,844	911,121	2,453,674	2,648,318	5,622	271	41	(*)	(*)	2,972	24
\$1,000 under \$2,000.....	160,608	27,644	33,075	1,528,047	4,963,494	2,708,321	102,434	24,678	3,532	78,900	2,414	22,600	1,103
\$2,000 under \$3,000.....	131,917	34,300	45,050	1,353,326	4,250,742	1,640,809	162,662	95,362	13,637	129,828	10,498	31,219	2,979
\$3,000 under \$4,000.....	77,471	27,033	34,263	1,032,570	2,983,549	837,088	154,357	110,005	15,879	106,351	10,178	45,016	5,352
\$4,000 under \$5,000.....	53,152	22,886	31,499	735,695	2,044,032	469,475	96,881	99,032	14,233	54,281	7,527	42,347	6,639
\$5,000 or more.....	55,685	19,610	31,074	1,415,531	1,998,414	351,133	140,733	414,214	70,387	30,747	5,812	109,843	58,328
Returns under \$5,000.....	868,200	668,226	620,419	16,571,325	41,579,340	12,881,683	20,135,667	28,717,749	4,442,772				

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 6 —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 (Thousand dollars) (59)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns (60)	Amount (Thousand dollars) (61)	Number of returns (62)	Amount (Thousand dollars) (63)	Number of returns (64)	Amount (Thousand dollars) (65)
	Number of returns (55)	Amount (Thousand dollars) (56)	Number of returns (57)	Amount (Thousand dollars) (58)							
Grand total.....	126,120	61,596	99,826	8,702	49,529,695	141,326	24,424	6,483,893	1,078,079	57,753,820	39,259,924
Taxable returns, total.....	121,409	55,054	92,877	8,390	49,529,695	118,777	19,937	4,819,157	908,436	48,430,818	38,468,256
Under \$1,000.....	-	-	(*)	(*)	4,729	-	-	16,967	818	48,355	45,153
\$1,000 under \$2,000.....	-	-	4,665	66	228,528	2,175	352	184,369	13,441	3,940,987	582,199
\$2,000 under \$3,000.....	5,934	332	3,712	40	768,744	-	-	318,047	33,734	3,733,978	939,094
\$3,000 under \$4,000.....	-	-	3,749	640	1,356,103	2,592	211	435,312	59,920	4,437,614	1,541,416
\$4,000 under \$5,000.....	5,073	251	5,253	268	1,878,785	4,787	512	480,061	81,791	4,651,517	2,068,635
\$5,000 under \$6,000.....	-	-	3,498	286	2,409,293	9,882	758	498,108	93,576	4,734,582	2,619,771
\$6,000 under \$7,000.....	4,659	667	3,348	155	3,330,288	9,447	1,007	438,131	83,468	5,007,897	3,306,049
\$7,000 under \$8,000.....	2,026	316	6,651	290	3,357,284	6,079	788	372,584	72,456	4,631,249	3,581,266
\$8,000 under \$9,000.....	4,340	1,225	5,609	144	3,368,062	7,044	613	308,512	60,988	3,891,521	3,510,152
\$9,000 under \$10,000.....	4,058	482	3,329	270	3,269,180	7,271	781	250,553	52,561	3,191,353	3,299,878
\$10,000 under \$15,000.....	17,980	3,431	15,985	1,265	10,711,983	25,097	4,641	707,131	157,371	7,134,979	9,673,327
\$15,000 under \$20,000.....	14,110	3,121	9,313	473	4,138,905	11,783	2,096	300,640	72,207	1,482,679	2,946,445
\$20,000 under \$50,000.....	36,045	15,137	17,090	1,349	7,439,877	24,616	4,968	433,946	107,447	958,966	3,079,156
\$50,000 under \$100,000.....	17,305	10,678	8,666	1,092	3,654,120	5,637	1,687	63,329	15,494	116,811	909,358
\$100,000 under \$500,000.....	9,208	14,483	3,333	1,095	2,752,102	2,185	1,184	11,121	3,076	27,094	345,776
\$500,000 under \$1,000,000.....	436	3,401	142	375	438,405	114	139	257	65	843	12,321
\$1,000,000 or more.....	235	1,530	80	581	633,307	68	200	89	23	393	8,260
Nontaxable returns, total.....	4,712	6,542	6,950	312	-	22,549	4,487	1,664,737	169,647	9,323,001	791,668
No adjusted gross income.....	-	-	-	-	-	3,208	836	51,232	4,937	92,317	37,589
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	107,274	4,440	3,725,720	119,182
\$1,000 under \$2,000.....	-	-	3,057	84	-	5,292	858	219,908	9,595	1,987,169	141,698
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	473,511	31,506	1,297,746	116,074
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	330,673	34,239	951,542	121,654
\$4,000 under \$5,000.....	4,712	6,542	3,893	228	-	-	-	207,477	29,155	582,200	88,491
\$5,000 or more.....	-	-	-	-	-	6,085	1,783	147,062	32,323	312,285	101,153
Returns under \$5,000.....	13,461	940	24,157	1,261	4,336,888	26,019	3,779	2,952,429	327,026	26,259,168	5,867,013
Returns \$5,000 under \$10,000.....	15,802	3,199	22,724	1,178	15,434,106	44,591	4,921	2,002,750	392,413	21,760,653	16,400,474
Returns \$10,000 or more.....	96,857	57,457	52,945	6,263	29,788,699	70,716	15,724	1,528,714	358,640	9,732,999	16,992,437

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns (70)	Amount (Thousand dollars) (71)	Overpayment				Credit on 1966 tax	
	Number of returns (66)	Amount (Thousand dollars) (67)	Number of returns (68)	Amount (Thousand dollars) (69)			Refund		Bonds only requested		Number of returns (76)	Amount (Thousand dollars) (77)
							Number of returns (72)	Amount (Thousand dollars) (73)	Number of returns (74)	Amount (Thousand dollars) (75)		
Grand total.....	5,513,245	10,734,837	20,026,711	7,460,916	44,340,412	6,823,215	42,595,214	5,925,636	171,216	21,210	1,829,029	876,365
Taxable returns, total.....	5,166,516	10,582,912	18,620,935	7,324,869	34,933,617	5,917,679	33,397,063	5,112,569	136,702	18,640	1,616,854	786,465
Under \$1,000.....	3,583	403	73,455	1,278	477,797	41,277	472,500	40,855	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	72,510	12,026	689,942	4,546	3,787,637	297,629	3,731,224	290,791	23,624	1,490	36,875	5,348
\$2,000 under \$3,000.....	134,813	29,210	962,784	101,993	3,347,721	267,225	3,292,435	260,246	10,666	541	51,683	6,439
\$3,000 under \$4,000.....	244,782	79,772	1,740,143	171,462	3,292,678	370,415	3,193,905	353,277	15,826	1,701	94,837	15,437
\$4,000 under \$5,000.....	314,760	113,848	1,735,907	226,798	3,447,627	446,220	3,335,790	427,221	14,014	1,837	113,172	19,163
\$5,000 under \$6,000.....	360,940	161,038	1,665,901	255,277	3,518,307	532,517	3,400,124	507,267	10,524	1,204	128,926	24,047
\$6,000 under \$7,000.....	355,815	179,231	1,694,146	276,888	3,674,603	647,467	3,564,377	620,205	8,743	1,242	126,084	26,020
\$7,000 under \$8,000.....	350,315	202,491	1,516,957	285,077	3,399,093	638,355	3,298,932	608,675	11,660	1,523	106,956	28,158
\$8,000 under \$9,000.....	310,987	200,889	1,335,271	269,697	2,777,002	551,118	2,681,883	521,763	10,280	2,379	101,536	26,976
\$9,000 under \$10,000.....	286,538	207,914	1,181,839	249,413	2,184,383	434,722	2,100,340	409,560	4,955	903	91,003	24,259
\$10,000 under \$15,000.....	1,051,217	1,004,650	3,695,602	1,058,427	3,980,406	862,695	3,688,929	747,151	18,150	3,408	314,510	112,133
\$15,000 under \$20,000.....	575,641	862,924	1,178,818	663,030	575,931	209,305	431,722	126,324	3,690	1,258	159,879	81,721
\$20,000 under \$50,000.....	897,900	3,323,874	971,397	1,555,254	416,317	405,128	193,115	152,552	1,840	805	243,100	251,768
\$50,000 under \$100,000.....	164,020	2,052,873	142,554	846,590	45,631	137,147	10,405	31,055	53	65	37,884	106,026
\$100,000 under \$500,000.....	40,747	1,655,575	35,485	816,198	8,206	61,474	1,325	11,742	10	41	7,245	49,691
\$500,000 under \$1,000,000.....	1,349	222,139	1,201	179,418	188	5,276	36	1,248	-	-	165	4,028
\$1,000,000 or more.....	599	280,055	533	322,923	90	7,709	21	2,637	-	-	78	5,072
Nontaxable returns, total.....	346,728	151,925	1,405,776	136,047	9,406,795	905,537	9,198,150	813,068	34,515	2,570	212,176	89,902
No adjusted gross income.....	42,582	30,586	44,638	4,607	120,961	67,011	99,612	46,990	(*)	(*)	(*)	(*)
Under \$600.....	20,109	5,745	100,973	4,100	3,742,367	124,265	3,715,621	120,540	17,931	733	10,265	2,992
\$600 under \$1,000.....	24,845	5,170	206,657	8,910	1,995,991	146,123	1,973,968	142,259	8,305	644	16,026	3,220
\$1,000 under \$2,000.....	54,301	14,710	420,370	27,606	1,302,898	126,412	1,269,503	117,384	-	-	35,600	8,779
\$2,000 under \$3,000.....	60,955	18,813	268,571	27,358	952,637	133,107	921,242	122,877	6,802	739	36,540	10,058
\$3,000 under \$4,000.....	49,600	15,916	161,557	22,048	591,611	97,234	564,855	89,394	-	-	27,694	7,524
\$4,000 under \$5,000.....	37,300	17,147	95,619	17,680	373,364	76,751	356,100	69,110	-	-	21,117	7,558
\$5,000 or more.....	57,036	43,838	107,391	23,738	326,366	134,634	297,249	104,514	1,060	407	37,634	29,797
Returns under \$5,000.....	1,060,141	337,346	6,499,617	658,986	23,433,390	2,195,670	22,926,756	2,080,943	100,541	8,060	474,029	106,670
Returns \$5,000 under \$10,000.....	1,710,956	975,270	7,494,051	1,358,012	15,862,397	2,902,573	15,330,810	2,750,199	46,830	7,433	584,358	144,942
Returns \$10,000 or more.....	2,742,148	9,422,221	6,033,043	5,443,918	5,044,325	1,724,972	4,337,648	1,094,494	23,845	5,717	770,642	624,753

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 †These data are based on information reported by taxpayers with farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income—1965 Business Tax Returns.
 ‡Adjusted gross income less deficit.
 §Deficit.
 ¶Negative "Other sources."
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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			
				Number of returns	Amount (Thousand dollars)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	39,505,774	150,356,730	1,337,997,857	34,832,454	273,274,121	4,081,370	23,913,745	741,534	1,456,450	1,615,121	4,627,078	900,483	1,668,154
Taxable returns, total.....	34,053,931	126,465,185	325,202,822	31,349,123	264,209,670	3,312,522	22,318,955	494,341	636,373	959,114	3,520,014	594,121	906,519
Under \$2,000.....	164,619	327,495	296,339	125,807	221,656	23,368	33,940	2,610	2,268	17,348	21,866	7,256	8,202
\$2,000 under \$3,000.....	872,407	2,097,390	2,245,025	723,639	1,759,923	111,551	203,461	14,372	13,388	70,345	111,616	25,139	25,524
\$3,000 under \$4,000.....	1,888,780	5,666,599	6,706,914	1,645,164	5,543,783	166,678	492,184	32,970	35,683	109,724	203,057	53,351	53,496
\$4,000 under \$5,000.....	2,696,038	9,168,836	12,217,402	2,412,356	10,427,242	279,675	799,910	46,095	45,097	120,820	271,075	71,114	82,649
\$5,000 under \$6,000.....	3,313,060	11,980,064	18,253,199	3,036,076	16,046,850	325,548	1,056,531	51,372	48,664	119,410	311,471	75,699	77,068
\$6,000 under \$7,000.....	4,036,863	15,369,291	26,268,587	3,803,097	24,011,881	321,898	1,104,257	58,044	44,557	105,901	308,613	75,231	75,371
\$7,000 under \$8,000.....	4,085,062	15,900,661	30,591,833	3,897,789	28,210,876	295,746	1,076,317	53,524	40,953	88,494	264,499	65,275	61,558
\$8,000 under \$9,000.....	3,626,590	14,170,753	30,793,989	3,471,892	28,507,542	266,073	1,070,962	47,323	38,334	66,869	243,468	46,096	49,483
\$9,000 under \$10,000.....	3,054,543	12,032,660	28,969,738	2,929,679	26,786,974	218,793	946,381	33,656	29,211	53,681	225,970	38,105	47,960
\$10,000 under \$15,000.....	7,192,134	27,449,925	85,624,101	6,788,499	76,559,105	624,914	3,955,938	93,043	102,045	124,749	681,444	76,191	114,509
\$15,000 under \$20,000.....	1,635,652	6,291,073	27,782,640	1,432,939	21,556,354	246,773	2,600,783	25,980	43,322	39,702	328,800	22,460	56,362
\$20,000 under \$50,000.....	1,278,006	5,157,041	36,339,594	939,801	18,908,594	332,274	6,736,508	27,246	86,361	36,394	446,599	28,485	124,524
\$50,000 under \$100,000.....	170,610	699,437	11,216,134	115,000	4,121,584	42,906	1,824,454	5,529	42,840	4,690	77,699	6,909	70,263
\$100,000 under \$500,000.....	37,931	147,658	6,124,700	26,237	1,463,951	6,170	393,588	2,378	47,805	950	21,769	2,583	49,215
\$500,000 under \$1,000,000.....	1,145	4,446	770,192	787	55,270	108	11,041	126	6,912	24	467	151	5,740
\$1,000,000 or more.....	491	1,856	1,002,935	361	28,085	47	12,700	73	8,933	13	1,601	76	4,595
Non-taxable returns, total.....	5,451,844	23,891,544	112,795,041	3,483,331	9,064,454	768,849	1,594,790	247,191	820,079	656,009	1,107,065	306,362	761,636
No adjusted gross income.....	258,697	908,266	1,150,345	84,488	308,414	13,789	76,847	101,989	564,936	5,558	17,705	98,057	442,779
Under \$600.....	296,211	981,732	1,026,606	141,118	95,150	51,047	23,843	20,187	32,365	62,499	19,849	32,952	32,286
\$600 under \$1,000.....	371,004	1,218,089	297,823	192,192	168,464	61,863	46,188	15,135	23,105	78,683	46,063	26,774	38,892
\$1,000 under \$2,000.....	1,456,629	5,018,478	2,165,813	881,754	1,207,794	203,298	237,240	38,022	57,123	195,157	195,057	55,298	75,042
\$2,000 under \$3,000.....	1,298,570	5,393,801	3,236,298	866,169	1,944,681	179,024	321,159	25,884	38,077	126,157	197,278	39,043	55,218
\$3,000 under \$4,000.....	821,541	4,215,885	2,851,124	603,204	1,895,064	113,293	276,001	21,721	36,640	77,306	173,553	24,788	37,257
\$4,000 under \$5,000.....	503,511	3,055,015	2,240,263	387,542	1,578,254	69,011	216,111	11,154	18,541	49,002	149,162	14,731	24,727
\$5,000 or more.....	445,681	3,100,278	3,051,459	326,864	1,866,633	77,524	397,401	13,099	49,292	61,647	308,398	14,719	55,435
Returns under \$5,000.....	10,628,007	38,051,587	131,209,258	8,063,433	25,150,425	1,322,597	2,726,885	330,139	867,222	912,598	1,406,281	448,504	876,071
Returns \$5,000 under \$10,000.....	18,536,695	72,426,569	137,456,475	17,451,478	125,263,650	1,498,232	5,567,082	255,616	231,136	491,877	1,624,799	313,374	342,555
Returns \$10,000 or more.....	10,341,072	39,878,574	169,332,124	9,317,543	122,860,046	1,260,541	15,619,778	155,779	358,092	210,646	1,595,998	138,605	449,528

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		Number of returns	Amount (Thousand dollars)	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)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	1,237,511	10,818,190	341,789	1,206,301	4,340,031	8,718,384	1,049,598	665,477	204,829	174,505	57,630	50,235	170,349	255,625
Taxable returns, total.....	1,096,989	10,421,666	267,914	559,102	3,702,977	8,006,480	925,602	575,397	164,719	145,600	42,037	40,222	116,320	134,121
Under \$2,000.....	1,450	1,733	-	-	9,573	5,267	11,221	7,113	10,287	6,701	1,338	551	2,320	3,328
\$2,000 under \$3,000.....	13,572	26,960	2,373	8,095	50,795	30,543	22,044	13,227	22,044	13,227	2,820	913	3,771	2,674
\$3,000 under \$4,000.....	30,822	73,535	5,015	9,382	117,930	74,819	33,736	20,619	9,873	5,228	2,465	744	6,945	4,911
\$4,000 under \$5,000.....	51,120	155,731	8,167	8,980	161,039	106,143	65,751	41,047	9,873	5,228	2,465	744	6,945	4,911
\$5,000 under \$6,000.....	63,695	231,515	12,026	8,814	213,687	143,908	50,889	31,304	13,648	6,813	3,273	1,524	12,243	11,930
\$6,000 under \$7,000.....	80,289	262,524	18,165	29,387	245,084	162,137	65,751	41,047	12,077	5,939	2,838	1,334	10,875	8,907
\$7,000 under \$8,000.....	76,326	315,997	21,956	20,953	239,242	147,382	74,275	47,255	12,071	7,952	3,045	684	11,211	9,806
\$8,000 under \$9,000.....	62,092	284,641	14,403	13,019	247,557	182,574	63,500	41,388	8,496	4,564	2,302	1,319	9,179	10,449
\$9,000 under \$10,000.....	61,827	310,193	18,152	24,435	258,963	186,299	65,200	38,092	9,352	4,962	3,066	3,420	9,413	3,584
\$10,000 under \$15,000.....	226,009	1,304,631	62,004	67,748	969,563	843,849	240,164	135,622	35,808	29,424	10,039	7,025	22,031	23,258
\$15,000 under \$20,000.....	124,755	1,069,966	30,289	48,157	461,620	617,520	111,582	66,812	17,921	19,631	3,504	4,966	7,514	7,985
\$20,000 under \$50,000.....	238,394	3,869,158	55,002	131,026	586,289	1,784,999	155,931	108,285	28,094	39,508	6,093	13,029	15,824	30,383
\$50,000 under \$100,000.....	54,091	1,707,995	14,792	89,287	110,098	1,113,789	26,788	20,913	5,354	9,247	912	2,780	3,519	10,220
\$100,000 under \$500,000.....	12,153	751,813	5,140	76,907	30,000	1,522,474	4,459	3,663	1,606	4,944	319	1,719	1,382	5,755
\$500,000 under \$1,000,000.....	290	36,565	279	11,632	1,068	406,241	48	45	85	209	16	166	59	616
\$1,000,000 or more.....	104	18,709	151	11,280	469	678,536	14	12	47	478	7	48	34	315
Non-taxable returns, total.....	140,521	396,526	73,875	647,202	637,056	711,904	123,994	90,080	40,111	28,906	15,591	10,016	54,029	121,506
No adjusted gross income.....	8,172	47,127	29,847	463,396	60,319	171,950	20,894	24,707	5,210	8,848	1,306	2,791	13,635	85,100
Under \$600.....	3,193	2,437	3,193	5,919	31,054	24,236	6,308	2,996	2,906	1,683	5,096	1,671	3,607	4,245
\$600 under \$1,000.....	5,560	6,461	4,164	6,375	40,970	24,294	6,450	3,337	1,885	744	5,096	1,671	3,607	4,245
\$1,000 under \$2,000.....	26,609	31,266	6,403	15,234	142,431	76,435	23,042	14,830	6,034	2,782	10,546	7,723	7,723	
\$2,000 under \$3,000.....	30,338	58,052	6,081	7,282	131,909	95,660	21,094	14,173	6,704	2,276	4,127	2,063	8,786	6,486
\$3,000 under \$4,000.....	22,823	55,054	7,291	16,381	98,255	72,867	16,492	10,188	5,058	3,301	3,128	1,069	5,241	4,611
\$4,000 under \$5,000.....	18,487	54,041	6,939	30,460	58,013	49,028	12,198	7,631	4,149	2,504	3,128	1,069	5,241	4,611
\$5,000 or more.....	25,339	142,088	9,957	102,155	74,105	197,434	17,516	12,218	8,165	6,768	1,934	2,422	6,619	5,373
Returns under \$5,000.....	212,146	512,395	79,474	571,502	902,288	731,242	173,480	118,822	52,105	34,065	20,281	9,801	60,447	127,045
Returns \$5,000 under \$10,000.....	365,092	1,497,157	91,835	142,297	1,267,584	916,337	334,754</							

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	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)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	3,769,525	8,215,337	16,954,401	7,586,467	1,216,853	2,396,025	2,822,840	2,921,304	1,731,664	1,259,029	370,120	507,886	23,577	61,074
Taxable returns, total.....	3,357,595	7,800,343	15,182,219	6,585,544	741,152	1,646,776	2,242,276	2,419,369	1,530,616	996,863	287,716	406,866	21,760	47,362
Under \$2,000.....	4,376	2,591	33,149	9,378	3,236	4,931	10,137	7,205	3,356	947	1,450	303	-	-
\$2,000 under \$3,000.....	28,220	11,342	209,103	70,463	26,230	33,327	50,419	31,851	17,304	6,953	10,715	2,934	-	-
\$3,000 under \$4,000.....	79,712	37,695	455,924	182,642	77,428	138,407	96,341	70,597	47,097	26,764	11,987	7,788	-	-
\$4,000 under \$5,000.....	107,493	68,534	677,002	264,299	88,970	171,337	137,403	108,762	81,564	39,414	17,629	10,333	-	-
\$5,000 under \$6,000.....	151,489	92,199	1,027,071	315,684	71,108	149,315	177,812	126,526	129,286	62,946	21,346	16,240	3,298	3,323
\$6,000 under \$7,000.....	171,799	112,499	1,323,451	352,118	81,987	159,803	214,509	123,187	160,208	78,495	15,448	8,124	-	-
\$7,000 under \$8,000.....	184,755	142,538	1,505,813	377,009	57,577	126,055	231,681	167,666	170,166	74,406	22,160	12,930	-	-
\$8,000 under \$9,000.....	198,787	145,010	1,522,952	393,281	45,197	81,433	198,947	127,610	162,138	80,009	19,423	12,019	2,920	2,125
\$9,000 under \$10,000.....	207,143	126,714	1,429,329	391,725	38,894	89,052	188,591	119,542	132,134	66,722	15,704	12,070	-	-
\$10,000 under \$15,000.....	884,752	704,412	4,402,483	1,429,930	129,277	289,573	513,032	443,345	384,866	226,396	58,505	56,114	4,382	4,592
\$15,000 under \$20,000.....	476,591	613,115	1,285,150	726,359	49,286	131,989	163,498	234,955	113,120	98,322	28,635	35,509	2,434	2,690
\$20,000 under \$50,000.....	688,340	2,168,373	1,117,436	1,351,441	57,221	193,512	212,381	582,441	107,082	160,465	48,782	106,900	5,573	9,637
\$50,000 under \$100,000.....	137,704	1,521,991	158,985	451,291	81,112	164,507	38,124	198,587	17,391	44,504	11,311	53,227	2,161	11,624
\$100,000 under \$500,000.....	34,859	1,579,646	35,801	228,993	3,676	26,007	9,011	73,036	4,620	25,878	4,364	53,952	920	9,944
\$500,000 under \$1,000,000.....	1,091	227,940	1,101	21,394	145	1,151	259	2,822	198	2,058	177	10,856	47	1,005
\$1,000,000 or more.....	484	245,744	469	19,537	63	777	131	1,237	86	2,584	80	7,507	25	1,812
Nontaxable returns, total.....	411,932	414,996	1,772,183	1,000,925	475,700	749,249	580,567	501,935	201,049	262,167	82,413	101,021	1,916	13,711
No adjusted gross income.....	27,219	56,424	93,256	69,678	3,496	3,563	32,954	43,279	26,088	79,264	7,557	51,086	(*)	(*)
Under \$600.....	12,422	2,848	80,230	19,740	7,296	3,572	21,914	8,595	14,928	17,307	6,513	4,347	-	-
\$600 under \$1,000.....	19,843	7,003	109,541	35,226	12,263	9,090	44,616	24,324	9,652	4,292	4,982	2,053	-	-
\$1,000 under \$2,000.....	86,546	31,480	533,197	228,601	139,991	138,099	192,504	133,106	34,010	18,928	21,751	10,968	-	-
\$2,000 under \$3,000.....	110,977	34,109	460,932	269,486	167,871	257,851	151,936	131,416	36,108	38,753	19,426	9,299	936	7,846
\$3,000 under \$4,000.....	79,723	75,291	236,563	162,472	81,112	164,507	55,525	59,852	32,775	25,518	9,771	6,767	-	-
\$4,000 under \$5,000.....	33,002	41,531	126,292	103,214	40,210	105,428	41,603	36,304	19,357	24,241	5,976	4,651	-	-
\$5,000 or more.....	42,200	146,310	132,172	112,508	23,461	67,104	39,515	65,059	28,131	53,864	6,437	11,850	-	-
Returns under \$5,000.....	589,532	388,846	3,012,188	1,415,199	648,103	1,030,147	835,350	655,291	322,238	282,383	117,756	110,589	2,290	9,101
Returns \$5,000 under \$10,000.....	947,837	667,747	6,925,421	1,904,906	317,372	670,961	1,046,336	713,378	779,367	401,300	99,168	67,600	5,639	3,090
Returns \$10,000 or more.....	2,232,156	7,158,744	7,016,792	4,266,362	251,378	694,917	941,154	1,552,635	630,059	575,346	153,202	329,697	15,748	48,843
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			Tax credits				
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Income tax before credits (Thousand dollars)	Retirement income		Investment income		
										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.....	4,083,728	2,847,790	2,716,221	55,266,925	90,214,040	5,064,995	34,440,779	199,430,460	39,240,944	675,054	35,583	1,749,440	344,740	
Taxable returns, total.....	4,059,050	2,721,955	2,521,161	50,459,227	75,879,113	-	34,053,931	198,865,583	39,150,732	512,312	68,138	1,529,236	276,704	
Under \$2,000.....	1,980	4,039	2,397	67,217	196,497	-	164,619	32,609	4,607	7,047	201	23,399	939	
\$2,000 under \$3,000.....	48,992	29,135	26,815	453,472	1,258,434	-	872,407	533,269	75,163	-	-	-	-	
\$3,000 under \$4,000.....	114,721	85,501	92,151	1,223,091	3,399,959	-	1,888,780	2,083,790	298,598	38,523	2,374	58,154	3,405	
\$4,000 under \$5,000.....	151,204	139,097	121,486	2,093,106	5,501,302	-	2,696,038	4,623,078	676,691	71,398	6,865	88,319	7,469	
\$5,000 under \$6,000.....	169,350	217,185	173,807	3,068,900	7,188,038	-	3,313,060	7,996,265	1,194,759	63,947	7,593	123,632	11,757	
\$6,000 under \$7,000.....	166,027	278,380	232,056	4,326,991	9,221,575	-	4,036,863	12,720,026	1,950,193	64,372	9,155	128,415	14,659	
\$7,000 under \$8,000.....	227,224	288,264	229,721	4,969,941	9,540,397	-	4,085,062	16,081,494	2,533,642	47,766	7,809	115,478	14,540	
\$8,000 under \$9,000.....	205,601	281,749	232,366	4,996,542	8,502,452	-	3,626,590	17,294,995	2,797,238	30,535	4,821	105,518	15,369	
\$9,000 under \$10,000.....	199,764	277,815	222,834	4,591,835	7,219,596	-	3,054,543	17,158,311	2,838,134	31,569	5,027	87,263	14,607	
\$10,000 under \$15,000.....	653,380	753,128	659,184	12,918,849	16,469,955	-	7,192,134	56,235,855	9,816,120	75,594	11,751	301,534	53,260	
\$15,000 under \$20,000.....	393,045	199,755	226,494	3,975,638	3,774,644	-	1,635,652	20,032,465	3,827,782	29,176	4,590	149,549	31,110	
\$20,000 under \$50,000.....	1,039,229	148,376	250,574	4,898,564	3,094,225	-	1,278,006	28,346,525	6,713,286	40,783	6,141	273,843	72,493	
\$50,000 under \$100,000.....	413,784	16,588	40,792	1,536,784	419,662	-	170,610	9,259,733	3,271,458	8,380	1,312	58,993	23,923	
\$100,000 under \$500,000.....	231,888	2,660	9,813	1,040,545	88,595	-	37,931	4,995,575	2,363,450	3,064	473	14,375	11,418	
\$500,000 under \$1,000,000.....	25,183	57	506	138,749	2,668	-	1,145	628,774	338,678	103	17	506	1,089	
\$1,000,000 or more.....	17,678	26	165	159,003	1,114	-	491	842,819	450,933	55	9	258	666	
Nontaxable returns, total.....	24,680	125,835	195,060	4,807,699	14,334,927	5,064,995	386,850	564,878	90,213	162,743	17,445	220,204	68,037	
No adjusted gross income.....	314,580	7,855	27,437	-	544,960	258,697	-	-	-	-	-	-	-	
Under \$600.....	32,635	3,407	7,192	163,823	589,039	296,211	-	-	-	-	-	-	-	
\$600 under \$1,000.....	10,827	3,280	6,081	204,580	730,853	371,004	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	84,781	17,447	23,988	846,570	3,011,087	1,447,276	9,353	1,624	231	-	-	7,883	201	
\$2,000 under \$3,000.....	90,092	29,164	37,142	981,915	3,236,281	1,255,730	42,841	19,308	2,804	20,053	1,029	23,968	1,767	
\$3,000 under \$4,000.....	70,266	26,098	33,694	845,295	2,529,531	705,131	116,410	68,102	9,675	71,721	4,917	41,825	4,470	
\$4,000 under \$5,000.....	43,041	20,752	30,128	642,145	1,833,009	415,950	87,561	88,957	12,753	46,701	6,661	40,461	6,023	
\$5,000 or more.....	42,888	17,832	29,398	1,123,371	1,860,167	314,996	130,655	386,887	64,750	24,268	4,838	106,967	55,976	
Returns under \$5,000.....	298,687	365,975	408,511	7,521,214	22,830,952	4,749,999	5,878,008	7,450,735	1,080,521	255,444	22,047	284,010	24,273	
Returns \$5,000 under \$10,000.....	1,012,315	1,359,753	1,115,836	22,754,105	43,455,941	304,925	18,231,770	71,503,380	11,352,266	262,045	39,074	652,892	104,327	
Returns \$10,000 or more.....	2,772,726	1,122,062	1,191,874	24,991,606	23,927,144	10,071	10,331,001	120,476,345	26,808,157	157,565	24,462	812,538	216,140	

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

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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—Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	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)							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total.....	90,062	46,275	57,360	5,479	38,758,832	127,349	22,325	5,372,405	942,389	33,700,920	30,575,579
Taxable returns, total.....	86,681	41,704	54,759	5,318	38,758,832	108,892	18,568	4,059,590	794,956	30,872,002	30,139,248
Under \$2,000.....	-	-	-	-	4,566	-	-	39,121	3,208	114,324	16,906
\$2,000 under \$3,000.....	-	-	2,595	104	74,043	2,882	306	179,986	19,045	675,487	137,169
\$3,000 under \$4,000.....	1,778	153	-	-	292,819	-	-	320,189	43,300	1,573,941	441,386
\$4,000 under \$5,000.....	-	-	-	-	662,125	4,062	458	400,236	67,549	2,340,626	875,410
\$5,000 under \$6,000.....	2,400	211	-	-	1,175,085	8,494	654	435,851	81,293	2,982,057	1,457,106
\$6,000 under \$7,000.....	-	-	6,895	409	1,926,280	9,157	1,005	395,241	74,464	3,766,374	2,314,330
\$7,000 under \$8,000.....	2,103	80	-	-	2,511,016	5,934	786	340,820	65,650	3,861,517	2,866,439
\$8,000 under \$9,000.....	2,802	882	4,283	91	2,776,074	6,754	561	286,694	56,502	3,448,638	3,037,016
\$9,000 under \$10,000.....	2,515	373	1,478	22	2,818,108	6,981	776	233,909	48,806	2,908,671	2,957,776
\$10,000 under \$15,000.....	13,028	3,055	11,629	1,047	9,747,027	22,759	4,343	663,145	147,381	6,740,835	9,082,444
\$15,000 under \$20,000.....	10,768	2,351	6,443	325	3,789,412	10,880	2,030	281,463	67,692	1,412,236	2,803,804
\$20,000 under \$50,000.....	28,513	9,849	13,076	1,005	6,623,818	23,527	4,718	411,888	102,269	910,182	2,934,397
\$50,000 under \$100,000.....	14,405	8,970	5,492	803	3,236,451	5,292	1,519	60,380	14,836	110,664	867,760
\$100,000 under \$500,000.....	7,822	11,767	2,695	803	2,338,903	2,006	1,094	10,371	2,885	25,340	328,614
\$500,000 under \$1,000,000.....	362	2,837	114	246	334,486	103	127	224	57	763	11,387
\$1,000,000 or more.....	185	1,176	59	463	448,619	61	191	72	19	347	7,302
Nontaxable returns, total.....	3,381	4,570	2,601	161	-	18,456	3,757	1,312,816	147,436	2,828,918	436,331
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	2,623	752	37,778	3,840	67,906	32,015
\$600 under \$1,000.....	-	-	-	-	-	-	-	51,749	2,465	126,819	8,150
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	110,655	5,010	149,723	10,998
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	356,443	24,174	677,889	65,541
\$3,000 under \$4,000.....	-	-	-	-	-	2,371	463	294,985	30,417	692,650	91,569
\$4,000 under \$5,000.....	-	-	-	-	-	1,450	76	194,873	27,354	492,733	75,156
\$5,000 under \$10,000.....	3,381	4,570	2,601	161	-	3,418	398	123,557	22,681	329,865	59,632
\$10,000 or more.....	-	-	-	-	-	5,788	1,607	142,776	31,495	291,333	93,270
Returns under \$5,000.....	3,424	419	4,899	232	1,033,553	19,612	2,915	2,109,571	249,043	7,241,963	1,813,932
Returns \$5,000 under \$10,000.....	10,211	1,750	12,946	554	11,206,564	41,898	4,583	1,823,537	355,353	17,246,931	12,708,935
Returns \$10,000 or more.....	76,427	44,106	39,515	4,693	26,518,714	65,839	14,827	1,439,297	337,993	9,212,026	16,052,712

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Overpayment							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refunds				Credit on 1966 tax	
							Cash requested		Bonds only requested		Number of returns	Amount (Thousand dollars)
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)		
Grand total.....	4,079,841	8,624,299	12,231,848	5,778,041	25,689,710	5,254,121	24,435,420	4,523,418	84,582	15,292	1,376,351	715,405
Taxable returns, total.....	3,821,346	8,500,365	11,149,060	5,661,802	22,837,218	4,728,792	21,721,307	4,073,563	78,447	14,224	1,213,513	641,000
Under \$2,000.....	4,778	1,017	52,951	4,145	111,668	14,290	108,447	13,581	-	-	2,988	638
\$2,000 under \$3,000.....	36,161	9,053	250,659	29,454	621,476	82,489	606,860	80,012	6,882	1,028	16,331	2,344
\$3,000 under \$4,000.....	107,198	33,324	444,097	73,496	1,444,344	211,891	1,400,571	201,880	-	-	45,731	9,188
\$4,000 under \$5,000.....	178,380	61,603	590,374	115,064	2,099,533	321,961	2,030,499	307,435	9,204	1,457	69,814	13,069
\$5,000 under \$6,000.....	227,968	101,321	650,731	141,390	2,653,879	442,836	2,572,993	422,436	7,868	936	90,910	19,465
\$6,000 under \$7,000.....	246,442	120,886	825,229	150,055	3,205,317	583,576	3,124,578	560,979	6,754	1,038	95,966	21,559
\$7,000 under \$8,000.....	250,025	137,492	934,319	167,822	3,144,198	594,346	3,063,816	571,165	10,998	1,493	86,160	21,688
\$8,000 under \$9,000.....	230,163	142,828	970,890	179,151	2,646,305	525,898	2,567,756	501,219	10,135	2,349	81,881	22,330
\$9,000 under \$10,000.....	209,257	146,975	951,490	178,721	2,093,795	415,818	2,031,986	396,151	4,147	687	67,749	18,981
\$10,000 under \$15,000.....	851,396	761,734	3,333,578	867,269	3,840,667	812,970	3,598,365	719,941	16,985	3,146	260,276	89,880
\$15,000 under \$20,000.....	491,927	675,561	1,091,492	566,290	542,236	186,627	419,274	120,055	3,623	1,204	137,094	65,366
\$20,000 under \$50,000.....	803,307	2,809,678	891,839	1,346,046	385,108	358,499	185,321	140,900	1,789	780	218,020	216,816
\$50,000 under \$100,000.....	147,572	1,770,360	129,112	735,709	41,440	120,668	9,666	27,404	53	65	34,193	93,198
\$100,000 under \$500,000.....	35,192	1,370,631	30,871	693,494	7,045	50,126	1,137	9,286	9	41	6,217	40,800
\$500,000 under \$1,000,000.....	1,110	173,885	999	152,824	146	3,433	25	707	-	-	129	2,726
\$1,000,000 or more.....	470	184,017	429	260,872	61	3,364	13	412	-	-	54	2,952
Nontaxable returns, total.....	258,497	123,935	1,082,788	116,238	2,852,494	525,330	2,714,114	449,857	6,134	1,070	162,838	74,404
No adjusted gross income.....	32,778	25,587	31,476	3,540	88,777	56,552	72,295	40,002	(*)	(*)	21,260	16,519
Under \$600.....	7,424	2,827	47,978	2,226	131,922	10,710	128,175	9,010	-	-	4,713	1,589
\$600 under \$1,000.....	12,233	3,404	103,192	4,651	153,421	14,004	146,453	11,789	-	-	7,990	2,196
\$1,000 under \$2,000.....	37,480	11,105	314,332	21,032	673,472	73,111	651,763	65,953	4,947	632	24,878	7,054
\$2,000 under \$3,000.....	45,858	15,559	238,109	24,196	685,031	100,446	661,245	91,731	-	-	28,288	8,629
\$3,000 under \$4,000.....	42,531	14,301	150,403	20,611	490,424	82,638	466,882	75,404	-	-	24,172	6,923
\$4,000 under \$5,000.....	33,199	15,056	92,447	16,981	331,958	68,592	316,890	62,128	1,060	407	17,968	6,380
\$5,000 or more.....	46,994	36,096	104,851	23,001	297,489	119,277	270,411	93,840	-	-	33,569	25,114
Returns under \$5,000.....	538,020	192,835	2,316,018	315,398	6,832,026	1,036,683	6,590,079	958,925	21,450	3,232	264,134	74,529
Returns \$5,000 under \$10,000.....	1,202,208	669,655	4,430,277	838,102	14,025,261	2,650,425	13,620,885	2,526,609	40,571	6,685	449,678	117,132
Returns \$10,000 or more.....	2,339,613	7,761,809	5,485,553	4,624,541	4,832,423	1,567,013	4,224,456	1,037,884	22,561	5,375	662,539	523,744

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

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Adjusted gross income less deficit.

²Deficit.

³Negative "Other sources."

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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			
				Number of returns	Amount (Thousand dollars)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	26,202,612	35,807,168	180,570,009	23,169,361	64,993,103	715,150	2,006,512	142,304	239,013	359,156	540,908	122,135	164,096
Taxable returns, total.....	17,989,959	22,843,529	73,918,698	16,416,542	60,155,405	491,973	1,802,201	67,623	89,555	176,574	389,447	58,973	79,949
Under \$1,000.....	550,033	550,033	518,068	510,995	471,351	12,744	9,502	10,006	10,795	6,401	4,204	9,006	5,976
\$1,000 under \$2,000.....	4,286,983	4,496,116	6,281,943	3,979,171	5,696,688	92,689	110,017	10,006	10,795	46,576	45,332	10,317	6,398
\$2,000 under \$3,000.....	3,292,045	4,077,131	8,208,962	3,004,600	7,316,029	88,141	160,434	8,375	6,593	34,064	52,360	10,317	9,010
\$3,000 under \$4,000.....	2,907,304	3,927,557	10,107,850	2,673,599	9,065,893	74,614	189,493	8,242	6,347	26,822	50,180	9,799	9,010
\$4,000 under \$5,000.....	2,216,938	3,120,588	9,910,270	2,059,416	8,971,430	46,578	139,728	7,976	6,822	17,325	40,771	8,248	8,902
\$5,000 under \$6,000.....	1,622,280	2,197,138	8,887,636	1,509,298	8,042,287	42,175	145,839	8,665	6,658	11,943	31,978	6,735	5,271
\$6,000 under \$7,000.....	1,117,023	1,560,177	7,205,651	1,034,977	6,445,210	29,327	120,595	6,173	4,236	6,671	19,316	4,351	8,249
\$7,000 under \$8,000.....	696,924	1,005,878	5,198,764	633,942	4,502,131	21,282	97,247	4,786	6,798	7,233	27,292	2,320	2,068
\$8,000 under \$9,000.....	407,957	591,712	3,447,540	360,128	2,883,963	15,713	76,263	2,012	2,327	4,931	19,446	2,030	2,798
\$9,000 under \$10,000.....	257,545	353,976	2,429,309	224,486	1,943,958	11,773	62,099	2,132	3,324	14,413	14,413	2,030	2,798
\$10,000 under \$15,000.....	418,396	608,272	4,920,504	323,297	3,292,822	30,358	232,325	4,280	7,451	6,699	39,236	2,848	6,548
\$15,000 under \$20,000.....	101,561	158,012	1,731,194	56,527	1,710,840	11,481	134,919	2,254	5,748	2,187	17,082	1,078	2,941
\$20,000 under \$50,000.....	94,701	161,264	2,713,458	39,541	611,185	13,423	255,134	1,992	7,524	2,072	22,279	1,507	7,233
\$50,000 under \$100,000.....	14,963	26,194	1,001,993	5,043	135,852	1,360	47,125	443	3,972	237	4,064	448	6,059
\$100,000 under \$500,000.....	4,966	8,865	856,526	1,412	56,987	293	15,840	250	6,509	78	1,438	243	4,685
\$500,000 under \$1,000,000.....	216	386	146,723	64	3,870	15	278	18	1,289	8	51	17	810
\$1,000,000 or more.....	124	230	352,307	46	4,909	7	5,363	19	4,768	3	5	26	3,001
Nontaxable returns, total.....	8,212,655	12,963,640	106,651,313	6,752,822	4,837,700	223,178	204,313	74,681	149,458	182,583	151,462	63,162	84,147
No adjusted gross income.....	131,838	190,268	279,064	25,438	53,099	4,315	13,406	48,244	120,028	(*)	(*)	31,097	61,621
Under \$600.....	3,869,858	4,259,218	1,246,803	3,628,395	1,176,799	59,102	23,039	10,155	6,402	53,763	17,570	14,489	7,951
\$600 under \$1,000.....	2,259,753	2,821,953	1,719,285	1,960,663	1,468,197	67,595	44,056	6,395	5,232	50,867	29,549	8,027	4,422
\$1,000 under \$2,000.....	1,256,040	3,002,528	1,787,585	1,704,822	909,469	64,548	63,635	4,931	6,559	53,043	51,264	6,999	6,500
\$2,000 under \$3,000.....	449,892	1,502,414	1,085,979	279,441	639,660	17,300	27,338	2,906	2,254	15,372	26,614	1,450	2,069
\$3,000 under \$4,000.....	147,936	659,466	504,069	93,397	299,626	5,353	11,460	1,595	4,677	7,251	18,920	-	-
\$4,000 under \$5,000.....	56,174	318,555	246,445	40,179	165,858	2,447	8,478	1,595	4,677	7,251	18,920	-	-
\$5,000 or more.....	41,164	209,238	340,211	20,487	124,992	1,718	12,901	455	4,306	1,122	6,841	1,100	1,584
Returns under \$5,000.....	21,424,794	28,925,827	141,338,194	18,960,115	36,234,098	536,326	800,583	108,826	175,710	312,649	337,467	99,431	112,849
Returns \$5,000 under \$10,000.....	4,139,133	5,910,854	27,398,912	3,782,708	23,936,884	121,346	509,098	24,185	22,312	35,116	118,077	16,516	18,942
Returns \$10,000 or more.....	638,685	970,487	11,832,903	426,538	4,822,121	57,778	696,831	9,293	40,991	11,391	85,364	6,188	32,305
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
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	250,726	990,247	72,363	130,661	1,448,808	2,105,541	315,192	203,179	24,108	17,764	7,847	6,064	21,374
Taxable returns, total.....	194,288	925,063	46,578	75,037	1,130,543	1,932,722	258,854	164,653	18,105	15,604	6,534	5,629	14,642
Under \$1,000.....	23,175	25,176	4,619	3,719	11,453	3,436	15,156	7,891	-	-	-	-	1,450
\$1,000 under \$2,000.....	23,041	39,327	5,136	7,744	104,347	50,648	22,791	15,043	2,022	1,177	-	-	2,341
\$2,000 under \$3,000.....	20,438	43,933	5,054	3,496	126,120	74,046	22,255	13,377	-	-	2,486	972	4,653
\$3,000 under \$4,000.....	17,209	46,953	3,003	1,452	111,170	81,493	27,128	16,562	2,825	1,108	-	-	1,729
\$4,000 under \$5,000.....	16,160	56,163	5,426	3,147	114,216	63,802	25,634	16,272	-	-	-	-	3,734
\$5,000 under \$6,000.....	13,495	46,245	3,086	2,596	105,910	67,766	27,868	17,170	3,356	1,215	-	-	1,866
\$6,000 under \$7,000.....	13,601	52,677	2,486	6,639	80,181	81,625	23,157	12,501	2,858	4,119	2,631	1,394	-
\$7,000 under \$8,000.....	10,460	38,902	5,204	5,259	66,710	75,298	13,555	9,264	1,973	1,789	-	-	3,846
\$8,000 under \$9,000.....	5,102	23,406	-	-	55,964	52,746	15,648	7,820	-	-	-	-	1,930
\$9,000 under \$10,000.....	20,840	118,613	4,731	5,962	136,853	211,006	34,503	23,989	2,560	1,683	795	1,579	-
\$10,000 under \$15,000.....	12,292	98,963	2,586	3,515	49,968	165,308	13,726	10,660	784	940	-	-	693
\$15,000 under \$50,000.....	15,296	224,752	3,887	12,476	54,894	329,765	15,008	12,067	1,393	2,269	602	1,559	546
\$50,000 under \$100,000.....	2,409	66,292	899	8,845	10,520	185,282	1,875	1,572	197	669	-	-	162
\$100,000 under \$500,000.....	718	36,256	410	6,004	3,921	239,445	528	444	121	521	18	122	121
\$500,000 under \$1,000,000.....	36	5,103	30	2,173	195	68,739	8	8	10	13	1	2	14
\$1,000,000 or more.....	16	2,302	21	2,011	107	146,143	14	13	6	101	1	1	6
Nontaxable returns, total.....	56,438	65,187	25,785	55,622	318,266	172,823	56,338	38,529	6,003	2,161	1,312	436	6,735
No adjusted gross income.....	887	2,706	11,947	43,218	22,540	25,682	9,933	8,831	2,281	842	(*)	(*)	2,538
Under \$600.....	10,403	3,495	6,049	2,552	43,391	14,923	8,621	5,608	-	-	-	-	8,640
\$600 under \$1,000.....	15,093	9,778	-	-	52,919	13,718	8,547	5,212	1,740	595	-	-	1,891
\$1,000 under \$2,000.....	16,842	20,216	-	-	110,310	43,532	14,125	9,376	-	-	-	-	1,595
\$2,000 under \$3,000.....	9,590	14,102	6,897	5,183	45,709	18,515	8,740	4,348	-	-	871	245	588
\$3,000 under \$4,000.....	2,113	6,362	-	-	24,825	21,394	5,037	4,046	1,982	724	-	-	711
\$4,000 under \$5,000.....	725	2,702	-	-	7,831	5,696	-	-	-	-	-	-	-
\$5,000 or more.....	785	5,826	892	4,669	10,741	29,363	1,335	1,108	-	-	-	-	-
Returns under \$5,000.....	139,517	214,749	42,705	67,364	758,628	389,254	142,331	90,293	10,692	4,417	4,750	1,663	13,348
Returns \$5,000 under \$10,000.....	59,253	219,963	16,865	20,082	431,654	355,331	106,797	63,760	8,332	7,140	1,678	1,136	4,958
Returns \$10,000 or more.....	51,956	555,535	12,793	43,215	258,526	1,360,956	66,064	49,126	5,084	6,207	1,419	3,265	3,068

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

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)						
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	1,945,928	4,389,715	5,891,367	3,370,811	732,525	1,117,303	975,535	1,002,031	376,264	263,184	112,969	163,693	5,999	4,543
Taxable returns, total.....	1,523,347	4,033,995	4,540,674	2,687,136	450,179	782,864	583,880	730,569	276,898	157,860	78,049	142,334	5,949	4,540
Under \$1,000.....	17,102	7,430	51,914	12,296	30,698	29,142	71,583	44,426	20,955	10,582	6,934	4,102	-	-
\$1,000 under \$2,000.....	118,318	67,599	504,343	160,283	160,283	160,283	58,428	75,443	34,578	18,366	10,821	5,563	-	-
\$2,000 under \$3,000.....	149,787	117,994	568,126	257,245	88,645	123,551	89,428	76,901	38,447	13,350	4,152	1,482	-	-
\$3,000 under \$4,000.....	151,953	144,674	580,140	300,270	73,452	122,895	76,901	64,259	39,493	20,791	9,678	9,410	-	-
\$4,000 under \$5,000.....	157,634	154,311	548,604	252,631	70,744	135,190	73,424	64,259	39,493	20,791	9,678	9,410	-	-
\$5,000 under \$6,000.....	154,710	164,371	572,961	243,718	84,243	138,737	67,663	64,088	35,101	18,112	6,239	4,169	4,394	604
\$6,000 under \$7,000.....	139,378	160,144	472,073	235,051	35,925	51,985	40,762	37,662	20,810	9,096	7,094	7,348	-	-
\$7,000 under \$8,000.....	118,955	163,379	341,030	189,538	20,959	44,303	38,239	47,742	24,885	9,973	3,438	4,869	-	-
\$8,000 under \$9,000.....	88,492	158,113	225,071	133,660	23,760	39,492	20,613	21,850	14,974	6,844	3,666	7,287	-	-
\$9,000 under \$10,000.....	79,125	139,835	165,630	119,369	13,777	28,611	19,870	25,894	10,123	6,565	3,221	6,633	-	-
\$10,000 under \$15,000.....	187,827	504,725	322,202	319,331	28,324	55,748	43,176	90,177	22,081	18,395	9,613	16,998	963	788
\$15,000 under \$20,000.....	67,174	334,918	86,569	150,787	10,730	25,823	17,117	55,863	6,859	7,177	4,796	11,807	-	-
\$20,000 under \$50,000.....	74,280	816,945	83,885	211,726	11,849	30,840	20,844	88,502	6,909	11,711	6,433	30,074	370	466
\$50,000 under \$100,000.....	13,575	426,290	13,440	58,864	1,902	6,905	3,146	26,424	1,163	3,300	1,366	14,164	152	1,685
\$100,000 under \$500,000.....	4,709	427,409	4,384	35,774	637	3,794	1,042	10,665	467	3,060	557	14,675	66	943
\$500,000 under \$1,000,000.....	209	61,825	190	3,282	24	160	39	486	34	283	23	3,470	3	44
\$1,000,000 or more.....	119	184,033	112	3,311	16	182	33	736	19	255	18	283	1	10
Nontaxable returns, total....	422,583	355,719	1,350,693	683,677	282,350	334,439	391,655	271,462	99,366	105,326	34,918	21,360	52	4
No adjusted gross income...	12,904	11,546	46,565	24,883	1,373	1,338	10,057	5,547	23,940	60,845	2,023	1,277	(*)	(*)
Under \$600.....	42,186	8,714	195,054	31,092	7,979	4,987	46,280	14,163	20,044	12,275	5,441	1,807	-	-
\$600 under \$1,000.....	65,876	20,401	297,587	82,405	26,419	14,567	81,684	40,604	17,118	8,287	5,116	1,594	-	-
\$1,000 under \$2,000.....	170,491	86,191	558,112	324,007	148,179	145,302	173,729	117,375	24,557	9,786	12,206	4,052	-	-
\$2,000 under \$3,000.....	75,854	61,923	175,926	130,057	70,257	105,721	54,555	48,136	10,128	11,172	5,727	5,061	-	-
\$3,000 under \$4,000.....	28,452	45,291	44,626	37,071	21,073	43,210	14,187	24,361	2,613	1,692	2,713	3,080	-	-
\$4,000 under \$5,000.....	9,162	19,130	15,334	17,799	3,464	11,525	6,027	9,576	966	1,269	1,692	4,489	-	-
\$5,000 or more.....	17,658	102,523	17,489	36,363	3,606	7,789	5,136	11,700	966	1,269	1,692	4,489	-	-
Returns under \$5,000.....	999,719	745,204	3,586,331	1,630,037	542,280	737,423	697,853	520,243	231,873	167,145	64,811	37,429	(*)	(*)
Returns \$5,000 under \$10,000.....	595,351	826,105	1,791,452	946,830	135,809	255,005	191,396	206,027	106,682	50,678	25,129	33,381	(*)	(*)
Returns \$10,000 or more.....	350,898	2,818,406	513,584	793,944	54,436	124,870	86,286	275,761	37,709	37,709	23,029	92,883	1,554	3,936

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)	Number of returns		Amount (Thousand dollars)	Retirement income		Investment income	
												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.....	1,274,966	513,436	376,225	14,127,068	21,484,301	7,944,661	18,257,952	49,545,322	9,733,405	801,920	80,836	206,677	26,687		
Taxable returns, total.....	1,225,643	477,593	324,769	10,840,561	13,706,117	-	17,989,959	49,373,924	9,707,202	568,432	62,234	174,735	20,913		
Under \$1,000.....	10,612	2,796	816	155,263	330,020	-	550,033	32,942	4,681	-	-	16,999	485		
\$1,000 under \$2,000.....	125,418	38,199	23,554	1,329,597	2,697,670	-	4,286,983	2,255,369	323,091	10,733	287	20,724	1,238		
\$2,000 under \$3,000.....	110,593	54,742	42,597	1,223,526	2,446,279	-	3,292,045	4,539,599	684,925	101,617	6,720	22,817	1,894		
\$3,000 under \$4,000.....	119,587	63,752	35,444	1,351,074	2,356,534	-	2,907,304	6,400,243	1,024,847	108,605	11,889	15,747	1,676		
\$4,000 under \$5,000.....	107,311	72,085	39,239	1,284,904	1,872,353	-	2,216,938	6,753,530	1,130,902	93,661	10,989	15,747	1,676		
\$5,000 under \$6,000.....	74,224	59,139	37,377	1,182,154	1,318,283	-	1,622,280	6,387,203	1,111,699	52,615	7,140	16,430	1,422		
\$6,000 under \$7,000.....	83,919	55,931	29,041	944,510	936,106	-	1,117,023	5,325,039	962,362	35,528	4,591	8,566	988		
\$7,000 under \$8,000.....	54,654	42,037	32,879	687,823	603,527	-	696,924	3,907,416	730,475	26,367	3,028	12,398	1,154		
\$8,000 under \$9,000.....	36,737	24,876	20,042	469,221	355,027	-	407,957	2,623,292	507,916	23,320	2,853	8,617	1,007		
\$9,000 under \$10,000.....	40,073	14,259	9,580	330,069	212,386	-	257,545	1,886,855	376,874	18,192	1,980	5,018	531		
\$10,000 under \$15,000.....	133,671	36,540	32,891	685,239	364,963	-	418,396	3,870,349	836,126	44,951	5,775	19,070	3,076		
\$15,000 under \$20,000.....	66,405	7,672	11,753	253,962	94,807	-	101,561	1,382,437	349,815	21,160	2,810	9,603	1,907		
\$20,000 under \$50,000.....	148,376	4,870	6,777	446,459	96,798	-	94,701	2,170,258	723,271	24,845	3,221	15,180	3,323		
\$50,000 under \$100,000.....	57,653	558	1,780	187,209	15,716	-	14,963	799,073	362,326	4,943	707	2,532	1,086		
\$100,000 under \$500,000.....	37,059	134	995	179,895	5,319	-	4,966	671,314	363,720	1,808	232	940	709		
\$500,000 under \$1,000,000.....	4,342	1	-	31,879	232	-	216	114,613	65,467	58	8	50	125		
\$1,000,000 or more.....	15,009	2	4	97,777	138	-	124	254,392	148,705	29	4	44	292		
Nontaxable returns, total....	49,323	35,842	51,458	3,286,508	7,778,184	7,944,661	267,994	171,401	26,204	233,488	18,602	31,943	5,774		
No adjusted gross income...	114,781	(*)	(*)	114,161	131,838	-	-	-	-	-	-	-	-		
Under \$600.....	6,274	10,901	21,546	1,131,922	2,555,531	3,869,858	-	-	-	-	-	2,972	24		
\$600 under \$1,000.....	31,506	9,467	10,763	696,495	1,693,172	2,254,131	5,622	271	41	77,303	2,324	14,717	902		
\$1,000 under \$2,000.....	67,429	8,804	8,738	627,525	1,801,517	1,165,074	90,966	22,525	3,226	109,774	9,442	6,526	1,158		
\$2,000 under \$3,000.....	33,658	2,713	5,216	326,554	901,448	332,266	117,626	75,260	10,722	35,897	5,958	2,755	818		
\$3,000 under \$4,000.....	8,130	-	-	160,141	395,680	112,039	8,367	40,168	5,958	33,014	5,077	1,595	615		
\$4,000 under \$5,000.....	5,199	2,623	2,874	82,258	191,133	47,806	8,367	9,490	1,399	6,917	785	1,595	615		
\$5,000 or more.....	11,908	-	-	261,613	125,543	31,648	9,516	23,687	4,858	6,480	974	3,378	2,257		
Returns under \$5,000.....	510,934	266,536	191,973	8,269,259	17,355,496	7,913,013	13,511,781	20,129,395	3,189,791	541,625	47,512	104,851	8,810		
Returns \$5,000 under \$10,000.....	292,778	197,050	129,995	3,747,383	3,546,512	28,853	4,110,280	20,146,532	3,692,096	161,986	20,512	54,077	6,765		
Returns \$10,000 or more.....	471,254	49,850	54,257	2,010,426	582,292	2,795	635,891	9,269,395	2,851,518	98,309	12,812	47,749	11,112		

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

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

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 (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	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)							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total.....	32,660	13,370	39,057	2,988	5,609,517	12,102	1,456	1,002,586	118,786	22,403,806	7,683,407
Taxable returns, total.....	31,462	11,681	34,709	2,838	5,609,517	8,300	902	678,003	98,673	16,342,712	7,345,472
Under \$1,000.....	-	-	4,774	63	4,679	-	-	16,532	799	483,566	44,921
\$1,000 under \$2,000.....	-	-	-	-	322,242	-	-	141,136	9,930	3,305,595	562,289
\$2,000 under \$3,000.....	5,142	302	5,574	641	676,900	1,450	80	125,524	13,245	2,921,501	773,033
\$3,000 under \$4,000.....	-	-	-	-	1,010,204	-	-	102,745	14,744	2,632,044	1,027,525
\$4,000 under \$5,000.....	4,020	114	3,221	172	1,117,952	-	-	69,275	12,290	2,038,875	1,072,431
\$5,000 under \$6,000.....	-	-	-	-	1,102,820	2,113	115	54,244	10,613	1,497,744	1,012,494
\$6,000 under \$7,000.....	1,170	171	3,557	252	956,677	-	-	36,219	7,546	1,026,232	832,939
\$7,000 under \$8,000.....	-	-	-	-	725,963	-	-	27,268	5,849	630,219	593,032
\$8,000 under \$9,000.....	1,885	603	6,089	371	503,661	-	-	18,355	3,813	358,980	387,163
\$9,000 under \$10,000.....	-	-	-	-	374,004	2,647	232	12,211	2,703	223,963	274,433
\$10,000 under \$15,000.....	5,887	421	3,773	203	826,765	-	-	37,739	8,530	321,009	484,828
\$15,000 under \$20,000.....	2,830	720	2,532	138	344,241	784	54	15,481	3,648	57,264	116,627
\$20,000 under \$50,000.....	6,711	4,749	3,427	307	711,670	903	225	18,308	4,288	39,136	116,253
\$50,000 under \$100,000.....	2,478	1,199	1,165	248	359,095	236	103	2,301	507	5,037	32,563
\$100,000 under \$500,000.....	1,228	2,492	552	262	359,995	151	72	619	157	1,436	13,429
\$500,000 under \$1,000,000.....	64	56	25	63	64,712	10	12	30	8	63	748
\$1,000,000 or more.....	47	354	20	118	147,937	6	9	16	3	48	764
Nontaxable returns, total.....	1,197	1,689	4,348	151	-	3,802	556	324,579	20,116	6,361,094	337,939
No adjusted gross income.....	-	-	-	-	-	(*)	(*)	13,017	1,072	23,285	5,489
Under \$600.....	-	-	-	-	-	-	-	53,444	1,878	3,592,787	110,869
\$600 under \$1,000.....	-	-	-	-	-	-	-	104,340	4,373	1,829,015	130,232
\$1,000 under \$2,000.....	-	-	2,640	45	-	-	-	104,513	6,472	67,130	46,056
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	30,708	3,289	218,464	24,036
\$3,000 under \$4,000.....	1,197	1,689	1,708	106	-	3,217	473	10,718	1,541	79,391	10,076
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	3,897	738	33,764	5,393
\$5,000 or more.....	-	-	-	-	-	-	-	3,942	753	17,258	5,788
Returns under \$5,000.....	9,970	509	17,788	994	3,131,977	5,681	643	775,852	70,370	18,225,418	3,812,348
Returns \$5,000 under \$10,000.....	4,801	1,072	9,646	623	3,662,124	2,258	152	151,847	31,188	3,753,929	3,105,182
Returns \$10,000 or more.....	17,889	11,789	11,623	1,371	2,814,416	4,163	661	74,887	17,228	424,459	765,877

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns	Amount (Thousand dollars)	Overpayment				Credit on 1966 tax		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Refunds		Cash requested			Bonds only requested	
							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.....	1,303,441	1,886,678	7,254,737	1,528,493	17,379,961	1,268,805	16,933,952	1,221,890	84,837	5,534	399,706	141,381	
Taxable returns, total.....	1,221,304	1,860,876	6,955,344	1,510,462	10,941,085	1,007,689	10,380,563	876,374	56,457	4,034	355,722	127,283	
Under \$1,000.....	3,583	403	71,695	1,222	477,008	41,057	471,711	40,634	-	-	-	-	
\$1,000 under \$2,000.....	67,297	10,722	620,338	40,274	3,655,855	281,098	3,602,953	275,292	25,623	1,663	36,373	4,566	
\$2,000 under \$3,000.....	94,216	19,167	680,826	68,643	2,556,890	170,624	2,557,607	166,299	9,330	408	33,302	3,917	
\$3,000 under \$4,000.....	129,609	38,254	1,248,288	91,794	1,644,891	132,610	1,592,604	126,086	10,948	877	45,439	5,647	
\$4,000 under \$5,000.....	124,175	47,531	1,081,355	105,090	1,125,997	34,808	1,087,797	88,871	4,810	380	37,801	5,558	
\$5,000 under \$6,000.....	123,102	54,911	951,049	106,471	662,265	50,347	629,719	55,966	-	-	31,940	4,113	
\$6,000 under \$7,000.....	100,252	54,347	790,141	116,567	324,029	39,632	296,819	35,221	-	-	28,230	4,239	
\$7,000 under \$8,000.....	91,528	59,429	522,192	108,972	170,606	29,621	153,022	24,036	4,934	571	18,311	5,557	
\$8,000 under \$9,000.....	72,555	52,122	323,689	83,920	83,904	15,695	65,349	12,007	-	-	16,507	3,658	
\$9,000 under \$10,000.....	63,777	50,072	199,213	64,127	55,861	11,921	41,462	8,366	-	-	16,129	3,483	
\$10,000 under \$15,000.....	177,612	219,423	309,696	171,340	105,995	40,124	64,479	20,651	-	-	46,882	19,363	
\$15,000 under \$20,000.....	72,371	167,219	73,224	84,165	23,056	20,072	10,067	5,525	-	-	19,340	14,547	
\$20,000 under \$50,000.....	82,118	457,434	67,965	183,495	25,174	40,961	6,200	9,885	811	135	21,449	31,051	
\$50,000 under \$100,000.....	14,005	245,195	11,427	95,614	3,503	13,652	604	2,985	-	-	3,086	10,668	
\$100,000 under \$500,000.....	4,773	250,964	3,968	105,408	990	9,592	154	1,886	-	-	881	7,706	
\$500,000 under \$1,000,000.....	210	41,364	180	24,312	35	1,693	9	534	-	-	31	1,159	
\$1,000,000 or more.....	121	92,319	98	59,048	26	4,182	7	2,130	-	-	21	2,051	
Nontaxable returns, total.....	82,137	25,804	299,393	18,036	6,413,878	361,119	6,353,388	345,517	28,380	1,501	43,982	14,100	
No adjusted gross income.....	9,512	4,828	12,725	1,042	3,766	10,204	26,045	6,858	(*)	(*)	5,893	3,330	
Under \$600.....	12,540	2,809	51,059	1,815	3,601,185	1,332	3,581,187	111,295	17,737	622	5,551	1,403	
\$600 under \$1,000.....	12,467	1,734	98,698	4,065	1,831,283	131,635	1,819,229	129,986	-	-	8,036	1,024	
\$1,000 under \$2,000.....	14,935	3,131	95,224	5,872	579,410	8,508	566,112	46,914	10,353	863	9,044	1,449	
\$2,000 under \$3,000.....	13,165	2,899	26,420	2,753	221,533	26,384	220,811	25,265	-	-	8,788	1,271	
\$3,000 under \$4,000.....	5,971	1,128	9,848	1,262	81,158	10,935	81,897	10,690	-	-	-	-	
\$4,000 under \$5,000.....	3,811	1,873	3,172	699	39,868	7,173	34,818	6,063	-	-	2,858	1,109	
\$5,000 or more.....	9,736	7,402	2,247	528	2,675	12,960	23,289	8,446	-	-	3,812	4,514	
Returns under \$5,000.....	491,282	134,479	3,999,648	324,528	15,891,843	1,068,353	15,642,771	1,034,252	79,091	4,828	193,085	29,273	
Returns \$5,000 under \$10,000.....	459,076	274,390	2,788,314	480,544	1,311,221	165,670	1,208,330	141,722	4,934	571	113,813	23,377	
Returns \$10,000 or more.....	353,083	1,477,809	466,775	723,421	161,897	124,782	82,851	45,916	812	135	92,808	88,731	

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

*Adjusted gross income less deficit.

*Deficit.

*Negative "Other sources."

Table 7.—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					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)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
All returns															
Grand total.....	67,596,300	429,201,239	114,444,769	255,082,124	49,529,695	39,303,938	337,033,503	89,882,614	198,939,262	38,667,237	2,851,212	10,058,880	4,219,367	5,117,934	994,857
Taxable returns, total.....	53,700,794	409,336,755	91,922,170	254,338,564	49,529,695	33,921,099	324,351,453	75,672,386	198,377,625	38,667,237	1,927,904	8,666,238	2,290,174	5,109,002	994,857
Under \$1,000.....	552,583	520,544	331,550	33,277	4,729	(*)	(*)	(*)	(*)	(*)	56,298	49,717	33,779	8,147	1,149
\$1,000 under \$2,000.....	4,487,369	6,637,705	2,926,343	2,299,719	328,528	159,433	287,312	191,320	30,982	4,331	253,474	387,519	181,789	153,081	21,870
\$2,000 under \$3,000.....	4,325,234	10,866,163	3,903,778	5,198,126	768,744	857,156	2,207,350	1,238,107	524,494	72,828	358,451	904,458	361,480	421,668	63,039
\$3,000 under \$4,000.....	5,047,285	17,695,255	6,102,547	8,842,641	1,356,103	1,866,252	6,627,992	3,367,155	2,053,874	288,474	355,001	1,228,435	431,221	634,641	99,140
\$4,000 under \$5,000.....	5,201,239	23,430,970	7,790,938	12,014,638	1,878,785	2,671,348	12,106,955	5,462,950	4,574,233	654,929	321,293	1,442,070	456,932	801,236	131,122
\$5,000 under \$6,000.....	5,201,624	28,601,687	8,886,936	15,202,262	2,409,293	3,296,714	18,162,544	7,159,748	7,955,005	1,168,825	202,301	1,105,340	272,670	677,113	115,262
\$6,000 under \$7,000.....	5,378,580	34,931,252	10,479,847	18,930,863	3,030,288	4,023,774	26,184,428	9,200,264	12,673,420	1,919,057	154,632	995,865	222,590	632,404	111,719
\$7,000 under \$8,000.....	4,928,047	36,883,159	10,356,703	20,692,469	3,357,284	4,075,840	30,524,063	9,525,274	16,041,061	2,504,082	90,892	679,935	138,694	439,727	79,796
\$8,000 under \$9,000.....	4,125,098	35,007,018	8,996,696	20,420,871	3,368,062	3,620,791	30,745,088	8,493,070	17,265,228	2,771,195	46,023	390,644	71,890	252,769	47,654
\$9,000 under \$10,000.....	3,377,613	32,017,000	7,527,203	19,472,751	3,269,180	3,048,579	28,913,079	7,211,246	17,117,658	2,811,221	24,615	233,753	33,661	158,956	30,761
\$10,000 under \$15,000.....	7,695,823	91,549,811	16,961,452	60,825,711	10,711,983	7,182,773	85,514,152	16,452,739	56,159,920	9,733,722	43,513	510,501	59,621	361,866	75,356
\$15,000 under \$20,000.....	1,756,955	29,849,330	3,900,655	21,668,701	4,188,905	1,633,279	27,741,907	3,770,417	20,001,412	10,253	10,253	174,494	11,932	132,477	32,381
\$20,000 under \$50,000.....	1,389,340	39,523,750	3,218,196	30,889,710	7,439,877	1,275,322	36,264,945	3,088,902	28,287,771	6,610,027	9,569	279,512	12,016	226,622	73,115
\$50,000 under \$100,000.....	188,276	12,399,732	439,886	10,204,314	3,654,120	170,229	11,190,637	418,905	9,238,739	3,229,062	1,114	74,204	1,325	58,620	26,316
\$100,000 under \$500,000.....	43,713	7,115,200	95,216	5,773,052	2,752,102	37,850	6,111,880	88,439	4,984,893	2,333,890	409	71,242	493	59,020	29,162
\$500,000 under \$1,000,000.....	1,391	937,561	2,958	759,857	408,405	1,143	768,705	2,665	627,851	333,962	28	19,523	37	16,022	9,392
\$1,000,000 or more.....	624	1,370,618	1,268	1,109,602	603,307	489	1,000,296	1,111	841,079	447,677	38	119,026	44	78,473	47,623
Nontaxable returns, total.....	13,895,506	19,864,484	22,522,600	743,562	-	5,382,805	12,682,054	14,210,228	561,638	-	923,305	11,392,646	1,929,192	8,934	-
No adjusted gross income.....	397,372	2,461,969	668,037	-	-	257,764	2,147,181	543,448	-	-	18,976	250,700	25,318	-	-
Under \$600.....	4,180,301	1,354,449	3,160,657	-	-	288,072	99,980	576,289	-	-	206,469	72,009	220,531	-	-
\$600 under \$1,000.....	2,653,940	2,036,623	2,453,674	271	-	361,533	289,992	716,854	-	-	157,982	122,680	234,118	-	-
\$1,000 under \$2,000.....	2,810,755	4,100,229	4,963,494	24,678	-	1,427,199	2,124,774	2,960,476	1,622	-	267,264	386,818	545,334	1,058	-
\$2,000 under \$3,000.....	1,803,471	4,458,630	4,250,742	95,362	-	1,285,658	3,205,335	3,211,797	18,447	-	147,696	360,171	406,069	2,887	-
\$3,000 under \$4,000.....	991,446	3,430,201	2,983,549	110,005	-	816,467	2,833,439	2,516,819	68,102	-	76,263	259,906	269,657	2,474	-
\$4,000 under \$5,000.....	566,356	2,515,606	2,044,032	99,032	-	501,828	2,233,234	1,827,380	88,816	-	34,194	149,431	147,400	4,999	-
\$5,000 or more.....	491,865	3,430,715	1,998,414	414,214	-	444,319	3,042,481	1,857,166	384,651	-	14,461	92,331	80,765	2,016	-
Returns under \$5,000.....	33,017,350	175,584,405	41,579,340	28,717,749	4,336,888	10,492,836	130,869,298	22,612,670	7,360,574	1,020,567	2,253,362	15,312,511	3,313,629	2,025,689	316,319
Returns \$5,000 under \$10,000.....	23,473,737	170,280,800	48,164,825	94,990,470	15,434,106	18,485,033	137,100,893	43,370,813	71,302,900	11,174,879	532,802	3,490,780	820,100	2,162,389	385,191
Returns \$10,000 or more.....	11,105,211	183,336,033	24,700,604	131,373,905	29,758,699	10,326,069	169,063,312	23,899,131	120,275,788	26,471,791	65,048	1,255,589	85,639	929,856	293,343
Returns of heads of household															
Grand total.....	1,887,912	10,633,373	2,746,430	6,106,342	1,161,347	201,837	1,964,354	331,424	491,197	91,595	23,351,400	170,511,129	17,264,935	44,427,388	8,614,665
Taxable returns, total.....	1,656,907	10,215,238	2,336,942	6,099,059	1,161,347	132,830	851,367	206,725	487,955	91,595	16,062,052	65,252,463	11,415,942	44,264,922	8,614,665
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	493,735	468,351	296,241	24,795	3,530
\$1,000 under \$2,000.....	35,894	59,543	32,253	11,747	1,724	5,059	8,907	5,101	1,621	230	4,039,509	5,894,425	2,515,880	2,102,287	300,372
\$2,000 under \$3,000.....	160,782	412,176	199,066	125,258	17,800	15,251	37,675	20,327	8,775	1,215	2,933,594	7,304,504	2,084,798	4,117,932	613,861
\$3,000 under \$4,000.....	251,201	880,492	346,053	358,608	53,080	22,528	78,921	32,804	29,916	4,345	2,552,303	8,879,416	1,925,314	5,765,602	911,065
\$4,000 under \$5,000.....	288,263	1,303,298	417,283	638,031	98,708	24,689	110,447	38,352	48,845	7,196	1,895,645	8,468,200	1,415,420	5,952,293	986,830
\$5,000 under \$6,000.....	266,285	1,460,853	380,615	818,793	131,388	16,346	90,655	28,290	41,260	6,260	1,419,978	7,782,296	1,045,613	5,710,090	987,557
\$6,000 under \$7,000.....	224,695	1,457,014	322,166	885,798	147,331	13,089	84,159	21,311	46,606	7,224	962,390	6,209,786	713,516	4,692,635	844,958
\$7,000 under \$8,000.....	146,061	1,092,562	212,780	703,559	120,305	9,221	67,770	15,123	40,433	6,435	606,032	4,518,830	464,833	3,467,690	646,167
\$8,000 under \$9,000.....	90,551	765,490	139,217	502,585	88,327	5,799	48,901	9,382	29,767	4,880	361,934	3,056,896	283,138	2,370,523	456,007
\$9,000 under \$10,000.....	65,525	617,954	95,221	427,585	77,068	5,964	56,658	8,350	40,653	6,887	232,930	2,195,556	178,724	1,727,899	343,244
\$10,000 under \$15,000.....	85,293	1,005,206	126,534	719,508	138,192	9,360	109,949	17,216	75,934	13,305	374,883	4,410,003	305,342	3,508,483	751,409
\$15,000 under \$20,000.....	19,742	355,496	31,203	253,799	55,252	2,374	40,733	4,227	31,053	5,960	91,308	1,596,700	82,875	1,249,960	311,860
\$20,000 under \$50,000.....	16,633	471,197	27,213	372,926	104,389	2,684	74,150	5,323	58,754	13,791	85,132	2,433,946	84,742	1,943,636	638,555
\$50,000 under \$100,000.....	2,704	181,605	4,508	145,508	58,574	381	25,497	757	20,994	7,389	13,849	927,789	14,391	740,293	332,780
\$100,000 under \$500,000.....	816	133,975	1,302	106,163	53,204	81	12,819	156	10,682	4,556	4,556	785,284	4,826	616,294	330,834
\$500,000 under \$1,000,000.....	30	20,645	59	16,469	9,208	2	1,487	3	923	524	188	127,200	194	98,591	55,321
\$1,000,000 or more.....	9	15,376	16	12,392	6,751	2	2,639	2	1,739	942	86	233,281	94	175,919	100,315
Nontaxable returns, total.....	231,004	1,418,137	409,489	7,285	-	69,006	112,988	124,700	3,241	-	7,289,348	15,258,669	5,848,992	162,469	-
No adjusted gross income.....	6,837	232,558	8,917	-	-	(*)	(*)	(*)	(*)	-	112,862	228,363	88,843	-	-
Under \$600.....	14,231	5,040	16,087	-	-	8,140	2,626	12,751	-	-	3,663,389	1,174,794	2,335,000	-	-
\$600 under \$1,000.....	23,183	19,515	29,649	-	-	9,471	7,831	14,000	-	-	2,101,771	1,596,605	1,459,054	271	-
\$1,000 under \$2,000.....	98,085	146,832	150,890	530	-	29,431	41,039	50,611	2	-	988,776	1,400,767	1,256,183	21,467	-
\$2,000 under \$3,000.....	55,008	136													

Table 8. — 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 (Thousand dollars)		Tax due at time of filing (Thousand dollars)		Total (Thousand dollars)		Overpayment refund (Thousand dollars)		Bonds only requested (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
Grand total.....	18,377,701	51,932,898	51,767,797	2,860,120	1,65,062	22,505,704	25,584,748	17,920,830	5,172,367	2,519,469	157,886	1,201,702	15,509,566	1,201,702	15,417,392	1,194,618	92,176	7,984							
Taxable returns, total.....	12,081,698	45,243,131	45,113,527	2,297,713	129,604	14,183,840	25,584,748	11,923,118	4,821,407	2,519,469	137,886	850,742	9,540,854	850,742	9,477,401	845,384	63,455	5,359							
Under \$1,000.....	370,039	343,685	345,783	53,435	2,903	222,023	22,001	3,106	18,702	18,702	100	29,922	351,336	29,922	349,333	29,735	22,042	1,460							
\$1,000 under \$2,000.....	2,815,367	4,106,995	4,090,185	402,768	16,808	1,777,789	1,491,146	213,157	2,759,928	410,535	5,291	202,667	2,693,802	202,667	2,673,764	201,394	8,015	377							
\$2,000 under \$3,000.....	2,096,667	5,238,628	5,223,114	280,535	15,714	1,740,518	2,810,411	422,642	2,070,614	537,754	9,608	1,914,316	1,906,301	1,29,709	1,906,301	1,29,709	12,691	1,078							
\$3,000 under \$4,000.....	2,036,251	7,183,470	7,162,178	340,649	21,293	2,518,420	4,090,213	636,082	2,039,889	744,439	20,774	1,424,048	1,424,048	1,29,134	1,411,357	1,28,056	12,691	913							
\$4,000 under \$5,000.....	1,754,010	7,872,484	7,851,894	351,336	20,599	2,532,829	4,451,285	719,479	1,746,653	814,756	29,148	1,240,365	1,240,365	1,24,431	1,231,681	1,23,518	8,683	913							
\$5,000 under \$6,000.....	969,181	5,304,424	5,291,315	235,783	13,110	1,550,937	3,184,712	523,673	966,509	572,725	21,125	632,577	632,577	70,175	647,902	69,687	12,024	1,531							
\$6,000 under \$7,000.....	792,177	5,138,056	5,125,855	210,401	12,202	1,524,106	3,076,395	507,029	790,173	555,283	21,798	513,646	513,646	70,049	513,646	69,918	12,024	1,531							
\$7,000 under \$8,000.....	572,096	4,289,879	4,277,919	189,695	11,960	1,179,448	2,673,456	446,021	575,096	475,156	19,980	377,386	377,386	49,117	377,386	48,452	12,024	1,531							
\$8,000 under \$9,000.....	382,730	3,236,272	3,228,096	125,573	8,175	790,307	2,120,946	382,730	373,918	130,287	16,488	229,771	229,771	30,841	229,103	30,595	12,024	1,531							
\$9,000 under \$10,000.....	263,836	2,494,834	2,494,834	106,202	6,747	543,837	1,707,347	294,825	300,834	120,897	13,535	142,939	142,939	19,546	142,939	19,546	12,024	1,531							
\$10,000 or more.....	6,296,003	6,683,726	6,684,270	562,406	35,459	8,321,864	-	5,968,712	350,961	-	5,968,712	350,961	5,968,712	350,961	5,939,990	349,237	28,722	1,725							
Under \$600.....	2,956,295	947,738	938,315	238,455	9,445	1,981,778	-	1,981,778	87,261	-	1,981,778	87,261	2,928,249	87,261	2,912,218	86,981	16,031	580							
\$600 under \$1,000.....	1,532,234	1,155,872	1,145,480	205,058	10,393	1,204,697	-	1,204,697	101,025	-	1,204,697	101,025	1,459,449	101,025	1,451,634	101,025	16,031	580							
\$1,000 under \$2,000.....	769,467	1,106,998	1,099,977	72,805	7,021	1,481,224	-	1,481,224	54,050	-	1,481,224	54,050	685,268	54,050	683,932	53,924	12,003	963							
\$2,000 under \$3,000.....	504,295	1,257,289	1,253,867	23,378	3,422	1,383,437	-	1,383,437	47,920	-	1,383,437	47,920	544,859	47,920	533,493	47,326	12,003	963							
\$3,000 under \$4,000.....	293,894	1,023,742	1,022,259	10,019	1,484	1,080,450	-	1,080,450	29,244	-	1,080,450	29,244	224,859	29,244	224,859	29,197	12,003	963							
\$4,000 under \$5,000.....	156,966	696,351	692,851	8,683	3,500	694,925	-	694,925	17,959	-	694,925	17,959	142,939	17,959	142,939	17,959	12,003	963							
\$5,000 or more.....	86,832	501,716	501,521	194	194	495,344	-	495,344	13,007	-	495,344	13,007	82,825	13,007	82,825	12,825	12,003	963							
Returns under \$5,000.....	17,305,845	30,938,483	30,825,902	1,987,122	112,580	16,418,099	12,805,056	14,857,637	2,878,376	1,456,777	64,921	13,509,754	948,816	13,430,270	948,816	943,445	79,485	5,371							
Returns \$5,000 under \$10,000.....	3,069,852	20,971,928	20,919,540	874,662	52,389	6,083,998	12,762,854	2,131,110	3,061,169	2,290,923	1,061,357	92,927	1,999,144	252,735	1,986,454	231,022	12,691	1,713							
Returns \$10,000 or more.....																									

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 9.—FORM 1040 RETURNS WITH DIVIDENDS RECEIVED: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Domestic and foreign dividends received						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.....	10,171,847	13,930,233	1,179,922	376,895	9,811,980	13,553,033	9,811,379	969,663	5,890,009	12,960,570
Taxable returns, total.....	8,889,802	13,033,632	997,245	342,473	8,620,587	12,690,896	8,620,131	854,356	5,040,963	12,179,278
Under \$1,000.....	22,031	9,236	3,604	478	22,031	8,758	22,031	1,806	17,102	7,430
\$1,000 under \$2,000.....	192,116	85,080	18,384	2,135	183,787	82,945	183,787	14,011	123,502	71,069
\$2,000 under \$3,000.....	277,179	155,670	37,320	4,689	263,720	150,980	263,720	22,025	183,651	133,645
\$3,000 under \$4,000.....	368,769	216,862	47,301	5,711	353,358	211,144	353,358	30,845	242,087	186,017
\$4,000 under \$5,000.....	458,738	270,114	50,453	6,416	442,162	263,690	442,162	39,238	279,299	230,876
\$5,000 under \$6,000.....	577,232	318,311	69,909	6,899	548,627	311,400	548,627	47,008	321,022	271,303
\$6,000 under \$7,000.....	630,292	331,359	70,151	9,095	603,542	322,249	603,542	50,775	326,929	280,584
\$7,000 under \$8,000.....	644,890	362,917	70,494	11,408	615,515	351,491	615,515	51,635	317,089	311,282
\$8,000 under \$9,000.....	638,860	361,911	72,665	11,913	611,681	349,979	611,681	51,491	301,243	310,420
\$9,000 under \$10,000.....	649,672	334,509	75,769	7,054	627,411	327,443	627,411	53,369	305,466	281,140
\$10,000 under \$15,000.....	2,269,369	1,472,069	205,036	36,231	2,211,518	1,435,801	2,211,181	212,731	1,099,221	1,259,338
\$15,000 under \$20,000.....	930,518	1,086,222	95,361	30,658	916,641	1,055,538	916,574	105,438	554,780	980,784
\$20,000 under \$50,000.....	1,018,713	3,202,448	132,870	83,410	1,010,078	3,118,959	1,010,027	139,719	773,682	3,062,729
\$50,000 under \$100,000.....	167,850	2,031,019	34,517	54,708	167,080	1,976,296	167,080	26,846	153,633	2,004,073
\$100,000 under \$500,000.....	41,606	2,063,358	12,630	53,356	41,475	2,009,992	41,475	6,990	40,318	2,056,368
\$500,000 under \$1,000,000.....	1,353	298,930	528	8,808	1,350	290,121	1,350	226	1,328	298,704
\$1,000,000 or more.....	614	433,620	254	9,507	611	424,112	611	104	611	433,516
Nontaxable returns, total.....	1,282,045	896,601	182,677	34,422	1,191,393	862,137	1,191,248	115,307	849,044	781,294
No adjusted gross income.....	69,001	74,456	12,311	5,070	62,162	69,383	62,162	5,939	40,423	68,517
Under \$600.....	93,320	18,029	17,506	1,588	83,701	16,440	83,701	6,398	55,933	11,631
\$600 under \$1,000.....	140,274	40,198	16,040	1,885	129,803	38,313	129,803	10,496	86,155	29,702
\$1,000 under \$2,000.....	385,422	153,216	58,912	8,208	356,225	145,000	356,225	32,457	265,409	120,759
\$2,000 under \$3,000.....	276,292	144,809	37,070	4,604	260,011	140,192	259,866	27,055	189,516	117,754
\$3,000 under \$4,000.....	163,481	137,796	16,840	1,939	147,231	135,848	147,231	17,107	108,610	120,689
\$4,000 under \$5,000.....	69,284	68,938	8,779	2,460	63,670	66,476	63,670	6,692	42,972	62,246
\$5,000 or more.....	94,972	159,161	15,219	8,668	88,590	250,487	88,590	9,165	60,026	249,996
Returns under \$5,000.....	2,505,906	1,374,401	324,520	45,182	2,367,860	1,329,167	2,367,715	214,066	1,634,659	1,160,335
Returns \$5,000 under \$10,000.....	3,220,854	1,805,572	371,557	49,632	3,080,859	1,755,858	3,080,859	261,793	1,620,305	1,543,779
Returns \$10,000 or more.....	4,445,087	10,750,260	483,846	282,080	4,363,261	10,468,008	4,362,805	493,804	2,635,045	10,256,456
JOINT RETURNS										
Grand total.....	7,156,982	8,907,741	800,473	263,900	6,895,257	8,643,535	6,894,656	734,370	3,742,102	8,173,371
Taxable returns, total.....	6,480,447	8,431,091	698,707	246,686	6,279,024	8,184,142	6,278,568	666,369	3,337,837	7,764,722
Under \$1,000.....	7,359	3,138	-	-	6,489	3,081	6,489	547	4,376	2,591
\$1,000 under \$2,000.....	53,167	16,029	7,507	494	48,561	15,589	48,561	4,896	26,459	11,133
\$2,000 under \$3,000.....	137,558	50,064	17,119	1,582	130,432	48,474	130,432	13,016	77,801	37,048
\$3,000 under \$4,000.....	200,996	88,219	25,344	3,692	190,736	84,518	190,736	20,003	106,395	68,216
\$4,000 under \$5,000.....	301,172	116,233	41,196	3,506	280,210	112,716	280,210	26,873	148,031	89,360
\$5,000 under \$6,000.....	385,276	144,758	45,189	5,589	365,423	139,154	365,423	32,660	170,992	112,098
\$6,000 under \$7,000.....	444,654	179,330	44,781	6,605	423,506	172,706	423,506	37,071	183,530	142,259
\$7,000 under \$8,000.....	487,505	183,438	51,644	4,231	466,353	179,187	466,353	39,752	197,399	143,686
\$8,000 under \$9,000.....	516,004	164,151	56,943	5,071	495,503	159,067	495,503	42,228	205,155	121,923
\$9,000 under \$10,000.....	1,992,944	889,210	170,808	24,587	1,939,786	864,586	1,939,449	189,221	882,083	699,989
\$10,000 under \$15,000.....	841,544	706,788	81,515	20,708	828,376	686,054	828,308	97,224	475,273	609,564
\$15,000 under \$20,000.....	923,518	2,290,785	114,743	65,917	915,722	2,224,788	915,671	130,830	686,575	2,159,955
\$20,000 under \$50,000.....	151,164	1,544,026	30,345	44,811	150,457	1,499,200	150,457	25,320	137,413	1,518,706
\$50,000 under \$100,000.....	35,992	1,583,382	10,927	43,736	35,881	1,539,637	35,881	6,436	34,784	1,576,946
\$100,000 under \$500,000.....	1,111	227,338	441	7,980	1,108	219,356	1,108	202	1,089	227,136
\$500,000 under \$1,000,000.....	484	244,203	205	8,176	481	236,027	481	90	482	244,113
\$1,000,000 or more.....	676,534	476,650	101,766	17,214	616,233	459,393	616,088	68,000	404,265	408,650
Nontaxable returns, total.....	47,566	60,549	9,525	4,652	42,624	55,895	42,624	4,514	27,017	56,035
No adjusted gross income.....	21,683	4,424	5,066	361	19,295	4,062	19,295	1,841	10,434	2,583
Under \$600.....	34,214	9,460	6,452	653	28,125	8,806	28,125	2,647	19,408	6,813
\$600 under \$1,000.....	144,715	44,695	23,847	2,341	129,066	42,344	129,066	13,399	84,736	31,296
\$1,000 under \$2,000.....	177,969	72,481	25,070	1,622	164,018	70,265	163,873	18,670	110,025	53,811
\$2,000 under \$3,000.....	116,744	87,614	12,818	1,622	110,639	85,983	110,639	13,856	78,253	73,758
\$3,000 under \$4,000.....	59,169	47,325	6,892	911	54,363	46,413	54,363	5,794	33,002	41,531
\$4,000 under \$5,000.....	74,474	150,103	12,096	4,472	68,102	145,625	68,102	7,281	41,391	142,822
\$5,000 or more.....	1,001,140	483,995	139,639	18,511	924,348	465,431	924,203	99,181	577,905	384,814
Returns \$5,000 under \$10,000.....	2,197,260	839,165	249,671	26,418	2,087,818	812,666	2,087,818	184,531	938,163	654,634
Returns \$10,000 or more.....	3,958,582	7,584,581	411,163	218,971	3,883,091	7,365,438	3,882,635	450,658	2,226,034	7,133,923

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

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Table 10. — JOINT RETURNS WITH DIVIDENDS ELIGIBLE FOR EXCLUSIONS REPORTED BY HUSBANDS AND WIVES, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Dividends reported by husbands			Dividends reported by wives			Dividend recipient not specified		
				Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)
Grand total.....	6,895,257	8,643,535	734,370	4,010,411	4,416,187	303,650	3,721,284	3,284,211	272,732	2,590,944	943,137	157,988
Taxable returns, total.....	6,279,024	8,184,142	666,369	3,687,810	4,210,081	277,445	3,407,584	3,120,394	248,360	2,327,956	853,667	140,564
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	6,489	3,081	547	1,518	346	102	2,035	1,573	149	4,308	1,162	296
\$2,000 under \$3,000.....	48,961	15,589	4,896	23,657	6,561	1,927	21,394	5,154	1,523	23,081	3,874	1,446
\$3,000 under \$4,000.....	130,432	48,474	13,016	64,929	18,104	4,860	62,148	18,341	4,724	57,426	12,029	3,432
\$4,000 under \$5,000.....	190,736	84,518	20,003	109,537	37,888	8,010	101,788	33,592	7,450	73,433	13,038	4,543
\$5,000 under \$6,000.....	280,210	112,716	26,873	139,721	51,138	10,476	132,580	42,493	9,697	126,659	19,085	6,700
\$6,000 under \$7,000.....	365,423	139,154	32,660	172,404	59,253	12,159	155,960	52,967	11,068	176,595	26,934	9,433
\$7,000 under \$8,000.....	423,506	172,706	37,071	212,525	68,852	14,154	198,238	70,248	13,377	189,918	33,606	9,540
\$8,000 under \$9,000.....	466,353	179,187	39,752	243,330	79,916	15,745	221,024	60,258	13,280	200,581	39,013	10,727
\$9,000 under \$10,000.....	495,503	159,067	42,228	252,146	65,635	16,161	233,911	68,317	14,599	217,272	25,115	11,468
\$10,000 under \$15,000.....	1,939,786	864,586	189,221	1,112,195	996,692	77,603	1,021,148	334,292	68,730	737,957	133,602	42,888
\$15,000 under \$20,000.....	828,376	686,054	97,224	535,988	332,731	42,177	490,325	267,679	37,120	265,994	85,644	17,927
\$20,000 under \$50,000.....	915,722	2,224,788	130,830	664,135	1,155,722	59,299	619,248	896,891	53,004	225,552	212,175	18,527
\$50,000 under \$100,000.....	150,457	1,499,200	25,320	123,208	808,678	11,560	116,585	568,922	10,613	24,709	121,600	3,147
\$100,000 under \$500,000.....	35,881	1,539,637	6,436	31,119	859,450	3,073	29,842	577,120	2,893	4,301	103,067	470
\$500,000 under \$1,000,000.....	1,108	219,356	202	965	123,953	96	938	82,774	92	124	12,629	14
\$1,000,000 or more.....	481	236,027	90	433	145,162	43	420	79,773	41	46	11,092	6
Nontaxable returns, total.....	616,233	459,393	68,000	322,600	206,108	26,207	313,701	163,820	24,372	262,991	99,465	17,423
No adjusted gross income.....	42,624	55,895	4,514	21,315	28,781	1,676	19,835	17,379	1,526	20,151	9,735	1,312
Under \$600.....	19,295	4,062	1,841	8,911	1,198	694	7,528	1,048	553	9,949	1,816	594
\$600 under \$1,000.....	28,125	8,806	2,647	11,442	4,330	924	11,092	2,038	771	14,650	2,438	952
\$1,000 under \$2,000.....	129,066	42,344	13,399	59,963	14,681	4,696	61,967	16,312	4,630	61,268	11,351	4,073
\$2,000 under \$3,000.....	164,018	70,265	18,670	90,912	27,473	7,586	88,396	29,203	7,017	64,013	13,589	3,049
\$3,000 under \$4,000.....	110,639	85,983	13,856	66,782	34,742	5,646	62,091	30,581	5,161	40,937	20,660	1,398
\$4,000 under \$5,000.....	54,363	46,413	5,794	27,037	20,488	2,166	28,539	18,246	2,230	22,190	7,679	1,978
\$5,000 or more.....	68,102	145,625	7,281	36,238	74,415	2,819	34,253	49,013	2,484	29,833	22,197	1,978
Returns under \$5,000.....	924,348	465,431	99,181	486,004	194,590	38,286	466,813	173,466	35,734	391,405	97,375	25,161
Returns \$5,000 under \$10,000.....	2,087,818	812,666	184,531	1,050,107	348,613	70,980	970,041	313,937	64,048	936,267	150,116	49,503
Returns \$10,000 or more.....	3,883,091	7,365,438	450,658	2,474,300	3,872,984	194,384	2,284,430	2,796,808	172,950	1,263,272	695,646	83,324

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

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Table 11.--RETURNS WITH PENSIONS AND ANNUITIES: SELECTED SOURCES OF INCOME, 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			
				Number of returns	Amount (Thousand dollars)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	1,983,643	5,617,089	13,414,541	821,064	4,119,599	114,307	492,620	21,925	59,626	29,793	57,926	26,447	52,430
Taxable returns, total.....	1,215,917	3,285,477	11,662,682	654,020	3,961,045	90,254	471,637	14,812	30,789	19,060	51,276	15,517	36,900
Under \$2,000.....	33,935	52,108	54,525	5,486	4,395	(*)	(*)						
\$2,000 under \$3,000.....	117,008	229,585	294,597	38,184	49,171	3,335	3,941	2,030	2,708	1,595	1,280	3,273	2,626
\$3,000 under \$4,000.....	156,761	382,300	549,954	59,765	108,778	7,111	10,297			2,098	1,935		
\$4,000 under \$5,000.....	161,847	417,669	726,603	75,083	192,528	7,887	11,655	1,968	1,292	1,885	2,652	1,432	1,450
\$5,000 under \$6,000.....	112,641	313,450	616,598	61,905	192,596	8,266	15,667						
\$6,000 under \$7,000.....	119,383	335,598	773,477	75,801	350,858	8,299	17,853	1,885	1,038	3,770	6,457	3,273	4,480
\$7,000 under \$8,000.....	79,905	234,133	597,552	51,152	250,302	7,106	19,329						
\$8,000 under \$9,000.....	70,495	200,571	600,131	47,983	289,410	6,287	16,582	1,885	1,983	1,740	4,986	1,740	2,908
\$9,000 under \$10,000.....	54,660	153,536	520,110	38,051	244,526	3,676	10,593			3,335	3,841		
\$10,000 under \$15,000.....	160,411	489,045	1,935,320	111,660	937,089	14,593	67,672			3,057	9,358	2,281	4,835
\$15,000 under \$20,000.....	60,844	192,121	1,041,228	39,275	423,141	8,789	64,772	1,272	1,597	1,186	5,683	1,068	2,622
\$20,000 under \$50,000.....	70,413	225,349	2,055,520	39,972	597,903	11,283	151,631	1,735	5,503	1,780	11,147	1,641	7,547
\$50,000 under \$100,000.....	12,978	43,947	876,865	7,171	200,898	2,298	56,951	419	2,577	325	3,218	475	3,554
\$100,000 under \$500,000.....	4,386	15,230	737,522	2,390	109,889	576	22,297	254	6,218	116	1,554	292	4,814
\$500,000 under \$1,000,000.....	171	578	112,152	97	6,367	14	384	17	302	4	176	23	1,367
\$1,000,000 or more.....	79	257	170,528	45	3,194	9	1,499	12	3,730	3	28	19	697
Nontaxable returns, total.....	767,727	2,331,613	1,751,860	167,042	158,553	24,051	20,986	7,113	28,840	10,731	6,652	10,928	15,532
No adjusted gross income.....	4,868	13,428	270,012	(*)	(*)	(*)	(*)	1,033	21,385	-	-	1,538	4,163
Under \$600.....	15,274	36,638	5,925										
\$600 under \$1,000.....	39,345	86,625	32,448	8,449	1,581	1,450	409	2,139	1,167			1,885	1,866
\$1,000 under \$2,000.....	293,293	793,885	446,355	53,920	31,548	7,777	4,428			5,511	2,077	3,172	2,668
\$2,000 under \$3,000.....	240,924	774,665	590,555	56,198	33,766	6,816	5,504	1,595	1,041			1,595	2,251
\$3,000 under \$4,000.....	103,138	359,633	352,025	26,982	27,161	4,111	3,676						
\$4,000 under \$5,000.....	43,818	162,019	194,451	13,529	23,846	2,175	2,630	2,346	5,247	2,900	3,211	2,371	1,933
\$5,000 or more.....	27,067	104,720	200,113	8,207	20,521	1,526	3,227					367	2,651
Returns under \$5,000.....	1,210,211	3,308,555	3,177,426	337,356	492,904	41,584	44,164	10,795	29,981	15,440	11,101	15,267	16,957
Returns \$5,000 under \$10,000.....	462,343	1,336,767	3,254,999	282,762	1,344,933	35,084	82,109	5,076	4,334	7,882	15,662	5,309	7,955
Returns \$10,000 or more.....	311,089	971,767	6,982,116	200,946	2,281,762	37,639	366,347	6,054	25,311	6,471	31,163	5,871	27,518

Adjusted gross income classes	Partnership				Sales of capital assets				Dividends in adjusted gross income		Interest received	
	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)	Number of returns	Amount (Thousand dollars)				
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Grand total.....	36,312	239,949	14,597	133,829	451,802	1,070,201	67,001	43,281	719,848	2,188,285	1,683,647	1,445,231
Taxable returns, total.....	31,206	236,922	10,094	29,235	365,001	1,002,822	52,351	35,610	552,480	2,059,001	1,058,876	1,105,301
Under \$2,000.....	-	-	-	-	4,121	274	-	-	5,514	2,394	27,490	12,060
\$2,000 under \$3,000.....					12,851	4,125	3,671	2,323	39,727	19,827	101,864	54,922
\$3,000 under \$4,000.....	1,968	2,273			34,105	14,240	3,588	2,290	56,457	36,910	132,131	90,690
\$4,000 under \$5,000.....					34,903	21,749	5,432	3,359	63,012	71,484	142,638	105,180
\$5,000 under \$6,000.....			4,039	4,854	29,458	28,003	3,588	3,132	44,616	51,303	99,861	74,727
\$6,000 under \$7,000.....	3,418	6,788			35,087	31,454			48,083	62,998	98,456	83,437
\$7,000 under \$8,000.....	3,956	13,867			18,040	24,283	7,193	5,310	30,036	53,644	69,568	56,807
\$8,000 under \$9,000.....					23,864	32,173			33,338	71,339	57,261	57,487
\$9,000 under \$10,000.....	2,631	10,472			20,089	28,482	5,059	3,075	24,650	51,117	47,468	40,203
\$10,000 under \$15,000.....	5,068	14,063	1,896	1,893	64,121	102,933	9,731	6,556	86,192	235,904	142,465	173,349
\$15,000 under \$20,000.....	3,238	18,181	947	1,139	31,534	73,251	4,155	2,327	42,313	176,140	55,317	91,345
\$20,000 under \$50,000.....	7,755	79,024	1,898	5,674	43,089	186,475	8,006	5,721	61,587	520,287	67,334	168,881
\$50,000 under \$100,000.....	2,245	49,672	815	5,650	9,881	130,816	1,488	1,181	12,410	285,110	12,577	55,744
\$100,000 under \$500,000.....	890	40,455	454	5,930	3,622	176,107	433	329	4,297	301,981	4,209	35,115
\$500,000 under \$1,000,000.....	26	2,016	30	1,039	161	49,967	4	4	169	47,794	162	2,623
\$1,000,000 or more.....	11	111	15	3,056	75	98,490	3	3	79	70,769	75	2,731
Nontaxable returns, total.....	5,107	3,027	4,504	104,594	86,799	67,380	14,650	7,675	167,366	129,285	624,770	339,930
No adjusted gross income.....	(*)	(*)	(*)	(*)	1,474	23,539	(*)	(*)	1,454	6,831	2,911	5,979
Under \$600.....					3,905	646				(*)	8,831	1,582
\$600 under \$1,000.....					22,332	6,912	7,130	3,561	6,009	1,476	29,926	6,132
\$1,000 under \$2,000.....					22,991	5,427			45,177	15,119	233,364	87,452
\$2,000 under \$3,000.....	5,105	2,991	4,067	9,915	21,990	8,485	5,364	2,621	51,309	22,381	199,010	109,948
\$3,000 under \$4,000.....					8,005	4,270			37,349	28,656	84,475	57,822
\$4,000 under \$5,000.....					6,102	18,101	1,865	1,283	13,519	15,704	40,732	34,635
\$5,000 or more.....									11,842	39,041	25,521	36,380
Returns under \$5,000.....	6,221	4,374	4,621	103,909	166,677	89,667	25,476	14,363	320,234	220,858	1,003,372	566,402
Returns \$5,000 under \$10,000.....	10,667	31,239	3,894	5,059	131,530	149,837	17,600	12,699	191,085	302,609	396,549	342,974
Returns \$10,000 or more.....	19,424	204,336	6,082	24,861	153,595	830,697	23,925	16,219	208,529	1,664,818	283,726	535,855

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

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Table 11.—RETURNS WITH PENSIONS AND ANNUITIES: SELECTED SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Pensions and annuities (taxable portion)		Rents				Total deductions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	Retirement income credit		Income tax after credits (Thousand dollars)		
	Number of returns	Amount (Thousand dollars)	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)									
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)		
Grand total.....	1,983,643	3,568,265	291,046	269,226	94,227	42,714	2,735,260	1,423,352	7,795,731	1,902,426	669,900	78,220	1,814,935		
Taxable returns, total.....	1,215,917	2,473,179	172,770	199,278	60,370	21,817	2,044,148	1,215,917	7,647,426	1,881,213	464,847	57,860	1,814,935		
Under \$2,000.....	33,935	34,073	(*)	(*)	-	-	14,493	33,935	8,803	1,312	(*)	(*)	1,201		
\$2,000 under \$3,000.....	117,008	159,752	13,834	7,184	7,047	1,621	69,987	117,008	86,863	12,595	49,203	3,202	9,390		
\$3,000 under \$4,000.....	156,761	271,737	22,622	12,329	6,172	1,123	114,052	156,761	206,588	30,971	64,889	6,625	24,267		
\$4,000 under \$5,000.....	161,847	307,111	15,701	12,619	6,462	1,016	150,941	161,847	325,108	50,297	87,142	10,298	39,872		
\$5,000 under \$6,000.....	112,641	235,342	15,932	9,308	4,909	1,906	114,890	112,641	313,636	49,724	46,857	6,080	43,593		
\$6,000 under \$7,000.....	119,383	212,615	17,175	8,956	4,914	1,278	143,205	119,383	428,913	69,492	43,383	6,399	62,963		
\$7,000 under \$8,000.....	79,905	174,406	12,116	13,412	4,764	1,185	107,188	79,905	349,885	58,314	31,957	4,920	53,300		
\$8,000 under \$9,000.....	70,495	123,106	7,772	3,589	7,565	1,589	101,558	70,495	378,230	65,728	22,237	3,291	62,022		
\$9,000 under \$10,000.....	54,660	124,052	10,065	8,574	-	-	88,444	54,660	339,544	59,687	20,343	3,120	56,554		
\$10,000 under \$15,000.....	160,411	351,784	24,421	30,762	7,335	1,806	308,281	160,411	1,333,622	244,946	50,639	7,639	236,538		
\$15,000 under \$20,000.....	60,844	159,572	10,685	18,084	4,814	1,499	160,302	60,844	765,655	155,691	17,496	2,700	152,403		
\$20,000 under \$50,000.....	70,413	229,387	14,609	49,028	4,886	1,321	325,486	70,413	1,594,835	409,980	20,828	2,786	405,205		
\$50,000 under \$100,000.....	12,978	57,663	2,998	15,772	1,013	1,238	145,342	12,978	705,160	262,693	3,778	512	260,659		
\$100,000 under \$500,000.....	4,386	30,300	1,055	7,878	444	1,924	142,897	4,386	585,489	285,618	1,324	168	283,524		
\$500,000 under \$1,000,000.....	171	1,320	39	539	29	234	24,008	171	87,796	48,579	45	6	48,365		
\$1,000,000 or more.....	79	959	16	32	16	77	33,074	79	137,299	75,586	20	3	75,079		
Nontaxable returns, total.....	767,727	1,095,089	118,275	69,949	33,859	18,900	651,113	207,435	148,306	21,213	205,054	20,362	-		
No adjusted gross income.....	4,868	4,901	965	1,198	(*)	(*)	-	-	-	-	-	-	-		
Under \$600.....	15,274	8,558	(*)	(*)	7,189	1,468	7,487	-	-	-	-	-	-		
\$600 under \$1,000.....	39,345	24,291	3,875	1,764	7,565	1,813	18,433	(*)	(*)	15	(*)	(*)	-		
\$1,000 under \$2,000.....	293,293	289,604	36,910	15,971	7,565	1,813	164,320	30,792	8,343	1,216	30,647	1,211	-		
\$2,000 under \$3,000.....	240,924	366,297	46,901	26,484	8,678	1,095	181,638	64,349	39,008	5,512	64,204	5,498	-		
\$3,000 under \$4,000.....	103,138	209,539	13,137	10,038	6,545	1,875	119,497	57,462	37,793	5,476	56,654	5,435	-		
\$4,000 under \$5,000.....	43,818	117,005	9,258	6,066	6,545	1,875	67,831	34,488	35,756	5,056	34,343	5,056	-		
\$5,000 or more.....	27,067	74,894	5,614	8,213	2,571	1,108	121,907	18,356	27,316	3,938	17,218	3,147	-		
Returns under \$5,000.....	1,210,211	1,792,868	168,550	95,079	50,968	21,550	906,678	658,630	748,351	112,450	393,776	37,451	74,729		
Returns \$5,000 under \$10,000.....	462,343	941,192	68,197	50,816	24,574	1,852	628,126	455,136	1,835,860	306,560	181,876	26,940	278,431		
Returns \$10,000 or more.....	311,089	834,205	54,299	123,331	18,685	1,312	1,158,456	309,586	5,211,520	1,483,416	94,248	13,829	1,461,774		

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

(*) An asterisk in a cell denotes that the 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 12.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with net loss from sales of capital assets																
	Number of returns with net gain or 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 limitations (Thousand dollars)	Short-term (after carryover)				Long-term (after carryover)				Capital loss carryover				
					Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term from 1960-1964		Long-term from 1964		
					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.....	7,327,034	1,396,942	888,606	4,221,016	83,809	67,562	438,955	2,068,422	103,148	149,831	1,084,909	2,369,994	186,751	1,485,236	227,131	1,033,892	
Taxable returns, total.....	6,175,872	1,213,843	758,159	3,345,814	75,625	52,992	390,855	1,556,374	89,393	125,373	936,505	1,967,812	165,779	1,105,621	199,941	854,244	
Under \$1,000.....	13,876	17,129	9,332	44,980	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-	
\$1,000 under \$2,000.....	123,536	33,721	21,986	68,469	4,313	1,352	4,490	15,482	5,929	5,189	11,976	30,233	2,035	6,053	5,281	15,725	
\$2,000 under \$3,000.....	193,399	47,742	27,741	120,872	-	-	9,354	33,467	-	-	25,882	35,551	5,867	19,732	6,592	47,933	
\$3,000 under \$4,000.....	299,933	63,705	39,578	115,473	-	-	13,924	32,265	3,956	7,276	36,164	93,708	5,843	38,019	10,615	32,049	
\$4,000 under \$5,000.....	354,476	81,370	50,490	163,423	3,294	1,800	18,796	61,163	4,619	1,230	49,445	63,064	5,843	38,019	10,615	32,049	
\$5,000 under \$6,000.....	420,760	96,069	59,742	181,788	3,573	2,454	22,997	71,291	4,619	1,230	61,666	93,681	11,955	57,790	12,890	28,169	
\$6,000 under \$7,000.....	458,611	100,145	61,015	228,432	3,381	634	24,712	77,877	5,266	8,044	75,671	114,409	11,438	62,780	12,223	37,470	
\$7,000 under \$8,000.....	428,163	78,815	51,772	162,630	6,607	3,567	33,762	96,605	5,799	2,428	75,170	134,889	11,855	60,215	14,882	57,407	
\$8,000 under \$9,000.....	405,925	81,801	46,547	221,102	6,140	4,593	23,214	86,998	3,634	2,818	61,173	82,017	10,368	69,375	10,693	25,651	
\$9,000 under \$10,000.....	408,926	279,320	162,535	684,287	18,862	8,291	20,714	69,735	4,044	3,545	66,999	159,505	10,424	37,828	17,143	52,595	
\$10,000 under \$15,000.....	1,405,837	126,931	78,434	376,976	10,262	6,992	8,291	91,075	308,490	19,187	15,412	216,942	399,502	35,257	245,029	39,855	171,030
\$15,000 under \$20,000.....	645,973	121,943	73,104	15,928	17,122	67,710	44,602	167,579	10,524	14,294	96,844	230,684	17,655	115,391	22,503	105,338	
\$20,000 under \$50,000.....	823,293	151,581	29,045	22,788	2,844	5,094	67,710	378,112	20,987	40,065	131,096	410,121	32,573	262,733	35,309	195,370	
\$50,000 under \$100,000.....	151,581	39,624	4,176	61,463	411	1,057	12,954	111,463	4,512	16,311	21,435	90,815	7,154	87,414	6,943	43,084	
\$100,000 under \$500,000.....	39,624	5,068	2,415	2,415	7	31	2,361	42,247	914	8,433	3,703	28,708	1,311	30,684	1,251	13,541	
\$500,000 under \$1,000,000.....	1,346	56	53	2,415	7	31	2,361	42,247	914	8,433	3,703	28,708	1,311	30,684	1,251	13,541	
\$1,000,000 or more.....	613	30	27	1,591	3	5	1,451	15,451	11	127	19	272	12	1,468	9	311	
Nontaxable returns, total.....	1,151,162	183,099	130,447	875,201	8,184	14,574	48,100	512,049	13,753	24,460	148,405	402,184	20,972	379,616	27,189	179,649	
No adjusted gross income.....	114,131	31,122	33,588	157,542	1,818	2,898	8,007	81,100	1,670	4,935	26,712	84,275	2,571	73,482	4,615	43,076	
Under \$600.....	90,472	15,074	8,749	38,138	-	-	3,503	9,815	1,887	1,386	12,234	30,239	6,770	203,276	3,420	19,343	
\$600 under \$1,000.....	111,226	15,287	8,811	39,171	3,148	1,975	2,729	7,784	1,061	185	13,433	31,573	6,770	203,276	2,858	12,709	
\$1,000 under \$2,000.....	295,168	38,182	24,825	327,786	-	-	8,770	273,173	2,436	4,005	31,518	58,915	4,018	13,683	4,859	20,264	
\$2,000 under \$3,000.....	211,312	30,564	19,044	59,040	-	-	7,954	17,722	4,445	4,878	23,480	44,093	4,018	13,683	2,594	7,793	
\$3,000 under \$4,000.....	144,609	20,431	13,628	50,833	3,218	9,701	5,159	20,960	-	-	17,178	33,594	2,112	16,981	6,386	56,834	
\$4,000 under \$5,000.....	80,238	13,586	8,475	58,693	-	-	4,757	28,929	2,254	9,071	9,681	37,046	1,999	15,753	2,457	19,630	
\$5,000 or more.....	104,006	18,853	13,327	143,998	-	-	7,221	72,566	-	-	14,169	82,449	3,502	56,441	-	-	
Returns under \$5,000.....	2,032,377	326,543	215,757	1,080,998	13,381	15,455	87,588	581,891	21,385	27,854	259,982	542,414	33,229	396,027	50,959	283,919	
Returns \$5,000 under \$10,000.....	2,210,328	454,273	280,526	1,065,236	21,752	12,895	131,292	452,986	25,250	23,944	352,909	649,088	58,803	328,845	69,509	210,048	
Returns \$10,000 or more.....	3,084,329	616,126	392,323	2,074,782	48,676	39,212	220,075	1,033,545	56,513	98,033	472,018	1,178,492	94,719	760,364	106,663	539,925	

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

Table 12.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets															
	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term (after carryover)				Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term from 1960-1964		Long-term from 1964		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)	
Grand total.....	5,930,093	11,069,464	603,284	691,234	216,067	268,906	5,734,830	21,099,256	52,706	36,948	42,741	107,150	55,249	117,579	5,734,830	20,830,358
Taxable returns, total.....	4,962,029	10,172,230	552,976	641,652	198,969	246,738	4,785,087	19,379,317	50,234	35,724	40,043	96,920	50,497	101,688	4,785,087	19,132,591
Under \$1,000.....	11,453	3,436	(*)	(*)	-	-	11,453	6,536	-	-	-	-	-	-	11,453	6,536
\$1,000 under \$2,000.....	108,830	41,999	8,212	3,291	4,329	1,913	106,567	77,873	-	-	-	-	-	-	106,567	77,873
\$2,000 under \$3,000.....	159,678	83,416	9,227	5,222	-	-	155,577	157,940	-	-	-	-	-	-	155,577	157,940
\$3,000 under \$4,000.....	252,191	151,412	12,298	6,422	3,651	895	248,830	291,459	-	-	-	-	-	-	248,830	291,459
\$4,000 under \$5,000.....	290,771	198,226	16,443	11,734	4,899	1,744	283,837	376,360	4,247	2,551	4,973	1,822	-	-	283,837	376,617
\$5,000 under \$6,000.....	339,390	214,511	25,561	15,341	10,317	2,800	326,645	403,922	-	-	-	-	4,246	8,067	326,645	401,123
\$6,000 under \$7,000.....	362,542	235,385	23,635	13,564	5,160	8,614	352,090	454,740	2,993	1,241	-	-	-	-	352,090	446,126
\$7,000 under \$8,000.....	328,018	234,469	28,728	13,724	8,415	2,803	314,964	444,964	4,847	1,440	4,024	1,720	-	-	314,964	442,162
\$8,000 under \$9,000.....	327,110	263,382	27,910	18,186	9,344	3,547	315,081	496,148	-	-	-	-	6,493	9,842	315,081	492,601
\$9,000 under \$10,000.....	327,126	247,335	29,168	16,318	11,231	1,940	316,945	467,153	2,408	1,590	-	-	-	-	316,945	465,213
\$10,000 under \$15,000.....	1,126,517	1,084,960	139,483	101,433	37,942	22,321	1,074,744	2,007,159	15,524	8,893	6,888	11,308	10,254	13,426	1,074,744	1,984,840
\$15,000 under \$20,000.....	519,042	802,669	78,660	84,135	23,715	19,103	497,257	1,466,504	7,695	5,168	5,092	7,508	6,625	9,683	497,257	1,447,403
\$20,000 under \$50,000.....	650,397	2,167,225	119,419	206,127	53,804	75,511	625,410	4,017,384	10,578	9,840	12,980	33,149	16,060	31,711	625,410	3,941,876
\$50,000 under \$100,000.....	122,536	1,325,950	25,656	81,215	17,991	48,339	119,575	2,545,420	1,736	3,804	4,604	23,544	5,183	16,775	119,575	2,497,078
\$100,000 under \$500,000.....	34,555	1,801,208	7,343	52,065	7,614	45,638	34,243	3,546,294	204	1,188	1,401	16,103	1,549	11,316	34,243	3,500,661
\$500,000 under \$1,000,000.....	1,290	483,277	296	7,275	364	5,794	1,288	957,797	-	-	54	1,351	61	557	1,288	952,003
\$1,000,000 or more.....	583	833,370	129	5,434	193	5,776	581	1,661,664	2	9	27	415	26	311	581	1,655,888
Nontaxable returns, total.....	968,063	897,232	50,306	49,574	17,100	22,169	949,741	1,719,939	2,474	1,224	2,698	10,230	4,752	15,891	949,741	1,697,769
No adjusted gross income.....	83,009	198,191	4,758	10,877	2,762	6,080	80,969	380,759	(*)	(*)	(*)	(*)	(*)	(*)	80,969	374,679
Under \$600.....	75,398	39,551	5,044	3,358	-	-	72,395	72,673	-	-	-	-	-	-	72,395	72,623
\$600 under \$1,000.....	95,939	39,180	3,133	1,268	4,071	1,426	94,551	76,173	-	-	-	-	-	-	94,551	76,114
\$1,000 under \$2,000.....	256,986	122,068	11,384	5,852	-	-	253,229	234,600	-	-	-	-	-	-	253,229	233,283
\$2,000 under \$3,000.....	180,748	116,293	7,801	3,914	5,760	1,161	177,846	225,160	2,468	1,199	2,456	9,037	2,785	1,410	177,846	224,771
\$3,000 under \$4,000.....	124,178	95,067	6,783	3,361	-	-	122,417	184,851	-	-	-	-	-	-	122,417	184,079
\$4,000 under \$5,000.....	66,652	55,423	2,248	1,179	1,432	971	65,777	109,460	-	-	-	-	-	-	65,777	108,489
\$5,000 or more.....	85,153	231,459	9,155	19,765	3,075	12,531	82,557	436,263	-	-	-	-	1,065	5,692	82,557	423,731
Returns under \$5,000.....	1,705,834	1,144,262	88,140	56,619	25,002	17,100	1,672,443	2,122,044	4,057	2,214	4,969	4,442	3,978	10,338	1,673,448	2,179,655
Returns \$5,000 under \$10,000.....	1,756,055	1,304,384	142,242	87,596	46,062	23,977	1,695,395	2,469,001	12,733	5,724	6,574	7,308	11,029	20,102	1,695,395	2,445,024
Returns \$10,000 or more.....	2,468,204	8,620,816	372,902	546,989	143,102	230,739	2,365,987	16,436,411	35,876	29,012	31,238	95,397	40,242	87,139	2,365,987	16,205,679

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

Table 12.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, 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 ¹															
	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term (after carryover)				Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term from 1960-1964		Long-term from 1964		Number of returns	Amount (Thousand dollars)
(33)	(34)	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)	(47)	Amount (Thousand dollars)	
(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)			
Grand total.....	5,071,379	7,031,169	545,819	576,338	186,771	187,894	4,891,755	13,169,720	51,109	36,132	37,059	76,294	48,449	89,431	4,891,755	12,981,833
Taxable returns, total.....	4,875,381	6,844,553	537,395	567,341	183,535	184,530	4,698,439	12,810,392	50,234	35,724	36,923	75,539	46,936	86,639	4,698,439	12,625,872
Under \$1,000.....	11,453	3,436	9,020	3,457	-	-	11,453	6,536	-	-	-	-	-	-	11,453	6,536
\$1,000 under \$2,000.....	108,830	41,999	9,227	5,222	4,329	1,913	106,567	77,873	-	-	-	-	-	-	106,567	77,873
\$2,000 under \$3,000.....	159,678	83,416	9,227	5,222	4,329	1,913	155,577	157,940	-	-	-	-	-	-	155,577	157,940
\$3,000 under \$4,000.....	252,191	151,412	12,298	6,422	3,651	895	248,830	291,459	-	-	-	-	-	-	248,830	291,459
\$4,000 under \$5,000.....	290,771	198,226	16,443	11,734	4,899	1,744	283,837	376,360	4,247	2,551	5,926	2,557	4,246	283,837	374,617	
\$5,000 under \$6,000.....	339,390	214,511	25,561	15,341	10,317	2,800	326,645	403,922	-	-	-	-	-	326,645	401,123	
\$6,000 under \$7,000.....	362,542	235,385	23,635	13,564	5,160	8,614	352,090	454,740	2,993	1,241	3,071	985	6,493	352,090	446,126	
\$7,000 under \$8,000.....	328,018	234,469	28,728	13,724	8,415	2,803	314,964	444,964	4,847	1,440	3,071	985	6,493	314,964	442,162	
\$8,000 under \$9,000.....	327,110	263,382	27,910	18,186	9,344	3,547	315,081	496,148	-	-	-	-	-	315,081	492,601	
\$9,000 under \$10,000.....	327,126	247,335	29,168	16,318	11,231	1,940	316,945	467,153	2,408	1,590	3,071	985	6,493	316,945	465,213	
\$10,000 under \$15,000.....	1,126,517	1,084,960	139,483	101,433	37,942	22,321	1,074,744	2,007,159	15,524	8,893	6,888	11,308	10,254	13,426	1,074,744	1,984,840
\$15,000 under \$20,000.....	519,042	802,669	78,660	84,135	23,715	19,103	497,257	1,466,504	7,695	5,168	5,092	7,508	6,625	9,683	497,257	1,447,403
\$20,000 under \$50,000.....	640,862	2,117,914	118,569	204,495	52,265	74,064	615,875	3,920,582	10,578	9,840	12,887	32,660	15,795	31,490	615,875	3,846,520
\$50,000 under \$100,000.....	77,463	898,408	17,477	59,066	11,341	31,450	74,502	1,717,742	1,736	3,804	2,864	15,739	3,326	11,898	74,502	1,686,292
\$100,000 under \$500,000.....	4,318	235,240	1,198	13,197	907	11,903	4,006	458,370	204	1,188	192	4,679	192	2,055	4,006	446,467
\$500,000 under \$1,000,000.....	50	18,432	12	995	15	1,365	48	36,238	-	-	3	103	5	178	48	34,874
\$1,000,000 or more.....	20	13,359	6	52	4	68	18	26,702	2	9	-	-	-	18	26,634	
Nontaxable returns, total.....	196,000	186,618	8,423	8,997	3,236	3,367	193,315	359,328	878	407	(*)	(*)	(*)	(*)	193,315	355,961
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	23,097	11,144	-	-	-	-	22,434	20,580	-	-	-	-	-	-	22,434	20,526
\$2,000 under \$3,000.....	38,231	17,406	5,344	2,696	1,595	262	37,568	33,173	-	-	-	-	-	-	37,568	33,166
\$3,000 under \$4,000.....	51,544	38,868	-	-	-	-	50,881	76,707	(*)	(*)	-	-	-	-	50,881	76,616
\$4,000 under \$5,000.....	30,810	23,434	-	-	-	-	30,665	46,710	(*)	(*)	-	-	-	-	30,665	46,600
\$5,000 or more.....	52,267	95,715	3,079	6,301	1,641	3,105	51,716	182,055	(*)	(*)	(*)	(*)	(*)	51,716	178,950	
Returns under \$5,000.....	966,655	569,392	52,333	29,531	14,474	4,813	947,863	1,087,441	2,713	1,493	(*)	(*)	(*)	(*)	947,863	1,082,628
Returns \$5,000 under \$10,000.....	1,729,451	1,250,582	137,405	79,233	45,482	19,790	1,670,701	2,373,892	12,588	5,712	6,284	2,362	10,739	17,888	1,670,701	2,354,103
Returns \$10,000 or more.....	2,375,273	5,211,195	356,081	467,574	126,815	163,291	2,273,191	9,708,897	35,808	28,927	28,062	72,752	36,400	70,336	2,273,191	9,545,102

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued											
	Returns with alternative tax computation											
	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain (after carryover) (Thousand dollars)	Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss (Thousand dollars)
			Net short-term capital gain		Net short-term capital loss			Short-term from 1960-1964		Long-term from 1964		
(49)	(50)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(55)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(60)	
Grand total.....	86,804	3,327,949	15,584	74,326	15,433	62,209	6,569,452	3,120	21,382	3,560	15,049	6,507,245
Taxable returns, total.....	86,648	3,327,678	15,581	74,318	15,433	62,209	6,568,925	3,120	21,382	3,560	15,049	6,506,718
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.....	9,535	49,311	850	1,632	1,538	1,448	96,803	93	490	264	221	95,355
\$50,000 under \$100,000.....	45,073	427,542	8,179	22,148	6,650	16,890	827,678	1,740	7,805	1,897	4,877	810,786
\$100,000 under \$500,000.....	30,237	1,565,969	6,145	38,875	6,707	33,734	3,087,923	1,209	11,424	1,397	9,261	3,054,194
\$500,000 under \$1,000,000.....	1,240	464,845	284	6,280	349	4,429	921,559	51	1,248	56	379	917,129
\$1,000,000 or more.....	563	820,011	123	5,383	189	5,708	1,634,962	27	415	26	311	1,629,254
Nontaxable returns.....	(*)	271	3	8	-	-	527	-	-	-	-	527

NOTE: Detail may not add to total because of rounding. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Deductions and Exemptions

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Taxpayers filing individual income tax returns claimed two types of income-related deductions: (1) those deductions from gross income to arrive at adjusted gross income and (2) those deductions from adjusted gross income to arrive at taxable income.

In general, the first group included (1) those ordinary and necessary expenses of operating a trade or business and (2) those expenses generally incurred in the production or collection of income. Data for "ordinary and necessary expenses of operating a trade or business," such as a sole proprietorship or partnership, while not included in this publication are included in *Statistics of Income--U. S. Business Tax Returns*. Most expenses incurred in the "production or collection of income" are netted against that income. For example, depreciation and repairs on rental property are deducted from gross rent and rent income or loss is presented in this publication net of these amounts. Such gross income deductions have been published in previous issues of this report.

Presented in this section are those expenses against gross income incurred by an employee in the production of income. For example, an employee incurs a deduction for "moving expense" if that expense was generated by the necessity to move to a new job location. In a like manner, an outside salesman incurs an "employee trade or business expense" for travel while away from home in the performance of his services. Also included in this section are data on those deductions from gross income for sick pay and contributions to self-employed pension plans. These four "adjustment" items--employee moving expenses, employee business expenses, sick pay exclusion, and self-employed pension deductions--are reported in Part III, page 2, of the Form 1040. Each of the items is discussed in more detail in separate sections below.

Included in the second group, deductions from adjusted gross income, are those items which are generally personal in nature such as medical expenses and charitable contributions. For ease of administration and reduction of the burden of separate calculations, the taxpayer may take a "standard" deduction rather than itemize each of his personal deductions. Election of a standard deduction does not bar the taxpayer from taking any deductions allowed against gross income.

Also included in the second group are exemptions of \$600 for the taxpayer, his spouse, and his dependents. Additional exemption allowances of \$600 are allowed a taxpayer or his spouse for age (65 or over) or blindness.

Within this framework, deductions and exemptions are discussed in more detail below.

SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

Tax year 1965 was the second successive year for which a separate section was provided on Form 1040 for listing certain exclusions and deductions from gross income, classed "adjustments." Data measuring the second year impact and an explanation of significant provisions for each of these are provided below.

Sick Pay Exclusion

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 a distinction was made between illness and injury.

a. Sick pay was limited to \$100 a week from the first day of absence if the individual was injured or hospitalized at least one day.

b. A seven-day waiting period applied if the absence was due to unhospitalized illness.

Under the new law no distinction is made between illness and injury.

a. Sick pay is limited to \$75 a week for the first thirty days but only if sick pay is 75 percent or less of regular pay.

Table 2.1—RETURNS WITH SICK PAY EXCLUSION BY SIZE OF EXCLUSION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Salaries and wages (Thousand dollars)	Amount of sick pay exclusion (Thousand dollars)	Size of exclusion									
				Under \$100		\$100 under \$300		\$300 under \$500		\$500 under \$1,500		\$1,500 or more	
				Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	662,942	5,566,971	431,130	99,781	5,146	188,155	34,840	109,742	42,536	191,941	162,619	73,225	185,992
Taxable returns, total.....	615,886	5,411,812	356,683	98,312	5,074	182,471	33,703	102,824	39,805	179,710	151,043	52,666	127,065
Under \$2,000.....	7,580	14,345	5,882	4,104	214	14,028	2,728	9,051	3,805	9,423	8,767	6,028	14,858
\$2,000 under \$3,000.....	18,745	54,323	19,598	15,559	829	15,185	2,973	7,725	3,004	7,707	5,647	6,626	18,300
\$3,000 under \$4,000.....	34,971	148,965	29,025	33,027	1,700	23,014	4,466	11,890	4,773	18,518	16,123	5,201	10,296
\$4,000 under \$5,000.....	58,457	277,232	33,027	12,390	700	13,462	2,837	9,858	3,953	22,851	19,360	6,244	14,420
\$5,000 under \$6,000.....	65,305	383,478	41,270	12,326	566	23,014	4,466	11,890	4,773	18,123	15,963	5,201	10,296
\$6,000 under \$7,000.....	75,366	514,401	47,948	7,726	360	22,462	3,962	9,485	3,460	17,563	14,174	12,256	30,544
\$7,000 under \$8,000.....	59,104	450,054	28,862	11,105	538	15,849	2,685	9,408	3,634	16,080	13,165	3,221	6,222
\$8,000 under \$9,000.....	53,318	455,302	21,479	11,105	538	15,849	2,685	9,408	3,634	16,080	13,165	3,221	6,222
\$9,000 under \$10,000.....	47,688	454,956	23,803	6,544	406	17,178	3,015	7,870	2,816	12,775	11,344	3,221	6,222
\$10,000 under \$15,000.....	148,189	1,754,936	71,858	24,100	1,225	47,369	8,788	28,835	11,047	40,057	32,689	7,926	18,111
\$15,000 under \$20,000.....	29,129	460,836	18,056	3,517	185	8,371	1,499	5,942	2,269	9,181	7,627	2,217	6,477
\$20,000 under \$50,000.....	15,625	335,731	13,110	845	46	3,158	658	2,430	917	6,574	5,427	2,316	6,064
\$50,000 under \$100,000.....	1,890	77,714	2,142	79	4	195	72	260	100	662	578	495	1,388
\$100,000 under \$500,000.....	501	28,500	590	17	1	99	20	66	25	190	173	129	371
\$500,000 under \$1,000,000.....	7	155	15	-	-	-	-	1	(1)	3	3	3	11
\$1,000,000 or more.....	11	884	18	-	-	1	(1)	3	1	3	3	4	13
Nontaxable returns.....	47,055	155,158	74,449	(*)	(*)	5,382	1,138	6,917	2,733	12,231	11,575	20,559	58,927
Returns under \$5,000.....	163,408	628,137	157,690	21,132	1,118	34,389	6,710	23,692	9,541	46,796	41,185	36,940	99,137
Returns \$5,000 under \$10,000.....	303,866	2,276,374	167,205	50,091	2,569	93,872	17,093	48,512	18,636	88,344	74,836	23,047	54,072
Returns \$10,000 or more.....	195,668	2,662,460	106,235	28,558	1,460	59,194	11,037	37,538	14,359	56,841	46,598	13,238	32,783

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹ Less than \$500.

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

b. After 30 days, \$100 a week is excludable regardless of the percentage that sick pay was of regular pay.

c. In no case is there an exclusion for the first seven days unless the individual is hospitalized.

Table 2.1 shows that taxpayers reporting on 663 thousand returns claimed a sick pay exclusion in 1965, reflecting a 13 percent decline from those shown in 1964. A corresponding 17 percent decline occurred in the amount of exclusion. The decline in number of returns and amount of sick pay exclusion was not as sharp as that experienced in 1964, the first year of the major change in the provisions covering this exclusion. That year the number of returns declined 60 percent and the amount claimed 40 percent.

The amount of the sick pay exclusion averaged \$650 per return and 8 percent of the salaries reported in 1965. For taxpayers filing returns with adjusted gross income of less than \$5,000, the exclusion averaged \$965 or one-fourth their salaries and wages. Generally, the average exclusion and the amount of the exclusion as a percent of salaries and wages decreased as income increased. "Size of Exclusion" is shown for the first time in 1965. The data showed that individuals with an exclusion of \$1,500 or more accounted for more than two-fifths of the total exclusion.

Self-Employment Pension Deduction

Under the Self-Employed Individual Tax Retirement Act of 1962, which first became effective in 1963, individuals are treated 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.

For 1965, nearly 50 thousand individual income tax returns showed deductions for contributions to self-employment retirement plans. This was a 28 percent increase over the 1964 figure of 39 thousand. The \$35 million deducted for 1965 represented a growth of 32 percent over

Table 2.2—RETURNS WITH SELF-EMPLOYMENT PENSION DEDUCTION: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES, 1964 AND 1965

Adjusted gross income classes	1964		1965	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total.....	38,766	26,383	49,743	34,832
Taxable returns, total.....	37,257	26,097	48,964	34,678
Under \$5,000.....	3,137	547	4,682	1,548
\$5,000 under \$10,000.....	8,383	2,486	11,331	4,511
\$10,000 under \$15,000.....	4,637	2,160	5,910	2,650
\$15,000 under \$20,000.....	4,371	2,828	4,597	2,591
\$20,000 under \$50,000.....	12,772	13,226	16,493	16,081
\$50,000 under \$100,000.....	3,604	4,381	5,340	6,512
\$100,000 or more.....	353	469	611	785
Nontaxable returns.....	1,509	286	(*)	(*)
Returns under \$5,000.....	4,544	823	5,261	1,603
Returns \$5,000 under \$10,000.....	8,484	2,495	11,475	4,555
Returns \$10,000 or more.....	25,738	23,064	33,007	28,674

(*) An asterisk in a cell denotes that the 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.

the \$26 million deducted in the previous year. Table 2.2 shows that in 1965, as in the preceding year, approximately two-thirds of the deduction was taken on taxable returns with adjusted gross income over \$20,000.

Employee Moving Expenses

As a result of the Revenue Act of 1964, an employee was allowed a deduction for unreimbursed expenses incurred in moving household goods and personal effects. These expenses included expenses incurred by him and his household in traveling from his old residence to a new job location. The deduction, first available in 1964, was allowable only if the new job location would have required at least an additional 20 miles of commuting had the employee continued to live at his former residence. Furthermore, the employee must have full-time employment in the new vicinity for 39 weeks during the twelve months following the move.

Table 2.3—RETURNS WITH MOVING EXPENSE DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Amount of moving expense deduction (Thousand dollars)	Size of deduction									
			Under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$500		\$500 or more	
			Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	337,577	113,378	31,909	1,003	45,177	3,343	90,104	12,756	102,375	33,019	68,010	63,261
Taxable returns, total.....	327,207	106,320	30,955	981	44,370	3,287	89,382	12,647	99,303	31,891	63,198	57,520
Under \$2,000.....	10,361	2,489	-	-	4,557	322	9,259	1,351	7,870	2,351	2,651	2,007
\$2,000 under \$3,000.....	15,435	3,582	5,566	185	4,846	350	9,164	1,262	5,703	1,939	3,177	2,753
\$3,000 under \$4,000.....	26,996	6,447	-	-	4,038	319	10,376	1,521	11,245	3,243	7,710	5,653
\$4,000 under \$5,000.....	37,554	10,873	4,183	137	4,038	319	10,376	1,521	11,245	3,243	7,710	5,653
\$5,000 under \$6,000.....	35,602	12,508	4,650	174	6,400	483	7,633	1,135	12,263	4,016	6,400	6,759
\$6,000 under \$7,000.....	39,003	13,287	4,650	174	5,592	404	12,281	1,807	11,808	3,806	7,580	7,212
\$7,000 under \$8,000.....	41,449	8,808	10,217	278	8,243	589	14,337	1,870	13,535	4,011	4,027	2,537
\$8,000 under \$9,000.....	34,363	10,702	10,217	278	8,243	589	9,390	1,273	8,142	3,157	7,921	5,797
\$9,000 under \$10,000.....	64,919	24,679	5,486	181	9,118	711	12,730	1,838	23,315	7,606	14,271	14,344
\$10,000 under \$15,000.....	14,018	6,857	26	1,575	109	760	3,448	472	3,630	1,148	5,115	5,134
\$15,000 under \$20,000.....	7,144	5,693	853	26	1,575	109	760	113	1,690	580	4,110	4,965
\$20,000 under \$50,000.....	310	311	-	-	1	(¹)	4	(¹)	7	2	41	81
\$50,000 under \$100,000.....	53	84	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	10,373	7,059	953	22	(*)	(*)	(*)	(*)	3,071	1,132	4,816	5,745
Returns under \$5,000.....	60,160	16,025	6,519	207	10,211	728	18,857	2,672	16,354	5,290	8,220	7,129
Returns \$5,000 under \$10,000.....	190,973	59,730	19,051	588	24,272	1,795	54,306	7,655	57,284	18,362	36,059	31,331
Returns \$10,000 or more.....	86,444	37,623	6,339	208	10,694	820	16,941	2,419	28,737	9,367	23,731	24,801

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Less than \$500.

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

Table 2.3 shows that taxpayers on 338 thousand returns incurred unreimbursed expenses of \$113.4 million as they moved to new job locations in 1965, an average deduction per return of \$336. The deduction tended to increase as income increased.

Employee Business Expenses

Prior to 1964, employee expenses for travel away from home, transportation, expenses of outside salesmen, etc., were deductible from gross income, but no specific place was provided for them on the return. For 1964 and succeeding years, a separate line was added. Large amounts of employee business expenses, however, are compensated for under reimbursement or other expense allowance arrangements with employers and do not appear on the form. 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., are taken as itemized deductions on the return.

For 1965, as shown in table 2.4, the number of individual returns with employee business expenses and the corresponding expense amount rose to a new level of approximately 2.5 million returns and \$2.5 billion. Employees with incomes of \$5,000 under \$10,000 filed over two-fifths of all returns with employee business expense and claimed a like proportion of the total expense reported.

Although the deduction for all such returns averaged \$1,024 per return, two out of three showed a deduction of less than \$1,000. Over one-fifth reported a deduction between \$500 and \$1,000.

PERSONAL DEDUCTIONS, STANDARD AND ITEMIZED

The taxpayer has the option of itemizing his personal deductions or taking a standard deduction. Personal deductions included such items as interest paid, medical deductions, State and local taxes, and charitable contributions. Although data for specific itemized deductions are not available in this issue, publications for previous

even-numbered years do contain detailed information for each of these items.

Standard Deduction

Rather than itemize each of his personal deductions, a taxpayer may elect a "standard" deduction in lieu of itemizing. As shown in chart 2A, taxpayers on 39.3 million returns, or approximately 59 percent of all returns, elected to do so in 1965. The continued upward movement in 1965 of the proportion of returns using the "standard" method was the reversal of a previous downward trend. In part, this reversal in trend results from the introduction in 1964 of the "minimum" standard deduction.

The minimum standard deduction, an alternative to the 10 percent method of calculating the 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

Chart 2A - Percentage Distribution of Returns by Form of Deduction

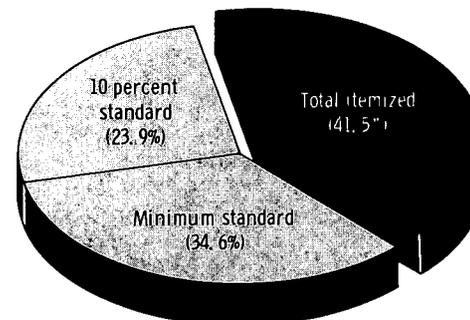


Table 2.4—RETURNS WITH EMPLOYEE BUSINESS EXPENSE DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Size of deduction															
			Under \$25		\$25 under \$50		\$50 under \$75		\$75 under \$100		\$100 under \$150		\$150 under \$200		\$200 under \$300		\$300 under \$400	
			Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Grand total.....	2,502,884	2,563,235	38,769	555	55,573	2,044	65,068	3,963	72,822	6,306	139,370	17,048	123,021	21,266	221,579	54,496	179,954	61,900
Taxable returns, total.....	2,390,835	2,394,594	38,105	554	54,331	1,991	61,984	3,786	69,300	6,004	136,753	16,713	120,868	20,874	215,669	53,131	177,179	60,900
Under \$5,000.....	353,423	299,595	5,509	82	11,663	437	11,006	652	9,697	833	22,475	2,825	21,375	3,654	33,921	8,481	30,052	10,289
\$5,000 under \$6,000.....	194,564	163,309	4,978	71	4,991	182	9,616	595	7,337	624	11,023	1,344	10,283	1,721	22,629	5,603	11,813	3,927
\$6,000 under \$7,000.....	241,315	203,575	7,269	88	5,737	213	7,831	482	5,685	491	18,666	2,271	14,559	2,488	22,637	5,464	17,991	6,149
\$7,000 under \$8,000.....	246,525	223,537	4,039	137	4,039	137	7,831	482	5,533	815	18,313	2,210	12,325	2,153	22,246	5,522	16,799	5,704
\$8,000 under \$9,000.....	229,452	225,322	6,948	104	7,207	266	10,491	629	5,074	459	9,180	1,120	9,988	1,731	19,178	4,594	15,284	5,348
\$9,000 under \$10,000.....	199,292	199,292	6,948	104	7,207	266	10,491	629	8,450	748	12,894	1,557	10,733	1,936	22,337	5,567	19,262	6,590
\$10,000 under \$15,000.....	605,260	599,465	9,201	150	14,559	528	15,210	941	17,811	1,537	31,961	3,870	31,560	5,449	52,501	12,957	47,304	16,326
\$15,000 under \$20,000.....	166,648	211,485	2,871	39	4,002	152	5,609	348	3,962	344	8,026	992	6,792	1,182	12,902	3,155	11,427	3,948
\$20,000 under \$50,000.....	119,100	224,645	1,264	19	2,029	73	2,123	132	1,652	144	4,014	499	3,076	529	6,885	1,681	7,168	2,457
\$50,000 under \$100,000.....	10,264	34,211	8	1	83	3	83	5	88	8	162	21	150	26	380	94	417	141
\$100,000 under \$500,000.....	1,709	9,519	6	(1)	20	(1)	15	2	11	1	37	4	25	53	13	60	21	21
\$500,000 under \$1,000,000.....	50	488	1	(1)	-	-	-	-	-	-	2	(1)	2	(1)	5	13	60	(1)
\$1,000,000 or more.....	18	151	-	-	1	(1)	-	-	-	-	-	-	-	-	-	-	1	(1)
Nontaxable returns.....	112,049	168,641	(*)	1	(*)	(*)	(*)	(*)	3,521	302	(*)	(*)	(*)	(*)	5,911	1,367	2,775	999
Returns under \$5,000.....	452,178	445,101	6,172	83	12,761	484	14,092	830	12,556	1,079	24,752	3,117	23,279	4,000	39,492	9,775	31,212	10,703
Returns \$5,000 under \$10,000.....	1,146,377	1,034,124	19,196	263	22,119	803	27,937	1,706	36,742	3,193	70,366	8,540	58,085	10,065	109,298	26,806	82,365	28,303
Returns \$10,000 or more.....	904,329	1,084,010	13,401	209	20,693	757	23,039	1,427	23,524	2,034	44,252	5,391	41,657	7,201	72,789	17,915	66,377	22,894

Adjusted gross income classes	Size of deduction—Continued																	
	\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		\$2,000 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 or more	
	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Grand total.....	153,973	69,245	572,975	414,819	353,656	435,157	216,483	371,937	186,210	449,103	56,640	194,432	25,924	114,871	33,281	218,830	7,588	127,265
Taxable returns, total.....	150,161	67,485	547,103	395,999	330,453	407,090	200,425	344,186	174,175	419,324	52,754	180,992	23,645	104,545	31,054	202,169	6,877	108,867
Under \$5,000.....	19,292	8,675	82,740	60,453	42,826	52,648	30,316	52,090	23,083	54,871	4,183	13,838	3,459	15,043	1,683	10,776	(*)	(*)
\$5,000 under \$6,000.....	14,831	6,823	43,662	31,246	29,161	36,213	12,968	21,754	13,136	31,873	7,995	26,580	-	-	-	(*)	(*)	(*)
\$6,000 under \$7,000.....	10,614	4,707	55,002	40,016	37,189	46,041	18,189	30,551	19,079	46,249	6,529	23,405	5,494	24,160	7,620	47,572	(*)	(*)
\$7,000 under \$8,000.....	16,677	7,595	51,246	37,979	41,119	50,189	20,125	35,780	16,237	39,285	6,529	23,405	5,494	24,160	7,620	47,572	(*)	(*)
\$8,000 under \$9,000.....	16,548	7,519	54,747	38,360	38,156	47,813	20,844	36,182	19,204	45,081	6,529	23,405	5,494	24,160	7,620	47,572	(*)	(*)
\$9,000 under \$10,000.....	15,657	7,025	56,370	41,046	23,374	28,154	20,104	34,187	12,299	29,862	6,094	20,429	5,494	24,160	7,620	47,572	(*)	(*)
\$10,000 under \$15,000.....	40,839	18,161	139,792	100,777	79,870	98,616	51,306	88,139	43,365	104,146	14,283	48,896	6,649	29,528	7,801	50,161	1,249	19,284
\$15,000 under \$20,000.....	9,658	4,282	38,201	27,769	20,352	24,759	14,217	24,292	12,561	30,202	6,589	23,181	3,562	15,724	4,821	32,890	1,097	18,228
\$20,000 under \$50,000.....	5,646	2,518	23,323	16,863	16,813	20,697	11,275	19,330	13,655	33,939	6,192	21,602	3,729	16,742	7,845	51,869	2,411	35,554
\$50,000 under \$100,000.....	338	152	1,763	1,298	1,383	1,706	924	1,609	1,360	3,332	764	2,631	650	2,895	1,052	7,306	608	12,985
\$100,000 under \$500,000.....	61	28	244	182	202	245	152	264	188	464	119	410	102	453	223	1,533	190	5,895
\$500,000 under \$1,000,000.....	-	-	5	6	6	7	5	8	6	15	4	14	-	8	8	56	7	382
\$1,000,000 or more.....	-	-	5	4	2	2	-	-	2	5	2	6	-	1	6	4	4	127
Nontaxable returns.....	3,811	1,763	25,873	18,821	23,204	28,068	16,058	27,751	12,036	29,783	3,885	13,442	2,279	10,328	2,225	16,662	710	18,399
Returns under \$5,000.....	23,104	10,436	106,484	77,689	64,761	79,279	43,537	75,016	33,028	79,475	7,850	26,584	4,956	21,847	3,344	22,979	799	21,725
Returns \$5,000 under \$10,000.....	74,327	33,669	262,851	190,021	170,097	209,667	94,943	163,047	81,988	197,398	20,763	70,876	6,224	27,455	7,911	49,852	1,165	12,461
Returns \$10,000 or more.....	56,542	25,140	203,640	147,109	118,798	146,211	78,003	133,874	71,194	172,230	28,027	96,972	14,744	65,569	22,026	145,999	5,624	93,079

See text for "Explanation of Classifications and Terms" and "Source of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 † Less than \$500.

(\$500 for married persons filing separately). For the most part, the minimum standard deduction was introduced as a means of providing some tax relief for taxpayers with low income and a relatively large number of exemptions.

Taxpayers on approximately one out of every three returns found it to their benefit to elect the minimum standard method in 1965. As was expected, table 2.5 shows that more than three out of every four of these returns had income under \$3,000. Nearly one-half of the returns of taxpayers electing the minimum standard deduction were nontaxable due in part to the greater deduction they obtained by using this method rather than the 10 percent standard deduction.

Itemized Deductions

Returns with itemized deductions increased by 962 thousand or 4 percent in 1965 after declining by approximately the same relative amount in 1964. The increase in 1965 was to be expected as returns with itemized deductions stabilized following the initial impact of the minimum standard deduction. Approximately 31 percent of those itemizing had income of \$10,000 or more as contrasted with only 7 percent of those choosing the standard

Table 2.5—FORM OF DEDUCTION AND NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASS
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Percent of total	Returns with itemized deductions	
			Number of returns	Percent of total
All returns			Returns with itemized deductions	
Grand total.....	67,596,300	100.0	27,871,896	100.0
Taxable returns, total.....	53,700,794	79.4	25,956,661	93.1
Under \$3,000.....	9,365,186	13.9	1,233,307	4.4
\$3,000 under \$5,000.....	10,248,524	15.2	3,333,011	12.0
\$5,000 under \$10,000.....	23,010,962	34.0	12,902,601	46.3
\$10,000 or more.....	11,076,122	16.2	8,487,743	30.5
Nontaxable returns, total.....	13,895,506	20.6	1,915,234	6.9
Under \$3,000.....	11,845,839	17.5	1,050,121	3.8
\$3,000 under \$5,000.....	1,557,802	2.3	562,167	2.0
\$5,000 or more.....	491,865	0.7	302,946	1.1
Returns with 10 percent standard deduction			Returns with minimum standard deduction	
Grand total.....	16,090,094	100.0	23,236,939	100.0
Taxable returns, total.....	15,243,101	94.7	12,501,032	53.8
Under \$3,000.....	335,235	2.1	7,796,645	33.6
\$3,000 under \$5,000.....	3,830,429	23.8	3,085,084	13.3
\$5,000 under \$10,000.....	8,490,460	52.8	1,617,899	7.0
\$10,000 or more.....	2,586,977	16.1	1,404	(1)
Nontaxable returns, total.....	846,993	5.3	10,735,907	46.2
Under \$3,000.....	697,068	4.3	9,701,279	41.7
\$3,000 under \$5,000.....	96,300	0.6	899,335	3.9
\$5,000 or more.....	53,625	0.3	135,293	0.6

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
¹Less than 0.05 percent. NOTE: Detail may not add to total because of rounding.

Table 2.6—SELECTED SOURCES OF INCOME FOR ALL RETURNS, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH STANDARD DEDUCTION
[Taxable and nontaxable returns]

Sources of income	All returns ¹		Returns with itemized deductions		Returns with standard deductions			
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of—		Amount (Thousand dollars)	Percent of—	
				Adjusted gross income	Income for all returns		Adjusted gross income	Income for all returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income less deficit.....	429,201,239	100.0	267,348,739	100.0	62.3	163,314,469	100.0	38.1
Salaries and wages (gross).....	347,150,062	80.9	205,963,922	77.0	59.3	140,823,151	86.2	40.6
Business or profession net profit and net loss.....	24,588,343	5.7	18,402,090	6.9	74.8	6,792,663	4.2	27.6
Farm net profit and net loss.....	3,364,909	0.8	705,120	0.3	21.0	3,149,078	1.9	93.6
Partnership net profit and net loss.....	10,606,017	2.5	8,863,438	3.3	83.6	2,199,786	1.3	20.7
Sales of capital assets net gain and net loss.....	10,180,858	2.4	8,228,768	3.1	80.8	1,787,490	1.1	17.6
Dividends in adjusted gross income.....	12,960,570	3.0	11,264,372	4.2	86.9	1,627,683	1.0	12.6
Interest received.....	11,296,048	2.6	7,489,713	2.8	66.3	3,711,137	2.3	32.9
Rents net income and net loss.....	2,454,447	0.6	1,601,683	0.6	65.3	946,852	0.6	38.6
Royalties net income and net loss.....	621,361	0.1	413,230	0.1	66.5	161,342	0.1	26.0
Pensions and annuities.....	3,568,265	0.8	2,345,404	0.9	65.7	1,217,960	0.8	34.1
All other sources, income and loss ²	2,411,277	0.6	2,071,657	0.8	85.9	897,599	0.5	37.2

¹Includes returns with no adjusted gross income. ²Includes adjustments, sales of property other than capital assets, and ordinary gain from sales of depreciable property.

deduction. As shown in table 2.6, taxpayers itemizing showed larger proportions of dividends, interest, capital gains, and business income than those using the standard deduction.

EXEMPTIONS

In the computation of taxable income, exemptions were allowed for taxpayers and their dependents. Additional exemptions were allowed taxpayers for age (65 or over) and blindness.

A \$600 exemption was allowed a taxpayer for each child under 19 years of age or a student, regardless of the income earned by that child, if the taxpayer furnished more than half the support. If the child was 19 or over or 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.

A taxpayer was also allowed an exemption for dependents other than his children, if the dependent had less than \$600 of gross income and the taxpayer provided more than half his support. Table 2.7 shows that a total of 190.7 million exemptions were reported on the 67.6

returns filed for 1965. Total exemptions included 107.6 million for taxpayers, 75.1 million for their dependents, 7.9 million for taxpayers age 65 or over, and 107 thousand for blind taxpayers.

Exemptions for taxpayer and spouse (in general, the number of taxpayers) increased by 2.8 million over 1964. Exemptions for dependents increased by 0.4 million and for age by 0.3 million. There was virtually no change in the number of exemptions for blindness. Section 4 presents a more detailed discussion for taxpayers with an age exemption.

Table 2.7—NUMBER OF EXEMPTIONS BY TYPE
[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total.....	67,596,300	190,741,281
Taxpayer's exemptions, total.....	67,596,300	115,658,526
Taxpayer and spouse ¹	67,596,300	107,625,130
Age 65 or over.....	6,149,876	7,926,201
Blindness.....	104,471	107,195
Dependent's exemptions.....	31,597,067	75,082,758

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
¹Spouse included on jointly filed returns and on some separate returns of husband or wife where one spouse elected to claim the other's exemption.

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 18.—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				
				Number of returns	Amount (Thousand dollars)	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)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Grand total.....	39,327,033	94,530,543	163,314,469	35,254,758	140,823,151	2,069,339	7,092,957	278,802	300,294	1,539,177	3,781,217	536,956	632,139	
Taxable returns, total.....	27,744,133	64,628,308	148,337,353	25,929,170	129,975,024	1,378,109	6,147,203	172,298	165,301	789,804	2,736,542	336,610	388,924	
Under \$1,000.....	540,664	540,664	509,401	504,469	465,412	10,113	8,074	8,991	7,986	6,401	4,295	13,842	12,079	
\$1,000 under \$2,000.....	4,146,997	4,481,411	6,093,679	3,883,600	5,597,056	86,905	106,212	13,048	11,695	58,739	62,162	24,508	20,703	
\$2,000 under \$3,000.....	3,444,218	5,069,059	8,610,153	3,193,340	7,800,094	123,154	226,628	22,069	20,198	102,142	197,563	41,676	39,467	
\$3,000 under \$4,000.....	3,595,649	7,235,597	12,568,165	3,360,152	11,415,323	158,199	376,000	22,069	20,198	102,142	197,563	41,676	39,467	
\$4,000 under \$5,000.....	3,319,864	8,242,513	14,924,114	3,120,455	13,635,803	151,152	440,764	21,143	20,701	101,486	238,419	47,989	48,579	
\$5,000 under \$6,000.....	2,789,773	7,724,412	15,321,823	2,621,505	13,978,258	145,061	471,092	19,212	15,278	92,012	259,237	49,537	53,459	
\$6,000 under \$7,000.....	2,539,863	7,820,808	16,468,643	2,416,595	15,185,134	128,196	465,562	17,890	10,689	76,302	242,008	41,850	42,844	
\$7,000 under \$8,000.....	2,043,750	6,553,683	15,269,498	1,946,815	13,977,872	109,694	415,734	16,973	13,131	61,456	206,880	30,878	30,858	
\$8,000 under \$9,000.....	1,521,462	4,901,002	12,893,768	1,443,197	11,735,226	93,117	420,033	12,655	9,326	47,871	195,238	22,405	22,485	
\$9,000 under \$10,000.....	1,213,513	3,915,291	11,496,365	1,145,306	10,337,203	74,129	345,432	10,983	8,706	36,932	181,060	19,194	23,231	
\$10,000 under \$15,000.....	2,152,615	6,790,431	25,198,662	1,976,588	21,343,160	194,197	1,313,155	22,828	28,082	84,295	540,140	33,046	55,841	
\$15,000 under \$20,000.....	295,110	906,165	4,959,216	230,943	3,139,589	55,871	650,274	4,153	8,648	21,144	218,367	6,553	16,709	
\$20,000 under \$50,000.....	134,044	426,673	3,543,212	82,728	1,278,682	41,154	805,994	2,162	9,113	14,685	231,989	4,720	19,393	
\$50,000 under \$100,000.....	5,920	18,597	375,556	3,109	74,419	1,134	88,339	162	1,496	646	18,533	357	2,451	
\$100,000 under \$500,000.....	685	1,989	102,566	365	11,692	133	11,910	29	252	57	2,754	54	797	
\$500,000 under \$1,000,000.....	5	11	3,187	2	98	-	-	-	-	-	-	1	28	
\$1,000,000 or more.....	1	2	1,345	1	3	-	-	-	-	-	-	-	-	
Nontaxable returns, total.....	11,582,899	29,902,235	14,977,119	9,325,586	10,848,126	690,631	945,756	106,503	134,993	749,373	1,044,675	200,346	243,218	
Under \$600.....	4,143,480	5,193,124	1,340,963	3,759,708	1,260,674	108,677	46,009	27,555	35,226	116,843	37,709	46,281	38,190	
\$600 under \$1,000.....	2,566,492	3,939,335	1,963,308	2,129,369	1,610,880	121,141	83,942	16,939	20,105	126,813	74,298	33,496	42,191	
\$1,000 under \$2,000.....	2,333,394	7,267,824	3,366,323	1,465,094	1,970,751	221,186	249,136	31,301	39,132	231,680	231,584	56,731	71,902	
\$2,000 under \$3,000.....	1,354,979	5,816,904	3,352,561	985,377	2,251,253	134,581	239,690	16,081	19,624	123,824	197,858	32,952	46,281	
\$3,000 under \$4,000.....	637,601	3,701,015	2,208,521	532,256	1,725,001	61,141	153,673	9,369	11,424	67,394	155,865	16,728	25,672	
\$4,000 under \$5,000.....	358,034	2,490,676	1,587,248	304,900	1,265,090	27,199	84,513	3,190	3,464	40,540	122,766	8,589	11,593	
\$5,000 or more.....	188,919	1,493,357	1,158,195	148,882	764,477	17,006	88,791	2,068	6,018	42,279	224,595	5,569	7,389	
Returns under \$5,000.....	26,441,373	53,978,122	56,524,435	23,238,720	48,997,338	1,206,748	2,018,642	169,687	189,555	1,061,498	1,460,418	322,793	356,656	
Returns \$5,000 under \$10,000.....	10,291,736	32,379,379	72,534,583	9,720,430	65,971,697	566,957	2,182,270	79,725	63,100	354,098	1,282,697	169,066	178,585	
Returns \$10,000 or more.....	2,593,924	8,173,042	34,255,451	2,295,608	25,854,116	295,724	2,892,045	29,390	47,639	123,581	1,038,102	45,097	96,898	
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		Number of returns	Amount (Thousand dollars)	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)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	531,799	2,329,600	99,624	129,814	2,184,639	1,984,570	350,290	197,080	90,632	68,934	32,413	18,417	74,952	52,906
Taxable returns, total.....	411,735	2,130,865	73,469	78,273	1,621,496	1,677,797	279,252	157,286	66,682	58,496	22,000	14,856	43,650	31,131
Under \$1,000.....	21,285	21,588	3,811	191	10,500	3,358	11,515	6,243	-	-	-	-	1,595	353
\$1,000 under \$2,000.....	27,328	51,770	4,361	3,294	84,488	32,245	47,377	13,285	8,585	3,472	4,002	1,856	3,128	5,867
\$2,000 under \$3,000.....	33,375	76,767	5,471	10,009	91,834	47,377	16,283	7,718	6,144	2,397	3,193	1,134	2,516	858
\$3,000 under \$4,000.....	36,620	107,567	4,148	2,833	113,141	63,061	24,477	13,067	4,546	2,432	1,885	728	4,143	1,976
\$4,000 under \$5,000.....	36,899	133,746	6,057	4,701	128,272	96,171	25,301	14,103	5,638	2,390	1,885	956	7,359	5,291
\$5,000 under \$6,000.....	34,805	126,151	8,657	8,120	153,107	92,358	29,378	16,228	5,221	2,456	1,968	836	3,501	3,328
\$6,000 under \$7,000.....	36,089	144,263	6,902	2,994	137,287	84,217	26,419	14,542	5,676	4,416	2,030	384	4,208	2,256
\$7,000 under \$8,000.....	26,869	115,109	7,231	8,551	122,326	110,863	21,349	13,725	5,285	3,512	1,432	593	2,610	1,922
\$8,000 under \$9,000.....	21,307	119,547	4,101	1,470	122,326	89,280	22,861	11,409	4,351	2,256	1,388	2,028	3,407	1,091
\$9,000 under \$10,000.....	80,246	496,275	14,742	16,246	337,834	356,650	59,549	32,830	14,341	14,064	4,320	3,370	7,693	4,936
\$10,000 under \$15,000.....	28,534	267,308	4,299	4,716	97,671	209,005	16,381	10,156	5,388	6,867	745	316	1,525	698
\$15,000 under \$20,000.....	26,418	403,273	3,329	8,730	61,082	278,066	11,967	8,287	6,172	12,831	1,235	3,432	1,839	2,237
\$20,000 under \$50,000.....	1,770	56,958	319	863	3,446	66,393	452	364	394	628	57	401	109	269
\$50,000 under \$100,000.....	190	10,543	40	235	5	48,278	35	29	54	245	6	18	17	49
\$100,000 under \$500,000.....	-	-	1	40	5	3,044	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	1	1,296	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	120,063	198,735	26,153	51,542	563,142	306,774	71,039	39,797	23,949	10,439	10,414	3,561	31,303	21,779
Under \$600.....	12,643	5,316	7,046	4,668	69,115	33,078	12,379	7,589	3,051	1,260	2,258	541	3,095	3,893
\$600 under \$1,000.....	20,068	15,555	4,599	6,367	88,627	36,429	11,799	6,457	2,610	1,065	1,968	3,401	3,401	
\$1,000 under \$2,000.....	35,059	40,314	6,403	12,279	190,459	88,991	23,425	13,772	5,744	2,447	3,273	792	11,435	
\$2,000 under \$3,000.....	26,642	46,513	2,302	4,171	107,980	67,776	12,349	7,121	4,825	1,655	2,512	1,704	5,575	
\$3,000 under \$4,000.....	11,800	29,469	3,356	4,869	49,542	34,062	4,901	2,678	2,320	1,062	3,190	3,190	1,117	
\$4,000 under \$5,000.....	7,197	23,713	1,760	12,335	30,836	18,599	3,128	918	1,740	895	2,371	524	2,548	
\$5,000 or more.....	6,654	37,855	687	6,853	26,583	27,839	3,058	1,262	3,659	2,055	3,492	863	863	
Returns under \$5,000.....	232,016	418,571	43,258	66,295	964,794	521,146	133,541	74,147	34,452	17,213	16,716	6,064	39,194	29,966
Returns \$5,000 under \$10,000.....	161,581	667,128	33,529	32,632	716,827	434,519	128,207	71,159	29,361	16,543	9,283	4,815	24,357	14,679
Returns \$10,000 or more.....	138,202	1,243,901	22,837	30,887	503,018	968,905	88,542	51,774	26,819	35,178	6,414	7,538	11,401	8,261

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 13.—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			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)						
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	1,942,886	1,627,683	8,605,363	3,711,137	812,750	1,217,960	1,496,258	1,234,389	578,519	287,537	199,725	164,903	6,919	3,561
Taxable returns, total.....	1,535,996	1,459,093	6,710,055	2,894,606	372,287	664,035	900,019	828,448	457,077	215,657	130,663	130,504	6,625	3,441
Under \$1,000.....	15,310	7,096	48,557	10,681	22,165	24,349	52,162	36,028	12,483	5,264	-	-	-	-
\$1,000 under \$2,000.....	93,489	53,221	387,108	114,475	24,349	24,349	52,162	36,028	12,483	5,264	5,892	2,369	-	-
\$2,000 under \$3,000.....	85,853	62,025	419,018	169,019	43,973	60,724	73,480	51,063	13,754	8,466	16,016	5,029	-	-
\$3,000 under \$4,000.....	97,929	67,072	480,850	204,375	62,301	111,700	74,469	61,035	32,668	16,747	9,391	4,983	-	-
\$4,000 under \$5,000.....	107,824	72,919	521,583	211,855	43,810	86,307	79,741	68,344	37,715	19,809	12,806	10,249	-	-
\$5,000 under \$6,000.....	121,041	92,354	655,402	223,668	38,589	72,876	81,675	70,967	50,494	20,714	12,263	9,281	-	-
\$6,000 under \$7,000.....	133,487	76,755	704,954	222,792	41,230	69,593	86,665	56,693	43,615	17,727	8,742	7,658	3,294	1,122
\$7,000 under \$8,000.....	127,399	111,512	651,709	240,878	22,937	44,379	85,953	67,016	52,453	23,151	9,664	10,996	-	-
\$8,000 under \$9,000.....	114,451	88,407	572,515	216,780	20,979	32,626	69,078	48,226	47,691	19,707	10,605	9,064	-	-
\$9,000 under \$10,000.....	122,555	111,753	531,489	243,883	18,143	42,039	72,801	69,080	43,717	14,310	7,504	5,457	-	-
\$10,000 under \$15,000.....	341,958	342,093	1,376,373	637,014	43,954	88,283	158,177	150,225	93,736	44,863	23,264	25,061	2,436	1,206
\$15,000 under \$20,000.....	105,388	165,289	241,224	207,108	8,462	18,252	36,732	62,835	17,252	10,781	6,790	10,713	-	-
\$20,000 under \$50,000.....	65,205	176,152	113,534	173,835	5,517	12,163	29,486	78,023	10,960	13,150	7,237	24,386	813	638
\$50,000 under \$100,000.....	3,671	26,502	5,150	14,903	187	439	1,441	7,610	479	614	420	3,320	78	362
\$100,000 under \$500,000.....	432	5,863	585	3,275	40	305	159	1,303	60	354	68	1,938	4	113
\$500,000 under \$1,000,000.....	3	35	4	65	-	-	-	-	-	-	1	(1)	-	-
\$1,000,000 or more.....	1	45	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	406,890	168,590	1,895,309	816,529	440,461	553,925	596,241	405,942	121,441	71,881	69,062	34,399	295	121
Under \$600.....	50,916	10,612	260,692	44,410	13,141	7,367	65,960	21,596	30,094	23,106	11,019	5,752	-	-
\$600 under \$1,000.....	71,887	22,979	364,257	99,498	31,702	19,871	111,603	58,656	20,961	10,032	8,874	2,942	-	-
\$1,000 under \$2,000.....	156,643	63,020	783,460	370,217	217,010	218,103	268,382	187,065	38,000	15,376	24,990	11,920	-	-
\$2,000 under \$3,000.....	91,022	43,057	344,870	203,812	141,378	217,269	114,597	106,011	20,367	10,627	15,624	8,820	(*)	(*)
\$3,000 under \$4,000.....	19,978	12,220	77,969	50,539	23,251	53,213	16,652	15,149	5,759	5,570	3,791	2,084	-	-
\$4,000 under \$5,000.....	9,942	10,145	38,619	38,600	11,846	35,972	11,798	8,973	3,672	6,608	3,064	1,990	-	-
\$5,000 or more.....	6,502	6,557	25,442	9,453	2,133	2,130	7,249	8,532	2,588	562	1,710	891	-	-
Returns under \$5,000.....	800,793	424,366	3,726,981	1,517,483	610,579	834,875	868,842	613,880	215,473	121,604	111,457	56,138	(*)	(*)
Returns \$5,000 under \$10,000.....	624,594	486,438	3,139,420	1,156,151	144,011	263,643	400,931	320,282	240,343	96,128	50,228	43,012	3,148	1,249
Returns \$10,000 or more.....	517,499	716,879	1,738,962	1,037,503	58,160	119,442	226,485	300,227	122,703	69,805	38,040	65,753	2,523	2,157

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Standard deduction				Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	
		Number of returns	Amount (Thousand dollars)	Minimum standard deduction		10 percent standard deduction				Number of returns	Amount (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.....	1,626,552	942,285	763,398	20,617,984	23,236,939	10,184,673	16,090,094	10,433,312	56,718,326	11,239,279	28,087,753	94,263,306	16,344,666
Taxable returns, total.....	1,321,431	869,812	661,260	15,687,092	12,501,032	5,406,386	15,243,101	10,280,706	38,776,985	-	27,744,133	93,876,161	16,284,800
Under \$1,000.....	10,633	29,390	18,013	153,295	509,649	150,642	31,015	2,653	324,398	-	540,664	31,868	4,538
\$1,000 under \$2,000.....	94,677	53,221	38,710	1,248,559	4,036,832	1,231,574	110,165	16,985	2,688,847	-	4,146,997	2,156,966	309,348
\$2,000 under \$3,000.....	93,343	47,784	35,589	1,164,606	3,250,164	1,116,218	194,055	48,388	3,041,435	-	3,442,218	4,404,745	661,972
\$3,000 under \$4,000.....	115,517	56,728	38,469	1,503,226	1,747,848	863,028	1,847,802	640,198	4,341,358	-	3,595,649	6,723,467	1,055,043
\$4,000 under \$5,000.....	115,804	82,126	56,290	1,687,492	1,337,236	800,916	1,982,627	886,576	4,945,508	-	3,319,864	8,291,752	1,330,215
\$5,000 under \$6,000.....	95,159	87,119	66,979	1,646,056	796,859	556,637	1,992,913	1,089,419	4,634,647	-	2,789,773	9,041,122	1,473,383
\$6,000 under \$7,000.....	100,329	104,718	72,561	1,711,175	500,040	399,071	2,039,823	1,312,104	4,692,485	-	2,539,863	10,064,986	1,663,167
\$7,000 under \$8,000.....	100,139	89,303	63,990	1,549,107	231,949	202,803	1,811,802	1,346,305	3,932,210	-	2,043,750	9,788,180	1,645,107
\$8,000 under \$9,000.....	64,883	84,057	70,232	1,290,444	70,256	65,978	1,451,205	1,224,465	2,940,601	-	1,521,462	8,662,721	1,481,113
\$9,000 under \$10,000.....	70,006	82,246	60,280	1,147,821	18,795	18,795	1,194,717	1,129,026	2,349,175	-	1,213,513	7,999,368	1,390,417
\$10,000 under \$15,000.....	213,475	173,635	140,192	2,149,844	1,136	596	2,151,479	2,149,248	4,074,259	-	2,152,615	18,975,115	3,458,335
\$15,000 under \$20,000.....	79,821	24,296	24,360	294,737	262	125	294,849	294,612	543,699	-	295,110	4,120,882	840,652
\$20,000 under \$50,000.....	137,132	8,131	13,602	134,118	-	-	134,044	134,118	256,004	-	134,044	3,151,284	785,801
\$50,000 under \$100,000.....	24,185	265	658	5,928	5	3	5,915	5,925	11,158	-	5,920	358,494	135,030
\$100,000 under \$500,000.....	6,316	14	45	678	1	(1)	684	678	1,193	-	685	100,694	48,421
\$500,000 under \$1,000,000.....	12	-	-	5	-	-	5	5	7	-	5	3,175	1,589
\$1,000,000 or more.....	1	-	-	1	-	-	1	1	1	-	1	1,342	669
Nontaxable returns, total.....	305,122	72,475	102,137	4,930,896	10,735,907	4,778,288	846,993	152,605	17,941,341	11,239,279	343,619	387,145	59,867
Under \$600.....	3,650	11,658	24,231	1,277,451	3,940,765	1,270,526	202,716	6,924	3,115,874	4,143,480	-	-	-
\$600 under \$1,000.....	38,990	10,210	13,289	851,100	2,431,784	840,621	134,708	10,478	2,363,601	2,560,870	5,622	271	41
\$1,000 under \$2,000.....	114,327	17,449	21,651	1,088,536	2,090,842	1,053,514	242,553	35,021	4,360,694	2,259,019	74,375	19,218	2,774
\$2,000 under \$3,000.....	77,761	14,924	20,275	793,229	1,237,888	764,634	117,091	28,595	3,490,142	1,264,562	90,417	64,567	9,295
\$3,000 under \$4,000.....	34,460	6,859	7,107	459,040	570,790	436,162	66,811	22,878	2,220,609	564,935	72,666	51,287	7,459
\$4,000 under \$5,000.....	24,790	8,285	12,389	297,686	328,545	284,696	29,489	12,990	1,494,406	315,798	42,236	55,584	8,092
\$5,000 or more.....	11,144	3,090	3,195	163,854	135,293	128,135	53,625	35,719	896,014	130,615	58,303	196,218	32,206
Returns under \$5,000.....	723,953	285,412	247,303	10,524,217	21,482,342	8,812,530	4,959,031	1,711,687	32,386,873	11,108,664	15,332,709	21,799,725	3,388,777
Returns \$5,000 under \$10,000.....	440,075	450,431	337,182	7,502,908	1,753,193	1,371,419	8,538,543	6,131,490	19,427,627	130,615	10,161,120	45,701,934	7,675,953
Returns \$10,000 or more.....	462,524	206,442	178,913	2,590,859	1,404	724	2,592,520	2,590,135	4,903,825	-	2,593,924	26,761,647	5,279,936

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 13.—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								Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax	
	Retirement income		Investment income		Foreign taxes		Other			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)	(66)	(67)	
Grand total.....	516,180	58,342	876,015	169,255	10,981	2,351	27,139	1,845	16,112,889	58,418	8,210	3,283,828	467,685
Taxable returns, total.....	337,236	42,706	714,490	125,429	10,035	2,134	24,078	1,661	16,112,889	45,947	6,470	2,057,348	357,271
Under \$1,000.....	-	-	15,756	408	-	-	-	-	4,537	-	-	15,227	742
\$1,000 under \$2,000.....	8,600	257	31,399	1,736	-	-	4,002	63	308,616	-	-	145,744	10,489
\$2,000 under \$3,000.....	51,042	3,789	55,156	3,943	-	-	-	-	656,415	2,030	350	211,087	22,432
\$3,000 under \$4,000.....	60,459	6,767	65,851	6,773	3,568	237	5,253	278	1,044,259	1,287	120	256,712	35,107
\$4,000 under \$5,000.....	56,375	6,543	82,832	9,087	-	-	-	-	1,316,543	3,336	280	248,559	41,528
\$5,000 under \$6,000.....	38,718	1,914	73,660	9,930	-	-	2,141	108	1,458,227	5,448	390	227,206	42,185
\$6,000 under \$7,000.....	27,970	4,893	65,383	10,089	-	-	-	-	1,648,343	3,916	341	184,419	35,359
\$7,000 under \$8,000.....	18,974	2,257	54,809	9,184	-	-	2,548	242	1,632,523	2,900	257	148,990	29,117
\$8,000 under \$9,000.....	16,060	2,457	44,372	8,354	2,607	623	-	-	1,468,997	2,610	217	123,784	25,121
\$9,000 under \$10,000.....	17,302	3,268	135,913	30,810	2,320	474	2,811	295	1,378,354	2,900	320	94,541	20,388
\$10,000 under \$15,000.....	29,501	4,667	46,400	14,264	929	142	5,402	275	3,422,119	12,376	1,840	257,126	58,968
\$15,000 under \$20,000.....	7,501	1,167	40,091	18,076	596	612	1,385	72	825,010	4,152	755	79,816	19,773
\$20,000 under \$50,000.....	4,426	679	2,611	2,359	-	-	464	203	766,235	4,647	1,480	61,178	15,312
\$50,000 under \$100,000.....	255	41	296	412	15	46	65	120	132,506	290	82	2,732	689
\$100,000 under \$500,000.....	53	7	-	-	-	-	7	5	47,951	55	38	226	61
\$500,000 under \$1,000,000.....	-	-	1	4	-	-	-	-	1,385	-	-	1	(1)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	669	-	-	-	-
Nontaxable returns, total....	178,940	15,636	161,527	43,828	943	217	3,060	185	-	12,468	1,741	1,226,480	110,413
Under \$600.....	-	-	2,972	24	-	-	-	-	-	-	-	105,098	4,320
\$600 under \$1,000.....	-	1,759	19,487	1,020	-	-	-	-	-	4,806	604	206,150	8,949
\$1,000 under \$2,000.....	-	66,097	24,175	2,492	145	29	-	-	-	-	-	409,055	27,065
\$2,000 under \$3,000.....	-	38,673	32,328	3,991	730	45	3,060	185	-	2,320	427	248,544	25,843
\$3,000 under \$4,000.....	-	15,772	26,463	4,796	-	-	-	-	-	2,175	188	129,154	18,344
\$4,000 under \$5,000.....	-	2,184	56,102	31,505	68	143	-	-	-	3,167	522	69,019	12,416
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	59,460	13,476
Returns under \$5,000.....	353,234	32,462	273,586	25,183	4,299	264	12,313	498	3,330,370	15,955	1,969	2,044,350	207,235
Returns \$5,000 under \$10,000.....	121,158	19,300	371,614	68,852	2,820	715	7,501	645	7,586,443	20,530	1,959	833,303	164,393
Returns \$10,000 or more.....	41,788	6,580	230,815	75,220	3,862	1,372	7,325	702	5,196,076	21,933	4,282	406,175	96,057

Adjusted gross income classes	Tax withheld		Payments on 1965 declaration		Tax due at time of filing		Overpayment							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1966 tax			
									Cash requested	Bonds only requested	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Grand total.....	33,876,518	15,171,007	1,704,895	1,511,869	11,347,269	2,355,175	5,825,005	2,449,392	25,262,263	2,306,706	119,899	11,047	492,841	131,639
Taxable returns, total.....	25,420,810	14,606,046	1,578,894	1,475,229	10,263,530	2,260,016	7,394,977	1,864,777	16,928,437	1,743,612	87,257	8,990	418,150	112,181
Under \$1,000.....	477,557	44,560	2,921	389	68,707	1,136	470,627	40,796	465,992	40,385	26,146	1,723	2,258	168
\$1,000 under \$2,000.....	3,729,740	551,817	56,628	9,446	541,211	37,136	3,595,803	279,125	3,547,409	273,388	26,146	1,723	27,981	4,257
\$2,000 under \$3,000.....	3,098,467	785,719	68,069	15,808	678,022	74,300	2,752,131	196,786	2,722,765	193,455	9,341	438	22,261	2,893
\$3,000 under \$4,000.....	3,290,656	1,154,871	105,521	34,662	1,321,421	114,648	2,266,146	224,694	2,219,207	216,798	14,356	1,371	36,292	6,526
\$4,000 under \$5,000.....	3,074,635	1,387,538	122,668	49,771	1,225,036	147,765	2,083,649	226,744	2,043,187	219,960	9,994	1,027	34,549	5,758
\$5,000 under \$6,000.....	2,595,560	1,479,365	140,488	67,277	1,093,520	156,625	1,685,721	202,490	1,637,810	194,622	7,684	908	44,686	6,961
\$6,000 under \$7,000.....	2,395,340	1,642,471	127,441	70,184	1,095,067	170,807	1,441,126	199,439	1,405,752	192,224	2,933	303	36,086	6,912
\$7,000 under \$8,000.....	1,927,626	1,556,565	135,834	84,074	947,259	174,233	1,089,134	152,993	1,050,916	143,511	7,767	1,076	32,984	8,406
\$8,000 under \$9,000.....	1,431,092	1,365,428	117,087	79,624	759,481	157,871	756,462	108,603	725,427	100,539	4,789	1,104	31,072	7,077
\$9,000 under \$10,000.....	1,137,724	1,241,802	122,815	90,323	653,340	145,982	551,350	79,062	522,574	72,197	-	-	29,191	6,749
\$10,000 under \$15,000.....	1,956,625	2,717,339	359,977	350,990	1,520,824	520,172	626,959	105,662	548,086	80,296	3,258	508	82,747	24,859
\$15,000 under \$20,000.....	225,108	448,475	124,380	203,297	244,216	214,067	50,708	20,328	29,041	9,254	984	526	22,544	10,548
\$20,000 under \$50,000.....	77,432	209,207	89,698	335,457	109,690	263,619	24,287	25,176	10,003	6,417	-	-	14,774	18,759
\$50,000 under \$100,000.....	2,901	17,786	4,781	63,940	5,112	54,155	808	2,586	250	523	(*)	(*)	666	2,057
\$100,000 under \$500,000.....	344	3,067	580	19,421	619	25,844	65	288	18	43	-	-	58	246
\$500,000 under \$1,000,000.....	2	36	5	519	4	1,035	1	5	-	-	-	-	1	5
\$1,000,000 or more.....	1	(1)	1	47	1	621	-	-	-	-	-	-	-	-
Nontaxable returns, total....	8,455,707	564,961	125,999	36,641	1,083,740	95,160	8,430,028	584,617	8,333,826	563,095	32,645	2,058	74,691	19,463
Under \$600.....	3,712,263	117,745	18,658	4,725	99,233	4,046	3,727,894	121,873	3,701,874	118,551	17,931	733	9,394	2,589
\$600 under \$1,000.....	1,956,320	138,632	21,073	4,287	193,757	8,316	1,963,343	142,225	1,942,980	138,705	8,305	644	13,931	2,875
\$1,000 under \$2,000.....	1,158,951	100,287	32,686	8,360	369,357	24,011	1,151,246	105,376	1,131,785	100,219	2,134	250	20,361	4,907
\$2,000 under \$3,000.....	799,733	94,517	25,193	7,566	209,253	21,674	782,163	97,489	768,139	93,975	1,463	173	14,592	3,342
\$3,000 under \$4,000.....	436,520	54,004	12,844	4,229	107,386	15,067	423,772	54,906	415,391	53,059	2,144	76	7,916	1,771
\$4,000 under \$5,000.....	258,355	34,981	9,511	4,384	55,106	10,227	253,980	37,039	250,645	35,689	-	-	3,916	1,349
\$5,000 or more.....	133,565	24,795	6,034	3,090	49,648	11,819	127,630	25,709	123,012	22,897	668	182	4,581	2,630
Returns under \$5,000.....	21,993,198	4,464,671	475,772	143,627	4,868,488	458,327	9,470,754	1,527,051	19,209,373	1,484,184	91,811	6,434	193,451	36,433
Returns \$5,000 under \$10,000.....	9,619,500	7,309,799	648,679	393,713	4,594,504	816,327	5,649,797	767,142	5,464,610	725,521	23,841	3,573	177,804	38,048
Returns \$10,000 or more.....	2,263,820	3,396,537	580,444	974,529	1,884,277	1,080,521	704,454	155,199	588,280	97,001	4,247	1,040	121,586	57,158

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

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1 Less than \$500.

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

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Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income and loss	All returns		Joint returns of husbands and wives		Separate returns of husband and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (<i>Thousand dollars</i>)	Number	Amount (<i>Thousand dollars</i>)	Number	Amount (<i>Thousand dollars</i>)	Number	Amount (<i>Thousand dollars</i>)	Number	Amount (<i>Thousand dollars</i>)	Number	Amount (<i>Thousand dollars</i>)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income.....	39,327,033	163,314,469	17,048,288	104,869,035	2,093,779	5,743,140	835,455	4,043,010	96,957	312,606	19,252,554	48,346,679
Salaries and wages (gross).....	35,254,758	140,823,151	14,777,204	88,868,940	1,930,076	5,363,955	754,395	3,570,586	70,743	223,810	17,722,340	43,795,861
Business or profession:												
Net profit.....	2,069,439	7,092,957	1,561,215	5,909,222	73,188	144,377	44,732	136,351	7,908	17,250	382,396	885,758
Net loss.....	270,802	300,294	224,036	254,542	4,950	3,977	3,949	4,976	1,076	424	44,791	36,377
Farm:												
Net profit.....	1,539,177	3,781,217	1,212,552	3,327,359	58,534	70,316	18,270	30,294	6,520	8,387	243,301	344,861
Net loss.....	536,956	632,139	465,874	574,967	8,681	7,441	6,021	5,487	1,707	2,932	54,672	41,313
Partnership:												
Net profit.....	531,799	2,329,600	363,986	1,842,759	8,765	24,237	10,975	38,280	1,140	6,306	146,934	418,018
Net loss.....	99,624	129,814	66,038	106,343	1,535	614	2,389	1,833	(*)	(*)	29,270	20,809
Sales of capital assets:												
Net gain.....	2,184,639	1,984,570	1,401,602	1,324,003	33,981	21,368	39,841	39,381	7,176	9,107	702,040	590,711
Net loss.....	350,290	197,080	219,278	121,646	13,035	9,449	10,306	6,956	(*)	(*)	107,174	58,765
Ordinary gain from sales of depreciable property.....	90,632	68,934	78,585	61,414	(*)	(*)	1,184	709	(*)	(*)	10,157	5,210
Sales of property <i>other</i> than capital assets:												
Net gain.....	32,413	18,417	27,380	15,267	(*)	(*)	(*)	(*)	(*)	(*)	4,045	2,822
Net loss.....	74,952	52,906	63,948	42,663	(*)	(*)	(*)	(*)	(*)	(*)	9,213	8,955
Dividends in adjusted gross income.....	1,942,886	1,627,683	949,012	659,872	26,513	19,348	58,332	48,261	7,886	3,344	901,143	896,858
Interest received.....	8,605,363	3,711,137	5,064,456	2,118,490	145,479	51,650	273,150	108,636	41,918	20,210	3,080,360	412,151
Pensions and annuities (taxable portion).....	812,750	1,217,960	472,945	742,462	17,521	19,871	11,216	21,783	7,170	9,163	303,896	424,681
Rents:												
Net income.....	1,496,258	1,234,389	975,857	812,300	39,526	26,435	39,513	31,967	11,942	11,537	429,420	352,150
Net loss.....	578,519	287,537	417,427	202,416	10,022	7,668	16,007	9,377	(*)	(*)	133,058	67,641
Royalties:												
Net income.....	199,725	164,903	144,299	112,505	(*)	(*)	3,548	3,791	(*)	(*)	49,408	47,456
Net loss.....	6,919	3,561	3,663	2,340	(*)	(*)	-	-	-	-	2,593	1,188
Other sources.....	(¹)	863,154	(¹)	379,580	(¹)	28,734	(¹)	42,457	(¹)	7,148	(¹)	405,234

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Number not tabulated.

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

Table 15.—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	All returns				Joint returns of husbands and wives				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)	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)
Grand total.....	39,327,033	163,314,469	56,718,326	94,263,306	16,112,889	17,048,288	104,869,035	38,141,999	58,915,515	9,892,418	2,093,779	5,743,140	3,267,887	2,551,056	427,598
Taxable returns, total.....	27,744,133	148,337,353	38,776,985	93,876,161	16,112,889	13,073,727	95,671,664	27,459,201	58,619,503	9,892,418	1,277,397	4,506,420	1,522,138	2,548,319	427,598
Under \$1,000.....	540,664	509,401	324,398	31,868	4,537	(*)	(*)	(*)	(*)	(*)	52,130	45,913	31,278	7,502	1,062
\$1,000 under \$2,000.....	4,146,997	6,093,679	2,688,847	2,156,966	308,616	143,277	257,250	171,932	28,100	3,944	219,718	335,480	159,336	134,342	19,299
\$2,000 under \$3,000.....	3,444,218	8,610,153	3,041,435	4,404,745	656,415	622,616	1,590,334	912,904	401,509	56,040	281,572	706,082	290,146	341,132	51,242
\$3,000 under \$4,000.....	3,595,649	12,568,165	4,341,358	6,723,467	1,044,259	1,251,611	4,440,014	2,346,873	1,452,621	205,239	270,750	935,038	350,675	486,121	76,277
\$4,000 under \$5,000.....	3,319,864	14,924,114	4,945,508	8,291,752	1,316,543	1,598,254	7,237,464	3,404,108	2,926,227	422,624	229,680	1,027,103	351,978	572,918	93,814
\$5,000 under \$6,000.....	2,789,773	15,321,823	4,634,647	9,041,122	1,458,227	1,622,409	8,918,660	3,633,873	4,276,198	632,584	103,426	566,727	154,430	360,583	61,875
\$6,000 under \$7,000.....	2,539,863	16,468,643	4,692,485	10,064,986	1,648,343	1,743,862	11,325,418	4,008,154	6,111,306	934,445	65,925	426,261	102,190	291,108	51,957
\$7,000 under \$8,000.....	2,043,750	15,269,498	3,932,210	9,788,180	1,632,523	1,836,188	11,489,101	3,477,178	6,834,529	1,083,131	28,672	211,504	45,757	151,411	27,842
\$8,000 under \$9,000.....	1,521,462	12,893,768	2,940,601	8,662,721	1,468,997	1,236,464	10,483,913	2,678,758	6,750,717	1,100,894	13,817	117,687	23,454	87,325	17,150
\$9,000 under \$10,000.....	1,213,513	11,496,365	2,349,175	7,999,368	1,378,354	1,026,198	9,730,536	2,193,279	6,563,657	5,201	1,092,887	49,013	5,195	41,217	8,440
\$10,000 under \$15,000.....	2,152,615	25,198,662	4,074,259	18,975,115	3,422,119	1,911,486	22,391,632	3,869,422	16,611,205	2,913,687	5,555	64,090	6,828	54,484	11,997
\$15,000 under \$20,000.....	295,110	4,959,216	4,959,216	825,010	259,646	4,320,882	512,115	3,869,422	690,306	682	11,829	636	10,852	11,997	1,997
\$20,000 under \$50,000.....	134,044	3,541,212	256,004	3,151,284	766,235	116,277	3,066,944	239,302	2,711,366	622,469	232	5,920	193	5,611	1,820
\$50,000 under \$100,000.....	5,920	375,556	11,158	358,494	132,506	10,816	304,384	10,213	289,356	24	1,355	25	1,319	600	600
\$100,000 under \$500,000.....	685	102,566	1,193	100,694	47,951	491	71,349	1,008	69,850	32,239	13	2,418	17	2,394	1,294
\$500,000 under \$1,000,000.....	5	3,187	7	3,175	1,385	3	2,114	5	2,106	-	-	-	-	-	-
\$1,000,000 or more.....	1	1,345	1	1,342	669	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	11,582,899	14,977,119	17,941,341	387,145	-	3,974,562	9,197,372	10,682,797	296,010	-	816,382	1,236,721	1,745,750	2,737	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	4,143,480	1,340,963	3,115,874	-	-	278,194	96,860	555,410	-	-	197,452	68,697	212,695	-	-
\$600 under \$1,000.....	2,566,492	1,963,308	2,363,601	271	-	344,327	275,901	685,013	-	-	148,142	114,665	222,865	-	-
\$1,000 under \$2,000.....	2,333,394	3,366,323	4,360,694	19,218	-	1,300,176	1,920,903	2,732,552	1,506	-	239,735	345,929	506,331	969	-
\$2,000 under \$3,000.....	1,354,979	3,352,561	3,490,142	64,567	-	1,019,376	2,535,585	2,689,553	14,065	-	129,265	314,347	374,245	1,675	-
\$3,000 under \$4,000.....	637,601	2,208,521	2,220,609	51,287	-	535,481	1,859,788	1,861,719	40,690	-	66,331	226,646	249,948	63	-
\$4,000 under \$5,000.....	358,034	1,587,248	1,494,406	55,584	-	319,742	1,419,648	1,324,679	53,134	-	27,442	120,351	129,170	30	-
\$5,000 or more.....	188,919	1,158,195	896,014	196,218	-	177,263	1,088,719	833,872	186,615	-	8,015	46,086	50,496	-	-
Returns under \$5,000.....	26,441,373	56,524,435	32,386,873	21,799,725	3,330,370	7,413,184	21,633,834	16,684,819	4,917,857	687,851	1,862,217	4,240,251	2,878,666	1,544,753	241,694
Returns \$5,000 under \$10,000.....	10,291,736	72,534,583	19,427,627	45,701,934	7,586,443	7,337,043	52,965,218	16,807,977	30,674,351	4,843,941	225,056	1,417,278	381,523	931,644	167,264
Returns \$10,000 or more.....	2,593,924	34,255,451	4,903,825	26,761,647	5,196,076	2,298,061	30,269,983	4,649,203	23,323,307	6,506	85,611	7,699	74,659	18,640	18,640
Grand total.....	835,455	4,043,010	1,255,663	2,412,662	421,022	96,957	312,606	163,766	145,466	24,884	19,252,554	48,346,679	13,889,009	30,238,407	5,346,967
Taxable returns, total.....	679,377	3,780,138	966,658	2,410,287	421,022	43,925	236,962	67,021	144,193	24,884	12,669,707	44,142,169	8,761,968	30,153,858	5,346,967
Under \$1,000.....	1,760	1,711	1,056	132	18	-	-	-	-	-	486,647	461,657	291,988	24,229	3,453
\$1,000 under \$2,000.....	22,385	36,688	21,637	6,984	1,061	3,733	6,457	4,306	668	95	3,757,883	5,457,805	2,321,635	1,986,872	284,218
\$2,000 under \$3,000.....	90,506	229,254	117,916	73,651	10,487	8,580	21,262	11,837	5,747	805	2,440,945	6,063,221	1,708,634	3,582,706	537,841
\$3,000 under \$4,000.....	104,346	360,299	155,597	157,373	23,430	7,233	24,601	11,403	9,843	1,434	1,962,710	6,808,213	1,476,810	4,617,510	737,879
\$4,000 under \$5,000.....	106,914	482,768	162,421	267,520	41,998	7,769	34,512	13,810	16,659	2,467	1,377,246	6,142,266	1,013,191	4,508,427	755,640
\$5,000 under \$6,000.....	103,162	568,932	143,011	367,987	59,839	-	-	-	-	-	957,690	5,250,592	697,778	4,026,686	702,469
\$6,000 under \$7,000.....	83,750	544,704	120,569	369,006	62,351	4,846	28,237	7,357	18,060	1,460	644,566	4,160,935	459,770	3,285,174	598,246
\$7,000 under \$8,000.....	65,460	488,243	92,694	346,323	59,720	-	-	-	-	1,344	409,682	3,053,526	309,610	2,438,476	459,066
\$8,000 under \$9,000.....	41,374	351,405	62,431	252,792	45,295	7,497	61,032	11,159	43,773	1,942	228,047	1,925,796	173,699	303,716	303,716
\$9,000 under \$10,000.....	24,562	233,064	37,775	171,994	31,352	-	-	-	-	2,583	155,563	1,464,810	110,936	1,207,459	243,092
\$10,000 under \$15,000.....	29,108	340,219	41,313	269,866	52,875	3,302	37,692	5,339	29,050	5,125	203,164	151,355	151,355	2,010,509	438,435
\$15,000 under \$20,000.....	4,825	81,825	7,153	69,881	15,832	-	-	-	-	1,004	29,586	496,878	23,044	444,247	114,939
\$20,000 under \$50,000.....	2,114	52,366	2,858	47,395	13,034	954	22,148	1,789	19,404	3,439	14,838	400,089	12,613	372,638	125,473
\$50,000 under \$100,000.....	93	5,968	140	5,735	2,435	(*)	(*)	(*)	(*)	380	975	62,932	763	61,196	28,224
\$100,000 under \$500,000.....	18	2,692	26	2,648	1,295	1	104	2	101	43	162	26,002	139	25,702	13,080
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	2	1,073	2	1,069	527
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	1,345	1	1,342	669
Nontaxable returns, total.....	156,077	262,871	289,007	2,377	-	53,030	75,645	96,746	1,274	-	6,582,847	4,204,510	5,127,042	84,749	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	13,796	4,850	15,565	-	-	7,850	2,527	11,880	-	-	3,646,188	1,168,029	2,320,325	-	-
\$600 under \$1,000.....	21,133	17,720	27,362	-	-	8,663	7,175	13,031	-	-	2,044,228	1,547,847	1,415,330	271	-
\$1,000 under \$2,000.....	75,091	109,998	124,093	467	-	25,511	34,628	44,551	2	-	692,881	954,865	953,168	16,275	-
\$2,000 under \$3,000.....	32,495	81,226	75,696	368	-	-	-	-	-	-	166,344	403,520	335,663	47,598	-
\$3,000 under \$4,000.....	10,860	36,968	35,494	1,100	-	11,006	31,315	27,284	1,272	-	22,941	78,452	66,688	9,434	-
\$4,000 under \$5,000.....	2,651	11,556	10,736	442	-	-	-	-	-	-	6,726	29,666	24,527	2,420	-
\$5,000 or more.....	51	553	61	442	-	-	-	-	-	-	3,539	22,131	11,341	8,751	-
Returns under \$5,000.....	480,938	1,373,039	747,572	507,594	76,994	80,295	161,771	137,857	33,779	4,799	16,604,739	29,115,541	11,937,958	14,795	

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 16.—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			
				Number of returns	Amount (Thousand dollars)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	27,871,896	95,097,344	267,348,739	24,340,265	205,963,923	2,798,672	19,131,565	465,480	729,475	453,565	1,417,874	367,885	712,755
Taxable returns, total.....	25,956,661	88,575,310	260,999,407	23,378,971	202,952,392	2,492,857	18,335,262	397,677	574,671	362,076	1,214,721	325,250	612,184
Under \$1,000.....	11,919	11,919	11,143	8,124	7,235	2,175	1,498	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	340,372	395,827	544,026	247,214	363,070	31,907	39,515	4,061	5,634	6,780	6,952	3,486	2,653
\$2,000 under \$3,000.....	881,016	1,437,238	2,256,011	677,802	1,634,071	84,237	154,136	10,423	9,142	21,382	30,545	11,383	12,067
\$3,000 under \$4,000.....	1,451,636	2,935,314	5,127,090	1,196,606	3,995,256	142,161	331,001	20,303	22,526	37,595	62,121	22,344	23,886
\$4,000 under \$5,000.....	1,881,375	4,742,383	8,506,856	1,626,563	6,974,629	182,549	524,795	34,316	34,187	38,544	76,542	32,534	44,093
\$5,000 under \$6,000.....	2,411,851	7,087,148	13,279,864	2,179,659	11,470,819	230,040	755,980	41,405	40,340	40,500	86,700	33,913	30,706
\$6,000 under \$7,000.....	2,838,717	9,645,604	18,462,610	2,638,529	16,630,561	227,985	784,684	46,762	38,342	38,301	92,586	39,037	42,552
\$7,000 under \$8,000.....	2,884,297	10,707,489	21,613,662	2,724,947	19,741,463	212,763	782,493	42,062	35,357	34,978	86,207	37,424	33,692
\$8,000 under \$9,000.....	2,603,636	10,093,491	22,113,250	2,475,824	20,357,131	190,861	739,458	36,971	31,958	24,653	71,842	25,141	27,640
\$9,000 under \$10,000.....	2,164,100	8,630,047	20,520,636	2,069,868	18,919,543	158,538	685,902	25,095	22,996	20,942	61,845	20,361	27,475
\$10,000 under \$15,000.....	5,543,208	21,478,655	66,351,149	5,208,621	59,298,538	467,214	2,923,003	75,477	82,683	47,814	184,064	46,518	67,336
\$15,000 under \$20,000.....	1,461,845	5,594,926	24,890,114	1,271,964	19,304,173	205,630	2,126,670	24,488	41,077	21,016	129,123	17,290	43,584
\$20,000 under \$50,000.....	1,255,296	4,936,987	35,982,538	906,306	18,412,874	307,386	6,252,371	27,506	86,346	24,068	239,149	25,660	113,794
\$50,000 under \$100,000.....	182,356	714,547	12,024,176	118,080	4,222,845	42,821	1,799,587	5,919	46,549	4,327	64,167	7,067	74,402
\$100,000 under \$500,000.....	43,028	156,705	7,012,635	27,594	1,526,286	6,411	403,310	2,650	55,586	983	20,711	2,820	54,076
\$500,000 under \$1,000,000.....	1,386	4,919	934,374	861	59,817	124	11,326	147	8,247	32	518	169	6,598
\$1,000,000 or more.....	623	2,111	1,369,273	409	34,081	55	19,533	92	13,701	16	1,606	103	7,630
Nontaxable returns, total.....	1,915,234	6,522,034	6,349,337	961,294	3,011,531	305,813	796,304	67,802	154,805	91,489	203,156	42,634	100,572
Under \$600.....	36,820	74,637	13,486	16,789	13,958	4,133	2,806	2,933	3,961	(*)	(*)	1,740	2,247
\$600 under \$1,000.....	87,448	150,122	73,315	37,653	36,185	12,605	8,506	4,736	10,891	5,058	2,776	1,740	1,816
\$1,000 under \$2,000.....	477,361	1,004,665	733,906	189,267	235,289	56,314	63,105	12,811	25,328	20,290	18,421	6,290	10,018
\$2,000 under \$3,000.....	448,492	1,267,666	1,106,069	204,538	442,562	66,676	116,265	13,434	21,432	18,430	27,060	7,831	11,671
\$3,000 under \$4,000.....	353,845	1,271,567	1,221,681	182,749	531,421	59,099	138,805	13,222	29,264	16,438	33,552	8,350	11,670
\$4,000 under \$5,000.....	208,322	916,044	928,359	127,877	499,419	44,505	140,690	9,123	15,971	9,622	30,390	6,287	13,171
\$5,000 or more.....	302,946	1,837,333	2,272,521	202,421	1,252,697	62,881	326,127	11,543	47,958	20,491	90,644	10,396	49,979
Returns under \$5,000.....	6,178,606	14,207,383	20,521,940	4,515,182	14,733,095	685,962	1,521,122	125,363	178,336	175,444	288,714	101,985	133,292
Returns \$5,000 under \$10,000.....	13,182,002	47,895,329	97,746,217	12,278,478	88,204,573	1,077,358	4,003,644	202,396	193,016	178,387	477,314	164,867	188,297
Returns \$10,000 or more.....	8,511,288	32,994,632	149,080,582	7,546,605	103,026,255	1,032,352	13,606,799	137,721	358,123	99,734	651,846	101,033	391,166

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		Number of returns	Amount (Thousand dollars)	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)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	976,522	9,580,462	281,717	717,024	3,662,445	8,886,706	1,015,530	657,938	134,553	116,183	32,111	35,246	103,849	141,637
Taxable returns, total.....	905,434	9,364,416	249,179	568,921	3,340,533	8,494,435	934,593	600,876	119,682	104,915	27,223	31,330	89,755	120,216
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,438	5,521	-	-	24,342	9,755	4,806	3,048	-	-	-	-	-	-
\$2,000 under \$3,000.....	11,191	17,610	4,764	6,446	67,844	36,039	20,436	13,401	-	-	-	-	(*)	(*)
\$3,000 under \$4,000.....	20,270	44,650	4,889	8,214	139,050	88,351	31,460	20,023	4,143	2,156	1,740	667	3,646	3,936
\$4,000 under \$5,000.....	34,093	102,002	7,457	7,745	162,500	102,056	39,228	26,512	7,282	3,387	-	-	4,044	3,210
\$5,000 under \$6,000.....	46,394	160,080	11,395	7,259	186,284	122,153	56,069	36,388	10,496	5,638	3,874	1,245	7,375	8,230
\$6,000 under \$7,000.....	60,367	185,751	13,528	26,868	211,409	151,168	66,691	43,514	9,114	4,098	2,737	1,501	8,845	6,769
\$7,000 under \$8,000.....	56,323	232,441	18,348	25,300	190,731	138,334	73,726	46,473	9,398	7,683	-	-	7,956	7,676
\$8,000 under \$9,000.....	46,263	212,130	13,199	9,491	198,262	152,519	57,467	38,046	4,081	2,201	2,693	2,158	7,521	9,160
\$9,000 under \$10,000.....	46,865	223,849	15,506	23,962	204,799	158,055	58,940	35,138	6,250	3,596	-	-	6,297	2,704
\$10,000 under \$15,000.....	169,851	944,922	53,259	59,036	788,684	728,310	213,771	129,705	24,652	17,389	6,717	5,422	16,063	20,248
\$15,000 under \$20,000.....	110,969	917,693	28,796	48,084	421,370	593,664	110,550	68,278	13,655	14,071	3,030	5,110	6,733	8,414
\$20,000 under \$50,000.....	229,715	3,729,064	56,324	136,424	589,315	1,889,159	160,929	113,657	23,525	29,218	5,162	10,288	14,671	29,101
\$50,000 under \$100,000.....	55,401	1,737,756	15,613	98,887	119,090	1,259,557	28,593	22,424	5,233	9,358	909	2,888	3,589	10,836
\$100,000 under \$500,000.....	334	42,860	311	13,831	1,285	480,233	56	53	95	222	17	167	76	915
\$500,000 under \$1,000,000.....	120	21,012	174	13,310	582	832,074	30	27	53	579	8	48	40	326
\$1,000,000 or more.....	71,088	216,048	32,541	148,106	321,913	392,270	80,938	57,064	14,871	11,269	4,888	3,915	14,096	21,422
Nontaxable returns, total.....	1,973	1,539	6,089	10,783	6,284	6,474	2,695	1,160	2,403	1,534	-	-	1,805	1,499
Under \$600.....	10,360	12,495	-	-	7,312	2,751	3,488	2,355	-	-	-	-	-	-
\$600 under \$1,000.....	14,079	26,929	4,214	4,497	66,528	33,078	14,757	11,053	-	-	-	-	-	-
\$1,000 under \$2,000.....	13,137	31,947	6,504	13,218	72,768	48,517	18,215	11,923	2,169	796	3,438	1,506	3,501	4,365
\$2,000 under \$3,000.....	12,016	33,030	5,469	18,503	74,635	61,006	15,530	10,950	3,027	2,255	-	-	2,341	3,576
\$3,000 under \$4,000.....	19,523	110,108	10,265	101,105	58,570	203,620	36,824	10,458	7,557	2,409	1,610	3,174	7,017	7,017
\$4,000 under \$5,000.....	121,557	275,722	39,385	69,405	658,030	424,928	161,880	108,023	21,433	11,737	6,856	2,451	19,898	25,646
Returns under \$5,000.....	271,899	1,080,796	79,190	134,213	1,039,229	809,866	326,066	209,366	42,829	26,254	8,869	5,458	40,616	37,041
Returns \$5,000 under \$10,000.....	823,066	3,223,944	163,142	513,406	1,965,186	7,651,912	527,584	340,549	70,291	78,192	16,386	27,337	43,335	78,950

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 16.—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					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss					
							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.....	3,906,699	11,264,372	14,835,394	7,489,713	1,166,026	2,345,404	2,365,940	2,736,397	1,549,922	1,134,714	286,485	469,769	21,973	56,539
Taxable returns, total.....	3,504,967	10,720,184	13,686,906	6,681,579	843,629	1,809,141	2,008,972	2,399,193	1,412,678	974,646	246,116	433,618	21,331	48,813
Under \$1,000.....	1,792	334	4,828	1,912	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	30,013	17,847	155,575	58,151	11,701	9,669	33,306	18,740	11,599	6,224	2,688	2,124	-	-
\$2,000 under \$3,000.....	97,798	71,619	399,566	172,472	73,035	99,028	73,263	57,848	40,552	18,686	5,519	3,528	-	-
\$3,000 under \$4,000.....	144,158	118,946	630,969	296,717	94,461	160,037	110,435	91,450	62,343	27,934	8,508	4,846	-	-
\$4,000 under \$5,000.....	171,475	157,958	793,277	333,538	118,037	220,804	142,456	113,656	93,956	45,518	14,918	9,826	-	-
\$5,000 under \$6,000.....	199,981	178,949	1,034,600	362,730	74,052	162,466	174,446	125,625	121,825	63,086	18,263	11,548	3,653	3,316
\$6,000 under \$7,000.....	193,442	203,829	1,195,004	397,746	78,153	143,021	178,816	108,524	145,399	72,789	14,899	11,094	-	-
\$7,000 under \$8,000.....	189,690	199,770	1,276,820	352,714	56,968	130,027	193,236	153,586	151,446	66,397	17,031	8,683	-	-
\$8,000 under \$9,000.....	186,792	222,013	1,224,041	335,136	49,516	90,479	154,164	102,721	131,554	67,642	12,484	10,241	3,003	1,462
\$9,000 under \$10,000.....	182,911	169,387	1,104,396	288,879	36,517	82,013	140,134	80,631	102,356	61,846	12,373	14,648	-	-
\$10,000 under \$15,000.....	757,263	917,245	3,406,931	1,155,378	116,456	263,501	404,598	394,048	318,721	203,408	46,294	48,373	3,481	4,255
\$15,000 under \$20,000.....	449,392	815,495	1,146,833	690,161	52,383	141,320	146,333	237,324	104,148	95,829	26,950	37,170	2,197	2,361
\$20,000 under \$50,000.....	708,477	2,886,577	1,102,120	1,415,488	64,896	217,223	206,589	604,654	104,300	161,997	48,461	114,236	5,664	9,882
\$50,000 under \$100,000.....	149,962	1,977,571	169,717	505,149	12,791	57,224	40,371	220,844	18,341	48,731	12,480	65,434	2,256	12,956
\$100,000 under \$500,000.....	39,886	2,050,504	40,328	267,357	4,346	29,995	10,064	84,076	5,131	29,179	4,945	69,244	999	10,985
\$500,000 under \$1,000,000.....	1,325	298,669	1,312	25,034	171	1,320	305	3,332	238	2,364	203	14,811	52	1,773
\$1,000,000 or more.....	610	433,471	589	23,017	79	959	166	1,973	106	2,885	100	7,812	26	1,823
Nontaxable returns, total.....	401,732	544,187	1,148,487	808,136	322,395	536,262	356,968	337,204	137,242	160,071	40,368	36,151	641	7,725
Under \$600.....	5,017	1,019	17,871	6,740	2,133	1,191	3,994	1,514	5,439	6,752	1,080	424	-	-
\$600 under \$1,000.....	14,268	6,723	47,407	19,231	7,642	4,421	18,281	8,429	5,955	2,600	1,370	730	-	-
\$1,000 under \$2,000.....	108,766	57,739	340,902	199,012	76,283	71,501	108,173	72,777	24,088	14,506	9,402	3,132	-	-
\$2,000 under \$3,000.....	98,495	74,696	304,426	205,477	99,546	149,028	94,536	74,595	29,540	41,867	10,337	5,982	641	7,725
\$3,000 under \$4,000.....	88,632	108,469	207,615	151,135	79,886	156,325	57,081	73,279	28,549	21,099	7,885	7,187	-	-
\$4,000 under \$5,000.....	33,030	52,101	103,814	63,288	31,972	81,032	36,122	37,689	17,055	18,339	3,874	3,248	-	-
\$5,000 or more.....	53,524	243,440	126,452	143,253	24,933	72,764	38,781	68,921	26,616	54,908	6,420	15,448	-	-
Returns under \$5,000.....	793,443	667,452	3,006,251	1,527,673	594,765	953,092	1,077,937	550,138	319,739	203,655	65,581	41,027	1,660	3,129
Returns \$5,000 under \$10,000.....	995,710	1,057,342	5,945,117	1,833,012	318,332	677,549	1,744,407	620,939	676,432	370,053	80,159	64,954	5,432	2,407
Returns \$10,000 or more.....	2,117,546	9,539,578	5,884,026	4,129,028	252,929	714,763	1,565,320	553,751	561,006	140,745	363,788	14,881	51,003	-
Adjusted gross income classes	Other sources	Adjustments		Total itemized deductions	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits				
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income	Investment income			
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(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.....	4,411,286	2,496,520	2,349,421	50,738,874	57,058,406	1,596,165	26,275,730	160,818,818	33,799,467	985,109	109,963	1,104,667	206,537	
Taxable returns, total.....	4,190,211	2,410,468	2,231,017	47,392,001	53,145,186	-	25,956,661	160,462,404	33,741,626	761,953	89,159	1,012,199	175,939	
Under \$1,000.....	1	-	-	2,583	7,151	-	11,919	1,409	193	-	-	-	-	
\$1,000 under \$2,000.....	39,695	17,115	9,268	163,776	237,496	-	340,372	142,753	20,071	(*)	(*)	3,273	113	
\$2,000 under \$3,000.....	78,037	41,739	38,504	600,283	862,343	-	881,016	793,382	116,064	59,025	3,216	11,710	455	
\$3,000 under \$4,000.....	136,956	102,383	95,316	1,246,728	1,761,188	-	1,451,636	2,119,174	321,675	89,982	7,578	28,055	1,432	
\$4,000 under \$5,000.....	158,403	142,855	109,742	1,938,541	2,845,430	-	1,881,375	3,722,886	576,331	110,511	11,380	39,955	2,547	
\$5,000 under \$6,000.....	171,098	199,566	148,671	2,866,441	4,252,289	-	2,411,851	6,161,140	965,040	80,640	9,171	58,970	4,318	
\$6,000 under \$7,000.....	173,535	241,844	194,147	3,809,376	5,787,362	-	2,838,717	8,865,877	1,397,187	72,882	8,904	65,352	5,874	
\$7,000 under \$8,000.....	197,171	247,542	202,033	4,284,879	6,424,493	-	2,884,297	10,904,290	1,739,941	56,111	8,652	65,478	6,160	
\$8,000 under \$9,000.....	186,961	228,372	185,866	4,299,008	6,056,095	-	2,603,636	11,758,150	1,912,646	38,669	5,332	60,486	7,355	
\$9,000 under \$10,000.....	179,812	215,324	174,329	3,869,230	5,178,028	-	2,164,100	11,473,383	1,902,004	32,749	3,769	49,070	7,099	
\$10,000 under \$15,000.....	596,586	623,074	558,463	11,613,415	12,887,193	-	5,543,208	41,850,596	7,332,910	93,904	13,196	187,603	25,918	
\$15,000 under \$20,000.....	400,571	184,128	214,630	3,985,359	3,356,956	-	4,461,845	17,547,819	3,392,838	44,050	6,356	115,037	19,212	
\$20,000 under \$50,000.....	1,079,285	146,602	245,928	5,281,967	2,962,192	-	2,255,296	27,738,426	6,756,589	62,626	8,799	251,494	58,493	
\$50,000 under \$100,000.....	459,056	17,037	42,517	1,749,657	428,728	-	182,356	9,845,820	3,558,131	13,401	2,020	59,576	22,859	
\$100,000 under \$500,000.....	269,705	2,800	10,927	1,246,271	94,023	-	43,028	5,672,358	2,732,368	4,948	714	15,269	11,858	
\$500,000 under \$1,000,000.....	30,355	59	507	174,740	2,951	-	1,386	756,681	411,872	166	26	566	1,243	
\$1,000,000 or more.....	32,984	28	169	259,747	1,267	-	623	1,108,260	605,766	86	13	305	1,003	
Nontaxable returns, total.....	221,077	86,054	118,407	3,346,874	3,913,220	1,596,165	319,068	356,417	57,842	223,153	20,808	92,469	30,598	
Under \$600.....	1139	(*)	(*)	24,027	44,782	36,820	-	-	-	-	-	-	-	
\$600 under \$1,000.....	4,866	2,537	3,555	60,021	90,073	87,448	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	46,280	10,195	11,424	439,512	602,799	449,302	28,059	5,460	758	24,674	670	3,113	83	
\$2,000 under \$3,000.....	54,155	19,376	24,776	560,097	760,600	376,247	72,244	30,795	4,341	63,730	3,750	7,044	488	
\$3,000 under \$4,000.....	43,011	20,174	27,156	573,530	762,940	272,154	81,691	58,718	8,420	67,678	6,870	12,688	1,361	
\$4,000 under \$5,000.....	28,362	14,601	19,110	438,010	549,626	153,677	54,645	43,449	6,142	38,508	4,236	15,883	1,843	
\$5,000 or more.....	44,542	16,520	27,879	1,251,677	1,102,400	220,517	82,429	217,995	38,181	28,563	5,282	53,741	26,823	
Returns under \$5,000.....	589,626	373,625	343,359	6,047,108	8,524,430	1,375,648	4,802,958	6,918,024	1,053,995	456,311	37,730	121,720	8,322	
Returns \$5,000 under \$10,000.....	947,346	1,147,618	928,432	19,927,286	28,737,197	207,538	1,974,464	49,288,536	7,935,523	308,740	40,904	344,721	43,941	
Returns \$10,000 or more.....	2,874,314	975,277	1,077,630	24,764,480	19,796,779	12,979	6,498,308	104,612,258	24,809,949	220,058	31,329	633,226	154,274	

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 16.—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 credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	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)							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total.....	115,140	59,245	72,688	6,856	33,416,804	79,698	15,378	3,148,832	605,458	23,784,985	24,051,329
Taxable returns, total.....	111,371	52,921	68,796	6,731	33,416,804	72,827	13,467	2,761,809	551,160	23,010,008	23,862,211
Under \$1,000.....	-	-	-	-	192	-	-	1,740	76	6,798	593
\$1,000 under \$2,000.....	-	-	-	-	19,912	-	-	38,625	2,952	211,247	30,383
\$2,000 under \$3,000.....	3,657	302	6,364	602	112,329	1,450	94	106,960	11,302	635,511	153,375
\$3,000 under \$4,000.....	-	-	-	-	311,844	-	-	178,600	24,812	1,146,958	386,545
\$4,000 under \$5,000.....	3,928	91	-	-	562,242	1,450	232	231,502	40,262	1,576,882	681,097
\$5,000 under \$6,000.....	3,281	309	3,371	250	951,065	4,433	367	270,902	51,391	2,139,022	1,140,406
\$6,000 under \$7,000.....	3,191	627	3,203	153	1,381,945	5,531	666	253,712	48,108	2,612,557	1,663,578
\$7,000 under \$8,000.....	2,869	811	4,248	50	1,724,761	3,179	531	223,594	43,339	2,703,623	2,024,702
\$8,000 under \$9,000.....	2,988	273	6,126	119	1,899,064	4,433	396	184,728	35,867	2,462,429	2,144,723
\$9,000 under \$10,000.....	15,659	2,958	10,583	990	1,890,826	4,371	461	156,012	32,172	2,055,629	2,058,076
\$10,000 under \$15,000.....	13,180	2,978	7,927	401	7,289,864	12,721	2,801	450,004	98,403	5,178,354	6,955,988
\$15,000 under \$20,000.....	35,490	14,530	16,625	1,146	3,363,895	7,631	1,341	220,825	52,434	1,257,571	2,497,970
\$20,000 under \$50,000.....	17,264	10,674	6,801	973	6,673,641	19,969	3,488	372,768	92,135	881,534	2,869,949
\$50,000 under \$100,000.....	9,193	14,437	3,326	1,091	3,521,614	5,347	1,605	60,597	14,805	113,910	891,572
\$100,000 under \$500,000.....	436	3,401	142	375	2,704,151	2,130	1,146	10,895	3,015	26,750	342,709
\$500,000 under \$1,000,000.....	235	1,530	80	581	406,820	114	139	256	64	841	12,285
\$1,000,000 or more.....	-	-	-	-	602,639	68	200	89	23	392	8,260
Nontaxable returns, total.....	3,769	6,325	3,892	126	-	6,872	1,910	387,021	54,296	774,978	189,119
Under \$600.....	-	-	-	-	-	-	-	2,175	120	13,457	1,437
\$600 under \$1,000.....	-	-	-	-	-	-	-	13,757	646	30,849	3,067
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	64,455	4,442	138,795	15,787
\$2,000 under \$3,000.....	3,769	6,325	3,892	126	-	1,552	334	82,129	8,396	151,809	27,137
\$3,000 under \$4,000.....	-	-	-	-	-	2,403	314	78,323	10,810	151,681	34,487
\$4,000 under \$5,000.....	-	-	-	-	-	2,917	1,262	58,580	11,035	109,667	30,846
\$5,000 or more.....	-	-	-	-	-	-	-	87,602	18,847	178,720	76,358
Returns under \$5,000.....	9,163	676	11,844	764	1,006,519	6,855	974	856,847	114,854	4,173,653	1,364,754
Returns \$5,000 under \$10,000.....	12,982	2,484	15,224	532	7,847,663	24,060	2,962	1,169,447	228,020	12,141,153	9,090,675
Returns \$10,000 or more.....	92,995	56,085	45,620	5,560	24,562,623	48,783	11,442	1,122,538	262,584	7,470,179	13,595,900

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Overpayment							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1966 tax			
							Cash requested	Bonds only requested	Number of returns	Amount (Thousand dollars)		
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total.....	3,765,768	9,192,381	8,634,804	5,101,135	18,394,446	4,306,813	17,233,339	3,571,941	50,900	10,115	1,308,888	724,752
Taxable returns, total.....	3,587,622	9,107,684	8,357,407	5,064,857	17,538,642	4,052,904	16,468,623	3,368,961	49,446	9,650	1,198,705	674,286
Under \$1,000.....	663	14	4,749	142	7,171	481	6,508	470	-	-	(*)	(*)
\$1,000 under \$2,000.....	15,882	2,980	147,731	8,410	191,834	18,505	183,815	17,403	-	-	8,894	1,091
\$2,000 under \$3,000.....	66,744	13,402	284,762	27,293	595,591	70,440	569,669	66,791	6,960	1,254	29,422	3,546
\$3,000 under \$4,000.....	139,262	39,110	418,723	56,815	1,026,532	145,721	974,698	136,480	-	-	58,546	8,911
\$4,000 under \$5,000.....	192,092	64,077	510,871	79,032	1,363,978	221,476	1,292,603	207,262	-	-	78,623	13,406
\$5,000 under \$6,000.....	220,452	93,761	572,381	98,653	1,832,586	330,027	1,762,314	312,645	2,840	296	84,241	17,086
\$6,000 under \$7,000.....	228,374	109,047	599,079	106,080	2,233,478	448,028	2,158,624	427,981	5,809	939	89,998	19,108
\$7,000 under \$8,000.....	214,481	118,418	569,699	110,844	2,309,959	485,362	2,248,016	465,164	3,894	446	73,972	19,752
\$8,000 under \$9,000.....	193,900	121,266	575,790	111,826	2,020,539	442,516	1,956,456	421,224	6,816	1,392	70,464	19,899
\$9,000 under \$10,000.....	163,723	117,591	528,499	103,430	1,633,033	355,660	1,577,767	337,364	3,630	786	61,812	17,510
\$10,000 under \$15,000.....	691,240	653,660	2,174,778	538,256	3,353,447	757,032	3,140,843	666,855	14,892	2,900	231,762	87,274
\$15,000 under \$20,000.....	451,260	659,627	934,602	448,964	525,223	188,977	402,681	117,070	2,707	732	137,335	71,173
\$20,000 under \$50,000.....	808,202	2,988,417	861,707	1,291,636	392,029	379,952	183,111	146,135	1,840	805	228,326	233,009
\$50,000 under \$100,000.....	159,238	1,988,933	137,442	792,436	44,824	134,561	10,154	30,532	48	59	37,218	103,970
\$100,000 under \$500,000.....	40,167	1,636,154	34,865	790,354	8,141	61,186	1,307	11,700	10	41	7,187	49,445
\$500,000 under \$1,000,000.....	1,344	221,620	1,197	178,384	187	5,271	36	1,248	-	-	164	4,023
\$1,000,000 or more.....	598	280,007	532	322,302	90	7,709	21	2,637	-	-	78	5,072
Nontaxable returns, total.....	178,147	84,699	277,399	36,281	855,805	253,910	764,713	202,980	1,453	465	110,184	50,464
Under \$600.....	1,450	1,020	1,740	54	14,473	2,392	13,747	1,988	-	-	2,095	345
\$600 under \$1,000.....	3,773	883	12,900	595	32,648	3,898	30,989	3,554	-	-	15,239	3,872
\$1,000 under \$2,000.....	21,615	6,351	51,013	3,595	151,652	21,036	137,718	17,164	-	-	21,948	6,716
\$2,000 under \$3,000.....	35,762	11,247	59,318	5,684	170,474	35,618	153,103	28,902	-	-	19,778	5,753
\$3,000 under \$4,000.....	36,756	11,687	54,171	6,981	167,839	42,329	149,464	36,335	-	-	17,201	6,209
\$4,000 under \$5,000.....	27,789	12,763	40,514	7,453	119,384	39,713	105,455	33,420	1,453	465	33,053	27,166
\$5,000 or more.....	51,002	40,748	57,743	11,919	199,335	108,924	174,237	81,617	-	-	-	-
Returns under \$5,000.....	541,787	163,132	1,586,491	196,052	3,841,575	601,608	3,617,771	549,769	8,313	1,579	253,278	50,263
Returns \$5,000 under \$10,000.....	1,062,277	581,556	2,899,547	541,685	10,212,500	2,135,432	9,866,200	2,024,679	22,989	3,860	406,554	106,894
Returns \$10,000 or more.....	2,161,704	8,447,693	4,148,766	4,363,398	4,340,371	1,569,773	3,749,368	997,493	19,598	4,676	649,056	567,595

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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/1965 • DEDUCTIONS AND EXEMPTIONS

Table 17.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

Sources of income and loss	[Taxable and nontaxable returns]											
	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)	
Adjusted gross income.....	27,871,896	267,348,739	21,997,886	233,311,651	738,458	4,366,441	1,045,621	6,622,922	103,947	654,913	3,985,985	22,392,815
Salaries and wages (gross).....	24,340,265	205,963,923	19,812,329	183,411,473	643,719	3,406,886	948,738	5,310,778	87,690	461,484	2,847,788	13,373,303
Business or profession:												
Net profit.....	2,798,672	19,131,565	2,491,479	17,879,074	49,218	226,615	45,462	258,169	6,978	31,351	205,535	736,356
Net loss.....	465,480	729,475	413,967	636,099	7,612	14,758	6,727	14,295	(*)	(*)	36,707	63,874
Farm:												
Net profit.....	453,565	1,417,874	388,876	1,271,190	8,935	19,805	6,917	19,220	1,615	2,438	47,220	105,224
Net loss.....	367,885	712,755	333,253	644,672	4,917	12,912	5,354	11,558	1,592	2,804	22,769	40,809
Partnership:												
Net profit.....	976,522	9,580,462	861,393	8,900,487	20,365	126,160	18,169	113,177	2,821	21,512	73,775	419,126
Net loss.....	281,717	717,024	244,293	634,470	5,623	19,431	6,596	14,658	1,219	1,878	23,988	46,587
Sales of capital asset:												
Net gain.....	3,662,445	8,886,706	2,859,755	7,185,416	41,897	132,115	101,263	205,602	11,179	27,908	648,350	1,335,666
Net loss.....	1,015,530	657,938	803,889	515,631	56,216	48,955	21,551	12,944	5,041	3,229	128,834	77,179
Ordinary gain from sales of depreciable property.....	134,553	116,183	120,190	103,502	(*)	(*)	2,555	1,830	(*)	(*)	11,025	6,213
Sales of property other than capital assets:												
Net gain.....	32,111	35,246	28,436	31,576	(*)	(*)	(*)	(*)	(*)	(*)	2,668	2,746
Net loss.....	103,849	141,637	92,183	127,541	1,638	1,912	2,516	4,114	(*)	(*)	7,287	8,018
Dividends in adjusted gross income.....	3,906,699	11,264,372	2,766,073	1,457,464	66,734	278,731	115,923	306,711	19,335	38,233	938,624	3,183,233
Interest received.....	14,835,394	7,489,713	11,693,534	5,339,294	255,050	120,005	461,659	229,498	61,237	38,795	2,363,913	1,762,122
Pensions and annuities (taxable portion)	1,166,026	2,345,404	728,653	1,633,339	21,372	36,026	23,048	33,155	4,590	7,498	388,364	635,387
Rents:												
Net income.....	2,365,940	2,736,397	1,792,604	2,044,837	41,507	40,976	67,321	64,312	9,482	9,350	455,024	576,922
Net loss.....	1,549,922	1,134,714	1,281,615	973,850	31,938	23,314	54,534	30,771	4,530	3,063	177,304	103,717
Royalties:												
Net income.....	286,485	469,769	216,513	343,006	4,949	13,204	9,146	11,664	(*)	(*)	55,378	101,330
Net loss.....	21,973	56,539	19,033	52,868	(*)	(*)	(*)	(*)	(*)	(*)	2,218	2,438
Other sources.....	(1)	2,061,966	(1)	1,296,823	(1)	84,004	(1)	157,194	(1)	26,070	(1)	497,875

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

(1) Number not tabulated.

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

Table 18.—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					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)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
All returns															
Grand total.....	27,871,896	267,348,739	57,058,406	160,818,818	33,416,804	21,997,886	233,311,651	51,197,168	140,023,748	28,774,819	738,458	4,366,441	926,162	2,566,878	567,257
Taxable returns, total.....	25,956,661	260,999,407	53,145,186	160,462,404	33,416,804	20,847,373	228,679,790	48,213,185	139,758,119	28,774,819	650,511	4,159,818	768,037	2,560,683	567,257
Under \$1,000.....	11,919	11,143	7,151	1,409	192	-	-	-	-	-	-	-	-	-	87
\$1,000 under \$2,000.....	340,372	544,026	237,496	142,753	19,112	16,156	30,062	19,387	2,882	388	33,756	52,039	22,453	18,739	2,572
\$2,000 under \$3,000.....	881,016	2,256,011	862,343	793,382	112,329	234,540	617,016	325,203	122,985	16,788	76,880	198,376	71,335	80,536	11,797
\$3,000 under \$4,000.....	1,451,636	5,127,090	1,761,188	2,119,174	311,844	614,641	2,187,979	1,020,283	601,253	83,235	84,251	293,397	80,545	148,520	22,862
\$4,000 under \$5,000.....	1,881,375	8,506,856	2,845,430	3,722,886	562,242	1,073,095	4,869,491	2,058,842	1,648,005	232,305	91,613	414,967	104,954	228,318	37,308
\$5,000 under \$6,000.....	2,411,851	13,279,864	4,252,289	6,161,140	951,065	1,674,305	9,243,884	3,525,875	3,678,807	536,241	98,875	538,612	118,240	316,530	53,387
\$6,000 under \$7,000.....	2,838,717	18,462,610	5,787,362	8,865,877	1,381,945	2,279,912	14,859,010	5,192,110	6,562,114	984,612	88,707	569,605	120,401	341,296	59,762
\$7,000 under \$8,000.....	2,884,297	21,613,662	6,424,493	10,904,290	1,724,761	2,539,652	19,034,962	6,048,995	9,206,531	1,421,451	62,220	468,431	92,936	288,316	51,954
\$8,000 under \$9,000.....	2,603,636	22,113,250	6,056,098	11,758,150	1,899,064	2,384,327	20,261,175	5,814,311	10,514,510	1,670,300	32,207	272,957	48,436	165,444	30,503
\$9,000 under \$10,000.....	2,164,100	20,520,636	5,178,028	11,473,383	1,890,826	2,022,381	19,182,543	5,017,967	10,554,021	1,718,334	19,414	184,740	28,466	117,739	22,321
\$10,000 under \$15,000.....	5,543,208	66,351,149	12,887,193	41,850,596	7,289,864	5,271,287	63,122,520	12,583,316	39,548,715	6,820,035	37,959	446,411	52,793	307,382	63,359
\$15,000 under \$20,000.....	1,461,845	24,890,114	3,356,956	17,547,819	3,363,895	1,373,633	3,379,476	3,258,302	16,410,641	3,093,146	9,571	162,665	11,296	121,626	29,452
\$20,000 under \$50,000.....	1,255,296	35,982,538	2,962,192	27,738,426	6,673,641	1,159,045	33,198,001	2,849,599	25,576,405	5,987,557	9,337	273,592	11,824	221,011	71,295
\$50,000 under \$100,000.....	182,356	12,024,176	428,728	9,845,820	3,521,414	165,411	10,886,253	408,692	8,949,383	3,128,195	1,090	72,849	1,301	57,461	25,715
\$100,000 under \$500,000.....	43,028	7,012,635	94,023	5,672,358	2,704,151	37,359	6,040,531	87,431	4,915,043	2,301,651	396	68,824	476	52,626	27,868
\$500,000 under \$1,000,000.....	1,386	934,374	2,951	756,681	406,820	1,140	766,591	2,660	625,745	332,904	28	19,523	37	16,022	9,392
\$1,000,000 or more.....	623	1,369,273	1,267	1,108,260	602,639	489	1,000,296	1,111	841,079	447,677	38	119,026	44	78,473	47,623
Nontaxable returns, total.....	1,915,234	6,349,337	3,913,220	356,417	-	1,150,513	4,631,862	2,983,982	265,627	-	87,947	206,627	158,125	6,196	-
Under \$600.....	36,820	13,486	44,782	-	-	9,878	3,120	20,879	-	-	9,016	3,311	7,836	-	-
\$600 under \$1,000.....	87,448	73,315	90,073	-	-	17,206	14,091	31,841	-	-	9,841	8,015	11,253	-	-
\$1,000 under \$2,000.....	477,361	733,906	602,799	5,460	-	127,022	203,871	227,924	116	-	27,530	40,889	39,003	89	-
\$2,000 under \$3,000.....	448,492	1,106,069	760,600	30,795	-	266,281	669,750	522,244	4,382	-	18,431	45,824	31,825	1,212	-
\$3,000 under \$4,000.....	353,845	1,221,681	762,940	58,718	-	280,986	973,651	655,100	27,412	-	9,931	33,260	19,710	2,410	-
\$4,000 under \$5,000.....	208,322	928,359	549,626	43,449	-	182,084	813,617	502,700	35,682	-	6,752	29,080	18,230	469	-
\$5,000 or more.....	302,946	2,272,521	1,102,400	217,995	-	267,056	1,953,762	1,023,293	198,035	-	6,446	46,245	30,269	2,016	-
Returns under \$5,000.....	6,178,606	20,521,940	8,524,430	6,918,024	1,006,519	2,821,889	10,382,647	5,384,403	2,442,718	332,716	372,169	1,122,960	409,645	480,936	74,626
Returns \$5,000 under \$10,000.....	13,182,002	97,746,217	28,737,197	49,288,536	7,847,663	11,147,989	84,135,675	26,862,836	40,628,549	6,330,938	307,746	2,073,502	438,577	1,230,745	217,927
Returns \$10,000 or more.....	8,511,288	149,080,582	19,796,779	104,612,258	24,562,623	8,028,008	138,793,329	19,249,928	96,952,481	22,111,165	58,543	1,169,979	77,940	855,197	274,703
Returns of heads of household															
Grand total.....	1,045,621	6,622,922	1,481,850	3,693,680	740,324	103,947	654,913	166,146	345,732	66,709	3,985,985	22,392,815	3,287,081	14,188,780	3,267,697
Taxable returns, total.....	977,529	6,435,099	1,370,286	3,688,772	740,324	88,903	614,407	139,704	343,767	66,709	3,392,343	21,110,291	2,653,975	14,111,062	3,267,697
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	13,509	22,855	10,616	4,763	663	-	-	-	-	-	275,626	436,620	184,245	115,415	16,154
\$2,000 under \$3,000.....	70,276	182,922	81,150	51,607	7,313	6,671	16,413	8,490	3,028	411	492,649	1,241,283	376,165	535,225	76,020
\$3,000 under \$4,000.....	147,856	520,192	190,456	201,235	29,650	15,295	54,320	21,401	20,074	2,911	589,593	2,071,202	448,504	1,148,092	173,185
\$4,000 under \$5,000.....	181,349	820,530	254,863	370,511	56,710	16,920	75,935	24,542	32,186	4,729	518,399	2,325,934	402,230	1,443,866	231,190
\$5,000 under \$6,000.....	163,122	891,921	237,604	450,807	71,549	13,260	73,743	22,736	31,592	4,800	462,288	2,531,703	347,834	1,683,404	285,088
\$6,000 under \$7,000.....	140,945	912,311	201,597	456,792	84,980	11,328	72,834	19,509	38,214	5,879	317,824	2,048,851	253,746	1,407,461	246,712
\$7,000 under \$8,000.....	80,601	604,319	120,086	357,237	60,585	5,473	40,647	8,152	22,992	3,670	196,350	1,465,303	155,224	1,029,214	187,101
\$8,000 under \$9,000.....	49,177	414,085	76,726	248,793	43,032	4,039	33,934	7,183	18,496	2,938	139,887	1,131,099	109,439	810,907	152,291
\$9,000 under \$10,000.....	40,963	384,890	57,446	255,590	45,716	3,976	37,716	6,362	25,593	4,304	77,367	730,746	67,789	520,440	100,152
\$10,000 under \$15,000.....	56,185	664,987	85,221	449,641	85,317	6,058	72,256	11,876	46,884	8,179	171,718	2,044,974	153,986	1,497,974	312,974
\$15,000 under \$20,000.....	14,917	253,671	24,050	183,918	39,420	2,002	34,480	3,476	25,922	4,956	61,722	1,059,822	59,831	805,713	196,922
\$20,000 under \$50,000.....	14,519	418,831	24,355	325,531	91,354	2,102	58,256	4,285	44,481	10,352	70,293	2,033,857	72,129	1,570,998	513,082
\$50,000 under \$100,000.....	2,610	175,636	4,368	139,772	56,139	370	2,581	739	20,107	7,009	12,874	864,858	13,628	679,097	304,555
\$100,000 under \$500,000.....	798	131,283	1,276	103,515	51,909	80	12,716	154	10,582	4,969	4,394	759,281	4,687	590,592	317,754
\$500,000 under \$1,000,000.....	30	20,645	59	16,469	9,208	2	1,487	3	923	524	126,127	193	193	97,522	54,794
\$1,000,000 or more.....	9	15,376	16	12,392	6,751	2	2,639	2	1,739	942	85	231,936	93	174,576	99,646
Nontaxable returns, total.....	68,091	187,824	111,565	4,908	-	15,043	40,507	26,441	1,967	-	593,641	1,282,523	633,107	77,719	-
Under \$600.....	2,486	1,985	2,809	-	-	-	-	-	-	-	17,201	6,766	14,675	-	-
\$600 under \$1,000.....	22,994	36,834	26,798	62	-	5,018	7,166	7,898	-	-	57,543	48,758	43,723	-	-
\$1,000 under \$2,000.....	22,513	55,128	37,317	427	-	5,415	13,081	9,497	-	-	295,895	445,902	303,015	5,192	-
\$2,000 under \$3,000.....	11,109	38,041	22,844	636	-	4,610	20,260	9,045	1,967	-	135,852	322,288	159,717	24,774	-
\$3,000 under \$4,000.....	4,020	17,343	9,134	585	-	-	-	-	-	-	48,733	165,712	59,334	28,260	-
\$4,000 under \$5,000.....	4,969	38,493	12,644	3,198	-	-	-	-	-	-	15,253	67,348	19,206	6,572	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	23,164	225,749	33,437	12,921	-
Returns under \$5,000.....	476,774	1,696,474	636,403	630,025	94,364	53,943	181,353	78,913	56,382	8,187	2,453,832				

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers' dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL RETURNS									
Grand total.....	67,596,300	190,741,281	107,625,130	6,149,876	7,926,201	104,471	107,195	31,597,067	75,082,758
Taxable returns, total.....	53,700,794	153,203,616	87,914,437	3,290,127	4,056,593	59,998	61,769	26,995,134	61,170,816
Under \$1,000.....	552,583	552,583	552,583	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,487,369	4,877,238	4,658,740	93,582	93,582	-	-	124,103	124,103
\$2,000 under \$3,000.....	4,325,234	6,506,297	5,238,032	335,421	336,228	7,378	7,378	782,976	925,472
\$3,000 under \$4,000.....	3,047,285	10,170,911	6,980,633	450,394	522,177	4,000	4,000	1,671,824	2,664,095
\$4,000 under \$5,000.....	5,201,239	12,984,896	7,944,443	459,343	564,186	6,467	7,275	2,300,972	4,468,992
\$5,000 under \$6,000.....	5,201,624	14,811,560	8,528,833	377,735	477,858	11,620	11,765	2,718,267	5,793,099
\$6,000 under \$7,000.....	5,378,580	17,466,412	9,426,340	320,128	409,436	6,317	6,317	3,280,865	7,624,319
\$7,000 under \$8,000.....	4,928,047	17,261,172	9,021,324	229,351	297,764	4,619	5,281	3,264,425	7,936,802
\$8,000 under \$9,000.....	4,125,098	14,994,493	7,752,777	177,366	226,679	-	-	2,834,144	7,011,291
\$9,000 under \$10,000.....	3,377,613	12,545,338	6,428,451	129,446	166,071	4,982	4,982	2,377,360	5,949,583
\$10,000 under \$15,000.....	7,695,823	28,269,086	14,882,805	346,197	451,039	8,125	8,227	5,345,094	12,927,014
\$15,000 under \$20,000.....	1,756,955	6,501,091	3,390,623	136,721	183,391	2,873	2,924	1,200,031	2,924,148
\$20,000 under \$50,000.....	1,389,340	5,363,660	2,665,081	180,431	251,558	2,966	2,966	950,377	2,444,055
\$50,000 under \$100,000.....	188,276	733,143	358,527	39,565	56,067	472	472	120,595	318,078
\$100,000 under \$500,000.....	43,713	198,693	81,581	13,684	19,518	168	171	25,143	57,420
\$500,000 under \$1,000,000.....	1,391	4,930	2,531	512	702	8	8	677	1,685
\$1,000,000 or more.....	624	2,113	1,111	251	337	3	3	281	660
Nontaxable returns, total.....	13,895,506	37,537,666	19,710,693	2,859,751	3,869,606	44,473	45,427	4,601,932	13,911,940
No adjusted gross income.....	397,372	1,113,395	661,043	85,569	114,177	(*)	(*)	146,012	337,830
Under \$600.....	4,180,301	5,267,762	4,509,720	230,524	287,933	3,954	3,954	230,777	466,150
\$600 under \$1,000.....	2,653,940	4,089,457	3,063,889	299,631	380,011	3,386	3,386	327,467	642,170
\$1,000 under \$2,000.....	2,810,755	8,272,490	4,391,471	1,222,918	1,545,213	10,995	11,286	1,136,072	2,324,518
\$2,000 under \$3,000.....	1,803,471	7,084,570	3,179,341	638,327	949,233	14,340	14,340	1,115,491	2,941,655
\$3,000 under \$4,000.....	991,446	4,972,582	1,863,407	237,224	365,069	6,254	6,917	744,457	2,737,191
\$4,000 under \$5,000.....	566,356	3,406,720	1,092,567	82,890	134,399	3,464	3,464	479,637	2,176,290
\$5,000 or more.....	491,865	3,330,690	949,244	62,608	93,571	1,739	1,739	422,019	2,286,436
Returns under \$5,000.....	33,017,350	69,298,900	44,135,881	4,135,881	5,292,209	60,580	62,340	9,059,788	19,808,467
Returns \$5,000 under \$10,000.....	23,473,737	80,274,708	42,052,897	1,290,839	1,663,520	29,012	29,820	14,876,820	36,528,472
Returns \$10,000 or more.....	11,105,211	41,167,673	21,436,346	723,156	970,472	14,879	15,035	7,660,998	18,745,819
JOINT RETURNS OF HUSBANDS AND WIVES									
Grand total.....	39,303,938	149,804,357	78,601,004	3,517,844	5,263,719	62,207	64,930	26,647,146	65,874,707
Taxable returns, total.....	33,921,099	126,120,643	67,838,035	1,945,504	2,709,772	40,623	42,393	23,499,801	55,530,447
Under \$1,000.....	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	159,433	318,866	318,866	-	-	-	-	-	-
\$2,000 under \$3,000.....	857,156	2,063,512	1,714,312	77,274	78,082	-	-	267,111	269,643
\$3,000 under \$4,000.....	1,866,252	5,611,925	3,731,711	215,006	286,355	3,817	3,817	995,398	1,591,515
\$4,000 under \$5,000.....	2,671,348	9,104,916	5,342,034	269,182	372,695	4,039	4,846	1,684,032	3,385,342
\$5,000 under \$6,000.....	3,296,714	11,932,914	6,592,696	247,302	347,135	8,161	8,306	2,240,976	4,984,775
\$6,000 under \$7,000.....	4,023,774	15,333,773	8,046,885	218,056	307,365	6,172	6,172	2,909,013	6,973,352
\$7,000 under \$8,000.....	4,075,840	15,875,456	8,151,018	167,683	236,097	3,811	4,474	3,013,014	7,483,868
\$8,000 under \$9,000.....	3,620,791	14,155,116	7,241,581	123,570	172,738	-	-	2,683,029	6,737,856
\$9,000 under \$10,000.....	3,048,579	12,018,743	6,097,157	92,267	128,893	3,366	3,366	2,276,546	5,792,268
\$10,000 under \$15,000.....	7,182,773	27,421,231	14,365,277	260,281	365,122	6,827	6,928	5,202,533	12,683,904
\$15,000 under \$20,000.....	1,633,279	6,284,028	3,266,423	98,711	145,381	2,012	2,063	1,168,104	2,870,162
\$20,000 under \$50,000.....	1,275,322	5,148,170	2,550,572	135,133	206,260	2,015	2,015	920,515	2,389,324
\$50,000 under \$100,000.....	170,229	698,175	340,416	30,169	46,671	290	290	116,607	310,797
\$100,000 under \$500,000.....	37,850	147,398	75,692	10,318	16,150	106	109	22,043	55,447
\$500,000 under \$1,000,000.....	1,143	4,441	2,286	373	563	6	6	627	1,586
\$1,000,000 or more.....	489	1,852	978	179	265	1	1	253	608
Nontaxable returns, total.....	5,382,840	23,683,714	10,762,967	1,572,338	2,553,948	21,587	22,539	3,147,345	10,344,261
No adjusted gross income.....	257,764	905,746	515,383	51,387	79,115	(*)	(*)	131,598	311,103
Under \$600.....	288,072	960,482	576,143	98,545	151,900	-	-	102,496	231,050
\$600 under \$1,000.....	361,533	1,194,756	722,258	125,119	201,498	2,486	2,486	114,272	269,903
\$1,000 under \$2,000.....	1,427,199	4,934,127	2,852,927	551,724	860,360	10,962	11,252	547,917	1,217,915
\$2,000 under \$3,000.....	1,285,658	5,352,995	2,571,316	452,555	758,920	-	-	799,899	2,014,433
\$3,000 under \$4,000.....	816,467	4,194,699	1,632,934	183,383	309,958	6,400	7,062	624,655	2,247,541
\$4,000 under \$5,000.....	501,828	3,045,633	1,003,657	68,760	120,269	-	-	430,155	1,918,911
\$5,000 or more.....	444,319	3,095,276	888,349	40,965	71,928	1,594	1,594	396,355	2,133,405
Returns under \$5,000.....	10,492,836	37,687,783	20,981,671	2,092,836	3,219,151	27,847	29,607	5,697,531	13,457,355
Returns \$5,000 under \$10,000.....	18,485,033	72,284,689	36,967,720	886,937	1,259,183	22,980	23,788	13,498,907	34,033,998
Returns \$10,000 or more.....	10,326,069	39,831,885	20,651,611	538,071	78,5385	11,380	11,535	7,450,708	18,383,354

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SEPARATE RETURNS OF HUSBANDS AND WIVES									
Grand total.....	2,851,212	7,032,279	3,582,980	161,459	191,909	3,955	3,955	1,381,416	3,253,434
Taxable returns, total.....	1,927,904	3,816,957	2,224,609	56,679	58,882	(*)	(*)	806,310	1,531,651
Under \$1,000.....	56,298	56,298	56,298	-	-	-	-	-	-
\$1,000 under \$2,000.....	253,474	302,982	265,412	4,031	4,031	(*)	(*)	33,394	33,394
\$2,000 under \$3,000.....	358,451	602,467	414,093	15,824	15,824	-	-	129,747	172,551
\$3,000 under \$4,000.....	355,001	718,701	422,890	10,532	10,967	(*)	(*)	161,599	284,717
\$4,000 under \$5,000.....	321,293	761,554	393,812	7,751	9,082	(*)	(*)	168,190	357,848
\$5,000 under \$6,000.....	202,301	454,450	233,531	3,521	3,811	(*)	(*)	100,219	216,445
\$6,000 under \$7,000.....	154,632	370,984	179,281	2,858	2,858	-	-	86,139	188,845
\$7,000 under \$8,000.....	90,892	231,156	108,991	4,764	4,909	-	-	52,496	120,777
\$8,000 under \$9,000.....	46,023	119,816	52,909	-	-	-	-	27,142	63,386
\$9,000 under \$10,000.....	24,615	56,102	26,775	-	-	-	-	14,169	28,420
\$10,000 under \$15,000.....	43,513	99,368	47,993	4,576	4,576	(*)	(*)	23,029	47,540
\$15,000 under \$20,000.....	10,253	19,887	10,781	1,255	1,255	-	-	4,569	7,850
\$20,000 under \$50,000.....	9,569	20,026	10,061	1,098	1,098	-	-	5,053	8,867
\$50,000 under \$100,000.....	1,114	2,209	1,177	300	300	-	-	424	732
\$100,000 under \$500,000.....	409	822	438	145	147	2	2	118	235
\$500,000 under \$1,000,000.....	28	62	29	12	12	-	-	11	21
\$1,000,000 or more.....	38	73	38	12	12	-	-	11	23
Nontaxable returns, total.....	923,305	3,215,320	1,358,368	104,782	133,028	(*)	(*)	575,106	1,721,787
No adjusted gross income.....	18,976	42,196	25,034	5,018	5,598	-	-	4,266	11,564
Under \$600.....	206,469	367,552	247,822	15,975	20,029	-	-	45,247	99,702
\$600 under \$1,000.....	157,982	390,197	207,207	17,290	21,231	-	-	82,386	161,759
\$1,000 under \$2,000.....	267,264	908,890	422,254	49,966	63,626	(*)	(*)	190,900	422,865
\$2,000 under \$3,000.....	147,696	676,782	237,909	12,031	16,572	(*)	(*)	132,825	420,307
\$3,000 under \$4,000.....	76,263	449,429	131,755	-	-	-	-	71,724	312,456
\$4,000 under \$5,000.....	34,194	245,666	38,576	4,502	5,972	-	-	33,532	186,427
\$5,000 or more.....	14,461	134,608	27,811	-	-	-	-	14,226	106,707
Returns under \$5,000.....	2,253,362	5,522,715	2,883,063	142,828	172,841	(*)	(*)	1,053,810	2,463,588
Returns \$5,000 under \$10,000.....	532,802	1,366,833	629,274	11,951	12,386	(*)	(*)	294,368	724,510
Returns \$10,000 or more.....	65,048	142,731	70,643	6,680	6,682	(*)	(*)	33,238	65,336
RETURNS OF HEADS OF HOUSEHOLD									
Grand total.....	1,887,912	4,577,384	1,887,912	91,700	91,700	1,107	1,107	1,617,684	2,596,666
Taxable returns, total.....	1,656,907	3,894,904	1,656,907	58,231	58,231	1,107	1,107	1,421,973	2,178,658
Under \$1,000.....	2,423	2,423	2,423	-	-	-	-	-	-
\$1,000 under \$2,000.....	35,894	53,755	35,894	10,728	10,728	(*)	(*)	16,763	16,763
\$2,000 under \$3,000.....	160,782	331,776	160,782	-	-	(*)	(*)	128,110	160,701
\$3,000 under \$4,000.....	251,201	576,755	251,201	9,548	9,548	(*)	(*)	215,489	315,715
\$4,000 under \$5,000.....	288,263	695,472	288,263	8,082	8,082	-	-	250,638	399,126
\$5,000 under \$6,000.....	266,285	634,358	266,285	3,816	3,816	-	-	238,575	364,257
\$6,000 under \$7,000.....	224,695	536,944	224,695	4,846	4,846	-	-	188,362	307,402
\$7,000 under \$8,000.....	146,061	354,633	146,061	6,012	6,012	-	-	130,627	206,521
\$8,000 under \$9,000.....	90,551	232,028	90,551	-	-	-	-	80,548	137,516
\$9,000 under \$10,000.....	65,525	158,702	65,525	-	-	-	-	60,969	90,236
\$10,000 under \$15,000.....	85,293	210,890	85,293	8,613	8,613	(*)	(*)	76,937	119,857
\$15,000 under \$20,000.....	19,742	52,005	19,742	2,964	2,964	-	-	17,460	29,299
\$20,000 under \$50,000.....	16,633	45,355	16,633	2,571	2,571	(*)	(*)	14,641	26,074
\$50,000 under \$100,000.....	2,704	7,513	2,704	777	777	(*)	(*)	2,203	4,027
\$100,000 under \$500,000.....	816	2,170	816	259	259	3	3	619	1,093
\$500,000 under \$1,000,000.....	30	98	30	10	10	-	-	26	58
\$1,000,000 or more.....	9	27	9	5	5	-	-	6	13
Nontaxable returns, total.....	231,004	682,481	231,004	33,469	33,469	-	-	195,713	418,007
No adjusted gross income.....	6,837	14,861	6,837	2,054	2,054	-	-	3,587	5,971
Under \$600.....	14,231	26,812	14,231	4,436	4,436	-	-	7,091	11,337
\$600 under \$1,000.....	23,183	49,415	23,183	-	-	-	-	15,517	23,039
\$1,000 under \$2,000.....	98,085	251,484	98,085	17,574	17,574	-	-	83,274	135,825
\$2,000 under \$3,000.....	55,008	188,355	55,008	5,654	5,654	-	-	52,730	127,692
\$3,000 under \$4,000.....	21,969	97,231	21,969	1,760	1,760	-	-	21,824	73,502
\$4,000 under \$5,000.....	6,671	33,149	6,671	1,988	1,988	-	-	6,671	24,490
\$5,000 or more.....	5,020	21,174	5,020	3	3	-	-	5,019	16,151
Returns under \$5,000.....	964,549	2,321,486	964,549	61,824	61,824	(*)	(*)	801,694	1,294,161
Returns \$5,000 under \$10,000.....	797,909	1,937,285	797,909	17,615	17,615	-	-	703,872	1,121,761
Returns \$10,000 or more.....	125,454	318,613	125,454	12,261	12,261	154	154	112,118	180,744

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers' dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RETURNS OF SURVIVING SPOUSE									
Grand total.....	201,837	552,374	201,837	13,794	13,794	(*)	(*)	192,891	336,598
Taxable returns, total.....	132,830	344,541	132,830	4,860	4,860	(*)	(*)	127,968	206,705
Under \$1,000.....	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,059	8,502	5,059	-	-	-	-	(*)	(*)
\$2,000 under \$3,000.....	15,251	33,878	15,251	-	-	-	-	12,106	17,819
\$3,000 under \$4,000.....	22,528	54,674	22,528	-	-	-	-	22,528	32,000
\$4,000 under \$5,000.....	24,689	63,920	24,689	-	-	-	-	24,027	38,568
\$5,000 under \$6,000.....	16,346	47,150	16,346	3,961	3,961	-	-	15,683	30,142
\$6,000 under \$7,000.....	13,089	35,518	13,089	-	-	-	-	12,426	22,284
\$7,000 under \$8,000.....	9,221	25,205	9,221	-	-	-	-	9,221	15,983
\$8,000 under \$9,000.....	5,799	15,637	5,799	-	-	(*)	(*)	5,799	9,548
\$9,000 under \$10,000.....	5,964	13,917	5,964	-	-	-	-	5,302	6,627
\$10,000 under \$15,000.....	9,360	28,693	9,360	-	-	-	-	3,174	18,953
\$15,000 under \$20,000.....	2,374	7,045	2,374	857	857	-	-	2,255	4,485
\$20,000 under \$50,000.....	2,684	8,871	2,684	-	-	-	-	2,606	5,855
\$50,000 under \$100,000.....	381	1,262	381	31	31	-	-	381	850
\$100,000 under \$500,000.....	81	260	81	10	10	-	-	80	169
\$500,000 under \$1,000,000.....	2	5	2	1	1	-	-	2	2
\$1,000,000 or more.....	2	4	2	-	-	-	-	2	2
Nontaxable returns, total.....	69,006	207,832	69,006	8,935	8,935	-	-	64,923	129,892
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Under \$600.....	8,140	21,251	8,140	-	-	-	-	7,332	12,821
\$600 under \$1,000.....	9,471	23,333	9,471	-	-	-	-	8,909	13,010
\$1,000 under \$2,000.....	29,431	84,351	29,431	-	-	-	-	26,863	50,737
\$2,000 under \$3,000.....	12,912	40,806	12,912	8,930	8,930	-	-	12,767	25,098
\$3,000 under \$4,000.....	5,074	21,186	5,074	-	-	-	-	6,757	23,812
\$4,000 under \$5,000.....	1,683	9,383	1,683	-	-	-	-	1,362	2,832
\$5,000 or more.....	1,362	5,002	1,362	-	-	-	-	-	-
Returns under \$5,000.....	135,171	363,804	135,171	9,809	9,809	-	-	128,597	218,824
Returns \$5,000 under \$10,000.....	51,663	141,881	51,663	3,086	3,086	(*)	(*)	49,674	86,987
Returns \$10,000 or more.....	15,003	46,689	15,003	899	899	-	-	14,620	30,787
RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE									
Grand total.....	23,351,400	28,774,890	23,351,400	2,365,076	2,365,076	37,057	37,057	1,757,928	3,021,355
Taxable returns, total.....	16,062,052	19,026,570	16,062,052	1,224,852	1,224,852	16,310	16,310	1,139,085	1,723,360
Under \$1,000.....	493,735	493,735	493,735	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,033,509	4,193,133	4,033,509	88,386	88,386	-	-	70,570	70,570
\$2,000 under \$3,000.....	2,933,594	3,474,664	2,933,594	231,885	231,885	7,953	7,953	242,902	304,758
\$3,000 under \$4,000.....	2,552,303	3,208,857	2,552,303	215,163	215,163	-	-	276,811	440,148
\$4,000 under \$5,000.....	1,895,645	2,359,034	1,895,645	173,665	173,665	-	-	174,085	288,109
\$5,000 under \$6,000.....	1,419,978	1,742,688	1,419,978	122,433	122,433	-	-	122,814	197,481
\$6,000 under \$7,000.....	962,390	1,189,193	962,390	94,222	94,222	-	-	86,924	132,436
\$7,000 under \$8,000.....	606,032	774,722	606,032	58,229	58,229	5,220	5,220	59,067	109,653
\$8,000 under \$9,000.....	361,934	471,896	361,934	46,314	46,314	-	-	37,626	62,986
\$9,000 under \$10,000.....	232,930	297,874	232,930	32,104	32,104	-	-	20,374	32,032
\$10,000 under \$15,000.....	374,883	508,903	374,883	76,096	76,096	1,164	1,164	33,422	56,761
\$15,000 under \$20,000.....	91,308	138,125	91,308	33,605	33,605	861	861	7,643	12,352
\$20,000 under \$50,000.....	85,132	141,237	85,132	41,338	41,338	874	874	7,562	13,894
\$50,000 under \$100,000.....	13,849	23,985	13,849	8,288	8,288	177	177	981	1,672
\$100,000 under \$500,000.....	4,556	8,043	4,556	2,953	2,953	57	57	284	476
\$500,000 under \$1,000,000.....	188	324	188	116	116	2	2	11	18
\$1,000,000 or more.....	86	157	86	55	55	2	2	9	14
Nontaxable returns, total.....	7,289,348	9,748,320	7,289,348	1,140,226	1,140,226	20,750	20,750	618,844	1,297,994
No adjusted gross income.....	112,862	148,072	112,862	27,404	27,404	(*)	(*)	5,627	7,611
Under \$600.....	3,663,389	3,891,666	3,663,389	114,471	114,471	-	-	68,610	111,239
\$600 under \$1,000.....	2,101,771	2,431,756	2,101,771	153,237	153,237	4,855	4,855	106,384	174,459
\$1,000 under \$2,000.....	988,776	2,093,638	988,776	599,471	599,471	8,215	8,215	287,118	497,177
\$2,000 under \$3,000.....	302,196	825,633	302,196	165,291	165,291	-	-	117,270	354,125
\$3,000 under \$4,000.....	71,673	210,036	71,673	48,132	48,132	7,484	7,484	21,180	87,580
\$4,000 under \$5,000.....	21,979	72,889	21,979	11,479	11,479	-	-	7,598	38,763
\$5,000 or more.....	26,702	74,630	26,702	20,741	20,741	-	-	5,057	27,040
Returns under \$5,000.....	19,171,432	23,403,112	19,171,432	1,828,582	1,828,582	28,557	28,557	1,378,155	2,374,541
Returns \$5,000 under \$10,000.....	3,606,331	4,544,022	3,606,331	371,250	371,250	5,224	5,224	329,459	561,216
Returns \$10,000 or more.....	573,637	827,756	573,637	165,244	165,244	3,276	3,276	50,314	85,598

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

(*) An asterisk in a cell denotes that the 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.

Tax Computation and Tax Rates

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In general, there were three methods by which a taxpayer computed his tax liability in 1965:

- (1) application of normal tax and surtax rates,
- (2) an alternative method for capital gains, and
- (3) income averaging.

In addition, a relatively small number of taxpayers filing fiscal year returns were subject to two sets of tax rates. This came about because of the statutory change in rates between 1964 and 1965. In table 26 in this section, these returns, prior year delinquent returns, and returns with income averaging have been classified under the heading of "returns with special tax computation."

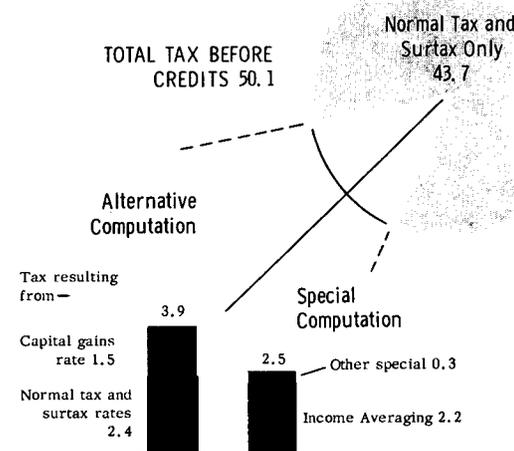
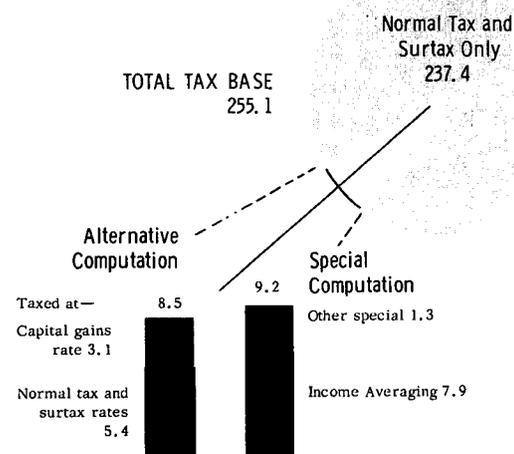
As shown in chart 3A, the total tax base reported by taxpayers in 1965 was \$255.1 billion, an 11 percent increase over 1964. Taxpayers using the regular computation only (normal tax and surtax) contributed the largest segment of this tax base, \$237.4 billion. Those electing the alternative tax computation in order to derive a lower

tax on capital gains accounted for \$8.5 billion of the total tax base. Included in this latter amount was \$3.1 billion tax base taxed at the capital gains rate and \$5.4 billion at normal tax and surtax rates. Approximately \$7.9 billion of tax base was reported on returns with income averaging. The remaining \$1.3 billion of tax base was reported on prior year delinquent and non-calendar year returns.

Income tax before credits for all taxpayers amounted to \$50.1 billion or 20 percent of the tax base. However, tax before credits as a percent of tax base differed considerably for taxpayers using the various methods of tax computation. For example, tax as a percentage of tax base averaged 46 percent for returns with alternative tax but less than 19 percent for users of the regular method. The tax before credits on returns with income averaging constituted 28 percent of the tax base.

Chart 3A - Tax Base and Tax, by Method of Tax Computation, 1965

(In Billions of Dollars)



NORMAL TAX AND SURTAX

Most taxpayers, 80.3 percent in 1965, used only the regular tax computation (normal tax plus surtax) which applies graduated rates to brackets of the tax base. These taxpayers paid a normal tax of 3 percent plus a surtax which was levied on a scale graduated in relation to the size of their tax base. This tax base was taxable income, arrived at by reducing adjusted gross income by \$600 for each exemption and by certain statutory personal deductions, standard or itemized.

Tax Rates

For convenience the schedules issued by the Service combine both the normal tax and surtax in presenting the various rates. In 1965, the minimum applicable rate was 14 percent, reduced from 20 percent previous to 1964 and 16 percent in 1964. The maximum rate was set at 70 percent, a significant reduction from the 91 percent prior to 1964 and the 77 percent rate for 1964. There were about 6.6 million returns of taxpayers in 1965 whose only rate of tax on their income was the first bracket rate of 14 percent. On the other hand, the highest bracket rate, 70 percent, applied to only 3,926 returns. Taxpayers on more than 2 out of every 3 returns in 1965 had a rate of 19 percent or less on any of their income.

Data in tables 22 through 25 are classified by marginal tax rates, the highest tax rate applied to a portion of a taxpayer's tax base, cross-classified by size of adjusted gross income. With these tables it is possible to see the dispersion of marginal rates among returns in the same income class. Table 26 presents greater detail than tables 22 through 25 classified by marginal tax rates and tax rate schedule.

The following explanations and illustrations show how the tax return data presented in tables 22 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 22.0 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, table 26) is the entire tax base of each return classified by the marginal tax rate of the return.

Total income tax before credits (column 4, table 26) 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, table 26) 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 22.0 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 6, table 26) 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, table 26) 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 14 percent, \$1,000 taxed at 15 percent, \$1,000 taxed at 16 percent, \$1,000 taxed at 17 percent, \$4,000 taxed at 19 percent, and \$3,000 taxed at 22 percent.

Tax generated at tax rate (column 12, table 26) 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.

Tax Rate Schedules

Depending on his marital status for tax purposes, the taxpayer selects one of three rate schedules to compute his tax. Schedule I, the most steeply graduated is applicable to single persons not qualifying for either of the other two schedules and to married persons filing separate returns. Schedule II is applicable to married persons filing joint returns and to certain widows and widowers. Finally Schedule III may be used by unmarried or legally separated taxpayers who qualify as heads of household. On an equal amount of tax base the tax obtained by using Schedule III is halfway between the taxes computed from the other two schedules separately. Table 3.1 shows number of returns, tax base, and tax classified under each of the three tax rate schedules.

Table 3.1--NUMBER OF RETURNS, TOTAL TAX BASE, AND INCOME TAX BEFORE CREDITS, BY TAX RATE SCHEDULE

Tax rate schedule	Returns		Tax base		Income tax (before credits)	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	67,596,300	100.0	255,093,824	100.0	50,144,133	100.0
Schedule I (Returns of single taxpayers and married taxpayers filing separately).....	26,202,612	38.8	49,547,718	19.4	9,733,405	19.4
Schedule II (Returns of married taxpayers filing jointly and returns of surviving spouse)...	39,505,774	58.4	199,439,694	78.2	39,240,944	78.3
Schedule III (Returns of heads of household)....	1,887,912	2.8	6,106,419	2.4	1,169,785	2.3

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 26

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 14.0% \$140
 2nd \$1,000 of tax base taxed at 15.0% \$150
 3rd \$1,000 of tax base taxed at 16.0% \$160
 4th \$1,000 of tax base taxed at 17.0% \$170
 Next \$4,000 of tax base taxed at 19.0% \$760
 Next \$3,000 of tax base taxed at 22.0% \$660
 \$11,000 Total tax \$2,040

Example 2
Derivation of Tax Base:
 \$70,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)
 -3,800 - Itemized deductions
 \$66,200 - Balance
 -1,200 - Exemptions
 \$65,000 - Tentative tax base (taxable income)
 \$5,000 - Tax base for capital gains tax
 \$60,000 - Tax base for normal tax and surtax
 \$65,000 - Total tax base (taxable income)

Derivation of Tax:
 1st \$1,000 of tax base taxed at 14.0% \$140
 2nd \$1,000 of tax base taxed at 15.0% \$150
 3rd \$1,000 of tax base taxed at 16.0% \$160
 4th \$1,000 of tax base taxed at 17.0% \$170
 Next \$4,000 of tax base taxed at 19.0% \$760
 Next \$4,000 of tax base taxed at 22.0% \$880
 Next \$4,000 of tax base taxed at 25.0% \$1,000
 Next \$4,000 of tax base taxed at 28.0% \$1,120
 Next \$4,000 of tax base taxed at 32.0% \$1,280
 Next \$4,000 of tax base taxed at 36.0% \$1,440
 Next \$4,000 of tax base taxed at 39.0% \$1,560
 Next \$4,000 of tax base taxed at 42.0% \$1,680
 Next \$4,000 of tax base taxed at 45.0% \$1,800
 Next \$4,000 of tax base taxed at 48.0% \$1,920
 Next \$8,000 of tax base taxed at 50.0% \$4,000
 Bal. \$8,000 of tax base taxed at 53.0% \$4,240
 \$60,000 Normal tax and surtax \$22,300

Derivation of Capital Gains Tax:
 \$5,000 of tax base taxed at 50.0% \$2,500
 \$65,000 Total tax \$24,800

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. \$135,480
 (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						Returns with any tax generated at tax rate		
	Number of returns (1)	Adjusted gross income (Dollars) (2)	Total tax base (Dollars) (3)	Total income tax before credits (Dollars) (4)	Tax base taxed at marginal rate (Dollars) (5)	Tax generated at marginal rate (Dollars) (6)	Number of returns (10)	Tax base taxed at tax rate (Dollars) (11)	Tax generated at tax rate (Dollars) (12)
Example 1. — Data Reported on Joint Return With Normal Tax and Surtax Only									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent	1	16,000	11,000	2,040	3,000	660	1	3,000	660
Example 2. — Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent							1	4,000	880
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1	270,000	265,000	24,800	5,000	2,500	1	5,000	2,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240
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	336,000	321,000	149,340	261,000	129,900	3	321,000	149,340
14.0 percent							2	2,000	280
15.0 percent							2	2,000	300
16.0 percent							2	2,000	320
17.0 percent							2	2,000	340
19.0 percent							2	8,000	1,520
22.0 percent	1	16,000	11,000	2,040	3,000	660	2	7,000	1,540
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1	270,000	265,000	24,800	5,000	2,500	1	5,000	2,500
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
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

¹This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.
²This amount is not included in the total for the reason stated in footnote 1.
³This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate
 NOTE: Columns 7, 8, and 9 of table 22 are not shown because they have no application to the above example.

Table 3.2—RETURNS WITH ALTERNATIVE TAX COMPUTATION: NUMBER OF RETURNS, TAXABLE INCOME, AND TAX BEFORE CREDITS

Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Income tax before credits	
			Amount (Thousand dollars)	As a percent of tax base
	(1)	(2)	(3)	(4)
Total.....	86,949	9,217,239	4,263,099	46.2
Under \$50,000.....	9,825	318,601	122,858	38.6
\$50,000 under \$100,000.....	45,078	2,896,154	1,150,348	39.7
\$100,000 under \$500,000.....	30,243	4,261,655	2,054,421	48.2
\$500,000 under \$1,000,000.....	1,240	694,851	372,139	53.4
\$1,000,000 or more.....	563	1,045,978	563,333	53.5

ALTERNATIVE TAX COMPUTATION

A small class of taxpayers with relatively high income, some portion of which is capital gains, can elect an alternative tax computation in order to derive a lower tax on the capital gain income. This alternative computation limits the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The alternative computation of tax was advantageous if taxable income exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of heads of household, or \$26,000 on separate returns of other persons. As shown in table 3.2, taxpayers on approximately 87,000 returns found the alternative tax computation advantageous in 1965, almost 13,000 returns fewer than in the previous year.

INCOME AVERAGING COMPUTATION

An individual with an unusually large amount of taxable income in any one year may be able to reduce the total

amount of his tax liability by using the income averaging method of computation. Taxpayers on nearly 306,000 returns were able to do so in 1965, reducing their tax liability by nearly \$171 million in tax savings over the previous year.

All types of taxable income qualified for averaging except income from gifts and inherited property, wagering income, and net long-term capital gains. As shown in table 3.3, the largest number of returns utilizing the income averaging computation in 1965 had salaries and wages as the principal source of income. However, taxpayers whose principal source of income was from a business or profession realized the greatest amount of tax savings—over \$53 million. The average tax savings per return was \$558. However, this average showed considerable variation by principal source of income. For example, the average tax savings for returns with business or professional income was \$629, and for those with salaries and wages, \$378.

Table 3.4 shows that more than one out of every three returns of taxpayers using income averaging reported net long-term capital gain. Since net long-term capital gain does not qualify for income averaging, these taxpayers could not apply the benefit of the income averaging provisions to this part of their income.

The \$354 million of capital gain reported by these taxpayers in the current year was more than four times their average capital gain for the previous four years. Approximately 25,000 of the 105,000 returns with net long-term capital gain in the current year reported no capital gain for the base period years.

Briefly, the income averaging method operates to tax

Table 3.3—RETURNS WITH INCOME AVERAGING—TAX SAVINGS BY PRINCIPAL SOURCES OF INCOME IN CURRENT YEAR BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with income averaging	Total tax savings (Thousand dollars)	Principal source of income in current year									
			Business or profession net profit		Farm net profit		Salaries and wages (gross)		Partnership net profit		Other sources	
			Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	305,901	170,738	85,335	53,635	20,264	9,285	124,891	47,202	50,581	32,631	24,830	27,985
Taxable returns, total.....	304,571	170,104	85,008	53,531	19,943	9,101	124,644	47,108	50,391	32,525	24,584	27,838
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	1,152	1,885	158	2,755	290	6,907	628	(*)	(*)	-	-
\$10,000 under \$15,000.....	48,428	6,548	10,754	1,382	6,147	769	24,601	3,415	5,015	563	5,442	1,189
\$15,000 under \$20,000.....	49,242	8,735	14,533	2,669	4,621	1,060	21,510	3,415	5,854	1,008	-	-
\$20,000 under \$50,000.....	152,032	80,591	48,108	29,236	5,665	2,301	56,868	22,641	29,481	15,920	11,910	8,493
\$50,000 under \$100,000.....	34,914	51,962	8,638	15,815	681	2,098	12,962	13,635	7,482	10,037	5,151	10,378
\$100,000 under \$500,000.....	6,537	20,166	1,087	4,229	74	585	1,793	3,503	1,601	4,831	1,982	7,019
\$500,000 or more.....	110	950	3	41	-	-	3	31	6	118	98	761
Nontaxable returns.....	1,330	634	327	104	321	184	247	94	190	106	246	147

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

(*) An asterisk in a cell denotes that the 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 3.4—RETURNS WITH BOTH INCOME AVERAGING AND ONE-HALF EXCESS NET LONG-TERM CAPITAL GAIN BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Current year taxable income (Thousand dollars)	Current year adjusted taxable income (Thousand dollars)	One-third base period taxable income (Thousand dollars)	Current year one-half excess net long-term capital gain (Thousand dollars)	Average base period one-half excess net long-term capital gain		Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
							Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	105,213	4,052,404	3,377,793	3,015,610	1,769,269	353,979	80,242	86,514	1,026,331	68,654
Taxable returns, total.....	104,694	4,042,633	3,370,709	3,009,471	1,768,060	353,047	79,780	86,331	1,026,331	68,354
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	2,900	24,910	16,612	15,578	2,890	1,031	2,175	908	2,035	281
\$10,000 under \$15,000.....	11,270	142,752	103,725	96,657	38,608	6,852	8,307	2,824	16,297	1,373
\$15,000 under \$20,000.....	13,048	228,190	174,821	160,935	77,860	13,653	9,427	4,138	30,719	2,392
\$20,000 under \$50,000.....	55,884	1,783,464	1,461,576	1,367,166	815,794	92,552	41,745	32,971	345,153	28,607
\$50,000 under \$100,000.....	17,515	1,155,765	993,343	896,136	565,484	94,852	14,595	29,873	338,236	24,166
\$100,000 under \$500,000.....	3,976	616,374	535,127	444,150	259,495	87,650	3,441	14,996	248,531	10,733
\$500,000 or more.....	101	91,177	85,504	85,504	7,929	56,457	89	622	45,280	803
Nontaxable returns.....	519	9,771	7,084	6,139	1,209	932	462	183	-	300

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

a part of an unusually large amount of income (averagable income) in the peak year at the same lower effective rate which applies to the first one-fifth of such averagable income. An individual may choose the income averaging

method if his "averagable income" is more than \$3,000. In general, averagable income will be the amount by which current year "adjusted taxable income" exceeds "one-third base period income".

Table 3.5 — RETURNS WITH INCOME AVERAGING BY SIZE OF CURRENT YEAR ADJUSTED TAXABLE INCOME AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes and size of current year adjusted taxable income	Number of returns with income averaging	Adjusted gross income (Thousand dollars)	Current year taxable income (Thousand dollars)	Current year adjusted taxable income (Thousand dollars)	One-third base period taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total.....	305,901	9,669,519	7,930,724	7,563,939	4,235,998	2,191,596	170,738
Taxable returns, total.....	304,571	9,644,860	7,913,121	7,547,281	4,231,550	2,191,596	170,104
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	112,259	79,027	77,991	22,122	11,922	1,152
\$10,000 under \$15,000.....	48,428	611,421	440,283	433,165	179,570	71,623	6,548
\$15,000 under \$20,000.....	49,242	861,531	652,092	637,952	316,023	117,569	8,735
\$20,000 under \$50,000.....	152,032	4,699,086	3,829,170	3,733,093	2,125,496	882,253	80,591
\$50,000 under \$100,000.....	34,914	2,283,039	1,969,478	1,870,681	1,148,709	664,928	51,962
\$100,000 under \$500,000.....	6,537	981,006	853,150	761,176	430,837	395,344	20,166
\$500,000 or more.....	110	96,519	89,920	33,224	8,794	47,957	950
Nontaxable returns.....	1,330	24,659	17,603	16,658	4,448	-	634
UNDER \$10,000							
Grand total.....	52,296	617,292	421,062	392,485	140,686	66,526	5,929
Taxable returns, total.....	51,592	609,153	416,242	388,310	139,956	66,526	5,845
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	112,259	79,027	77,991	22,122	11,922	1,152
\$10,000 under \$15,000.....	33,860	411,823	279,655	273,046	105,185	43,829	3,578
\$15,000 under \$20,000.....	3,674	59,903	39,086	31,139	11,195	6,264	618
\$20,000 under \$50,000.....	651	18,248	13,174	5,452	1,259	2,604	383
\$50,000 under \$100,000.....	93	6,111	4,727	654	190	1,644	110
\$100,000 under \$500,000.....	5	809	574	29	5	263	5
\$500,000 or more.....	-	-	-	-	-	-	-
Nontaxable returns.....	704	8,139	4,820	4,175	730	-	84
\$10,000 UNDER \$20,000							
Grand total.....	112,456	2,257,313	1,726,416	1,659,383	856,896	329,689	26,449
Taxable returns, total.....	112,051	2,249,628	1,720,633	1,653,742	855,425	329,689	26,290
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	14,567	199,599	160,629	160,119	74,385	27,794	2,970
\$15,000 under \$20,000.....	45,568	801,628	613,007	606,813	304,828	111,304	8,117
\$20,000 under \$50,000.....	51,438	1,213,810	921,678	879,807	473,187	181,733	14,587
\$50,000 under \$100,000.....	432	27,685	19,306	6,305	2,689	6,151	573
\$100,000 under \$500,000.....	46	6,907	6,013	699	337	2,707	43
\$500,000 or more.....	-	-	-	-	-	-	-
Nontaxable returns.....	405	7,685	5,783	5,641	1,471	-	159
\$20,000 UNDER \$50,000							
Grand total.....	115,543	4,379,522	3,653,650	3,516,597	2,071,266	934,785	84,594
Taxable returns, total.....	115,342	4,372,415	3,647,916	3,510,948	2,069,236	934,785	84,355
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	99,943	3,467,028	2,894,318	2,847,835	1,651,051	697,916	65,621
\$50,000 under \$100,000.....	15,128	857,246	712,689	653,021	412,760	218,772	18,165
\$100,000 under \$500,000.....	256	38,506	31,559	9,607	5,192	13,527	548
\$500,000 or more.....	14	9,635	9,349	486	233	4,570	22
Nontaxable returns.....	201	7,107	5,734	5,649	2,030	-	239
\$50,000 UNDER \$100,000							
Grand total.....	21,676	1,698,508	1,491,257	1,415,825	859,666	548,459	38,070
Taxable returns, total.....	21,658	1,697,176	1,490,198	1,414,838	859,495	548,459	37,939
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	19,260	1,391,997	1,232,756	1,210,701	733,070	438,362	33,115
\$100,000 under \$500,000.....	2,376	287,758	240,692	202,541	125,498	101,881	4,691
\$500,000 or more.....	22	17,422	16,750	1,595	927	8,217	133
Nontaxable returns.....	18	1,332	1,059	987	171	-	131
\$100,000 OR MORE							
Grand total.....	3,930	716,884	638,339	579,649	307,485	312,136	15,696
Taxable returns, total.....	3,928	716,488	638,132	579,443	307,439	312,136	15,675
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 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.....	3,854	647,026	574,311	548,301	299,805	276,967	14,879
\$500,000 or more.....	74	69,462	63,821	31,143	7,634	35,170	795
Nontaxable returns.....	2	396	207	206	46	-	21

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

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 3.6—RETURNS WITH INCOME AVERAGING—TAX SAVINGS BY SIZE OF TAX SAVINGS AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)
	Total	Under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300					
Grand total.....	305,901	170,738	30,555	365	60,414	4,532	60,717	8,614	36,625	8,915
Taxable returns, total.....	304,571	170,104	30,410	360	60,205	4,518	60,458	8,578	36,349	8,846
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	1,152	1,906	47	8,125	581	2,403	320	(*)	(*)
\$10,000 under \$15,000.....	48,428	6,548	10,242	300	16,966	1,257	12,620	1,725	4,757	1,147
\$15,000 under \$20,000.....	49,242	8,735	6,787	300	13,296	994	14,915	2,126	6,938	1,701
\$20,000 under \$50,000.....	152,032	80,591	9,142	363	19,116	1,471	26,290	3,787	20,467	4,977
\$50,000 under \$100,000.....	34,914	51,962	1,987	50	2,397	184	3,635	532	2,867	709
\$100,000 under \$500,000.....	6,537	20,166	339	(1)	302	30	589	87	439	107
\$500,000 or more.....	110	950	6	(1)	5	1	6	1	5	1
Nontaxable returns.....	1,330	634	(*)	(*)	209	14	259	36	276	69
	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$2,000	\$2,000 under \$5,000					
Grand total.....	21,360	7,412	15,258	6,330	40,684	28,733	23,987	33,282	12,581	38,019
Taxable returns, total.....	21,309	7,395	15,207	6,307	40,467	28,605	23,915	33,200	12,549	37,924
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	1,235	425	1,116	499	1,491	1,194	-	-	-	-
\$15,000 under \$20,000.....	3,064	1,062	1,795	788	1,997	1,268	(*)	(*)	-	-
\$20,000 under \$50,000.....	14,547	5,051	10,200	4,383	29,793	20,948	16,821	22,990	5,528	15,789
\$50,000 under \$100,000.....	2,110	733	1,850	327	6,172	4,456	5,580	8,079	5,913	18,630
\$100,000 under \$500,000.....	348	122	245	109	1,001	731	1,052	1,514	1,092	3,454
\$500,000 or more.....	5	2	2	1	13	8	14	20	16	51
Nontaxable returns.....	(*)	(*)	(*)	(*)	217	128	72	82	32	95
	\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more					
Grand total.....	2,781	18,421	764	10,196	169	4,600	5	317	-	-
Taxable returns, total.....	2,765	18,301	761	10,153	169	4,600	5	317	-	-
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	(*)	(*)	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	2,073	13,579	326	4,374	(*)	(*)	-	-	-	-
\$100,000 under \$500,000.....	555	3,934	420	5,349	151	4,061	3	169	-	-
\$500,000 or more.....	8	57	15	231	13	430	2	148	-	-
Nontaxable returns.....	16	120	3	43	-	-	-	-	-	-

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Less than \$500.

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

As shown in table 3.5, taxpayers reported \$7.6 billion in adjusted taxable income in 1965, an amount \$3.3 billion greater than the \$4.2 billion in the one-third base period income. For all taxpayers with income averaging, averagable income approximated \$11,000 per return. However, averagable income varied considerably among taxpayers, ranging from nearly \$5,000 for those with adjusted taxable income of under \$10,000 to almost \$70,000 for taxpayers with adjusted taxable income of \$100,000 or more.

Likewise, tax savings also varied considerably among taxpayers. Although tax savings per return was nearly \$554 for all taxpayers averaging in 1965, table 3.6 shows that nearly half of these returns had tax savings of less than \$200. Taxpayers on 938 returns reported tax savings of \$10,000 or more—all had adjusted gross incomes of \$50,000 or more. Although there were six times as many returns with adjusted gross income of \$50,000 or less, total tax savings for this income group was only one-third greater than the total tax savings for returns with income of \$50,000 or more.

TAX CREDITS

The Revenue Act of 1964 introduced major changes, extending over a two-year period, in the provisions covering the dividends received and retirement income credit. The dividends received credit, which was 4 percent of eligible dividends in 1963, was reduced to 2 percent in 1964 and abolished for tax year 1965. The retirement income credit was reduced from 20 percent of retirement income in 1963 to 17 percent in 1964 and 15 percent in 1965.

These changes had a significant impact on the total amount of tax credit claimed, which declined by \$130 million in 1965 after a decline of \$169 million in 1964. The retirement income credit which fell by \$28 million in 1964 and \$16 million in 1965 accounted for only a small proportion of the drop. The largest part of the decline occurred in "all other tax credits," which fell by \$172 million in 1964 and \$177 million in 1965. Since dividends received credit comprised \$379 million of the \$420 million in "all other tax credits" in 1963, the majority of the decline can be accounted for by the reduction and final elimination of the dividends received credit. Foreign tax credit, the next largest credit in "all other tax credits," increased from \$47.6 million in 1964 to \$61.6 million in 1965.

Partially offsetting declines in the retirement income and dividends received credit was an increase in investment credit of \$31 million in 1964 and \$63 million in 1965. With these increases investment credit became the leading source of tax credits, reaching a level of \$376 million and accounting for more than one-half of the total tax credits.

Table 3.7—AMOUNT OF TAX CREDITS CLAIMED, BY TYPE OF CREDIT, 1963-1965

Tax credit	1963	1964	1965
	(1)	(2)	(3)
	(Thousand dollars)		
Total.....	913,484	744,257	614,395
Investment credit.....	281,273	312,690	375,792
Retirement income credit.....	212,222	183,869	168,305
All other tax credits ¹	419,989	247,698	70,298

¹Includes dividends received credit, foreign tax credit, throwback tax credit, and the credit for tax-free covenant bonds. The text discusses the reduction of dividends received credit in 1964 and final elimination in 1965.

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 20.—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 credit		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Amount (Thousand dollars)	Amount (Thousand dollars)	As a percent of taxable income
Total.....	54,276,535	400,897,121	26,177,356	46,185,189	28,084,727	15,862,381	154,979,347	92,987,608	245,864,885	45,881,036	18.7	
\$600 under \$1,000.....	558,206	525,861	11,112	2,583	546,286	154,982	558,206	334,924	33,548	4,772	14.2	
\$1,000 under \$2,000.....	4,589,658	6,813,049	364,310	176,771	4,221,227	1,276,097	5,060,987	3,036,592	2,324,254	332,930	14.3	
\$2,000 under \$3,000.....	4,487,896	11,262,979	948,476	654,499	3,534,636	1,201,709	6,856,514	4,113,908	5,293,488	791,673	15.0	
\$3,000 under \$4,000.....	5,201,643	18,228,312	1,531,339	1,331,068	3,668,315	1,543,862	10,667,533	6,400,520	8,952,646	1,392,597	15.6	
\$4,000 under \$5,000.....	5,298,120	23,862,402	1,934,695	2,021,528	3,362,099	1,713,671	13,356,970	8,014,182	12,113,670	1,920,780	15.9	
\$5,000 under \$6,000.....	5,262,981	28,937,386	2,447,522	2,930,529	2,814,534	1,663,081	15,080,191	9,048,115	15,295,667	2,452,048	16.0	
\$6,000 under \$7,000.....	5,406,144	35,109,745	2,854,589	3,839,761	2,551,556	1,719,762	17,596,108	10,557,665	18,992,565	3,069,804	16.2	
\$7,000 under \$8,000.....	4,946,272	37,018,075	2,893,568	4,309,299	2,052,433	1,556,083	17,355,422	10,413,253	20,739,440	3,392,319	16.4	
\$8,000 under \$9,000.....	4,135,787	35,097,255	2,610,019	4,317,619	1,525,768	1,294,164	15,047,146	9,028,288	20,457,185	3,399,462	16.6	
\$9,000 under \$10,000.....	3,384,255	32,079,983	2,167,358	3,877,437	1,216,830	1,150,987	12,576,867	7,546,120	19,505,442	3,297,819	16.9	
\$10,000 under \$15,000.....	7,706,640	91,676,168	5,549,606	11,634,595	2,156,894	2,154,126	28,322,272	16,993,363	60,894,696	10,803,128	17.7	
\$15,000 under \$20,000.....	1,760,181	29,904,283	1,464,088	3,995,060	296,092	295,720	6,516,275	3,909,765	21,703,960	4,240,131	19.5	
\$20,000 under \$50,000.....	1,381,638	39,201,359	1,248,350	5,255,714	133,272	133,345	5,354,003	3,212,401	30,600,139	7,426,081	24.3	
\$50,000 under \$100,000.....	143,375	9,003,225	138,846	1,336,635	4,524	4,534	579,278	347,567	7,314,533	2,544,913	34.8	
\$100,000 under \$500,000.....	13,527	1,961,237	13,266	415,427	261	258	50,894	30,536	1,515,022	728,155	48.1	
\$500,000 under \$1,000,000.....	151	100,734	151	35,418	-	-	518	311	65,006	41,322	63.6	
\$1,000,000 or more.....	61	114,968	61	51,246	-	-	163	98	63,624	43,102	67.7	
Returns under \$5,000.....	20,135,522	60,692,603	4,789,932	4,186,448	15,332,564	5,890,320	36,500,210	21,900,126	28,717,606	4,442,752	15.5	
Returns \$5,000 under \$10,000.....	23,135,439	168,242,444	12,973,057	19,274,645	10,161,120	7,384,077	77,655,734	46,593,440	94,990,299	15,611,451	16.4	
Returns \$10,000 or more.....	11,005,573	171,962,074	8,414,368	22,724,094	2,591,044	2,587,983	40,823,402	24,494,041	122,156,980	25,826,832	21.1	
Adjusted gross income classes	Tax credits								Income tax after credits		Average income tax after credits (Dollars)	
	Retirement income		Investment		Foreign taxes paid		Other		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)		
Total.....	1,489,769	166,665	1,954,208	361,394	110,446	42,292	93,616	6,642	53,614,146	45,304,084	84.5	
\$600 under \$1,000.....	(*)	(*)	3,779	25	-	-	(*)	(*)	552,583	4,729	9	
\$1,000 under \$2,000.....	89,701	2,703	40,675	1,603	-	-	5,726	81	4,487,369	328,528	7.3	
\$2,000 under \$3,000.....	239,895	17,502	74,327	5,170	8,135	628	4,919	107	4,325,234	768,744	17.8	
\$3,000 under \$4,000.....	256,793	24,523	128,227	10,727	-	-	6,943	796	5,047,285	1,356,103	26.9	
\$4,000 under \$5,000.....	221,168	25,449	148,153	15,959	5,326	311	5,525	276	5,201,239	1,878,785	36.1	
\$5,000 under \$6,000.....	140,061	18,825	182,851	23,200	3,693	445	3,498	286	5,201,624	2,409,293	46.3	
\$6,000 under \$7,000.....	105,186	14,866	163,511	24,151	1,289	344	3,348	155	5,378,580	3,030,288	56.3	
\$7,000 under \$8,000.....	78,544	11,493	145,432	22,771	2,220	480	6,796	290	4,928,047	3,357,284	68.1	
\$8,000 under \$9,000.....	56,055	7,982	124,446	21,972	4,407	1,270	5,754	176	4,125,098	3,368,062	81.6	
\$9,000 under \$10,000.....	50,051	7,037	99,949	20,674	4,193	660	3,329	270	3,377,613	3,269,180	96.8	
\$10,000 under \$15,000.....	123,895	17,921	333,203	67,395	18,857	4,589	15,985	1,265	7,695,823	10,711,983	1,392	
\$15,000 under \$20,000.....	51,670	7,541	164,201	39,220	14,452	4,000	9,313	473	1,756,955	4,188,905	2,384	
\$20,000 under \$50,000.....	64,839	9,313	291,286	81,588	35,116	15,034	16,490	1,300	1,379,805	7,318,865	5,304	
\$50,000 under \$100,000.....	8,634	1,310	48,779	21,459	10,721	8,065	4,353	689	143,203	2,513,390	17,551	
\$100,000 under \$500,000.....	1,252	180	5,291	5,168	1,983	5,676	697	278	13,476	716,824	53,193	
\$500,000 under \$1,000,000.....	25	4	67	139	33	659	10	69	151	40,452	267,894	
\$1,000,000 or more.....	12	1	31	173	21	131	14	129	61	42,669	699,492	
Returns under \$5,000.....	809,544	70,193	395,162	33,484	13,461	940	24,030	1,261	19,613,710	4,336,888	22.1	
Returns \$5,000 under \$10,000.....	429,898	60,203	716,190	112,769	15,802	3,199	22,724	1,178	23,010,962	15,434,106	67.1	
Returns \$10,000 or more.....	250,328	36,270	842,859	215,142	81,184	38,152	46,862	4,203	10,989,474	25,533,087	2,323	

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 21.—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 returns	Amount (Thousand dollars)	Total (Thousand dollars)	Tax base for alternative tax computation (Thousand dollars)	For normal tax and surtax rates (balance for partial 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)	(12)	
Total.....	86,949	11,039,710	83,922	1,647,369	3,025	2,920	287,006	172,204	9,217,239	9,228,938	5,975,426	3,253,606	
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$20,000 under \$50,000.....	9,535	374,740	8,493	45,010	1,042	1,044	17,334	10,404	318,287	318,287	270,614	47,674	
\$50,000 under \$100,000.....	45,078	3,407,066	43,672	416,764	1,406	1,404	154,588	92,753	2,896,154	2,896,168	2,490,745	405,423	
\$100,000 under \$500,000.....	30,243	5,164,401	29,815	837,537	426	422	107,997	64,799	4,261,655	4,264,647	2,737,441	1,527,247	
\$500,000 under \$1,000,000.....	1,240	836,827	1,235	139,322	5	5	4,412	2,647	694,851	697,190	236,677	458,564	
\$1,000,000 or more.....	563	1,255,650	562	208,502	1	1	1,950	1,170	1,045,978	1,052,332	237,705	814,628	
Adjusted gross income classes	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)		
	(13)	(14)	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)	(25)
Total.....	4,263,099	46.19	11,518	1,640	26,472	14,397	15,674	19,306	6,083	2,060	86,648	4,225,612	48,768
Under \$20,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	122,813	38.59	2,526	314	1,613	299	1,147	1,137	731	52	9,535	121,012	12,691
\$50,000 under \$100,000.....	1,150,348	39.72	5,028	751	13,531	4,870	6,652	3,602	2,514	404	45,073	1,140,730	25,308
\$100,000 under \$500,000.....	2,054,421	48.17	3,749	541	10,264	7,245	7,258	10,424	2,640	845	30,237	2,035,278	67,311
\$500,000 under \$1,000,000.....	372,139	53.38	141	22	500	1,108	403	2,743	132	307	1,240	367,953	296,736
\$1,000,000 or more.....	563,333	53.53	74	12	274	830	214	1,400	66	452	563	560,639	995,806

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 22.—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													
			14 percent		15 percent		16 percent		17 percent		18 percent		19 percent		20 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.....	53,707,821	245,840,518	6,605,609	2,527,608	6,006,715	7,334,758	6,283,694	13,164,738	6,224,875	18,883,067	562,213	1,672,356	17,602,547	85,817,507	324,411	1,581,585
Taxable returns, total.....	53,053,504	245,125,004	6,251,271	2,405,279	5,838,773	7,153,851	6,204,383	13,024,619	6,202,879	18,815,103	562,213	1,672,356	17,579,939	85,706,962	324,265	1,580,981
Under \$1,000.....	550,427	33,194	550,427	33,194	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,446,854	2,280,397	2,408,416	672,709	1,711,443	1,256,344	332,995	351,344	1,204,060	2,094,329	-	-	-	-	-	-
\$2,000 under \$3,000.....	4,281,291	5,147,205	1,003,064	442,515	545,069	481,688	1,309,308	1,677,874	1,359,562	4,748,230	-	-	219,791	450,799	-	-
\$3,000 under \$4,000.....	5,002,432	8,772,386	1,022,288	513,189	899,488	1,265,577	500,288	854,943	354,201	617,894	53,169	121,756	2,172,999	5,398,826	-	-
\$4,000 under \$5,000.....	5,159,549	11,919,722	642,415	344,904	1,086,798	1,636,307	981,534	2,317,937	256,384	682,877	184,724	496,682	2,006,368	6,435,522	-	-
\$5,000 under \$6,000.....	5,163,232	15,091,001	354,660	209,251	759,734	1,184,724	1,195,703	2,984,613	959,843	3,279,640	204,001	647,076	705,813	2,502,787	29,729	125,627
\$6,000 under \$7,000.....	5,346,657	18,819,647	178,791	110,740	516,641	812,002	960,102	2,437,361	1,359,562	4,748,230	86,870	292,815	1,153,890	5,009,219	124,084	570,014
\$7,000 under \$8,000.....	4,902,729	20,583,964	62,195	38,546	214,265	337,705	588,332	1,511,450	1,118,324	3,961,957	23,465	76,693	2,129,162	10,291,690	111,887	575,785
\$8,000 under \$9,000.....	4,099,967	20,292,706	24,528	15,259	66,192	102,194	222,504	575,144	607,537	2,169,053	9,196	33,129	2,701,537	14,386,729	39,712	207,498
\$9,000 under \$10,000.....	3,358,797	19,365,201	4,582	2,835	27,357	44,679	79,985	207,217	240,427	865,232	-	-	2,690,022	15,963,281	13,384	72,229
\$10,000 under \$15,000.....	7,621,356	60,193,157	5,395	3,026	10,714	17,501	31,131	79,911	101,130	363,923	778	2,797	3,759,682	24,905,794	-	-
\$15,000 under \$20,000.....	1,699,912	20,923,876	-	693	693	1,137	1,373	3,391	963	3,329	-	-	35,538	244,600	5,462	28,620
\$20,000 under \$50,000.....	1,229,393	26,881,641	444	608	332	1,252	1,004	2,323	352	1,095	-	-	4,708	28,510	-	-
\$50,000 under \$100,000.....	152,204	8,176,827	-	-	-	58	1,650	6	(*)	(*)	(*)	(*)	145	4,407	-	-
\$100,000 under \$500,000.....	36,814	4,877,463	54	9,352	42	8,384	61	10,844	47	8,336	6	992	245	40,302	7	1,208
\$500,000 under \$1,000,000.....	1,289	700,994	9	5,542	4	2,453	2	1,266	6	4,271	-	-	27	14,289	-	-
\$1,000,000 or more.....	601	1,065,623	3	3,609	1	1,703	3	7,351	7	13,983	-	-	12	30,207	-	-
Nontaxable returns.....	654,317	715,514	354,340	122,329	167,943	180,907	79,312	140,121	21,994	67,963	-	-	22,608	110,544	(*)	(*)

Adjusted gross income classes	Marginal tax rate classes—Continued																	
	22 percent		25 percent		27 percent		28 percent		31 percent		32 percent		35 percent		36 percent		39 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.....	6,402,149	49,586,210	1,937,937	20,751,936	18,411	202,979	671,908	9,699,272	9,902	129,330	329,597	6,050,224	3,657	64,255	197,513	4,367,857	127,995	3,427,088
Taxable returns, total.....	6,397,320	49,545,222	1,936,351	20,732,806	18,359	202,421	671,119	9,687,597	9,897	129,259	329,279	6,044,442	3,657	64,255	197,453	4,366,360	127,844	3,423,677
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.....	955,073	4,162,777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	966,719	4,839,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	405,892	2,225,065	249,209	1,565,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	110,587	631,286	319,126	2,175,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	69,808	450,985	185,743	1,373,437	-	-	46,536	382,046	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	3,197,315	29,796,484	161,325	1,562,952	13,224	142,759	212,253	1,907,374	1,879	23,024	96,161	1,044,110	-	-	25,114	316,004	-	-
\$15,000 under \$20,000.....	672,852	7,160,531	829,671	11,196,533	-	-	51,005	819,604	7,569	98,865	15,421	185,828	1,504	25,210	35,642	469,721	29,218	435,192
\$20,000 under \$50,000.....	18,484	196,570	190,534	2,758,654	5,121	57,341	360,328	6,451,090	438	5,812	216,456	4,699,633	2,131	36,735	134,993	3,432,133	96,093	2,804,386
\$50,000 under \$100,000.....	249	6,041	343	11,083	-	-	521	16,972	-	-	740	22,307	(*)	(*)	1,101	42,044	1,945	73,458
\$100,000 under \$500,000.....	301	48,807	367	57,394	13	1,790	430	64,338	11	1,558	476	72,085	11	1,577	565	78,195	552	79,111
\$500,000 under \$1,000,000.....	21	12,465	24	14,644	1	531	32	18,571	-	-	20	12,063	-	-	28	13,979	25	14,797
\$1,000,000 or more.....	9	14,944	9	17,362	-	-	14	27,602	-	-	5	8,416	-	-	10	14,284	11	16,733
Nontaxable returns.....	4,830	40,989	1,586	19,131	(*)	(*)	788	11,677	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)

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

Table 22.—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																		
	40 percent		41 percent		42 percent		43 percent		45 percent		46 percent		48 percent		50 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	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)	(50)	(51)	(52)		
Grand total.....	1,713	38,200	1,391	33,559	87,062	2,645,213	1,675	43,506	62,724	2,190,082	1,394	43,476	47,972	1,919,685	72,192	3,236,741	530	308,247	
Taxable returns, total.....	1,713	38,200	1,391	33,559	87,020	2,643,777	1,675	43,506	62,703	2,189,297	1,394	43,476	47,955	1,918,910	72,152	3,235,036	530	308,247	
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.....	1,697	35,509	1,368	31,316	12,767	215,064	1,631	40,874	558	10,196	1,289	38,469	30,006	1,034,790	22,262	639,023	(*)	(*)	
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	3,764	147,562	(*)	(*)	8,088	334,584	88	3,037	17,209	756,667	48,386	2,381,521	(*)	(*)	
\$100,000 under \$500,000.....	4	698	11	1,606	564	71,816	7	680	587	74,930	16	1,970	707	87,955	1,446	169,890	341	82,246	
\$500,000 under \$1,000,000.....	-	-	-	-	23	11,977	1	912	15	9,560	-	-	27	16,352	43	24,695	90	54,137	
\$1,000,000 or more.....	1	1,494	-	-	3	3,448	-	-	6	14,666	-	-	6	23,146	15	19,907	73	169,979	
Nontaxable returns.....	-	-	-	-	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued																
	50 percent (alternative tax computation returns with capital gains tax and normal and surtax)			52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		60 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.....	79,799	5,366,510	2,779,331	341	14,886	50,058	2,775,347	27,183	1,804,674	124	6,929	14,496	1,147,034	156	11,831	8,297	733,701
Taxable returns, total.....	79,502	5,365,615	2,779,110	341	14,886	50,042	2,774,396	27,180	1,804,503	124	6,929	14,485	1,146,570	156	11,831	8,286	733,224
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.....	9,234	260,594	46,353	228	8,922	11,995	353,471	6,519	229,177	-	-	2,113	85,872	-	-	518	23,423
\$50,000 under \$100,000.....	42,167	2,302,993	386,401	99	4,506	35,474	2,076,908	17,413	1,182,850	119	6,335	8,261	595,034	125	8,626	2,898	171,637
\$100,000 under \$500,000.....	26,568	2,355,226	1,362,019	15	1,458	2,498	280,331	3,180	334,121	5	594	4,056	417,544	31	3,205	4,832	511,579
\$500,000 under \$1,000,000.....	1,066	219,210	373,554	-	-	59	36,305	50	29,642	-	-	39	23,042	-	-	30	17,367
\$1,000,000 or more.....	467	227,592	610,783	-	-	16	27,381	18	28,713	-	-	16	25,078	-	-	8	9,218
Nontaxable returns.....	(*)	(*)	221	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)

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

Table 22.—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																	
	61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 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.....	103	8,603	7,770	824,017	103	9,214	4,217	515,790	2,544	388,291	46	6,798	1,668	275,885	1,003	177,719	3,926	1,432,018
Taxable returns, total.....	103	8,603	7,753	823,143	103	9,214	4,216	515,652	2,543	388,132	46	6,798	1,668	275,885	1,000	177,359	3,919	1,430,388
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.....	68	5,109	2,491	142,969	62	5,345	1,346	89,092	546	41,374	-	-	384	32,676	62	5,819	-	-
\$100,000 under \$500,000.....	35	3,494	5,212	629,871	41	3,870	2,818	385,711	1,949	293,951	46	6,798	1,255	204,395	909	154,534	3,058	672,938
\$500,000 under \$1,000,000.....	-	-	35	18,447	-	-	35	19,224	32	17,279	-	-	16	7,140	21	9,600	574	292,783
\$1,000,000 or more.....	-	-	15	31,856	-	-	17	21,625	16	35,528	-	-	12	31,674	8	7,406	287	464,667
Nontaxable returns.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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 23.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: 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											
			14 percent		15 percent		16 percent		17 percent		19 percent		22 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.....	33,996,193	191,204,346	3,162,332	1,609,451	3,696,181	5,624,134	4,120,003	10,400,854	4,536,958	15,933,058	12,412,706	70,803,585	3,853,938	36,998,544
Taxable returns, total.....	33,614,027	190,664,041	2,946,556	1,517,900	3,606,101	5,496,991	4,085,671	10,316,918	4,519,479	15,872,686	12,394,164	70,703,846	3,850,309	36,963,532
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	162,117	32,131	162,117	32,131	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	864,013	528,215	695,632	329,228	168,381	198,987	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	1,873,570	2,067,668	878,389	444,578	792,766	1,179,426	202,415	443,664	-	-	-	-	-	-
\$4,000 under \$5,000.....	2,678,236	4,593,835	997,711	324,561	1,055,773	1,612,663	859,802	2,139,016	164,950	517,596	-	-	-	-
\$5,000 under \$6,000.....	3,294,914	7,954,988	342,798	203,335	757,477	1,183,288	1,159,559	2,930,627	938,273	3,240,751	96,807	396,987	-	-
\$6,000 under \$7,000.....	4,017,128	12,661,179	174,524	108,508	513,695	809,603	947,738	2,419,414	1,351,826	4,734,553	1,029,345	4,589,101	-	-
\$7,000 under \$8,000.....	4,067,029	16,013,027	60,725	37,902	212,794	336,599	583,024	1,504,561	1,116,709	3,959,235	2,093,778	10,174,729	-	-
\$8,000 under \$9,000.....	3,607,335	17,204,180	24,528	15,259	66,192	102,194	220,889	572,291	606,067	2,166,383	2,689,659	14,348,053	-	-
\$9,000 under \$10,000.....	3,039,225	17,074,412	4,582	2,835	27,357	44,879	79,177	206,095	240,282	864,957	2,687,826	15,955,846	-	-
\$10,000 under \$15,000.....	7,129,466	55,718,231	5,141	2,921	10,612	17,418	30,810	79,494	100,120	362,072	3,757,199	24,898,032	3,159,810	29,547,786
\$15,000 under \$20,000.....	1,584,136	19,366,869	-	-	-	-	-	-	-	-	-	-	672,024	7,155,889
\$20,000 under \$50,000.....	1,127,645	24,577,365	356	208	1,015	1,616	1,238	3,217	896	3,211	34,948	242,837	672,024	7,155,889
\$50,000 under \$100,000.....	136,223	7,330,218	-	-	-	-	973	310	310	1,063	4,293	27,257	18,028	191,555
\$100,000 under \$500,000.....	31,462	4,156,343	42	7,866	35	6,880	42	7,784	34	6,248	93	1,153	176	2,052
\$500,000 under \$1,000,000.....	1,057	577,398	8	4,959	3	1,935	1	640	6	4,271	22	11,783	243	40,993
\$1,000,000 or more.....	471	807,982	3	3,609	1	7,703	3	7,351	6	12,346	11	25,904	8	13,382
Nontaxable returns.....	382,165	540,305	215,776	91,553	90,081	127,145	34,332	83,936	17,478	60,375	18,542	99,740	3,629	35,012

Adjusted gross income classes	Marginal tax rate classes—Continued													
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 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.....	1,083,602	14,834,737	408,344	7,348,855	215,326	4,771,536	130,236	3,460,364	93,757	2,895,931	63,446	2,227,797	46,586	1,857,395
Taxable returns, total.....	1,082,335	14,817,896	407,770	7,338,970	215,110	4,766,837	130,181	3,458,935	93,674	2,893,534	63,404	2,226,361	46,565	1,856,609
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.....	65,773	810,510	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	826,699	11,173,018	47,521	787,512	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	189,288	2,749,094	359,458	6,442,933	214,070	4,668,205	128,729	3,330,870	91,352	2,731,546	59,328	2,009,999	38,315	1,448,349
\$50,000 under \$100,000.....	228	3,747	370	8,027	599	15,254	919	32,872	1,794	66,041	3,546	137,969	7,692	316,272
\$100,000 under \$500,000.....	315	50,257	379	56,445	417	62,909	500	68,985	497	71,269	507	64,697	539	68,909
\$500,000 under \$1,000,000.....	23	13,908	29	17,459	19	12,053	23	11,924	23	13,758	21	11,351	13	8,413
\$1,000,000 or more.....	9	17,362	13	26,594	5	8,416	10	14,284	8	10,920	2	2,345	6	14,666
Nontaxable returns.....	1,266	16,840	575	9,885	216	4,701	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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

Table 23.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: 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														
	48 percent		50 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)		53 percent		55 percent		58 percent		
	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)	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.....	36,328	1,640,622	53,400	2,744,514	359	246,641	57,220	4,287,870	2,204,068	36,580	2,337,504	18,614	1,467,524	9,723	907,033
Taxable returns, total.....	36,311	1,639,847	53,370	2,743,053	359	246,641	57,072	4,287,212	2,203,919	36,564	2,336,580	18,612	1,467,353	9,723	907,033
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.....	18,840	785,027	4,210	188,733	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	16,782	738,283	47,750	2,355,868	(*)	(*)	33,140	1,931,786	252,549	34,151	2,018,619	15,532	1,098,026	5,819	475,254
\$100,000 under \$500,000.....	658	82,510	1,360	158,384	218	58,450	22,669	2,034,096	1,138,643	2,348	260,547	3,020	316,065	3,857	396,832
\$500,000 under \$1,000,000.....	26	15,525	35	20,161	76	44,842	888	177,715	316,987	49	30,033	45	26,649	34	20,123
\$1,000,000 or more.....	5	18,502	15	19,907	60	142,958	375	143,615	495,740	16	27,381	15	26,613	13	14,824
Nontaxable returns.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 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)
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Grand total.....	5,392	581,260	4,959	643,164	2,457	379,907	1,546	296,386	872	196,988	546	123,842	2,002	881,951
Taxable returns, total.....	5,392	581,260	4,959	643,164	2,456	379,770	1,545	296,227	872	196,988	545	123,662	1,998	880,692
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.....	657	59,726	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	4,700	497,606	4,916	599,776	2,411	344,255	1,504	248,536	846	159,408	522	109,727	1,367	380,779
\$500,000 under \$1,000,000.....	28	16,097	30	15,718	29	14,837	27	14,633	15	6,706	17	7,939	435	221,668
\$1,000,000 or more.....	6	7,832	13	27,669	16	20,678	14	33,058	11	30,875	6	5,996	196	278,245
Nontaxable returns.....	-	-	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: 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											
			14 percent		15 percent		16 percent		17 percent		19 percent		22 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.....	18,067,007	48,657,336	3,187,500	783,665	2,310,534	1,710,624	1,874,077	2,328,181	1,687,918	2,950,009	5,189,842	15,013,922	2,423,905	11,744,045
Taxable returns, total.....	17,802,443	48,488,663	3,054,878	755,069	2,232,671	1,656,860	1,830,341	2,273,444	1,683,399	2,942,421	5,185,775	15,003,120	2,422,848	11,739,081
Under \$1,000.....	548,003	32,864	548,003	32,864	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,249,886	2,236,640	2,206,256	629,796	1,711,443	1,256,344	332,188	350,499	-	-	-	-	-	-
\$2,000 under \$3,000.....	3,258,272	4,495,394	202,615	61,739	376,688	282,701	1,255,119	1,605,826	1,204,060	2,094,329	219,791	450,799	-	-
\$3,000 under \$4,000.....	2,881,287	6,351,492	70,266	20,343	106,722	86,352	177,098	354,201	617,894	2,172,999	5,398,826	-	-	-
\$4,000 under \$5,000.....	2,196,123	6,694,551	20,069	5,358	31,025	23,644	45,901	59,251	91,435	165,282	2,006,368	6,435,522	(*)	(*)
\$5,000 under \$6,000.....	1,603,829	6,321,425	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	1,107,019	5,279,904	7,368	2,721	6,673	4,941	12,302	16,077	21,570	38,889	609,006	2,105,801	953,748	4,157,283
\$7,000 under \$8,000.....	690,781	3,872,536	-	-	-	-	6,779	8,207	-	-	124,545	420,118	966,719	4,839,267
\$8,000 under \$9,000.....	402,842	2,589,722	-	-	-	-	-	-	10,965	19,344	35,384	116,960	398,974	2,182,130
\$9,000 under \$10,000.....	254,572	1,866,234	-	-	-	-	-	-	-	-	11,878	38,676	70,367	372,702
\$10,000 under \$15,000.....	408,026	3,766,597	-	-	-	-	-	-	-	-	(*)	(*)	19,290	102,174
\$15,000 under \$20,000.....	96,846	1,313,636	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,482	7,763	11,206	58,988
\$20,000 under \$50,000.....	86,360	1,962,478	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	591	1,763	625	3,121
\$50,000 under \$100,000.....	13,630	722,096	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	415	1,253	466	5,015
\$100,000 under \$500,000.....	4,640	628,801	10	1,209	7	1,504	16	2,578	13	2,088	52	3,254	73	3,989
\$500,000 under \$1,000,000.....	206	109,044	1	583	1	518	1	626	1	638	62	8,139	53	6,767
\$1,000,000 or more.....	121	245,249	-	-	-	-	-	-	-	-	5	2,507	1	590
Nontaxable returns.....	264,563	168,673	132,620	28,597	77,862	53,765	43,737	54,738	4,516	7,588	4,066	10,804	1,056	4,965

Adjusted gross income classes	Marginal tax rate classes—Continued													
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 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.....	816,863	5,581,436	263,564	2,350,418	109,416	1,204,403	64,309	849,436	34,238	531,157	23,616	417,416	15,564	315,525
Taxable returns, total.....	816,600	5,579,635	263,350	2,348,626	109,313	1,203,322	64,304	849,367	34,171	530,144	23,616	417,416	15,564	315,525
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.....	249,209	1,565,074	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	319,126	2,175,673	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	185,743	1,373,437	46,536	382,046	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	59,376	430,232	212,253	1,907,374	96,161	1,044,110	25,114	316,004	-	-	-	-	-	-
\$15,000 under \$20,000.....	1,943	14,133	3,484	32,092	11,817	132,129	35,642	469,721	29,218	435,192	12,767	215,064	558	10,196
\$20,000 under \$50,000.....	1,055	7,822	870	8,156	1,155	12,949	3,318	45,391	4,741	72,840	10,571	183,911	14,616	282,987
\$50,000 under \$100,000.....	104	6,969	152	8,945	130	6,400	167	8,065	152	7,418	218	9,593	349	16,403
\$100,000 under \$500,000.....	43	5,559	51	7,893	49	7,723	58	8,131	55	7,842	57	7,119	40	5,207
\$500,000 under \$1,000,000.....	1	736	3	1,112	1	11	5	2,055	2	1,039	2	626	1	732
\$1,000,000 or more.....	-	-	1	1,008	-	-	-	-	3	5,813	1	1,103	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-

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

Table 24.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: 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														
	48 percent		50 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)		53 percent		55 percent		58 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	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)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total.....	10,701	239,877	18,423	477,644	152	57,755	20,876	976,581	519,668	12,935	412,856	7,981	306,155	4,211	203,942
Taxable returns, total.....	10,701	239,877	18,412	477,400	152	57,755	20,729	976,344	519,596	12,934	412,829	7,981	306,155	4,200	203,478
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.....	-	-	-	-	-	-	9,162	257,801	46,105	11,731	342,440	6,421	224,738	2,113	85,872
\$20,000 under \$50,000.....	10,409	223,824	17,814	441,419	(*)	(*)	7,915	317,554	123,311	1,057	46,653	1,414	61,510	1,938	89,822
\$50,000 under \$100,000.....	250	10,814	511	20,651	-	-	-	-	-	137	18,246	139	15,974	142	15,139
\$100,000 under \$500,000.....	40	4,412	79	10,796	111	21,687	3,409	283,298	193,041	9	5,490	5	2,993	4	2,391
\$500,000 under \$1,000,000.....	1	826	8	4,534	13	8,795	157	36,197	49,954	-	-	2	940	3	10,254
\$1,000,000 or more.....	-	-	-	-	12	26,193	86	81,494	107,185	-	-	-	-	-	-
Nontaxable returns.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)

Adjusted gross income classes	Marginal tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 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)
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Grand total.....	2,906	152,441	2,717	172,916	1,670	124,174	896	79,401	772	74,494	433	48,925	1,864	528,911
Taxable returns, total.....	2,895	151,963	2,700	172,042	1,670	124,174	896	79,401	772	74,494	433	48,925	1,861	528,540
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 \$50,000.....	518	23,423	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	2,241	111,911	2,424	137,686	1,335	88,153	546	41,374	384	32,676	62	5,819	-	-
\$100,000 under \$500,000.....	132	13,972	269	27,440	330	32,685	344	33,777	387	41,383	366	41,134	1,648	281,415
\$500,000 under \$1,000,000.....	2	1,270	5	2,729	3	2,388	3	1,780	1	435	3	724	125	64,012
\$1,000,000 or more.....	2	1,387	2	4,187	1	947	2	2,470	-	-	1	1,249	88	183,113
Nontaxable returns.....	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	3	372

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data"
 (*) an asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 25.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: 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															
			14 percent		16 percent		18 percent		20 percent		22 percent		25 percent		27 percent		31 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.....	1,644,621	5,978,843	255,777	134,491	289,614	435,703	562,213	1,672,356	324,411	1,581,585	124,306	843,620	37,472	335,764	18,411	202,979	9,902	129,330
Taxable returns, total.....	1,637,034	5,972,304	249,833	132,312	288,370	434,259	562,213	1,672,356	324,265	1,580,981	124,161	842,610	37,416	335,273	18,359	202,421	9,897	129,259
Under \$1,000.....	2,423	330	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	24,851	11,627	34,043	10,782	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	159,006	123,597	104,816	51,549	54,190	72,048	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	247,574	353,226	73,632	48,269	120,774	183,202	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	285,190	631,336	24,635	14,985	75,831	119,670	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	264,490	314,589	-	-	23,842	37,910	-	-	29,729	125,627	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	222,510	878,564	10,231	6,070	8,905	14,017	-	-	647,076	204,001	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	144,919	698,401	-	-	-	-	-	-	878,815	124,084	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	89,790	498,804	-	-	-	-	-	-	292,815	111,887	-	-	6,917	42,935	-	-	-	-
\$9,000 under \$10,000.....	65,000	424,556	-	-	-	-	-	-	76,693	575,785	-	-	40,220	258,584	-	-	-	-
\$10,000 under \$15,000.....	83,864	708,329	(*)	(*)	4,017	6,084	-	-	33,129	39,712	-	-	50,518	348,811	-	-	-	-
\$15,000 under \$20,000.....	18,930	243,371	-	-	-	-	-	-	9,196	207,498	-	-	26,299	189,711	36,176	322,210	13,224	142,759
\$20,000 under \$50,000.....	15,389	341,799	-	-	-	-	-	-	778	72,229	-	-	(*)	(*)	1,231	11,486	4,818	53,913
\$50,000 under \$100,000.....	2,351	124,512	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-	303	3,428
\$100,000 under \$500,000.....	712	92,319	2	277	3	483	6	992	5,462	28,620	-	-	-	-	-	-	756	25,939
\$500,000 under \$1,000,000.....	26	14,532	-	-	-	-	-	-	7	1,208	5	1,048	9	1,577	13	1,790	9	1,033
\$1,000,000 or more.....	9	12,392	-	-	-	-	-	-	-	-	-	-	-	-	1	531	11	1,558
Nontaxable returns.....	7,591	6,539	5,945	2,179	1,243	1,446	-	-	145	604	145	1,012	56	490	51	558	5	70

Adjusted gross income classes	Marginal tax rate classes—Continued																		
	32 percent		35 percent		36 percent		40 percent		41 percent		43 percent		45 percent		46 percent		48 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.....	4,854	74,285	3,657	64,255	2,969	58,057	1,713	38,200	1,391	33,559	1,675	43,506	573	17,163	1,394	43,476	943	39,186	
Taxable returns, total.....	4,854	74,285	3,657	64,255	2,969	58,057	1,713	38,200	1,391	33,559	1,675	43,506	573	17,163	1,394	43,476	943	39,186	
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.....	3,604	53,699	1,504	25,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$50,000.....	1,230	18,479	2,131	36,735	2,946	55,872	1,697	35,509	1,368	31,316	1,631	40,874	518	14,026	1,289	38,469	756	25,939	
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	177	7,570
\$100,000 under \$500,000.....	10	1,453	11	1,577	7	1,079	4	698	11	1,606	7	680	8	813	16	1,970	9	1,033	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	4,644

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

Table 25.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: 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 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)		52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		
	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)	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)
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	
Grand total.....	369	14,584	19	3,852	1,702	102,059	55,595	341	14,886	543	24,987	588	30,996	124	6,929	562	36,059	156	11,831
Taxable returns, total.....	369	14,584	19	3,852	1,702	102,059	55,595	341	14,886	543	24,987	588	30,996	124	6,929	562	36,059	156	11,831
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.....	(*)	(*)	(*)	(*)	(*)	(*)	248	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	125	5,002	(*)	(*)	1,113	53,653	10,541	99	4,506	265	11,636	468	23,314	119	6,335	504	29,958	125	8,626
\$100,000 under \$500,000.....	7	711	12	2,110	490	37,832	30,335	15	1,458	13	1,538	21	2,082	5	594	57	5,573	31	3,205
\$500,000 under \$1,000,000.....	-	-	1	500	21	5,298	6,613	-	-	1	783	-	-	-	-	1	528	-	-
\$1,000,000 or more.....	-	-	1	828	6	2,483	7,858	-	-	-	-	1	1,160	-	-	-	-	-	-
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued																	
	61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 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)
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	
Grand total.....	103	8,603	93	7,938	103	9,214	90	11,710	102	12,504	46	6,798	23	4,404	24	4,951	60	21,156
Taxable returns, total.....	103	8,603	93	7,938	103	9,214	90	11,710	102	12,504	46	6,798	23	4,404	23	4,773	60	21,156
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.....	68	5,109	67	5,283	62	5,345	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	35	3,494	26	2,655	41	3,870	77	8,771	100	11,637	46	6,798	22	3,604	21	3,674	43	10,744
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	3	2,000	2	867	-	-	-	-	1	937	14	7,103
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	1	162	3	3,309	-
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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/1965 • TAX COMPUTATION AND TAX RATES

Table 26.—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			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
ALL RETURNS												
Total.....	67,596,300	429,201,239	255,093,824	50,144,133	54,418,670	12,228,749	49,529,695	11.5	19.4	67,596,300	-	-
Returns with special tax computation.....	848,568	12,104,889	9,241,608	2,525,410	-	-	2,468,100	20.4	26.7	848,568	-	-
0 Percent (returns with no tax base).....	13,039,910	17,076,842	-	-	-	-	-	-	-	13,039,910	-	-
Returns with taxable income, total.....	53,707,821	400,019,510	245,852,216	47,618,721	54,418,670	12,228,749	47,061,597	11.8	19.1	53,707,821	245,352,216	47,726,804
14 percent.....	6,605,609	17,547,876	2,527,608	361,685	2,508,321	351,165	338,883	1.9	13.4	53,707,291	42,173,901	5,904,346
15 percent.....	6,006,715	22,911,504	7,334,758	1,056,951	2,469,910	370,487	1,010,910	4.4	13.8	45,712,854	35,895,266	5,384,290
16 percent.....	6,283,694	30,462,338	13,164,738	1,954,161	2,740,015	438,402	1,904,683	6.3	14.5	41,094,968	32,047,648	5,153,224
17 percent.....	6,224,875	36,789,867	18,883,067	2,893,377	2,713,072	461,222	2,841,561	7.7	15.0	33,712,059	25,700,613	4,369,104
18 percent.....	562,213	2,973,453	1,672,356	267,273	546,549	98,379	265,954	8.9	15.9	1,099,214	1,620,538	291,697
19 percent.....	17,602,547	136,308,080	85,817,507	14,222,023	25,700,029	4,883,006	14,094,934	10.3	16.4	27,487,184	57,604,070	10,944,773
20 percent.....	324,411	2,343,141	1,581,585	271,520	282,771	56,554	270,474	11.5	17.1	537,001	707,950	141,590
22 percent.....	6,402,149	68,325,933	49,586,210	8,970,817	8,233,765	1,811,428	8,906,747	13.0	18.0	10,097,227	20,049,507	4,410,892
25 percent.....	1,937,937	27,159,909	20,751,936	4,085,959	2,456,631	614,258	4,048,523	14.9	19.5	3,695,078	8,229,057	2,057,264
27 percent.....	18,411	267,519	202,979	42,407	16,706	4,511	42,030	15.7	20.7	50,812	81,494	22,003
28 percent.....	671,908	12,409,869	9,699,272	2,080,450	945,721	264,802	2,055,942	16.6	21.2	1,706,329	4,455,968	1,247,671
31 percent.....	9,902	164,360	129,330	28,665	9,089	2,818	28,470	17.3	22.0	32,401	54,071	16,762
32 percent.....	329,597	7,611,320	6,050,224	1,400,190	491,760	157,362	1,380,889	18.1	22.8	1,056,920	2,957,237	946,316
35 percent.....	3,657	73,238	64,255	16,200	3,790	1,326	15,955	20.1	24.8	17,644	31,750	11,112
36 percent.....	197,513	5,434,941	4,367,857	1,097,707	308,155	110,936	1,084,306	20.0	24.8	723,666	2,111,120	760,003
39 percent.....	127,995	4,220,914	3,427,088	925,247	210,427	82,067	914,313	21.7	26.7	515,135	1,548,156	603,781
40 percent.....	1,713	46,728	38,200	10,755	1,585	634	10,354	22.2	27.1	11,019	20,182	8,073
41 percent.....	1,391	40,940	33,559	9,736	9,665	516	9,665	23.6	28.8	9,306	17,075	7,001
42 percent.....	87,062	3,241,765	2,645,213	758,709	143,251	60,165	748,897	23.1	28.3	387,139	1,180,187	495,679
43 percent.....	1,675	53,246	43,506	12,982	1,770	761	12,924	23.4	29.7	7,915	14,236	6,121
45 percent.....	62,724	2,678,177	2,190,082	670,258	104,800	47,160	662,316	24.7	30.2	306,317	935,769	421,096
46 percent.....	1,394	54,812	43,476	14,110	2,548	1,172	13,924	25.4	32.0	5,666	19,617	9,024
48 percent.....	47,972	2,326,984	1,919,685	625,344	82,437	39,570	619,152	26.6	32.3	242,200	748,865	359,455
50 percent.....	72,192	3,914,309	3,236,741	1,119,117	234,531	117,266	1,108,809	28.3	34.3	194,228	1,047,593	523,796
50 percent (alternative tax computation returns with capital gains tax only).....	530	351,041	308,247	154,122	308,247	154,124	153,291	43.7	49.7	530	308,247	154,124
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	479,799	59,811,568	58,145,811	3,748,208	2,779,330	1,389,665	53,715,203	37.9	45.6	79,799	2,779,330	1,389,665
52 percent.....	341	18,315	14,886	5,524	377	196	5,426	29.6	36.5	2,961	5,608	2,916
53 percent.....	50,058	3,320,091	2,775,347	1,049,525	228,319	121,009	1,039,450	31.3	37.5	121,694	930,651	493,245
55 percent.....	27,183	2,149,781	1,804,674	733,697	121,132	66,623	722,615	33.6	40.0	71,636	552,890	304,090
56 percent.....	124	8,088	6,929	2,827	122	69	2,796	34.6	40.4	1,488	2,847	1,594
58 percent.....	14,496	1,374,816	1,147,034	493,286	67,856	39,356	487,753	35.5	42.5	44,329	358,356	207,847
59 percent.....	156	14,899	11,831	5,320	458	270	5,292	35.5	44.7	802	4,335	2,558
60 percent.....	8,297	880,837	733,701	329,314	37,810	22,686	326,122	37.0	44.4	29,031	236,544	141,926
61 percent.....	103	11,189	8,603	3,962	366	223	3,884	34.7	45.1	646	3,623	2,210
62 percent.....	7,770	993,956	824,017	387,786	55,245	34,252	384,237	38.7	46.6	21,276	251,846	162,345
63 percent.....	103	10,670	9,214	4,414	445	280	4,391	41.2	47.7	449	3,212	2,023
64 percent.....	4,217	632,461	515,790	253,980	30,332	19,413	251,350	39.7	48.7	13,403	172,373	110,319
66 percent.....	2,544	472,188	388,291	197,942	19,245	12,702	195,717	41.4	50.4	9,187	121,403	80,126
67 percent.....	46	8,304	6,798	3,640	470	315	3,620	43.6	53.3	153	2,610	1,749
68 percent.....	1,668	334,765	275,885	144,765	12,180	8,282	143,433	42.8	52.0	6,596	37,786	59,695
69 percent.....	1,003	222,050	177,719	95,993	7,505	5,179	94,875	42.7	53.4	4,929	67,385	46,496
70 percent.....	3,926	1,846,816	1,432,018	856,981	540,339	378,237	846,730	45.8	59.1	3,926	669,719	468,803

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

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Table 26.—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)	Adjusted gross income	Total tax base			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	As a percent of— (8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total.....	39,505,774	337,997,857	199,439,694	39,240,944	42,127,601	9,440,858	38,758,831	11.5	19.4	39,505,774	-	-
Returns with special tax computation ¹	546,666	10,638,737	8,226,117	2,250,497	-	-	2,198,309	20.7	26.7	546,666	-	-
0 Percent (returns with no tax base) ²	4,962,917	10,763,820	-	-	-	-	-	-	-	4,962,917	-	-
Returns with taxable income, total.	33,996,193	316,595,302	191,213,577	36,990,450	42,127,601	9,440,858	36,560,524	11.5	19.1	33,996,193	191,213,577	37,055,671
14 percent.....	3,162,332	12,372,881	1,609,451	231,734	1,592,963	223,015	214,330	1.7	13.3	33,995,833	32,429,654	4,540,152
15 percent.....	3,696,181	18,447,540	5,624,134	810,781	1,917,463	287,619	776,197	4.2	13.8	30,833,502	29,058,150	4,358,723
16 percent.....	4,120,003	24,730,568	10,400,854	1,544,648	2,144,743	343,159	1,508,426	6.1	14.5	27,137,320	25,165,596	4,026,495
17 percent.....	4,536,958	31,765,900	15,933,058	2,441,634	2,299,477	390,911	2,401,535	7.6	15.1	23,017,317	20,783,516	3,533,198
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	12,412,706	114,539,997	70,803,585	11,730,251	21,083,634	4,005,891	11,631,238	10.2	16.4	18,480,360	45,353,786	8,617,219
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	3,853,938	51,723,674	36,998,544	6,691,802	6,103,209	1,342,706	6,640,472	12.8	17.9	6,067,654	14,956,241	3,290,373
25 percent.....	1,083,602	19,630,116	14,834,737	2,925,729	1,754,370	438,592	2,895,674	14.8	19.5	2,213,716	6,272,747	1,568,187
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	408,344	9,486,741	7,348,855	1,580,020	721,134	201,918	1,560,231	16.4	21.2	1,130,114	3,606,117	1,009,713
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	215,326	6,027,616	4,771,536	1,105,444	389,262	124,564	1,090,133	18.1	22.8	721,770	2,413,050	772,176
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	130,236	4,317,980	3,460,364	870,182	244,576	88,047	859,464	19.9	24.8	506,444	1,747,731	629,183
39 percent.....	93,757	3,570,966	2,895,931	781,306	178,727	69,704	772,463	21.6	26.7	376,208	1,307,147	509,787
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	63,446	2,730,861	2,227,797	638,536	120,138	50,458	630,566	23.1	28.3	282,451	995,000	417,900
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	46,586	2,265,133	1,857,395	567,417	87,956	39,580	560,577	24.7	30.2	219,005	776,658	349,496
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	36,328	1,986,759	1,640,622	533,364	69,946	33,574	528,210	26.6	32.2	172,419	613,524	294,492
50 percent.....	53,400	3,311,685	2,744,514	948,227	199,348	99,674	939,516	28.4	34.2	136,091	861,084	430,542
50 percent (alternative tax computation returns with capital gains tax only).....	359	276,676	246,641	123,319	246,641	123,321	122,794	44.4	49.8	359	246,641	123,321
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	4 ⁵ 7,220	3 ⁷ 7,764,117	3 ⁶ 6,491,909	3 ² 9,946,166	2,204,067	1,102,034	3 ² 9,920,404	37.6	45.0	57,220	2,204,067	1,102,034
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	36,580	2,789,810	2,337,504	884,017	194,613	103,145	876,064	31.4	37.5	82,691	747,859	396,365
55 percent.....	18,614	1,741,223	1,467,524	597,520	98,720	54,296	588,778	33.8	40.1	46,111	428,659	235,762
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	9,723	1,080,392	907,033	389,772	53,167	30,837	386,421	35.8	42.6	27,497	266,453	154,543
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	5,392	693,011	581,260	261,064	29,836	17,902	258,631	37.3	44.5	17,774	178,425	107,055
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	4,959	772,357	643,164	302,802	43,518	26,981	300,251	38.9	46.7	12,383	191,980	119,028
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	2,457	465,497	379,907	187,081	22,285	14,262	184,923	39.7	48.7	7,423	121,614	77,833
66 percent.....	1,546	358,410	296,386	151,027	14,409	9,510	149,417	41.7	50.4	4,966	82,813	54,656
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	872	237,504	196,988	103,127	8,482	5,768	102,079	43.0	51.8	3,420	59,442	40,420
69 percent.....	546	154,428	123,842	66,815	5,215	3,598	66,091	42.8	53.4	2,548	45,255	31,226
70 percent.....	2,002	1,117,577	881,951	522,831	299,702	209,792	516,043	46.2	58.5	2,002	379,702	265,792

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

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 26.—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	Total tax base			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total.....	26,202,612	80,570,009	49,547,718	9,733,405	10,924,999	2,503,154	9,609,517	11.9	19.4	26,202,612	-	-
Returns with special tax computation ¹	274,227	1,264,940	887,990	238,534	-	-	234,003	18.5	26.4	274,227	-	-
0 Percent (returns with no tax base) ²	7,861,381	5,932,299	-	-	-	-	-	-	-	7,861,381	-	-
Returns with taxable income, total..	18,067,007	73,372,773	48,659,728	9,494,870	10,924,999	2,503,154	9,609,518	13.1	19.7	18,067,007	48,659,728	9,535,799
14 percent.....	3,187,500	4,418,229	783,665	110,960	781,210	109,370	106,052	2.4	13.5	³ 18,066,853	8,221,253	1,150,975
15 percent.....	2,310,534	4,463,964	1,710,624	246,170	552,447	82,867	234,712	5.3	13.7	14,879,353	6,837,116	1,025,567
16 percent.....	1,874,077	4,604,348	2,328,181	345,423	449,663	71,946	332,632	7.2	14.3	12,968,819	5,797,204	927,553
17 percent.....	1,687,918	5,023,967	2,950,009	451,744	413,595	70,311	440,027	8.8	14.9	10,694,742	4,917,097	835,907
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	5,189,842	21,768,084	15,013,922	2,491,772	4,616,395	877,115	2,463,696	11.3	16.4	9,006,824	12,250,285	2,327,554
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	2,423,905	15,436,951	11,744,045	2,125,281	2,033,782	447,432	2,113,256	13.7	18.0	3,816,982	4,819,926	1,060,384
25 percent.....	816,863	7,078,706	5,581,436	1,094,594	668,042	167,011	1,087,564	15.4	19.5	1,393,077	1,820,478	455,119
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	263,564	2,923,128	2,350,418	500,430	224,586	62,884	495,711	17.0	21.1	576,215	849,851	237,958
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	109,416	1,487,666	1,204,403	277,063	97,967	31,350	273,324	18.4	22.7	312,651	504,382	161,402
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	64,309	1,042,865	849,436	212,259	60,721	21,859	209,925	20.1	24.7	203,235	338,509	121,863
39 percent.....	34,238	649,948	531,157	143,941	31,700	12,363	141,850	21.8	26.7	138,926	241,009	93,994
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	23,616	510,904	417,416	120,173	23,113	9,707	118,332	23.2	28.3	104,688	185,188	77,779
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	15,564	389,992	315,525	97,330	16,223	7,300	96,268	24.7	30.5	81,072	147,170	66,227
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	10,701	292,201	239,877	77,670	10,486	5,035	76,751	26.3	32.0	65,508	120,032	57,616
50 percent.....	18,423	583,880	477,644	165,682	34,785	17,392	164,131	28.1	34.4	54,807	180,197	90,099
50 percent (alternative tax computation returns with capital gains tax only).....	152	69,682	57,755	28,877	57,755	28,877	28,576	41.0	49.5	152	57,755	28,877
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	⁴ 20,876	⁵ 1,856,174	⁵ 1,496,248	⁵ 728,039	519,668	259,834	⁵ 721,389	38.9	48.2	20,876	519,668	259,834
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	12,935	500,437	412,856	156,026	32,699	17,330	153,976	30.8	37.3	36,384	173,491	91,950
55 percent.....	7,981	371,040	306,155	123,821	20,809	11,445	121,718	32.8	39.8	23,449	113,692	62,531
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	4,211	250,877	203,942	88,081	11,648	6,756	85,998	34.3	42.2	15,468	79,243	45,961
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	2,906	187,826	152,441	68,250	7,974	4,785	67,491	35.9	44.3	11,257	58,118	34,871
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	2,717	211,898	172,916	81,265	11,551	7,162	80,312	37.9	46.4	8,351	67,895	42,095
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	1,670	152,564	124,174	61,097	7,517	4,811	60,715	39.8	48.9	5,634	47,163	30,184
66 percent.....	896	98,651	79,401	40,499	3,991	2,634	39,928	40.5	50.3	3,965	34,682	22,890
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	772	91,570	74,494	39,249	3,517	2,392	38,969	42.6	52.3	3,069	26,483	18,009
69 percent.....	433	60,843	48,925	26,407	2,061	1,422	26,160	43.0	53.5	2,297	20,701	14,284
70 percent.....	1,864	702,552	528,911	320,806	231,094	161,766	317,441	45.2	60.0	1,864	277,594	194,316

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

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

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Table 26.—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	Total tax base			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
RETURNS OF HEAD OF HOUSEHOLD												
Total.....	1,887,912	10,633,373	6,106,419	1,169,785	1,366,072	284,736	1,161,345	10.9	19.0	1,887,912	-	-
Returns with special tax computation ¹	27,675	201,212	127,502	36,379	-	-	35,788	17.8	28.1	27,675	-	-
0 Percent (returns with no tax base) ²	215,612	380,724	-	-	-	-	-	-	-	215,612	-	-
Returns with taxable income, total.	1,644,621	10,051,441	5,978,917	1,133,406	1,366,072	284,738	1,125,558	11.2	18.8	1,644,621	5,978,917	1,135,339
14 percent.....	255,777	756,766	134,491	18,991	134,147	18,781	18,500	2.4	13.8	1,644,605	1,522,994	213,219
15 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
16 percent.....	289,614	1,127,442	435,703	64,091	145,609	23,298	63,624	5.6	14.6	1,388,828	1,244,849	199,176
17 percent.....	562,213	2,973,453	1,672,356	267,273	546,549	98,379	265,954	8.9	15.9	1,099,214	1,620,538	291,697
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
20 percent.....	324,411	2,343,141	1,581,585	271,520	282,771	56,554	270,474	11.5	17.1	537,001	707,950	141,590
22 percent.....	124,306	1,165,308	843,620	153,734	96,774	21,290	153,019	13.1	18.1	212,590	273,340	60,135
25 percent.....	37,472	451,087	335,764	65,637	34,220	8,555	65,285	14.5	19.4	88,284	135,833	33,958
27 percent.....	18,411	267,519	202,979	42,407	16,706	4,511	42,030	15.7	20.7	50,812	81,494	22,003
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
31 percent.....	9,902	164,360	129,330	28,665	9,089	2,818	28,470	17.3	22.0	32,401	54,071	16,762
32 percent.....	4,854	96,039	74,285	17,683	4,531	1,450	17,432	18.2	23.5	22,499	39,805	12,737
35 percent.....	3,657	79,238	64,255	16,200	3,790	1,326	15,955	20.1	24.8	17,644	31,750	11,112
36 percent.....	2,969	74,096	58,057	15,267	2,858	1,029	14,917	20.1	25.7	13,988	24,881	8,957
39 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	1,713	46,728	38,200	10,755	1,585	634	10,354	22.2	27.1	11,019	20,182	8,073
41 percent.....	1,391	40,940	33,559	9,736	1,259	516	9,665	23.6	28.8	9,306	17,075	7,001
42 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	1,675	55,246	43,506	12,982	1,770	761	12,924	23.4	29.7	7,915	14,236	6,121
45 percent.....	573	23,053	17,163	5,511	621	280	5,470	23.7	31.9	6,240	11,941	5,374
46 percent.....	1,394	54,812	43,476	14,110	2,548	1,172	13,924	25.4	32.0	5,666	19,617	9,024
48 percent.....	943	48,025	39,186	14,311	2,006	963	14,192	29.6	36.2	4,273	15,309	7,348
50 percent.....	369	18,744	14,584	5,208	399	199	5,162	27.5	35.4	3,330	6,312	3,156
50 percent (alternative tax computation returns with capital gains tax only).....	19	4,683	3,852	1,926	3,852	1,926	1,920	41.0	49.8	19	3,852	1,926
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	41,702	191,277	157,655	74,003	55,595	27,798	73,410	38.4	46.6	1,702	55,595	27,798
52 percent.....	341	18,315	14,886	5,524	377	196	5,426	29.6	36.5	2,961	5,608	2,916
53 percent.....	543	29,844	24,987	9,482	1,008	534	9,411	31.5	37.7	2,619	9,302	4,930
55 percent.....	588	37,518	30,996	12,356	1,603	881	12,119	32.3	39.1	2,076	10,539	5,797
56 percent.....	124	8,088	6,929	2,827	122	69	2,796	34.6	40.4	1,488	2,847	1,594
58 percent.....	562	43,547	36,059	15,432	3,040	1,763	15,334	35.2	42.5	1,364	12,660	7,343
59 percent.....	156	14,899	11,831	5,320	458	270	5,292	35.5	44.7	802	4,335	2,558
60 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
61 percent.....	103	11,189	8,603	3,962	366	223	3,884	34.7	45.1	646	3,623	2,210
62 percent.....	93	9,702	7,938	3,719	176	109	3,673	37.9	46.3	543	1,972	1,223
63 percent.....	103	10,670	9,214	4,414	445	280	4,391	41.2	47.7	449	3,212	2,023
64 percent.....	90	14,400	11,710	5,802	531	340	5,712	39.7	48.8	346	3,596	2,301
66 percent.....	102	15,127	12,504	6,416	844	557	6,373	42.1	51.0	255	3,909	2,580
67 percent.....	46	8,304	6,798	3,640	470	315	3,620	43.6	53.3	153	2,610	1,749
68 percent.....	23	5,692	4,404	2,390	181	123	2,386	41.9	54.2	107	1,861	1,266
69 percent.....	24	6,779	4,951	2,771	230	158	2,624	38.7	53.0	84	1,430	986
70 percent.....	60	26,687	21,156	13,344	9,542	6,680	13,246	49.6	62.6	60	12,422	8,696

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

¹Includes returns with income averaging, fiscal year returns, and prior-year delinquent returns whether or not they had any tax base.

²Includes any calendar year and part year returns.

³This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.

⁴These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

⁵This 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."

Taxpayers Age 65 or Over: Retirement Income Credit

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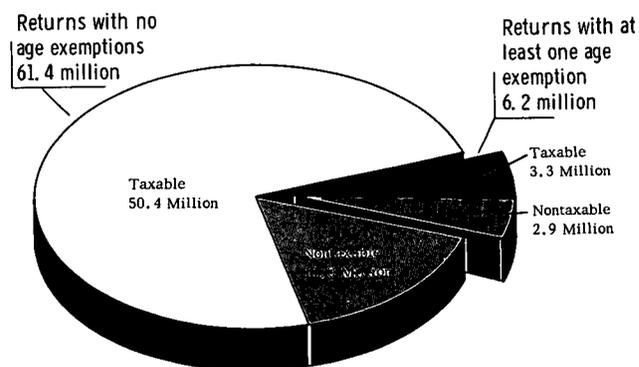
Returns with age exemptions constitute less than 10 percent of all returns, and returns with retirement income credit only 2 percent. These returns are of particular interest, however, because they represent taxpayers who benefit from special provisions of the tax law. In general, older taxpayers are considered to have lower income and higher expenses (notably medical expenses) than persons under 65, and are therefore given special tax consideration.

In 1965, the special tax treatment included an additional exemption of \$600 for each taxpayer age 65 or over (which in turn led to a higher minimum standard deduction), more liberal deductions for medical and dental expenses than afforded other taxpayers, the exclusion of all or part of the gain on the sale of personal residences, and more liberal treatment of retirement income for the purpose of computing a retirement income credit.

A LARGE PROPORTION OF THE AGED ARE NONTAXABLE

In 1965, 47 percent of the returns with at least one age exemption were nontaxable, as compared to 18 percent of

Chart 4A - Returns with and without Age Exemptions



all other returns. In general, this resulted from the low level of income received by elderly taxpayers, as well as the special provisions of the tax law.

Of the approximately 2.9 million nontaxable returns of the elderly, table 27 shows that 86 thousand had no adjusted gross income, and another 2.4 million had no taxable income after allowances for exemptions (including age exemptions) and personal deductions. Of the remaining 393 thousand returns, approximately 370 thousand had their tax liability wiped out by the retirement income credit, and the remaining 23 thousand became nontaxable after the application of credits other than that on retirement income.

OLDER TAXPAYERS REPORT RELATIVELY LOW INCOME

Table 4.1 shows the distribution by adjusted gross income class of returns filed by taxpayers age 65 and over. Close to half of these returns showed income under \$3,000; whereas, for returns filed by all age groups, one-third fell in that class. However, it should be noted that the aged may also receive amounts of Social Security and Railroad Retirement Act benefits. These amounts are not included in a taxpayer's income subject to tax and are not reflected in these tables.

The additional exemption reduces the taxable income of the aged, resulting in a corresponding reduction in taxes. The amount of the reduction depends upon the taxpayer's marginal tax rate. An estimate of tax savings for taxpayers in an income class can be calculated by multiplying the average amount of age exemptions by the marginal tax rate for the average taxable income in that income class. The calculation is performed separately for each of the tax rate schedules. Using this method of computation, table 4.1 shows that the average savings of \$250 for elderly taxpayers with \$10,000 or more of gross income is more than twice as great as the average tax savings for elderly taxpayers with income under \$5,000. However,

Table 4.1—ALL RETURNS AND RETURNS WITH AT LEAST ONE AGE EXEMPTION: NUMBER, PERCENT DISTRIBUTION, AND AVERAGE TAX SAVINGS FROM AGE EXEMPTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Returns with at least one age exemption	
	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)
Total.....	67,596,300	100.0	6,149,876	100.0
Under \$3,000.....	21,211,025	31.4	2,906,032	47.3
\$3,000 under \$5,000.....	11,806,326	17.5	1,229,849	20.0
\$5,000 under \$10,000.....	23,473,737	34.7	1,290,839	21.0
\$10,000 or more.....	11,105,211	16.4	723,156	11.8

Adjusted gross income classes	Returns with at least one age exemption—Continued			
	Average taxable income	Average amount of age exemptions	Average tax-savings from age exemptions ¹	
	(Dollars)	(Dollars)	Amount (Dollars)	Percent of adjusted gross income
	(5)	(6)	(7)	(8)
Total.....	3,236	773	135	2.3
Under \$3,000.....	103	765	109	7.1
\$3,000 under \$5,000.....	1,231	774	120	3.1
\$5,000 under \$10,000.....	3,705	773	146	2.1
\$10,000 or more.....	18,400	805	250	1.0

¹Value of average amount of age exemptions, computed at marginal tax rate for average taxable income. This computation was carried out separately for returns using each tax rate schedule.

when average tax savings are considered as a percentage of average income, the relative benefit is seen to be larger for taxpayers in the lower income classes.

TAXPAYERS WITH RETIREMENT INCOME CREDIT SHOW A HIGHER LEVEL OF INCOME THAN ALL AGED TAXPAYERS

In contrast to all returns and all returns with an age exemption, only 22 percent of the returns with retirement income credit had income under \$3,000. As shown in table 4.2, returns with retirement income credit were relatively heavily concentrated in the \$3,000 under \$5,000 income class. As in the case of returns with an age exemption, tax savings were directly related to size of income. The average retirement credit varied between \$61 at the lower income levels to \$145 at the higher levels. Relative savings were inversely related to size of income, showing a range between 2.7 percent at the lower level to 0.6 percent at the higher level.

The purpose of the retirement income credit is to equalize, to a certain extent, the tax treatment afforded the elderly retired on Social Security or Railroad Retirement Act pensions, and that of taxpayers with other types of retirement income. As in the case of Social Security, benefits under the retirement income credit are decreased by amounts of earned income for taxpayers who have not yet reached the age of 72. In 1965, the credit for taxpayers age 65 or over was limited to 15 percent of the lesser of--

Table 4.2—RETURNS WITH RETIREMENT INCOME CREDIT: NUMBER, PERCENT DISTRIBUTION, AND AVERAGE CREDIT, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number	Percent	Total credit (Thousand dollars)	Average credit (Dollars)	Credit as percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)
Total.....	1,501,287	100.0	168,305	112	1.4
Under \$3,000.....	331,584	22.1	20,220	61	2.7
\$3,000 under \$5,000.....	477,960	31.8	49,973	105	2.7
\$5,000 under \$10,000.....	429,898	28.6	60,203	140	2.0
\$10,000 or more.....	261,845	17.4	37,909	145	0.6

1. Retirement income from pensions, annuities, dividends, interest, and gross rental income or
2. \$1,524 per taxpayer, reduced by amounts of earned income.

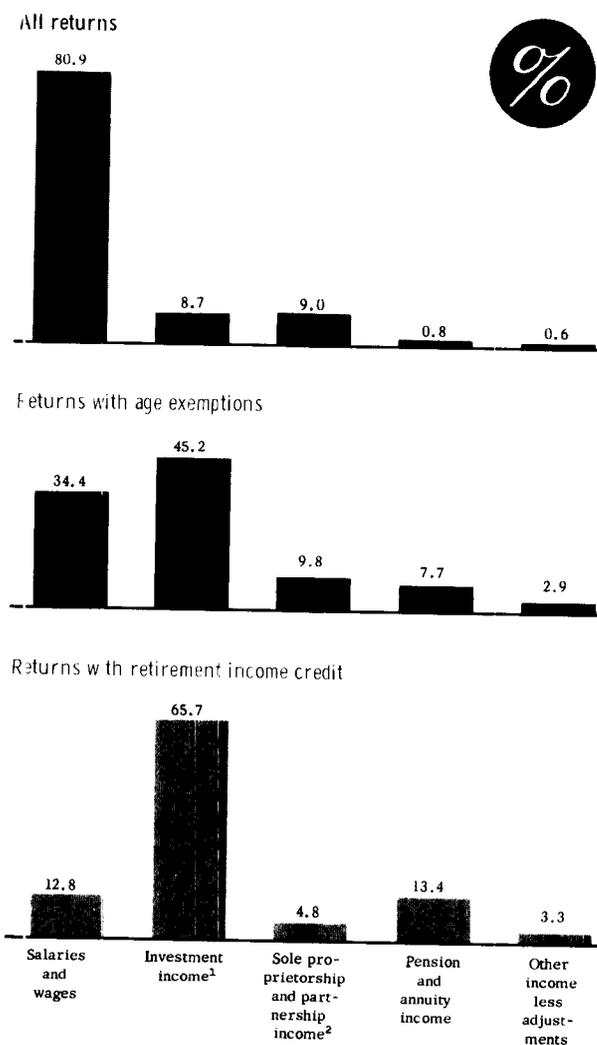
The retirement income credit was also available to taxpayers under 65 on their pensions and annuity income from public retirement systems. However, of the 1.5 million returns with retirement income credit filed, only 124 thousand or 8 percent were filed by persons under 65.

The 15 percent credit was a reduction from the 17 percent rate in 1964 and 20 percent rate prior to 1964. As a result, the amount of retirement income credit dropped in 1965 for the second year in a row. The amount claimed in 1965 was \$168 million, \$16 million less than in 1964 and \$44 million less than the amount reported in 1963.

INVESTMENT INCOME IMPORTANT TO ALL AGED TAXPAYERS PARTICULARLY THOSE WITH RETIREMENT INCOME CREDIT

As shown in chart 4B, wages and salaries constituted 81 percent of the income of all taxpayers, but only 34

Chart 4B - Percentage Distribution of Sources of Income, by Type of Return



¹Includes income less loss from rental property, royalties, sales of capital assets, dividends, and interest.

²Includes income less loss from a business, profession, farm, or partnership.

Table 4.3—SELECTED SOURCES OF INCOME FOR ALL RETURNS,
RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER, AND
RETURNS WITH RETIREMENT INCOME CREDIT

Item	All returns (Thousand dollars) (1)	Returns with at least one taxpayer age 65 or over		Returns with retirement income credit	
		Amount (Thousand dollars) (2)	Percent of income for all returns (3)	Amount (Thousand dollars) (4)	Percent of income for all returns (5)
Adjusted gross income less deficit.....	429,201,239	36,135,297	8.4	12,063,247	2.8
Salaries and wages (gross)....	347,150,062	12,441,218	3.6	1,540,727	0.4
Business or profession net profit and net loss.....	24,588,343	1,955,871	8.0	273,634	1.1
Farm net profit and net loss..	3,364,909	375,661	11.2	57,163	1.7
Partnership net profit and net loss.....	10,606,017	1,209,968	11.4	244,881	2.3
Sales of capital assets net gain and net loss.....	10,180,858	3,413,819	33.5	1,498,350	14.7
Dividends in adjusted gross income.....	12,960,570	6,380,863	49.2	3,490,544	26.9
Interest received.....	11,296,048	4,670,752	41.3	2,041,510	18.1
Rents net income and net loss..	2,454,447	1,605,627	65.4	758,841	30.9
Royalties net income and net loss.....	621,361	244,759	39.4	134,869	21.7
Pensions and annuities.....	3,568,265	2,767,022	77.5	1,615,567	45.3
All other sources, income and loss.....	5,553,852	1,216,576	21.9	431,177	7.8
Adjustments ¹	3,142,575	146,701	4.7	23,958	0.8

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

percent of the income of elderly taxpayers and 13 percent of the income of those claiming the retirement income credit. Investment income constituted nearly one-half the income of all elderly taxpayers and nearly two-thirds the income of taxpayers with retirement income credit.

Although taxpayers age 65 and over accounted for only 8.4 percent of total adjusted gross income for all returns, table 4.3 shows that they accounted for a large proportion of the following kinds of income: pensions and annuities (77.5 percent), net rents (65.4 percent), dividends (49.2 percent), and interest (41.3 percent). Returns with retirement income credit, with only 2.8 percent of total adjusted gross income, had 45.3 percent of total income from pensions and annuities, 30.9 percent of the rents, and 26.9 percent of the dividends.

COMPUTATION OF RETIREMENT INCOME CREDIT

To be eligible for a credit on retirement income, a taxpayer must have had earned income of more than \$600 in each of any 10 years prior to the current year. If a husband and a wife, both of whom are 65 or over, file a joint return, they are eligible for an alternative computation. Under the general rule, as mentioned above, the base of the retirement income credit is limited to \$1,524 per taxpayer. Under the alternative computation, the amounts of retirement income accruing to the husband and the wife are pooled, and the upper limit of the base becomes \$2,286.

Of the 1.5 million returns with the retirement income credit, table 30 shows that 98 percent had a supporting schedule B outlining the credit computation. These returns were divided between the 1.4 million having the regular computation (labeled as "general rule" in the table) and less than 0.1 million having the alternative method computation. The average credit of the latter group (\$121) was slightly greater than that for the former group (\$111).

Almost 258 thousand (or 19 percent) 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 chose the "general rule" method because it afforded a larger credit, the average for the 258 thousand returns being \$144. 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 of computation (excluding returns with no Schedule B attached) totaled \$198 million. Since the retirement income credit could not exceed the income tax reduced by certain other credits, the actual credit was \$33 million lower than the tentative credit.

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME 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				Farm						
				Number of returns	Amount (Thousand dollars)	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)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
Grand total.....	6,149,876	18,269,146	136,135,297	2,828,285	12,441,218	602,935	2,180,444	93,142	224,573	361,780	652,855	154,038	277,194			
Taxable returns, total.....	3,290,127	9,674,795	30,987,536	1,866,264	11,202,565	340,616	1,907,914	36,858	95,039	136,320	470,903	51,738	131,047			
Under \$2,000.....	93,582	187,164	167,796	37,209	53,775	4,611	5,754	(*)	(*)	7,442	8,481	(*)	(*)			
\$2,000 under \$3,000.....	335,421	761,792	841,340	156,356	318,343	24,780	36,799	2,030	1,956	15,292	22,740	3,563	2,272			
\$3,000 under \$4,000.....	450,394	1,216,653	1,576,562	243,419	679,181	39,835	84,757	2,610	2,395	20,937	35,781	6,836	5,113			
\$4,000 under \$5,000.....	459,343	1,337,244	2,068,321	263,085	961,907	37,311	95,614	4,061	1,956	20,932	49,854	7,106	8,479			
\$5,000 under \$6,000.....	377,735	1,147,535	2,067,324	235,053	1,053,467	36,077	110,100	2,906	2,619	12,327	34,147	5,928	6,034			
\$6,000 under \$7,000.....	320,128	993,697	2,067,446	211,736	1,137,734	27,315	89,273	2,175	1,171	11,457	37,225	5,018	7,485			
\$7,000 under \$8,000.....	229,351	718,406	1,712,365	146,586	901,080	24,200	89,422	4,206	5,938	8,393	32,536	3,051	3,606			
\$8,000 under \$9,000.....	177,366	554,500	1,502,227	112,805	752,970	21,503	89,911	6,671	6,671	28,927	2,175	1,955	1,955			
\$9,000 under \$10,000.....	129,446	413,456	1,225,913	83,896	607,714	14,313	66,311	2,788	4,465	5,177	25,483	2,030	5,717			
\$10,000 under \$15,000.....	346,197	1,114,048	4,180,309	201,072	1,802,926	46,106	289,819	5,563	11,617	13,855	68,175	5,040	13,256			
\$15,000 under \$20,000.....	136,721	442,663	2,351,125	65,508	726,181	24,115	223,076	2,999	7,584	6,316	43,560	2,959	7,511			
\$20,000 under \$50,000.....	180,431	607,862	5,346,125	82,430	1,282,969	32,908	488,892	4,990	17,171	6,073	63,078	4,934	24,591			
\$50,000 under \$100,000.....	39,565	135,052	2,675,699	19,914	584,996	5,610	164,659	1,234	11,499	1,059	13,651	1,478	20,450			
\$100,000 under \$500,000.....	13,684	47,154	2,327,935	6,783	313,907	1,911	67,817	780	17,726	367	6,782	938	18,536			
\$500,000 under \$1,000,000.....	512	1,727	34,010	270	16,666	8	1,541	49	2,115	14	257	64	2,863			
\$1,000,000 or more.....	251	842	534,039	142	8,749	3	4,169	32	5,941	8	226	38	2,122			
No taxable returns, total.....	2,859,751	8,594,350	15,147,762	962,020	1,238,653	262,300	272,531	56,284	129,534	225,459	181,952	102,297	146,148			
No adjusted gross income.....	85,569	258,305	213,785	10,296	38,671	2,319	2,972	25,642	93,223	(*)	(*)	35,076	84,363			
Under \$600.....	230,524	635,743	79,867	72,396	25,022	32,317	12,328	5,708	3,649	42,985	12,678	13,544	11,762			
\$600 under \$1,000.....	299,691	824,585	243,738	97,469	63,044	45,418	27,476	4,003	2,672	49,592	28,122	10,151	6,109			
\$1,000 under \$2,000.....	1,222,918	3,407,950	1,796,990	438,715	467,057	96,811	89,762	8,833	6,704	86,317	70,395	20,644	14,249			
\$2,000 under \$3,000.....	638,327	2,107,516	1,550,213	221,056	367,945	55,319	75,902	6,073	6,575	31,749	40,860	3,698	9,971			
\$3,000 under \$4,000.....	237,224	829,496	809,972	78,586	155,740	17,316	27,738	3,329	6,259	9,767	16,754	3,803	3,618			
\$4,000 under \$5,000.....	82,890	306,922	368,236	27,978	63,820	7,213	14,794	1,885	2,893	2,175	5,665	2,081	2,537			
\$5,000 or more.....	62,608	223,833	512,631	15,524	37,354	2,215	21,559	811	7,559	2,149	7,331	2,300	13,539			
Returns under \$5,000.....	4,135,881	11,873,370	9,289,150	1,646,566	3,194,505	363,611	473,896	64,610	129,168	287,915	291,477	113,084	149,531			
Returns \$5,000 under \$10,000.....	1,290,839	4,033,846	8,921,586	804,413	4,497,120	128,411	460,905	12,660	15,739	45,915	163,571	20,170	27,823			
Returns \$10,000 or more.....	723,156	2,361,930	17,924,561	377,306	4,749,593	110,913	1,245,643	15,872	79,666	27,950	197,807	13,784	99,840			
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		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)	Number of returns	Amount (Thousand dollars)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)			
Grand total.....	210,508	1,367,402	47,035	157,434	1,424,023	3,540,220	138,758	126,401	31,432	25,118	12,229	14,562	14,529	20,966		
Taxable returns, total.....	156,744	1,292,655	26,541	75,681	957,618	3,214,339	126,297	34,276	24,060	21,710	6,807	11,411	7,946	10,308		
Under \$2,000.....	1,885	2,571	-	-	16,802	7,924	(*)	(*)	-	-	-	-	-	-		
\$2,000 under \$3,000.....	4,578	8,048	-	-	49,397	24,138	5,349	2,767	-	-	-	-	-	-		
\$3,000 under \$4,000.....	10,901	21,981	3,666	3,620	92,760	63,241	8,140	5,143	3,631	1,727	2,258	813	1,722	544		
\$4,000 under \$5,000.....	10,585	17,907	-	-	96,553	93,991	10,490	5,332	-	-	-	-	-	-		
\$5,000 under \$6,000.....	10,730	29,941	3,003	1,164	90,587	89,478	10,007	7,187	3,733	1,512	-	-	-	-		
\$6,000 under \$7,000.....	13,443	41,772	-	-	85,256	110,377	14,155	9,817	3,646	2,385	-	-	-	-		
\$7,000 under \$8,000.....	11,703	43,789	5,219	11,361	52,897	76,757	10,400	7,136	-	-	-	-	-	-		
\$8,000 under \$9,000.....	6,548	20,886	-	-	60,867	109,842	5,054	2,686	-	-	-	-	-	-		
\$9,000 under \$10,000.....	5,904	27,591	5,230	6,151	45,191	83,526	4,846	2,596	1,968	1,738	2,952	3,718	2,113	406		
\$10,000 under \$15,000.....	21,602	117,438	-	-	140,217	312,779	21,116	14,844	4,792	4,720	-	-	-	-		
\$15,000 under \$20,000.....	14,246	105,433	1,793	2,216	73,174	245,417	10,904	7,561	2,166	3,005	-	-	-	-		
\$20,000 under \$50,000.....	31,774	407,222	4,410	13,527	113,597	600,506	18,343	13,354	2,724	3,196	1,366	6,226	710	965		
\$50,000 under \$100,000.....	9,401	249,485	1,944	12,967	28,565	393,479	4,611	3,726	886	1,797	136	261	561	2,010		
\$100,000 under \$500,000.....	3,296	177,327	1,139	15,087	11,054	58,239	1,397	1,145	466	1,371	91	388	362	2,234		
\$500,000 under \$1,000,000.....	109	12,800	85	3,959	472	143,702	17	16	31	71	3	4	27	344		
\$1,000,000 or more.....	39	8,474	52	5,629	229	299,943	16	13	188	1	1	1	13	99		
No taxable returns, total.....	53,765	74,749	20,495	81,753	466,402	325,880	12,459	42,126	7,373	3,408	5,423	3,151	6,584	10,662		
No adjusted gross income.....	(*)	(*)	5,948	51,954	17,522	28,480	8,277	5,537	(*)	(*)	299	177	1,802	8,208		
Under \$600.....	2,631	967	3,957	3,158	24,352	10,553	6,089	3,585	-	-	-	-	-	-		
\$600 under \$1,000.....	5,731	3,486	-	-	37,248	13,638	4,764	3,820	2,548	715	-	-	-	-		
\$1,000 under \$2,000.....	20,853	22,493	4,039	3,375	163,121	65,224	5,011	0,820	-	-	4,392	1,357	3,211	695		
\$2,000 under \$3,000.....	12,801	17,885	-	-	109,296	66,972	2,824	7,679	-	-	-	-	-	-		
\$3,000 under \$4,000.....	4,226	7,389	5,053	9,535	71,038	50,416	8,886	6,028	3,564	1,917	-	-	-	-		
\$4,000 under \$5,000.....	4,102	7,445	-	-	22,090	18,321	3,438	2,354	-	-	-	-	-	-		
\$5,000 or more.....	2,518	13,478	1,496	13,731	21,735	72,276	3,170	2,293	454	292	732	1,617	1,571	1,759		
Returns under \$5,000.....	79,195	111,777	26,425	72,129	700,181	442,899	34,721	34,029	10,549	4,844	6,948	2,347	8,267	10,885		
Returns \$5,000 under \$10,000.....	50,005	169,823	9,325	23,279	353,159	506,034	7,030	31,154	9,497	5,679	2,051	1,571	2,118	405		
Returns \$10,000 or more.....	81,308	1,085,802	13,285	62,026	370,683	2,591,287	37,007	41,218	11,386	14,595	3,230	10,644	4,144	9,676		

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

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME 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—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)						
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	1,855,311	6,380,863	4,554,608	4,670,752	1,467,172	2,767,022	1,297,248	1,795,711	266,215	190,084	163,232	258,111	4,854	13,352
Taxable returns, total.....	1,283,502	5,858,177	2,612,304	3,403,829	773,816	1,757,927	624,434	1,236,945	149,213	96,730	92,162	216,266	4,068	11,825
Under \$2,000.....	19,706	14,819	64,427	38,706	14,937	16,579	15,124	12,782	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	90,734	76,707	237,991	163,859	81,935	119,883	54,680	54,178	12,236	3,812	6,587	3,754	-	-
\$3,000 under \$4,000.....	116,701	111,361	332,100	267,063	110,742	195,054	76,903	81,404	14,646	5,545	4,376	2,634	-	-
\$4,000 under \$5,000.....	132,913	167,147	339,530	294,177	123,441	243,532	80,178	102,405	17,735	5,542	11,781	9,626	-	-
\$5,000 under \$6,000.....	117,838	177,603	287,838	253,469	80,544	185,608	70,858	104,111	18,335	7,615	7,912	8,898	-	-
\$6,000 under \$7,000.....	110,562	178,095	249,321	248,238	80,278	152,225	44,267	59,128	13,629	9,050	4,453	8,430	-	-
\$7,000 under \$8,000.....	83,515	168,833	185,291	184,718	44,213	116,918	44,618	88,407	13,344	5,113	5,261	3,961	-	-
\$8,000 under \$9,000.....	70,188	175,121	142,676	177,920	38,761	74,143	35,558	51,013	9,973	4,113	5,266	7,869	-	-
\$9,000 under \$10,000.....	61,335	139,965	113,902	139,559	29,688	73,014	26,258	42,821	2,997	4,828	4,676	9,448	-	-
\$10,000 under \$15,000.....	185,325	610,649	310,718	490,510	79,641	223,791	76,432	183,566	17,697	13,221	12,990	28,128	-	-
\$15,000 under \$20,000.....	95,511	463,599	128,003	281,520	32,696	103,900	33,909	108,386	9,347	7,555	7,798	16,135	(*)	(*)
\$20,000 under \$50,000.....	148,858	1,380,509	169,511	530,920	44,537	176,778	51,153	230,716	11,347	15,987	13,981	46,491	609	1,004
\$50,000 under \$100,000.....	36,406	876,113	37,482	197,947	8,973	48,344	10,818	78,476	2,961	7,221	3,991	28,403	270	4,191
\$100,000 under \$500,000.....	13,159	975,108	12,807	116,055	3,223	26,263	3,706	37,329	1,320	6,621	1,737	30,715	218	2,925
\$500,000 under \$1,000,000.....	502	149,867	476	9,577	131	1,199	110	1,236	90	994	72	5,957	13	658
\$1,000,000 or more.....	249	192,681	231	9,591	56	696	62	987	37	688	38	4,730	10	1,327
Nontaxable returns, total.....	571,809	522,689	1,942,304	1,266,922	693,358	1,009,097	672,812	558,764	117,004	93,353	71,070	41,846	(*)	(*)
No adjusted gross income.....	10,060	9,372	39,947	23,562	2,048	1,953	12,825	10,357	19,218	36,419	2,415	1,587	-	-
Under \$600.....	14,861	3,720	102,515	25,345	10,710	4,923	40,694	12,726	13,075	8,238	6,258	2,296	-	-
\$600 under \$1,000.....	29,099	9,363	157,669	53,765	25,943	15,867	75,785	40,791	11,971	3,926	5,614	1,226	-	-
\$1,000 under \$2,000.....	214,717	100,744	839,217	465,508	263,167	297,838	286,201	204,616	32,402	10,942	23,940	11,373	(*)	(*)
\$2,000 under \$3,000.....	153,299	101,186	492,016	351,579	228,870	350,826	167,920	151,267	20,573	15,449	18,914	10,020	-	-
\$3,000 under \$4,000.....	88,691	104,489	190,674	175,113	95,689	193,561	48,775	69,162	14,689	8,337	7,968	5,770	-	-
\$4,000 under \$5,000.....	26,898	44,294	69,091	75,591	41,250	111,480	24,764	31,464	(*)	(*)	3,428	1,146	-	-
\$5,000 or more.....	34,184	149,521	51,175	96,459	25,681	72,649	15,848	38,381	2,798	7,733	2,533	8,428	-	-
Returns under \$5,000.....	897,679	743,200	2,865,177	1,934,269	998,733	1,511,495	883,850	771,153	160,510	101,175	92,523	50,519	(*)	(*)
Returns \$5,000 under \$10,000.....	473,420	905,592	1,025,198	1,076,245	297,640	671,772	378,516	62,531	62,531	34,020	29,485	42,853	(*)	(*)
Returns \$10,000 or more.....	484,212	4,732,071	664,233	1,660,238	170,799	583,755	177,903	646,042	43,174	54,889	41,224	164,739	1,793	11,686

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 income	
										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.....	1,197,862	138,486	146,701	7,859,115	10,961,475	2,466,712	3,683,163	19,900,611	5,128,390	1,378,391	149,351	147,124	24,229
Taxable returns, total.....	1,007,026	114,202	109,087	5,544,138	5,804,865	-	3,290,127	19,639,023	5,090,000	1,003,520	115,994	130,567	19,997
Under \$2,000.....	8,913	-	-	38,394	117,300	-	-	93,582	17,128	2,551	8,082	176	(*)
\$2,000 under \$3,000.....	(*)	3,459	3,612	184,305	457,080	-	-	335,421	200,093	28,824	98,822	5,376	94
\$3,000 under \$4,000.....	58,080	8,745	4,700	318,317	729,988	-	-	450,394	528,509	79,035	136,410	12,238	503
\$4,000 under \$5,000.....	60,731	11,023	7,692	400,725	802,340	-	-	459,343	865,248	132,876	154,688	15,979	604
\$5,000 under \$6,000.....	49,790	13,669	6,819	394,510	688,514	-	-	377,735	984,293	154,625	110,928	13,418	799
\$6,000 under \$7,000.....	45,947	8,802	7,964	379,393	596,213	-	-	320,128	1,091,835	175,137	89,766	11,904	1,152
\$7,000 under \$8,000.....	37,781	11,231	6,575	301,513	431,037	-	-	229,351	979,808	161,251	65,538	9,064	613
\$8,000 under \$9,000.....	32,253	7,565	6,459	266,250	332,696	-	-	177,366	903,277	153,915	50,173	7,231	633
\$9,000 under \$10,000.....	30,874	6,462	7,607	204,587	248,070	-	-	129,446	773,252	134,697	43,439	5,811	630
\$10,000 under \$15,000.....	125,558	22,871	20,971	710,685	668,429	-	-	346,197	2,801,229	516,605	113,294	15,901	2,572
\$15,000 under \$20,000.....	75,251	8,506	12,400	381,558	265,616	-	-	136,721	1,703,981	353,260	48,815	7,003	1,763
\$20,000 under \$50,000.....	234,267	9,287	17,080	865,794	361,717	-	-	180,431	4,118,638	1,089,807	64,886	9,106	4,760
\$50,000 under \$100,000.....	105,039	1,986	4,878	451,722	81,031	-	-	39,565	2,142,959	812,380	13,485	2,035	2,839
\$100,000 under \$500,000.....	82,969	571	2,016	463,645	28,293	-	-	13,684	1,836,008	908,964	4,943	3,513	2,258
\$500,000 under \$1,000,000.....	11,363	16	282	77,517	1,036	-	-	512	264,454	148,220	165	26	362
\$1,000,000 or more.....	19,457	9	32	105,223	505	-	-	251	428,311	237,853	86	13	398
Nontaxable returns, total.....	190,836	24,282	37,611	2,314,978	5,156,610	2,466,712	393,037	261,589	38,392	374,871	33,360	16,557	4,232
No adjusted gross income.....	27,654	(*)	(*)	-	155,066	85,569	-	-	-	-	-	-	-
Under \$600.....	3,445	-	-	106,197	381,426	230,524	-	-	-	-	-	-	-
\$600 under \$1,000.....	8,047	9,547	9,008	142,517	494,730	299,691	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	92,618	-	-	682,607	2,044,752	1,152,717	70,201	12,887	1,847	68,456	1,801	(*)	(*)
\$2,000 under \$3,000.....	63,721	6,399	8,916	512,942	1,264,493	511,833	126,494	68,042	9,675	122,703	9,387	2,610	196
\$3,000 under \$4,000.....	32,685	-	-	326,430	497,692	129,784	107,440	67,507	9,756	101,599	9,473	3,998	208
\$4,000 under \$5,000.....	11,896	6,651	4,682	151,330	184,150	28,919	53,971	52,542	7,478	52,520	7,140	1,595	334
\$5,000 or more.....	19,968	-	-	392,955	134,301	27,676	34,931	60,611	9,636	29,593	5,559	7,416	3,463
Returns under \$5,000.....	327,345	46,576	52,733	2,863,764	7,124,009	2,439,036	1,696,845	1,811,956	272,042	743,280	61,569	33,758	1,986
Returns \$5,000 under \$10,000.....	211,226	48,536	36,159	1,761,363	2,420,308	23,491	1,267,347	4,782,451	786,842	388,562	52,881	46,297	5,591
Returns \$10,000 or more.....	659,291	43,374	57,809	3,233,988	1,417,158	4,185	718,971	13,306,204	4,069,506	246,549	34,901	67,069	16,652

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

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME 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—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		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)							
Grand total.....	36,908	10,981	34,017	3,190	4,940,602	12,561	2,253	800,577	106,613	2,404,608	1,488,824
Taxable returns, total.....	35,497	10,281	29,008	3,077	4,940,602	10,423	2,079	464,739	84,106	1,753,605	1,422,711
Under \$2,000.....	-	-	-	-	354	-	-	9,970	739	31,467	3,894
\$2,000 under \$3,000.....	-	-	-	-	2,343	-	-	34,043	3,091	131,845	23,744
\$3,000 under \$4,000.....	4,702	155	5,763	628	6,687	-	-	53,963	6,767	217,214	59,515
\$4,000 under \$5,000.....	-	-	-	-	11,135	-	-	49,727	7,820	249,755	96,405
\$5,000 under \$6,000.....	-	-	-	-	14,235	2,900	326	47,164	8,312	221,360	108,548
\$6,000 under \$7,000.....	-	-	-	-	16,002	-	-	40,179	7,211	206,588	126,498
\$7,000 under \$8,000.....	7,729	636	4,110	290	151,497	-	-	33,460	6,288	143,065	103,468
\$8,000 under \$9,000.....	-	-	-	-	14,674	-	-	24,155	4,607	109,222	89,407
\$9,000 under \$10,000.....	-	-	-	-	128,212	-	-	20,149	4,241	81,911	75,949
\$10,000 under \$15,000.....	-	-	-	-	497,683	2,295	325	59,928	12,895	193,830	229,400
\$15,000 under \$20,000.....	3,429	467	3,365	270	34,758	1,236	206	31,294	7,496	62,046	99,096
\$20,000 under \$50,000.....	10,608	1,464	5,976	475	1,074,010	2,543	587	48,089	11,560	78,528	212,054
\$50,000 under \$100,000.....	5,388	1,807	2,357	358	805,350	886	300	9,422	2,227	19,347	122,289
\$100,000 under \$500,000.....	3,375	3,787	1,196	430	901,708	505	262	3,063	818	6,624	66,834
\$500,000 under \$1,000,000.....	173	874	50	36	146,920	36	25	91	22	263	3,161
\$1,000,000 or more.....	93	1,091	28	313	236,037	22	48	42	12	140	2,449
Nontaxable returns, total.....	(*)	(*)	5,010	111	-	2,138	176	335,837	22,507	651,004	66,113
No adjusted gross income.....	-	-	-	-	-	-	-	4,220	410	6,347	4,117
Under \$600.....	-	-	-	-	-	-	-	21,147	658	61,331	1,490
\$600 under \$1,000.....	(*)	(*)	5,010	111	-	2,138	176	62,328	2,489	72,871	3,554
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	138,407	8,040	279,780	21,424
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	69,369	5,826	142,617	17,555
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	24,011	2,536	58,310	9,354
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	8,929	1,267	17,630	4,137
\$5,000 or more.....	-	-	-	-	-	-	-	7,426	1,281	11,718	4,482
Returns under \$5,000.....	6,027	245	10,645	737	207,518	2,550	227	476,115	39,643	1,269,567	245,189
Returns \$5,000 under \$10,000.....	(*)	(*)	6,516	382	727,620	2,465	266	171,689	31,766	773,524	506,964
Returns \$10,000 or more.....	27,060	10,367	16,856	2,071	4,005,464	7,546	1,760	152,773	35,204	361,517	736,671

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns	Amount (Thousand dollars)	Overpayment					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Refund				Credit on 1966 tax	
							Cash requested		Bonds only requested			
							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.....	1,225,238	2,816,250	2,042,475	1,269,616	2,272,969	525,226	1,898,601	322,300	6,421	1,294	413,308	201,631
Taxable returns, total.....	1,118,073	2,783,423	1,746,185	1,251,151	1,537,790	430,492	1,209,718	241,941	6,007	1,206	360,610	187,348
Under \$2,000.....	2,776	318	62,198	2,160	30,059	3,280	27,926	3,155	-	-	(*)	(*)
\$2,000 under \$3,000.....	33,011	5,303	202,842	14,060	132,578	16,649	121,589	15,293	-	-	13,749	1,357
\$3,000 under \$4,000.....	80,186	17,668	230,895	27,701	217,955	32,431	188,529	29,163	-	-	2,628	3,107
\$4,000 under \$5,000.....	99,590	29,883	208,793	36,936	249,225	39,234	214,093	33,601	-	-	36,664	5,450
\$5,000 under \$6,000.....	102,657	41,001	165,546	35,171	211,382	36,158	180,625	29,702	4,563	855	34,635	6,339
\$6,000 under \$7,000.....	95,950	41,513	142,779	34,977	177,343	33,730	152,585	27,978	-	-	3,308	5,745
\$7,000 under \$8,000.....	80,072	46,839	105,097	34,240	124,103	26,533	100,643	19,912	-	-	26,450	6,511
\$8,000 under \$9,000.....	71,991	47,381	88,345	32,366	89,021	18,823	69,443	13,782	-	-	22,190	4,876
\$9,000 under \$10,000.....	50,000	41,920	72,837	26,650	56,603	12,052	41,838	8,724	-	-	16,014	3,328
\$10,000 under \$15,000.....	191,160	222,332	210,973	106,093	134,447	46,950	78,546	21,490	1,102	211	60,437	25,249
\$15,000 under \$20,000.....	101,061	191,376	93,764	85,987	42,772	25,010	16,226	7,182	(*)	(*)	29,216	17,808
\$20,000 under \$50,000.....	158,364	708,940	121,778	240,528	58,637	75,272	15,207	18,808	237	113	46,972	56,350
\$50,000 under \$100,000.....	37,240	541,575	28,962	180,358	10,581	36,298	2,021	7,715	-	-	9,340	28,583
\$100,000 under \$500,000.....	13,269	627,593	10,728	230,994	2,953	22,700	423	3,617	3	7	2,632	19,077
\$500,000 under \$1,000,000.....	505	92,854	437	53,188	7	2,239	13	438	-	-	66	1,801
\$1,000,000 or more.....	241	126,927	211	109,742	4	3,023	11	1,381	-	-	31	1,642
Nontaxable returns, total.....	107,167	32,829	296,292	18,465	735,180	94,736	688,883	80,360	(*)	(*)	52,698	14,286
No adjusted gross income.....	5,630	2,848	3,780	322	11,52	6,877	9,131	5,754	-	-	2,904	1,123
Under \$600.....	7,377	1,420	19,632	619	68,561	2,850	66,885	3,833	-	-	(*)	(*)
\$600 under \$1,000.....	6,060	811	60,293	2,376	77,046	4,253	73,835	3,833	-	-	(*)	(*)
\$1,000 under \$2,000.....	19,898	3,423	126,366	7,156	293,311	23,937	282,874	22,680	-	-	3,362	420
\$2,000 under \$3,000.....	23,052	5,306	57,685	4,624	159,841	21,592	150,121	19,393	-	-	11,017	1,257
\$3,000 under \$4,000.....	17,795	3,776	18,128	1,760	72,271	12,365	65,073	10,945	-	-	12,936	2,198
\$4,000 under \$5,000.....	10,605	3,590	6,028	893	26,171	7,259	20,688	5,392	(*)	(*)	7,654	1,415
\$5,000 or more.....	16,750	11,655	4,380	715	26,448	15,563	20,276	9,711	-	-	6,297	1,822
Returns under \$5,000.....	305,979	74,345	996,639	98,607	1,338,544	170,765	1,220,744	151,860	(*)	(*)	127,312	18,471
Returns \$5,000 under \$10,000.....	414,543	224,776	578,489	164,024	681,706	136,154	563,462	106,016	(*)	(*)	135,802	29,609
Returns \$10,000 or more.....	504,716	2,517,129	467,347	1,006,985	252,711	218,327	114,395	64,424	1,443	350	150,194	153,551

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Adjusted gross income less deficit.

Deficit.

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	Amount of standard deduction (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)	Self-employment tax	
						Number of returns	Amount (Thousand dollars)		Retirement income		Investment		Foreign taxes		Other			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)	(19)	
Grand total.....	3,118,700	1,661,036	10,083,664	5,521,131	1,728,879	1,389,821	4,564,457	845,124	458,714	49,289	47,169	6,368	2,538	418	5,346	279	788,775	422,657	43,331
Taxable returns, total.....	1,220,447	738,636	7,240,135	2,040,977	-	1,220,447	4,461,003	830,110	297,569	35,557	40,586	5,145	1,876	391	3,515	245	788,775	169,253	28,656
Under \$2,000.....	65,736	25,640	117,010	78,884	-	65,736	12,511	1,914	5,949	146	(*)	(*)	-	-	-	-	1,750	8,230	632
\$2,000 under \$3,000.....	182,832	76,963	451,045	253,510	-	182,832	120,707	17,463	44,870	2,713	2,693	58	-	-	-	-	14,686	20,430	1,959
\$3,000 under \$4,000.....	205,665	97,034	711,663	339,795	-	205,665	275,087	41,290	53,785	5,638	5,469	275	-	-	-	-	35,316	27,727	3,479
\$4,000 under \$5,000.....	186,728	94,048	838,455	322,966	-	186,728	421,437	65,551	52,772	5,918	3,983	365	-	-	-	-	59,178	19,148	3,117
\$5,000 under \$6,000.....	137,557	77,429	754,451	237,502	-	137,557	439,518	70,639	36,149	5,375	3,998	401	-	-	-	-	64,853	16,967	3,126
\$6,000 under \$7,000.....	120,631	78,806	781,967	221,388	-	120,631	481,771	78,586	24,077	3,833	4,288	601	-	-	-	-	74,151	14,345	2,617
\$7,000 under \$8,000.....	76,164	56,541	566,845	133,281	-	76,164	377,021	64,044	14,563	1,461	3,708	235	-	-	-	-	62,298	13,572	2,613
\$8,000 under \$9,000.....	62,986	52,797	533,468	110,361	-	62,986	370,309	65,018	15,253	2,404	1,885	300	1,864	390	-	-	61,992	8,897	1,831
\$9,000 under \$10,000.....	45,330	42,828	429,098	85,878	-	45,330	300,389	53,189	13,553	2,561	1,885	286	-	-	-	-	50,332	6,961	1,522
\$10,000 under \$15,000.....	96,610	96,378	1,150,566	180,961	-	96,610	873,269	164,975	25,199	3,763	5,877	888	-	-	-	-	160,286	19,456	4,308
\$15,000 under \$20,000.....	23,572	23,522	402,081	44,522	-	23,572	334,047	71,907	7,028	1,088	2,907	657	-	-	-	-	70,148	7,555	2,042
\$20,000 under \$50,000.....	15,565	15,584	420,509	29,866	-	15,565	375,083	101,713	4,079	610	2,549	853	-	-	956	69	100,224	5,614	1,321
\$50,000 under \$100,000.....	930	927	60,650	1,810	-	930	57,919	23,172	240	40	357	189	-	-	-	-	22,941	316	81
\$100,000 under \$500,000.....	139	137	20,460	251	-	139	20,073	9,724	52	7	34	20	12	1	-	-	9,695	35	8
\$500,000 under \$1,000,000.....	1	1	522	1	-	1	520	256	-	-	-	-	-	-	-	-	256	-	-
\$1,000,000 or more.....	1	1	1,345	1	-	1	1,342	669	-	-	-	-	-	-	-	-	669	-	-
Nontaxable returns, total.....	1,898,251	922,399	2,843,531	3,480,155	1,728,879	169,375	103,453	15,016	161,145	13,733	6,581	1,224	(*)	(*)	(*)	(*)	-	253,403	14,675
Under \$600.....	217,745	96,212	75,114	360,054	217,745	-	-	-	-	-	-	-	-	-	-	-	-	20,857	638
\$600 under \$1,000.....	276,614	123,818	224,779	460,017	276,614	-	-	-	-	-	-	-	-	-	-	-	-	59,572	2,374
\$1,000 under \$2,000.....	958,929	453,437	1,376,219	1,672,593	911,772	47,158	9,194	1,337	45,915	1,303	2,320	169	-	-	-	-	-	120,292	6,960
\$2,000 under \$3,000.....	374,365	205,735	901,787	810,178	311,229	63,136	42,484	6,081	61,541	5,936	3,038	-	-	-	-	-	-	44,505	3,667
\$3,000 under \$4,000.....	48,854	29,203	164,195	118,307	8,440	40,414	22,096	3,221	37,058	3,045	324	(*)	(*)	1,834	35	-	-	7,396	839
\$4,000 under \$5,000.....	17,727	10,897	77,691	44,885	1,748	15,980	22,222	3,220	15,110	3,030	426	-	-	-	-	-	-	781	197
\$5,000 or more.....	4,017	3,097	23,746	14,121	1,331	2,687	7,457	1,157	1,521	731	1,216	-	-	-	-	-	-	-	-
Returns under \$5,000.....	2,535,196	1,212,987	4,937,958	4,461,188	1,727,548	807,648	925,738	140,077	316,999	27,720	18,463	1,208	(*)	(*)	3,203	139	110,930	328,156	23,664
Returns \$5,000 under \$10,000.....	446,630	311,443	3,088,831	802,397	1,331	445,299	1,975,912	332,527	105,066	16,042	16,925	2,467	(*)	(*)	(*)	69	313,626	61,468	11,897
Returns \$10,000 or more.....	136,874	136,606	2,056,875	257,546	-	136,874	1,662,807	372,520	36,649	5,527	11,781	2,693	405	16	955	-	364,218	33,033	7,770

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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)	Total itemized deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							Income tax after credits (Thousand dollars)	Self-employment tax		
						Number of returns	Amount (Thousand dollars)		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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Grand total.....	2,945,606	26,265,418	6,198,079	5,285,276	652,265	2,293,341	15,336,155	4,283,265	919,678	100,062	99,955	17,861	34,370	10,563	28,672	2,911	4,151,827	373,700	62,872
Taxable returns, total.....	2,069,679	23,747,401	4,805,501	3,763,887	-	2,069,679	15,178,018	4,259,889	705,950	80,437	89,981	14,854	33,622	9,888	25,497	2,835	4,151,827	295,486	55,448
Under \$2,000.....	27,846	50,786	12,753	33,416	-	27,846	4,617	637	(*)	(*)	-	-	-	-	-	-	603	(*)	(*)
\$2,000 under \$3,000.....	152,589	390,295	107,342	203,570	-	152,589	79,386	11,361	53,951	2,663	(*)	(*)	-	-	-	-	8,657	13,614	1,132
\$3,000 under \$4,000.....	244,729	864,899	221,283	390,193	-	244,729	253,422	37,745	82,625	6,601	4,764	228	-	-	-	-	30,371	26,236	3,288
\$4,000 under \$5,000.....	272,614	1,229,866	306,677	479,374	-	272,614	443,811	67,325	101,916	10,061	4,850	239	-	-	-	-	56,957	30,579	4,703
\$5,000 under \$6,000.....	240,179	1,312,873	317,081	451,013	-	240,179	544,775	83,986	74,779	8,044	5,158	399	4,707	117	5,328	670	75,382	30,196	5,187
\$6,000 under \$7,000.....	199,496	1,285,479	300,587	374,825	-	199,496	610,065	96,552	65,689	8,071	6,194	551	-	-	-	-	87,851	25,834	4,593
\$7,000 under \$8,000.....	153,187	1,145,520	244,972	297,757	-	153,187	602,787	97,207	50,975	7,603	4,806	398	-	-	-	-	89,199	19,888	3,674
\$8,000 under \$9,000.....	114,380	968,759	213,452	222,335	-	114,380	532,968	88,897	34,920	4,827	4,666	314	-	-	-	-	83,682	15,258	2,777
\$9,000 under \$10,000.....	84,116	796,815	161,759	162,192	-	84,116	472,862	81,508	29,886	3,249	3,117	344	6,017	299	7,526	321	77,880	13,188	2,719
\$10,000 under \$15,000.....	249,588	3,029,743	614,307	487,468	-	249,588	1,927,960	351,629	88,095	12,138	12,869	1,684	-	-	-	-	337,397	40,472	8,586
\$15,000 under \$20,000.....	113,149	1,949,044	358,036	221,093	-	113,149	1,369,934	281,353	41,787	5,915	8,704	1,106	3,294	465	3,179	259	273,609	23,739	5,454
\$20,000 under \$50,000.....	164,865	4,925,616	850,210	331,851	-	164,865	3,743,554	988,093	60,806	8,496	21,547	3,907	10,587	1,460	5,849	451	973,786	42,475	10,239
\$50,000 under \$100,000.....	38,635	2,615,049	450,795	79,221	-	38,635	2,085,039	789,208	13,246	1,995	7,647	2,650	5,378	1,806	2,342	355	782,409	9,106	2,145
\$100,000 under \$500,000.....	13,545	2,307,475	463,509	28,043	-	13,545	1,815,935	899,240	4,891	705	3,479	2,238	3,373	3,786	1,195	430	892,013	3,028	810
\$500,000 under \$1,000,000.....	511	342,487	77,516	1,035	-	511	263,934	147,964	165	26	172	362	173	874	50	36	146,663	91	22
\$1,000,000 or more.....	250	532,695	105,222	504	-	250	426,969	237,184	86	13	102	398	93	1,091	28	313	235,368	42	12
Nontaxable returns, total.....	875,928	2,518,017	1,392,579	1,521,389	652,265	223,665	158,136	23,375	213,727	19,626	9,976	3,009	749	674	(*)	(*)	-	78,214	7,422
Under \$600.....	12,778	4,753	9,985	21,372	12,778	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$600 under \$1,000.....	23,076	18,959	18,699	34,713	23,076	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	263,988	420,771	229,170	372,159	240,945	23,044	3,693	509	22,541	497	-	-	-	-	-	-	-	2,756	115
\$2,000 under \$3,000.....	263,962	648,426	307,207	454,315	200,604	63,358	25,558	3,594	61,162	3,451	-	-	-	-	(*)	(*)	-	18,115	1,080
\$3,000 under \$4,000.....	188,371	643,678	297,227	379,385	121,344	67,027	45,411	6,535	64,541	6,435	3,776	276	749	674	(*)	(*)	-	24,864	2,160
\$4,000 under \$5,000.....	65,162	290,545	140,433	139,265	27,172	37,991	30,320	4,258	37,411	4,110	-	-	-	-	(*)	(*)	-	18,355	1,944
\$5,000 or more.....	58,591	488,885	389,858	120,180	26,346	32,245	53,154	8,479	28,072	5,133	6,200	2,733	-	-	(*)	(*)	-	7,189	1,019
Returns under \$5,000.....	1,515,116	4,564,977	1,650,777	2,507,763	625,919	889,197	886,219	131,965	426,281	33,849	15,295	778	4,556	164	7,443	598	96,588	143,738	15,569
Returns \$5,000 under \$10,000.....	844,209	5,832,755	1,449,920	1,617,903	22,161	822,048	2,806,539	454,314	283,497	36,839	29,372	3,124	3,159	47	5,328	311	413,994	110,222	19,869
Returns \$10,000 or more.....	586,281	15,867,686	3,097,382	1,159,610	4,185	582,096	11,643,397	3,696,986	209,900	29,374	55,288	13,959	26,655	10,352	15,901	2,002	3,641,246	119,740	27,434

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 30.—RETURNS WITH RETIREMENT INCOME: NUMBER OF RETURNS, BASE OF TENTATIVE CREDIT, TENTATIVE CREDIT, AND AMOUNT OF CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns with retirement income credit											
	Number of returns	Amount of credit (Thousand dollars)	Returns with no Schedule B attached		Returns with Schedule B attached				Taxpayer using the general rule method of computation			
			Number of returns	Amount (Thousand dollars)	Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Total			
									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.....	1,501,287	168,305	26,377	3,188	1,474,910	1,325,854	198,289	165,118	1,355,360	1,207,747	180,645	150,641
Taxable returns, total.....	1,099,191	131,862	19,174	2,122	1,080,017	868,803	129,911	129,743	990,889	793,398	118,651	118,489
Under \$1,000.....	-	-	-	-	10,656	1,922	285	285	10,656	1,922	285	285
\$1,000 under \$2,000.....	10,801	289	-	-	44,942	6,707	6,707	6,707	107,272	44,942	6,707	6,707
\$2,000 under \$3,000.....	110,067	7,004	5,364	569	107,272	94,195	14,078	14,078	141,846	92,190	13,778	13,778
\$3,000 under \$4,000.....	150,441	14,345	-	-	148,018	94,195	14,078	14,078	152,086	113,214	16,935	16,935
\$4,000 under \$5,000.....	166,887	17,923	3,303	377	164,313	118,240	17,684	17,684	152,086	113,214	16,935	16,935
\$5,000 under \$6,000.....	119,358	15,085	-	-	118,628	100,844	15,082	15,002	106,817	90,861	13,590	13,510
\$6,000 under \$7,000.....	100,853	13,796	-	-	98,424	91,177	13,639	13,639	85,355	76,323	11,419	11,419
\$7,000 under \$8,000.....	75,086	10,909	5,123	453	74,151	72,165	10,790	10,790	68,119	63,384	9,476	9,476
\$8,000 under \$9,000.....	54,729	7,789	-	-	54,439	51,974	7,765	7,748	46,974	44,705	6,678	6,661
\$9,000 under \$10,000.....	50,051	7,037	-	-	48,581	46,133	6,902	6,902	43,589	41,962	6,278	6,278
\$10,000 under \$15,000.....	123,405	17,863	2,595	380	120,810	116,812	17,487	17,483	109,708	107,424	16,084	16,080
\$15,000 under \$20,000.....	51,551	7,523	760	99	50,791	49,604	7,424	7,424	45,653	45,479	6,807	6,807
\$20,000 under \$50,000.....	67,052	9,477	1,645	190	65,408	62,067	9,298	9,288	57,227	55,194	8,268	8,259
\$50,000 under \$100,000.....	13,657	2,061	291	40	13,366	13,438	2,022	2,021	11,335	11,488	1,728	1,727
\$100,000 under \$500,000.....	5,001	722	90	13	4,911	5,018	710	709	4,068	4,124	592	590
\$500,000 under \$1,000,000.....	166	26	2	1	164	181	25	25	117	122	17	17
\$1,000,000 or more.....	86	13	1	(*)	85	91	13	13	67	64	9	9
Nontaxable returns, total.....	402,095	36,444	7,201	1,068	394,894	457,052	68,380	35,376	364,471	414,353	61,995	32,151
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	80,888	2,429	(*)	(*)	76,995	58,008	8,682	2,363	76,995	58,008	8,682	2,363
\$1,000 under \$2,000.....	-	-	-	-	127,650	130,771	19,551	10,289	127,650	130,771	19,551	10,289
\$2,000 under \$3,000.....	129,828	10,498	-	-	104,754	129,026	19,304	9,936	90,024	112,542	16,841	9,139
\$3,000 under \$4,000.....	106,351	10,178	3,919	462	54,136	87,121	13,037	7,515	44,216	70,990	10,624	6,192
\$4,000 under \$5,000.....	54,281	7,527	-	-	29,371	51,085	7,650	5,258	23,598	41,001	6,141	4,153
\$5,000 or more.....	30,747	5,812	1,376	555	-	-	-	-	-	-	-	-
Returns under \$5,000.....	809,544	70,193	13,763	1,376	795,782	665,266	99,482	68,817	752,731	625,620	93,559	65,654
Returns \$5,000 under \$10,000.....	429,898	60,203	7,179	971	422,718	412,333	61,671	59,233	373,629	357,304	53,442	51,403
Returns \$10,000 or more.....	261,845	37,909	5,435	841	256,410	248,255	37,136	37,068	229,000	224,823	33,644	33,584

All returns with retirement income credit—Continued

Returns with Schedule B attached—Continued

Taxpayers using the general rule method of computation—Continued

Taxpayers using the alternative method of computation

Taxpayers eligible for alternative method

Adjusted gross income classes	Number of returns	Base of credit under alternative method		Base of credit under general rule (Thousand dollars)	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)									Number of returns	Amount (Thousand dollars)
Grand total.....	257,878	70,079	44,893	303,628	45,470	37,045	119,550	62,997	118,108	17,645	14,478		
Taxable returns, total.....	183,954	52,304	30,617	194,455	29,116	29,014	89,126	39,090	75,409	11,258	11,252		
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-		
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-		
\$3,000 under \$4,000.....	5,722	(*)	(*)	1,518	227	227	6,172	1,182	2,005	299	299		
\$4,000 under \$5,000.....	19,438	5,944	1,935	13,874	2,077	2,067	12,228	2,049	5,026	748	743		
\$5,000 under \$6,000.....	28,628	8,973	4,367	22,086	3,305	3,226	11,811	5,228	9,984	1,492	1,492		
\$6,000 under \$7,000.....	19,956	5,737	3,989	20,652	3,093	3,093	13,069	8,943	14,855	2,220	2,220		
\$7,000 under \$8,000.....	21,043	8,222	4,378	23,942	3,579	3,579	6,032	5,765	8,782	1,313	1,313		
\$8,000 under \$9,000.....	9,648	5,118	4,905	12,615	1,888	1,888	7,465	3,840	7,270	1,087	1,087		
\$9,000 under \$10,000.....	10,708	-	-	15,407	2,307	2,307	4,991	1,305	4,172	624	624		
\$10,000 under \$15,000.....	31,199	8,938	5,129	37,821	5,664	5,660	11,102	4,109	9,387	1,403	1,403		
\$15,000 under \$20,000.....	13,136	3,379	2,458	16,897	2,528	2,528	5,138	1,942	4,125	617	617		
\$20,000 under \$50,000.....	18,839	4,497	2,672	22,878	3,429	3,421	8,180	3,193	6,873	1,030	1,029		
\$50,000 under \$100,000.....	4,162	1,015	574	5,006	753	752	2,030	1,031	1,950	294	294		
\$100,000 under \$500,000.....	1,427	325	181	1,699	256	256	843	459	894	119	119		
\$500,000 under \$1,000,000.....	33	9	8	42	7	7	47	27	59	8	8		
\$1,000,000 or more.....	15	2	2	18	3	3	18	17	27	4	4		
Nontaxable returns, total.....	73,926	17,776	14,277	109,173	16,356	8,033	30,422	23,908	42,699	6,386	3,224		
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-		
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-		
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-		
\$2,000 under \$3,000.....	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-		
\$3,000 under \$4,000.....	33,641	6,317	4,217	39,188	5,869	1,822	14,730	8,918	16,484	2,463	797		
\$4,000 under \$5,000.....	25,490	9,113	8,522	42,494	6,367	3,477	9,920	9,786	16,131	2,413	1,323		
\$5,000 or more.....	14,132	2,346	1,538	26,974	4,042	2,708	5,772	5,204	10,084	1,510	1,104		
Returns under \$5,000.....	84,953	21,519	14,692	97,591	14,618	7,619	43,050	21,934	39,647	5,924	3,163		
Returns \$5,000 under \$10,000.....	103,929	30,328	19,146	121,264	18,152	16,764	49,090	30,207	55,029	8,229	7,830		
Returns \$10,000 or more.....	68,996	18,232	11,055	84,773	12,700	12,662	27,410	10,856	23,432	3,492	3,485		

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Less than \$500.

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 31.—RETURNS WITH RETIREMENT INCOME CREDIT: SELECTED 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			
				Number of returns	Amount (Thousand dollars)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	1,501,287	4,074,912	12,063,247	424,990	1,540,727	99,508	309,000	18,387	35,366	41,187	106,856	25,016	49,693
Taxable returns, total.....	1,099,191	3,006,146	10,812,051	331,851	1,416,918	81,900	289,525	14,482	31,965	32,452	96,396	19,876	45,501
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,801	18,951	19,211	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
\$2,000 under \$3,000.....	110,067	217,484	281,264	28,984	42,477	5,221	6,012	-	-	3,998	6,227	4,081	2,314
\$3,000 under \$4,000.....	150,441	344,025	530,133	46,672	105,143	6,966	11,586	2,175	1,207	3,403	5,088	-	-
\$4,000 under \$5,000.....	166,887	432,418	750,633	47,143	105,885	11,154	19,797	-	-	4,708	9,089	2,465	3,556
\$5,000 under \$6,000.....	119,358	344,303	654,962	35,391	98,165	11,455	24,261	-	-	3,480	6,282	2,755	3,196
\$6,000 under \$7,000.....	100,853	308,669	650,266	36,153	164,328	8,701	20,428	2,175	1,016	3,335	8,529	1,968	3,586
\$7,000 under \$8,000.....	75,086	225,873	558,815	23,797	96,640	6,961	16,395	-	-	2,175	4,755	2,320	1,707
\$8,000 under \$9,000.....	54,729	159,432	461,919	18,794	83,775	4,455	14,649	2,737	2,302	2,755	10,373	-	-
\$9,000 under \$10,000.....	50,051	150,824	476,458	22,787	129,247	3,752	10,845	-	-	-	-	2,737	8,421
\$10,000 under \$15,000.....	123,405	375,356	1,502,641	37,803	235,262	10,091	43,530	2,926	6,575	4,163	12,662	-	-
\$15,000 under \$20,000.....	51,551	154,640	887,804	12,213	86,404	4,811	30,363	1,542	2,906	1,695	9,515	932	1,520
\$20,000 under \$50,000.....	67,052	212,821	1,979,294	15,179	160,633	6,514	56,776	2,096	6,369	2,048	19,191	1,761	10,007
\$50,000 under \$100,000.....	13,657	44,243	918,207	3,407	62,783	1,165	24,112	490	4,101	284	2,862	486	4,121
\$100,000 under \$500,000.....	5,001	16,283	856,581	1,260	39,592	342	8,813	318	5,686	112	1,396	340	5,716
\$500,000 under \$1,000,000.....	166	531	109,808	40	1,731	11	260	14	509	5	37	23	727
\$1,000,000 or more.....	86	273	174,055	27	1,239	6	1,603	9	1,294	1	21	8	630
Nontaxable returns, total.....	402,095	1,068,767	1,251,195	93,141	123,811	17,598	19,476	3,904	3,400	8,733	10,460	5,139	4,193
Under \$600.....	(*)	(*)	1,882	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	1,882	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	78,900	149,634	138,420	15,885	12,314	2,900	2,254	-	-	2,012	1,412	-	-
\$2,000 under \$3,000.....	129,828	275,797	314,037	28,085	37,697	5,076	4,244	-	-	2,175	3,286	2,030	1,975
\$3,000 under \$4,000.....	106,351	335,313	364,626	26,229	35,451	4,786	5,238	2,548	1,117	2,755	2,647	2,567	1,348
\$4,000 under \$5,000.....	54,281	194,321	240,004	15,517	22,469	2,900	3,836	-	-	1,791	3,115	542	870
\$5,000 or more.....	30,747	111,714	192,226	7,425	15,880	1,936	3,844	1,356	2,283	1,791	3,115	542	870
Returns under \$5,000.....	809,544	1,969,930	2,640,210	210,715	365,049	39,293	53,122	6,028	4,607	20,212	29,445	11,143	9,193
Returns \$5,000 under \$10,000.....	429,898	1,298,128	2,979,138	144,274	587,513	37,214	89,356	4,913	3,317	12,617	31,441	8,499	12,174
Returns \$10,000 or more.....	261,845	806,854	6,443,899	70,001	588,165	22,998	166,522	7,446	27,442	8,358	45,970	5,374	28,326

Adjusted gross income classes	Partnership		Sales of capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)			
	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)	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.....	56,687	281,357	13,404	36,476	560,645	1,544,715	68,721	46,365	784,599	3,490,544	1,344,079	2,041,510	669,900	1,615,567
Taxable returns, total.....	48,522	270,521	10,991	32,926	462,532	1,482,702	58,441	39,881	640,197	3,340,077	998,252	1,713,302	464,847	1,197,503
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	9,780	5,996	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	18,775	7,915	3,961	2,195	48,840	41,807	96,331	71,994	49,203	70,419
\$2,000 under \$3,000.....	4,309	7,009	-	-	47,987	27,807	6,467	4,555	71,104	79,923	131,786	124,083	64,889	129,252
\$3,000 under \$4,000.....	4,971	8,380	-	-	53,414	50,696	6,531	4,691	77,862	113,757	151,949	175,643	87,142	196,003
\$4,000 under \$5,000.....	5,634	16,600	5,882	13,918	46,183	38,874	6,954	4,918	63,826	117,646	110,238	136,086	46,857	125,851
\$5,000 under \$6,000.....	4,101	9,333	-	-	44,915	64,279	4,266	2,700	54,985	113,547	87,648	118,297	43,383	110,808
\$6,000 under \$7,000.....	3,666	12,761	-	-	31,051	49,334	4,971	3,664	45,297	123,115	67,462	100,165	31,957	102,222
\$7,000 under \$8,000.....	2,032	2,782	-	-	29,660	62,432	2,196	1,257	32,576	104,849	49,215	87,865	22,237	62,221
\$8,000 under \$9,000.....	7,713	30,538	2,058	1,838	23,279	41,671	1,760	865	32,746	95,778	45,137	80,331	20,343	62,748
\$9,000 under \$10,000.....	4,522	26,452	2,017	4,775	69,556	179,678	8,961	6,240	89,635	406,814	117,594	274,039	50,639	162,829
\$10,000 under \$15,000.....	8,770	83,945	2,017	4,775	33,066	137,162	4,260	2,850	42,207	293,563	49,423	148,156	17,496	59,855
\$15,000 under \$50,000.....	2,029	42,120	625	4,771	48,087	309,628	5,770	4,369	61,000	805,184	63,885	255,543	20,828	81,645
\$50,000 under \$100,000.....	747	27,146	366	4,335	10,556	175,412	1,260	1,011	12,891	446,034	12,940	80,579	3,778	19,225
\$100,000 under \$500,000.....	17	1,072	23	1,194	4,161	215,844	421	347	4,844	461,688	4,631	49,358	1,324	9,601
\$500,000 under \$1,000,000.....	11	2,383	20	2,095	76	78,081	6	8	165	57,010	152	2,363	45	370
\$1,000,000 or more.....	11	2,383	20	2,095	76	78,081	6	8	165	57,010	152	2,363	45	370
Nontaxable returns, total.....	8,165	10,838	2,414	3,551	98,112	62,016	10,275	6,488	144,401	150,469	345,827	328,207	205,054	418,065
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	2,568	3,174	(*)	(*)	14,072	5,055	-	-	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	2,568	3,698	-	-	26,629	10,375	5,074	3,045	23,806	10,180	69,515	52,533	30,647	35,971
\$3,000 under \$4,000.....	1,243	1,954	(*)	(*)	34,431	21,745	-	-	45,320	31,170	109,014	84,177	54,204	104,939
\$4,000 under \$5,000.....	809	436	-	-	13,240	9,974	5,205	3,443	41,237	45,406	89,854	91,021	56,654	125,042
\$5,000 or more.....	977	1,576	(*)	(*)	9,740	14,867	-	-	18,603	26,835	50,355	56,531	34,343	99,521
Returns under \$5,000.....	16,468	24,651	(*)	(*)	210,164	135,219	26,510	17,359	328,905	351,274	709,246	662,014	393,776	767,280
Returns \$5,000 under \$10,000.....	17,774	48,814	4,701	13,551	184,409	268,725	21,480	14,108	244,063	585,509	385,395	362,590	131,876	514,539
Returns \$10,000 or more.....	22,445	207,892	5,099	19,347	166,072	1,140,771	20,731	14,899	211,631	2,553,761	249,438	816,906	34,248	333,748

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

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 31.—RETURNS WITH RETIREMENT INCOME CREDIT: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Rents				Royalties				Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	
	Net income		Net loss		Net income		Net loss				Number of returns (38)	Amount (Thousand dollars)		Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)												
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)						
Grand total.....	383,236	803,114	65,086	44,273	60,577	136,413	1,205	1,544	2,403,526	2,444,947	1,501,287	7,214,786	1,880,899	
Taxable returns, total.....	280,307	687,944	52,547	39,234	47,268	129,909	1,205	1,544	2,051,464	1,803,688	1,099,191	6,957,080	1,843,964	
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	4,083	11,371	10,801	3,761	597	
\$1,000 under \$2,000.....	24,367	28,134	(*)	(*)	2,713	1,800	-	-	59,847	130,494	110,067	90,950	13,121	
\$2,000 under \$3,000.....	32,942	39,884	8,450	2,078	1,890	1,491	-	-	102,820	206,419	150,441	220,966	33,663	
\$3,000 under \$4,000.....	40,926	61,139	9,470	2,672	6,452	2,661	(*)	(*)	142,460	259,452	166,887	348,778	54,517	
\$4,000 under \$5,000.....	33,085	67,912	3,733	1,056	4,391	6,118	-	-	127,385	206,579	119,358	320,994	51,123	
\$5,000 under \$6,000.....	18,325	28,344	4,101	4,685	2,553	7,744	-	-	128,889	185,200	100,853	336,176	54,023	
\$6,000 under \$7,000.....	20,758	45,752	3,956	1,973	3,956	3,226	-	-	105,496	135,522	75,086	317,796	53,166	
\$7,000 under \$8,000.....	16,695	33,302	-	-	2,713	4,362	-	-	86,933	95,659	54,729	279,327	48,498	
\$8,000 under \$9,000.....	13,843	23,758	5,364	3,092	2,118	8,540	-	-	83,919	90,494	50,051	302,045	53,427	
\$9,000 under \$10,000.....	35,457	111,846	5,982	5,419	8,147	20,902	(*)	(*)	276,685	225,214	123,405	1,000,750	189,777	
\$10,000 under \$15,000.....	15,526	63,659	3,807	3,034	3,280	7,638	-	-	159,891	92,793	51,551	639,132	137,919	
\$15,000 under \$20,000.....	21,507	132,062	4,256	8,723	6,676	28,527	207	243	355,713	127,693	67,052	1,495,895	413,772	
\$20,000 under \$50,000.....	3,799	33,639	963	2,905	1,485	18,754	-	-	174,453	26,546	13,657	717,212	279,442	
\$50,000 under \$100,000.....	1,406	15,959	456	2,157	716	18,077	42	375	177,963	9,770	5,001	668,857	337,589	
\$100,000 under \$500,000.....	34	363	24	417	21	4,162	1	7	27,997	331	166	81,480	46,260	
\$500,000 under \$1,000,000.....	22	524	12	553	12	1,898	4	174	40,930	164	86	132,961	77,070	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nontaxable returns, total....	102,926	115,170	12,539	5,038	13,310	6,506	-	-	352,062	641,265	402,095	257,706	36,934	
Under \$600.....	-	-	-	-	-	-	-	-	596	1,193	-	-	15	
\$600 under \$1,000.....	21,486	15,427	5,364	1,730	6,300	2,967	-	-	31,697	89,783	80,888	16,996	2,416	
\$1,000 under \$2,000.....	32,161	29,070	-	-	-	-	-	-	74,723	165,483	129,828	73,832	10,510	
\$2,000 under \$3,000.....	22,990	31,715	4,607	2,660	3,811	1,167	-	-	92,804	201,187	106,351	70,521	10,194	
\$3,000 under \$4,000.....	16,852	17,276	2,568	648	2,475	495	-	-	70,382	116,591	54,281	53,019	7,547	
\$4,000 under \$5,000.....	9,437	21,682	-	-	724	1,877	-	-	81,860	67,028	30,747	43,338	6,252	
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	193,340	224,312	31,335	10,115	23,786	10,589	(*)	(*)	579,412	1,181,973	809,544	878,823	132,580	
Returns \$5,000 under \$10,000.....	111,970	220,624	18,252	10,950	16,399	31,640	-	-	603,052	778,870	429,898	1,597,210	266,053	
Returns \$10,000 or more.....	77,926	358,178	15,499	23,208	20,392	94,184	541	1,539	1,221,062	484,112	261,845	4,738,753	1,482,266	

Adjusted gross income classes	Tax credits				Income tax after credits (Thousand dollars)	Self-employment tax		Tax withheld		Payments on 1965 declaration		Tax due at time of filing		Overpayment			
	Retirement income		Investment income			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)													
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)			
Grand total.....	1,501,287	168,305	42,516	5,108	1,701,677	118,126	15,798	352,748	183,980	590,029	1,189,513	752,692	486,378	441,573	141,902		
Taxable returns, total.....	1,099,191	131,862	39,918	4,642	1,701,677	100,842	14,412	294,400	177,581	562,690	1,182,348	739,665	485,443	357,964	128,776		
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	10,801	289	-	-	307	(*)	(*)	(*)	(*)	(*)	7,937	274	(*)	(*)			
\$2,000 under \$3,000.....	110,067	7,004	3,293	46	6,069	6,671	485	20,819	2,839	15,419	2,238	87,566	4,552	22,502			
\$3,000 under \$4,000.....	150,441	14,345	3,894	103	18,815	8,189	791	39,102	8,646	41,742	8,858	100,316	9,593	49,395			
\$4,000 under \$5,000.....	166,887	17,923	4,066	260	36,258	12,816	1,392	39,881	9,671	69,636	20,070	109,504	16,467	36,720			
\$5,000 under \$6,000.....	119,358	15,085	3,273	194	35,805	12,762	1,634	29,944	8,407	59,231	22,136	75,619	14,814	43,594			
\$6,000 under \$7,000.....	100,853	13,796	2,030	170	40,043	10,379	1,291	35,635	16,922	48,744	19,666	60,154	12,978	40,554			
\$7,000 under \$8,000.....	75,086	10,909	2,548	143	42,060	8,576	1,248	22,844	9,701	43,522	24,108	50,514	16,196	24,571			
\$8,000 under \$9,000.....	54,729	7,789	-	-	40,271	4,262	664	16,226	9,323	35,615	22,862	35,451	14,150	19,278			
\$9,000 under \$10,000.....	50,051	7,037	2,548	162	46,281	4,351	730	21,689	16,808	26,785	20,781	32,561	13,050	17,490			
\$10,000 under \$15,000.....	123,405	17,863	6,187	794	170,846	12,938	2,178	35,654	31,494	95,311	115,762	81,890	44,472	41,693			
\$15,000 under \$20,000.....	51,551	7,523	3,064	378	129,698	6,646	1,318	11,383	12,277	45,081	91,889	36,725	36,242	14,776			
\$20,000 under \$50,000.....	67,052	9,477	6,375	1,152	402,087	10,180	2,074	14,398	28,129	62,614	300,873	47,089	102,323	19,958			
\$50,000 under \$100,000.....	13,657	2,061	1,720	650	275,717	1,993	412	3,287	13,604	13,185	204,461	10,156	70,265	3,501			
\$100,000 under \$500,000.....	5,001	722	846	465	334,776	742	165	1,275	8,895	246,998	3,973	87,877	1,027	8,790			
\$500,000 under \$1,000,000.....	166	26	42	78	45,825	33	6	34	244	165	32,308	139	14,127	27			
\$1,000,000 or more.....	86	13	32	47	76,819	14	4	28	399	82	49,258	71	28,063	15			
Nontaxable returns, total....	402,095	36,444	2,598	467	-	17,285	1,386	58,349	6,400	27,338	7,165	13,028	938	83,608			
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$600 under \$1,000.....	80,888	2,429	-	-	-	-	-	-	-	-	-	-	-	-			
\$1,000 under \$2,000.....	129,828	10,498	-	-	-	-	3,317	193	8,015	466	2,278	157	2,882	166			
\$2,000 under \$3,000.....	106,351	10,178	-	-	-	-	4,061	235	15,867	1,618	4,663	581	3,045	172			
\$3,000 under \$4,000.....	54,281	7,527	2,598	467	-	-	5,366	433	19,912	9,364	1,617	3,916	257	29,069			
\$4,000 under \$5,000.....	30,747	5,812	-	-	-	-	2,465	244	10,071	1,202	4,826	1,736	1,595	154			
\$5,000 or more.....	-	-	-	-	-	-	2,076	281	4,484	968	6,207	3,074	1,590	189			
Returns under \$5,000.....	809,544	70,193	11,688	438	61,449	43,175	3,793	155,866	26,797	148,592	35,337	316,762	31,635	204,673			
Returns \$5,000 under \$10,000.....	429,898	60,203	12,387	898	204,460	42,202	5,794	130,750	62,047	219,533	111,825	255,735	71,342	155,264			
Returns \$10,000 or more.....	261,845	37,909	18,441	3,772	1,435,767	32,749	6,211	66,132	95,136	221,904	1,042,351	180,195	383,401	81,636			

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the 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.

State and Metropolitan Area Data

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35 Adjusted gross income and tax items, by income size and 100 largest metropolitan areas, 106

This section of the report presents individual income tax data for each of the States and the 100 largest standard metropolitan areas. Data for metropolitan areas appear for the fourth time. These areas, as shown in the map on the following page, are the 100 largest within the 50 States based on the 1960 census. The area boundaries conform to the Bureau of the Budget definitions for standard metropolitan statistical areas effective for 1965. Table 5.1 shows the counties or cities comprising the 100 largest areas for 1965, and also indicates any definitional changes from 1963.

State classifications are based on the district in which the taxpayer files his return. Most taxpayers filed their returns in the district in which they resided. Therefore, the State data generally reflect an accurate picture of taxpayers within each State. There were two exceptions that altered the accuracy of the State data slightly. (1) If a return was filed in the wrong district it was processed there unless there was an indication that estimated tax payments had been made to, or an elected credit was on record at, the proper district. In that case, the return was sent to the district or jurisdiction for processing. (2) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed and processed in the preparer's district rather than the taxpayer's. National totals in the State tables will differ slightly from those presented elsewhere in this report because of differences in sample weights.

The district in which the taxpayer filed and his post office address were the criteria upon which the return was classified for inclusion in a standard metropolitan

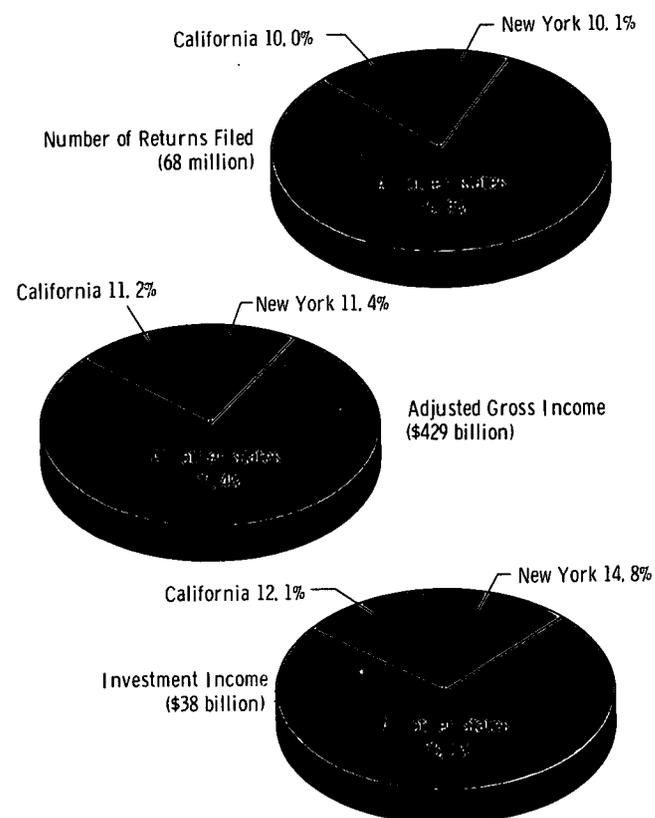
statistical area. The two exceptions mentioned in the previous paragraph also apply to standard metropolitan statistical area data.

STATE DATA

Salaries and wages comprised 80.9 percent of adjusted gross income nationally, and this proportion applied to most States. Only for Iowa, Nebraska, North Dakota, and South Dakota did this proportion fall below 70 percent. Shares of other sources of income did vary noticeably among the States. For example, farm income in North Dakota, South Dakota, and Iowa comprised from 9 to 15 percent of the total income for those States. In Delaware, gain from sales of capital assets and dividend income accounted for over 17 percent of total income.

New York and California accounted for 20.2 percent of the total number of returns filed. Chart 5A shows that taxpayers filing in these two States reported 22.6 percent of total adjusted gross income and 26.9 percent of total investment income which included interest, dividends, sales of capital assets, rents, and royalties.

Chart 5A - New York and California as a Percent of U.S. Total



INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

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Table 5.1—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1965

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
AKRON, OHIO.....	605,367	BOSTON, MASSACHUSETTS—Continued		GRAND RAPIDS, MICHIGAN.....	461,906
Portage County.....	91,798	Plymouth County (part).....	74,290	Kent County.....	363,187
Summit County.....	513,569	Duxbury town.....	4,727	Ottawa County.....	98,719
ALBANY-SCHENECTADY-TROY, N. Y.....	657,503	Hanover town.....	5,923	HARRISBURG, PENNSYLVANIA.....	371,653
Albany County.....	272,926	Hingham town.....	15,378	Cumberland County.....	124,816
Rensselaer County.....	142,585	Hull town.....	7,055	Dauphin County.....	220,255
Saratoga County.....	89,096	Marshfield town.....	6,748	Perry County.....	26,582
Schenectady County.....	152,896	Norvell town.....	5,207	HARTFORD, CONNECTICUT.....	549,249
ALLENTOWN-BETHLEHEM-EASTON, PA.-N.J.....	492,168	Pembroke town.....	4,919	Hartford County (part).....	508,868
Lehigh County, Pa.....	227,536	Rockland town.....	13,119	Hartford city.....	162,178
Northampton County, Pa.....	201,412	Scituate town.....	11,214	Avon town.....	5,273
Warren County, N.J.....	63,220	Suffolk County.....	791,329	Bloomfield town.....	13,613
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA.....	703,925	Boston city.....	697,197	Canton town.....	4,783
Orange County.....	703,925	Chelsea city.....	33,749	East Granby town.....	2,434
ATLANTA, GEORGIA.....	1,017,188	Revere city.....	40,080	East Hartford town.....	43,977
Clayton County.....	46,365	Winthrop town.....	20,303	East Windsor town.....	7,500
Cobb County.....	114,174	BRIDGEPORT, CONNECTICUT.....	337,983	Enfield town.....	31,464
De Kalb County.....	256,782	Fairfield County (part).....	296,321	Farmington town.....	10,813
Fulton County.....	556,326	Bridgeport city.....	156,748	Glastonbury town.....	14,497
Quinnipiac County.....	43,541	Shelton city.....	18,190	Granby town.....	4,968
BAKERSFIELD, CALIFORNIA.....	291,984	Easton town.....	3,407	Manchester town.....	42,102
Kern County.....	291,984	Fairfield town.....	46,183	Newington town.....	17,664
BALTIMORE, MARYLAND.....	1,727,023	Monroe town.....	6,402	Rocky Hill town.....	7,404
Baltimore city.....	939,024	Stratford town.....	45,012	Simsbury town.....	10,138
Anne Arundel County.....	206,634	Trumbull town.....	20,379	South Windsor town.....	9,460
Baltimore County.....	492,428	New Haven County (part).....	41,662	Suffield town.....	6,779
Carroll County.....	52,785	Milford town.....	41,662	West Hartford town.....	62,382
Howard County.....	36,152	BUFFALO, NEW YORK.....	1,306,937	Wethersfield town.....	20,561
BEAUMONT-FORT ARTHUR, TEXAS.....	306,016	Erie County.....	1,064,688	Windsor town.....	19,467
Jefferson County.....	245,659	Niagara County.....	242,269	Windsor Locks town.....	11,411
Orange County.....	60,357	CANTON, OHIO.....	340,345	Middlesex County (part).....	6,780
BEINGHAMTON, N. Y.—PENNSYLVANIA.....	283,600	Stark County.....	340,345	Cromwell town.....	6,780
Broome County, New York.....	212,661	CHARLOTTE, NORTH CAROLINA.....	316,781	Tolland County (part).....	33,601
Tioga County, New York.....	37,802	Mecklenburg County.....	272,111	Andover town.....	1,771
Susquehanna County, Pa.....	33,137	Union County.....	44,670	Bolton town.....	2,933
BERMINGHAM, ALABAMA.....	634,864	CHATTAHOOGA, TENNESSEE-GEORGIA.....	283,169	Coventry town.....	6,356
Jefferson County.....	634,864	Hamilton County, Tennessee.....	237,905	Ellington town.....	5,580
Walker County, Georgia.....	45,264	CHICAGO, ILLINOIS.....	6,220,913	Vernon town.....	16,961
BOSTON, MASSACHUSETTS.....	2,595,481	Cook County.....	5,129,725	HONOLULU, HAWAII.....	500,409
Essex County (part).....	308,051	De Page County.....	208,246	Honolulu County.....	500,409
Beverly city.....	36,108	Kane County.....	293,656	HOUSTON, TEXAS.....	1,418,323
Lynn city.....	94,478	Lake County.....	84,210	Harris.....	1,243,158
Peabody city.....	32,202	McHenry County.....	191,617	Brazoria.....	76,204
Salem city.....	39,211	Will County.....	1,268,479	Fort Bend.....	40,527
Danvers town.....	21,926	CINCINNATI, OHIO-INDIANA-KENTUCKY.....	80,530	Liberty.....	31,595
Hamilton town.....	5,488	Clermont County, Ohio.....	864,121	Montgomery.....	26,839
Lynfield town.....	8,398	Hamilton County, Ohio.....	65,711	INDIANAPOLIS, INDIANA.....	916,932
Manchester town.....	3,932	Warren County, Ohio.....	28,674	Hamilton County.....	40,132
Marblehead town.....	18,521	Dearborn County, Indiana.....	21,940	Hancock County.....	26,665
Middletown town.....	3,718	Boone County, Kentucky.....	86,803	Hendricks County.....	40,896
Nahant town.....	3,960	Campbell County, Kentucky.....	120,700	Johnson County.....	43,704
Saugus town.....	20,666	CLEVELAND, OHIO.....	1,909,483	Marion County, Kentucky.....	697,567
Swampscott town.....	13,294	Cuyahoga County.....	1,647,895	Morgan County.....	33,875
Topsfield town.....	3,351	Geauga County.....	47,573	Shelby County.....	34,093
Wenham town.....	2,798	Laurens County.....	148,700	JACKSONVILLE, FLORIDA.....	455,411
Middlesex County (part).....	975,287	Madison County.....	65,315	Duval County.....	455,411
Cambridge city.....	107,716	COLUMBUS, OHIO.....	754,924	JERSEY CITY, NEW JERSEY.....	610,734
Everett city.....	43,544	Delaware County.....	36,107	Hudson County.....	610,734
Malden city.....	57,676	Franklin County.....	682,962	JOHNSTOWN, PENNSYLVANIA.....	280,733
Medford city.....	64,971	Pickaway County.....	35,855	Cambria County.....	203,283
Melrose city.....	29,619	DALLAS, TEXAS.....	1,083,601	Somerset County.....	77,450
Melrose city.....	92,384	Collin County.....	41,247	KANSAS CITY, MISSOURI-KANSAS.....	1,092,545
Newton city.....	94,697	Dallas County.....	951,527	Cass County, Missouri.....	29,702
Somerville city.....	55,413	Denton County.....	47,432	Clay County, Missouri.....	87,474
Walham city.....	31,214	Ellis County.....	43,395	Jackson County, Missouri.....	622,732
Woburn city.....	49,953	DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS.....	319,375	Platte County, Missouri.....	23,350
Arlington town.....	7,779	Scott County, Iowa.....	119,067	Johnson County, Kansas.....	143,792
Ashland town.....	10,969	Henry County, Illinois.....	49,317	Wyandotte County, Kansas.....	185,495
Bedford town.....	28,715	Rock Island County, Illinois.....	150,991	KNOXVILLE, TENNESSEE.....	268,080
Belmont town.....	12,852	DAYTON, OHIO.....	727,121	Anderson County.....	60,032
Burlington town.....	12,517	Greene County.....	94,642	Blount County.....	57,525
Concord town.....	44,526	Miami County.....	72,901	Knox County.....	250,523
Framingham town.....	27,691	Montgomery County.....	527,080	LANCASTER, PENNSYLVANIA.....	278,359
Lexington town.....	5,613	Preble County.....	32,498	Lancaster County.....	298,949
Lincoln town.....	28,831	DENVER, COLORADO.....	929,383	LANSING, MICHIGAN.....	37,969
Natick town.....	8,331	Adams County.....	120,296	Clinton County.....	49,684
North Reading town.....	19,259	Arapahoe County.....	113,426	Ingham County.....	211,296
Reading town.....	1,806	Boulder County.....	74,254	LOS ANGELES-LONG BEACH, CALIFORNIA.....	6,038,771
Sherborn town.....	17,821	Denver County.....	493,887	Los Angeles County.....	6,038,771
Stoneham town.....	7,447	Jefferson County.....	127,520	LOUISVILLE, KENTUCKY-INDIANA.....	725,139
Sudbury town.....	24,295	DES MOINES, IOWA.....	266,315	Jefferson County, Kentucky.....	610,947
Wakefield town.....	39,092	Polk County.....	266,315	Clark County, Indiana.....	62,795
Watertown town.....	10,444	DETROIT, MICHIGAN.....	3,762,360	Floyd County, Indiana.....	51,397
Wayland town.....	8,261	Macomb County.....	405,802	MEMPHIS, TENNESSEE-ARKANSAS.....	674,583
Weston town.....	12,475	Oakland County.....	690,259	Shelby County, Tennessee.....	627,019
Wilmington town.....	19,376	Wayne County.....	2,666,297	Crittenden County, Arkansas.....	47,564
Winchester town.....	446,524	DULUTH-SUPERIOR, MINNESOTA-WISCONSIN.....	276,596	MIAMI, FLORIDA.....	935,047
Norfolk County (part).....	87,409	St. Louis County, Minnesota.....	231,588	Dade County.....	935,047
Quincy city.....	31,069	Douglas County, Wisconsin.....	45,008	MILWAUKEE, WISCONSIN.....	1,232,731
Braintree town.....	54,044	EL PASO, TEXAS.....	314,070	Milwaukee County.....	1,036,041
Brookline town.....	12,771	El Paso County.....	314,070	Ozaukee County.....	38,441
Canton town.....	23,869	FLINT, MICHIGAN.....	416,239	Waukesha County.....	158,249
Cohasset town.....	2,846	Genesee County.....	374,313	MINNEAPOLIS-ST. PAUL, MINNESOTA.....	1,482,030
Dedham town.....	10,104	Lapeer County.....	41,926	Anoka County.....	85,916
Dover town.....	6,021	FORT LAUDERDALE-HOLLYWOOD, FLORIDA.....	333,946	Dakota County.....	78,303
Holbrook town.....	26,375	Broward County.....	333,946	Hennepin County.....	842,854
Medfield town.....	4,374	FORT WORTH, TEXAS.....	573,215	Ramsey County.....	52,432
Milton town.....	25,793	Johnson County.....	34,720	Washington County.....	42,525
Needham town.....	18,900	Tarrant County.....	538,495	MOBILE, ALABAMA.....	363,389
Norfolk town.....	10,070	FRESNO, CALIFORNIA.....	365,945	Baldwin County.....	49,088
Norwood town.....	14,068	Fresno County.....	365,945	Mobile County.....	314,301
Randolph town.....	26,071	GARY-HAMMOND-EAST CHICAGO, INDIANA.....	573,548	NASHVILLE, TENNESSEE.....	463,628
Sharon town.....	10,354	Lake County.....	313,269	Davidson County.....	399,743
Walpole town.....	48,177	Porter County.....	60,279	Sumner County.....	36,217
Wellesley town.....				Wilson County.....	27,668
Westwood town.....					
Weymouth town.....					

Footnotes at end of table.

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 5.1—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1965—Continued

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
NEW HAVEN, CONNECTICUT.....	320,836	PROVIDENCE-PAWTUCKET, RHODE ISLAND-MASS.—Con.		TAMPA-ST. PETERSBURG, FLORIDA.....	772,453
New Haven County (part).....	320,836	Washington County, Rhode Island (part)	22,421	Hillsborough County.....	397,788
New Haven city.....	152,048	Narragansett town.....	3,444	Pinellas County.....	374,665
Bethany town.....	2,384	North Kingstown town.....	18,977	TOLEDO, OHIO-MICHIGAN.....	630,647
Branford town.....	16,610	Bristol County, Massachusetts (part).....	55,247	Lucas County, Ohio.....	456,931
East Haven town.....	21,388	Attleboro city.....	27,118	Wood County, Ohio.....	72,596
Guilford town.....	7,913	North Attleborough town.....	14,777	Monroe County, Michigan.....	101,120
Hamden town.....	41,056	Rehoboth town.....	4,953	TRENTON, NEW JERSEY.....	266,392
North Branford town.....	6,771	Seekonk town.....	8,399	Mercer County.....	266,392
North Haven town.....	15,935	Norfolk County, Massachusetts.....	27,799	TUCSON, ARIZONA.....	265,660
Orange town.....	8,547	Bellingham town.....	6,774	Pima County.....	265,660
West Haven town.....	43,002	Franklin town.....	10,530	TULSA, OKLAHOMA.....	418,974
Woodbridge town.....	5,182	Plainville town.....	3,810	Creek County.....	40,495
NEW ORLEANS, LOUISIANA.....	907,123	Wrentham town.....	6,685	Oeage County.....	32,441
Jefferson Parish.....	208,769	Worcester County, Massachusetts (part)	6,697	Tulsa County.....	346,038
Orleans Parish.....	627,525	Blackstone town.....	5,130		
St. Bernard Parish.....	32,186	Millville town.....	1,567	UTICA-ROME, NEW YORK.....	330,771
St. Tammany Parish.....	38,643			Herkimer County.....	66,370
NEW YORK, NEW YORK.....	10,694,633	READING, PENNSYLVANIA.....	275,414	Oneida County.....	264,401
New York City.....	7,781,982	Berks County.....	275,414		
Bronx County.....	1,424,815	RICHMOND, VIRGINIA.....	436,044	WASHINGTON, D. C.—MARYLAND-VIRGINIA.....	2,001,897
Kings County.....	2,627,319	Richmond city.....	219,958	Washington, D. C.....	763,956
New York County.....	1,698,281	Chesterfield County.....	71,197	Montgomery County, Maryland.....	340,928
Queens County.....	1,809,578	Hanover County.....	27,550	Prince Georges County, Maryland.....	357,395
Richmond County.....	221,991	Henrico County.....	117,339	Alexandria city, Virginia.....	91,023
Nassau County.....	1,300,171	ROCHESTER, NEW YORK.....	732,588	Fairfax city, Virginia.....	13,585
Rockland County.....	136,803	Livingston County.....	44,053	Falls Church city, Virginia.....	10,192
Suffolk County.....	666,784	Monroe County.....	586,387	Arlington County, Virginia.....	163,401
Westchester County.....	808,891	Orleans County.....	34,159	Fairfax County, Virginia.....	261,417
NEWARK, NEW JERSEY.....	1,689,420	Wayne County.....	67,989	WICHITA, KANSAS.....	381,626
Essex County.....	923,545			Butler County.....	38,395
Morris County.....	261,620	SACRAMENTO, CALIFORNIA.....	625,503	Sedwick County.....	343,231
Union County.....	504,255	Placer County.....	56,998	WILKES-BARRE-HAZELTON, PENNSYLVANIA.....	246,972
NORFOLK-PORTSMOUTH, VIRGINIA.....	578,507	Sacramento County.....	502,778	Luzerne County.....	346,972
Chesapeake city.....	73,647	Yolo County.....	65,727	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY.....	414,265
Norfolk city.....	304,869	ST. LOUIS, MISSOURI-ILLINOIS.....	2,104,669	New Castle County, Delaware.....	307,446
Portsmouth city.....	114,773	St. Louis city, Missouri.....	750,026	Cecil County, Maryland.....	48,408
Virginia Beach city.....	85,218	Franklin County, Missouri.....	44,566	Salem County, New Jersey.....	58,711
		Jefferson County, Missouri.....	66,377	WORCESTER, MASSACHUSETTS.....	328,898
		St. Charles County, Missouri.....	52,970	Worcester County (part).....	328,898
		St. Louis County.....	703,532	Worcester city.....	186,587
		Madison County, Illinois.....	224,689	Auburn town.....	14,047
		St. Clair County, Illinois.....	262,509	Berlin town.....	1,742
		SALT LAKE CITY, UTAH.....	447,795	Boylston town.....	2,367
		Davis County.....	467,760	Brookfield town.....	1,751
		Salt Lake County.....	383,035	East Brookfield town.....	1,533
		SAN ANTONIO, TEXAS.....	716,168	Crafton town.....	10,627
		Bexar County.....	687,151	Holden town.....	10,117
		Guadalupe County.....	29,017	Leicester town.....	8,177
		SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA.....	809,782	Millbury town.....	9,623
		Riverside County.....	306,191	Northborough town.....	6,687
		San Bernardino County.....	803,591	Northbridge town.....	10,800
		SAN DIEGO, CALIFORNIA.....	1,033,011	North Brookfield town.....	3,616
		San Diego County.....	1,033,011	Oxford town.....	9,282
		SAN FRANCISCO-OAKLAND, CALIFORNIA.....	2,648,762	Paxton town.....	2,399
		Alameda County.....	908,209	Shrewsbury town.....	16,622
		Contra Costa County.....	409,030	Spencer town.....	7,838
		Marin County.....	446,820	Sterling town.....	3,193
		San Francisco County.....	740,316	Sutton town.....	3,638
		San Mateo County.....	444,387	Upton town.....	3,127
		SAN JOSE, CALIFORNIA.....	642,315	Westborough town.....	9,599
		Santa Clara County.....	642,315	West Boylston town.....	5,526
		SEATTLE, WASHINGTON.....	1,107,213		
		King County.....	935,014	YORK, PENNSYLVANIA.....	290,242
		Snohomish County.....	172,199	Adams County.....	51,906
		SHREVEPORT, LOUISIANA.....	281,481	York County.....	238,316
		Bossier Parish.....	57,622	YOUNGSTOWN-WARREN, OHIO.....	509,006
		Caddo Parish.....	223,859	Mahoning County.....	300,480
		SOUTH BEND, INDIANA.....	271,057	Trumbull County.....	208,526
		Marshall County.....	32,443		
		St. Joseph County.....	238,614		
		SPOKANE, WASHINGTON.....	278,333		
		Spokane County.....	278,333		
		SPRINGFIELD-CHICOPEE-HOLYOKE, MASS-CONN.....	493,999		
		Hampden County, Massachusetts (part).....	222,254		
		Chicopee city.....	61,553		
		Holyoke city.....	52,689		
		Springfield city.....	174,463		
		Westfield city.....	26,302		
		Agawam town.....	15,718		
		East Longmeadow town.....	10,294		
		Hampden town.....	2,345		
		Longmeadow town.....	10,565		
		Ludlow town.....	13,805		
		Monson town.....	6,712		
		Palmer town.....	10,358		
		Southwick town.....	5,139		
		West Springfield town.....	24,924		
		Wilbraham town.....	7,387		
		Hampshire County, Massachusetts (part).....	64,660		
		Northampton city.....	30,058		
		Easthampton town.....	12,326		
		Cranby town.....	4,221		
		Hadley town.....	3,099		
		South Hadley town.....	14,956		
		Worcester County, Massachusetts (part).....	3,383		
		Warrentown.....	3,383		
		Tolland County, Connecticut (part).....	3,702		
		Somers town.....	3,702		
		SYRACUSE, NEW YORK.....	553,781		
		Madison County.....	54,635		
		Onondaga County.....	423,028		
		Oswego County.....	36,118		
		TACOMA, WASHINGTON.....	321,590		
		Pierce County.....	321,590		

¹Added for 1965.

METROPOLITAN AREAS

Table 5.2 summarizes and compares with United States totals data for the 100 largest standard metropolitan statistical areas. Taxpayers residing within these 100 largest metropolitan areas account for 56.4 percent of all returns filed and 62.5 percent of the adjusted gross income shown on all returns. Of the United States totals, returns from these 100 areas showed 63.1 percent of the salaries and wages, 71.5 percent of the dividend income, and 66.4 percent of the income tax after credits.

Table 5.2—NUMBER OF RETURNS, INCOME, AND TAX: 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS FILED
(Taxable and nontaxable returns)

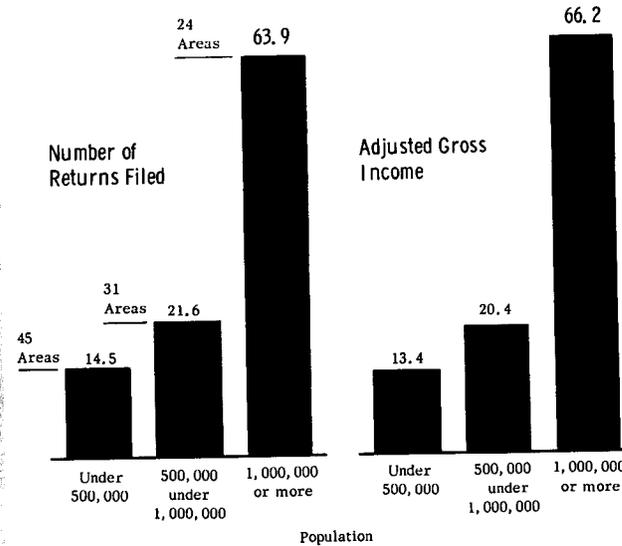
Item	Total for all returns filed	Returns for 100 largest standard metropolitan statistical areas	
		Number or amount	Percent of all returns
	(1)	(2)	(3)
Number of returns.....	67,596,300	38,158,035	56.4
Number of joint returns.....	39,303,938	21,502,876	54.4
Total number of exemptions.....	190,741,281	105,737,317	55.4
Number of exemptions other than age and blindness.....	182,707,885	101,297,526	55.4
	<i>(Thousand dollars)</i>		
Adjusted gross income less deficit.....	429,201,239	268,310,541	62.5
Salaries and wages.....	347,150,062	219,109,899	63.1
Business net profit and loss.....	24,588,343	14,478,025	58.9
Net gain and loss from sales of capital assets.....	10,180,858	6,659,092	65.4
Dividends in adjusted gross income.....	12,960,570	9,263,607	71.5
Interest received.....	11,296,048	7,356,543	65.1
Rent and royalties net income and loss.....	3,075,808	1,226,007	39.9
Partnership net profit and loss.....	10,606,017	6,197,212	58.4
Taxable income.....	255,082,124	164,498,581	64.5
Income tax after credits.....	49,529,695	32,890,622	66.4

The 100 largest standard metropolitan statistical areas include most of those areas with a 1960 population of one quarter million or more. As exhibited in chart 5B, taxpayers filing in the 24 metropolitan areas with a population of 1,000,000 or more accounted for about two-thirds

of the total number of returns filed and total adjusted gross income reported in all 100 largest metropolitan areas. Another 20 percent of the returns filed, and adjusted gross income, was reported by taxpayers residing in the 31 areas with a population of more than 500,000 but less than 1,000,000. Almost one-half of the 100 largest metropolitan areas, those with a population under 500,000, accounted for less than 15 percent of the returns filed and adjusted gross income.

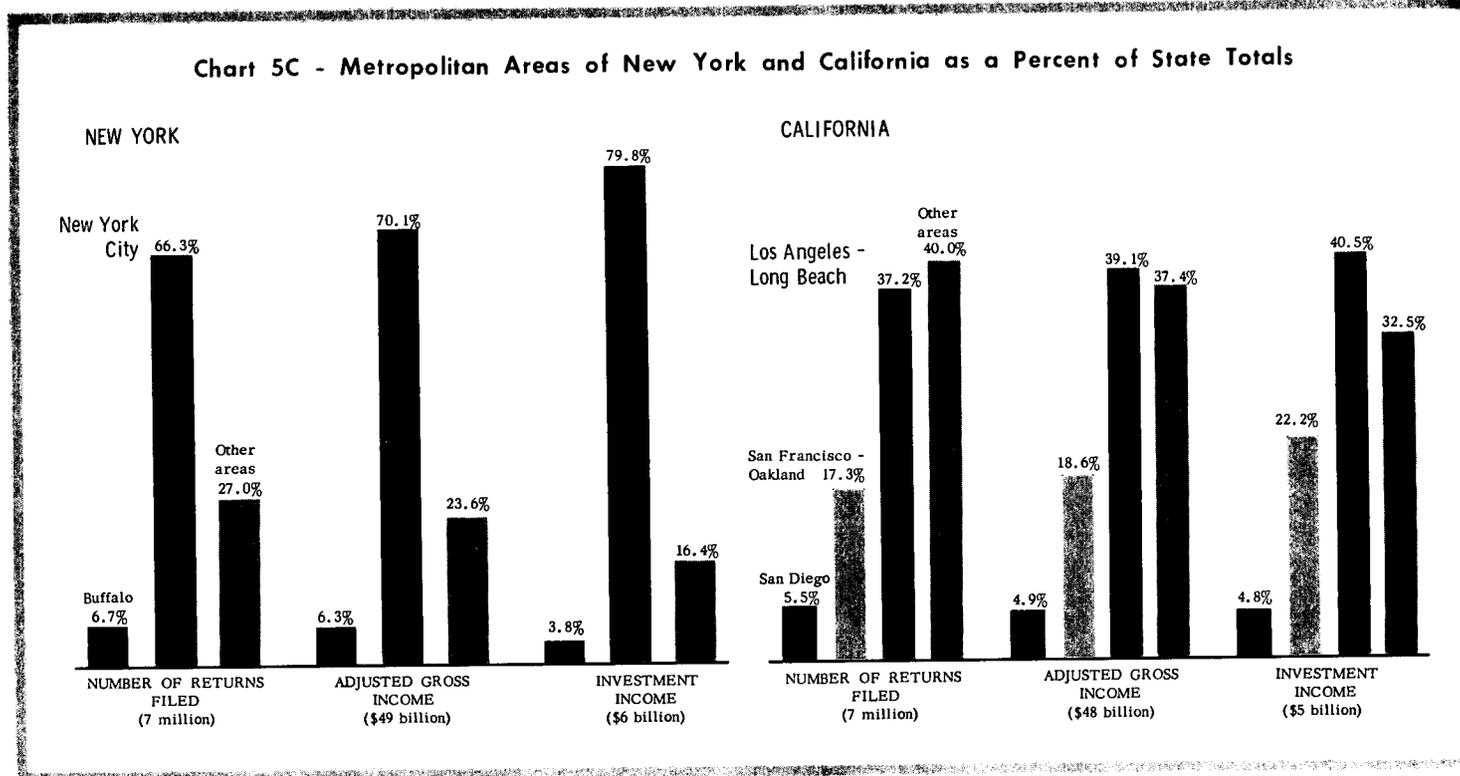
Chart 5B - Small, Medium, and Large Metropolitan Areas as a Percent of Total

100 largest standard metropolitan areas = 100 percent



NOTE: 100 largest Standard Metropolitan Statistical Areas grouped according to their 1960 population

Chart 5C - Metropolitan Areas of New York and California as a Percent of State Totals



Within such well populated States as New York and California, metropolitan areas accounted for large proportions of the State totals. Chart 5C shows that in New York, the New York City metropolitan area accounted for approximately two-thirds of the returns filed and of adjusted gross income. Buffalo accounted for another 6 percent of returns and income. In California, 60.0 percent of the returns filed and 62.6 percent of adjusted

gross income were reported in the three largest metropolitan areas, Los Angeles-Long Beach, San Francisco, and San Diego. Returns from these large metropolitan areas also showed a large proportion of investment income--83.6 percent of total investment income reported by New York taxpayers and 67.5 percent of the total investment income reported by California taxpayers.

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 32.—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	67,599,057	429,254,410	59,710,931	347,198,619	5,791,680	24,623,215	3,021,038	3,337,991	1,942,316	10,597,850	7,329,500	10,178,576
Alabama.....	944,652	5,100,114	855,570	4,356,242	73,408	258,844	56,889	12,845	24,250	133,390	55,257	61,632
Alaska.....	78,539	623,824	73,773	553,427	11,790	44,392	(*)	(*)	1,932	16,572	7,219	4,283
Arizona.....	497,469	2,890,831	437,497	2,331,539	47,047	163,056	8,515	722	15,745	71,842	62,622	90,759
Arkansas.....	547,028	2,495,671	467,789	1,911,994	53,865	165,797	57,226	58,444	19,356	92,114	42,101	65,259
California.....	6,768,232	48,212,668	5,973,752	39,154,550	636,102	2,912,979	87,564	² 16,153	252,928	1,227,860	960,337	1,518,567
Colorado.....	682,637	4,196,165	599,305	3,359,317	71,770	288,636	35,175	24,973	21,635	117,533	106,053	105,115
Connecticut.....	1,095,037	8,215,177	983,040	6,561,986	83,554	457,697	4,746	948	25,887	151,207	120,561	215,847
Delaware.....	172,651	1,415,988	153,502	1,032,308	11,707	60,844	4,312	6,192	4,424	13,924	17,893	103,431
District of Columbia.....	302,734	1,968,280	273,799	1,547,630	17,834	82,401	(*)	(*)	6,777	20,743	26,681	66,678
Florida.....	1,918,677	11,115,341	1,616,028	8,505,322	196,291	649,287	33,622	8,577	50,672	263,904	239,380	402,434
Georgia.....	1,404,697	7,546,609	1,281,258	6,387,473	106,986	417,696	64,216	35,217	29,455	180,379	86,667	126,874
Hawaii.....	257,466	1,589,418	239,031	1,333,973	17,528	74,016	4,564	8,845	11,493	37,475	35,998	39,766
Idaho.....	225,667	1,220,403	193,353	937,804	27,061	94,492	30,537	42,096	8,159	40,797	30,520	29,190
Illinois.....	4,076,425	28,551,425	3,583,270	22,937,004	314,466	1,548,203	170,162	418,901	119,855	716,783	407,792	644,493
Indiana.....	1,717,323	10,939,114	1,268,040	9,009,821	148,040	648,492	136,194	204,941	41,411	244,537	165,803	162,236
Iowa.....	991,041	5,593,153	750,917	3,781,760	115,119	455,579	174,791	500,524	42,730	230,482	194,084	137,722
Kansas.....	751,701	4,273,285	603,120	3,155,909	82,601	277,062	109,781	193,682	26,598	152,167	125,762	97,017
Kentucky.....	917,468	4,852,998	791,369	3,867,249	95,714	338,945	114,918	81,175	35,015	179,171	71,058	72,035
Louisiana.....	946,633	5,469,072	840,619	4,447,636	85,064	320,216	36,056	² 6,197	25,530	161,726	64,567	118,868
Maine.....	354,140	1,794,930	314,639	1,442,858	41,942	137,646	8,399	17,126	5,279	24,577	28,253	37,820
Maryland.....	1,377,564	9,473,043	1,274,294	7,999,044	88,782	469,340	22,755	11,071	29,804	166,636	132,657	189,017
Massachusetts.....	2,114,626	13,394,374	1,909,045	10,993,863	155,870	777,083	6,448	1,584	30,607	180,905	196,296	262,214
Michigan.....	2,945,955	20,959,119	2,644,718	17,480,032	223,594	1,144,776	97,804	58,371	68,906	481,875	284,454	335,936
Minnesota.....	1,264,813	7,448,467	1,055,520	5,896,027	114,168	404,788	135,201	193,829	45,174	212,140	208,775	199,167
Mississippi.....	512,377	2,472,370	444,199	1,956,746	49,592	173,759	51,151	21,877	15,995	113,397	34,430	73,871
Missouri.....	1,587,278	9,615,330	1,372,631	7,664,355	142,567	572,164	151,468	126,199	43,040	255,664	192,971	220,507
Montana.....	239,997	1,335,382	195,739	991,594	25,888	93,976	28,349	58,928	9,866	38,691	47,963	40,301
Nebraska.....	532,555	2,860,672	410,101	1,974,043	55,744	207,567	94,622	228,248	23,153	104,697	91,596	90,297
Nevada.....	164,444	1,155,294	152,480	976,532	13,528	47,186	2,085	² 2,080	4,764	31,246	15,459	38,595
New Hampshire.....	253,911	1,417,913	229,773	1,145,452	27,532	91,649	2,514	2,107	3,401	18,934	20,858	24,670
New Jersey.....	2,698,570	18,660,958	2,447,993	15,527,010	180,767	940,178	14,322	10,140	67,082	422,004	296,552	358,017
New Mexico.....	306,378	1,698,691	272,708	1,426,609	29,402	97,139	15,360	8,668	53,238	28,073	49,032	49,032
New York.....	6,854,168	48,886,441	6,157,243	38,629,417	516,501	2,589,290	62,356	21,861	212,124	1,278,090	834,435	1,432,811
North Carolina.....	1,517,240	7,893,631	1,349,986	6,523,264	122,862	455,561	119,145	88,079	37,549	189,911	91,477	145,615
North Dakota.....	217,642	1,060,440	153,243	678,972	23,501	67,578	57,530	162,478	8,529	45,582	40,177	19,402
Ohio.....	3,575,602	24,083,311	3,246,850	20,087,355	287,638	1,282,788	134,758	146,692	76,988	446,634	303,660	468,943
Oklahoma.....	791,995	4,244,922	669,975	3,324,859	89,574	267,413	83,968	60,876	25,800	114,969	83,942	111,781
Oregon.....	692,441	4,246,184	606,352	3,357,168	75,102	308,939	31,828	23,197	21,572	168,561	91,364	107,152
Pennsylvania.....	4,257,086	26,677,546	3,841,071	22,115,499	326,286	1,482,704	62,907	35,773	100,939	649,872	367,775	431,711
Rhode Island.....	343,725	2,066,013	317,562	1,720,758	25,958	111,875	(*)	(*)	4,364	32,730	28,592	34,491
South Carolina.....	716,115	3,595,455	659,191	3,079,360	56,671	207,186	36,577	19,807	16,979	75,183	33,464	50,196
South Dakota.....	232,877	1,041,446	166,021	685,139	25,947	73,170	55,912	104,773	11,019	40,797	58,236	40,398
Tennessee.....	1,188,638	6,222,033	1,046,909	5,070,806	105,448	409,573	111,718	32,684	43,201	228,961	82,784	112,685
Texas.....	3,281,586	18,976,908	2,870,323	15,230,281	353,973	1,200,135	227,475	95,922	111,816	450,540	316,096	554,482
Utah.....	318,238	1,893,786	288,109	1,590,019	30,646	101,615	14,207	2,520	9,114	50,010	36,665	34,903
Vermont.....	150,997	720,887	131,344	555,088	16,044	51,193	6,981	2,915	3,828	14,920	17,310	16,999
Virginia.....	1,415,831	8,498,449	1,274,755	7,173,967	100,361	387,753	60,477	14,876	35,055	170,579	109,667	184,068
Washington.....	1,072,535	7,039,800	955,915	5,746,161	101,535	439,444	41,117	67,557	41,212	204,844	147,798	139,965
West Virginia.....	538,422	2,887,979	487,589	2,433,093	41,672	159,690	16,095	5,699	19,555	59,964	36,475	37,080
Wisconsin.....	1,501,893	9,118,446	1,287,176	7,376,093	128,574	567,845	124,381	147,705	35,554	193,256	202,978	177,797
Wyoming.....	117,993	643,881	99,400	486,328	14,139	50,457	11,631	2,211	4,645	21,677	20,679	27,772
Other areas ³	165,348	900,773	124,214	687,883	3,925	² 6,879	675	² 422	2,882	4,160	27,234	68,675

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

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 32.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES—Continued

States	Total domestic and foreign dividends received		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	10,180,843	13,941,182	5,896,799	12,970,356	23,600,687	11,309,694	6,389,404	3,063,161	54,365,449	255,069,767	53,703,357	49,524,838
Alabama.....	76,126	84,219	40,649	77,623	223,938	82,739	69,587	36,355	715,136	2,749,272	707,769	503,498
Alaska.....	4,996	3,642	2,677	3,123	22,374	7,673	9,943	1,487	66,050	403,803	65,933	76,096
Arizona.....	71,312	98,046	38,676	91,139	168,789	90,941	51,464	14,080	371,060	1,587,078	365,202	301,848
Arkansas.....	48,452	48,279	32,598	44,116	109,439	53,756	52,395	59,703	371,282	1,270,046	362,997	233,143
California.....	1,148,641	1,415,378	610,255	1,302,761	2,678,535	1,604,617	794,322	77,390	5,545,619	28,556,409	3,463,800	5,592,202
Colorado.....	113,700	117,322	60,052	107,361	264,317	107,294	83,290	44,320	542,708	2,376,792	531,109	442,376
Connecticut.....	248,691	458,331	145,343	434,062	491,078	216,420	99,581	29,103	933,970	5,297,377	926,211	1,091,373
Delaware.....	35,097	148,796	22,219	145,127	53,997	18,374	10,081	1,878	144,491	912,623	143,352	230,218
District of Columbia.....	43,189	119,598	32,805	115,330	77,002	46,591	18,377	15,582	243,425	1,305,352	239,253	279,752
Florida.....	309,681	561,843	195,383	529,380	665,550	416,520	167,915	72,966	1,469,624	6,228,054	1,444,137	1,226,468
Georgia.....	121,690	174,136	69,958	163,092	290,201	125,776	95,372	43,957	1,066,693	4,167,510	1,060,414	778,345
Hawaii.....	47,400	37,666	18,641	33,644	114,689	31,416	19,643	11,960	206,071	935,017	205,159	178,432
Idaho.....	32,883	17,739	17,051	14,952	68,573	37,130	19,947	14,847	166,861	657,593	163,446	114,979
Illinois.....	680,790	941,444	397,794	874,708	1,572,848	763,463	398,259	236,427	3,426,960	18,005,320	3,380,494	3,380,540
Indiana.....	210,763	224,799	117,064	205,872	543,586	226,047	155,115	92,157	1,419,219	6,659,735	1,404,137	1,244,336
Iowa.....	151,134	100,523	86,102	88,313	392,738	184,899	126,980	126,813	767,292	3,193,781	735,389	570,135
Kansas.....	133,325	100,644	68,533	89,700	261,315	120,900	129,380	125,059	575,561	2,423,298	562,629	444,888
Kentucky.....	92,250	122,872	52,314	115,074	217,393	94,447	79,806	49,853	682,870	2,665,724	676,680	490,228
Louisiana.....	87,628	109,543	48,349	101,103	229,282	100,996	119,602	132,406	719,554	2,978,669	713,440	579,745
Maine.....	45,890	75,891	28,654	71,608	115,113	48,378	23,381	5,893	272,521	976,490	269,474	177,123
Maryland.....	212,726	267,054	117,339	245,771	446,705	195,875	96,307	53,318	1,140,517	5,924,099	1,131,571	1,148,068
Massachusetts.....	338,663	564,275	205,499	530,401	846,831	395,805	211,808	31,558	1,734,132	8,077,369	1,715,878	1,578,581
Michigan.....	439,656	595,897	262,267	549,693	1,096,628	454,663	229,894	98,334	2,471,707	13,151,510	2,449,959	2,582,116
Minnesota.....	209,511	198,568	123,452	180,089	489,001	211,287	117,954	43,556	977,802	4,109,537	947,728	762,979
Mississippi.....	48,188	38,813	30,041	34,553	106,456	42,013	41,906	38,595	346,883	1,243,626	341,284	229,980
Missouri.....	236,845	317,735	129,865	296,033	516,024	233,317	157,354	86,373	1,247,367	5,661,353	1,230,864	1,095,066
Montana.....	48,062	32,674	28,574	28,574	85,849	40,587	34,349	15,728	174,880	737,454	171,859	128,610
Nebraska.....	79,313	56,039	42,919	50,017	183,163	93,019	77,464	79,677	399,271	1,623,612	382,865	294,594
Nevada.....	18,092	28,572	8,333	27,070	48,725	32,548	15,364	625	136,151	721,055	135,534	143,018
New Hampshire.....	31,602	63,063	21,380	59,728	89,526	37,588	27,281	7,846	203,403	841,030	202,453	156,144
New Jersey.....	526,929	639,909	328,737	585,617	1,069,876	460,538	206,741	49,353	2,261,629	11,622,156	2,249,319	2,278,925
New Mexico.....	31,521	32,706	16,176	29,654	75,994	36,622	36,027	28,927	236,443	933,050	233,076	173,383
New York.....	1,368,691	2,406,042	862,033	2,268,850	3,050,298	1,666,395	503,230	164,633	5,776,472	29,775,360	5,740,267	6,165,098
North Carolina.....	144,376	218,332	80,939	205,941	344,402	127,909	117,450	67,182	1,111,689	4,200,697	1,104,790	784,068
North Dakota.....	33,497	11,833	17,650	9,510	69,549	33,118	29,904	32,317	159,177	555,031	149,583	91,501
Ohio.....	496,939	697,223	284,008	652,046	1,297,254	552,151	314,250	125,267	3,017,273	14,861,270	2,990,935	2,889,601
Oklahoma.....	78,069	101,962	50,049	95,397	205,917	110,018	132,742	98,083	591,897	2,363,016	582,991	442,130
Oregon.....	103,106	88,110	57,372	78,909	263,340	121,991	68,067	23,349	554,500	2,513,608	547,321	467,696
Pennsylvania.....	631,358	961,925	374,887	899,594	1,408,285	547,615	310,430	102,861	3,585,170	16,175,188	3,554,863	3,098,553
Rhode Island.....	45,640	68,267	25,411	63,864	135,491	56,158	31,836	12,549	282,666	1,245,179	281,031	240,613
South Carolina.....	49,453	58,407	25,133	54,314	139,939	53,681	53,286	26,546	533,915	1,915,870	531,423	341,755
South Dakota.....	42,422	23,147	24,737	20,267	70,801	39,030	33,613	28,739	151,654	529,252	144,900	88,958
Tennessee.....	100,843	128,193	59,887	119,429	300,667	113,731	88,480	57,817	874,028	3,446,254	863,363	652,619
Texas.....	382,350	454,477	204,436	417,287	889,190	464,508	433,697	398,500	2,509,968	10,958,313	2,476,950	2,121,747
Utah.....	45,823	46,385	22,699	42,126	113,447	56,906	31,990	7,786	252,365	985,119	250,772	178,053
Vermont.....	19,201	40,959	13,985	39,052	50,516	25,707	15,994	3,666	117,424	389,473	116,721	71,056
Virginia.....	185,976	277,094	106,103	259,925	389,325	157,371	108,618	45,591	1,102,965	4,979,421	1,091,291	946,988
Washington.....	154,373	132,246	74,850	118,986	422,130	202,106	103,522	30,393	894,526	4,264,929	879,506	787,389
West Virginia.....	54,331	80,502	29,827	75,334	113,042	45,257	47,414	21,942	418,904	1,658,097	416,590	304,257
Wisconsin.....	255,483	255,812	147,581	236,069	616,097	242,081	156,089	76,166	1,195,104	5,327,948	1,173,902	974,789
Wyoming.....	23,299	16,643	10,869	14,897	43,206	21,100	17,865	10,431	93,647	371,823	92,444	68,145
Other areas ³	40,867	77,607	30,857	73,271	62,256	50,622	14,038	3,217	105,353	558,025	100,160	102,639

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes data for other areas described in Footnote 3.

²Net loss exceeded net profit.

³Returns 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 33.—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	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)
Alabama																		
Total.....	944,652	618,518	1,510,114	2,765,361	2,698,328	715,136	2,749,272	707,769	503,498	78,539	47,357	1,623,824	233,830	227,985	66,050	403,803	65,933	76,096
No adjusted gross income.....	5,980	5,090	219,904	23,465	22,128	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	65,990	7,728	20,008	85,447	82,140	-	-	-	-	8,478	-	5,172	12,764	10,992	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	45,801	9,604	35,522	73,240	67,122	(*)	(*)	(*)	(*)	-	2,820	22,012	24,351	24,351	7,633	8,424	7,633	1,254
\$1,000 under \$2,000.....	117,988	41,485	172,658	223,292	207,096	68,675	32,130	67,147	4,475	11,012	-	20,125	24,351	24,351	5,664	10,881	5,547	1,653
\$2,000 under \$3,000.....	103,456	54,495	263,873	287,026	278,604	65,078	70,907	63,943	10,279	-	3,372	20,125	24,351	24,351	3,311	9,065	3,311	1,433
\$3,000 under \$4,000.....	104,791	71,069	369,944	317,372	310,901	87,255	126,116	86,662	18,773	5,853	-	14,628	6,149	6,149	3,311	9,065	3,311	1,433
\$4,000 under \$5,000.....	89,554	59,924	401,071	298,098	294,300	82,512	161,007	82,067	24,551	3,316	-	14,628	6,149	6,149	3,311	9,065	3,311	1,433
\$5,000 under \$6,000.....	86,234	69,173	469,645	271,279	266,398	84,706	226,659	81,798	34,477	2,665	2,542	15,045	10,400	10,400	2,476	6,828	2,476	1,040
\$6,000 under \$7,000.....	74,399	65,645	480,248	265,720	261,678	72,319	240,603	71,874	37,532	7,721	4,322	49,494	18,640	18,640	3,100	14,178	3,100	2,217
\$7,000 under \$8,000.....	67,138	61,322	501,100	249,395	246,881	66,989	266,216	66,989	42,262	3,289	2,613	25,119	12,957	12,957	3,100	14,178	3,100	2,217
\$8,000 under \$9,000.....	39,695	35,949	335,144	141,560	138,652	39,547	193,141	39,399	31,680	5,997	3,854	51,214	21,480	20,239	5,997	30,172	5,997	5,276
\$9,000 under \$10,000.....	32,513	30,295	307,190	114,849	114,700	32,513	184,922	32,513	30,961	6,345	6,345	59,792	26,433	26,056	6,345	35,432	6,345	5,911
\$10,000 under \$15,000.....	78,374	75,545	928,949	288,325	285,521	78,374	607,893	78,215	105,777	14,805	13,043	181,938	55,368	54,836	14,805	121,014	14,805	21,879
\$15,000 under \$20,000.....	17,644	16,869	298,465	66,039	64,628	17,598	210,942	17,598	39,912	5,849	5,436	99,941	22,097	21,720	5,849	73,600	5,849	14,413
\$20,000 under \$50,000.....	12,999	12,388	369,633	51,943	49,735	12,980	289,425	12,975	68,619	2,616	2,422	66,447	11,413	11,343	2,616	50,065	2,616	11,352
\$50,000 under \$100,000.....	1,765	1,636	114,154	7,046	6,714	1,765	95,551	1,765	33,473	210	205	12,816	972	970	210	10,764	210	3,490
\$100,000 under \$500,000.....	327	296	50,777	1,254	1,120	326	41,839	325	19,952	15	15	1,862	67	65	15	1,659	15	686
\$500,000 under \$1,000,000.....	3	3	1,641	10	10	3	1,537	3	720	1	1	533	2	2	1	514	1	295
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	533,560	249,396	1,243,170	1,307,940	1,262,291	308,015	390,545	304,314	58,132	29,026	6,558	159,625	54,001	52,227	16,914	28,379	16,797	4,341
Returns \$5,000 under \$10,000.....	299,980	262,384	2,093,326	1,042,803	1,028,308	296,075	1,111,541	292,574	176,912	26,017	19,677	200,663	89,910	88,936	25,640	117,809	25,640	19,639
Returns \$10,000 or more.....	111,112	106,737	1,763,618	414,618	407,728	111,046	1,247,186	110,881	268,454	23,496	21,122	363,536	89,919	88,936	23,496	257,615	23,496	52,115
Arkansas																		
Total.....	497,469	305,229	1,289,831	1,480,276	1,426,354	371,060	1,587,078	365,202	301,848	547,028	333,016	1,249,671	1,596,908	1,533,661	371,282	1,270,046	362,997	233,143
No adjusted gross income.....	6,521	4,856	226,279	20,178	19,532	-	-	-	-	6,525	5,403	210,878	19,696	17,663	-	-	-	-
Under \$600.....	37,745	3,451	12,732	40,215	39,853	-	-	-	-	49,914	4,633	16,671	68,064	65,129	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	29,186	17,876	23,488	41,230	40,513	7,822	251	7,822	36	32,365	10,419	26,475	70,435	63,121	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	55,075	17,876	79,330	113,033	100,127	31,044	16,131	31,044	2,313	82,294	29,774	117,652	174,079	156,397	42,834	18,489	42,011	2,595
\$2,000 under \$3,000.....	42,085	14,985	104,405	89,564	83,244	31,721	38,277	30,427	5,552	68,829	36,838	171,124	184,887	174,268	43,588	45,423	40,977	6,446
\$3,000 under \$4,000.....	48,804	29,090	170,357	157,891	148,910	34,059	48,418	32,192	7,150	77,183	48,186	270,630	234,864	230,319	61,949	92,366	59,981	13,511
\$4,000 under \$5,000.....	44,717	31,508	203,747	157,582	150,305	37,178	78,016	36,599	11,726	53,060	38,180	236,142	192,325	185,494	44,765	87,252	43,370	12,917
\$5,000 under \$6,000.....	39,572	27,556	215,201	121,471	114,860	37,559	99,040	36,265	15,308	35,850	30,519	196,929	130,546	129,436	33,813	88,601	33,097	12,983
\$6,000 under \$7,000.....	30,857	27,792	199,117	124,724	124,289	29,175	87,351	29,032	13,501	42,613	38,534	275,617	162,723	162,418	42,470	129,365	42,327	19,851
\$7,000 under \$8,000.....	41,246	35,091	307,807	159,962	158,455	41,103	156,397	41,103	25,069	27,556	24,013	204,650	107,923	106,802	27,556	108,177	27,413	16,633
\$8,000 under \$9,000.....	27,518	25,465	234,397	93,545	91,821	27,518	136,406	27,405	22,125	15,636	14,936	132,502	52,491	51,455	15,636	81,732	15,350	13,010
\$9,000 under \$10,000.....	21,454	19,466	202,422	81,069	80,136	21,454	118,668	21,168	19,615	11,807	11,057	113,152	42,652	39,646	11,807	67,619	11,807	11,210
\$10,000 under \$15,000.....	52,847	49,998	627,169	206,388	203,569	52,794	396,805	52,635	68,946	29,685	27,886	352,561	107,230	104,755	29,615	235,514	29,466	40,795
\$15,000 under \$20,000.....	10,040	9,432	169,093	36,628	35,755	9,976	119,933	9,923	22,931	5,755	5,140	98,245	19,755	19,119	5,755	73,586	5,755	13,936
\$20,000 under \$50,000.....	8,462	7,467	245,649	31,626	30,325	8,328	190,562	8,265	46,198	6,937	6,533	206,483	25,339	24,045	6,937	168,613	6,887	40,599
\$50,000 under \$100,000.....	1,091	979	71,810	4,248	3,851	1,080	57,618	1,075	20,399	859	807	56,036	3,335	3,126	859	46,892	859	16,329
\$100,000 under \$500,000.....	238	209	38,316	883	778	238	32,029	236	15,243	152	137	21,812	498	453	150	18,253	150	8,284
\$500,000 under \$1,000,000.....	6	3	3,854	22	20	6	3,736	6	1,921	5	3	3,598	11	10	5	3,395	5	1,696
\$1,000,000 or more.....	5	5	8,216	16	10	5	7,441	5	3,818	2	-	6,272	7	6	2	4,591	2	2,327
Returns under \$5,000.....	264,133	101,766	1,567,779	619,692	582,484	141,823	181,093	138,084	26,776	370,170	173,432	1,827,815	944,350	892,391	196,677	243,708	189,879	35,491
Returns \$5,000 under \$10,000.....	160,647	135,370	1,158,945	580,772	569,562	156,809	597,861	154,973	95,617	133,463	119,079	922,850	496,384	489,756	131,282	475,495	129,993	73,687
Returns \$10,000 or more.....	72,688	68,093	1,164,107	279,811	274,308	72,427	808,124	72,145	179,456	43,395	40,505	745,006	156,175	151,514	43,324	550,843	43,125	123,965

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

Table 33.—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)	Number of returns	Amount (Thousand dollars)																	
California																			Colorado																		
Total.....	6,768,232	3,920,567	148,212,668	19,005,224	18,247,988	5,545,619	28,556,409	5,463,800	5,592,202	682,637	401,818	14,196,165	1,961,459	1,886,184	542,708	2,376,792	531,109	442,376																			
No adjusted gross income.....	53,095	35,909	249,202	149,441	135,459	-	-	-	-	6,042	5,266	27,517	18,760	16,998	-	-	-	-																			
Under \$600.....	375,655	24,404	122,219	458,992	443,571	-	-	-	-	41,338	41,338	12,354	47,272	46,697	-	-	-	-																			
\$600 under \$1,000.....	275,040	21,244	220,904	368,542	352,025	58,861	3,126	58,861	444	36,322	5,378	28,504	48,901	46,165	7,376	368	7,376	53																			
\$1,000 under \$2,000.....	661,863	121,068	982,757	1,124,348	997,009	437,738	222,757	429,849	31,700	80,248	18,913	119,061	145,668	131,414	28,698	52,932	4,034																				
\$2,000 under \$3,000.....	533,185	165,755	1,327,635	1,151,940	1,026,030	376,826	444,229	356,484	64,075	52,819	20,848	130,333	125,328	112,922	36,343	42,386	33,533	6,085																			
\$3,000 under \$4,000.....	526,391	211,114	1,840,309	1,276,325	1,189,779	435,388	756,678	414,937	113,929	64,425	31,878	226,246	162,604	148,415	88,978	51,437	13,048																				
\$4,000 under \$5,000.....	507,348	243,419	2,283,867	1,314,690	1,239,195	457,251	1,039,330	438,371	160,744	46,183	26,710	206,694	132,048	125,050	40,419	88,276	39,413	13,676																			
\$5,000 under \$6,000.....	522,888	294,070	2,877,044	1,498,781	1,439,084	491,383	1,393,575	485,050	221,380	54,518	34,911	299,954	169,675	164,556	52,303	144,664	51,223	22,595																			
\$6,000 under \$7,000.....	510,024	348,509	3,306,401	1,592,275	1,553,444	497,777	1,704,631	495,614	273,918	55,844	39,600	361,711	198,683	195,729	176,819	52,385	28,208																				
\$7,000 under \$8,000.....	467,486	369,464	3,502,580	1,614,693	1,581,238	458,570	1,831,873	457,055	297,712	64,416	52,251	481,677	237,433	233,911	63,479	248,258	63,335	40,393																			
\$8,000 under \$9,000.....	447,055	363,591	3,798,270	1,587,422	1,565,440	446,335	2,069,169	444,535	342,542	33,526	28,932	285,379	118,878	117,654	166,278	33,238	27,531																				
\$9,000 under \$10,000.....	377,284	333,443	3,571,672	1,355,686	1,334,535	377,140	2,072,251	376,704	346,402	39,012	35,192	369,439	146,907	145,341	39,012	215,595	38,868	35,952																			
\$10,000 under \$15,000.....	1,024,223	939,400	12,284,506	3,709,362	3,651,748	1,022,539	7,838,532	1,021,356	1,378,225	75,756	72,302	895,236	285,634	281,373	75,640	570,387	75,422	98,932																			
\$15,000 under \$20,000.....	276,760	258,048	4,715,740	997,997	973,857	276,472	3,325,071	275,901	638,821	17,139	15,601	287,391	64,195	62,256	17,039	202,854	16,973	38,756																			
\$20,000 under \$50,000.....	182,334	166,764	5,130,895	699,968	669,505	181,844	3,877,998	181,612	920,515	13,452	12,544	382,370	54,094	51,836	13,381	290,071	13,381	68,079																			
\$50,000 under \$100,000.....	22,413	19,934	1,472,490	86,041	86,041	22,335	1,166,893	22,320	412,221	1,327	1,248	87,587	5,372	4,984	1,327	72,097	1,322	25,398																			
\$100,000 under \$500,000.....	4,967	4,249	816,816	17,910	15,778	4,941	640,457	4,933	301,137	263	236	42,274	968	852	263	34,444	262	16,191																			
\$500,000 under \$1,000,000.....	152	123	100,515	281	515	150	80,758	150	42,473	7	6	4,611	29	22	7	3,808	7	2,045																			
\$1,000,000 or more.....	68	57	107,252	529	198	68	89,082	68	45,967	2	2	2,863	10	10	2	2,813	2	1,402																			
Returns under \$5,000.....	2,932,576	822,914	16,528,487	5,844,279	5,383,069	1,766,063	2,466,120	1,698,502	370,891	327,375	108,994	1,695,674	680,581	627,661	194,057	248,703	184,690	36,895																			
Returns \$5,000 under \$10,000.....	2,324,737	1,709,078	17,055,967	7,648,857	7,473,740	2,271,206	9,071,500	2,258,958	1,481,952	247,316	190,886	1,798,159	870,276	857,191	240,993	951,615	239,050	154,679																			
Returns \$10,000 or more.....	1,510,919	1,388,575	24,628,214	5,512,088	5,391,178	1,508,350	17,018,790	1,506,340	3,739,359	107,946	101,938	1,702,332	410,302	401,332	107,658	1,176,474	107,369	250,802																			
Connecticut																			Delaware																		
Total.....	1,095,037	623,147	18,215,177	2,996,392	2,841,522	933,970	5,297,377	926,211	1,091,373	172,651	102,338	11,415,988	502,490	484,279	144,491	912,623	143,352	230,218																			
No adjusted gross income.....	2,919	1,619	8,592	8,637	8,050	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	58,477	3,229	19,979	68,416	63,829	-	-	-	-	9,137	9,108	2,843	11,756	10,195	-	-	-	-																			
\$600 under \$1,000.....	48,685	3,255	38,892	61,261	52,753	8,101	379	8,101	55	3,189	3,389	7,106	15,409	15,040	(*)	(*)	(*)	(*)																			
\$1,000 under \$2,000.....	108,949	17,321	160,228	169,481	138,796	78,474	42,641	77,660	6,083	14,555	22,122	28,502	23,687	8,732	4,521	8,732	645																				
\$2,000 under \$3,000.....	74,956	16,751	189,885	132,706	106,501	61,465	80,731	58,650	11,706	14,737	2,585	35,794	26,271	24,193	13,160	14,984	13,160	2,087																			
\$3,000 under \$4,000.....	73,948	24,398	297,170	152,078	134,848	64,794	124,283	62,500	19,353	15,097	5,643	53,799	38,381	37,627	24,442	11,857	3,707																				
\$4,000 under \$5,000.....	80,835	31,987	364,771	196,551	185,752	77,755	194,716	76,942	31,138	11,059	6,437	49,580	33,651	30,866	10,052	23,464	10,052	3,694																			
\$5,000 under \$6,000.....	73,564	35,315	404,604	194,187	183,448	70,983	232,087	70,316	37,778	15,944	11,202	86,514	42,777	42,592	15,944	49,311	15,374	7,581																			
\$6,000 under \$7,000.....	92,498	64,541	603,610	283,254	275,333	92,205	340,340	91,912	55,526	14,961	11,407	97,646	47,321	46,683	14,961	55,962	14,961	9,028																			
\$7,000 under \$8,000.....	95,565	79,233	718,895	332,572	323,688	95,565	409,901	95,565	66,452	9,969	8,572	74,276	39,285	39,275	9,969	39,731	9,969	6,349																			
\$8,000 under \$9,000.....	81,901	68,007	696,255	287,018	283,910	81,901	425,074	81,901	71,531	13,533	12,526	114,776	52,253	51,499	13,349	67,225	13,349	11,108																			
\$9,000 under \$10,000.....	59,695	50,209	567,428	210,763	206,320	59,695	362,568	59,695	62,330	9,588	8,195	91,045	38,391	37,821	9,588	57,331	9,588	9,764																			
\$10,000 under \$15,000.....	165,774	155,168	1,974,823	599,873	591,649	165,774	1,344,413	165,774	238,677	21,362	19,859	252,309	76,645	75,600	21,362	172,863	21,362	30,662																			
\$15,000 under \$20,000.....	36,064	34,054	613,177	136,714	132,821	36,064	447,537	36,012	86,609	5,874	5,301	100,231	22,432	21,690	5,874	72,878	5,874	14,399																			
\$20,000 under \$50,000.....	34,732	32,315	1,003,619	137,617	130,843	34,732	792,502	34,721	193,724	5,957	5,673	171,967	23,562	22,675	5,957	134,883	5,957	33,035																			
\$50,000 under \$100,000.....	5,161	4,599	340,824	20,301	18,601	5,156	281,647	5,156	102,763	783	682	54,028	2,787	2,510	783	44,321	783	16,466																			
\$100,000 under \$500,000.....	1,252	1,098	202,904	4,728	4,182	1,249	167,470	1,249	80,268	325	243	61,576	1,097	967	323	50,556	323	25,436																			
\$500,000 under \$1,000,000.....	37	30	26,172	144	116	37	21,404	37	11,800	45	26	31,361	133	107	45	24,559	45	13,906																			
\$1,000,000 or more.....	23	20	40,536	92	81	20	29,686	20	15,580	45	27	110,879	126	109	43	75,390	43	42,324																			
Returns under \$5,000.....	448,770	98,560	1,022,331	789,129	690,529	290,590	442,750	283,853	68,335	74,264	18,625	116,379	155,681	142,751	46,293	67,615	45,723	10,161																			
Returns \$5,000 under \$10,000.....	403,224	297,305	2,990,791	1,307,794	1,272,700	400,349	1,769,969	399,389	293,617	63,995	51,902	464,258	220,027	217,870	63,811	269,560	63,241	43,829																			
Returns \$10,000 or more.....	243,043	227,282	4,202,055	899,469	878,294	243,032	3,084,658	242,969	729,421	34,392	31,811	782,351	126,782	123,658	34,388	575,449	34,388	176,228																			

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

Table 33.—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)
	District of Columbia										Florida							
Total.....	302,734	98,382	1,968,280	707,950	669,206	243,425	1,305,352	239,253	279,752	1,918,677	1,159,645	11,115,341	5,461,102	5,126,462	1,469,624	6,228,054	1,444,137	1,226,468
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	1,529	8,526	212,752	40,297	35,893	-	-	-	-
Under \$600.....	19,093		6,791	23,726	22,605	-	-	-	-	110,743	8,093	34,256	139,226	131,709	-	-	-	-
\$600 under \$1,000.....	14,387	5,381	11,522	24,441	24,441	(*)	(*)	(*)	(*)	91,665	11,888	74,093	136,001	128,148	17,329	1,167	15,974	158
\$1,000 under \$2,000.....	33,494		50,261	63,022	53,701	19,807	10,268	19,658	1,467	229,976	68,576	338,231	457,615	393,157	123,480	58,197	121,008	8,339
\$2,000 under \$3,000.....	29,461	5,242	73,743	60,088	55,666	22,575	27,101	20,589	3,488	239,836	105,222	598,226	552,410	485,412	161,644	184,108	159,408	26,947
\$3,000 under \$4,000.....	28,372	5,771	102,653	60,880	59,406	25,906	51,797	25,906	8,127	113,194	113,194	703,876	566,626	524,488	164,420	242,409	154,349	35,160
\$4,000 under \$5,000.....	27,807	8,253	124,758	65,884	65,072	25,800	70,793	25,800	11,491	173,577	114,765	777,783	540,504	500,744	159,786	311,053	154,841	46,024
\$5,000 under \$6,000.....	34,797	8,006	191,300	81,913	77,781	32,780	118,950	32,118	19,538	151,356	114,320	833,031	497,744	480,973	144,978	378,115	143,329	58,152
\$6,000 under \$7,000.....	23,122	8,130	149,684	57,328	51,070	22,973	92,769	21,649	14,899	145,216	115,636	943,027	500,882	474,882	142,449	461,669	140,947	71,504
\$7,000 under \$8,000.....	16,768	4,954	124,485	33,254	32,293	16,768	90,034	16,768	16,132	129,960	110,097	974,463	466,179	455,374	128,437	526,491	127,996	84,009
\$8,000 under \$9,000.....	17,651	11,522	148,154	63,364	63,364	17,651	90,401	17,651	16,014	103,403	88,954	878,012	355,990	348,866	103,398	519,215	103,398	85,942
\$9,000 under \$10,000.....	9,749	7,603	91,505	33,089	31,765	9,749	58,479	9,749	10,048	77,516	71,872	735,356	280,045	276,748	77,516	437,521	77,369	72,368
\$10,000 under \$15,000.....	27,126	17,954	329,741	75,998	72,436	27,058	241,251	27,008	45,981	165,095	154,367	1,965,333	612,678	595,875	164,474	1,276,887	163,975	223,435
\$15,000 under \$20,000.....	9,969	6,951	170,577	30,933	29,303	9,969	132,917	9,969	28,331	36,799	33,049	625,263	135,113	127,702	36,682	444,812	36,529	85,772
\$20,000 under \$50,000.....	8,367	7,025	232,688	26,626	23,937	8,367	184,692	8,367	46,081	38,564	35,046	1,111,223	153,406	142,898	38,291	856,539	38,281	206,622
\$50,000 under \$100,000.....	1,291	1,055	85,003	4,493	3,977	1,286	69,711	1,286	25,749	5,477	4,910	359,930	21,581	19,503	5,428	293,673	5,422	105,345
\$100,000 under \$500,000.....	418	345	69,202	1,455	1,244	415	55,520	415	26,569	1,264	1,079	209,306	4,587	3,899	1,250	170,881	1,248	80,793
\$500,000 under \$1,000,000.....	12	9	6,883	37	33	12	5,874	12	3,188	45	37	30,477	153	133	45	26,787	45	14,141
\$1,000,000 or more.....	4	3	6,713	11	7	4	4,644	4	2,630	17	14	45,507	64	56	17	38,531	17	21,758
Returns under \$5,000.....	153,462	24,825	1,362,346	299,449	281,996	96,395	160,110	94,259	24,594	1,063,966	430,263	2,403,713	2,432,679	2,199,552	626,660	796,935	605,580	116,627
Returns \$5,000 under \$10,000.....	102,086	40,215	705,126	268,949	256,273	99,920	450,632	97,933	76,630	607,451	500,879	4,363,889	2,100,841	2,036,844	596,777	2,323,010	593,040	371,975
Returns \$10,000 or more.....	47,186	33,342	900,807	139,552	130,938	47,110	694,610	47,061	178,528	247,260	228,502	4,347,739	927,582	890,066	246,187	3,108,109	245,518	737,866
	Georgia										Hawaii							
Total.....	1,404,697	812,013	7,546,609	3,940,390	3,841,008	1,066,693	4,167,510	1,060,414	778,345	257,466	130,735	11,589,418	702,410	687,949	206,071	935,017	205,159	178,432
No adjusted gross income.....	5,295	2,928	248,873	13,551	12,711	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	100,150	8,821	34,707	129,102	124,929	-	-	-	-	21,225		7,818	22,661	22,661	-	-	-	-
\$600 under \$1,000.....	69,798	13,087	54,118	109,978	101,533	8,747	693	8,747	98	16,168	3,067	13,031	17,996	17,996	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	187,696	43,099	276,295	338,123	314,283	113,013	58,226	112,733	8,295	29,297		43,803	41,879	39,007	24,555	14,463	24,555	2,091
\$2,000 under \$3,000.....	171,989	67,667	431,310	412,010	398,802	126,683	135,289	125,030	19,800	20,880	6,691	51,575	44,954	41,457	14,986	19,080	14,218	2,729
\$3,000 under \$4,000.....	156,881	88,620	547,883	458,038	448,528	129,074	195,516	127,673	29,527	26,466	8,945	93,790	55,438	55,295	24,515	49,495	24,515	7,792
\$4,000 under \$5,000.....	136,450	90,048	613,664	450,178	440,823	119,302	254,048	117,916	38,902	12,291	104,497	71,956	70,399	20,448	48,419	20,448	48,419	7,781
\$5,000 under \$6,000.....	113,589	79,316	620,083	360,999	355,090	109,195	305,685	108,355	48,041	16,844	9,584	90,532	48,482	47,119	16,701	46,151	16,557	7,555
\$6,000 under \$7,000.....	97,557	78,621	634,661	338,604	334,352	95,910	335,337	95,770	53,173	14,252	11,545	92,945	50,506	49,214	14,247	50,766	14,247	8,174
\$7,000 under \$8,000.....	89,624	81,782	668,857	313,292	309,852	89,484	372,381	89,344	59,340	14,354	10,333	106,245	47,732	47,732	14,354	60,995	14,354	10,077
\$8,000 under \$9,000.....	54,168	49,376	460,173	205,967	202,116	54,028	257,293	54,028	41,774	15,132	12,547	126,638	52,387	52,244	15,132	69,354	15,132	11,406
\$9,000 under \$10,000.....	56,836	53,211	536,873	206,560	205,300	56,836	330,657	56,836	55,411	11,272	10,626	107,515	49,828	49,182	11,272	60,720	11,272	9,868
\$10,000 under \$15,000.....	113,290	108,134	1,340,357	413,186	407,812	113,118	877,185	112,905	152,740	33,532	31,567	405,397	137,800	136,301	33,532	259,081	33,532	45,523
\$15,000 under \$20,000.....	25,160	23,303	430,492	91,081	88,691	25,160	307,655	24,988	58,611	9,035	8,479	153,425	36,772	36,138	9,035	105,968	9,035	20,336
\$20,000 under \$50,000.....	22,596	20,672	646,119	85,533	82,930	22,542	497,044	22,489	118,369	4,681	4,322	127,064	20,012	19,468	4,681	95,629	4,681	22,244
\$50,000 under \$100,000.....	2,994	2,769	197,090	11,867	11,195	2,978	157,993	2,978	54,858	555	498	36,254	2,277	2,174	555	28,026	555	9,743
\$100,000 under \$500,000.....	614	548	91,924	2,268	2,016	612	74,305	612	34,854	105	83	15,914	376	333	102	12,189	102	5,704
\$500,000 under \$1,000,000.....	9	7	6,655	39	36	8	4,834	8	2,477	3	3	1,644	12	3	3	1,391	3	737
\$1,000,000 or more.....	3	3	4,223	12	8	3	3,371	3	2,077	3	3	14,350	11	8	3	13,155	3	6,655
Returns under \$5,000.....	828,258	314,271	1,909,102	1,910,981	1,841,608	496,819	643,771	492,099	96,622	137,698	31,145	1,311,496	256,215	248,024	86,454	131,594	85,686	20,411
Returns \$5,000 under \$10,000.....	411,773	342,307	2,920,647	1,425,422	1,406,710	405,453	1,601,352	404,333	257,739	71,854	54,634	523,875	248,936	245,491	71,706	287,985	71,562	47,079
Returns \$10,000 or more.....	164,666	155,436	2,716,859	603,987	592,689	164,421	1,922,387	163,983	423,985	47,914	44,955	754,048	197,260	194,434	47,911	515,438	47,911	110,942

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

Table 33.—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)																	
Idaho																		Illinois																	
Total.....	225,667	149,207	1,220,403	696,964	667,957	166,861	657,593	163,446	114,979	4,076,425	2,283,119	28,551,425	11,290,822	10,742,068	3,426,560	18,005,320	3,380,494	3,580,540																	
No adjusted gross income.....	4,248	2,588	2 ¹⁰ ,516	12,246	10,882	-	-	-	-	20,887	12,737	231,529	54,090	48,667	-	-	-	-																	
Under \$600.....	16,314	4,183	5,064	22,752	21,239	-	-	-	-	213,472	9,094	68,574	265,492	247,866	-	-	-	-																	
\$600 under \$1,000.....	10,512	8,509	12,739	12,294	12,294	(*)	(*)	(*)	(*)	174,090	12,781	139,569	235,889	211,275	32,808	1,981	32,808	282																	
\$1,000 under \$2,000.....	26,751	7,329	39,777	53,272	45,040	13,537	6,152	12,768	847	421,409	55,819	625,484	682,004	582,443	282,773	157,367	273,077	22,121																	
\$2,000 under \$3,000.....	21,931	10,585	55,537	52,406	46,868	14,993	16,214	14,844	2,353	290,515	78,380	718,564	583,830	502,543	222,535	273,375	213,182	39,983																	
\$3,000 under \$4,000.....	24,433	15,850	84,546	69,936	66,384	20,051	31,723	19,605	4,724	327,544	109,961	1,146,176	710,865	502,543	297,152	552,419	285,634	84,795																	
\$4,000 under \$5,000.....	21,171	19,137	94,974	81,192	78,882	18,545	32,805	17,654	4,523	311,361	142,959	1,399,617	787,805	735,822	291,040	727,448	283,855	113,996																	
\$5,000 under \$6,000.....	17,993	16,128	99,040	74,306	72,322	16,134	40,151	16,134	5,941	319,987	158,756	1,763,902	837,673	794,084	310,686	1,011,320	307,340	163,743																	
\$6,000 under \$7,000.....	10,512	18,763	16,602	122,597	70,904	18,763	58,699	18,317	8,905	326,400	224,950	2,123,327	1,048,868	1,017,357	321,817	1,175,944	320,667	189,555																	
\$7,000 under \$8,000.....	17,126	14,323	128,829	65,073	64,331	17,126	71,220	16,676	11,223	297,652	236,608	2,231,359	1,051,374	1,027,830	296,181	1,258,192	294,554	204,767																	
\$8,000 under \$9,000.....	10,894	8,408	91,969	37,213	36,916	10,894	55,578	10,894	9,295	274,032	233,351	989,482	969,805	274,032	1,385,798	273,312	229,767	14,795																	
\$9,000 under \$10,000.....	7,837	7,540	74,241	33,440	33,143	7,837	44,381	7,837	7,171	267,105	235,346	2,532,705	983,020	966,146	266,293	1,574,060	265,715	265,505																	
\$10,000 under \$15,000.....	20,373	19,650	241,299	80,058	78,842	20,373	158,647	20,109	26,749	596,230	555,838	7,087,412	2,180,015	2,144,625	595,875	4,794,619	595,101	847,641																	
\$15,000 under \$20,000.....	3,272	3,272	56,054	14,677	14,437	3,272	38,261	3,272	6,797	125,277	116,397	2,116,097	461,947	449,313	125,143	1,563,453	125,092	303,800																	
\$20,000 under \$50,000.....	3,723	3,335	103,052	14,735	14,323	3,723	81,630	3,723	18,252	92,682	83,984	2,636,469	351,057	331,848	92,477	2,117,908	92,416	520,966																	
\$50,000 under \$100,000.....	280	237	18,352	1,053	972	280	15,706	280	5,367	14,197	13,024	936,166	54,324	50,016	14,182	803,215	14,177	293,125																	
\$100,000 under \$500,000.....	45	38	6,491	186	172	45	5,085	45	2,214	3,444	3,024	560,976	12,594	11,002	3,432	471,317	3,431	227,610																	
\$500,000 under \$1,000,000.....	2	2	1,488	6	6	2	1,247	2	607	94	76	62,531	339	289	94	51,701	94	28,023																	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	41	34	103,981	153	130	38	85,206	38	44,864																	
Returns under \$5,000.....	125,359	59,672	1,277,891	304,543	281,589	68,412	86,990	66,157	12,460	1,759,279	421,732	14,066,455	3,319,974	2,979,622	1,126,310	1,712,588	1,088,559	261,175																	
Returns \$5,000 under \$10,000.....	72,612	63,001	515,775	281,707	277,615	70,754	270,028	69,857	42,534	1,089,010	1,089,010	10,981,339	4,910,418	4,775,223	1,469,008	6,405,313	1,461,588	1,053,336																	
Returns \$10,000 or more.....	27,695	26,534	426,736	110,714	108,753	27,695	300,375	27,432	59,985	831,965	772,377	13,503,630	3,060,429	2,987,224	831,240	9,887,419	830,348	2,266,030																	
Indiana																		Iowa																	
Total.....	1,717,323	1,035,186	10,939,114	4,913,675	4,715,797	1,419,219	6,659,735	1,404,316	1,244,336	991,041	610,380	15,593,153	2,891,977	2,700,273	767,292	3,193,781	735,389	570,135																	
No adjusted gross income.....	6,574	3,327	2 ¹⁴ ,126	16,318	14,014	-	-	-	-	10,205	6,999	215,395	30,782	26,112	-	-	-	-																	
Under \$600.....	117,899	7,979	38,544	150,561	137,318	-	-	-	-	64,933	6,480	19,874	89,907	77,943	-	-	-	-																	
\$600 under \$1,000.....	75,893	11,784	61,456	112,363	98,643	15,619	1,063	15,475	153	53,180	9,402	42,564	79,857	68,637	10,104	599	8,629	73																	
\$1,000 under \$2,000.....	179,671	30,250	266,078	287,613	244,279	125,062	63,247	120,663	8,832	122,781	30,446	180,847	227,532	181,668	71,532	36,160	66,103	4,928																	
\$2,000 under \$3,000.....	126,599	39,050	318,263	258,273	230,311	97,666	121,266	94,124	17,610	98,449	40,824	247,979	222,317	191,516	70,584	85,704	64,967	12,084																	
\$3,000 under \$4,000.....	132,955	61,816	463,731	336,178	317,963	116,959	205,120	115,443	31,272	88,146	46,798	305,874	228,686	205,504	76,297	122,896	63,436	17,275																	
\$4,000 under \$5,000.....	140,598	68,943	636,327	360,643	341,893	134,721	334,038	132,489	52,141	80,342	49,112	362,361	248,170	234,029	71,548	164,600	68,688	24,221																	
\$5,000 under \$6,000.....	143,832	101,901	791,440	460,613	444,458	137,702	411,571	136,125	65,320	91,540	77,292	500,454	318,619	307,956	87,873	238,534	83,490	34,112																	
\$6,000 under \$7,000.....	141,665	112,504	922,483	473,360	467,375	140,437	511,343	140,150	81,815	86,028	70,317	557,392	298,005	282,966	84,647	295,892	83,217	45,436																	
\$7,000 under \$8,000.....	145,021	125,326	1,084,802	543,508	536,368	145,016	612,726	144,586	98,559	69,333	61,619	516,062	254,737	251,309	69,333	289,290	68,190	44,903																	
\$8,000 under \$9,000.....	117,973	108,536	1,001,079	459,823	452,842	117,681	576,704	117,200	93,414	60,779	55,402	515,872	239,589	235,067	60,113	294,182	59,684	46,371																	
\$9,000 under \$10,000.....	102,102	90,028	967,778	385,603	378,673	101,959	603,240	101,816	102,278	40,224	36,700	379,930	171,120	169,310	40,224	223,103	39,366	35,683																	
\$10,000 under \$15,000.....	213,424	204,623	2,524,060	794,048	786,316	213,357	1,720,076	213,205	301,274	89,632	85,130	1,053,528	343,198	334,751	89,622	704,773	89,206	119,327																	
\$15,000 under \$20,000.....	40,247	38,765	682,227	151,217	146,101	40,180	510,807	40,180	98,385	16,345	15,529	278,981	61,640	59,571	16,296	207,486	16,246	38,474																	
\$20,000 under \$50,000.....	28,317	26,064	814,448	107,112	102,053	28,317	666,607	28,317	163,428	16,981	16,310	479,737	69,102	65,843	16,976	387,784	16,976	91,235																	
\$50,000 under \$100,000.....	3,869	3,671	252,294	15,903	14,955	3,859	213,356	3,859	76,118	1,899	1,795	121,090	7,826	7,318	1,899	102,328	1,899	36,171																	
\$100,000 under \$500,000.....	660	594	104,883	2,448	2,166	659	89,238	659	42,946	234	215	35,835	849	732	234	30,741	234	14,380																	
\$500,000 under \$1,000,000.....	19	18	12,853	65	53	19	10,519	19	5,858	8	8	5,462	37	35	8	5,034	8	2,473																	
\$1,000,000 or more.....	7	7	10,496	25	17	7	8,814	7	4,936	2	2	4,729	5	5	2	4,677	2	2,989																	
Returns under \$5,000.....	780,188	223,148	1,770,272	1,521,949	1,384,420	490,027	724,734	478,194	110,007	518,036	190,062	11,144,082	1,127,251	985,411	300,066	409,959	276,873	58,581																	
Returns \$5,000 under \$10,000.....	650,593	538,296	4,767,581	2,320,307	2,279,715	642,795	2,715,584	639,877	441,385	347,905	301,329	2,469,709	1,282,070	1,246,607	342,191	1,341,000	333,947	206,506																	
Returns \$10,000 or more.....	286,542	273,742	4,401,260	1,070,819	1,051,662	286,397	3,219,417	286,245	692,944	125,100	118,989	1,979,362	482,656	468,256	125,035	1,442,823	124,570	305,048																	

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

Table 33.—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																		
Total.....	751,701	463,162	1,273,285	2,178,670	2,038,899	575,561	2,423,298	562,629	444,888	917,468	562,054	1,852,998	2,706,605	2,618,012	682,870	2,665,724	676,680	490,228
No adjusted gross income.....	7,265	4,428	28,996	18,996	16,769	-	-	-	-	4,990	3,156	210,145	13,494	11,771	-	-	-	-
Under \$600.....	46,612	5,587	15,394	62,412	58,989	-	-	-	-	69,094	6,446	21,811	101,326	95,506	-	-	-	-
\$600 under \$1,000.....	42,165	7,109	32,387	67,696	57,122	6,605	355	6,308	47	50,749	11,279	40,946	101,702	94,073	6,284	313	6,284	42
\$1,000 under \$2,000.....	97,829	27,793	143,406	193,650	156,367	52,544	24,801	50,852	3,422	115,943	34,483	169,610	257,653	237,426	56,424	26,793	55,201	3,792
\$2,000 under \$3,000.....	71,963	28,886	178,568	165,393	140,396	50,113	55,179	46,819	7,875	103,080	55,879	257,565	278,738	265,120	70,694	72,840	69,260	10,531
\$3,000 under \$4,000.....	67,165	38,154	237,698	189,958	173,462	54,601	88,474	52,019	12,801	97,128	54,290	339,409	268,326	259,522	84,113	134,104	82,748	20,114
\$4,000 under \$5,000.....	72,106	44,891	323,248	214,070	208,390	68,403	143,665	66,029	21,569	86,711	57,559	390,339	262,535	255,919	82,508	175,000	81,791	26,695
\$5,000 under \$6,000.....	64,226	51,226	352,383	234,200	227,189	62,264	157,850	60,929	23,723	77,015	55,699	427,393	270,831	267,160	71,456	204,235	71,169	32,014
\$6,000 under \$7,000.....	57,326	48,687	373,387	203,948	198,636	56,228	195,110	55,634	29,844	70,829	59,102	461,632	245,136	243,899	70,542	244,731	69,968	38,444
\$7,000 under \$8,000.....	48,499	41,962	363,929	171,571	163,884	48,499	199,807	48,351	31,903	65,558	60,323	487,246	233,125	228,873	65,414	276,353	65,128	44,192
\$8,000 under \$9,000.....	49,703	45,489	421,906	193,728	187,664	49,703	234,880	49,555	38,230	47,221	43,766	401,239	191,754	190,388	47,221	226,631	47,077	36,670
\$9,000 under \$10,000.....	27,447	24,763	260,004	96,997	94,665	27,447	165,058	27,145	26,485	32,908	29,906	310,187	129,039	125,222	32,138	187,281	32,138	31,663
\$10,000 under \$15,000.....	69,058	65,639	824,521	251,246	246,330	68,823	551,738	68,655	96,037	67,403	64,063	794,275	244,799	240,061	67,303	525,182	67,203	91,604
\$15,000 under \$20,000.....	15,104	14,114	254,415	55,326	53,125	15,104	184,118	15,104	34,851	14,652	13,138	247,010	53,341	51,458	14,652	178,573	14,602	34,746
\$20,000 under \$50,000.....	13,547	12,842	382,837	52,792	49,344	13,547	305,996	13,546	72,461	12,244	11,186	360,022	47,446	44,915	12,178	283,927	12,168	68,514
\$50,000 under \$100,000.....	1,425	1,347	91,055	5,838	5,504	1,425	76,173	1,425	26,354	1,655	1,522	108,256	6,263	5,735	1,655	90,852	1,655	32,662
\$100,000 under \$500,000.....	256	238	39,767	965	846	255	33,454	254	15,888	286	253	42,973	1,080	952	285	36,019	285	16,976
\$500,000 under \$1,000,000.....	3	3	2,101	10	8	3	1,951	3	1,060	3	3	1,723	12	11	3	1,456	3	861
\$1,000,000 or more.....	3	3	5,276	11	10	3	4,691	3	2,340	1	1	1,509	4	2	1	1,433	1	710
Returns under \$5,000.....	405,105	156,848	1,901,705	911,976	811,496	232,265	312,474	222,026	45,714	527,695	223,093	1,209,533	1,283,775	1,219,337	300,023	409,050	295,284	61,174
Returns \$5,000 under \$10,000.....	247,201	212,128	1,771,608	900,445	872,038	244,136	952,704	241,613	150,184	293,530	248,795	2,087,697	1,069,885	1,055,542	286,770	1,139,231	285,480	182,982
Returns \$10,000 or more.....	99,396	94,186	1,599,972	366,249	355,365	99,160	1,158,121	98,990	248,990	96,244	90,166	1,553,768	352,944	343,133	96,077	1,117,443	95,917	246,073
Louisiana																		
Total.....	946,633	596,267	1,546,072	2,905,144	2,837,854	719,554	2,978,669	713,440	579,745	354,140	208,453	1,794,930	995,239	954,316	272,521	976,490	269,474	177,123
No adjusted gross income.....	4,900	3,751	23,556	16,173	15,456	-	-	-	-	1,142	-	2,1436	2,996	2,711	-	-	-	-
Under \$600.....	63,782	7,534	21,021	85,068	82,392	-	-	-	-	25,508	-	7,905	31,894	30,086	-	-	-	-
\$600 under \$1,000.....	45,116	7,183	36,235	70,435	68,911	9,886	553	9,886	78	23,785	78	19,064	28,831	27,689	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	103,364	31,807	151,575	197,501	181,767	59,126	28,899	58,334	4,091	46,362	15,953	69,615	83,033	73,661	28,318	16,136	28,318	2,314
\$2,000 under \$3,000.....	95,447	47,895	240,448	256,677	245,357	63,983	63,947	61,322	9,269	29,586	9,183	75,159	59,047	54,859	30,621	23,684	23,684	4,531
\$3,000 under \$4,000.....	99,811	52,357	348,335	283,938	275,853	82,927	131,996	82,000	19,588	43,208	23,631	153,950	116,787	109,225	35,536	61,007	34,442	9,072
\$4,000 under \$5,000.....	98,134	72,573	442,216	345,115	340,111	85,205	164,560	84,866	25,174	42,993	31,093	193,437	140,022	135,836	38,142	82,327	37,333	12,624
\$5,000 under \$6,000.....	78,954	56,357	430,437	259,978	255,589	73,785	201,226	73,498	31,702	30,369	24,848	165,631	111,212	107,550	29,701	73,398	29,035	10,951
\$6,000 under \$7,000.....	86,262	71,555	559,743	341,932	339,845	82,150	260,633	82,150	41,280	23,456	21,839	151,576	90,502	89,788	23,456	75,914	23,171	11,607
\$7,000 under \$8,000.....	63,014	54,634	468,463	244,570	241,335	58,826	227,933	58,178	36,411	29,880	25,457	222,667	100,442	98,825	29,880	132,207	29,880	21,554
\$8,000 under \$9,000.....	56,798	52,147	479,855	217,251	217,107	53,777	259,678	53,490	42,147	15,086	14,277	127,096	55,678	55,393	15,086	76,714	14,943	12,538
\$9,000 under \$10,000.....	27,743	24,795	262,056	111,653	109,516	27,743	152,024	27,743	25,044	13,417	12,751	127,275	62,898	61,946	13,417	70,863	13,417	11,593
\$10,000 under \$15,000.....	84,057	78,104	991,332	320,268	315,751	82,916	642,143	82,813	112,553	20,320	19,156	238,057	77,036	74,644	20,320	161,003	20,270	28,213
\$15,000 under \$20,000.....	20,215	18,872	341,700	79,768	77,912	20,215	247,768	20,215	47,843	4,616	4,128	78,781	17,180	15,764	4,616	59,553	4,616	11,254
\$20,000 under \$50,000.....	15,942	13,987	456,885	62,135	59,112	15,932	366,059	15,870	89,625	3,808	3,515	110,639	15,363	14,252	3,758	88,683	3,758	21,228
\$50,000 under \$100,000.....	2,509	2,207	169,226	10,459	9,855	2,499	139,060	2,488	50,392	501	449	32,933	1,965	1,795	496	28,125	496	10,046
\$100,000 under \$500,000.....	574	498	91,402	2,163	1,932	573	77,813	573	37,121	95	74	14,851	329	268	94	12,372	94	5,825
\$500,000 under \$1,000,000.....	10	10	6,162	50	44	10	5,403	10	2,964	4	4	2,842	14	13	4	2,420	4	1,292
\$1,000,000 or more.....	3	2	9,538	11	9	3	8,974	3	4,466	3	2	4,889	9	9	3	4,806	3	2,435
Returns under \$5,000.....	510,554	223,101	1,206,273	1,254,908	1,209,847	301,126	389,955	296,409	58,199	212,583	81,955	1,517,694	462,610	434,069	131,689	190,431	129,787	28,588
Returns \$5,000 under \$10,000.....	312,770	259,488	2,200,554	1,175,383	1,163,392	296,281	1,101,495	295,059	176,583	112,208	99,172	794,245	420,732	413,502	111,541	429,096	110,447	68,243
Returns \$10,000 or more.....	123,310	113,679	2,062,245	474,853	464,615	122,147	1,487,219	121,972	344,963	29,348	27,326	482,991	111,897	106,745	29,292	356,962	29,241	80,293
Maine																		
Total.....	946,633	596,267	1,546,072	2,905,144	2,837,854	719,554	2,978,669	713,440	579,745	354,140	208,453	1,794,930	995,239	954,316	272,521	976,490	269,474	177,123
No adjusted gross income.....	4,900	3,751	23,556	16,173	15,456	-	-	-	-	1,142	-	2,1436	2,996	2,711	-	-	-	-
Under \$600.....	63,782	7,534	21,021	85,068	82,392	-	-	-	-	25,508	-	7,905	31,894	30,086	-	-	-	-
\$600 under \$1,000.....	45,116	7,183	36,235	70,435	68,911	9,886	553	9,886	78	23,785	78	19,064	28,831	27,689	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	103,364	31,807	151,575	197,501	181,767	59,126	28,899	58,334	4,091	46,362	15,953	69,615	83,033	73,661	28,318	16,136	28,318	2,

Table 33.—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)																			
Maryland																			Massachusetts																		
Total.....	1,377,564	755,253	19,473,043	3,756,328	3,631,648	1,140,517	5,924,099	1,131,571	1,148,068	2,114,626	1,095,702	13,394,374	5,573,915	5,269,951	1,734,132	8,077,369	1,715,878	1,578,581																			
No adjusted gross income.....	3,187	1,982	22,774	8,808	6,738	-	-	-	-	8,056	2,428	22,538	15,529	13,218	-	-	-	-																			
Under \$600.....	98,830	3,301	30,990	114,449	110,925	-	-	-	-	148,937	5,919	47,293	175,420	163,291	-	-	-	-																			
\$600 under \$1,000.....	56,593	1,870	43,341	66,151	64,142	-	8,869	390	8,869	90,433	5,541	72,145	118,404	105,747	18,434	943	18,289	153																			
\$1,000 under \$2,000.....	133,910	19,682	196,554	225,261	205,448	-	96,662	47,128	93,352	6,739	216,124	25,419	331,497	277,377	151,420	78,743	147,875	11,153																			
\$2,000 under \$3,000.....	120,860	33,152	302,083	238,823	218,376	-	95,900	119,432	94,208	17,654	192,387	45,486	484,012	351,723	292,862	149,736	201,988	29,173																			
\$3,000 under \$4,000.....	102,687	36,509	363,943	243,537	234,694	-	92,714	171,453	91,453	26,688	197,122	55,116	695,702	385,135	347,158	175,093	169,346	56,055																			
\$4,000 under \$5,000.....	115,619	53,578	521,178	303,048	289,334	-	106,042	264,122	104,569	41,956	174,808	68,028	781,573	390,951	363,584	165,407	434,404	69,497																			
\$5,000 under \$6,000.....	90,944	47,460	501,356	258,887	252,595	-	88,265	272,187	87,966	44,178	178,123	104,476	976,372	511,239	486,185	169,566	514,906	169,566																			
\$6,000 under \$7,000.....	112,907	79,390	731,256	350,095	335,645	-	111,433	405,906	110,771	65,798	182,802	136,551	597,117	581,667	180,670	642,338	180,379	103,499																			
\$7,000 under \$8,000.....	95,640	73,205	717,397	319,401	310,771	-	95,640	415,752	95,640	68,381	152,610	122,750	1,148,659	524,168	512,681	151,651	641,181	104,269																			
\$8,000 under \$9,000.....	89,411	78,653	761,405	318,812	316,428	-	88,087	455,945	87,937	75,769	140,805	124,504	1,194,473	544,544	533,300	139,991	667,034	139,322																			
\$9,000 under \$10,000.....	74,620	63,243	706,638	273,457	270,635	-	74,620	437,826	74,620	74,577	104,886	98,278	996,431	388,634	387,675	104,886	606,905	104,886																			
\$10,000 under \$15,000.....	182,110	168,190	2,194,196	656,476	648,588	-	182,041	1,476,948	181,943	262,641	224,925	208,254	2,648,885	835,523	819,111	224,805	1,746,338	224,753																			
\$15,000 under \$20,000.....	56,562	53,885	963,857	210,047	205,561	-	56,562	701,553	56,562	49,958	45,176	848,091	191,706	186,277	49,906	600,374	49,854	308,341																			
\$20,000 under \$50,000.....	39,042	36,955	1,058,925	150,880	144,785	-	39,042	820,864	39,042	191,665	44,354	40,376	1,270,792	179,768	170,946	44,287	984,967	44,287																			
\$50,000 under \$100,000.....	3,911	3,564	256,062	15,516	14,564	-	3,910	212,795	3,910	76,663	6,851	6,174	451,671	27,324	24,437	6,835	364,644	6,835																			
\$100,000 under \$500,000.....	698	604	109,890	2,560	2,317	-	696	90,703	696	42,938	1,390	1,183	228,732	5,034	4,268	1,390	179,469	1,389																			
\$500,000 under \$1,000,000.....	21	19	14,457	75	63	-	21	11,860	21	6,274	49	36	33,038	165	137	49	26,799	49																			
\$1,000,000 or more.....	13	12	22,290	46	38	-	13	19,236	13	10,459	8	7	28,735	32	29	8	24,863	8																			
Returns under \$5,000.....	631,686	150,075	1,435,313	1,200,077	1,129,657	-	400,188	602,526	392,451	93,092	1,027,866	207,937	12,376,502	1,768,660	1,563,237	660,090	1,077,554	643,044																			
Returns \$5,000 under \$10,000.....	463,522	341,950	3,418,053	1,520,651	1,486,074	-	458,045	1,987,615	328,703	759,225	586,559	5,507,927	2,565,703	2,501,509	746,763	3,072,363	745,659	502,758																			
Returns \$10,000 or more.....	282,356	263,228	4,619,677	1,035,600	1,015,917	-	282,285	3,333,958	282,186	726,274	327,534	5,509,945	1,239,552	1,205,205	327,279	3,927,452	327,174	909,792																			
Michigan																			Minnesota																		
Total.....	2,945,955	1,776,366	20,959,119	8,514,618	8,188,187	2,471,707	13,151,510	2,449,959	2,582,116	1,264,813	735,108	17,448,467	3,725,658	3,545,397	977,802	4,109,537	947,728	762,973																			
No adjusted gross income.....	9,363	4,780	230,079	25,199	22,987	-	-	-	-	11,693	7,422	218,893	34,797	31,632	-	-	-	-																			
Under \$600.....	171,210	5,565	55,522	155,456	157,516	-	-	-	-	88,795	7,482	30,026	119,927	107,585	-	-	-	-																			
\$600 under \$1,000.....	127,355	8,897	101,810	165,817	155,834	-	18,214	1,398	18,214	192	70,967	9,073	56,840	105,539	95,983	10,769	672	10,769																			
\$1,000 under \$2,000.....	285,979	59,857	416,622	502,790	431,757	-	189,150	97,196	183,650	13,678	145,804	30,708	211,213	271,073	230,937	96,301	46,680	89,767																			
\$2,000 under \$3,000.....	206,147	61,536	513,208	415,430	361,675	-	157,045	197,805	152,534	29,226	119,998	43,074	298,426	265,640	83,726	108,817	78,055	15,617																			
\$3,000 under \$4,000.....	208,731	72,912	726,104	453,052	416,342	-	189,856	347,097	184,236	53,068	117,928	51,072	413,310	298,935	279,485	98,823	175,661	92,485																			
\$4,000 under \$5,000.....	189,312	90,268	853,085	490,448	460,604	-	177,614	428,508	176,439	67,123	83,084	51,887	371,950	252,192	239,018	73,162	165,716	68,928																			
\$5,000 under \$6,000.....	194,513	124,280	1,072,508	569,961	542,479	-	192,325	564,644	190,417	89,130	89,981	62,118	496,079	295,321	281,709	85,793	235,099	82,627																			
\$6,000 under \$7,000.....	272,699	191,260	1,774,349	897,662	874,636	-	269,817	960,795	268,523	154,849	106,208	83,049	689,443	380,692	372,470	102,822	346,520	101,240																			
\$7,000 under \$8,000.....	264,921	216,158	1,980,223	905,170	891,544	-	263,173	1,149,810	262,880	188,499	96,794	80,403	720,398	365,496	358,667	94,583	371,713	59,228																			
\$8,000 under \$9,000.....	202,074	178,380	1,715,055	774,577	768,210	-	201,780	992,112	201,486	163,926	96,186	86,010	816,976	385,238	379,567	94,846	445,097	94,702																			
\$9,000 under \$10,000.....	177,220	161,097	1,684,700	682,575	678,209	-	177,073	1,035,243	176,633	174,332	66,403	61,292	623,395	266,018	264,239	66,403	354,652	65,971																			
\$10,000 under \$15,000.....	458,241	434,222	5,491,237	1,762,597	1,741,999	-	458,173	3,706,995	457,648	654,068	124,326	117,172	1,469,233	488,602	480,385	124,072	925,909	123,549																			
\$15,000 under \$20,000.....	100,868	94,727	1,710,835	373,019	366,035	-	100,868	1,283,634	100,711	249,324	23,597	22,819	401,586	95,583	92,760	23,529	276,131	23,529																			
\$20,000 under \$50,000.....	65,329	61,976	1,843,646	256,367	247,078	-	65,329	1,482,999	65,319	358,162	19,792	18,610	558,989	86,821	82,338	19,719	414,289	19,708																			
\$50,000 under \$100,000.....	9,070	8,448	594,086	36,410	34,304	-	9,070	511,703	9,050	184,582	2,622	2,339	171,853	11,295	10,569	2,622	134,609	2,622																			
\$100,000 under \$500,000.....	2,121	1,919	343,051	7,671	6,856	-	2,118	294,095	2,118	143,627	607	553	103,514	2,397	2,089	604	80,990	604																			
\$500,000 under \$1,000,000.....	71	63	47,697	283	247	-	71	40,874	71	23,506	19	14	12,836	54	19	10,023	19	5,675																			
\$1,000,000 or more.....	31	21	67,053	92	74	-	31	56,604	31	34,828	9	9	21,296	33	9	16,960	9	9,406																			
Returns under \$5,000.....	1,198,797	303,816	12,634,681	2,248,234	2,036,517	-	731,879	1,072,003	715,073	163,287	638,269	200,719	11,362,871	1,348,104	1,220,527	362,782	497,546	340,004																			
Returns \$5,000 under \$10,000.....	1,111,426	871,175	8,226,835	3,829,945	3,755,078	-	1,104,169	4,702,603	1,099,938	770,734	455,571	372,874	3,346,290	1,692,764	1,656,652	444,446	1,753,081	437,683																			
Returns \$10,000 or more.....	635,731	601,375	10,097,604	2,436,439	2,396,592	-	635,660	7,376,903	634,948	1,648,095	170,972	161,516	2,739,306	684,790	668,219	170,575	1,858,911	170,041																			

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

Table 33.—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)																			
Mississippi																			Missouri																		
Total.....	512,377	319,742	¹ 2,472,370	1,534,742	1,487,662	346,883	1,243,626	341,284	229,980	1,587,278	961,813	¹ 9,615,330	4,459,829	4,253,785	1,247,367	5,661,353	1,230,864	1,095,066																			
No adjusted gross income.....	4,340	3,770	² 10,042	13,225	12,227	-	-	-	-	11,117	8,431	² 16,942	30,085	26,065	-	-	-	-																			
Under \$600.....	40,764	3,830	14,802	53,932	49,121	-	-	-	-	107,877	15,488	35,980	159,664	146,486	-	-	-	-																			
\$600 under \$1,000.....	31,133	6,402	24,229	48,311	44,785	(*)	(*)	(*)	(*)	72,915	12,815	60,005	113,999	100,532	14,407	786	13,977																				
\$1,000 under \$2,000.....	66,161	26,692	95,312	160,222	150,826	30,116	14,557	29,974	2,075	200,075	59,480	289,726	382,460	321,262	113,061	53,424	109,662																				
\$2,000 under \$3,000.....	71,068	39,579	177,779	197,208	190,212	42,333	41,987	40,275	6,013	149,613	59,309	373,405	339,046	312,439	108,116	130,569	103,738																				
\$3,000 under \$4,000.....	68,385	38,047	239,002	208,517	204,235	53,428	81,269	52,240	11,869	132,562	60,338	464,225	308,330	290,487	119,118	210,325	117,252																				
\$4,000 under \$5,000.....	48,126	31,873	216,511	163,587	158,815	41,630	79,649	40,245	11,793	135,571	79,025	614,249	399,645	386,005	121,045	284,644	118,508																				
\$5,000 under \$6,000.....	40,471	34,091	221,792	147,780	145,967	37,757	94,129	37,187	14,294	121,799	83,654	667,648	353,254	340,471	118,505	350,004	117,117																				
\$6,000 under \$7,000.....	37,127	35,639	240,166	146,091	142,379	34,943	111,069	34,943	17,037	127,784	102,421	834,535	436,963	427,203	126,566	438,297	125,301																				
\$7,000 under \$8,000.....	31,926	29,908	239,043	115,166	114,493	31,926	126,441	31,926	19,979	116,819	97,834	869,372	409,174	404,243	116,675	489,382	116,101																				
\$8,000 under \$9,000.....	12,373	12,373	104,954	54,226	54,226	12,373	55,936	12,373	8,800	98,325	91,148	835,282	370,975	367,576	98,038	476,995	97,895																				
\$9,000 under \$10,000.....	15,880	15,207	152,554	58,319	56,973	15,880	93,018	15,880	15,407	78,315	71,494	742,463	295,842	291,799	77,649	447,642	77,649																				
\$10,000 under \$15,000.....	29,996	28,871	351,667	111,397	109,312	29,931	228,490	29,735	39,304	168,441	158,966	2,000,804	612,272	601,261	168,251	1,332,175	167,803																				
\$15,000 under \$20,000.....	7,005	6,125	120,184	25,706	24,517	6,907	86,242	6,859	16,716	32,405	30,359	551,181	119,335	116,215	32,284	399,776	32,214																				
\$20,000 under \$50,000.....	6,534	6,301	189,290	26,742	25,590	6,529	149,430	6,520	34,645	28,366	26,287	813,955	108,024	102,983	28,366	644,411	28,361																				
\$50,000 under \$100,000.....	925	889	58,429	3,718	3,435	925	48,510	925	16,411	4,343	3,938	287,628	17,148	15,586	4,338	241,141	4,338																				
\$100,000 under \$500,000.....	153	135	23,023	562	517	152	19,666	152	9,076	908	790	144,730	3,467	3,057	907	121,666	907																				
\$500,000 under \$1,000,000.....	6	6	3,787	20	18	6	3,733	6	1,834	28	24	18,866	99	82	28	16,147	28																				
\$1,000,000 or more.....	4	4	9,889	14	13	4	9,375	4	4,710	14	13	28,218	47	13	24,269	13	14,495																				
Returns under \$5,000.....	329,977	150,194	¹ 757,591	845,002	810,222	169,550	217,587	164,775	31,768	809,730	294,886	¹ 8,202,647	1,733,229	1,583,277	475,746	679,747	463,137																				
Returns \$5,000 under \$10,000.....	137,778	127,217	958,510	521,581	514,038	132,879	480,593	132,309	75,517	543,043	446,551	3,949,300	1,866,209	1,831,291	537,434	2,202,021	534,064																				
Returns \$10,000 or more.....	44,622	42,331	756,269	168,159	163,454	44,454	545,445	44,200	122,695	234,505	220,376	3,845,383	860,392	839,217	234,187	2,779,585	233,664																				
Montana																			Nebraska																		
Total.....	239,997	153,382	¹ 1,335,382	776,454	737,019	174,880	737,454	171,859	128,610	532,555	322,820	² 8,606,672	1,553,439	1,459,208	399,271	1,623,612	382,865	294,594																			
No adjusted gross income.....	4,234	3,883	² 17,157	15,341	13,191	-	-	-	-	7,593	5,340	² 21,855	21,206	19,188	-	-	-	-																			
Under \$600.....	15,999	6,471	4,329	21,846	21,106	-	-	-	-	32,256	3,691	10,353	42,559	39,205	-	-	-	-																			
\$600 under \$1,000.....	16,004	7,898	12,657	34,860	31,384	(*)	(*)	(*)	(*)	33,480	5,698	26,937	48,951	43,449	6,535	263	6,535																				
\$1,000 under \$2,000.....	26,427	8,905	39,878	47,365	40,833	17,727	9,231	17,431	1,304	69,746	21,113	103,505	136,314	110,580	38,614	19,718	38,079																				
\$2,000 under \$3,000.....	17,940	8,905	45,839	51,146	44,640	10,019	10,983	10,019	1,583	56,296	25,560	139,605	144,250	124,600	36,674	37,013	30,452																				
\$3,000 under \$4,000.....	19,442	11,148	68,429	58,779	55,240	12,880	22,377	12,584	3,383	52,429	25,446	181,068	128,285	119,737	46,302	78,086	43,852																				
\$4,000 under \$5,000.....	24,984	14,458	112,884	84,838	80,551	21,308	47,553	20,199	7,070	56,239	35,955	255,139	166,627	161,419	51,830	120,551	49,813																				
\$5,000 under \$6,000.....	19,647	12,912	106,718	71,246	67,572	17,104	47,384	16,660	7,359	36,179	31,315	197,499	150,814	146,183	32,796	82,140	30,543																				
\$6,000 under \$7,000.....	17,911	16,158	116,307	70,106	68,480	17,046	59,534	16,898	8,805	41,713	35,654	271,804	159,750	155,924	40,613	135,937	39,604																				
\$7,000 under \$8,000.....	22,374	20,992	168,550	94,897	92,901	22,078	88,675	21,930	13,387	36,941	30,594	275,374	145,022	141,751	36,276	150,910	34,888																				
\$8,000 under \$9,000.....	14,428	12,379	122,998	59,019	58,871	14,428	68,372	14,280	11,002	31,530	28,949	268,895	122,177	120,933	31,530	158,584	31,098																				
\$9,000 under \$10,000.....	11,965	11,152	114,050	47,241	45,836	11,965	70,067	11,691	11,172	18,374	17,654	174,018	60,803	58,458	18,374	114,995	18,374																				
\$10,000 under \$15,000.....	19,871	18,651	236,682	82,238	80,195	19,871	155,918	19,766	26,727	39,860	37,589	474,841	150,034	145,700	39,810	323,470	39,711																				
\$15,000 under \$20,000.....	4,957	4,750	83,909	21,822	21,301	4,957	60,280	4,904	11,139	10,781	9,912	183,881	42,507	40,790	10,781	136,092	10,781																				
\$20,000 under \$50,000.....	3,493	3,367	93,802	14,435	13,738	3,493	75,188	3,493	17,121	8,040	7,345	226,543	30,041	27,618	8,040	184,554	8,040																				
\$50,000 under \$100,000.....	291	281	18,233	1,161	1,075	291	15,692	291	5,377	925	858	59,535	3,495	3,144	925	51,734	925																				
\$100,000 under \$500,000.....	27	25	5,652	103	100	27	4,855	27	2,375	165	139	27,225	582	506	165	23,620	165																				
\$500,000 under \$1,000,000.....	2	2	1,625	9	7	2	1,228	2	789	5	4	3,528	17	15	5	3,192	5																				
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	2	2	2,779	7	6	2	2,754	2																				
Returns under \$5,000.....	125,031	52,713	¹ 266,858	314,176	286,944	63,618	90,263	61,917	13,356	308,040	122,803	¹ 694,751	688,191	618,179	179,955	255,630	168,731																				
Returns \$5,000 under \$10,000.....	86,325	73,593	628,623	342,510	333,660	82,620	334,031	81,458	51,726	164,738	144,167	1,187,590	638,566	623,250	159,589	642,566	154,507																				
Returns \$10,000 or more.....	28,641	27,076	439,902	119,768	116,415	28,641	313,160	28,484	63,528	59,777	55,850	978,331	226,682	217,779	59,727	725,416	59,628																				

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

Table 33.—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)
	Nevada										New Hampshire							
Total.....	164,444	94,958	1,155,294	456,193	444,826	136,151	721,055	135,534	143,018	253,911	131,556	1,417,913	679,616	649,741	203,403	841,030	202,453	156,144
No adjusted gross income.....	1,710	1,199	27,594	3,534	3,400	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	10,231	6,992	3,109	13,395	13,254	-	-	-	-	22,323	7,424	7,276	30,380	29,720	-	-	-	-
\$600 under \$1,000.....	14,581	4,679	5,230	10,604	9,505	(*)	(*)	(*)	(*)	10,801	7,424	8,512	12,831	11,961	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	12,013	4,090	21,397	24,507	23,012	10,603	5,516	10,551	784	28,240	3,513	41,420	47,556	40,745	17,930	10,248	17,930	
\$2,000 under \$3,000.....	14,718	5,921	29,499	22,365	20,334	10,518	13,157	10,377	1,947	23,838	4,757	58,929	41,820	37,052	21,191	24,668	20,531	
\$3,000 under \$4,000.....	13,390	6,512	50,904	36,753	36,470	13,391	21,783	13,391	3,411	19,748	15,738	67,916	37,263	33,897	17,991	36,730	17,846	
\$4,000 under \$5,000.....	12,319	7,079	61,108	37,660	36,983	11,895	30,544	11,895	4,864	30,487	15,738	136,095	90,975	89,445	28,812	63,001	28,667	
\$5,000 under \$6,000.....	10,810	6,378	67,273	40,145	38,791	10,683	31,490	10,542	5,023	24,315	14,772	134,759	71,983	69,342	24,192	72,685	24,192	
\$6,000 under \$7,000.....	9,676	7,504	70,275	30,789	29,830	10,810	39,047	10,669	6,398	16,407	14,279	106,724	56,399	55,079	15,600	57,884	15,600	
\$7,000 under \$8,000.....	9,621	7,168	73,582	26,686	26,686	9,676	46,678	9,676	7,716	19,494	18,173	147,622	73,629	72,967	19,494	82,715	19,494	
\$8,000 under \$9,000.....	12,509	11,172	80,757	33,112	32,971	9,621	49,729	9,481	8,345	17,364	16,414	146,994	69,671	68,866	17,364	84,421	17,364	
\$9,000 under \$10,000.....	26,127	24,280	118,673	44,785	44,785	12,509	69,392	12,509	11,718	9,683	9,021	91,884	36,168	35,508	9,683	57,770	9,683	
\$10,000 under \$15,000.....	5,209	4,823	316,104	96,474	95,289	26,024	209,046	26,024	37,140	21,582	20,457	253,631	79,002	76,558	21,582	174,931	21,582	
\$15,000 under \$20,000.....	3,894	3,615	88,919	18,728	17,713	5,209	66,414	5,209	13,009	3,773	2,947	64,075	13,036	12,304	3,773	48,361	3,773	
\$20,000 under \$50,000.....	497	414	110,625	14,378	13,698	3,894	84,651	3,894	19,734	3,995	3,346	118,995	14,621	13,020	3,995	95,040	3,995	
\$50,000 under \$100,000.....	134	114	32,738	1,749	1,636	497	27,147	497	9,895	379	342	23,960	1,446	1,307	379	20,496	379	
\$100,000 under \$500,000.....	8	8	22,442	485	433	132	18,062	130	8,544	93	83	14,722	346	284	93	12,000	93	
\$500,000 under \$1,000,000.....	4	3	5,293	13	10	8	4,794	8	2,487	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	4	3	4,961	13	10	4	3,582	4	2,002	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	73,636	22,401	163,653	148,819	142,956	47,084	71,025	46,891	11,009	136,826	31,721	314,548	263,315	244,505	87,249	134,729	86,298	
Returns \$5,000 under \$10,000.....	54,934	39,300	410,560	175,516	173,062	53,299	236,336	52,876	39,200	87,263	72,660	627,982	307,850	301,762	86,333	355,473	86,333	
Returns \$10,000 or more.....	35,874	33,258	581,082	131,859	128,808	35,769	413,694	35,767	92,810	29,822	27,174	475,383	108,450	103,474	29,822	350,827	29,822	
	New Jersey										New Mexico							
Total.....	2,698,570	1,497,654	18,660,958	7,338,252	7,020,013	2,261,629	11,622,156	2,249,319	2,278,925	306,378	186,035	1,698,691	931,343	909,290	236,443	933,050	233,076	173,383
No adjusted gross income.....	5,273	2,668	219,898	12,357	10,743	-	-	-	-	2,969	2,481	22,973	9,657	9,593	-	-	-	-
Under \$600.....	166,497	5,926	54,379	196,511	188,462	-	-	-	-	19,923	2,751	5,799	25,591	24,861	-	-	-	-
\$600 under \$1,000.....	108,476	4,154	86,220	142,223	131,292	12,970	819	12,970	118	17,364	2,751	13,523	22,854	20,769	4,243	128	4,243	
\$1,000 under \$2,000.....	257,038	40,567	370,557	427,381	370,498	181,053	88,921	180,181	12,715	33,995	8,490	49,506	65,769	61,298	20,997	25,010	20,331	
\$2,000 under \$3,000.....	212,070	61,983	529,849	439,765	377,401	157,030	193,111	152,570	28,171	34,030	14,413	86,469	85,722	82,265	22,762	10,409	1,466	
\$3,000 under \$4,000.....	220,398	74,491	769,762	485,697	443,564	197,783	352,873	193,390	54,161	34,697	18,093	121,416	102,049	99,968	29,143	43,386	3,620	
\$4,000 under \$5,000.....	221,035	102,615	1,000,652	545,763	525,733	213,896	525,363	212,365	83,129	26,379	21,919	118,336	103,779	102,009	24,192	38,506	6,659	
\$5,000 under \$6,000.....	213,936	113,805	1,175,903	593,582	569,366	209,106	639,906	208,670	103,498	27,347	22,130	150,488	102,247	100,478	26,536	61,135	26,536	
\$6,000 under \$7,000.....	222,125	143,347	1,445,351	646,634	628,695	219,583	822,758	219,292	134,869	21,022	15,807	136,166	83,270	82,977	19,918	64,936	19,772	
\$7,000 under \$8,000.....	224,260	174,026	1,685,686	758,567	744,082	223,455	953,577	223,455	156,973	17,013	14,053	127,498	55,293	53,150	17,013	71,298	11,450	
\$8,000 under \$9,000.....	171,139	147,514	1,451,233	603,307	594,968	171,139	853,424	170,994	141,775	14,837	12,266	125,471	44,519	44,373	14,837	79,126	14,837	
\$9,000 under \$10,000.....	137,794	123,576	1,306,494	492,867	487,087	137,794	803,059	137,794	135,744	15,929	15,865	151,026	74,171	74,171	15,929	83,867	15,929	
\$10,000 under \$15,000.....	367,601	342,792	4,393,632	1,343,510	1,321,143	367,399	2,938,999	367,298	520,882	28,518	26,528	336,715	110,470	108,882	28,518	219,183	28,468	
\$15,000 under \$20,000.....	89,777	84,711	1,526,026	335,479	326,867	89,777	1,117,084	89,710	216,889	7,257	6,977	122,665	27,577	26,823	7,257	90,637	7,257	
\$20,000 under \$50,000.....	70,365	65,965	1,996,681	275,202	263,283	70,365	1,589,682	70,355	387,332	4,685	3,884	130,341	16,791	16,236	4,685	106,153	4,685	
\$50,000 under \$100,000.....	8,516	7,958	559,612	32,871	30,754	8,516	469,778	8,510	159,442	318	292	21,942	1,224	1,109	318	18,349	313	
\$100,000 under \$500,000.....	1,708	1,503	264,139	6,275	5,570	1,704	221,925	1,704	105,741	89	83	14,421	342	310	89	12,170	89	
\$500,000 under \$1,000,000.....	43	35	27,573	157	135	42	21,560	42	11,534	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	20	18	36,680	76	68	19	29,320	19	15,953	6	5	9,485	18	6	8,759	6	4,409	
Returns under \$5,000.....	1,191,286	292,403	2,791,849	2,249,726	2,047,995	762,731	1,161,085	751,476	178,293	169,357	68,146	1,372,475	415,422	400,763	101,337	117,438	98,983	
Returns \$5,000 under \$10,000.....	969,255	702,268	7,064,666	3,094,956	3,024,199	961,077	4,072,724	960,205	672,859	96,148	80,121	690,649	359,500	355,149	94,233	360,362	93,275	
Returns \$10,000 or more.....	538,029	502,982	8,804,442	1,993,570	1,947,819	537,821	6,388,347	537,638	1,427,773	40,873	37,769	635,567	156,422	153,378	40,873	455,251	40,818	

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

Table 33.—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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)													
New York																		North Carolina																	
Total.....	6,854,168	3,578,538	48,886,441	18,371,197	17,435,783	5,776,472	29,775,360	5,740,267	6,165,098	1,517,240	887,230	17,893,631	4,426,409	4,306,148	1,111,689	4,200,697	1,104,750	784,068																	
No adjusted gross income.....	20,021	12,510	2130,728	59,794	52,224	-	-	-	-	7,001	4,590	213,399	19,445	18,687	-	-	-	-																	
Under \$600.....	341,521	7,816	109,129	388,709	375,133	-	-	-	-	102,501	11,675	33,160	150,526	141,208	-	-	-	-																	
\$600 under \$1,000.....	289,146	20,059	230,053	382,685	348,946	54,996	3,686	54,996	531	100,059	13,389	78,475	161,069	146,807	14,438	1,167	13,806	163																	
\$1,000 under \$2,000.....	633,149	100,144	936,256	1,083,824	918,361	403,855	207,327	397,698	29,472	200,060	50,291	294,673	426,587	395,421	112,396	52,677	110,422	7,496																	
\$2,000 under \$3,000.....	586,007	151,688	1,457,831	1,205,968	1,059,660	448,453	514,185	439,973	74,993	174,219	71,527	434,003	467,748	456,671	114,749	123,711	114,323	18,357																	
\$3,000 under \$4,000.....	617,184	196,088	2,157,241	1,375,332	1,264,237	558,362	989,938	546,797	152,390	175,270	89,903	616,394	528,899	511,790	141,189	220,812	139,498	33,542																	
\$4,000 under \$5,000.....	640,312	244,406	2,880,573	1,524,708	1,434,525	611,763	1,493,555	606,237	237,609	156,107	105,665	702,637	539,874	533,822	135,525	276,419	134,957	42,169																	
\$5,000 under \$6,000.....	571,027	295,405	3,140,945	1,537,383	1,481,762	558,328	1,697,048	556,829	274,793	123,190	97,614	671,127	427,453	420,692	117,243	307,632	116,185	47,126																	
\$6,000 under \$7,000.....	567,230	365,028	3,680,611	1,726,228	1,666,205	558,000	2,039,116	597,409	333,469	106,348	92,506	684,775	379,443	375,573	104,359	347,201	103,934	54,273																	
\$7,000 under \$8,000.....	466,721	342,449	3,491,298	1,548,513	1,505,421	464,121	1,960,860	463,381	322,693	95,138	87,615	712,997	339,077	336,820	94,460	393,920	94,460	62,989																	
\$8,000 under \$9,000.....	449,765	366,831	3,813,897	1,518,699	1,482,952	448,643	2,262,737	448,643	377,917	64,124	61,311	545,321	228,651	226,045	64,124	319,872	64,124	52,046																	
\$9,000 under \$10,000.....	363,265	305,679	3,446,406	1,316,999	1,289,563	363,265	2,071,831	362,817	352,430	52,469	49,514	500,043	177,152	175,604	52,469	313,547	52,469	52,674																	
\$10,000 under \$15,000.....	862,629	770,818	10,285,074	3,076,283	3,009,878	861,717	6,749,483	861,275	1,201,031	114,904	110,008	1,343,406	409,206	403,126	114,904	872,765	114,738	151,065																	
\$15,000 under \$20,000.....	211,146	190,642	3,589,546	751,886	726,098	210,750	2,537,809	210,492	492,938	21,235	19,594	361,939	77,964	75,016	21,235	254,753	21,235	48,797																	
\$20,000 under \$50,000.....	193,974	173,397	5,567,319	723,854	685,516	193,335	4,083,720	192,900	978,635	21,127	18,863	618,726	79,520	76,092	21,116	474,173	21,116	115,521																	
\$50,000 under \$100,000.....	31,121	27,196	2,075,858	115,378	104,972	31,001	1,585,522	30,953	560,460	2,833	2,595	185,434	11,336	10,576	2,828	147,326	2,828	51,910																	
\$100,000 under \$500,000.....	9,445	7,983	1,596,413	33,265	28,938	9,391	1,198,613	9,374	569,428	630	548	96,470	2,354	2,105	630	74,977	629	35,142																	
\$500,000 under \$1,000,000.....	370	298	249,754	1,229	1,017	366	181,849	366	98,603	18	17	11,597	75	71	18	8,962	18	4,737																	
\$1,000,000 or more.....	132	97	308,975	452	372	124	198,087	124	107,708	8	5	15,857	28	23	8	10,785	8	6,062																	
Returns under \$5,000.....	3,127,343	732,714	17,640,350	6,021,027	5,453,087	2,077,429	3,208,689	2,045,703	494,993	915,216	347,040	2,145,941	2,294,149	2,204,406	518,297	674,785	513,007	101,726																	
Returns \$5,000 under \$10,000.....	2,418,009	1,675,393	17,573,155	7,647,823	7,425,904	2,392,360	10,031,588	2,389,081	1,661,302	441,269	388,560	3,114,262	1,551,777	1,534,734	432,655	1,682,171	431,171	269,107																	
Returns \$10,000 or more.....	1,308,817	1,170,432	23,672,938	4,702,347	4,556,794	1,306,683	16,535,084	1,305,483	4,008,801	160,755	151,630	2,633,427	580,483	567,008	160,738	1,843,741	160,571	413,235																	
North Dakota																		Ohio																	
Total.....	217,642	139,046	1,060,440	668,576	627,705	159,177	555,031	149,583	91,501	3,575,602	2,140,545	24,083,311	10,246,910	9,843,159	3,017,273	14,861,270	2,990,935	2,889,601																	
No adjusted gross income.....	3,498	2,642	24,745	12,070	10,785	-	-	-	-	11,375	6,872	232,845	29,655	25,431	-	-	-	-																	
Under \$600.....	17,211	3,404	5,222	31,119	29,872	-	-	-	-	200,823	7,878	61,879	225,614	217,914	-	-	-	-																	
\$600 under \$1,000.....	8,289	3,209	6,419	17,098	13,925	(*)	(*)	(*)	(*)	142,567	9,957	113,897	198,276	183,296	26,083	1,515	26,083	225																	
\$1,000 under \$2,000.....	31,889	9,434	49,162	65,312	57,533	20,760	12,068	19,367	1,646	326,396	51,129	479,546	539,011	469,937	219,890	113,458	213,680	16,030																	
\$2,000 under \$3,000.....	26,279	14,664	65,911	72,525	60,623	15,819	17,271	14,914	2,332	298,855	83,068	748,916	615,899	555,355	234,574	286,164	227,989	41,981																	
\$3,000 under \$4,000.....	24,557	14,507	86,085	72,679	67,186	19,354	29,919	16,822	4,138	267,580	100,876	934,252	604,086	557,391	242,389	441,554	237,379	67,882																	
\$4,000 under \$5,000.....	22,290	14,883	98,989	63,218	59,829	21,291	45,549	19,578	6,578	280,756	143,833	1,262,016	757,465	707,172	260,900	623,657	256,534	97,039																	
\$5,000 under \$6,000.....	21,166	18,355	115,690	80,855	78,341	20,167	51,025	19,453	7,249	307,342	195,716	1,690,922	905,741	872,919	299,340	902,959	297,518	142,910																	
\$6,000 under \$7,000.....	10,732	9,342	69,728	42,966	41,824	9,770	31,963	8,771	4,328	327,133	252,002	2,125,072	1,113,344	1,087,325	323,003	1,143,521	322,279	182,913																	
\$7,000 under \$8,000.....	15,036	13,824	112,190	60,803	60,232	15,036	59,912	14,608	9,022	277,690	234,127	2,079,973	990,376	970,401	277,032	1,193,882	276,450	193,227																	
\$8,000 under \$9,000.....	8,963	8,535	74,701	35,214	35,214	8,963	44,081	8,535	6,469	291,860	259,593	2,483,718	1,071,473	1,053,934	291,136	1,482,781	290,588	245,080																	
\$9,000 under \$10,000.....	8,982	8,696	84,677	36,573	36,430	8,839	51,900	8,554	8,003	211,596	196,266	2,008,684	816,881	811,413	211,452	1,239,159	211,309	208,161																	
\$10,000 under \$15,000.....	12,476	11,676	145,944	51,719	50,735	12,476	95,540	12,329	15,697	461,805	441,287	5,467,723	1,725,866	1,702,649	461,671	3,708,866	461,571	653,272																	
\$15,000 under \$20,000.....	3,160	2,867	53,886	11,860	10,993	3,160	40,392	3,160	7,632	89,179	84,236	1,513,262	337,991	328,779	89,179	1,131,626	89,113	220,248																	
\$20,000 under \$50,000.....	2,931	2,847	84,604	13,692	13,379	2,931	65,531	2,882	14,985	68,682	62,868	1,963,708	268,852	256,859	68,677	1,581,610	68,532	388,874																	
\$50,000 under \$100,000.....	165	145	9,966	781	720	165	8,190	165	2,743	9,762	8,938	646,700	38,332	35,417	9,757	552,832	9,751	202,567																	
\$100,000 under \$500,000.....	17	16	2,012	92	85	17	1,661	17	677	2,086	1,809	336,496	7,665	6,641	2,075	278,418	2,075	135,204																	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	68	53	46,689	235	202	67	39,435	67	21,277																	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	47	37	152,706	149	122	47	139,831	47	72,714																	
Returns under \$5,000.....	134,013	62,742	1,307,042	334,021	299,751	77,652	104,837	71,109	14,698	1,528,352	403,613	13,567,658	2,970,007	2,716,497	983,838	1,466,348	961,666	223,156																	
Returns \$5,000 under \$10,000.....	64,880	58,752	456,987	256,412	252,042	62,776	238,881	59,920	35,071	1,415,621	1,137,704	10,388,369	4,897,814	4,795,994	1,401,964	5,962,302	1,398,113	972,291																	
Returns \$10,000 or more.....	18,750	17,552	296,412	78,143	75,911	18,750	211,314	18,554	41,733	631,629	599,229	10,127,284	2,379,088	2,330,670	631,473	7,432,619	631,155	1,694,155																	

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

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 33.—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		Adjusted gross income (Thousand dollars)	Total number of exemptions		Number of exemptions other than age and blindness		Taxable income		Income tax after credits		Taxable income		Income tax after credits				
	Number of returns	Number of joint returns		Number of returns	Number of returns	Number of returns	Number of returns	Amount (Thousand dollars)	Number of returns	Number of exemptions	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Oklahoma																		
Total.....	791,995	510,852	1,424,922	2,232,896	2,143,904	591,897	2,363,016	582,991	442,130	692,441	419,194	1,424,618	1,918,568	1,827,258	554,500	2,513,608	547,321	467,696
No adjusted gross income.....	7,817	6,497	23,012	25,100	23,339	-	-	-	-	4,197	3,232	12,664	11,274	-	-	-	-	-
Under \$600.....	70,746	7,337	22,400	94,597	89,487	7,026	835	7,026	108	50,243	2,796	17,160	58,891	57,518	5,680	289	5,680	41
\$600 under \$1,000.....	36,900	8,553	31,214	60,538	55,798	52,593	23,770	51,426	3,324	30,978	1,518	24,901	43,388	38,042	289	22,295	44,838	3,093
\$1,000 under \$2,000.....	101,011	35,301	146,328	206,234	186,483	59,277	57,842	56,088	18,317	74,066	18,317	106,353	123,353	106,241	46,965	56,949	47,997	8,291
\$2,000 under \$3,000.....	82,454	44,234	206,358	224,533	189,989	64,607	66,842	62,497	24,212	165,038	28,038	151,177	141,177	126,083	20,409	34,194	48,756	14,990
\$3,000 under \$4,000.....	77,058	48,827	271,113	222,938	212,867	71,354	137,115	70,333	20,286	30,799	31,320	144,082	159,031	159,031	45,728	105,262	45,585	16,478
\$4,000 under \$5,000.....	76,660	57,988	345,984	250,782	243,213	65,414	178,582	64,831	27,127	60,604	42,326	336,173	176,449	176,449	60,032	178,480	59,317	27,748
\$5,000 under \$6,000.....	65,706	53,305	362,914	209,160	204,657	66,631	229,463	66,193	35,809	60,536	48,448	394,419	206,447	206,447	50,219	306,905	29,219	33,111
\$6,000 under \$7,000.....	66,631	43,042	433,390	217,985	214,933	66,631	198,505	48,214	31,336	54,897	46,822	407,701	189,512	189,512	57,897	233,803	53,609	37,348
\$7,000 under \$8,000.....	49,360	37,868	361,965	172,921	169,304	39,248	198,591	39,248	32,443	35,311	30,931	299,639	122,610	122,610	35,311	179,874	29,843	29,843
\$8,000 under \$9,000.....	27,248	24,855	256,057	101,843	99,958	27,033	151,934	27,033	24,898	37,778	34,935	356,289	154,679	154,679	37,778	209,895	37,635	34,166
\$9,000 under \$10,000.....	27,033	24,855	256,057	101,843	99,958	27,033	151,934	27,033	24,898	37,778	34,935	356,289	154,679	154,679	37,778	209,895	37,635	34,166
\$10,000 under \$15,000.....	63,003	60,853	752,833	230,714	226,689	63,003	499,425	62,934	86,656	80,093	76,524	944,485	297,686	297,686	80,043	625,160	80,043	109,161
\$15,000 under \$20,000.....	12,942	12,942	216,348	45,351	45,351	12,942	161,585	12,826	30,670	14,775	13,803	252,261	56,110	56,110	14,775	182,538	14,775	34,624
\$20,000 under \$30,000.....	12,942	11,670	382,510	46,114	44,886	12,942	289,679	12,536	69,816	12,616	12,616	370,561	46,985	46,985	12,811	290,751	12,756	67,968
\$30,000 under \$50,000.....	1,464	1,349	84,785	5,605	5,300	1,464	79,599	1,464	27,968	1,455	1,337	93,151	5,628	5,232	1,455	79,449	1,444	27,992
\$50,000 under \$100,000.....	325	279	50,774	1,192	1,029	324	42,030	324	19,324	281	262	43,657	1,102	1,015	281	36,607	281	16,887
\$100,000 under \$1,000,000.....	7	4	4,407	21	20	7	3,859	7	2,069	12	10	8,858	48	47	12	8,056	12	4,040
\$1,000,000 or more.....	7	4	14,435	26	16	7	12,443	7	6,917	5	5	7,882	17	13	5	7,004	5	3,494
Returns under \$5,000.....	454,646	208,737	1,064,385	1,064,747	1,000,172	254,687	316,323	247,370	46,478	333,878	111,632	1,228,608	638,982	590,297	197,881	278,989	192,856	42,293
Returns \$5,000 under \$10,000.....	246,978	215,825	1,746,446	836,922	823,813	246,978	998,074	245,520	151,632	203,461	203,461	1,794,722	849,497	835,693	247,237	1,005,057	245,148	162,317
Returns \$10,000 or more.....	90,270	86,290	1,498,092	331,226	320,892	90,270	1,088,419	90,101	246,020	109,438	104,101	1,722,854	410,069	401,268	109,383	1,229,562	109,317	263,086
Pennsylvania																		
Total.....	4,257,086	2,441,986	12,667,246	11,649,349	11,167,046	3,385,170	16,175,188	3,554,863	3,098,253	343,725	189,064	12,066,013	911,818	872,560	282,666	1,245,179	281,031	240,613
No adjusted gross income.....	13,838	7,851	34,320	38,056	34,010	-	-	-	-	343,725	189,064	12,066,013	911,818	872,560	282,666	1,245,179	281,031	240,613
Under \$600.....	219,684	7,972	70,481	256,851	242,099	29,913	1,814	29,913	258	17,531	9,209	5,639	19,039	18,092	2,421	87,594	28,015	14,094
\$600 under \$1,000.....	174,027	10,486	127,967	228,021	212,774	285,360	150,448	280,672	21,205	18,350	14,232	14,232	26,178	23,455	2,723	87,594	27,236	13,838
\$1,000 under \$2,000.....	427,845	74,307	631,960	728,049	613,873	307,236	401,325	298,574	99,174	32,113	6,651	47,903	55,461	45,840	20,240	9,921	19,424	1,406
\$2,000 under \$3,000.....	381,921	107,164	927,143	728,049	613,873	344,695	634,355	394,179	97,976	35,284	14,526	90,512	59,433	53,165	28,095	44,569	28,095	6,783
\$3,000 under \$4,000.....	382,956	144,565	1,335,213	858,988	806,818	344,695	634,355	394,179	97,976	36,341	14,526	124,469	60,052	74,544	32,144	60,084	31,329	9,237
\$4,000 under \$5,000.....	391,694	211,931	1,757,893	1,061,789	1,020,356	367,772	868,852	362,489	136,313	34,513	16,804	154,585	87,350	82,066	33,567	79,308	33,567	12,458
\$5,000 under \$6,000.....	411,918	279,701	2,271,084	1,240,260	1,209,043	402,711	1,193,460	400,240	188,690	30,025	18,968	164,924	83,457	79,926	28,015	87,594	28,015	14,094
\$6,000 under \$7,000.....	401,695	300,784	2,615,500	1,334,112	1,307,661	397,506	1,492,633	395,373	229,966	27,236	20,275	173,697	92,833	92,552	27,236	87,594	27,236	13,838
\$7,000 under \$8,000.....	369,633	306,918	2,763,814	1,263,373	1,246,661	348,536	1,492,633	348,536	259,468	30,030	27,855	225,148	109,109	104,969	30,030	133,420	30,030	21,539
\$8,000 under \$9,000.....	253,573	226,949	2,148,751	912,583	897,018	253,573	1,492,633	253,573	213,868	16,529	14,676	140,462	48,884	48,205	16,529	91,394	16,529	15,496
\$9,000 under \$10,000.....	224,637	204,194	2,128,687	795,276	780,625	224,637	1,492,633	224,637	228,640	20,568	20,568	197,554	86,839	86,839	21,047	115,636	21,047	19,145
\$10,000 under \$15,000.....	426,668	401,685	5,030,642	1,539,796	1,512,407	426,668	3,419,115	426,668	603,017	31,908	29,707	375,656	118,112	116,330	31,908	294,313	31,908	45,074
\$15,000 under \$20,000.....	90,082	84,272	1,535,941	377,441	362,148	90,082	1,388,264	89,878	231,075	5,156	4,889	87,656	21,452	20,502	5,156	62,743	5,156	12,172
\$20,000 under \$30,000.....	73,755	67,699	2,105,838	280,004	265,451	73,755	1,688,820	73,598	413,929	5,648	5,072	167,870	31,232	29,860	5,648	137,475	5,643	34,850
\$30,000 under \$50,000.....	10,650	9,246	703,241	41,187	37,526	10,650	596,467	10,558	217,928	843	753	55,186	3,239	2,975	843	46,999	843	17,143
\$50,000 under \$100,000.....	2,398	2,070	392,013	8,673	7,439	2,398	322,938	2,283	156,546	162	162	34,700	707	604	206	28,709	206	14,177
\$100,000 under \$1,000,000.....	40	29	48,779	130	107	40	36,228	69	21,107	5	5	3,431	23	19	5	3,148	5	1,666
\$1,000,000 or more.....	40	29	86,630	130	107	40	54,982	37	30,497	2	2	3,098	6	5	3	2,284	5	1,480
Returns under \$5,000.....	1,921,965	538,276	14,846,650	3,896,261	3,576,749	1,234,875	2,056,790	1,310,578	314,024	47,631	47,631	14,236,829	329,205	298,774	116,046	193,989	114,411	29,919
Returns \$5,000 under \$10,000.....	1,460,477	1,218,546	11,927,833	5,345,602	5,441,009	1,646,619	6,859,584	1,641,497	1,120,433	101,143	101,143	9,001,285	417,122	412,491	122,897	515,587	123,857	64,122
Returns \$10,000 or more.....	602,665	363,163	9,903,062	2,207,486	2,149,288	602,665	7,286,815	602,788	1,664,096	40,290	40,290	727,600	165,491	161,294	43,763	535,633	43,763	126,562

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

Table 33.—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)																	
South Carolina																		South Dakota																	
Total.....	716,115	416,337	¹ 3,595,455	2,056,245	2,006,483	533,915	1,915,870	531,423	341,755	232,877	141,949	¹ 1,041,446	695,468	649,430	151,654	529,252	144,900	88,958																	
No adjusted gross income.....	2,814	1,559	² 6,124	6,500	5,791	-	-	-	-	5,946	3,811	² 9,494	18,518	17,663	-	-	-	-																	
Under \$600.....	52,326	3,780	17,392	66,224	64,402	-	-	-	-	21,418	3,994	7,543	36,669	31,077	(*)	(*)	(*)	(*)																	
\$600 under \$1,000.....	48,794	8,107	39,864	81,773	73,687	10,758	417	10,758	56	19,339	3,670	15,130	31,378	26,507	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	98,790	22,414	142,785	201,673	193,340	57,794	27,461	57,794	3,947	32,641	14,980	47,324	75,182	63,494	13,867	6,951	13,013	911																	
\$2,000 under \$3,000.....	74,394	31,317	187,151	195,560	185,992	50,645	56,288	50,361	8,153	25,612	9,618	63,452	59,622	52,828	17,574	21,197	15,918	2,777																	
\$3,000 under \$4,000.....	71,897	37,896	250,059	212,660	208,617	58,325	92,421	57,637	13,884	18,910	12,996	66,500	56,997	53,078	14,593	20,270	13,169	2,795																	
\$4,000 under \$5,000.....	78,565	50,713	349,247	252,378	248,213	68,688	144,271	68,405	22,065	21,483	16,229	95,464	79,023	75,968	17,318	33,732	16,360	4,835																	
\$5,000 under \$6,000.....	54,362	38,644	298,509	169,561	165,838	54,221	152,030	53,795	23,474	20,382	16,920	112,214	72,678	70,363	19,153	52,315	18,441	7,664																	
\$6,000 under \$7,000.....	58,869	53,486	380,822	212,576	209,520	58,181	195,618	57,493	30,193	17,553	14,480	113,174	60,850	59,621	17,553	59,021	17,268	8,763																	
\$7,000 under \$8,000.....	42,401	40,010	318,560	168,914	168,063	42,401	166,744	42,401	26,206	17,624	15,489	73,216	70,901	68,211	17,624	68,211	17,399	10,397																	
\$8,000 under \$9,000.....	39,201	38,371	329,962	141,024	140,052	39,201	196,489	39,201	31,788	6,760	6,760	58,560	28,052	27,910	6,760	32,645	6,475	4,868																	
\$9,000 under \$10,000.....	25,979	25,291	246,578	94,921	94,921	25,979	151,153	25,979	25,076	6,497	5,178	61,355	29,580	29,011	6,497	35,667	6,355	5,938																	
\$10,000 under \$15,000.....	50,623	48,857	593,608	188,121	186,920	50,623	391,543	50,555	68,204	13,522	12,931	156,829	52,348	50,728	13,522	103,877	13,374	17,606																	
\$15,000 under \$20,000.....	9,403	8,688	158,301	35,493	33,861	9,403	113,408	9,348	21,539	2,822	2,615	46,887	11,542	11,040	2,822	34,812	2,822	6,530																	
\$20,000 under \$50,000.....	6,507	6,084	191,545	23,981	22,707	6,507	148,494	6,507	35,546	2,128	2,054	58,376	8,794	8,301	2,128	45,897	2,123	10,406																	
\$50,000 under \$100,000.....	1,028	975	66,889	4,284	4,011	1,028	54,804	1,028	19,318	225	210	14,066	961	891	225	12,237	225	4,354																	
\$100,000 under \$500,000.....	156	139	23,913	577	523	156	19,374	154	9,156	17	15	2,588	56	49	17	2,331	17	1,103																	
\$500,000 under \$1,000,000.....	4	4	2,912	16	15	4	2,385	4	1,294	-	-	-	-	-	-	-	-	-																	
\$1,000,000 or more.....	2	1	3,484	9	9	2	2,971	2	1,949	-	-	-	-	-	-	-	-	-																	
Returns under \$5,000.....	427,581	155,787	¹ 980,372	1,016,768	980,043	246,210	320,858	244,955	48,104	145,349	65,298	¹ 285,918	357,388	320,615	65,354	82,240	60,462	11,330																	
Returns \$5,000 under \$10,000.....	220,813	195,803	1,574,430	786,995	778,394	219,983	862,634	218,870	136,737	68,815	58,287	476,918	264,378	257,806	67,586	247,859	65,877	37,630																	
Returns \$10,000 or more.....	67,722	64,747	1,040,652	252,481	248,046	67,722	732,978	67,598	156,915	18,713	17,824	278,746	73,702	71,009	18,713	199,153	18,561	39,999																	
Tennessee																		Texas																	
Total.....	1,188,638	722,877	¹ 6,222,033	3,401,992	3,292,634	874,028	3,446,354	863,363	652,619	3,218,586	2,085,910	¹ 18,976,908	9,695,383	9,362,722	2,509,968	10,958,313	2,476,950	2,121,747																	
No adjusted gross income.....	7,797	4,626	² 23,033	18,623	17,401	-	-	-	-	31,853	24,093	² 148,287	93,290	81,391	-	-	-	-																	
Under \$600.....	88,476	9,588	30,740	118,883	110,825	-	-	-	-	223,040	25,046	72,044	297,364	276,714	-	-	-	-																	
\$600 under \$1,000.....	63,933	15,985	51,315	123,919	110,610	6,528	621	6,528	87	193,691	27,939	153,490	292,556	271,912	35,478	1,711	35,335	245																	
\$1,000 under \$2,000.....	162,873	46,982	242,367	331,300	306,676	87,109	43,559	84,461	6,167	390,264	119,279	580,239	757,777	692,932	231,235	116,544	228,332	16,510																	
\$2,000 under \$3,000.....	140,565	65,798	352,975	369,765	357,976	92,685	96,031	90,183	13,971	369,765	144,977	819,528	800,933	754,525	232,983	254,126	225,027	36,552																	
\$3,000 under \$4,000.....	127,504	74,480	446,630	365,377	353,053	106,660	167,359	104,274	25,291	325,375	206,192	1,141,905	962,122	922,819	268,288	407,242	261,050	60,534																	
\$4,000 under \$5,000.....	114,768	77,169	514,927	368,271	361,570	102,671	214,573	101,450	32,999	294,354	218,471	1,327,459	1,022,092	995,771	260,270	522,132	254,595	78,747																	
\$5,000 under \$6,000.....	98,989	81,904	544,109	350,656	340,793	96,199	249,089	95,471	37,815	268,962	206,485	1,471,113	918,886	891,975	258,008	689,455	252,103	104,746																	
\$6,000 under \$7,000.....	94,619	78,486	612,115	316,977	312,671	93,214	327,470	92,487	51,243	231,270	194,025	1,496,757	877,695	866,222	227,630	753,396	226,762	117,575																	
\$7,000 under \$8,000.....	84,220	72,401	630,233	293,332	290,190	84,220	363,098	84,220	59,007	206,680	183,895	1,547,547	755,151	744,789	206,250	864,299	205,819	138,486																	
\$8,000 under \$9,000.....	38,586	37,509	327,582	141,120	138,967	38,586	190,163	38,295	30,295	196,118	179,967	1,663,335	736,907	723,978	195,974	979,003	195,544	159,708																	
\$9,000 under \$10,000.....	40,437	39,070	382,656	151,158	150,430	40,437	234,303	40,437	39,000	148,686	140,535	1,410,390	554,560	550,089	148,686	869,266	148,398	144,575																	
\$10,000 under \$15,000.....	87,440	83,312	1,041,293	311,031	306,427	87,305	702,570	87,142	123,232	305,006	286,321	3,634,687	1,102,391	1,085,138	304,637	2,466,614	303,789	432,228																	
\$15,000 under \$20,000.....	18,061	16,792	307,584	64,288	62,670	18,061	230,492	18,061	44,630	72,457	67,103	1,227,671	265,975	259,129	72,456	911,786	72,188	176,622																	
\$20,000 under \$50,000.....	17,299	15,917	497,700	65,198	61,176	17,289	401,669	17,289	97,117	58,899	53,360	1,662,923	222,661	213,123	58,745	1,347,239	58,695	326,072																	
\$50,000 under \$100,000.....	2,520	2,355	165,803	10,069	9,406	2,515	141,096	2,515	50,848	7,204	6,383	474,514	27,374	25,498	7,198	406,323	7,193	147,260																	
\$100,000 under \$500,000.....	539	492	84,245	1,975	1,754	537	72,647	537	34,328	2,046	1,757	335,729	7,314	6,421	2,030	281,132	2,019	133,667																	
\$500,000 under \$1,000,000.....	6	5	3,485	21	13	6	3,210	6	1,692	72	62	48,729	245	221	71	42,613	71	22,540																	
\$1,000,000 or more.....	7	6	9,308	30	25	7	8,407	7	4,897	32	22	57,141	89	74	31	45,435	31	25,580																	
Returns under \$5,000.....	705,916	294,628	¹ 1,615,919	1,696,138	1,618,111	395,653	522,142	386,896	78,516	1,784,154	765,996	¹ 3,946,376	4,226,133	3,996,065	1,028,253	1,301,754	1,004,339	192,688																	
Returns \$5,000 under \$10,000.....	356,851	309,370	2,496,695	1,253,242	1,233,050	352,655	1,364,122	350,910	217,360	1,051,717	904,909	7,589,140	3,843,200	3,777,053	1,036,547	4,155,420	1,028,625	665,089																	
Returns \$10,000 or more.....	125,871	118,878	2,109,419	452,612	441,472	125,719	1,560,089	125,557	356,744	445,716	415,006	7,441,392	1,626,049	1,589,603	445,168	5,501,140	443,985	1,263,972																	

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

Table 33.—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)																			
Utah																			Vermont																		
Total.....	318,238	204,104	1,893,786	1,006,425	974,380	252,365	985,119	250,772	178,053	150,997	73,580	1,720,887	390,864	372,841	117,424	389,473	116,721	71,056																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	21,284	5,469	7,261	30,357	30,071	-	-	-	-	9,290	2,435	3,330	14,681	11,624	-	-	-	-																			
\$600 under \$1,000.....	21,583	6,024	18,003	35,790	35,215	7,367	421	7,367	58	11,747	9,311	13,384	12,552	(*)	(*)	(*)	(*)																				
\$1,000 under \$2,000.....	34,680	13,564	48,881	55,751	48,194	26,048	11,273	25,905	1,589	16,529	22,631	28,939	24,072	9,296	4,592	9,155	652																				
\$2,000 under \$3,000.....	31,872	12,875	80,410	73,672	64,086	21,568	25,294	20,925	3,662	20,525	52,170	39,479	37,534	17,360	20,441	17,219	3,013																				
\$3,000 under \$4,000.....	22,365	8,718	77,356	62,298	62,007	19,613	29,732	19,470	4,534	17,822	61,678	33,428	32,736	16,325	34,901	16,185	5,289																				
\$4,000 under \$5,000.....	19,312	7,186	87,186	62,947	61,725	16,874	34,215	16,821	5,186	17,674	79,357	54,758	53,786	15,999	36,269	15,999	5,590																				
\$5,000 under \$6,000.....	24,203	9,161	131,195	81,760	76,180	22,987	54,769	22,987	8,402	16,928	11,252	91,883	49,142	47,619	16,787	46,478	16,787	6,999																			
\$6,000 under \$7,000.....	25,594	10,494	164,077	95,090	94,016	23,877	79,106	23,591	12,518	11,234	9,020	71,822	43,712	43,712	11,234	35,077	11,234	5,509																			
\$7,000 under \$8,000.....	31,039	12,102	231,280	136,887	135,594	30,226	106,664	30,226	17,063	6,454	5,622	47,866	26,376	26,236	6,313	23,678	6,173	3,767																			
\$8,000 under \$9,000.....	18,660	7,709	157,292	73,535	72,461	18,017	77,522	17,874	12,513	6,092	4,710	51,969	22,705	22,705	6,092	29,704	5,952	4,707																			
\$9,000 under \$10,000.....	19,097	8,097	179,598	88,374	88,321	19,097	92,155	19,097	14,930	2,917	2,776	27,420	12,898	12,758	2,917	14,885	2,917	2,466																			
\$10,000 under \$15,000.....	35,044	13,984	419,806	149,069	147,707	34,915	256,455	34,851	44,301	7,723	7,178	90,572	31,229	30,327	7,723	58,121	7,723	10,143																			
\$15,000 under \$20,000.....	6,500	2,642	110,746	31,485	30,775	6,500	72,731	6,500	13,507	1,653	1,606	27,891	5,972	5,562	1,585	19,564	1,585	3,706																			
\$20,000 under \$50,000.....	4,693	1,552	137,967	21,406	20,659	4,693	102,054	4,576	23,663	2,054	1,935	59,231	7,854	7,215	2,054	46,038	2,054	10,955																			
\$50,000 under \$100,000.....	492	182	32,122	2,228	2,097	492	26,063	492	9,068	215	181	14,012	687	621	215	11,034	215	3,862																			
\$100,000 under \$500,000.....	88	34	12,298	354	304	88	10,130	88	4,686	42	36	7,571	157	135	42	5,682	42	2,687																			
\$500,000 under \$1,000,000.....	3	2	2,342	12	11	3	2,035	3	1,125	1	1	610	3	3	1	529	1	311																			
\$1,000,000 or more.....	1	1	2,640	4	4	1	2,502	1	1,247	1	1	3,470	2	1	2,299	1	1	1,377																			
Returns under \$5,000.....	152,824	55,551	1,312,423	326,223	306,250	91,470	100,934	90,487	15,029	95,684	29,262	1,226,570	189,434	175,946	62,459	96,386	62,038	14,567																			
Returns \$5,000 under \$10,000.....	118,593	45,336	863,442	475,644	466,573	114,203	412,215	113,774	65,426	43,625	33,380	290,960	155,526	153,030	43,344	149,822	43,063	23,449																			
Returns \$10,000 or more.....	46,821	17,219	717,921	204,558	201,557	46,821	471,970	46,511	11,688	10,937	203,357	45,904	43,864	11,621	143,266	11,621	33,040																				
Virginia																			Washington																		
Total.....	1,415,831	810,538	8,498,449	4,047,386	3,911,898	1,102,965	4,979,421	1,091,291	946,988	1,072,535	659,088	17,039,800	3,082,009	2,961,005	894,526	4,264,929	879,506	787,389																			
No adjusted gross income.....	6,534	3,781	22,161	17,258	14,779	-	-	-	-	7,624	4,467	23,850	20,822	19,637	-	-	-	-																			
Under \$600.....	97,548	7,885	31,704	129,211	121,784	-	-	-	-	59,035	2,635	19,727	69,517	64,426	-	-	-	-																			
\$600 under \$1,000.....	76,448	7,282	60,668	112,923	106,984	13,514	989	12,857	132	38,763	3,180	30,899	51,224	47,089	4,435	324	4,238	43																			
\$1,000 under \$2,000.....	145,300	29,197	214,901	274,709	249,806	91,872	43,822	89,884	6,227	117,983	23,261	177,473	184,247	161,261	87,563	47,252	86,085	6,805																			
\$2,000 under \$3,000.....	154,313	49,519	388,250	371,004	340,112	109,687	126,443	105,072	18,321	90,263	37,704	225,537	205,186	181,172	64,663	72,183	59,235	10,326																			
\$3,000 under \$4,000.....	141,341	73,561	493,993	429,293	417,098	111,665	174,399	109,392	26,527	74,377	28,515	299,340	172,656	159,425	67,656	118,862	64,265	17,369																			
\$4,000 under \$5,000.....	141,007	83,798	629,396	433,057	422,072	126,764	283,930	125,804	44,230	77,527	43,114	351,185	222,825	215,860	69,083	162,881	68,347	25,273																			
\$5,000 under \$6,000.....	101,066	72,304	557,314	329,246	323,517	97,752	279,319	97,752	44,185	77,990	49,844	426,124	235,616	226,598	74,558	219,945	72,267	34,169																			
\$6,000 under \$7,000.....	104,215	77,185	676,758	333,556	326,736	104,063	376,712	103,456	60,794	92,729	68,303	601,360	302,047	294,487	91,769	330,973	91,475	53,045																			
\$7,000 under \$8,000.....	95,386	80,303	712,212	333,425	329,534	95,386	408,122	94,931	66,307	100,235	84,780	752,256	357,442	351,088	98,904	423,062	98,462	68,204																			
\$8,000 under \$9,000.....	65,722	60,469	557,160	237,005	232,659	65,722	335,811	65,722	54,695	80,824	73,037	685,237	290,158	285,648	80,824	402,294	80,677	66,067																			
\$9,000 under \$10,000.....	69,718	62,730	664,318	252,542	247,793	69,566	407,980	69,566	68,957	64,509	59,632	611,119	247,058	243,807	64,509	372,765	64,068	61,996																			
\$10,000 under \$15,000.....	143,504	133,519	1,716,788	514,634	507,477	143,402	1,156,151	143,284	204,123	137,634	130,400	1,639,961	515,900	508,613	137,584	1,100,716	137,534	193,178																			
\$15,000 under \$20,000.....	40,700	38,467	691,263	153,571	150,659	40,633	497,869	40,633	96,024	31,251	29,713	531,333	119,378	117,340	31,251	393,731	31,087	75,273																			
\$20,000 under \$50,000.....	29,650	27,504	812,687	113,011	108,936	29,567	633,185	29,567	149,687	19,235	18,143	538,263	77,704	75,140	19,171	434,703	19,111	102,166																			
\$50,000 under \$100,000.....	2,840	2,575	186,957	11,045	10,326	2,834	152,954	2,834	54,591	2,142	1,994	140,743	8,695	8,071	2,142	122,118	2,142	43,122																			
\$100,000 under \$500,000.....	517	440	83,238	1,827	1,563	515	68,227	515	33,079	403	397	63,596	1,500	1,312	403	55,327	403	26,142																			
\$500,000 under \$1,000,000.....	13	12	9,506	43	39	13	8,229	13	4,342	8	6	6,406	28	24	8	5,154	8	2,681																			
\$1,000,000 or more.....	9	6	33,498	29	24	9	25,281	9	14,767	2	2	3,092	7	7	2	2,640	2	1,531																			
Returns under \$5,000.....	762,491	255,024	1,796,750	1,767,453	1,672,635	453,502	629,583	443,009	95,436	465,572	142,876	11,040,311	926,477	848,871	293,401	401,503	282,270	59,816																			
Returns \$5,000 under \$10,000.....	436,107	352,990	3,167,762	1,485,774	1,460,240	432,490	1,807,943	431,427	294,938	416,287	335,597	3,076,096	1,432,321	1,401,628	410,564	1,749,039	406,948	283,481																			
Returns \$10,000 or more.....	217,233	202,524	3,533,937	794,160	779,023	216,973	2,541,895	216,855	556,613	190,675	180,615	2,923,394	723,211	710,906	190,562	2,114,388	190,287	444,093																			

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

Table 33.—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)
West Virginia																		
Total.....	538,422	323,434	1,287,979	1,529,374	1,488,400	418,904	1,658,097	416,590	304,257	1,501,893	903,155	1,118,446	4,360,512	4,125,202	1,195,104	5,327,948	1,173,902	974,789
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	12,544	7,734	236,486	33,516	28,631	-	-	-	-
Under \$600.....	46,818	3,898	15,908	67,115	65,709	-	-	-	-	90,632	6,735	31,067	121,942	105,539	-	-	-	-
\$600 under \$1,000.....	34,530	4,527	28,155	46,020	43,225	7,040	463	7,040	63	79,483	10,418	63,904	118,646	97,445	12,542	637	12,398	92
\$1,000 under \$2,000.....	60,569	12,784	87,873	104,477	97,572	40,534	18,980	39,878	2,682	174,022	44,352	253,179	333,072	262,845	99,891	49,173	96,693	6,836
\$2,000 under \$3,000.....	52,475	19,892	132,013	107,097	99,366	43,139	50,177	41,827	7,269	121,192	43,133	300,929	259,292	224,591	91,966	109,778	85,927	15,859
\$3,000 under \$4,000.....	54,622	28,075	191,406	149,407	145,556	47,327	77,798	47,178	11,966	114,222	52,449	400,441	281,825	263,638	98,484	181,622	95,663	27,367
\$4,000 under \$5,000.....	44,618	28,056	200,466	142,347	138,240	41,081	91,003	41,081	14,274	115,350	63,302	521,833	329,335	309,298	107,843	251,939	104,305	38,188
\$5,000 under \$6,000.....	39,552	32,462	217,530	137,195	135,079	36,274	107,159	36,274	16,584	124,529	71,003	684,627	339,205	332,161	119,751	392,486	116,878	62,832
\$6,000 under \$7,000.....	47,660	43,408	310,017	180,447	176,871	47,364	158,894	47,215	24,669	135,085	108,947	875,696	471,920	462,359	131,042	471,207	130,467	74,669
\$7,000 under \$8,000.....	44,199	42,883	331,933	184,169	182,751	44,199	179,065	44,199	28,456	128,021	107,699	955,968	479,292	469,927	127,069	525,754	126,638	85,393
\$8,000 under \$9,000.....	35,983	33,847	304,021	143,758	142,446	35,983	180,406	35,983	29,775	104,782	101,123	886,673	419,124	414,218	104,782	507,350	104,351	81,985
\$9,000 under \$10,000.....	19,515	19,515	185,385	64,242	64,242	19,515	124,801	19,515	20,749	83,348	78,065	790,583	330,603	328,124	83,061	471,924	82,486	78,090
\$10,000 under \$15,000.....	41,822	39,758	492,672	144,681	142,379	41,755	348,469	41,705	61,725	160,518	153,143	1,890,135	612,671	604,694	160,518	1,247,697	160,101	218,087
\$15,000 under \$20,000.....	7,718	7,196	130,954	27,317	26,096	7,717	100,216	7,717	19,458	30,858	29,550	524,220	117,462	114,459	30,858	377,601	30,758	71,997
\$20,000 under \$50,000.....	5,823	5,291	174,506	22,132	20,616	5,823	143,828	5,823	36,307	22,072	23,562	662,105	97,426	93,345	23,562	496,367	23,502	116,382
\$50,000 under \$100,000.....	1,001	910	65,061	4,505	4,303	1,001	55,782	1,001	20,092	3,121	2,879	202,881	12,897	11,937	3,116	160,574	3,116	56,120
\$100,000 under \$500,000.....	152	128	23,121	543	471	151	19,487	151	9,415	606	535	96,553	2,218	1,936	603	73,492	603	35,171
\$500,000 under \$1,000,000.....	2	2	1,780	5	5	2	1,571	2	774	14	12	8,951	57	47	14	6,486	14	3,514
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	3	3	5,187	8	7	3	3,862	3	2,209
Returns under \$5,000.....	294,995	98,034	1,650,998	620,380	593,141	179,121	238,420	177,006	36,254	707,446	228,123	1,534,867	1,477,630	1,291,988	410,726	593,149	394,986	88,342
Returns \$5,000 under \$10,000.....	186,909	172,114	1,348,886	709,811	701,390	183,334	750,325	183,186	120,232	575,765	466,837	4,193,547	2,040,143	2,006,789	565,705	2,368,720	560,819	382,968
Returns \$10,000 or more.....	56,518	53,286	888,094	199,183	193,869	56,449	669,352	56,399	147,771	218,682	208,194	3,390,032	842,738	826,425	2,366,079	218,096	503,480	
Wisconsin																		
Wyoming																		
Total.....	117,993	67,866	1,643,881	329,826	318,891	93,647	371,823	92,444	68,145	165,348	92,302	1,900,773	491,402	476,396	105,353	558,025	100,160	102,639
No adjusted gross income.....	1,847	(*)	25,858	6,110	5,682	-	-	-	-	10,319	5,101	218,166	25,231	24,534	-	-	-	-
Under \$600.....	3,603	1,573	1,247	7,038	6,743	-	-	-	-	9,076	3,911	2,545	21,389	21,389	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	11,555	9,892	14,464	13,751	13,751	2,743	138	2,743	20	11,839	3,787	9,496	26,867	24,406	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	15,696	1,718	23,227	23,750	21,792	11,929	6,160	11,786	881	22,878	7,899	32,561	53,392	51,006	10,575	5,540	10,575	797
\$2,000 under \$3,000.....	11,386	4,810	29,665	23,661	23,023	7,797	12,055	7,797	1,817	21,021	9,835	53,358	53,458	50,130	14,214	16,585	13,313	2,487
\$3,000 under \$4,000.....	11,688	5,069	41,110	28,778	26,808	10,326	16,299	9,697	2,493	22,096	11,914	75,333	80,997	78,706	14,981	22,131	13,524	2,892
\$4,000 under \$5,000.....	9,317	6,361	42,342	32,273	30,801	8,097	15,475	7,955	2,256	13,186	8,876	58,340	42,665	41,850	11,284	23,155	10,293	3,401
\$5,000 under \$6,000.....	7,540	5,612	41,955	27,515	26,258	7,398	18,956	7,398	2,864	11,099	7,701	61,874	32,155	32,022	10,966	34,433	10,760	5,082
\$6,000 under \$7,000.....	11,876	10,334	76,793	38,386	38,238	11,876	41,848	11,729	6,423	9,628	5,842	62,481	33,050	31,608	8,881	35,013	8,831	5,402
\$7,000 under \$8,000.....	7,720	7,091	57,306	30,532	30,532	7,720	32,076	7,720	3,131	5,252	3,950	39,037	17,384	17,384	5,185	23,614	5,118	3,726
\$8,000 under \$9,000.....	6,969	6,198	58,740	22,000	22,000	6,969	37,086	6,827	6,098	3,938	3,038	33,426	13,937	13,937	3,872	17,057	3,805	2,195
\$9,000 under \$10,000.....	2,741	2,741	25,778	11,675	11,532	2,741	15,495	2,741	2,525	3,833	2,097	35,959	10,384	10,340	3,833	24,019	3,699	3,785
\$10,000 under \$15,000.....	11,719	11,066	136,944	45,926	44,844	11,719	91,878	11,719	15,975	11,149	9,591	136,895	43,030	42,206	11,144	94,744	10,360	14,412
\$15,000 under \$20,000.....	2,375	2,309	39,757	10,011	9,569	2,375	30,293	2,375	5,816	3,877	3,517	66,458	14,620	14,442	3,877	51,503	3,543	8,167
\$20,000 under \$50,000.....	1,767	1,674	46,165	7,000	6,685	1,767	37,321	1,767	5,176	4,459	146,989	19,037	18,778	5,153	119,905	4,974	21,409	
\$50,000 under \$100,000.....	158	148	10,533	591	534	158	9,224	158	3,348	651	510	44,194	2,566	2,476	651	38,164	630	10,051
\$100,000 under \$500,000.....	31	27	5,144	107	85	31	4,585	31	2,181	317	267	48,655	1,203	1,151	316	41,745	312	14,599
\$500,000 under \$1,000,000.....	1	1	609	5	5	1	487	1	238	8	7	5,518	28	26	8	5,084	8	2,058
\$1,000,000 or more.....	1	1	2,534	5	5	1	2,448	1	1,211	3	2	5,820	10	5	3	5,316	3	2,172
Returns under \$5,000.....	65,094	20,664	141,623	136,074	128,602	40,891	50,126	39,978	7,467	110,416	51,323	1,213,467	303,997	292,021	51,465	67,431	48,117	9,584
Returns \$5,000 under \$10,000.....	36,846	31,976	260,572	130,108	128,561	36,704	145,462	36,414	23,040	33,749	22,626	232,778	106,910	105,289	32,734	134,136	32,212	20,190
Returns \$10,000 or more.....	16,052	15,226	241,686	63,644	61,728	16,052	176,235	16,052	37,639	21,882	18,353	454,528	80,494	79,086	21,153	356,459	19,831	72,866
Other areas																		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
¹Adjusted gross income less deficit.
²Deficit.
NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 34.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX, BY 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS
(Taxable and nontaxable returns)

100 largest standard metropolitan statistical areas	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)
Akron, Ohio.....	202,326	1,507,872	188,253	1,304,811	16,009	79,539	1,353	1,458	2,986	20,658	14,544	22,452
Albany-Schenectady-Troy, N.Y.....	258,259	1,698,909	231,683	1,426,584	17,464	85,658	2,439	5,373	21,121	22,153	16,746	16,746
Allentown-Bethlehem-Easton, Pa.-N.J.....	189,334	1,274,069	171,539	1,069,740	14,270	71,037	1,662	823	3,520	27,092	19,892	20,973
Anaheim-Santa Ana-Garden Grove, Calif.....	405,628	3,116,992	364,661	2,631,232	37,891	180,056	3,669	19,484	13,187	56,443	60,666	105,807
Atlanta, Ga.....	425,806	2,936,644	391,117	2,455,788	30,925	152,104	3,625	11,291	11,048	90,772	32,676	67,979
Bakersfield, Calif.....	99,659	642,580	88,893	508,194	9,789	40,184	1,498	8,589	3,600	25,848	12,703	14,679
Baltimore, Md.....	622,843	4,209,358	576,286	3,533,928	41,069	219,924	6,582	11,132	10,586	76,180	53,126	74,946
Beaumont-Port Arthur, Texas.....	97,523	646,071	89,710	558,767	9,915	25,474	1,187	1,989	1,755	12,152	6,386	13,293
Binghamton, N.Y.-Pa.....	91,311	572,604	81,079	479,337	7,901	30,776	2,654	1,434	2,828	13,892	10,729	6,687
Birmingham, Ala.....	201,666	1,274,727	187,776	1,091,773	12,450	55,727	1,088	740	4,771	33,923	11,931	15,448
Boston, Mass.....	991,932	6,479,569	891,247	5,210,268	71,486	377,442	1,037	524	15,027	89,139	97,294	157,059
Bridgeport, Conn.....	149,001	1,007,503	133,662	833,200	10,265	47,264	(*)	(*)	2,778	16,109	12,901	14,705
Buffalo, N.Y.....	459,422	3,077,001	415,277	2,609,471	34,559	159,374	2,935	215	9,490	54,824	39,395	38,870
Canton, Ohio.....	123,224	860,693	114,470	734,984	10,653	49,516	2,046	387	1,891	15,856	9,032	8,750
Charlotte, N.C.....	114,012	811,774	105,367	677,880	9,476	49,445	2,144	387	3,384	14,135	10,693	14,224
Chattanooga, Tenn.-Ga.....	99,400	582,578	91,439	485,238	8,594	36,722	1,416	320	2,869	16,811	6,069	10,786
Chicago, Ill.....	2,581,895	19,377,910	2,334,533	15,902,828	165,232	946,124	13,655	5,713	64,171	420,827	226,499	481,865
Cincinnati, Ohio-Ind.-Ky.....	449,758	3,001,485	401,652	2,407,135	37,245	187,938	7,987	212	10,043	62,770	41,083	53,395
Cleveland, Ohio.....	722,876	5,375,682	671,810	4,426,853	44,591	213,061	3,458	1,823	15,357	109,535	61,453	205,189
Columbus, Ohio.....	297,997	1,996,554	277,173	1,704,112	23,518	111,766	6,385	6,752	5,489	30,935	21,201	32,936
Dallas, Texas.....	459,845	3,098,708	411,203	2,504,940	49,457	201,334	14,412	10,103	15,029	82,873	50,354	122,562
Davenport-Rock Island-Moline, Iowa-Ill.....	131,404	867,629	117,744	708,227	11,018	47,468	7,166	27,579	3,584	18,705	14,319	16,862
Dayton, Ohio.....	255,965	1,910,431	237,388	1,639,981	21,483	100,864	7,604	4,132	4,664	26,875	13,060	26,957
Denver, Colo.....	392,289	2,632,842	352,411	2,167,569	38,885	165,526	5,365	1,658	12,153	71,115	55,105	59,715
Des Moines, Iowa.....	91,874	638,018	83,206	516,541	9,370	45,541	2,297	2,637	2,637	17,148	8,127	9,303
Detroit, Mich.....	1,467,162	11,138,440	1,337,459	9,443,784	92,718	521,403	5,855	250	31,910	227,687	131,983	158,972
Duluth-Superior, Minn.-Wis.....	105,206	611,449	93,845	518,502	9,290	31,135	2,292	1,847	3,741	6,350	12,374	6,687
El Paso, Texas.....	114,755	649,097	106,300	573,846	6,575	26,311	(*)	(*)	3,905	15,370	7,429	11,072
Flint, Michigan.....	154,140	1,208,764	141,272	1,029,503	8,980	52,772	3,531	1,126	3,088	27,943	9,987	16,365
Fort Lauderdale-Hollywood, Fla.....	151,555	1,000,615	123,333	673,408	17,767	66,933	(*)	(*)	3,204	28,400	27,759	52,051
Fort Worth, Texas.....	219,526	1,340,236	201,786	1,141,149	22,926	78,754	4,544	4,681	5,790	27,403	16,594	23,591
Fresno, Calif.....	126,733	778,313	111,427	633,843	12,253	53,988	7,790	10,812	5,591	29,065	18,190	21,498
Gary-Hammond-East Chicago, Ind.....	205,458	1,448,099	192,669	1,285,805	10,333	56,346	2,413	3,374	4,086	27,553	13,212	11,761
Grand Rapids, Mich.....	160,783	1,050,144	140,974	813,678	16,479	84,646	4,088	5,123	3,554	34,504	18,700	23,040
Harrisburg, Pa.....	126,456	830,520	113,415	699,438	10,412	42,157	3,418	3,149	2,241	21,980	11,887	11,887
Hartford, Conn.....	208,362	1,560,321	187,497	1,243,527	14,959	90,028	(*)	(*)	4,991	28,902	25,097	33,577
Honolulu, Hawaii.....	186,537	1,254,091	172,448	1,042,819	14,496	61,024	976	3,255	8,979	30,229	35,525	35,525
Houston, Texas.....	543,122	3,697,660	500,467	3,077,781	54,264	198,586	13,155	10,279	12,683	77,555	52,620	117,269
Indianapolis, Ind.....	355,966	2,433,144	323,078	2,057,901	28,169	138,474	14,161	15,692	7,460	52,538	33,730	31,922
Jacksonville, Fla.....	154,007	984,965	140,829	837,501	13,688	48,711	(*)	(*)	2,770	22,248	10,188	20,753
Jersey City, N.J.....	247,455	1,492,803	229,123	1,281,277	13,640	67,278	(*)	(*)	5,631	28,334	23,255	11,689
Johnstown, Pa.....	82,211	463,033	75,346	412,324	6,368	18,837	(*)	(*)	2,152	7,732	6,079	4,500
Kansas City, Mo.-Kans.....	405,641	2,840,953	364,363	2,317,757	36,533	174,338	10,156	1,339	9,441	74,265	44,219	60,907
Knoxville, Tenn.....	110,980	658,589	100,298	552,377	6,732	31,082	3,435	2,079	4,835	16,622	10,122	13,297
Lancaster, Pa.....	106,263	690,873	93,810	566,335	10,431	54,191	5,817	12,296	1,992	8,844	10,164	9,043
Lansing, Mich.....	106,045	749,654	93,277	618,080	8,693	45,368	6,863	4,270	2,876	19,018	10,748	18,137
Los Angeles-Long Beach, Calif.....	2,518,674	18,840,037	2,233,039	15,475,843	243,031	1,114,697	7,585	141,854	91,392	390,732	374,502	620,229
Louisville, Ky.-Ind.....	263,153	1,738,112	239,260	1,428,196	20,635	108,080	6,279	2,496	9,147	43,561	20,914	20,273
Memphis, Tenn.-Ark.....	222,993	1,327,694	206,351	1,082,540	17,800	83,573	2,972	13,425	5,019	44,441	16,257	34,280
Miami, Fla.....	377,107	2,229,393	314,995	1,688,959	35,735	148,552	1,888	102	13,267	47,150	53,810	86,831
Milwaukee, Wis.....	480,124	3,474,088	432,685	2,920,476	32,997	183,565	4,590	5,131	6,579	52,337	54,075	57,382
Minneapolis-St. Paul, Minn.....	599,144	4,225,274	549,857	3,540,588	41,633	183,550	7,460	14,668	15,464	99,480	69,945	112,250
Mobile, Ala.....	99,825	573,960	90,507	491,728	8,278	23,760	1,687	1,263	2,246	1,721	5,925	7,779
Nashville, Tenn.....	171,856	1,022,631	157,348	843,228	11,210	54,321	5,972	536	5,427	36,061	10,600	19,415
New Haven, Conn.....	131,725	964,193	118,223	770,096	8,944	52,434	(*)	(*)	2,142	22,172	13,724	22,961
New Orleans, La.....	332,086	2,078,760	296,631	1,651,960	24,110	117,537	(*)	(*)	6,498	66,253	25,435	54,611
New York, N.Y.....	4,546,345	34,278,160	4,103,589	26,478,302	330,585	1,793,426	3,096	17,248	158,676	998,503	605,022	1,211,191
Newark, N.J.....	680,733	5,277,951	613,487	4,215,481	46,535	286,638	(*)	(*)	18,687	177,170	95,888	116,779
Norfolk-Portsmouth, Va.....	185,575	1,095,972	167,174	947,924	9,948	48,956	960	792	3,861	16,655	11,561	14,016
Oklahoma City, Okla.....	205,920	1,203,042	182,824	997,433	19,590	63,314	6,439	1,590	6,026	32,137	17,490	28,091
Omaha, Nebr.-Iowa.....	185,831	1,152,348	165,620	946,226	14,421	60,832	3,750	8,619	4,024	25,975	15,496	25,713
Orlando, Fla.....	110,136	619,170	96,327	506,547	11,332	40,971	1,955	7,049	3,308	21,522	5,633	13,163
Paterson-Clifton-Passaic, N.J.....	468,411	3,631,413	415,649	2,982,449	33,263	202,016	657	1,241	18,314	81,696	57,560	82,493
Peoria, Ill.....	120,894	826,598	104,663	676,154	8,208	40,159	5,486	12,933	3,285	20,820	14,651	10,482
Philadelphia, Pa.-N.J.....	1,597,929	10,865,580	1,442,593	8,900,101	113,584	602,516	8,057	499	35,599	258,888	144,495	200,066
Phoenix, Ariz.....	275,900	1,685,621	240,060	1,348,698	29,308	104,385	4,002	785	8,319	37,922	36,988	45,836
Pittsburgh, Pa.....	732,123	5,064,555	649,857	4,114,704	60,979	290,561	3,552	1,776	17,882	129,459	64,735	94,299
Portland, Oreg.-Wash.....	327,185	2,250,414	292,015	1,802,264	28,618	136,344	6,376	3,248	8,426	84,276	45,766	59,286
Providence-Pawtucket-Warwick, R.I.-Mass.....	310,225	1,875,198	287,274	1,574,777	22,804	95,033	(*)	(*)	4,040	33,751	27,026	28,233
Reading, Pa.....	103,555	653,801	94,223	549,384	8,172	36,772	2,342	5,080	2,030	15,658	9,637	12,276
Richmond, Va.....	160,964	1,158,757	147,228	926,471	10,221	53,827	1,521	1,483	2,964	31,686	13,573	36,724
Rochester, N.Y.....	313,432	2,174,996	281,587	1,823,642	20,655	104,404	5,153	3,577	4,466	33,831	29,189	35,725
Sacramento, Calif.....	227,145	1,707,422	203,295	1,434,482	23,445	101,677	4,455	883	9,307	64,159	26,187	32,522
St. Louis, Mo.-Ill.....	812,032	5,634,196	737,020	4,650,927	56,190	280,323	13,553	11,644	16,987	123,220	80,233	98,435
Salt Lake City, Utah.....	168,864	1,064,466	153,713	880,452	17,778	64,506	1,565	12,487	5,480	34,178	19,541	19,649
San Antonio, Texas.....	245,703	1,348,256	222,933	1,119,286	18,572	80,705	5,074	15,112	4,818	18,876	22,812	25,829
San Bernardino-Riverside-Ontario, Calif.....	305,329	2,050,093	269,688	1,714,792	31,302	118,777	5,147	14,827	10,416	30,507	37,128	56,867
San Diego, California.....	369,541	2,381,542	327,125	1,966,939	34,146	126,608	4,248	1,575	9,431	43,502	50,336	72,830

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Table 34.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX, BY 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

100 largest standard metropolitan statistical areas	Total domestic and foreign dividends received		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)
Akron, Ohio.....	26,165	30,893	15,214	28,297	78,831	28,951	15,300	7,273	176,690	953,102	176,494	185,888
Albany-Schenectady-Troy, N.Y.....	48,899	53,483	29,182	48,486	115,391	53,165	28,592	4,691	219,472	1,022,081	218,611	186,495
Allentown-Bethlehem-Easton, Pa.-N.J.....	29,411	38,082	18,112	35,134	71,723	21,542	14,676	4,846	169,905	803,445	168,294	151,564
Anaheim-Santa Ana-Garden Grove, Calif.....	67,078	77,667	33,799	70,900	150,116	78,414	45,601	17,775	323,274	1,741,688	319,040	332,891
Atlanta, Ga.....	50,795	89,360	28,791	84,581	111,949	52,526	31,610	11,829	343,797	1,787,635	343,130	351,865
Bakersfield, Calif.....	13,724	7,454	4,082	6,310	34,808	20,599	13,003	4,909	74,961	370,650	73,870	70,939
Baltimore, Md.....	96,230	149,846	53,361	140,262	219,499	95,788	43,648	22,474	527,391	2,606,675	524,075	502,232
Beaumont-Port Arthur, Texas.....	14,633	13,296	5,633	11,933	33,291	11,467	11,276	8,615	30,064	378,858	79,869	71,304
Birmingham, N.Y.-Pa.....	16,287	16,167	5,641	14,771	32,308	13,747	7,374	2,560	76,052	340,308	75,906	62,548
Birmingham, Ala.....	21,988	34,132	12,822	32,041	62,511	23,622	13,035	5,870	163,559	731,133	162,178	140,823
Boston, Mass.....	161,700	337,577	99,566	321,416	401,179	195,503	101,443	22,579	812,186	3,949,759	804,416	799,700
Bridgeport, Conn.....	31,417	40,585	18,447	37,656	69,101	29,487	12,864	6,221	119,896	636,038	118,410	124,145
Buffalo, N.Y.....	64,209	84,318	37,895	78,408	187,703	82,967	48,735	11,876	388,880	1,852,334	386,151	344,821
Canton, Ohio.....	14,314	21,284	7,407	19,922	46,575	15,508	13,624	2,991	106,327	538,224	105,737	101,416
Charlotte, N.C.....	17,439	27,903	9,438	26,436	34,277	11,480	9,104	5,606	91,750	478,980	91,749	94,942
Chattanooga, Tenn.-Ga.....	6,641	17,772	4,028	17,040	24,196	8,451	10,964	4,198	80,733	324,638	79,407	63,904
Chicago, Ill.....	460,384	765,304	283,811	716,524	1,044,302	510,910	221,273	114,395	2,197,734	12,525,332	2,176,542	2,583,937
Cincinnati, Ohio-Ind. Ky.....	74,547	150,476	47,416	143,153	175,801	81,131	47,483	17,461	370,262	1,820,524	367,733	360,740
Cleveland, Ohio.....	115,034	200,630	66,280	189,790	291,159	141,587	51,172	10,535	623,818	3,428,151	619,351	721,263
Columbus, Ohio.....	33,310	46,257	18,699	43,290	92,654	32,799	21,864	12,988	253,176	1,234,256	251,660	237,961
Dallas, Texas.....	64,113	102,766	33,757	96,222	143,548	67,250	54,388	26,575	368,221	1,891,843	365,440	384,235
Dayton, Ohio.....	17,836	16,880	7,950	15,565	49,150	19,548	11,163	4,867	106,975	528,914	105,534	98,220
Dayton, Ohio.....	36,791	48,032	20,278	44,735	95,677	37,818	26,503	8,869	223,977	1,226,423	221,738	239,067
Denver, Colo.....	68,062	77,936	35,889	71,993	166,780	64,731	43,296	17,410	327,159	1,516,892	320,812	287,747
Des Moines, Iowa.....	14,059	14,525	8,447	13,171	37,469	22,219	6,557	5,993	77,226	390,523	77,016	76,756
Des Moines, Iowa.....	227,808	321,235	131,550	297,228	564,627	222,946	104,388	53,987	1,262,000	7,233,104	1,256,638	1,450,326
Detroit, Mich.....	20,823	20,897	13,127	19,143	44,313	15,899	8,178	1,068	83,434	354,634	81,278	64,154
Duluth-Superior, Minn.-Wis.....	13,342	8,452	4,669	7,401	26,197	13,141	7,159	3,555	88,479	345,395	87,814	63,721
El Paso, Texas.....	23,568	37,083	15,388	34,575	61,481	21,159	10,921	3,253	133,746	782,717	133,746	154,452
Flint, Michigan.....	34,485	82,533	21,872	78,781	60,213	50,920	13,998	10,755	120,529	593,002	117,711	120,019
Fort Lauderdale-Hollywood, Fla.....	22,702	24,361	10,951	22,241	59,529	24,683	25,197	18,768	183,847	779,019	181,555	148,486
Fresno, Calif.....	20,198	8,081	10,833	6,085	46,297	23,422	13,791	482	103,556	460,910	102,088	85,410
Gary-Hammond-East Chicago, Ind.....	22,780	15,148	12,688	12,776	69,796	20,891	18,780	12,501	176,267	900,420	175,980	165,091
Grand Rapids, Mich.....	26,889	30,249	17,269	27,464	60,828	28,214	14,923	6,383	133,977	596,608	131,013	114,964
Harrisburg, Pa.....	15,797	14,622	9,006	12,978	37,816	16,357	11,645	3,350	112,165	150,709	110,405	94,881
Hartford, Conn.....	51,071	95,950	28,852	91,169	91,243	43,033	15,472	5,304	174,338	1,020,497	172,710	210,308
Honolulu, Hawaii.....	38,062	32,045	15,585	28,821	89,558	26,415	15,575	10,333	151,103	751,872	150,192	146,108
Houston, Texas.....	70,836	115,548	37,643	108,158	159,158	73,843	60,926	32,912	437,325	2,247,426	434,797	455,255
Indianapolis, Ind.....	49,162	63,367	29,210	58,675	107,969	44,889	32,974	15,384	296,759	1,520,252	294,220	293,917
Jacksonville, Fla.....	15,281	21,513	7,456	19,988	41,049	18,649	9,429	2,148	124,010	562,962	122,656	113,569
Jersey City, N.J.....	37,875	33,835	24,467	30,083	91,498	40,395	29,157	4,467	210,493	942,204	209,398	173,469
Johnstown, Pa.....	8,508	10,412	4,131	9,732	22,579	5,412	5,501	111	70,202	269,202	69,909	46,761
Kansas City, Mo.-Kans.....	60,219	69,467	28,562	63,996	152,045	71,957	40,109	20,897	340,944	1,727,689	338,159	331,833
Knoxville, Tenn.....	15,535	17,532	8,377	16,235	38,105	15,159	6,796	2,694	87,721	403,628	87,576	77,232
Lancaster, Pa.....	13,208	14,399	8,673	12,973	35,691	13,505	9,646	4,303	89,222	434,719	88,930	81,668
Lansing, Mich.....	12,414	14,477	8,784	13,301	37,564	14,380	8,453	8,116	89,084	462,611	86,683	85,376
Los Angeles-Long Beach, Calif.....	419,964	532,380	214,476	492,104	1,037,551	691,564	312,330	138,620	2,086,759	11,195,471	2,057,362	2,252,984
Louisville, Ky.-Ind.....	35,792	62,324	22,619	58,971	82,428	39,567	23,601	12,904	218,823	1,014,939	217,693	194,340
Memphis, Tenn.-Ark.....	22,309	36,388	15,313	34,136	55,851	27,525	13,132	11,267	173,051	764,394	171,153	154,200
Miami, Fla.....	66,159	110,741	41,449	103,852	145,657	104,061	31,631	22,036	286,329	1,257,224	280,423	259,058
Milwaukee, Wis.....	82,542	116,371	42,048	109,013	217,334	96,836	55,581	32,436	412,333	2,138,250	409,696	405,290
Minneapolis-St. Paul, Minn.....	96,908	135,105	51,474	126,013	252,236	107,763	52,600	11,518	506,229	2,480,497	503,082	483,972
Mobile, Ala.....	7,641	13,696	5,815	12,826	28,874	20,799	8,878	6,466	78,426	327,557	77,981	62,396
Nashville, Tenn.....	15,452	26,128	11,448	24,598	51,050	18,427	11,268	13,687	133,287	603,110	131,313	120,355
New Haven, Conn.....	36,019	56,174	22,107	52,533	60,135	25,524	14,949	1,221	115,925	617,138	114,591	122,384
New Orleans, La.....	32,756	54,047	18,093	50,879	93,293	48,009	39,918	44,642	252,206	1,150,329	250,761	235,167
New York, N.Y.....	969,393	1,955,263	623,968	1,856,121	2,141,746	1,239,933	302,214	109,909	3,875,338	21,158,505	3,859,385	4,572,301
Newark, N.J.....	159,115	250,486	103,362	233,385	302,392	146,956	58,624	14,341	579,117	3,455,090	575,473	716,981
Norfolk-Portsmouth, Va.....	23,099	23,996	14,303	21,669	48,331	19,344	15,769	8,639	152,357	610,366	150,185	112,681
Oklahoma City, Okla.....	19,913	24,883	12,332	22,992	59,862	30,495	26,345	12,344	154,654	675,618	153,574	127,803
Omaha, Neb.-Iowa.....	24,855	28,048	11,123	25,781	59,617	32,845	17,946	12,562	144,336	681,344	143,379	130,828
Orolando, Fla.....	13,112	12,591	9,149	11,275	35,879	14,532	9,375	604	87,108	330,848	85,460	62,511
Paterson-Glifton-Passaic, N.J.....	113,128	106,911	68,739	95,475	226,664	115,012	34,605	12,340	398,621	2,320,013	397,516	465,741
Peoria, Ill.....	18,009	25,141	11,219	23,537	49,951	25,140	15,016	7,140	104,763	496,993	101,731	92,812
Philadelphia, Pa.-N.J.....	261,564	474,667	158,187	448,347	600,799	233,623	100,454	30,006	1,363,227	6,676,149	1,353,403	1,313,111
Phoenix, Ariz.....	41,640	55,749	22,878	51,660	102,090	55,601	28,398	15,105	211,992	932,870	209,105	177,825
Pittsburgh, Pa.....	125,846	213,162	81,330	200,104	260,674	110,504	64,656	41,453	625,453	3,156,253	622,134	631,746
Portland, Oreg.-Wash.....	59,198	57,052	33,033	51,720	134,022	60,425	22,697	14,453	274,043	1,389,577	270,662	268,172
Providence-Pawtucket-Warwick, R.I.-Mass.....	41,633	59,191	22,994	55,347	122,404	51,939	26,813	8,950	257,803	1,138,636	256,168	218,455
Reading, Pa.....	13,308	14,654	6,753	13,531	39,530	10,057	9,530	5,650	87,698	407,185	87,547	76,175
Richmond, Va.....	27,587	68,118	16,987</									

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Adjusted gross income classes	[Taxable and nontaxable returns]										
	Number of returns		Taxable income		Income tax after credits		Number of exemptions		Income tax after credits		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total number of exemptions	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Albany-Schenectady-Troy, New York											
Total.....	202,126	1,507,872	176,690	953,102	176,694	185,888	724,404	219,472	1,022,081	218,611	186,495
No adjusted gross income.....	(*)	-	-	-	-	-	(*)	-	-	-	-
Under \$600.....	8,000	2,930	(*)	(*)	(*)	(*)	11,292	10,341	(*)	(*)	(*)
\$600 under \$1,000.....	16,158	6,177	(*)	(*)	(*)	7,264	12,422	10,895	(*)	(*)	(*)
\$1,000 under \$2,000.....	16,204	23,923	(*)	(*)	(*)	35,253	37,596	29,404	8,482	14,106	1,191
\$2,000 under \$3,000.....	12,469	31,645	9,623	13,245	12,379	44,747	38,142	30,906	12,988	12,988	2,173
\$3,000 under \$4,000.....	12,570	42,423	9,623	20,831	11,007	3,282	65,579	25,638	45,758	25,638	7,159
\$4,000 under \$5,000.....	15,526	70,429	14,868	41,988	14,868	6,718	102,741	56,565	52,461	22,323	8,224
\$5,000 under \$6,000.....	20,010	109,739	19,374	60,408	19,207	15,847	71,854	70,241	86,774	26,672	14,224
\$6,000 under \$7,000.....	19,476	126,230	19,330	68,494	19,330	10,938	124,496	61,761	18,971	18,971	10,868
\$7,000 under \$8,000.....	13,287	98,183	13,287	52,124	13,287	8,335	138,943	16,999	67,172	16,455	10,843
\$8,000 under \$9,000.....	15,272	131,810	14,614	72,710	14,614	12,061	173,461	20,682	103,293	20,682	17,210
\$9,000 under \$10,000.....	12,351	116,938	12,351	75,370	12,351	12,756	134,703	14,273	86,876	14,273	14,735
\$10,000 under \$15,000.....	36,316	428,809	36,316	286,899	36,266	50,558	376,365	118,934	251,605	31,487	44,371
\$15,000 under \$20,000.....	6,691	112,778	6,691	84,236	6,691	16,338	131,095	31,542	93,232	7,546	10,316
\$20,000 under \$30,000.....	4,913	138,700	4,913	113,108	4,913	27,919	141,447	5,320	106,186	3,242	24,266
\$30,000 under \$50,000.....	660	43,092	660	37,068	660	13,208	32,111	1,774	24,773	504	8,616
\$50,000 under \$100,000.....	125	19,081	125	16,417	125	8,033	11,630	81	8,992	81	4,190
\$100,000 under \$1,000,000.....	5	3,972	5	3,539	5	1,861	-	-	-	-	-
\$1,000,000 or more.....	3	3,703	3	2,577	3	1,522	-	-	-	-	-
Returns under \$5,000.....	73,217	1,177,190	49,189	80,152	49,043	12,600	225,448	77,049	122,684	76,387	18,737
Returns \$5,000 under \$10,000.....	80,396	580,547	78,789	329,107	78,789	53,649	713,448	327,342	313,517	97,032	87,880
Returns \$10,000 or more.....	48,732	750,135	48,712	543,844	48,662	119,438	692,648	45,227	486,880	45,171	99,859
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey											
Total.....	189,334	1,274,069	169,905	803,445	168,294	151,544	1,238,004	323,274	1,743,688	319,040	332,891
No adjusted gross income.....	(*)	-	-	-	-	-	(*)	-	-	-	-
Under \$600.....	7,480	2,911	(*)	(*)	(*)	(*)	22,127	21,839	(*)	(*)	(*)
\$600 under \$1,000.....	4,782	4,281	(*)	(*)	(*)	12,872	21,298	20,723	(*)	(*)	(*)
\$1,000 under \$2,000.....	23,886	32,768	(*)	(*)	(*)	44,879	54,791	47,120	7,987	17,783	1,125
\$2,000 under \$3,000.....	11,886	34,999	10,981	16,356	11,321	2,393	65,897	60,705	14,720	14,720	2,630
\$3,000 under \$4,000.....	12,908	43,279	12,470	20,097	12,470	3,054	73,496	20,874	37,078	19,412	5,769
\$4,000 under \$5,000.....	12,117	53,227	12,117	32,262	11,971	5,094	120,181	70,305	45,150	20,617	7,161
\$5,000 under \$6,000.....	18,841	103,347	18,841	60,478	18,841	9,561	160,027	72,797	75,004	25,716	12,399
\$6,000 under \$7,000.....	16,872	111,240	16,872	66,438	16,872	10,807	85,467	83,861	71,626	23,497	11,496
\$7,000 under \$8,000.....	21,174	138,214	21,174	86,287	21,174	14,651	94,035	93,232	101,263	27,721	16,372
\$8,000 under \$9,000.....	18,156	132,180	18,156	86,287	18,156	27,227	130,377	32,431	122,717	31,628	19,337
\$9,000 under \$10,000.....	9,947	93,530	9,947	61,659	9,947	23,246	90,371	89,480	129,160	24,543	21,725
\$10,000 under \$15,000.....	21,390	263,265	22,480	182,443	22,480	32,317	303,654	301,247	555,713	77,101	96,116
\$15,000 under \$20,000.....	4,196	71,731	4,196	54,427	4,196	364,619	82,229	81,069	247,298	21,297	46,645
\$20,000 under \$30,000.....	3,225	101,645	3,225	82,630	3,225	51,245	117,779	45,295	230,426	11,774	52,075
\$30,000 under \$50,000.....	3,591	29,879	3,591	25,739	3,591	20,538	47,477	4,260	37,378	1,162	19,471
\$50,000 under \$100,000.....	438	29,879	438	25,739	438	9,438	4,371	1,162	27,594	219	12,772
\$100,000 under \$500,000.....	84	13,551	84	11,420	84	5,972	794	703	27,594	219	12,772
\$500,000 under \$1,000,000.....	4	2,925	4	2,227	4	1,420	3,873	5	2,615	5	1,280
\$1,000,000 or more.....	1	1,141	1	1,131	1	1,563	14	23	12,839	6	6,491
Returns under \$5,000.....	73,552	1,171,392	54,122	76,930	53,316	11,712	137,707	76,926	108,006	74,372	16,712
Returns \$5,000 under \$10,000.....	84,989	618,511	84,989	366,502	84,185	59,608	1,043,482	467,767	499,813	133,104	81,329
Returns \$10,000 or more.....	30,794	484,165	30,794	360,013	30,794	80,223	438,764	111,721	1,123,864	111,564	24,851
Anheim-Santa-Ana-Garden Grove, California											
Total.....	189,334	1,274,069	169,905	803,445	168,294	151,544	1,238,004	323,274	1,743,688	319,040	332,891
No adjusted gross income.....	(*)	-	-	-	-	-	(*)	-	-	-	-
Under \$600.....	7,480	2,911	(*)	(*)	(*)	(*)	22,127	21,839	(*)	(*)	(*)
\$600 under \$1,000.....	4,782	4,281	(*)	(*)	(*)	12,872	21,298	20,723	(*)	(*)	(*)
\$1,000 under \$2,000.....	23,886	32,768	(*)	(*)	(*)	44,879	54,791	47,120	7,987	17,783	1,125
\$2,000 under \$3,000.....	11,886	34,999	10,981	16,356	11,321	2,393	65,897	60,705	14,720	14,720	2,630
\$3,000 under \$4,000.....	12,908	43,279	12,470	20,097	12,470	3,054	73,496	20,874	37,078	19,412	5,769
\$4,000 under \$5,000.....	12,117	53,227	12,117	32,262	11,971	5,094	120,181	70,305	45,150	20,617	7,161
\$5,000 under \$6,000.....	18,841	103,347	18,841	60,478	18,841	9,561	160,027	72,797	75,004	25,716	12,399
\$6,000 under \$7,000.....	16,872	111,240	16,872	66,438	16,872	10,807	85,467	83,861	71,626	23,497	11,496
\$7,000 under \$8,000.....	21,174	138,214	21,174	86,287	21,174	14,651	94,035	93,232	101,263	27,721	16,372
\$8,000 under \$9,000.....	18,156	132,180	18,156	86,287	18,156	27,227	130,377	32,431	122,717	31,628	19,337
\$9,000 under \$10,000.....	9,947	93,530	9,947	61,659	9,947	23,246	90,371	89,480	129,160	24,543	21,725
\$10,000 under \$15,000.....	21,390	263,265	22,480	182,443	22,480	32,317	303,654	301,247	555,713	77,101	96,116
\$15,000 under \$20,000.....	4,196	71,731	4,196	54,427	4,196	364,619	82,229	81,069	247,298	21,297	46,645
\$20,000 under \$30,000.....	3,225	101,645	3,225	82,630	3,225	51,245	117,779	45,295	230,426	11,774	52,075
\$30,000 under \$50,000.....	3,591	29,879	3,591	25,739	3,591	20,538	47,477	4,260	37,378	1,162	19,471
\$50,000 under \$100,000.....	438	29,879	438	25,739	438	9,438	4,371	1,162	27,594	219	12,772
\$100,000 under \$500,000.....	84	13,551	84	11,420	84	5,972	794	703	27,594	219	12,772
\$500,000 under \$1,000,000.....	4	2,925	4	2,227	4	1,420	3,873	5	2,615	5	1,280
\$1,000,000 or more.....	1	1,141	1	1,131	1	1,563	14	23	12,839	6	6,491
Returns under \$5,000.....	73,552	1,171,392	54,122	76,930	53,316	11,712	137,707	76,926	108,006	74,372	16,712
Returns \$5,000 under \$10,000.....	84,989	618,511	84,989	366,502	84,185	59,608	1,043,482	467,767	499,813	133,104	81,329
Returns \$10,000 or more.....	30,794	484,165	30,794	360,013	30,794	80,223	438,764	111,721	1,123,864	111,564	24,851

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Atlanta, Georgia																		
Total.....	425,806	246,005	12,936,644	1,136,680	1,102,682	343,797	1,787,635	343,130	351,865	99,659	64,907	1,642,580	289,352	280,538	74,961	370,650	73,870	70,939
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	23,883	3,173	7,943	27,342	25,410	-	-	-	-	6,371	2,122	2,290	10,244	10,244	-	-	-	-
\$600 under \$1,000.....	20,082	15,305	27,629	25,976	25,976	(*)	(*)	(*)	(*)	7,055	2,290	5,629	8,146	8,146	(*)	(*)	(*)	
\$1,000 under \$2,000.....	41,867	8,931	61,498	73,827	69,021	21,438	12,672	21,438	1,811	8,993	13,772	21,059	19,596	19,596	4,403	1,776	4,403	
\$2,000 under \$3,000.....	37,075	10,399	93,512	74,001	70,976	28,036	34,039	27,896	5,103	7,228	17,002	19,423	17,817	17,817	3,448	3,231	3,448	
\$3,000 under \$4,000.....	32,600	13,304	113,566	78,385	75,360	28,767	48,203	28,487	7,397	7,756	26,776	19,309	19,309	19,309	6,002	11,138	5,858	
\$4,000 under \$5,000.....	39,748	21,141	179,891	103,791	102,418	36,723	90,095	36,583	14,228	9,299	42,729	26,632	26,632	26,632	7,549	19,665	7,549	
\$5,000 under \$6,000.....	32,699	18,972	178,825	89,583	86,012	31,592	95,195	31,592	15,419	9,706	53,043	33,255	32,595	32,595	9,419	21,704	8,759	
\$6,000 under \$7,000.....	30,626	18,832	200,565	86,946	84,207	29,659	114,772	29,659	18,893	6,718	43,881	23,971	23,683	23,683	6,718	21,643	6,574	
\$7,000 under \$8,000.....	35,706	31,449	267,346	115,516	113,323	35,706	155,333	35,706	25,064	7,026	51,501	24,663	24,004	24,004	7,026	25,547	7,026	
\$8,000 under \$9,000.....	22,941	20,202	194,985	74,914	71,483	22,941	113,154	22,941	18,640	7,749	65,559	22,353	22,353	22,353	7,749	37,945	7,605	
\$9,000 under \$10,000.....	26,378	23,634	250,304	87,370	87,370	26,378	157,116	26,378	26,759	3,789	35,733	16,331	16,331	16,331	3,789	18,945	3,789	
\$10,000 under \$15,000.....	54,447	51,660	647,335	198,270	195,306	54,328	418,119	54,275	73,100	11,801	141,573	41,601	40,897	40,897	11,801	94,348	11,801	
\$15,000 under \$20,000.....	12,428	11,678	212,730	44,781	43,699	12,428	150,334	12,375	28,911	3,063	51,611	10,734	10,565	10,565	3,063	37,970	3,063	
\$20,000 under \$50,000.....	12,130	10,872	343,896	45,281	43,967	12,077	262,767	12,077	62,575	2,187	64,256	8,455	7,825	7,825	2,187	51,664	2,187	
\$50,000 under \$100,000.....	1,580	1,434	105,733	6,062	5,738	1,570	83,048	1,570	28,660	288	18,768	1,095	1,034	1,034	288	16,272	288	
\$100,000 under \$500,000.....	355	313	54,682	1,258	1,118	354	43,776	354	20,724	52	7,383	202	183	183	52	6,489	52	
\$500,000 under \$1,000,000.....	9	7	6,655	39	36	8	4,834	8	2,477	1	-	-	-	-	1	2,202	1	
\$1,000,000 or more.....	3	3	4,223	12	8	3	3,371	3	2,077	-	-	5	5	5	1	-	-	
Returns under \$5,000.....	196,503	56,949	1,469,367	386,647	370,414	116,752	185,215	116,191	28,568	47,279	106,993	106,687	101,064	101,064	22,869	35,920	22,725	
Returns \$5,000 under \$10,000.....	148,350	113,090	1,092,025	454,329	442,395	146,278	635,970	146,278	104,776	34,989	249,716	120,573	118,966	118,966	34,701	125,784	33,754	
Returns \$10,000 or more.....	80,952	75,966	1,375,252	295,703	289,873	80,768	966,850	80,661	218,522	17,392	285,872	60,508	60,508	60,508	17,392	208,946	17,392	
Bakersfield, California																		
Total.....	99,659	64,907	1,642,580	289,352	280,538	74,961	370,650	73,870	70,939									
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	23,883	3,173	7,943	27,342	25,410	-	-	-	-	6,371	2,122	2,290	10,244	10,244	-	-	-	
\$600 under \$1,000.....	20,082	15,305	27,629	25,976	25,976	(*)	(*)	(*)	(*)	7,055	2,290	5,629	8,146	8,146	(*)	(*)	(*)	
\$1,000 under \$2,000.....	41,867	8,931	61,498	73,827	69,021	21,438	12,672	21,438	1,811	8,993	13,772	21,059	19,596	19,596	4,403	1,776	4,403	
\$2,000 under \$3,000.....	37,075	10,399	93,512	74,001	70,976	28,036	34,039	27,896	5,103	7,228	17,002	19,423	17,817	17,817	3,448	3,231	3,448	
\$3,000 under \$4,000.....	32,600	13,304	113,566	78,385	75,360	28,767	48,203	28,487	7,397	7,756	26,776	19,309	19,309	19,309	6,002	11,138	5,858	
\$4,000 under \$5,000.....	39,748	21,141	179,891	103,791	102,418	36,723	90,095	36,583	14,228	9,299	42,729	26,632	26,632	26,632	7,549	19,665	7,549	
\$5,000 under \$6,000.....	32,699	18,972	178,825	89,583	86,012	31,592	95,195	31,592	15,419	9,706	53,043	33,255	32,595	32,595	9,419	21,704	8,759	
\$6,000 under \$7,000.....	30,626	18,832	200,565	86,946	84,207	29,659	114,772	29,659	18,893	6,718	43,881	23,971	23,683	23,683	6,718	21,643	6,574	
\$7,000 under \$8,000.....	35,706	31,449	267,346	115,516	113,323	35,706	155,333	35,706	25,064	7,026	51,501	24,663	24,004	24,004	7,026	25,547	7,026	
\$8,000 under \$9,000.....	22,941	20,202	194,985	74,914	71,483	22,941	113,154	22,941	18,640	7,749	65,559	22,353	22,353	22,353	7,749	37,945	7,605	
\$9,000 under \$10,000.....	26,378	23,634	250,304	87,370	87,370	26,378	157,116	26,378	26,759	3,789	35,733	16,331	16,331	16,331	3,789	18,945	3,789	
\$10,000 under \$15,000.....	54,447	51,660	647,335	198,270	195,306	54,328	418,119	54,275	73,100	11,801	141,573	41,601	40,897	40,897	11,801	94,348	11,801	
\$15,000 under \$20,000.....	12,428	11,678	212,730	44,781	43,699	12,428	150,334	12,375	28,911	3,063	51,611	10,734	10,565	10,565	3,063	37,970	3,063	
\$20,000 under \$50,000.....	12,130	10,872	343,896	45,281	43,967	12,077	262,767	12,077	62,575	2,187	64,256	8,455	7,825	7,825	2,187	51,664	2,187	
\$50,000 under \$100,000.....	1,580	1,434	105,733	6,062	5,738	1,570	83,048	1,570	28,660	288	18,768	1,095	1,034	1,034	288	16,272	288	
\$100,000 under \$500,000.....	355	313	54,682	1,258	1,118	354	43,776	354	20,724	52	7,383	202	183	183	52	6,489	52	
\$500,000 under \$1,000,000.....	9	7	6,655	39	36	8	4,834	8	2,477	1	-	-	-	-	1	2,202	1	
\$1,000,000 or more.....	3	3	4,223	12	8	3	3,371	3	2,077	-	-	5	5	5	1	-	-	
Returns under \$5,000.....	196,503	56,949	1,469,367	386,647	370,414	116,752	185,215	116,191	28,568	47,279	106,993	106,687	101,064	101,064	22,869	35,920	22,725	
Returns \$5,000 under \$10,000.....	148,350	113,090	1,092,025	454,329	442,395	146,278	635,970	146,278	104,776	34,989	249,716	120,573	118,966	118,966	34,701	125,784	33,754	
Returns \$10,000 or more.....	80,952	75,966	1,375,252	295,703	289,873	80,768	966,850	80,661	218,522	17,392	285,872	60,508	60,508	60,508	17,392	208,946	17,392	
Baltimore, Maryland																		
Total.....	622,843	346,271	14,209,358	1,697,445	1,636,401	527,391	2,606,675	524,075	502,232	97,523	72,195	1,646,071	314,131	307,220	80,064	378,858	79,869	71,304
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	39,536	2,831	11,837	46,018	45,206	-	-	-	-	8,507	-	3,632	9,182	9,182	(*)	(*)	(*)	
\$600 under \$1,000.....	21,637	15,839	28,503	26,942	26,942	(*)	(*)	(*)	(*)	6,140	-	9,095	16,840	16,840	6,118	6,022	5,974	
\$1,000 under \$2,000.....	49,546	5,330	73,479	82,693	74,362	35,575	17,597	33,589	2,521	5,499	12,351	10,206	10,060	10,060	6,118	6,022	5,974	
\$2,000 under \$3,000.....	54,930	15,467	137,847	107,662	96,211	44,353	53,598	44,284	7,947	5,057	6,237	32,645	30,474	30,474	7,444	8,948	7,444	
\$3,000 under \$4,000.....	54,397	17,515	190,446	125,564	117,682	49,795	88,696	48,833	13,581	9,361	6,237	32,645	30,474	30,474	7,444	8,948	7,444	
\$4,000 under \$5,000.....	56,651	28,396	253,717	147,579	144,446	51,831	127,771	51,682	20,263	11,488	8,685	51,424	44,322	44,034	9,849	16,139	9,849	
\$5,000 under \$6,000.....	44,517	23,869	245,799	121,768	118,511	43,845	138,247	43,695	22,494	11,968	64,930	36,781	34,873	34,873	11,824	32,193	11,824	
\$6,000 under \$7,000.....	57,55																	

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																			
																			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)															
Binghamton, New York-Pennsylvania																			Birmingham, Alabama																		
Total.....	91,311	50,235	1,572,604	254,507	244,314	76,052	340,308	75,906	62,548	201,666	131,416	1,274,727	567,976	554,737	163,559	731,133	162,178	140,823																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	5,790	(*)	2,087	6,685	6,384	-	-	-	-	14,539	15,379	4,223	14,984	14,687	-	-	-	-																			
\$600 under \$1,000.....	7,897	1,947	11,390	15,678	12,838	4,459	1,811	4,459	237	8,941	7,195	12,687	11,849	11,849	(*)	(*)	(*)	(*)																			
\$1,000 under \$2,000.....	15,127	2,161	39,107	28,166	25,191	12,827	17,620	12,681	2,536	14,551	21,666	20,648	18,920	18,920	11,424	5,995	11,424	857																			
\$2,000 under \$3,000.....	7,273	2,158	24,988	12,549	11,054	6,601	13,015	6,601	2,048	10,066	56,493	46,625	46,535	46,535	15,170	18,840	15,170	2,824																			
\$3,000 under \$4,000.....	6,419	2,917	29,501	20,999	20,848	5,997	13,626	5,997	2,150	17,516	35,034	29,270	28,580	28,580	8,222	13,658	8,222	2,010																			
\$4,000 under \$5,000.....	6,107	3,793	33,302	17,019	16,416	6,107	18,275	6,107	2,941	23,558	10,578	77,822	52,356	50,383	15,840	15,840	15,840	4,790																			
\$5,000 under \$6,000.....	6,113	5,441	40,081	15,073	14,772	6,113	25,219	6,113	4,008	23,728	18,879	152,383	74,104	72,724	23,038	80,090	23,038	9,208																			
\$6,000 under \$7,000.....	10,930	8,637	82,247	38,823	38,823	10,930	44,086	10,930	7,198	12,915	10,845	95,018	44,612	44,612	12,915	51,160	12,915	25,481																			
\$7,000 under \$8,000.....	4,481	4,481	37,410	18,603	18,603	4,481	20,292	4,481	3,255	11,780	11,632	100,649	47,907	47,069	11,780	54,467	11,780	8,151																			
\$8,000 under \$9,000.....	2,907	2,907	27,471	13,196	13,196	2,907	15,162	2,907	2,470	12,193	10,665	113,790	37,662	37,662	12,193	70,226	12,193	11,887																			
\$9,000 under \$10,000.....	11,776	11,169	140,082	49,064	48,520	11,776	91,507	11,776	16,088	19,210	18,753	225,090	70,293	69,837	19,210	146,206	19,210	25,481																			
\$10,000 under \$15,000.....	2,473	2,340	42,415	8,825	8,557	2,473	31,428	2,473	6,130	4,560	4,332	76,535	16,849	16,781	4,560	52,973	4,560	10,080																			
\$15,000 under \$20,000.....	1,976	1,499	44,572	5,581	5,411	1,976	34,881	1,976	8,195	4,128	3,835	117,620	16,160	15,392	4,119	91,253	4,119	21,850																			
\$20,000 under \$50,000.....	170	154	11,135	685	603	170	8,915	170	3,135	681	637	44,454	2,777	2,658	681	37,459	681	13,347																			
\$50,000 under \$100,000.....	34	31	5,009	121	106	34	3,949	34	1,801	142	129	21,835	525	459	142	17,838	142	8,593																			
\$100,000 under \$500,000.....	1	1	832	2	2	1	524	1	338	-	-	-	-	-	-	-	-	-																			
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																			
Returns under \$5,000.....	44,742	9,781	1108,051	87,514	79,304	29,483	46,071	29,337	6,991	88,772	33,149	1,199,779	181,392	173,628	52,055	69,132	52,055	10,493																			
Returns \$5,000 under \$10,000.....	30,537	25,259	220,510	102,716	101,811	30,537	123,033	30,537	19,872	84,173	70,581	589,414	279,580	275,982	82,794	316,272	81,414	50,980																			
Returns \$10,000 or more.....	16,031	15,195	244,043	64,278	63,199	16,031	171,204	16,031	35,686	28,721	27,686	485,534	106,604	105,127	28,711	345,729	28,710	79,350																			
Boston, Massachusetts																			Bridgeport, Connecticut																		
Total.....	991,932	476,358	16,479,569	2,555,754	2,413,526	812,186	3,949,759	804,416	799,700	149,001	84,598	1,007,503	408,754	385,872	119,896	636,038	118,410	124,145																			
No adjusted gross income.....	3,183	(*)	27,221	6,284	5,366	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	77,240	4,061	26,042	87,889	83,014	-	-	-	-	7,459	7,459	2,350	8,787	8,129	-	-	-	-																			
\$600 under \$1,000.....	41,066	8,800	142,134	151,414	130,838	3,147	405	6,002	28	11,447	4,060	9,385	12,554	12,261	(*)	(*)	(*)	(*)																			
\$1,000 under \$2,000.....	97,041	15,300	234,408	154,542	130,838	78,650	106,183	74,872	15,318	8,566	5,023	20,622	24,295	18,085	7,603	2,874	7,603	407																			
\$2,000 under \$3,000.....	94,179	27,774	354,966	181,378	163,347	92,509	194,468	89,581	30,247	10,492	10,492	36,811	14,408	10,779	6,939	8,880	6,125	1,270																			
\$3,000 under \$4,000.....	100,929	27,182	361,320	170,602	158,171	75,364	206,801	75,219	33,262	13,762	6,806	62,644	20,092	17,651	9,825	19,773	9,825	3,104																			
\$4,000 under \$5,000.....	80,241	27,182	361,320	170,602	158,171	75,364	206,801	75,219	33,262	13,762	6,806	62,644	20,092	17,651	9,825	19,773	9,825	3,104																			
\$5,000 under \$6,000.....	72,345	38,093	395,883	193,362	188,042	69,045	217,520	69,045	35,271	14,353	7,910	78,876	48,007	44,671	13,022	40,203	13,022	6,565																			
\$6,000 under \$7,000.....	89,018	63,008	578,767	298,835	287,655	87,552	302,097	87,552	49,082	11,314	9,315	74,684	34,448	34,448	11,314	44,003	11,314	7,085																			
\$7,000 under \$8,000.....	66,509	49,612	502,278	231,881	223,412	66,363	273,547	66,363	44,934	13,011	11,013	98,694	42,313	42,313	13,011	57,830	13,011	9,474																			
\$8,000 under \$9,000.....	61,734	51,363	524,469	242,628	240,187	61,065	286,390	60,396	47,633	7,838	5,690	66,969	23,423	23,423	7,838	45,349	7,838	7,767																			
\$9,000 under \$10,000.....	44,430	41,745	423,035	155,952	155,806	44,430	260,184	44,430	43,799	5,774	5,106	55,020	24,129	24,129	5,774	33,250	5,774	5,648																			
\$10,000 under \$15,000.....	104,891	95,462	1,240,033	392,127	383,024	104,772	805,522	104,720	142,456	22,871	21,789	272,129	80,565	79,617	22,871	187,581	22,871	33,345																			
\$15,000 under \$20,000.....	28,554	25,598	485,907	113,597	111,085	28,502	338,819	28,450	65,798	3,876	3,755	65,175	15,048	14,532	3,876	47,966	3,876	9,232																			
\$20,000 under \$50,000.....	25,640	22,903	729,649	100,900	96,226	25,640	561,511	25,640	136,720	3,560	3,402	104,920	13,727	12,568	3,560	85,217	3,555	21,250																			
\$50,000 under \$100,000.....	3,988	3,519	262,848	15,526	13,885	3,983	210,535	3,983	76,117	426	366	28,213	1,553	1,379	426	24,358	426	9,133																			
\$100,000 under \$500,000.....	912	758	151,068	3,304	2,776	912	117,545	911	56,694	79	69	13,020	295	265	79	11,355	79	5,413																			
\$500,000 under \$1,000,000.....	27	20	18,139	88	68	27	14,559	27	7,200	1	1	901	6	6	1	828	1	406																			
\$1,000,000 or more.....	5	4	23,324	17	15	5	20,321	5	10,315	1	-	1,376	2	1	-	-	-	-																			
Returns under \$5,000.....	493,878	84,274	1,144,171	807,538	711,344	319,889	541,210	312,893	83,683	65,897	16,181	1,147,527	125,239	108,520	38,125	58,097	36,644	8,828																			
Returns \$5,000 under \$10,000.....	334,035	243,820	2,424,432	1,122,697	1,095,102	328,456	1,339,738	327,787	220,718	52,289	39,034	374,243	172,320	168,985	50,958	220,635	50,958	36,538																			
Returns \$10,000 or more.....	164,018	148,263	2,910,967	625,599	607,079	163,841	2,068,812	163,736	495,300	30,814	29,382	485,733	111,195	108,368	30,813	397,305	30,808	78,779																			

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
	Buffalo, New York										Canton, Ohio							
Total.....	459,422	263,702	13,077,001	1,306,951	1,253,641	388,880	1,852,334	386,151	344,821	123,224	77,478	1,860,693	349,604	341,989	106,327	538,224	105,737	101,416
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	23,702	12,311	7,162	26,968	26,296	(*)	(*)	(*)	(*)	9,450	1,819	2,881	9,742	9,596	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	16,592	9,952	13,252	24,804	22,705	(*)	(*)	(*)	(*)	4,369	1,819	3,682	6,560	5,244	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	46,674	9,043	72,153	74,969	61,828	30,989	19,334	30,317	2,766	6,114	2,056	9,021	11,284	9,897	4,219	2,160	4,219	310
\$2,000 under \$3,000.....	36,726	9,952	91,132	75,923	68,151	26,714	33,354	26,714	4,836	5,389	2,056	13,024	8,952	8,885	5,030	5,481	5,030	806
\$3,000 under \$4,000.....	32,370	9,043	112,565	65,067	57,674	29,453	58,817	28,109	9,059	10,064	2,056	35,350	15,346	14,254	9,406	21,371	9,406	3,412
\$4,000 under \$5,000.....	31,944	10,966	143,106	67,339	65,248	30,529	81,336	30,378	13,137	9,037	4,011	40,994	21,368	19,907	8,379	20,377	8,379	3,316
\$5,000 under \$6,000.....	30,119	18,649	165,772	90,686	88,959	29,452	87,044	29,150	14,056	7,517	6,060	40,882	25,030	25,030	7,517	18,937	7,225	2,828
\$6,000 under \$7,000.....	50,568	35,360	326,636	165,536	160,900	49,900	180,210	49,750	29,042	18,156	14,722	118,144	64,229	63,571	18,051	61,051	18,061	9,626
\$7,000 under \$8,000.....	39,339	29,486	291,284	149,924	145,220	39,339	158,177	39,339	26,086	11,977	9,350	89,615	38,573	38,281	11,977	54,878	11,831	9,110
\$8,000 under \$9,000.....	42,931	38,974	364,568	158,920	155,417	42,931	214,750	42,931	35,164	8,757	8,611	74,151	31,731	31,439	8,757	45,433	8,611	7,354
\$9,000 under \$10,000.....	22,896	18,868	216,542	86,635	86,333	22,896	130,774	22,896	22,412	12,341	11,684	117,908	41,999	41,999	12,341	75,582	12,341	12,774
\$10,000 under \$15,000.....	63,347	59,921	747,150	236,233	233,694	63,280	492,201	63,230	86,620	14,290	13,670	166,014	52,579	52,109	14,290	112,450	14,290	19,634
\$15,000 under \$20,000.....	10,501	9,967	178,362	39,100	38,467	10,501	128,390	10,501	24,807	2,866	2,866	49,002	11,057	10,957	2,866	37,474	2,866	7,157
\$20,000 under \$50,000.....	8,973	8,375	250,721	35,973	34,689	8,906	186,781	8,846	43,999	2,456	2,243	67,019	9,456	9,236	2,456	53,861	2,450	12,763
\$50,000 under \$100,000.....	944	877	62,290	3,935	3,692	944	48,670	944	16,920	324	276	21,334	1,250	1,157	324	18,327	324	6,845
\$100,000 under \$500,000.....	212	189	32,535	772	659	212	24,918	212	11,625	57	54	8,614	217	197	57	7,525	57	3,577
\$500,000 under \$1,000,000.....	5	5	3,091	17	16	5	2,557	5	1,312	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	3	1	6,184	7	4	3	4,764	3	2,945	2	2	4,203	4	4	2	3,061	2	1,896
Returns under \$5,000.....	189,583	43,028	1,431,867	339,213	305,590	120,511	193,099	118,344	29,834	44,480	7,941	1,103,808	73,478	68,008	27,688	49,646	27,688	7,851
Returns \$5,000 under \$10,000.....	185,854	141,337	1,364,802	651,701	636,829	184,518	770,956	184,518	126,759	58,749	50,426	440,700	201,562	200,321	58,643	255,882	58,060	41,692
Returns \$10,000 or more.....	83,984	79,336	1,280,333	316,037	311,222	83,851	888,280	83,741	188,228	19,995	19,111	316,185	74,563	73,660	19,995	232,697	19,989	51,872
	Charlotte, North Carolina										Chattanooga, Tennessee-Georgia							
Total.....	114,012	74,249	1,811,774	336,516	329,352	91,750	478,980	91,749	94,942	99,400	61,361	1,582,578	291,468	281,602	80,733	324,638	79,407	63,904
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	5,805	6,660	1,542	6,089	6,089	-	-	-	-	6,094	3,677	2,273	7,257	6,676	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	5,480	6,660	4,282	8,435	7,170	-	-	-	-	(*)	3,677	2,468	4,573	4,137	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	9,296	4,503	12,950	17,399	16,443	5,476	3,130	5,476	446	13,878	6,424	20,628	28,783	26,598	7,893	4,598	7,893	656
\$2,000 under \$3,000.....	10,167	4,503	26,251	29,460	25,318	7,656	7,677	7,656	1,148	9,563	6,424	24,781	25,489	24,709	6,837	6,452	6,196	827
\$3,000 under \$4,000.....	7,944	8,810	27,656	26,550	24,369	5,718	6,630	5,718	1,001	11,864	4,878	40,677	30,870	29,444	11,104	16,744	11,104	2,541
\$4,000 under \$5,000.....	13,420	8,810	60,460	40,268	39,494	11,826	27,060	11,826	4,132	8,724	5,227	39,089	25,530	24,554	7,319	18,261	6,632	2,767
\$5,000 under \$6,000.....	7,439	4,549	40,227	23,691	23,408	7,439	20,038	7,439	3,190	9,483	6,190	52,530	29,181	27,959	9,483	27,269	9,483	4,241
\$6,000 under \$7,000.....	6,239	6,239	24,477	24,335	24,335	5,561	20,095	5,561	3,091	8,614	7,829	55,958	31,819	31,034	8,614	26,271	8,614	4,079
\$7,000 under \$8,000.....	9,845	7,807	72,608	30,801	30,801	9,845	41,608	9,845	6,814	7,768	7,768	58,483	32,065	32,425	7,768	29,278	7,768	4,612
\$8,000 under \$9,000.....	7,807	7,174	65,855	25,807	25,665	7,807	39,389	7,807	6,477	3,122	3,122	26,517	9,881	9,881	16,617	3,122	2,733	
\$9,000 under \$10,000.....	6,891	5,484	65,427	22,362	22,362	6,891	38,411	6,891	6,638	3,808	3,662	35,676	15,852	15,852	3,808	16,383	3,808	2,644
\$10,000 under \$15,000.....	15,858	15,594	187,933	54,681	54,333	15,858	122,218	15,858	21,277	10,285	9,691	121,584	37,130	36,792	10,285	81,401	10,285	14,367
\$15,000 under \$20,000.....	3,854	3,854	65,607	15,864	15,566	3,854	44,228	3,854	8,205	1,723	1,412	28,910	5,464	5,207	1,723	21,933	1,723	4,329
\$20,000 under \$50,000.....	3,274	2,933	90,052	12,108	11,664	3,274	68,653	3,274	16,228	1,161	1,156	36,452	5,312	5,174	1,161	28,681	1,161	6,903
\$50,000 under \$100,000.....	440	398	29,133	1,842	1,646	435	22,705	435	8,069	288	240	19,451	964	906	288	16,542	288	6,191
\$100,000 under \$500,000.....	105	96	15,267	411	378	105	12,082	104	5,615	87	80	15,466	291	252	86	12,860	86	6,315
\$500,000 under \$1,000,000.....	2	1	1,027	9	9	2	896	2	471	1	1	540	3	2	1	511	1	251
\$1,000,000 or more.....	4	4	4,909	18	18	4	4,162	4	2,141	1	1	1,098	4	2	1	646	1	423
Returns under \$5,000.....	52,254	20,116	133,114	124,445	119,168	30,676	44,498	30,676	6,726	53,058	20,207	1,129,914	122,504	116,117	34,391	46,245	33,064	6,817
Returns \$5,000 under \$10,000.....	38,220	31,253	284,732	127,138	126,571	37,542	159,540	37,542	26,210	32,796	28,572	229,163	119,798	117,150	32,796	115,818	32,796	18,309
Returns \$10,000 or more.....	23,538	22,881	393,929	84,933	83,614	23,533	274,943	23,532	62,006	13,547	12,582	223,500	49,167	48,335	13,546	162,574	13,546	38,778

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Chicago, Illinois																		
Total.....	2,581,895	1,368,305	19,377,910	7,022,130	6,712,631	2,197,734	12,525,332	2,176,542	2,583,957	449,758	249,103	13,001,485	1,281,111	1,227,011	370,262	1,820,524	367,733	360,740
No adjusted gross income.....	8,983	4,930	216,062	21,386	18,794	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	136,519	3,648	43,126	166,928	157,319	-	-	-	-	25,044	1,355	6,335	31,039	30,221	-	-	-	-
\$600 under \$1,000.....	109,997	4,431	86,485	138,855	126,514	20,841	1,159	20,841	164	21,586	2,046	17,192	30,810	28,429	2,976	161	2,976	23
\$1,000 under \$2,000.....	242,948	24,929	357,067	382,544	336,392	167,466	92,617	162,653	13,142	44,036	5,500	63,250	67,696	62,009	16,630	32,032	2,354	
\$2,000 under \$3,000.....	165,327	36,601	410,044	319,219	272,683	127,910	158,111	122,688	23,342	40,010	8,846	98,518	83,610	76,282	33,303	28,392	4,904	
\$3,000 under \$4,000.....	188,140	42,364	660,026	367,889	335,386	174,581	346,521	168,290	54,082	36,048	13,324	125,297	81,078	73,595	58,041	30,463	8,859	
\$4,000 under \$5,000.....	190,311	65,823	853,249	450,087	424,139	179,004	463,250	176,803	74,641	37,258	15,134	165,513	101,638	96,893	81,452	34,081	12,665	
\$5,000 under \$6,000.....	202,165	78,708	1,117,364	467,532	438,645	196,376	676,273	194,753	112,329	34,620	21,038	189,095	94,017	86,284	31,642	104,266	31,642	16,588
\$6,000 under \$7,000.....	200,159	121,125	1,301,421	615,171	595,230	196,010	734,661	195,721	121,669	38,950	28,113	254,786	128,153	125,495	37,516	137,840	37,516	22,381
\$7,000 under \$8,000.....	183,909	136,900	1,376,736	627,318	612,906	182,576	783,577	182,576	129,434	32,253	26,191	241,315	109,723	107,054	32,253	137,850	32,110	21,916
\$8,000 under \$9,000.....	176,199	142,120	1,496,897	607,862	598,412	176,199	901,759	175,909	151,845	43,314	39,852	369,594	177,033	173,765	43,248	204,824	43,248	33,272
\$9,000 under \$10,000.....	174,292	148,806	1,654,322	638,378	626,488	173,481	1,023,818	173,192	174,475	17,813	14,415	169,537	77,675	76,738	17,149	98,616	17,149	16,950
\$10,000 under \$15,000.....	426,739	395,430	5,077,656	1,556,113	1,532,658	426,484	3,425,299	426,316	608,976	54,588	52,231	651,375	206,218	203,279	54,588	434,287	54,588	76,504
\$15,000 under \$20,000.....	93,133	86,554	1,574,454	343,431	335,193	92,999	1,154,514	92,999	225,563	11,407	10,028	194,466	42,989	41,078	11,407	143,207	11,407	28,287
\$20,000 under \$50,000.....	69,500	62,818	1,981,453	264,972	252,820	69,362	1,577,550	69,357	389,571	10,362	9,075	291,930	40,482	38,032	10,357	231,526	10,352	57,204
\$50,000 under \$100,000.....	11,347	10,390	751,738	43,040	39,637	11,332	642,507	11,332	235,283	1,374	1,208	92,998	5,314	4,875	1,374	78,724	1,374	29,476
\$100,000 under \$500,000.....	3,001	2,626	495,002	10,953	9,574	2,990	413,515	2,989	200,172	390	9,339	62,589	1,462	1,260	387	50,510	387	24,405
\$500,000 under \$1,000,000.....	88	71	58,353	315	268	88	48,326	88	26,102	13	7	6,999	27	24	10	5,350	10	2,847
\$1,000,000 or more.....	37	30	98,582	135	113	35	81,877	35	43,168	3	2	4,049	12	11	3	3,940	3	2,109
Returns under \$5,000.....	1,041,325	182,726	12,393,933	1,846,909	1,671,227	669,802	1,061,658	651,276	165,371	204,670	46,603	1,472,749	398,002	369,117	130,325	189,587	127,944	28,804
Returns \$5,000 under \$10,000.....	936,725	627,659	6,946,740	2,956,262	2,871,681	924,641	4,120,087	922,150	689,751	166,953	129,611	1,224,328	586,602	569,336	161,811	683,395	161,667	111,105
Returns \$10,000 or more.....	603,845	557,919	10,037,237	2,218,959	2,169,723	603,290	7,343,587	603,116	1,728,835	78,135	72,889	1,304,407	296,506	288,559	78,127	947,542	78,122	220,831
Cincinnati, Ohio-Indiana-Kentucky																		
Cleveland, Ohio																		
Total.....	722,876	400,066	15,375,682	2,013,799	1,927,920	623,818	3,428,151	619,351	721,263	297,997	176,136	11,996,554	841,206	811,784	253,176	1,234,256	251,660	237,961
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	39,845	-	12,542	41,741	39,845	-	-	-	-	17,126	-	5,318	18,374	18,230	-	-	-	-
\$600 under \$1,000.....	22,377	-	19,000	25,742	25,122	4,077	316	4,077	22	10,817	-	8,814	13,391	12,961	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	53,939	5,125	79,130	86,213	71,022	35,516	17,103	34,859	2,487	28,096	7,352	42,677	54,453	49,151	16,091	9,005	15,292	1,273
\$2,000 under \$3,000.....	64,712	13,738	163,754	120,836	107,451	52,282	69,019	50,715	10,271	24,348	7,921	61,246	47,104	44,435	21,759	20,978	3,203	
\$3,000 under \$4,000.....	25,731	17,306	197,370	111,868	105,142	53,233	99,820	52,429	15,418	20,529	5,739	71,040	49,797	46,907	32,007	18,080	4,893	
\$4,000 under \$5,000.....	47,347	12,781	212,542	104,821	96,271	43,994	117,464	42,679	18,812	26,609	12,919	116,814	64,668	59,304	61,524	25,748	9,813	
\$5,000 under \$6,000.....	55,173	28,142	304,692	146,353	141,447	54,224	167,239	54,224	27,296	32,932	18,329	181,237	87,968	85,340	32,789	103,223	32,789	16,659
\$6,000 under \$7,000.....	67,029	44,095	433,359	203,584	195,277	66,833	242,179	66,833	39,663	23,501	20,706	151,019	85,183	83,403	77,466	23,072	12,035	
\$7,000 under \$8,000.....	61,697	48,534	460,897	206,072	199,721	61,040	266,226	61,040	43,970	19,733	15,660	146,750	73,723	71,638	19,733	80,993	19,733	13,029
\$8,000 under \$9,000.....	60,252	51,266	512,098	225,995	221,976	60,252	299,408	60,252	49,999	21,851	18,286	185,932	71,804	70,502	21,851	114,507	21,851	19,096
\$9,000 under \$10,000.....	46,380	42,434	438,862	185,164	184,507	46,380	265,077	46,380	44,758	16,208	16,208	155,035	64,646	64,503	16,208	95,713	16,064	15,675
\$10,000 under \$15,000.....	103,502	96,910	1,232,353	388,006	381,760	103,368	832,347	103,318	147,764	39,556	37,755	472,231	145,875	143,751	39,556	316,703	39,556	55,774
\$15,000 under \$20,000.....	21,526	20,285	363,190	83,049	80,637	21,526	267,956	21,526	52,197	8,890	8,375	151,528	35,269	34,788	8,890	111,139	8,890	21,721
\$20,000 under \$50,000.....	17,590	15,577	518,460	65,829	62,100	17,590	412,982	17,522	103,918	5,825	5,420	164,230	22,695	21,690	5,825	133,073	5,825	32,474
\$50,000 under \$100,000.....	2,760	2,471	181,983	10,820	9,883	2,760	152,872	2,754	55,949	828	773	54,789	3,052	2,775	828	47,798	828	17,412
\$100,000 under \$500,000.....	695	602	114,923	2,508	2,188	691	92,735	691	44,804	151	132	25,252	584	508	150	21,628	150	10,762
\$500,000 under \$1,000,000.....	29	20	18,801	102	89	29	15,871	28	8,393	4	2	2,688	12	10	4	2,225	4	1,375
\$1,000,000 or more.....	25	21	116,578	79	67	25	109,537	25	55,509	4	1	6,023	9	7	4	5,236	4	2,731
Returns under \$5,000.....	286,217	49,710	1,679,489	496,238	448,268	189,102	303,723	184,758	47,043	128,513	34,490	2,299,841	250,388	232,871	83,979	124,551	82,894	19,218
Returns \$5,000 under \$10,000.....	290,532	214,471	2,149,907	967,168	942,927	288,729	1,240,129	288,729	205,658	114,226	89,189	819,973	383,323	375,385	113,939	471,902	113,509	76,493
Returns \$10,000 or more.....	146,126	135,885	2,546,286	550,393	536,724	145,987	1,884,299	145,864	468,535	55,258	52,457	876,741	207,496	203,528	55,257	637,803	55,257	142,250
Columbus, Ohio																		

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Dallas, Texas																		
Total.....	459,845	285,829	3,098,708	1,328,995	1,286,972	368,221	1,891,843	365,440	384,235	131,404	78,333	867,629	373,415	358,889	106,975	528,914	105,534	98,220
No adjusted gross income.....	3,511	(*)	218,647	9,850	8,190	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	31,137	5,251	10,257	43,221	40,838	-	-	6,204	48	11,044	289	4,220	13,768	13,334	-	-	-	-
\$600 under \$1,000.....	26,361	10,778	21,166	36,057	34,261	6,347	331	2,268	48	7,618	663	6,089	8,569	8,281	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	40,239	16,117	60,725	70,354	64,300	25,843	15,743	23,843	3,997	11,979	2,319	16,787	17,831	15,449	8,487	3,932	8,198	534
\$2,000 under \$3,000.....	36,282	25,485	92,170	89,716	84,652	23,843	26,847	44,285	11,415	7,987	1,741	20,057	14,412	11,981	5,843	7,816	5,699	1,178
\$3,000 under \$4,000.....	51,252	179,750	130,990	124,278	124,278	45,731	76,109	44,285	11,415	10,967	2,840	37,158	19,600	16,792	10,301	19,768	10,156	3,050
\$4,000 under \$5,000.....	33,023	21,938	149,542	93,164	88,619	30,618	69,313	29,680	10,769	7,148	2,739	32,213	14,338	7,003	19,943	7,003	3,180	
\$5,000 under \$6,000.....	34,422	23,194	189,851	110,684	108,093	32,429	93,726	32,286	14,718	6,080	4,486	33,688	22,334	21,523	6,080	15,634	6,080	2,452
\$6,000 under \$7,000.....	28,598	24,186	185,659	105,036	104,178	28,598	94,319	28,598	14,585	8,126	7,175	51,283	29,982	29,027	7,460	24,201	7,315	3,527
\$7,000 under \$8,000.....	28,132	22,206	210,891	95,471	93,815	28,132	120,583	28,132	19,915	14,938	12,675	112,374	58,262	14,938	58,262	14,938	9,961	
\$8,000 under \$9,000.....	37,176	31,901	314,624	131,479	129,390	37,176	188,566	37,176	31,130	14,550	14,550	124,742	58,179	56,560	14,550	70,715	14,550	11,387
\$9,000 under \$10,000.....	22,816	21,736	218,134	98,076	97,139	22,816	121,508	22,816	19,985	7,670	6,859	73,298	30,690	30,545	7,670	43,837	7,670	7,312
\$10,000 under \$15,000.....	58,810	54,621	701,790	209,166	206,464	58,810	472,671	58,810	83,242	17,159	15,920	203,030	62,758	61,420	17,159	138,138	17,108	24,527
\$15,000 under \$20,000.....	14,478	13,640	246,152	54,785	53,812	14,478	177,254	14,478	34,340	3,344	3,227	56,444	11,463	10,940	3,344	42,253	3,344	7,910
\$20,000 under \$50,000.....	11,496	10,373	322,115	42,915	41,476	11,496	254,970	11,496	61,480	2,447	2,365	68,116	8,886	8,448	2,447	56,686	2,447	13,284
\$50,000 under \$100,000.....	1,606	1,422	105,816	6,217	5,868	1,601	88,974	1,601	32,335	309	294	20,627	1,238	1,169	309	18,171	309	6,711
\$100,000 under \$500,000.....	480	417	78,824	1,728	1,522	473	64,885	473	30,372	49	46	6,648	184	166	49	5,610	49	2,540
\$500,000 under \$1,000,000.....	19	19	13,565	70	61	18	12,327	18	6,113	2	1	1,372	7	6	2	1,096	2	668
\$1,000,000 or more.....	6	6	16,326	18	15	6	13,716	6	7,522	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	221,805	82,108	1,494,963	473,352	445,138	132,381	188,343	129,854	28,497	56,728	10,735	116,008	89,433	80,825	32,964	51,475	31,720	7,943
Returns \$5,000 under \$10,000.....	151,145	123,223	1,119,157	540,746	532,615	149,152	618,703	149,009	100,333	51,365	45,744	395,383	199,446	195,915	50,699	215,484	50,554	34,639
Returns \$10,000 or more.....	86,895	80,498	1,484,588	314,898	309,219	86,688	1,084,797	86,576	255,405	23,311	21,853	356,236	84,536	82,149	23,311	261,954	23,261	55,640
Dayton, Ohio																		
Total.....	255,965	165,341	1,910,431	744,801	722,463	223,977	1,226,423	221,738	239,067	392,289	228,955	2,632,842	1,140,763	1,097,048	327,199	1,516,892	320,812	287,747
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	10,961	6,999	3,982	13,744	12,741	-	-	-	-	19,542	-	5,196	20,191	20,191	-	-	-	-
\$600 under \$1,000.....	9,301	6,999	7,837	12,526	11,421	3,375	176	3,375	25	18,561	10,806	14,673	22,382	20,796	5,258	262	5,258	36
\$1,000 under \$2,000.....	21,246	4,323	31,853	36,930	33,544	14,072	6,231	12,770	868	39,192	9,166	58,167	71,806	62,237	27,127	13,734	27,127	1,953
\$2,000 under \$3,000.....	17,267	6,264	44,020	32,919	28,296	12,866	18,868	12,723	2,782	26,505	16,593	65,245	61,519	55,682	19,049	23,605	17,751	3,513
\$3,000 under \$4,000.....	19,507	7,544	67,635	38,561	35,163	19,215	35,676	18,564	5,549	38,658	12,593	136,241	91,992	84,415	34,945	59,240	30,907	8,848
\$4,000 under \$5,000.....	14,605	7,544	65,212	41,710	40,707	12,992	31,560	12,849	5,102	27,524	12,211	123,652	70,761	65,211	24,352	58,286	23,921	9,258
\$5,000 under \$6,000.....	21,064	11,644	114,862	66,626	63,687	20,413	59,824	20,413	9,452	24,420	13,021	134,906	69,581	66,841	23,484	65,771	23,484	10,514
\$6,000 under \$7,000.....	20,705	16,668	133,755	65,292	64,354	20,705	75,492	20,705	11,950	35,268	22,557	229,801	113,776	112,696	33,826	119,485	33,682	19,677
\$7,000 under \$8,000.....	21,643	18,221	163,713	71,258	70,828	21,643	99,888	21,643	16,366	39,720	31,737	297,590	154,672	152,581	38,927	147,224	38,784	24,021
\$8,000 under \$9,000.....	20,640	17,893	177,440	70,465	69,528	20,640	108,991	20,640	17,908	20,794	17,786	176,077	79,450	79,163	20,650	97,937	20,506	16,139
\$9,000 under \$10,000.....	18,265	17,590	174,031	74,450	74,450	18,265	105,505	18,265	17,672	27,027	24,143	255,204	100,940	99,572	27,027	145,710	27,027	24,437
\$10,000 under \$15,000.....	44,528	42,782	529,222	161,393	159,797	44,528	364,188	44,528	64,420	51,410	49,019	609,095	193,511	190,929	51,344	384,619	51,228	67,091
\$15,000 under \$20,000.....	8,793	8,361	149,261	29,385	29,005	8,793	115,539	8,793	22,730	11,768	10,876	197,035	43,894	42,916	11,667	137,086	11,601	26,135
\$20,000 under \$50,000.....	5,322	5,169	151,314	21,664	21,323	5,322	119,927	5,322	28,916	8,448	7,864	244,435	34,481	33,151	8,377	181,882	8,377	43,386
\$50,000 under \$100,000.....	980	910	65,879	3,997	3,806	980	57,263	980	21,198	964	905	63,028	3,845	3,550	964	51,883	959	18,368
\$100,000 under \$500,000.....	161	140	24,364	590	523	161	20,842	161	9,993	194	171	30,785	721	623	194	24,839	193	11,572
\$500,000 under \$1,000,000.....	3	2	2,040	5	3	3	1,673	3	939	7	6	4,611	29	22	7	3,808	7	2,045
\$1,000,000 or more.....	3	1	6,559	6	4	3	4,781	3	3,197	1	1	1,530	3	3	1	1,522	1	753
Returns under \$5,000.....	93,858	25,960	1,217,991	179,669	165,152	62,520	92,511	60,281	14,326	172,268	50,868	1,388,745	345,858	315,000	110,731	155,126	104,563	23,608
Returns \$5,000 under \$10,000.....	102,317	82,016	763,802	348,091	342,847	101,666	449,700	101,666	73,349	147,229	109,244	1,093,578	518,420	510,853	143,914	576,127	143,482	94,789
Returns \$10,000 or more.....	59,791	57,365	928,639	217,040	214,463	59,791	684,213	59,791	151,392	72,792	68,843	1,150,519	276,484	271,195	72,555	785,639	72,366	169,350
Davenport-Rock Island-Moline, Iowa-Illinois																		
Total.....	131,404	78,333	867,629	373,415	358,889	106,975	528,914	105,534	98,220	131,404	78,333	867,629	373,415	358,889	106,975	528,914	105,534	98,220
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	11,044	289	4,220	13,768	13,334	-	-	-	-	11,044	289	4,220	13,768	13,334	-	-	-	-
\$600 under \$1,000.....	7,618	663	6,089	8,569	8,281	(*)	(*)	(*)	(*)	7,618	663	6,089	8,569	8,281	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	11,979	2,319	16,787	17,831	15,449	8,487	3,932	8,198	534	11,979	2,319	16,787	17,831	15,449	8,487	3,932	8,198	534
\$2,000 under \$3,000.....	7,987	1,741	20,057	14,412	11,981	5,843	7,816	5,699	1,178	7,987	1,741	20,057	14,412	11,981	5,843	7,816	5,699	1,178
\$3,000 under \$4,000.....	10,967	2,840	37,158	19,600	16,792	10,301	19,768	10,156	3,050	10,967	2,840	37,158	19,					

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																			
																			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)															
Des Moines, Iowa																			Detroit, Michigan																		
Total.....	91,874	54,411	1,638,018	254,681	242,489	77,226	390,523	77,016	76,756	1,467,162	845,941	11,138,440	4,101,332	3,951,834	1,262,000	7,233,104	1,256,638	1,450,326																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	-	5,959	-	-	-	-																			
Under \$600.....	6,819	-	2,027	6,819	6,819	-	-	-	-	84,993	2,481	25,749	93,060	90,766	-	-	-	-																			
\$600 under \$1,000.....	(*)	-	1,512	(*)	(*)	(*)	(*)	(*)	(*)	56,038	2,481	44,628	75,571	72,020	7,773	476	7,773																				
\$1,000 under \$2,000.....	11,407	5,435	13,055	12,749	10,322	4,962	2,912	7,253	774	137,918	20,842	205,003	229,572	206,879	99,053	53,456	97,051																				
\$2,000 under \$3,000.....	9,814	3,808	34,249	20,389	17,725	8,719	15,042	8,719	2,335	94,909	23,581	233,786	172,086	145,548	75,695	96,953	74,213																				
\$3,000 under \$4,000.....	5,571	3,808	24,072	17,138	15,757	5,285	9,418	5,142	1,479	99,417	24,703	345,356	192,588	177,330	92,920	181,533	149,945																				
\$4,000 under \$5,000.....	7,523	4,045	40,967	20,989	18,848	7,523	21,117	7,523	3,493	87,332	36,242	397,084	218,677	201,340	83,435	204,789	83,288																				
\$5,000 under \$6,000.....	10,996	6,331	70,441	31,699	30,081	10,996	39,618	10,996	6,309	82,541	43,143	456,459	211,924	194,438	82,541	259,525	82,394																				
\$6,000 under \$7,000.....	7,617	6,808	55,917	22,613	22,613	7,617	34,259	7,617	5,595	76,339	20,842	821,189	365,414	353,933	125,464	475,068	125,170																				
\$7,000 under \$8,000.....	6,852	6,186	58,343	24,838	24,838	6,852	34,900	6,852	5,700	131,041	99,985	980,349	403,899	397,532	130,107	591,205	130,107																				
\$8,000 under \$9,000.....	3,665	3,522	33,762	18,035	18,035	3,665	17,820	3,665	2,850	104,893	89,541	891,720	386,478	383,889	104,746	528,356	104,746																				
\$9,000 under \$10,000.....	13,761	12,666	165,419	49,408	48,701	13,756	109,298	13,689	19,314	88,648	77,261	843,707	331,898	329,976	88,501	521,207	88,501																				
\$10,000 under \$15,000.....	2,578	2,443	43,978	9,722	9,421	2,578	31,114	2,578	5,944	268,622	19,314	3,230,788	1,023,575	1,012,322	268,554	2,185,485	268,450																				
\$15,000 under \$20,000.....	1,970	1,894	56,870	7,280	7,087	1,970	45,677	1,970	11,110	57,459	60,673	1,027,619	222,880	219,588	60,673	771,982	60,621																				
\$20,000 under \$50,000.....	290	270	18,749	1,072	1,007	290	15,739	290	5,639	36,101	36,101	1,022,526	142,392	137,060	36,101	826,121	36,091																				
\$50,000 under \$100,000.....	55	50	8,996	205	175	55	7,497	55	3,555	4,688	4,688	335,915	20,107	18,907	5,091	291,028	5,075																				
\$100,000 under \$500,000.....	1	1	3,595	3	3	1	3,590	1	2,453	1,284	1,170	205,458	4,574	4,144	1,282	177,033	1,282																				
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	44	38	29,343	171	149	44	25,133	44																				
\$1,000,000 or more.....	36,568	10,195	180,981	68,819	61,681	21,925	29,895	21,782	4,595	20	15	50,815	68	54	20	43,755	20																				
Returns under \$5,000.....	36,568	10,195	180,981	68,819	61,681	21,925	29,895	21,782	4,595	562,740	109,248	1,242,553	987,954	899,842	358,876	537,208	354,137																				
Returns \$5,000 under \$10,000.....	36,651	26,891	259,429	118,173	114,414	36,651	147,714	36,651	24,146	386,268	386,268	3,993,424	1,699,613	1,659,768	531,358	2,375,361	530,918																				
Returns \$10,000 or more.....	18,654	17,325	297,607	67,689	66,393	18,649	212,915	18,582	48,015	371,835	350,424	5,902,464	1,413,766	1,392,225	372,765	4,320,536	371,582																				
Duluth - Superior, Minnesota - Wisconsin																			El Paso, Texas																		
Total.....	105,206	57,714	1,611,449	289,755	274,993	83,434	354,634	81,278	64,154	114,755	69,690	1,649,097	398,917	394,875	88,479	345,395	87,814	63,721																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	10,756	-	3,424	14,170	12,524	-	-	-	-	2,671	-	1,862	6,779	6,779	-	-	-	-																			
\$600 under \$1,000.....	4,118	3,089	3,156	7,601	6,271	(*)	(*)	(*)	(*)	5,006	(*)	3,957	13,158	13,013	(*)	(*)	(*)																				
\$1,000 under \$2,000.....	10,067	3,649	15,266	13,846	11,924	8,569	4,757	7,895	679	12,859	2,882	18,885	25,990	24,305	8,440	4,276	8,440																				
\$2,000 under \$3,000.....	7,138	3,649	18,854	13,563	13,131	5,261	9,141	5,261	1,392	16,888	4,882	43,104	44,860	44,051	11,996	15,479	11,331																				
\$3,000 under \$4,000.....	9,280	2,770	32,347	18,485	16,473	8,499	16,454	7,161	2,332	7,289	4,346	25,027	33,578	33,578	3,505	6,405	3,505																				
\$4,000 under \$5,000.....	5,887	2,770	26,000	16,491	16,348	5,076	12,222	5,076	1,932	10,764	8,770	48,146	48,705	48,705	9,305	12,788	9,305																				
\$5,000 under \$6,000.....	6,507	3,838	36,442	25,948	24,312	5,833	14,054	5,689	2,240	8,854	6,196	47,948	36,558	36,558	8,854	17,491	8,854																				
\$6,000 under \$7,000.....	11,465	10,127	75,595	43,161	42,352	10,791	38,411	10,791	5,940	13,419	11,946	87,120	58,969	58,969	12,610	39,672	12,610																				
\$7,000 under \$8,000.....	12,257	9,562	90,600	38,963	36,124	12,257	54,382	12,257	8,953	6,658	4,653	50,513	17,958	17,958	6,658	32,090	6,658																				
\$8,000 under \$9,000.....	10,521	8,923	90,009	33,278	32,461	9,847	56,730	9,847	5,543	5,227	4,562	43,865	20,897	20,753	5,227	24,965	5,227																				
\$9,000 under \$10,000.....	5,813	4,997	54,260	21,992	21,992	5,813	32,697	5,813	5,472	7,755	7,755	72,767	34,387	34,387	7,755	41,812	7,755																				
\$10,000 under \$15,000.....	8,030	7,574	93,621	28,922	28,281	8,030	61,334	8,030	10,691	9,694	9,046	116,507	40,917	40,229	9,694	75,282	9,694																				
\$15,000 under \$20,000.....	1,503	1,503	24,714	5,891	5,689	1,503	17,700	1,503	3,335	2,315	1,979	39,748	8,621	8,185	2,315	30,185	2,315																				
\$20,000 under \$50,000.....	1,097	1,097	29,159	4,894	4,653	1,097	21,793	1,097	4,889	1,237	1,161	33,440	5,054	4,848	1,237	27,289	1,237																				
\$50,000 under \$100,000.....	158	132	9,592	710	632	158	7,651	158	2,692	166	157	10,903	633	565	166	9,110	166																				
\$100,000 under \$500,000.....	32	24	6,230	110	84	32	4,862	32	2,462	36	28	5,676	136	117	36	5,072	36																				
\$500,000 under \$1,000,000.....	1	-	526	2	1	1	319	1	200	4	3	2,388	14	12	4	2,308	4																				
\$1,000,000 or more.....	1	1	2,146	5	5	1	2,089	1	1,397	1	1	1,146	5	5	1	1,129	1																				
Returns under \$5,000.....	47,822	9,938	198,555	85,881	78,406	28,072	42,615	26,059	6,340	59,388	22,203	1,137,076	174,767	172,288	33,921	38,990	33,257																				
Returns \$5,000 under \$10,000.....	46,563	37,446	346,905	163,342	157,242	44,542	196,273	44,398	32,148	41,913	35,111	302,213	168,770	168,626	41,105	156,030	41,105																				
Returns \$10,000 or more.....	10,821	10,330	165,988	40,533	39,345	10,821	115,748	10,821	25,668	13,453	12,375	209,808	55,380	53,961	13,453	150,376	13,453																				

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Flint, Michigan																		
Total.....	154,140	98,129	1,208,764	455,401	440,839	133,746	782,717	133,746	154,452	151,555	94,344	1,000,615	420,319	379,802	120,529	593,002	117,711	120,019
No adjusted gross income.....	(*)	-	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	7,199		2,118	7,786	7,346	-	-	-	-	5,837		1,656	6,865	6,865	-	-	-	-
\$600 under \$1,000.....	4,415		3,294	5,189	5,189	-	-	-	-	7,274		6,086	13,006	12,308	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	10,215	5,819	15,002	19,767	16,283	6,586	3,368	6,586	480	15,855	7,942	22,851	34,476	29,420	8,081	3,227	8,081	457
\$2,000 under \$3,000.....	13,486		32,951	28,729	26,365	10,524	13,802	10,524	2,062	16,323	6,357	39,801	31,148	25,729	11,908	15,476	11,761	2,294
\$3,000 under \$4,000.....	8,341		28,660	22,224	18,219	6,565	12,033	6,565	1,803	15,195	8,305	51,961	44,568	39,532	10,228	11,606	9,404	1,676
\$4,000 under \$5,000.....	9,005	8,409	40,173	21,054	20,907	8,858	22,260	8,858	3,576	11,777	6,296	53,037	30,256	23,573	11,565	22,392	10,741	3,278
\$5,000 under \$6,000.....	10,460	5,924	57,155	25,392	23,790	10,460	32,653	10,460	5,268	9,129	5,260	50,154	23,554	20,021	8,982	25,700	8,835	3,823
\$6,000 under \$7,000.....	10,891	7,553	70,277	34,073	34,073	10,891	38,844	10,891	6,292	11,650	9,597	75,258	39,796	35,439	11,650	37,075	10,973	5,124
\$7,000 under \$8,000.....	16,311	12,307	122,000	53,749	53,081	16,311	72,216	16,311	12,046	14,979	11,593	112,244	42,286	40,637	14,979	67,709	14,832	10,957
\$8,000 under \$9,000.....	10,226	7,409	87,213	32,732	32,732	10,226	54,567	10,226	9,405	12,711	10,658	107,950	47,451	44,742	12,711	60,601	12,711	10,023
\$9,000 under \$10,000.....	13,014	12,868	124,253	49,617	49,617	13,014	77,627	13,014	12,965	8,275	7,598	77,227	26,179	25,502	8,275	49,888	8,275	8,109
\$10,000 under \$15,000.....	28,696	26,842	343,548	112,982	112,056	28,696	230,839	28,696	40,827	13,064	12,278	154,062	46,460	45,024	12,999	98,791	12,999	17,264
\$15,000 under \$20,000.....	7,157	6,765	121,710	24,934	24,595	7,157	93,203	7,157	18,271	2,837	2,642	48,769	10,237	9,047	2,837	32,939	2,786	6,134
\$20,000 under \$50,000.....	3,902	3,708	103,554	14,362	13,888	3,902	83,362	3,902	19,527	4,899	4,430	139,294	18,007	16,224	4,899	109,670	4,899	26,810
\$50,000 under \$100,000.....	462	452	28,728	1,852	1,784	462	24,872	462	8,841	545	498	36,591	2,149	1,944	545	30,788	545	11,148
\$100,000 under \$500,000.....	83	69	14,670	303	263	83	12,637	83	6,672	163	144	25,796	599	516	162	21,784	162	10,104
\$500,000 under \$1,000,000.....	4	4	2,761	17	13	4	2,172	4	1,400	8	7	5,181	2	2	8	4,545	8	2,393
\$1,000,000 or more.....	7	2	11,113	14	11	7	8,262	7	5,019	1	-	1,191	2	2	1	751	1	418
Returns under \$5,000.....	52,928	14,226	121,781	105,375	94,935	32,534	51,464	32,534	7,921	73,294	29,640	166,900	163,571	140,680	42,480	52,762	40,685	7,713
Returns \$5,000 under \$10,000.....	60,902	46,061	460,897	195,563	193,293	60,902	275,907	60,902	45,975	56,744	44,705	422,832	179,267	166,341	56,597	240,973	55,626	38,036
Returns \$10,000 or more.....	40,311	37,842	626,086	154,462	152,611	40,311	455,347	40,311	100,596	21,518	19,999	410,883	77,481	72,782	21,452	299,267	21,401	74,270
Fort Lauderdale - Hollywood, Florida																		
Total.....	219,526	141,191	1,340,236	642,019	624,720	183,847	779,019	181,555	148,486	126,733	75,891	1,778,313	349,701	339,897	103,556	460,910	102,088	85,410
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	9,640		3,004	12,952	10,971	-	-	-	-	9,789		2,766	11,921	11,325	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	6,942	6,469	5,343	12,679	12,679	(*)	(*)	(*)	(*)	5,491		5,491	5,491	5,491	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	27,433		38,414	42,925	40,233	17,547	8,436	17,547	1,205	10,810	4,638	15,028	16,870	15,608	7,937	3,980	7,937	562
\$2,000 under \$3,000.....	16,735	4,477	42,138	34,874	32,193	13,769	15,668	13,117	2,159	11,924	6,080	30,487	29,724	28,165	8,064	8,584	7,915	1,258
\$3,000 under \$4,000.....	22,667	13,622	80,728	60,752	58,944	20,261	31,030	20,118	4,829	13,185	6,080	45,720	35,517	35,368	11,847	19,274	11,847	3,020
\$4,000 under \$5,000.....	26,660	21,542	120,201	88,927	86,035	24,134	48,715	22,831	7,193	9,055	4,396	40,786	21,453	20,639	8,660	19,337	7,995	2,920
\$5,000 under \$6,000.....	22,005	14,165	121,183	63,383	62,588	22,005	65,394	21,862	10,248	11,704	10,102	64,163	41,755	40,127	11,704	25,283	11,406	3,687
\$6,000 under \$7,000.....	17,440	15,199	112,017	63,113	61,524	17,440	57,005	17,440	9,083	13,465	11,470	86,712	37,970	36,502	13,465	50,465	13,316	7,864
\$7,000 under \$8,000.....	15,009	13,563	112,048	55,961	55,389	14,866	62,813	14,866	10,209	6,149	5,484	46,531	19,039	18,741	6,149	25,679	6,149	4,105
\$8,000 under \$9,000.....	12,685	12,685	107,343	55,279	55,279	12,685	56,742	12,685	9,147	6,065	6,065	52,196	24,113	24,113	6,065	26,827	5,916	4,231
\$9,000 under \$10,000.....	7,217	6,423	68,377	23,813	23,670	7,217	43,177	7,217	4,586	4,586	4,586	43,383	17,015	17,015	4,586	25,298	4,586	4,157
\$10,000 under \$15,000.....	23,397	22,492	279,599	86,779	86,044	23,329	187,803	23,280	32,846	17,171	16,373	205,832	63,227	62,046	17,171	135,898	17,118	23,572
\$15,000 under \$20,000.....	5,513	5,124	92,986	18,258	17,691	5,513	69,999	5,513	13,674	3,010	2,836	51,760	9,993	9,611	3,010	37,873	3,010	7,163
\$20,000 under \$50,000.....	3,689	3,297	104,375	13,068	12,409	3,689	84,642	3,689	20,738	2,510	2,376	73,239	9,553	9,331	2,510	58,581	2,505	13,904
\$50,000 under \$100,000.....	436	385	28,055	1,734	1,617	436	24,699	436	8,935	335	302	21,645	1,480	1,398	335	17,130	335	5,786
\$100,000 under \$500,000.....	147	124	23,795	522	452	147	20,616	145	9,831	45	41	7,642	167	154	45	6,626	45	3,172
\$500,000 under \$1,000,000.....	4	2	2,331	8	8	4	2,267	4	1,118	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	111,985	47,732	128,129	260,102	248,049	76,516	103,863	74,419	15,388	61,693	16,255	125,210	125,388	120,859	38,515	51,249	37,701	7,770
Returns \$5,000 under \$10,000.....	74,356	62,035	520,967	261,549	258,450	74,213	285,130	74,070	45,957	41,970	37,707	292,984	139,893	136,498	41,970	153,552	41,374	24,044
Returns \$10,000 or more.....	33,185	31,424	531,141	120,369	118,220	33,118	390,027	33,066	87,142	23,071	21,928	360,118	84,420	82,540	23,071	256,108	23,013	53,597
Fort Worth, Texas																		
Total.....	219,526	141,191	1,340,236	642,019	624,720	183,847	779,019	181,555	148,486	126,733	75,891	1,778,313	349,701	339,897	103,556	460,910	102,088	85,410
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	9,640		3,004	12,952	10,971	-	-	-	-	9,789		2,766	11,921	11,325	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	6,942	6,469	5,343	12,679	12,679	(*)	(*)	(*)	(*)	5,491		5,491	5,491	5,491	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	27,433		38,414	42,925	40,233	17,547	8,436	17,547	1,205	10,810	4,638	15,028	16,870	15,608	7,937	3,980	7,937	562
\$2,000 under \$3,000.....	16,735	4,477	42,138	34,874	32,193	13,769	15,668	13,117	2,159	11,924	6,080	30,487	29,724	28,165	8,064	8,584	7,915	1,258
\$3,000 under \$4,000.....	22,667	13,622	80,728	60,752	58,944	20,261	31,030	20,118	4,829	13,185	6,080	45,720	35,517	35,368	11,847	19,274	11,847	3,020
\$4,000 under \$5,000.....	26,660	21,542	120,201	88,927	86,035	24,134	48,715	22,831	7,193	9,055	4,396	40,786	21,453	20,639	8,660	19,337	7,995	2,920
\$5,000 under \$6,000.....	22,00																	

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																			
Gary-Hammond-East Chicago, Indiana																			Grand Rapids, Michigan																		
Total.....	205,458	117,917	1,448,099	604,108	586,700	176,267	900,420	175,980	165,091	160,783	93,265	1,050,144	491,754	467,923	133,977	596,608	131,013	114,964																			
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	(*)	-	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	13,013	-	4,705	13,820	13,013	-	-	-	-	8,265	(*)	2,826	9,666	8,999	-	-	-	-																			
\$600 under \$1,000.....	10,857	-	8,678	12,449	12,449	(*)	(*)	(*)	(*)	5,998	-	4,913	6,665	6,665	-	-	-	-																			
\$1,000 under \$2,000.....	21,772	4,174	35,263	34,848	28,666	16,235	11,539	16,235	1,662	15,323	5,216	22,960	25,465	21,022	9,771	5,541	9,103	760																			
\$2,000 under \$3,000.....	10,327	-	24,912	15,739	12,846	9,830	11,777	9,686	1,724	13,046	-	24,202	39,228	18,330	10,858	13,251	9,523	1,921																			
\$3,000 under \$4,000.....	7,004	-	24,469	15,891	15,093	7,004	11,607	7,004	1,716	16,769	7,833	38,091	42,338	39,228	14,849	21,635	14,035	3,162																			
\$4,000 under \$5,000.....	10,715	6,665	48,049	21,599	21,599	10,309	26,988	10,309	4,393	12,263	3,182	54,619	23,146	21,811	11,302	31,588	11,302	5,160																			
\$5,000 under \$6,000.....	12,043	7,439	66,082	37,484	36,174	11,388	34,539	11,388	5,458	11,984	8,876	66,323	36,695	34,672	11,690	32,298	11,690	5,090																			
\$6,000 under \$7,000.....	15,573	8,883	102,330	43,676	42,878	15,573	63,758	15,573	10,819	20,712	15,082	133,984	77,923	76,668	19,230	62,042	19,230	10,003																			
\$7,000 under \$8,000.....	27,378	20,698	204,008	104,379	103,068	27,378	112,365	27,378	18,338	11,918	9,916	89,873	48,204	48,204	11,918	47,140	11,772	7,541																			
\$8,000 under \$9,000.....	13,783	11,674	115,747	53,413	53,127	13,639	67,126	13,496	11,145	11,186	11,186	94,386	61,057	59,054	11,186	40,633	11,186	6,268																			
\$9,000 under \$10,000.....	17,991	15,711	172,299	77,711	76,258	17,991	101,800	17,991	17,316	4,873	4,727	45,935	22,672	22,378	4,873	25,371	4,873	4,115																			
\$10,000 under \$15,000.....	35,207	33,246	413,303	136,456	135,936	35,140	278,304	35,140	49,105	21,375	20,712	251,562	85,926	84,407	21,375	164,333	21,375	28,485																			
\$15,000 under \$20,000.....	6,180	5,894	105,510	22,157	21,737	6,180	79,870	6,180	15,626	3,403	3,162	56,716	13,148	12,531	3,403	41,768	3,403	8,071																			
\$20,000 under \$50,000.....	3,229	3,157	93,840	12,761	12,188	3,229	75,713	3,229	18,370	2,880	2,608	11,797	11,187	11,187	2,880	63,745	2,880	15,360																			
\$50,000 under \$100,000.....	337	327	21,357	1,535	1,493	337	18,190	337	6,301	530	514	34,366	2,352	2,211	530	29,465	530	10,496																			
\$100,000 under \$500,000.....	49	47	6,646	187	174	49	5,922	49	2,739	110	102	17,875	446	402	109	15,650	109	7,467																			
\$500,000 under \$1,000,000.....	1	1	902	2	2	1	701	1	345	1	1	859	4	3	1	854	1	427																			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	1	1	1,306	2	2	1	1,296	1	640																			
Returns under \$5,000.....	73,688	10,839	146,074	114,347	103,666	45,362	62,134	45,218	9,529	71,811	16,379	174,882	131,629	116,202	46,781	72,014	43,964	11,002																			
Returns \$5,000 under \$10,000.....	86,767	64,406	660,466	316,663	311,504	85,969	379,588	85,825	63,076	60,673	49,786	430,500	246,450	240,977	58,898	207,484	58,751	33,017																			
Returns \$10,000 or more.....	45,003	42,672	641,558	173,099	171,530	44,936	458,699	44,936	92,486	28,299	27,100	444,761	113,675	110,744	28,298	317,110	28,298	70,945																			
Harrisburg, Pennsylvania																			Hartford, Connecticut																		
Total.....	126,456	75,797	1,830,520	350,809	337,537	112,165	510,709	110,405	94,881	208,362	107,457	1,560,321	549,813	521,472	174,338	1,020,497	172,710	210,308																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	1,002	-	3,514	8,148	7,052	(*)	(*)	(*)	(*)	2,252	-	2,425	11,205	11,205	-	-	-	-																			
\$600 under \$1,000.....	16,155	-	24,663	27,083	23,866	10,735	6,116	10,735	872	15,916	6,554	13,570	14,530	13,716	-	-	-	-																			
\$1,000 under \$2,000.....	5,496	6,075	13,435	11,849	10,753	4,328	4,371	3,524	584	15,462	-	23,596	27,677	22,630	9,877	5,381	9,877	766																			
\$2,000 under \$3,000.....	12,862	4,182	45,225	26,590	25,127	12,053	22,626	11,248	3,483	14,283	3,744	39,209	27,011	25,009	12,543	15,560	11,876	2,199																			
\$3,000 under \$4,000.....	11,809	5,205	51,634	22,569	22,277	11,596	31,688	11,596	5,075	16,813	6,700	48,799	25,147	21,602	14,136	26,860	13,323	4,235																			
\$4,000 under \$5,000.....	11,809	5,205	51,634	22,569	22,277	11,596	31,688	11,596	5,075	16,813	6,700	48,799	25,147	21,602	14,136	26,860	13,323	4,235																			
\$5,000 under \$6,000.....	12,786	6,512	71,850	31,514	31,222	12,786	42,763	12,786	7,016	14,342	4,209	79,255	33,040	30,599	13,678	49,156	13,678	8,267																			
\$6,000 under \$7,000.....	12,076	11,412	78,305	50,123	50,123	12,076	34,570	11,930	5,215	20,865	13,901	136,456	60,274	56,938	20,865	77,021	20,719	12,361																			
\$7,000 under \$8,000.....	8,718	5,787	65,968	22,349	21,911	8,718	43,490	8,718	7,395	20,938	13,315	156,987	62,205	60,724	20,938	95,838	20,938	16,191																			
\$8,000 under \$9,000.....	10,023	8,639	85,081	36,284	34,675	10,023	51,097	10,023	8,494	9,309	8,368	78,941	36,764	36,764	9,309	45,831	9,309	7,661																			
\$9,000 under \$10,000.....	9,792	8,987	92,151	37,565	36,248	9,792	56,592	9,792	9,322	6,868	4,867	66,059	23,631	22,004	6,868	41,274	6,868	7,246																			
\$10,000 under \$15,000.....	14,246	13,794	169,508	52,408	51,030	14,246	116,107	14,246	20,393	32,393	29,883	388,000	114,441	113,018	32,393	267,831	32,393	47,878																			
\$15,000 under \$20,000.....	3,109	3,042	51,799	15,060	14,825	3,109	36,825	3,109	7,005	8,369	7,836	141,325	33,234	32,287	8,369	102,132	8,369	19,822																			
\$20,000 under \$50,000.....	1,721	1,571	49,560	7,067	6,599	1,721	39,445	1,716	9,862	7,381	6,742	210,598	27,101	25,608	7,381	162,767	7,381	42,078																			
\$50,000 under \$100,000.....	245	230	15,927	899	863	245	13,857	245	4,972	949	862	62,610	3,751	3,448	949	51,927	949	18,906																			
\$100,000 under \$500,000.....	73	67	10,193	272	232	73	8,994	73	4,184	206	172	32,227	758	656	206	26,577	206	12,797																			
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	11	8	7,749	40	32	11	6,059	11	3,279																			
\$1,000,000 or more.....	2	2	2,548	7	4	2	2,146	2	1,007	1	1	1,303	2	2	1	1,005	1	559																			
Returns under \$5,000.....	53,666	15,754	1137,629	97,262	89,805	39,375	64,826	37,766	10,017	86,730	17,293	1,198,812	154,573	139,392	53,370	86,079	51,890	13,263																			
Returns \$5,000 under \$10,000.....	53,394	41,337	393,356	177,835	174,179	53,394	228,511	53,248	37,442	72,322	44,660	517,698	215,913	207,029	71,657	309,120	71,511	51,726																			
Returns \$10,000 or more.....	19,397	18,706	299,535	75,713	73,553	19,397	217,372	19,392	47,422	49,310	45,505	843,811	179,327	175,051	49,310	623,298	49,310	145,318																			

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Honolulu, Hawaii																		
Total.....	186,537	95,580	1,254,091	517,802	507,017	151,103	751,872	150,192	146,108	543,122	343,634	1,369,777	1,610,754	1,568,357	437,325	2,247,426	434,797	455,255
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	16,414	6,086	5,483	17,850	17,850	-	-	-	-	36,777	3,401	11,725	47,801	45,462	-	-	-	-
\$600 under \$1,000.....	10,200		8,448	12,028	12,028	(*)	(*)	(*)	(*)	29,704	2,601	23,528	39,659	38,041	4,712	191	4,712	
\$1,000 under \$2,000.....	19,656		29,797	28,937	28,290	15,991	10,100	15,991	1,460	50,311	11,956	77,601	95,454	88,816	32,682	16,491	32,682	
\$2,000 under \$3,000.....	12,941		32,761	27,506	24,010	9,136	11,844	8,368	1,649	38,507	13,835	96,037	84,650	78,306	30,791	32,272	29,982	
\$3,000 under \$4,000.....	16,391	8,538	56,778	24,029	24,029	16,391	34,560	16,391	5,521	37,522	19,126	131,557	97,920	93,065	32,653	54,641	32,508	
\$4,000 under \$5,000.....	11,725		53,314	41,749	40,191	9,643	21,500	9,643	3,434	48,420	32,521	217,058	159,499	156,566	41,663	90,800	41,373	
\$5,000 under \$6,000.....	12,679	6,712	67,863	33,117	32,543	12,536	37,153	12,393	6,062	54,351	39,299	296,984	180,607	175,840	50,706	140,840	49,752	
\$6,000 under \$7,000.....	11,163	8,456	72,774	39,883	38,590	11,158	39,576	11,158	6,440	34,383	26,230	221,982	118,799	117,577	33,718	117,383	33,574	
\$7,000 under \$8,000.....	12,775	9,400	94,850	43,354	43,354	12,775	54,423	12,775	9,004	37,942	32,314	285,163	134,779	133,161	37,942	163,083	37,942	
\$8,000 under \$9,000.....	13,410	10,824	112,104	43,128	42,985	13,410	62,204	13,410	10,294	39,382	37,620	332,458	157,263	154,172	39,382	189,610	39,382	
\$9,000 under \$10,000.....	7,826	7,180	74,634	35,972	35,325	7,826	40,249	7,826	6,468	31,401	27,903	296,537	115,714	115,714	31,401	183,079	31,401	
\$10,000 under \$15,000.....	28,519	26,747	345,425	118,364	117,122	28,519	218,043	28,519	38,251	70,725	66,131	847,005	255,524	252,289	70,608	571,916	70,508	
\$15,000 under \$20,000.....	8,039	7,535	136,159	32,401	31,871	8,039	93,684	8,039	17,971	17,019	15,886	287,495	61,618	60,711	17,019	214,774	16,952	
\$20,000 under \$50,000.....	3,790	3,431	103,996	15,823	15,408	3,790	77,978	3,790	18,382	11,594	10,645	329,535	44,874	43,280	11,540	263,103	11,523	
\$50,000 under \$100,000.....	493	436	32,181	2,024	1,942	493	24,945	493	8,688	1,880	1,681	126,216	7,035	6,645	1,879	106,385	1,879	
\$100,000 under \$500,000.....	94	78	14,379	349	314	91	10,957	91	5,075	609	527	102,361	2,190	1,968	603	83,020	600	
\$500,000 under \$1,000,000.....	3	3	1,644	12	12	3	1,391	3	737	15	14	10,096	58	50	15	7,663	15	
\$1,000,000 or more.....	3	3	14,350	11	8	3	13,155	3	6,655	14	7	17,822	36	30	13	12,175	13	
Returns under \$5,000.....	87,743	14,774	183,734	153,364	147,542	52,461	78,116	51,693	12,080	243,808	85,378	1,544,006	532,257	506,940	142,500	194,396	141,256	
Returns \$5,000 under \$10,000.....	57,853	42,572	422,225	195,454	192,798	57,704	233,604	57,561	38,268	197,459	163,366	1,433,123	707,162	696,445	193,149	793,994	192,051	
Returns \$10,000 or more.....	40,942	38,234	648,133	168,984	166,677	40,939	440,152	40,939	95,760	101,856	94,891	1,720,531	371,135	364,973	1,259,036	101,489	296,413	
Indianapolis, Indiana																		
Total.....	355,966	207,559	2,453,144	1,004,000	964,890	296,759	1,520,252	294,220	293,917	154,007	92,473	1,984,965	461,212	445,527	124,010	562,962	122,656	113,569
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	25,082	2,955	8,483	36,188	31,953	-	-	-	-	5,984	4,220	2,235	6,571	6,424	-	-	-	-
\$600 under \$1,000.....	10,269		8,011	13,022	10,986	(*)	(*)	(*)	(*)	8,734		7,140	20,240	22,036	(*)	(*)	(*)	
\$1,000 under \$2,000.....	38,729	7,282	56,676	63,637	54,978	26,260	11,652	25,605	1,608	15,710	4,220	23,065	25,232	22,465	9,752	4,781	9,752	
\$2,000 under \$3,000.....	30,336	8,788	75,740	57,679	52,396	24,016	29,813	23,360	4,346	11,166	6,048	28,933	28,521	27,020	7,869	7,865	7,869	
\$3,000 under \$4,000.....	19,776	5,040	68,952	44,917	41,279	17,385	33,502	17,385	5,308	14,594	8,100	50,783	39,860	37,681	11,402	18,637	10,725	
\$4,000 under \$5,000.....	23,374	7,568	105,615	47,462	44,125	22,968	60,853	22,169	9,766	19,715	10,659	87,039	70,186	66,758	16,775	32,339	16,098	
\$5,000 under \$6,000.....	27,739	18,583	153,456	88,480	86,534	25,621	81,464	25,191	12,914	11,622	7,265	65,614	37,480	36,656	10,798	30,832	10,798	
\$6,000 under \$7,000.....	31,426	20,343	206,497	90,013	89,583	31,140	119,747	19,831	31,140	13,918	9,687	90,941	44,832	44,007	13,918	47,125	13,918	
\$7,000 under \$8,000.....	26,116	23,113	194,947	92,138	91,851	26,116	110,065	26,116	17,954	11,377	9,324	84,998	44,676	44,676	10,679	46,045	10,679	
\$8,000 under \$9,000.....	28,114	26,005	239,629	112,388	110,269	28,109	131,169	28,109	21,364	10,070	8,716	85,358	30,799	30,799	10,070	52,577	10,070	
\$9,000 under \$10,000.....	21,519	18,704	202,987	84,777	83,498	21,375	119,741	21,375	20,223	9,246	7,744	88,270	29,240	28,562	9,246	55,299	9,246	
\$10,000 under \$15,000.....	52,705	50,273	624,851	194,780	192,575	52,705	420,165	52,705	73,850	15,063	14,299	176,594	55,515	54,542	15,063	117,666	15,063	
\$15,000 under \$20,000.....	10,480	9,958	177,044	40,330	38,546	10,480	130,376	10,480	25,254	3,282	3,088	55,826	12,092	11,716	3,282	40,147	3,282	
\$20,000 under \$50,000.....	8,086	7,470	224,894	30,164	28,921	8,086	182,440	8,086	43,928	2,576	2,431	78,807	10,883	10,787	2,576	61,520	2,576	
\$50,000 under \$100,000.....	935	897	60,217	3,763	3,557	929	49,917	929	17,646	408	371	27,116	1,631	1,584	408	22,884	408	
\$100,000 under \$500,000.....	239	209	37,887	877	762	238	31,350	238	15,071	93	78	15,963	322	276	91	12,737	91	
\$500,000 under \$1,000,000.....	9	9	6,343	30	23	9	5,391	9	3,100	4	2	3,293	8	7	4	2,653	4	
\$1,000,000 or more.....	2	2	3,991	8	4	2	2,593	2	1,753	2	-	14,035	4	2	2	9,710	2	
Returns under \$5,000.....	148,596	31,992	1,320,402	266,253	238,767	91,948	135,836	89,840	21,030	76,344	29,469	1,198,150	193,733	181,913	47,872	63,768	46,517	
Returns \$5,000 under \$10,000.....	134,914	106,749	997,516	467,796	461,735	132,361	562,186	131,930	92,286	56,234	42,736	415,182	187,026	184,700	54,712	231,878	54,712	
Returns \$10,000 or more.....	72,456	68,818	1,135,227	269,951	264,388	72,450	822,231	72,450	180,601	21,429	20,269	371,633	80,454	78,914	21,427	267,317	21,427	
Jacksonville, Florida																		
Total.....	355,966	207,559	2,453,144	1,004,000	964,890	296,759	1,520,252	294,220	293,917	154,007	92,473	1,984,965	461,212	445,527	124,010	562,962	122,656	113,569
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	25,082	2,955	8,483	36,188	31,953	-	-	-	-	5,984	4,220	2,235	6,571	6,424	-	-	-	-
\$600 under \$1,000.....	10,269		8,011	13,022	10,986	(*)	(*)	(*)	(*)	8,734		7,140	20,240	22,036	(*)	(*)	(*)	
\$1,000 under \$2,000.....	38,729	7,282	56,676	63,637	54,978	26,260	11,652	25,605	1,608	15,710	4,220	23,065	25,232	22,465	9,752	4,781	9,752	
\$2,000 under \$3,000.....	30,336	8,788	75,740	57,679	52,396	24,016	29,813	23,360	4,346	11,166	6,048	28,933	28,521	27,020	7,869	7,865	7,869	
\$3,000 under \$4,000.....	19,776	5,040	68,952	44,917	41,279	17,385	33,502	17,385	5,308	14,594	8,100	50,783	39,860	37,681	11,402	18,637	10,725	
\$4,000 under \$5,000.....	23,374	7,568	105,615	47,462	44,125	22,968	60,853	22,169	9,766	19,715	10,659	87,039	70,186	66,758	16,775	32,339	16,098	
\$5,000 under \$6,000.....	27,739	18,583	153,456	88,480	86,534	25,621	81,464	25,191	12,914	11,622	7,265	65,614	37,480	36,656	10,798	30,832		

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																	
																			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)													
Jersey City, New Jersey																		Johnstown, Pennsylvania																	
Total.....	247,455	113,579	1,492,803	600,978	576,230	210,493	942,204	209,398	173,469	82,211	50,037	1,465,033	234,690	224,298	70,202	269,202	69,909	46,761																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	12,685		16,789	15,984	12,974	-	-	-	-	5,901		3,658	9,281	9,281	(*)	(*)	(*)	(*)																	
\$600 under \$1,000.....	10,189		12,974	12,974	12,974	(*)	(*)	(*)	(*)	1,134		18,475	24,540	19,460	7,456	4,025	7,456	572																	
\$1,000 under \$2,000.....	21,182	9,593	38,113	34,011	13,489	8,128	12,829	1,134	12,832	4,856	11,456	24,540	19,460	7,280	4,184	4,334	4,184	652																	
\$2,000 under \$3,000.....	19,041		41,234	37,355	13,988	16,130	13,698	2,374	4,331	6,561	11,456	24,540	19,460	7,280	4,184	4,334	4,184	1,645																	
\$3,000 under \$4,000.....	21,059	6,103	43,669	40,350	18,835	24,365	18,835	5,529	6,561	8,325	22,660	12,527	12,527	6,561	12,233	6,561	1,645																		
\$4,000 under \$5,000.....	27,618	6,147	49,213	48,263	27,618	76,834	27,618	12,578	9,359		22,660	12,527	12,527	6,561	12,233	6,561	1,645																		
\$5,000 under \$6,000.....	25,397	11,111	140,681	61,748	59,334	25,252	82,831	25,107	13,477	6,035	4,708	33,164	15,517	15,517	5,888	19,394	5,888	3,068																	
\$6,000 under \$7,000.....	31,404	17,359	203,367	85,537	82,095	31,404	123,720	31,404	20,572	7,875	6,108	51,304	25,244	25,244	7,875	28,466	7,875	4,637																	
\$7,000 under \$8,000.....	22,110	12,586	167,499	60,246	59,296	22,110	107,244	22,110	18,465	5,888	4,561	43,619	28,781	28,781	5,888	20,016	5,888	3,130																	
\$8,000 under \$9,000.....	12,000	9,077	101,273	45,534	44,875	12,000	60,371	12,000	10,325	12,658	11,332	107,397	44,436	43,112	12,658	66,746	12,658	10,648																	
\$9,000 under \$10,000.....	12,239	12,089	116,069	37,666	37,666	12,239	77,838	12,239	13,075	3,313	3,313	31,692	14,583	14,583	3,313	18,450	3,313	3,040																	
\$10,000 under \$15,000.....	24,864	22,628	293,961	81,807	80,109	24,864	209,494	24,864	37,663	5,528	5,277	64,029	19,897	19,196	5,528	43,964	5,528	7,755																	
\$15,000 under \$20,000.....	4,242	3,855	70,839	14,388	13,767	4,242	54,162	4,242	10,587	435	384	7,084	1,571	1,571	435	5,084	435	1,030																	
\$20,000 under \$50,000.....	2,793	2,581	78,017	10,166	8,536	2,793	63,660	2,793	16,088	779	769	21,212	3,626	3,606	779	16,200	779	3,926																	
\$50,000 under \$100,000.....	266	246	19,147	1,079	997	266	15,681	266	5,860	117	102	7,444	546	526	117	6,576	117	2,422																	
\$100,000 under \$500,000.....	70	56	11,487	218	191	68	8,961	68	4,265	12	9	1,616	41	35	12	1,423	12	668																	
\$500,000 under \$1,000,000.....	3	1	2,134	10	7	3	955	3	554	1	1	541	2	1	1	478	1	250																	
\$1,000,000 or more.....	2	2	2,371	5	5	2	1,671	2	1,080	-	-	-	-	-	-	-	-	-																	
Returns under \$5,000.....	112,064	21,988	1285,956	202,573	189,373	75,250	135,616	74,300	21,458	39,569	13,474	195,930	80,445	72,418	27,707	41,786	27,707	6,185																	
Returns \$5,000 under \$10,000.....	103,151	62,222	728,889	290,732	283,266	103,006	452,005	102,861	75,915	35,769	30,022	267,177	128,562	126,944	35,623	153,072	35,330	24,524																	
Returns \$10,000 or more.....	32,240	29,368	477,957	107,673	103,592	32,238	354,583	32,238	76,096	6,873	6,541	101,927	25,683	24,935	6,873	74,345	6,873	16,052																	
Kansas City, Missouri-Kansas																		Knoxville, Tennessee																	
Total.....	405,641	244,908	12,840,953	1,142,931	1,091,403	340,944	1,727,689	338,159	331,833	110,980	64,058	1,658,589	293,139	283,574	87,721	403,628	87,576	77,232																	
No adjusted gross income.....	1,503	866	2,882	3,963	3,814	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	23,989	431	8,062	26,470	26,039	-	-	-	-	9,132		3,588	10,150	9,711	(*)	(*)	(*)	(*)																	
\$600 under \$1,000.....	10,500	2,110	17,627	27,337	25,424	4,761	208	4,761	30	4,341		3,588	6,328	5,397	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	41,320	5,963	64,068	64,791	55,636	28,847	16,295	28,028	2,342	13,371	6,252	18,969	26,172	24,601	7,954	2,919	7,954	411																	
\$2,000 under \$3,000.....	24,880	5,136	60,603	49,039	43,406	17,493	22,494	16,706	3,172	12,254		29,790	24,988	24,988	9,772	11,552	9,772	1,724																	
\$3,000 under \$4,000.....	26,505	7,722	94,377	52,784	45,590	24,841	46,940	24,550	7,268	8,327	3,741	28,963	19,011	17,439	7,541	12,197	7,396	1,866																	
\$4,000 under \$5,000.....	28,632	13,491	128,796	73,740	69,152	26,625	63,306	26,625	10,108	10,559	6,718	48,189	29,228	29,228	10,268	22,410	10,268	3,216																	
\$5,000 under \$6,000.....	33,840	23,277	183,877	113,584	107,807	32,887	87,158	32,069	13,317	6,468	5,703	35,412	21,490	18,639	6,468	16,293	6,468	2,485																	
\$6,000 under \$7,000.....	31,406	24,851	204,884	111,186	107,295	30,753	104,471	30,753	16,242	9,482	8,057	62,065	31,956	31,956	8,842	33,433	8,842	5,387																	
\$7,000 under \$8,000.....	34,493	27,825	257,256	119,588	118,792	34,493	141,535	34,493	23,260	8,904	7,623	65,284	27,351	27,351	8,904	40,398	8,904	6,544																	
\$8,000 under \$9,000.....	32,875	30,068	281,079	112,318	110,977	32,875	167,980	32,875	27,897	5,557	5,557	47,757	20,804	20,804	5,557	27,642	5,557	4,553																	
\$9,000 under \$10,000.....	25,880	25,061	246,594	91,266	88,573	25,875	153,409	25,875	25,578	5,101	4,460	48,380	13,960	13,960	5,101	33,791	5,101	5,860																	
\$10,000 under \$15,000.....	59,323	56,655	709,627	211,683	208,593	59,136	469,204	59,069	82,315	10,484	10,026	125,957	38,364	37,851	10,484	85,079	10,484	15,040																	
\$15,000 under \$20,000.....	11,978	11,546	202,487	43,335	42,470	11,908	143,499	11,908	27,368	3,781	3,579	63,553	12,652	12,169	3,781	48,501	3,781	9,462																	
\$20,000 under \$50,000.....	8,927	8,478	254,298	35,663	34,569	8,927	200,272	8,927	47,893	2,072	1,855	54,266	7,627	7,184	2,067	43,509	2,067	10,209																	
\$50,000 under \$100,000.....	1,249	1,175	82,684	4,902	4,530	1,249	69,157	1,249	24,760	299	284	19,031	1,259	1,162	299	16,321	299	5,775																	
\$100,000 under \$500,000.....	264	239	43,381	1,055	905	264	35,989	263	17,372	62	56	9,585	225	199	62	8,420	62	3,929																	
\$500,000 under \$1,000,000.....	6	5	4,350	21	21	6	3,744	6	1,909	-	-	-	-	-	-	-	-	-																	
\$1,000,000 or more.....	2	2	2,192	7	5	2	2,034	2	1,007	1	1	1,173	4	2	1	1,155	1	569																	
Returns under \$5,000.....	165,398	35,725	1,368,247	298,325	266,865	102,569	149,241	100,671	22,919	58,768	16,857	1126,127	117,447	112,297	36,155	49,086	36,009	7,518																	
Returns \$5,000 under \$10,000.....	158,495	131,083	1,173,688	547,941	533,445	156,883	654,552	156,065	106,294	35,512	31,401	258,897	115,561	112,709	34,872	151,557	34,872	24,728																	
Returns \$10,000 or more.....	81,748	78,100	1,299,018	296,665	291,091	81,491	923,897	81,423	202,622	16,700	15,800	273,565	60,131	58,567	16,695	202,985	16,695	44,985																	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																	
Lancaster, Pennsylvania																		Lansing, Michigan																	
Total.....	106,263	63,947	1,690,873	296,610	278,704	89,222	434,719	88,930	81,668	106,045	69,629	1,749,654	315,589	302,579	89,084	462,611	86,683	85,376																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	7,269	1,388	3,313	12,017	10,116	-	-	-	-	8,931	-	2,962	9,078	8,931	-	-	-	-																	
\$600 under \$1,000.....	10,482	2,918	15,955	21,955	16,323	4,121	3,036	3,975	417	3,079	3,736	7,168	9,886	8,191	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	8,154	2,343	20,120	15,976	13,786	6,766	8,795	6,620	1,290	7,519	9,098	18,500	12,856	11,601	6,291	7,644	6,291	1,125																	
\$2,000 under \$3,000.....	9,160	2,776	31,666	20,933	18,666	8,430	15,454	8,430	2,388	9,630	9,098	34,243	19,997	16,366	9,337	15,411	7,334	2,017																	
\$3,000 under \$4,000.....	14,767	4,912	65,586	31,465	31,319	13,671	39,311	13,671	6,450	7,070	-	31,087	21,705	18,742	6,776	12,295	6,776	1,646																	
\$4,000 under \$5,000.....	9,889	7,767	55,855	29,158	27,841	9,889	29,605	9,889	4,651	4,258	3,324	23,229	14,042	14,042	4,258	10,993	4,111	1,618																	
\$5,000 under \$6,000.....	9,009	8,205	59,697	32,881	32,881	9,009	32,549	9,009	4,989	4,989	10,957	88,931	47,980	13,626	45,438	13,479	7,011	7,011																	
\$6,000 under \$7,000.....	8,567	7,908	63,564	30,072	29,414	8,567	37,903	8,567	6,094	9,103	7,102	68,499	29,286	29,286	9,103	40,625	9,103	6,773																	
\$7,000 under \$8,000.....	4,977	3,660	41,871	12,510	12,510	4,977	27,054	4,977	4,587	5,819	5,819	27,413	27,413	27,413	6,460	6,460	5,224	5,224																	
\$8,000 under \$9,000.....	6,228	4,911	59,195	18,902	17,585	6,228	39,894	6,228	6,968	6,074	5,927	58,118	22,307	22,307	6,074	36,064	6,074	6,028																	
\$9,000 under \$10,000.....	12,468	12,200	144,670	48,962	48,441	12,468	96,404	12,468	18,754	18,129	17,330	218,529	70,869	70,064	18,129	147,461	18,024	25,904																	
\$10,000 under \$15,000.....	3,096	3,096	56,858	12,796	11,143	3,096	42,549	3,096	8,322	3,747	3,476	62,752	14,118	13,704	3,747	46,981	3,747	9,211																	
\$15,000 under \$20,000.....	1,697	1,519	50,252	6,070	5,862	1,697	42,048	1,697	10,769	2,084	2,063	57,307	8,539	8,263	2,084	45,973	2,084	10,592																	
\$20,000 under \$50,000.....	267	262	17,145	1,020	989	267	14,897	267	5,346	295	269	19,826	1,220	1,184	295	17,335	294	6,356																	
\$50,000 under \$100,000.....	33	28	5,178	132	119	33	4,739	33	2,352	23	21	4,003	86	73	23	3,356	23	1,660																	
\$100,000 under \$500,000.....	2	2	1,003	6	4	2	483	2	295	-	-	-	-	-	-	-	-	-																	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
Returns under \$5,000.....	50,029	14,388	135,587	104,102	91,916	32,988	66,595	32,696	10,543	42,100	13,341	192,289	79,730	69,745	25,285	36,831	23,283	5,000																	
Returns \$5,000 under \$10,000.....	38,670	32,452	280,181	123,523	120,230	38,670	167,004	38,670	27,288	39,667	33,128	294,950	141,028	139,546	39,520	164,673	39,227	26,654																	
Returns \$10,000 or more.....	17,563	17,107	275,105	68,985	66,558	17,563	201,120	17,563	43,837	24,278	23,159	362,415	94,832	93,288	24,278	261,106	24,173	53,722																	
Los Angeles-Long Beach, California																		Louisville, Kentucky-Indiana																	
Total.....	2,518,674	1,397,837	18,840,037	6,902,659	6,619,441	2,086,759	11,195,471	2,057,362	2,252,984	263,153	160,852	1,738,112	780,591	752,917	218,823	1,014,939	217,693	194,340																	
No adjusted gross income.....	16,912	10,324	287,277	48,987	43,468	-	-	-	-	(*)	-	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	134,468	6,558	44,617	153,653	147,900	-	-	-	-	13,613	-	3,681	17,908	17,484	-	-	-	-																	
\$600 under \$1,000.....	86,216	3,066	68,887	103,832	98,310	19,389	1,033	19,389	141	11,895	3,952	9,535	19,378	18,284	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	216,956	36,914	324,699	363,336	323,028	135,293	67,942	130,761	9,633	26,108	37,032	40,994	37,391	16,727	8,172	16,727	1,164																		
\$2,000 under \$3,000.....	189,914	44,663	475,083	381,548	333,760	139,817	165,846	134,127	24,187	14,216	6,658	35,772	34,477	29,295	9,195	10,953	8,908	1,545																	
\$3,000 under \$4,000.....	200,238	69,842	702,619	471,172	438,161	164,382	292,078	157,745	44,070	26,127	9,472	91,841	60,611	57,587	23,215	41,767	22,566	6,383																	
\$4,000 under \$5,000.....	199,216	81,169	898,887	470,127	442,428	181,660	431,188	174,346	67,135	17,615	9,117	80,664	41,758	40,536	17,471	42,857	17,328	6,743																	
\$5,000 under \$6,000.....	219,069	114,390	1,202,675	613,051	575,846	202,314	573,310	199,904	90,984	28,621	16,978	159,176	89,648	86,606	26,010	81,282	26,010	13,053																	
\$6,000 under \$7,000.....	191,416	120,233	1,241,814	572,144	559,723	187,374	646,334	186,798	105,374	25,862	22,538	168,675	95,677	95,013	25,718	84,371	25,718	13,383																	
\$7,000 under \$8,000.....	174,709	130,536	1,306,999	575,698	564,966	169,103	686,192	168,030	112,384	26,930	24,698	200,223	96,495	93,607	26,930	110,698	26,930	17,792																	
\$8,000 under \$9,000.....	167,886	135,451	1,423,678	599,299	592,872	167,311	753,290	166,879	124,991	16,961	15,520	143,593	69,751	68,959	16,961	77,946	16,961	12,728																	
\$9,000 under \$10,000.....	137,086	117,221	1,298,568	473,272	467,277	136,942	757,759	136,798	127,559	12,744	121,139	54,293	52,347	12,638	67,807	12,638	11,117																		
\$10,000 under \$15,000.....	381,076	342,764	4,586,557	1,330,713	1,310,538	380,255	2,912,325	380,048	515,004	30,062	28,507	354,002	113,251	111,179	30,012	231,092	29,962	40,420																	
\$15,000 under \$20,000.....	112,400	103,080	1,921,134	402,094	391,712	112,163	1,332,469	111,943	257,120	6,082	5,354	102,919	23,262	22,547	6,082	73,010	6,082	14,230																	
\$20,000 under \$50,000.....	77,948	70,056	2,197,640	294,270	283,796	77,657	1,627,432	77,509	387,607	4,885	4,418	149,416	18,422	17,792	4,885	118,123	4,885	28,946																	
\$50,000 under \$100,000.....	10,511	9,336	691,730	39,853	37,040	10,470	534,870	10,460	187,989	839	755	54,985	3,032	2,736	839	45,718	839	16,596																	
\$100,000 under \$500,000.....	2,517	2,126	418,416	9,123	8,184	2,498	314,558	2,492	147,491	161	137	24,549	624	545	160	20,112	160	9,642																	
\$500,000 under \$1,000,000.....	92	77	60,425	368	331	90	48,286	90	25,179	2	2	1,167	6	5	2	925	2	584																	
\$1,000,000 or more.....	42	31	62,886	120	100	42	50,560	42	26,136	-	-	-	-	-	-	-	-	-																	
Returns under \$5,000.....	1,043,921	252,535	12,427,514	1,992,655	1,827,055	640,541	958,087	616,369	145,165	110,004	29,200	1,258,272	216,130	201,582	68,584	103,856	67,506	15,850																	
Returns \$5,000 under \$10,000.....	890,166	617,832	6,473,734	2,833,463	2,760,684	863,044	3,416,885	858,409	561,292	111,118	92,478	792,804	405,865	396,533	108,257	422,103	108,259	68,071																	
Returns \$10,000 or more.....	584,588	527,471	9,938,788	2,076,541	2,031,702	583,174	6,820,499	582,584	1,546,527	42,030	39,173	687,035	158,596	154,804	41,979	588,980	41,929	110,418																	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																	
Memphis, Tennessee-Arkansas																		Miami, Florida																	
Total.....	222,993	121,339	1,327,694	642,374	626,525	173,051	764,394	171,153	154,200	377,107	214,006	12,229,393	1,025,641	968,172	286,329	1,257,224	280,423	259,058																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	3,443	(*)	2,546,607	5,498	5,041	-	-	-	-																	
Under \$600.....	17,868	931	5,893	24,193	23,902	-	-	-	-	23,627	3,208	6,983	27,071	25,276	-	-	-	-																	
\$600 under \$1,000.....	10,037	1,345	8,181	16,762	15,503	(*)	(*)	(*)	(*)	21,549	3,208	17,601	28,540	26,871	-	-	-	-																	
\$1,000 under \$2,000.....	30,248	3,721	45,307	52,007	49,691	19,525	10,702	19,379	1,522	40,879	13,801	61,777	84,368	70,450	4,803	264	4,803	37																	
\$2,000 under \$3,000.....	19,334	7,208	48,974	52,226	49,997	12,603	13,092	12,603	1,942	52,336	19,609	129,464	114,500	104,262	20,667	9,320	19,166	1,379																	
\$3,000 under \$4,000.....	20,739	10,350	73,602	60,165	60,165	17,801	26,301	17,801	4,100	40,741	23,421	143,486	106,011	101,359	36,154	40,911	35,477	5,919																	
\$4,000 under \$5,000.....	21,294	12,825	94,838	66,805	63,545	19,705	41,010	18,734	6,352	42,487	20,157	144,896	94,180	85,170	50,535	33,347	7,498	7,498																	
\$5,000 under \$6,000.....	19,374	13,654	107,187	77,222	77,222	19,374	42,611	19,583	6,525	28,400	16,448	155,962	72,733	71,167	27,282	76,943	26,604	12,301																	
\$6,000 under \$7,000.....	17,559	10,887	112,470	47,680	46,400	17,416	64,031	17,270	10,405	24,565	20,884	159,972	89,964	86,814	24,271	71,498	24,271	11,022																	
\$7,000 under \$8,000.....	16,173	12,394	120,968	56,554	55,623	16,173	68,301	16,173	11,473	22,466	19,899	107,835	105,126	105,126	26,595	93,674	26,595	14,731																	
\$8,000 under \$9,000.....	8,475	8,475	73,293	35,718	35,718	8,475	38,508	8,330	6,017	14,102	10,568	118,486	43,979	43,832	14,102	70,395	14,102	11,843																	
\$9,000 under \$10,000.....	8,205	8,060	78,131	31,017	30,871	8,205	45,607	8,205	7,543	17,284	16,607	162,836	60,422	59,744	17,284	96,005	17,284	16,006																	
\$10,000 under \$15,000.....	22,597	21,372	268,448	79,475	78,445	22,530	177,555	22,476	31,223	31,255	28,427	372,612	113,500	109,981	31,010	234,163	30,829	41,043																	
\$15,000 under \$20,000.....	4,297	3,933	73,015	15,870	15,478	4,297	53,957	4,297	10,556	7,542	6,663	129,325	27,387	26,347	7,476	88,871	7,476	17,221																	
\$20,000 under \$50,000.....	4,731	4,184	138,591	17,134	15,755	4,731	111,229	4,731	27,516	10,359	9,527	42,018	29,869	28,018	10,222	220,792	10,217	52,830																	
\$50,000 under \$100,000.....	824	781	54,587	3,224	3,028	819	46,625	819	16,800	1,569	1,421	103,174	6,227	5,630	1,546	78,334	1,541	27,638																	
\$100,000 under \$500,000.....	153	138	22,944	571	512	152	19,221	152	9,069	363	304	60,743	1,357	1,187	356	47,535	354	22,218																	
\$500,000 under \$1,000,000.....	4	4	2,362	15	11	4	2,074	4	1,082	9	9	6,495	36	33	9	5,475	9	2,780																	
\$1,000,000 or more.....	2	1	3,560	8	4	2	3,354	2	2,045	3	3	12,082	14	13	3	11,267	3	5,879																	
Returns under \$5,000.....	120,598	37,458	127,139	277,889	267,602	70,872	91,322	69,610	13,946	215,061	80,678	1,449,598	460,168	418,428	126,174	162,274	121,138	23,546																	
Returns \$5,000 under \$10,000.....	69,787	53,470	492,050	248,190	245,688	69,644	259,057	69,062	41,966	110,946	86,975	376,155	366,683	366,683	109,534	408,515	108,857	65,903																	
Returns \$10,000 or more.....	32,609	30,412	563,505	116,293	113,233	32,535	414,013	32,481	98,290	51,100	46,354	983,641	190,540	183,060	50,621	686,436	50,428	169,609																	
Milwaukee, Wisconsin																		Minneapolis-Saint Paul, Minnesota																	
Total.....	480,124	294,850	1,347,088	1,400,726	1,332,196	412,333	2,138,250	409,696	405,290	599,144	340,576	14,225,274	1,681,827	1,614,768	506,229	2,480,497	503,082	483,972																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	18,525	6,792	21,383	21,383	21,383	-	-	-	-	26,328	6,885	12,125	45,134	27,444	-	-	-	-																	
\$600 under \$1,000.....	21,994	7,671	18,121	27,512	23,612	(*)	(*)	(*)	(*)	28,059	6,885	22,117	30,734	29,386	5,075	236	5,075	37																	
\$1,000 under \$2,000.....	38,280	13,189	55,931	65,478	53,368	24,554	12,945	23,698	1,840	48,498	9,451	68,275	70,583	61,292	36,267	17,512	35,594	2,502																	
\$2,000 under \$3,000.....	35,935	13,189	87,280	78,440	61,472	25,837	29,822	23,698	4,314	44,985	9,451	113,787	79,292	69,337	35,867	51,951	34,520	7,795																	
\$3,000 under \$4,000.....	31,397	9,853	109,075	62,418	58,374	28,587	55,741	28,444	8,685	51,564	11,950	181,461	89,498	84,667	47,224	99,782	46,792	15,807																	
\$4,000 under \$5,000.....	28,026	8,623	127,024	67,943	60,574	27,595	67,461	27,595	10,647	28,182	13,394	126,198	63,677	58,143	26,214	65,430	26,070	10,384																	
\$5,000 under \$6,000.....	38,647	20,465	213,388	107,605	104,801	37,029	123,097	37,029	20,213	46,183	25,333	255,438	121,078	110,783	44,684	135,917	44,540	21,870																	
\$6,000 under \$7,000.....	42,712	31,128	277,166	138,843	135,374	41,903	158,501	41,903	25,760	56,553	39,935	368,212	176,005	170,569	55,484	197,858	55,341	31,997																	
\$7,000 under \$8,000.....	46,706	37,418	350,226	160,719	154,069	46,706	197,487	46,563	32,363	47,633	38,587	354,769	177,669	174,542	45,854	176,635	45,710	28,616																	
\$8,000 under \$9,000.....	36,752	34,506	310,935	143,232	140,519	36,752	178,611	36,608	29,358	55,976	50,987	475,174	228,562	225,580	55,976	253,312	55,976	41,627																	
\$9,000 under \$10,000.....	37,736	35,688	358,625	140,519	139,279	37,736	217,403	37,736	36,196	35,998	32,485	337,791	136,520	135,559	35,998	192,419	35,998	32,061																	
\$10,000 under \$15,000.....	74,160	70,296	874,779	278,112	274,986	74,160	575,282	74,093	101,065	86,291	81,325	1,024,019	334,869	329,998	86,173	641,784	86,054	112,247																	
\$15,000 under \$20,000.....	15,535	14,796	263,224	57,893	56,466	15,535	189,075	15,535	36,498	15,689	15,130	267,617	62,566	60,977	15,689	182,445	15,689	34,414																	
\$20,000 under \$50,000.....	10,115	9,411	287,320	41,192	39,394	10,115	212,439	10,115	50,541	13,291	12,231	370,777	57,375	54,211	13,218	272,541	13,218	63,885																	
\$50,000 under \$100,000.....	1,508	1,370	98,557	5,918	5,457	1,503	77,931	1,503	27,432	1,973	1,816	130,649	8,565	8,036	1,973	101,147	1,973	35,597																	
\$100,000 under \$500,000.....	328	288	52,257	1,165	1,008	326	39,165	326	18,638	512	469	87,627	2,027	1,780	509	68,396	509	32,428																	
\$500,000 under \$1,000,000.....	5	4	3,669	18	11	5	3,126	5	1,718	16	13	10,667	50	46	16	8,263	16	4,699																	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	8	8	19,150	28	18	8	14,871	8	8,008																	
Returns under \$5,000.....	175,919	39,481	1383,941	325,509	280,832	110,562	166,132	108,279	25,509	239,019	42,256	1,523,383	376,512	342,670	150,646	234,910	148,050	36,524																	
Returns \$5,000 under \$10,000.....	202,553	159,205	1,510,339	690,918	674,042	200,127	875,100	199,840	143,890	242,344	187,328	1,791,384	839,834	817,033	237,997	956,140	237,565	156,171																	
Returns \$10,000 or more.....	101,652	96,164	1,579,807	384,299	377,322	101,645	1,097,018	101,577	235,891	117,781	110,992	1,910,507	465,480	455,065	117,586	1,289,447	117,468	291,277																	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
	Mobile, Alabama								Nashville, Tennessee									
Total.....	99,825	59,500	1,573,960	290,828	285,036	78,426	327,557	77,981	62,396	171,856	97,252	1,022,631	475,373	459,362	133,287	603,110	131,313	120,355
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	6,565		2,151	6,713	6,713	-	-	-	-	13,513		4,750	16,809	16,228	-	-	-	-
\$600 under \$1,000.....	4,221	3,424	3,336	7,061	6,765	(*)	(*)	(*)	(*)	6,715	5,009	5,061	14,011	13,575	-	-	-	-
\$1,000 under \$2,000.....	10,827		17,375	18,491	18,046	8,241	5,169	8,093	734	19,987		28,929	34,082	31,292	13,476	5,681	12,836	798
\$2,000 under \$3,000.....	8,006	2,979	20,225	24,801	23,815	3,785	5,046	3,785	740	15,214	6,636	37,195	45,729	41,783	8,150	6,977	7,509	1,031
\$3,000 under \$4,000.....	13,367	6,980	47,661	36,359	35,669	10,981	18,093	10,833	2,727	18,306	7,503	63,770	37,778	37,138	17,104	32,244	17,104	5,073
\$4,000 under \$5,000.....	11,671	7,512	51,842	41,430	40,740	10,685	17,232	10,536	2,598	16,861	7,524	75,938	51,123	49,697	15,435	32,217	14,795	4,973
\$5,000 under \$6,000.....	6,822	5,432	37,894	18,270	18,270	6,822	21,332	6,822	3,336	13,457	8,997	74,110	40,896	38,830	13,457	35,885	13,457	5,743
\$6,000 under \$7,000.....	8,882	8,182	56,694	30,914	30,914	8,882	29,826	8,882	4,668	17,230	15,310	111,198	55,596	54,665	16,611	60,936	16,611	9,490
\$7,000 under \$8,000.....	6,261	4,881	46,308	25,391	24,011	6,261	22,388	6,261	3,634	10,911	9,485	82,245	38,145	37,854	10,911	46,064	10,911	7,522
\$8,000 under \$9,000.....	4,288	2,908	36,020	11,387	11,387	4,288	23,052	4,288	4,030	5,063	4,917	42,163	17,254	16,963	5,063	22,987	5,063	3,728
\$9,000 under \$10,000.....	3,746	3,056	35,316	12,521	12,521	3,746	23,629	3,746	4,119	10,513	10,367	99,229	40,459	40,313	10,513	61,612	10,513	10,263
\$10,000 under \$15,000.....	9,833	9,308	118,383	36,320	35,704	9,833	76,536	9,833	13,431	14,968	14,063	177,254	52,653	51,614	14,968	118,527	14,914	20,829
\$15,000 under \$20,000.....	2,121	2,007	35,701	7,660	7,273	2,121	25,696	2,121	4,784	3,145	2,889	54,312	10,705	10,449	3,145	40,446	3,145	7,970
\$20,000 under \$50,000.....	1,845	1,630	54,083	7,123	6,903	1,845	42,853	1,845	10,785	3,791	3,491	110,668	14,566	13,739	3,786	88,087	3,786	21,508
\$50,000 under \$100,000.....	183	168	12,091	702	652	183	9,879	183	3,568	529	495	34,759	2,087	1,946	529	29,167	529	10,535
\$100,000 under \$500,000.....	54	46	8,127	210	179	54	6,801	54	3,238	137	124	22,135	491	435	137	19,466	137	9,219
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	1	1	658	5	3	1	642	1	363
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	2	2	2,329	12	11	2	2,151	2	1,310
Returns under \$5,000.....	55,791	21,882	1,133,145	140,330	137,222	34,392	45,566	33,947	6,802	92,109	27,110	1,211,571	202,504	192,540	54,165	77,119	52,244	11,875
Returns \$5,000 under \$10,000.....	29,999	24,460	212,431	98,843	97,103	29,999	120,227	29,999	19,788	57,174	49,076	408,945	192,349	188,625	56,554	227,504	56,554	36,746
Returns \$10,000 or more.....	14,035	13,158	228,384	52,015	50,711	14,035	161,764	14,035	35,806	22,573	21,065	402,115	80,519	78,197	22,568	298,487	22,514	71,724
	New Haven, Connecticut								New Orleans, Louisiana									
Total.....	131,725	73,950	1,964,193	352,469	335,001	115,925	617,138	114,591	122,384	332,086	190,466	2,078,760	999,350	968,396	252,206	1,150,329	250,761	235,167
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	8,787		2,681	11,306	9,311	-	-	-	-	24,774		8,018	30,305	28,994	-	-	-	-
\$600 under \$1,000.....	14,699	5,019	11,306	21,936	18,466	10,932	5,726	10,932	819	15,415	10,625	12,729	23,328	23,328	4,738	282	4,738	39
\$1,000 under \$2,000.....	8,336		21,605	13,804	13,029	7,376	9,174	6,708	1,265	27,281	10,922	66,184	70,318	66,001	18,462	17,434	17,814	2,541
\$2,000 under \$3,000.....	8,690		29,270	20,581	19,995	7,215	11,780	7,215	1,773	35,345	11,023	122,097	92,614	87,802	29,088	47,105	29,088	7,082
\$3,000 under \$4,000.....	7,809	8,506	35,747	15,855	15,855	7,145	20,338	7,145	3,339	36,300	20,851	162,832	112,094	109,216	32,066	72,589	32,066	11,313
\$4,000 under \$5,000.....	9,084		49,997	18,870	16,868	9,084	31,802	8,417	5,127	29,758	19,504	162,965	96,635	94,259	26,489	74,899	26,346	11,963
\$5,000 under \$6,000.....	15,677	9,255	101,609	38,656	38,656	15,677	61,766	15,677	10,216	37,750	31,270	244,697	142,184	140,241	35,649	114,616	35,649	18,306
\$6,000 under \$7,000.....	9,546	8,732	71,186	35,446	33,819	9,546	38,058	9,546	5,916	20,621	16,336	152,003	74,235	71,574	17,239	68,194	16,591	11,031
\$7,000 under \$8,000.....	13,922	10,590	119,442	42,427	41,093	13,922	76,162	13,922	12,925	19,697	17,185	165,976	74,012	73,868	16,819	82,706	16,819	13,890
\$8,000 under \$9,000.....	10,883	9,549	102,494	42,928	42,261	10,883	62,600	10,883	10,649	8,908	7,182	84,464	37,104	35,808	8,908	47,215	8,908	7,605
\$9,000 under \$10,000.....	17,038	15,561	204,173	61,125	59,991	17,038	138,057	17,038	24,565	32,095	29,257	378,415	123,542	121,617	31,151	236,580	31,151	41,920
\$10,000 under \$15,000.....	3,618	3,549	63,227	13,529	13,323	3,618	47,303	3,618	9,189	8,974	8,462	154,182	34,803	34,188	8,974	111,196	8,974	21,721
\$15,000 under \$20,000.....	2,833	2,505	83,360	11,812	11,373	2,833	66,415	2,833	16,758	6,524	5,548	188,582	25,767	24,589	6,519	148,443	6,519	36,834
\$20,000 under \$50,000.....	554	447	35,505	2,038	1,857	554	30,373	554	11,392	1,231	1,064	80,611	5,267	5,011	1,226	66,997	1,221	24,262
\$50,000 under \$100,000.....	100	87	15,335	373	324	100	13,313	100	6,343	296	256	49,735	1,125	995	295	42,008	295	20,190
\$100,000 under \$500,000.....	2	2	1,949	9	8	2	1,769	2	736	6	6	3,633	32	28	6	2,957	6	1,607
\$500,000 under \$1,000,000.....	2	1	3,939	6	6	2	2,504	2	1,371	2	1	8,165	7	5	2	7,628	2	3,801
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	48,468	10,730	1,111,976	85,250	75,422	32,668	47,017	32,001	7,196	166,224	54,395	1,405,333	384,637	366,212	98,929	146,891	98,282	22,040
Returns \$5,000 under \$10,000.....	59,111	41,068	444,729	178,327	172,697	59,111	270,388	58,444	44,834	116,735	91,477	810,104	424,169	415,751	105,104	387,630	104,313	62,794
Returns \$10,000 or more.....	24,146	22,152	407,488	88,893	86,882	24,146	299,733	24,146	70,354	49,127	44,594	863,322	190,543	186,433	48,172	615,808	48,167	150,333

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
New York, New York																				Newark, New Jersey				
Total.....	4,546,345	2,255,707	34,278,160	11,772,222	11,170,244	3,875,338	21,158,505	3,859,385	4,572,301	680,733	357,411	15,277,951	1,800,033	1,717,572	579,117	3,455,090	575,473	716,981						
No adjusted gross income.....	7,719	5,313	299,999	24,406	21,287	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-						
Under \$600.....	212,712	2,635	67,744	237,131	230,774	-	-	-	-	40,182	11,728	43,837	43,032	-	-	-	-							
\$600 under \$1,000.....	188,906	10,367	150,269	246,284	226,142	34,239	2,159	34,239	304	25,303	19,905	31,659	28,730	(*)	(*)	(*)	(*)							
\$1,000 under \$2,000.....	376,241	56,839	556,083	656,478	560,680	234,452	117,970	232,082	16,807	58,791	84,328	96,024	80,497	38,817	20,670	38,749	2,962							
\$2,000 under \$3,000.....	388,817	86,379	972,276	783,156	696,598	304,480	343,632	299,866	50,433	49,103	121,240	93,433	79,164	38,812	47,476	37,426	6,750							
\$3,000 under \$4,000.....	424,783	123,967	1,486,298	929,696	860,825	388,331	678,417	383,041	104,410	54,801	13,549	192,098	106,066	97,504	98,494	50,273	15,249							
\$4,000 under \$5,000.....	450,021	156,087	2,021,723	1,012,220	953,977	432,684	1,063,445	430,381	170,151	60,082	22,596	274,380	136,577	132,989	152,217	58,645	24,318							
\$5,000 under \$6,000.....	386,864	182,286	2,124,634	992,348	956,366	379,653	1,151,157	379,209	187,589	49,832	19,970	273,761	126,227	120,291	48,366	156,795	48,366	25,899						
\$6,000 under \$7,000.....	366,930	211,791	2,385,316	1,041,175	1,003,201	361,401	1,341,128	361,401	221,776	50,328	29,246	327,797	131,987	128,410	49,540	199,938	49,394	33,170						
\$7,000 under \$8,000.....	287,293	195,904	2,150,763	877,521	847,281	285,802	1,226,327	285,802	203,694	56,824	40,133	424,648	183,731	178,825	56,164	248,447	56,164	41,347						
\$8,000 under \$9,000.....	296,601	224,449	2,515,389	949,111	925,071	926,453	1,499,850	296,453	253,309	39,649	33,133	338,756	133,270	130,342	39,649	200,751	39,504	33,377						
\$9,000 under \$10,000.....	240,014	195,720	2,278,358	809,199	788,443	240,014	1,384,182	239,867	236,957	32,191	27,138	305,615	118,345	116,087	32,191	184,122	32,191	31,341						
\$10,000 under \$15,000.....	578,633	502,322	6,914,362	1,994,959	1,943,033	577,911	4,512,278	577,773	807,191	99,551	92,972	1,200,045	355,729	348,450	99,416	809,343	99,416	144,058						
\$15,000 under \$20,000.....	153,810	136,890	2,618,436	536,458	517,499	153,481	1,840,892	153,272	358,733	31,832	29,372	543,543	117,803	114,115	31,832	395,648	31,832	77,359						
\$20,000 under \$50,000.....	151,546	134,153	4,380,173	54,024	523,963	151,163	3,202,191	150,788	771,726	27,271	25,555	797,896	107,652	102,956	27,271	637,489	27,271	157,610						
\$50,000 under \$100,000.....	26,433	23,029	1,769,834	96,459	87,579	26,318	1,346,405	26,270	476,227	3,521	3,297	231,790	13,671	12,771	3,521	194,031	3,521	69,973						
\$100,000 under \$500,000.....	8,544	7,198	1,453,478	30,002	26,207	8,490	1,088,415	8,474	517,853	720	644	110,498	2,735	2,435	718	93,205	718	44,536						
\$500,000 under \$1,000,000.....	352	284	237,986	1,172	969	348	172,057	348	93,322	15	12	10,298	54	43	15	7,889	15	4,266						
\$1,000,000 or more.....	124	91	295,043	420	350	116	188,002	116	101,819	7	6	11,862	28	22	7	8,460	7	4,747						
Returns under \$5,000.....	2,049,201	441,589	15,154,391	3,889,373	3,550,283	1,394,186	2,205,622	1,379,610	342,104	288,992	55,932	1,701,443	508,801	462,826	190,426	318,972	187,072	49,296						
Returns \$5,000 under \$10,000.....	1,577,702	1,010,151	11,454,459	4,669,355	4,520,363	1,563,325	6,602,642	1,562,733	1,103,326	228,823	149,621	1,670,576	693,560	673,954	225,910	990,053	225,620	165,135						
Returns \$10,000 or more.....	919,442	803,967	17,669,310	3,213,494	3,099,599	917,827	12,350,241	917,042	3,126,871	162,917	151,858	2,905,933	597,672	580,792	162,781	2,146,065	162,781	502,551						
Norfolk-Portsmouth, Virginia																				Oklahoma City, Oklahoma				
Total.....	185,575	104,338	1,095,972	547,827	528,658	152,357	610,366	150,185	112,681	205,920	127,289	1,203,042	580,199	561,001	154,654	675,618	153,574	127,803						
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	2,385	2,093	-	-	-	-						
Under \$600.....	8,029	2,364	8,858	8,858	8,858	-	-	-	-	21,587	6,026	27,777	26,024	-	-	-	-							
\$600 under \$1,000.....	10,365	4,063	14,973	14,821	14,821	(*)	(*)	(*)	(*)	21,587	10,055	37,777	36,024	(*)	(*)	(*)	(*)							
\$1,000 under \$2,000.....	19,620	29,912	36,450	31,530	31,044	6,813	12,387	976	8,881	10,055	7,089	12,653	10,767	(*)	(*)	(*)	(*)							
\$2,000 under \$3,000.....	17,521	3,999	45,187	41,077	37,490	12,606	15,633	12,606	2,344	22,956	34,327	49,360	44,870	12,815	5,492	12,815	778							
\$3,000 under \$4,000.....	19,707	7,597	68,542	55,219	52,289	17,222	25,517	16,565	3,755	18,861	11,796	47,140	49,904	46,210	12,598	12,274	12,598							
\$4,000 under \$5,000.....	19,948	13,203	87,661	68,430	66,965	18,443	34,197	18,443	5,347	17,262	11,851	67,582	51,938	49,839	14,868	25,083	14,217	3,803						
\$5,000 under \$6,000.....	17,799	10,365	97,658	55,648	54,334	17,123	48,932	17,123	8,003	17,690	13,076	98,610	50,984	49,963	17,690	50,978	17,544	7,845						
\$6,000 under \$7,000.....	16,053	11,810	104,005	56,333	54,868	15,901	52,988	15,901	8,453	16,362	14,263	106,652	53,728	52,785	16,362	52,682	16,217	8,230						
\$7,000 under \$8,000.....	8,810	8,002	66,418	34,453	34,453	8,810	35,760	8,659	5,681	10,102	8,346	74,980	39,246	39,246	10,102	36,823	10,102	5,880						
\$8,000 under \$9,000.....	13,608	12,951	115,080	51,875	51,218	13,608	68,366	13,608	11,048	13,013	12,070	109,670	43,561	43,561	13,013	65,082	13,013	10,703						
\$9,000 under \$10,000.....	9,279	9,059	87,558	34,183	33,526	9,279	51,797	9,279	8,470	8,603	7,806	81,384	33,460	33,314	8,603	44,839	8,603	7,331						
\$10,000 under \$15,000.....	17,751	16,871	210,925	63,998	63,067	17,751	140,282	17,700	24,579	22,337	21,402	268,421	83,915	82,586	22,337	172,590	22,268	30,201						
\$15,000 under \$20,000.....	3,299	3,164	55,197	13,280	12,925	3,299	37,898	3,299	7,183	3,973	3,619	66,825	14,247	13,744	3,973	47,791	3,905	9,034						
\$20,000 under \$50,000.....	2,874	2,723	82,202	10,895	10,266	2,874	63,988	2,874	15,513	3,916	3,575	110,962	14,857	13,975	3,910	87,113	3,910	20,865						
\$50,000 under \$100,000.....	333	312	22,518	1,120	1,120	333	18,888	333	6,794	499	462	32,508	1,867	1,749	499	27,417	499	9,674						
\$100,000 under \$500,000.....	56	48	8,167	196	167	55	6,506	55	3,133	99	86	15,131	368	331	99	12,609	99	5,945						
\$500,000 under \$1,000,000.....	-	1	-	-	-	-	-	-	-	2	2	1,204	6	4	2	869	2	514						
\$1,000,000 or more.....	1	-	4,280	3	2	1	2,712	1	1,397	-	-	-	-	-	-	-	-	-						
Returns under \$5,000.....	95,712	29,033	1241,965	225,764	212,711	63,324	82,251	61,354	12,428	109,324	42,582	1,236,694	243,960	229,743	58,064	76,826	57,413	11,581						
Returns \$5,000 under \$10,000.....	65,549	52,187	470,719	232,492	228,400	64,721	257,843	64,569	41,655	65,770	55,562	471,297	220,979	218,869	65,770	250,404	65,479	39,990						
Returns \$10,000 or more.....	24,313	23,118	383,288	89,571	87,547	24,312	270,272	24,261	58,599	30,826	29,145	495,051	115,260	112,389	30,820	348,388	30,682	76,232						

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																	
Omaha, Nebraska-Iowa																		Orlando, Florida																	
Total.....	185,831	103,915	1,152,348	532,255	510,749	144,336	681,344	143,379	130,828	110,136	68,083	1,619,170	331,638	318,182	87,108	330,848	85,460	62,511																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	6,382	4,734	-	-	-	-																	
Under \$600.....	15,323		4,730	17,989	16,653	-	-	-	-	6,025		1,982	6,466	6,466	(*)	(*)	(*)	(*)																	
\$600 under \$1,000.....	9,856		7,900	11,388	10,577	(*)	(*)	(*)	(*)	5,286	2,314	4,056	5,726	5,726	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	15,923	7,013	22,949	25,728	19,668	8,665	4,353	8,665	620	9,086		13,603	16,596	14,890	5,139	2,831	4,992	406																	
\$2,000 under \$3,000.....	15,592		39,196	35,323	32,742	10,348	13,764	9,535	2,042	13,471	5,113	34,192	27,929	23,514	10,704	11,244	10,704	1,663																	
\$3,000 under \$4,000.....	16,311	5,153	56,175	32,433	30,145	14,833	28,681	14,833	4,447	11,921	5,595	41,851	30,445	29,768	10,782	17,334	10,105	2,570																	
\$4,000 under \$5,000.....	20,407	11,723	91,858	51,868	50,389	20,119	47,743	19,975	7,333	14,128	10,720	63,220	44,330	42,828	12,773	24,883	12,626	3,774																	
\$5,000 under \$6,000.....	9,056	6,909	49,013	38,289	37,859	7,439	18,516	7,439	2,926	8,562	7,207	47,945	35,362	35,215	7,885	18,778	7,885	2,909																	
\$6,000 under \$7,000.....	17,702	13,032	116,097	56,157	54,153	17,034	64,395	17,034	10,241	11,593	9,561	75,301	45,110	44,432	10,768	36,510	10,091	5,700																	
\$7,000 under \$8,000.....	14,550	12,120	108,226	59,392	58,724	13,885	57,957	13,885	9,555	5,733	5,035	42,323	24,078	22,577	5,733	20,330	5,733	3,354																	
\$8,000 under \$9,000.....	13,023	12,355	111,425	62,917	62,629	13,023	57,600	13,023	9,288	4,064	3,387	34,467	14,224	14,224	4,064	20,619	4,064	3,402																	
\$9,000 under \$10,000.....	8,347	8,347	79,003	30,721	30,721	8,347	50,239	8,347	8,385	5,113	4,966	49,194	21,987	21,840	5,113	26,087	5,113	4,271																	
\$10,000 under \$15,000.....	19,222	18,419	227,072	73,527	72,038	19,172	150,879	19,172	26,525	10,005	9,579	119,180	39,023	38,589	10,005	76,413	10,005	13,371																	
\$15,000 under \$20,000.....	5,540	5,004	94,498	19,995	19,293	5,490	68,309	5,490	13,167	1,681	1,435	28,216	6,643	6,398	1,681	19,495	1,681	3,803																	
\$20,000 under \$50,000.....	3,302	3,014	91,155	12,104	10,925	3,302	72,413	3,302	17,230	1,513	1,392	43,871	6,257	5,984	1,513	35,099	1,513	8,513																	
\$50,000 under \$100,000.....	468	447	30,706	1,773	1,633	468	26,058	468	9,362	209	183	13,715	929	862	209	12,072	209	4,405																	
\$100,000 under \$500,000.....	103	87	16,688	374	326	103	14,398	103	6,830	40	35	6,378	143	129	40	5,368	40	2,483																	
\$500,000 under \$1,000,000.....	5	4	3,528	17	15	5	3,192	5	1,500	1	1	515	5	5	1	609	1	318																	
\$1,000,000 or more.....	2	2	2,779	7	6	2	2,754	2	1,362	1	1	3,262	2	2	1	3,152	1	1,568																	
Returns under \$5,000.....	94,513	24,176	122,160	176,983	162,428	56,067	94,634	55,111	14,456	61,622	25,302	154,702	137,874	127,926	40,096	56,317	39,125	8,416																	
Returns \$5,000 under \$10,000.....	62,678	52,763	463,764	247,474	244,084	59,728	248,707	59,728	40,396	35,065	30,156	249,231	140,760	138,287	33,563	122,323	32,886	19,635																	
Returns \$10,000 or more.....	28,640	26,976	466,425	107,798	104,236	28,540	338,003	28,540	75,976	13,449	12,626	215,237	53,004	51,969	13,449	152,208	13,449	34,460																	
Patterson-Clifton-Passaic, New Jersey																		Peoria, Illinois																	
Total.....	468,411	273,004	3,631,413	1,275,950	1,220,193	398,621	2,320,013	397,516	465,741	120,894	76,247	1,826,598	359,432	341,988	104,763	496,993	101,731	92,812																	
No adjusted gross income.....	1,556	(*)	27,476	5,121	4,394	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	27,272	(*)	10,023	34,309	33,359	-	-	-	-	6,898		1,896	7,326	7,040	-	-	-	-																	
\$600 under \$1,000.....	18,621		14,348	23,238	21,259	-	-	-	-	4,020	2,946	5,074	5,161	4,305	-	-	-	-																	
\$1,000 under \$2,000.....	34,793	4,449	50,284	48,657	43,191	27,492	14,544	27,492	2,141	11,745		16,781	11,995	8,049	3,567	7,247	498																		
\$2,000 under \$3,000.....	33,364	7,664	83,147	61,475	49,170	24,834	32,131	24,175	4,671	7,603	4,109	18,815	13,082	10,014	7,460	7,067	5,998	870																	
\$3,000 under \$4,000.....	39,522	13,978	136,049	76,774	64,406	35,057	63,382	35,057	9,657	9,161	4,962	32,377	20,826	20,826	9,161	15,022	9,161	2,326																	
\$4,000 under \$5,000.....	25,453	10,581	116,791	55,177	52,618	24,213	64,656	24,067	10,236	10,158	4,962	45,895	25,816	23,408	9,211	23,335	9,211	3,707																	
\$5,000 under \$6,000.....	34,331	17,270	189,742	85,424	81,026	33,671	108,049	33,381	17,461	7,887	5,764	43,516	21,022	20,075	7,887	24,537	7,887	3,789																	
\$6,000 under \$7,000.....	34,269	22,622	221,767	90,634	88,656	34,269	130,525	34,269	21,396	9,065	7,603	59,047	33,051	31,963	9,065	29,944	9,065	4,742																	
\$7,000 under \$8,000.....	44,632	36,289	338,035	167,425	164,865	44,487	174,075	44,487	28,332	9,455	8,028	70,907	35,516	34,856	9,455	35,743	8,688	5,462																	
\$8,000 under \$9,000.....	30,878	27,077	260,781	104,979	104,543	30,878	154,704	30,878	25,764	10,901	10,758	93,053	57,376	56,288	10,901	43,807	10,901	6,905																	
\$9,000 under \$10,000.....	26,277	22,170	249,606	92,939	91,128	26,277	153,060	26,277	26,122	12,709	12,049	119,907	49,411	49,411	12,709	74,611	12,709	12,577																	
\$10,000 under \$15,000.....	77,755	72,189	938,235	279,956	275,030	77,755	622,225	77,755	110,341	15,502	14,783	185,149	53,936	52,866	15,502	128,751	15,502	22,794																	
\$15,000 under \$20,000.....	19,786	18,761	333,554	72,707	71,698	19,786	242,891	19,786	47,136	2,910	2,692	49,820	11,070	10,585	2,910	37,379	2,910	7,267																	
\$20,000 under \$50,000.....	17,445	16,659	491,622	67,644	65,892	17,445	385,879	17,445	92,759	2,084	1,813	58,861	6,347	5,670	2,084	48,203	2,084	11,891																	
\$50,000 under \$100,000.....	2,075	1,973	135,935	8,085	7,675	2,075	114,254	2,070	40,914	317	262	20,514	1,193	1,082	317	17,461	317	6,255																	
\$100,000 under \$500,000.....	369	338	55,694	1,363	1,241	369	47,494	369	22,454	51	49	8,376	196	172	51	7,470	51	3,688																	
\$500,000 under \$1,000,000.....	8	6	5,119	26	26	8	4,784	8	2,472	1	1	580	6	6	1	95	1	38																	
\$1,000,000 or more.....	4	4	8,161	15	15	4	7,362	4	3,887	-	-	-	-	-	-	-	-	-																	
Returns under \$5,000.....	180,582	37,647	1403,164	304,750	268,396	111,596	174,712	110,792	26,704	50,013	12,445	116,867	90,309	79,015	33,882	48,991	31,617	7,402																	
Returns \$5,000 under \$10,000.....	170,387	125,428	1,259,931	541,401	530,219	169,582	720,413	169,292	119,075	50,016	44,202	386,430	196,376	192,593	50,016	208,642	49,249	33,476																	
Returns \$10,000 or more.....	117,442	109,929	1,968,318	429,798	421,578	117,442	1,424,888	117,432	319,962	20,866	19,600	323,301	72,748	70,381	20,866	239,359	20,866	51,935																	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

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)
(Taxable and nontaxable returns)																		
Philadelphia, Pennsylvania-New Jersey										Phoenix, Arizona								
Total.....	1,597,929	881,720	10,865,580	4,339,193	4,160,281	1,363,227	6,676,149	1,353,403	1,313,111	275,900	169,707	11,685,621	807,313	776,268	211,992	932,870	209,105	177,825
No adjusted gross income.....	3,099	2,173	218,203	7,742	6,715	-	-	-	-	3,458	(*)	212,838	10,954	10,368	-	-	-	-
Under \$600.....	80,105	2,195	25,998	88,307	84,497	-	-	-	-	19,952	-	6,298	21,767	21,661	-	-	-	-
\$600 under \$1,000.....	61,438	1,618	48,734	73,526	70,701	10,749	847	10,749	119	12,084	11,300	9,664	12,919	12,489	3,492	128	3,492	18
\$1,000 under \$2,000.....	130,668	17,971	193,309	220,083	184,538	85,035	41,763	82,913	5,813	30,852	-	45,414	59,911	52,752	17,983	9,725	17,983	1,403
\$2,000 under \$3,000.....	130,584	29,625	325,624	245,537	214,658	104,138	127,659	102,017	18,296	19,715	5,780	49,064	36,403	33,386	15,124	19,271	15,124	2,891
\$3,000 under \$4,000.....	156,906	44,743	545,036	341,202	317,298	137,986	260,672	135,863	40,496	30,818	17,097	107,907	92,409	85,655	22,534	34,583	21,097	5,148
\$4,000 under \$5,000.....	139,673	65,320	628,476	340,206	326,384	135,084	324,570	132,962	51,026	23,536	14,703	106,339	78,371	74,194	19,727	44,125	19,291	6,800
\$5,000 under \$6,000.....	155,803	95,568	858,066	468,370	454,398	153,209	436,605	152,784	69,951	21,331	14,242	115,966	60,575	56,551	20,364	52,958	19,717	8,258
\$6,000 under \$7,000.....	144,209	97,042	938,234	428,043	418,245	142,888	527,850	142,450	86,022	14,515	13,030	92,881	60,279	59,993	13,533	39,708	13,533	6,198
\$7,000 under \$8,000.....	138,603	110,112	1,038,078	463,308	455,775	137,652	585,269	137,506	96,078	25,822	21,655	192,624	95,726	94,866	25,679	98,685	25,679	15,837
\$8,000 under \$9,000.....	90,500	78,415	768,827	318,551	314,896	90,500	451,431	90,354	74,885	13,795	13,682	117,171	50,222	50,079	13,795	63,458	13,682	10,218
\$9,000 under \$10,000.....	80,891	71,819	765,349	295,797	291,258	80,745	466,554	80,745	78,612	14,869	13,527	140,896	51,615	51,328	14,869	84,846	14,869	14,268
\$10,000 under \$15,000.....	194,482	181,339	2,314,479	705,405	692,632	194,348	1,552,513	194,281	274,961	33,153	31,318	393,520	131,411	129,628	33,100	244,016	33,047	42,243
\$15,000 under \$20,000.....	47,071	43,645	800,863	702,910	688,075	47,071	589,489	46,969	114,662	6,336	5,856	106,363	23,349	22,785	6,272	74,638	6,272	14,433
\$20,000 under \$50,000.....	37,838	34,714	1,067,086	146,819	139,296	37,788	847,131	37,778	206,291	4,783	4,326	137,300	17,913	17,348	4,650	104,573	4,596	25,038
\$50,000 under \$100,000.....	4,803	4,343	317,714	18,815	16,998	4,788	266,574	4,788	733	680	680	2,912	2,677	2,677	38,301	718	13,529	
\$100,000 under \$500,000.....	1,206	1,036	200,098	4,380	3,760	1,198	163,426	1,197	79,076	145	132	23,617	559	494	145	19,692	144	9,319
\$500,000 under \$1,000,000.....	39	37	26,633	148	124	36	20,204	36	11,067	2	2	1,251	12	12	2	1,196	2	625
\$1,000,000 or more.....	14	8	21,184	42	33	13	13,594	13	8,301	2	2	3,658	6	4	2	2,968	2	1,601
Returns under \$5,000.....	702,472	163,643	1,748,971	1,316,604	1,204,788	472,992	755,509	464,505	116,378	140,415	51,255	1,311,847	312,733	290,504	78,859	107,832	76,987	16,259
Returns \$5,000 under \$10,000.....	610,004	452,956	4,368,553	1,974,071	1,934,573	604,993	2,467,707	603,837	405,549	90,332	76,136	659,537	318,417	312,817	88,240	339,655	87,337	54,779
Returns \$10,000 or more.....	285,453	265,121	4,748,056	1,048,518	1,020,919	285,241	3,452,932	285,062	791,185	45,154	42,316	714,237	176,162	172,947	44,893	485,383	44,781	106,788
Pittsburgh, Pennsylvania										Portland, Oregon-Washington								
Total.....	732,123	452,338	15,064,555	2,087,014	1,997,921	625,453	3,156,253	622,134	631,746	327,185	192,801	12,250,414	893,424	848,985	274,043	1,389,577	270,662	268,172
No adjusted gross income.....	3,499	(*)	27,061	8,391	7,500	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	33,481	-	9,787	38,729	35,495	-	-	-	-	23,217	-	7,339	26,536	25,735	-	-	-	-
\$600 under \$1,000.....	29,654	4,852	23,291	43,636	39,078	4,133	260	4,133	36	7,434	6,752	5,718	10,506	8,886	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	63,679	14,671	94,121	108,363	89,053	43,877	22,564	42,552	3,177	26,895	-	39,431	46,937	37,860	17,974	8,529	16,513	1,183
\$2,000 under \$3,000.....	55,123	19,504	139,855	115,314	100,083	40,991	55,424	40,844	8,356	28,193	7,658	69,437	55,321	45,305	21,240	27,471	20,187	4,004
\$3,000 under \$4,000.....	57,085	22,443	198,975	133,862	125,700	52,305	91,654	51,643	13,402	23,313	6,714	82,132	43,927	39,398	21,683	43,941	21,340	6,899
\$4,000 under \$5,000.....	59,934	34,165	272,592	172,172	163,196	56,328	128,966	55,520	20,135	29,340	15,912	133,452	79,508	75,128	26,671	60,677	26,524	9,594
\$5,000 under \$6,000.....	61,414	40,857	338,322	170,570	162,402	60,682	190,165	60,389	30,040	29,029	15,537	161,089	67,550	65,947	29,029	97,121	28,600	17,766
\$6,000 under \$7,000.....	80,457	58,795	525,453	283,986	281,268	79,353	281,868	79,353	45,899	29,722	22,833	193,771	93,250	91,866	29,064	106,476	29,064	15,277
\$7,000 under \$8,000.....	71,332	58,229	532,688	242,329	238,210	71,332	312,026	71,332	51,253	22,948	18,448	169,543	79,816	76,826	22,283	91,819	22,283	14,930
\$8,000 under \$9,000.....	50,060	43,814	423,078	180,293	177,864	50,060	260,341	50,060	43,658	21,848	18,413	185,480	72,844	71,528	21,848	112,664	21,848	19,053
\$9,000 under \$10,000.....	40,548	36,573	385,387	138,826	138,826	40,548	250,531	40,548	42,598	21,390	19,863	201,807	80,245	80,102	21,390	118,980	21,247	19,739
\$10,000 under \$15,000.....	89,290	83,239	1,048,622	315,260	309,539	89,285	717,749	89,285	127,327	44,711	42,933	529,064	163,293	160,593	44,661	350,431	44,661	61,435
\$15,000 under \$20,000.....	18,100	16,942	310,600	68,011	66,552	18,100	230,705	18,100	45,029	9,042	8,351	155,268	33,555	32,471	9,042	112,753	9,042	21,780
\$20,000 under \$50,000.....	15,262	13,740	433,555	55,167	52,296	15,262	346,161	15,190	84,836	7,424	6,962	217,860	29,774	28,152	7,424	170,107	7,424	40,230
\$50,000 under \$100,000.....	2,598	2,327	172,849	9,978	9,059	2,598	148,440	2,588	54,760	913	836	59,956	3,480	3,201	913	49,733	908	17,585
\$100,000 under \$500,000.....	569	483	94,381	2,012	1,703	566	76,631	564	37,591	196	178	31,953	760	690	196	26,808	196	12,657
\$500,000 under \$1,000,000.....	14	12	9,200	45	36	14	7,010	14	3,914	9	8	6,527	41	40	9	5,997	9	3,013
\$1,000,000 or more.....	21	16	58,862	72	62	19	35,761	19	19,337	4	4	6,792	15	11	4	6,046	4	3,027
Returns under \$5,000.....	302,457	97,312	1,731,557	620,466	560,104	197,633	298,867	194,692	45,506	139,945	38,436	1,331,305	268,801	237,559	88,178	140,643	85,374	21,684
Returns \$5,000 under \$10,000.....	303,812	238,268	2,204,928	1,016,004	998,570	301,975	1,294,930	301,682	213,448	124,939	95,094	911,689	393,706	386,268	123,615	527,058	123,043	86,763
Returns \$10,000 or more.....	125,855	116,758	2,128,070	450,545	439,246	125,844	1,562,456	125,760	372,792	62,300	59,272	1,007,420	230,917	225,157	62,250	721,875	62,245	159,725

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Providence-Pawtucket-Warwick, Rhode Island-Massachusetts																		
Total.....	310,225	174,235	1,875,198	817,196	780,527	257,803	1,138,636	256,168	218,455	103,555	64,675	1,653,801	277,403	263,091	87,698	407,185	87,547	76,175
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	16,713		4,999	20,080	17,801	-	-	-	-	6,757		487	3,365	8,587	-	-	-	-
\$600 under \$1,000.....	16,219	9,317	12,416	24,047	21,324	(*)	(*)	(*)	(*)			3,632	5,660					
\$1,000 under \$2,000.....	27,122		41,564	47,340	38,666	17,679	8,777	16,862	1,247	7,564	7,768	11,158	15,270	11,314	11,249	13,320	11,249	1,995
\$2,000 under \$3,000.....	29,600	4,345	77,286	43,294	40,441	25,809	42,486	25,809	6,476	10,727		26,770	20,787	18,744				
\$3,000 under \$4,000.....	32,175	13,360	109,291	72,667	68,576	28,658	51,306	27,840	7,860	8,082		28,784	13,565	12,981	7,937	16,131	7,937	2,548
\$4,000 under \$5,000.....	32,086	14,679	143,827	75,745	71,643	31,280	77,200	31,280	11,988	13,581	6,821	60,510	28,255	26,938	12,777	35,575	12,777	5,711
\$5,000 under \$6,000.....	28,533	18,152	156,835	77,663	71,456	27,189	84,339	27,189	13,453	8,421	6,440	46,021	27,154	25,837	7,762	22,285	7,616	3,409
\$6,000 under \$7,000.....	24,641	21,072	157,410	88,673	88,393	24,641	76,197	24,641	11,823	11,794	10,180	77,270	37,810	36,493	11,794	43,127	11,794	6,834
\$7,000 under \$8,000.....	28,057	25,882	210,834	93,318	93,177	28,057	127,628	28,057	20,628	10,542	8,275	78,802	29,732	28,415	10,542	51,858	10,542	8,673
\$8,000 under \$9,000.....	15,172	12,174	128,917	45,870	43,855	15,172	81,402	15,172	13,851	5,057	4,911	42,234	19,645	19,645	5,057	25,657	5,057	4,184
\$9,000 under \$10,000.....	18,034	17,355	169,429	73,702	73,702	18,034	99,608	18,034	16,524	7,320	7,320	70,370	26,866	26,061	7,320	43,795	7,320	7,298
\$10,000 under \$15,000.....	29,678	27,793	348,161	108,491	107,138	29,678	235,103	29,678	41,645	10,714	10,278	125,391	37,049	36,512	10,714	88,707	10,714	15,581
\$15,000 under \$20,000.....	4,884	4,317	83,219	19,938	19,074	4,884	59,253	4,884	11,482	1,108	1,108	18,766	4,348	4,112	1,108	13,630	1,108	2,605
\$20,000 under \$50,000.....	5,114	4,671	150,824	19,981	19,875	5,109	122,860	5,109	30,767	1,147	1,147	37,405	5,724	5,540	1,147	30,093	1,147	7,702
\$50,000 under \$100,000.....	760	681	49,634	2,915	2,607	760	42,428	760	15,453	225	210	15,834	894	812	225	13,540	225	5,055
\$100,000 under \$500,000.....	180	145	29,449	622	544	179	24,576	179	12,109	64	58	10,421	227	193	64	9,212	64	4,460
\$500,000 under \$1,000,000.....	5	5	3,431	23	19	5	3,149	5	1,666	1	1	535	4	4	1	254	1	120
\$1,000,000 or more.....	3	2	3,058	6	5	3	2,284	3	1,480	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	155,165	41,988	1,383,999	285,995	261,271	104,093	179,810	102,458	27,577	47,161	14,746	1,130,753	87,952	79,468	31,962	65,026	31,962	10,255
Returns \$5,000 under \$10,000.....	114,437	94,634	823,424	379,226	370,584	113,093	469,173	113,093	76,277	43,134	37,127	314,697	141,206	136,450	42,476	186,723	42,330	30,397
Returns \$10,000 or more.....	40,624	37,614	667,775	151,975	148,672	40,618	489,652	40,618	114,602	13,260	12,802	208,352	48,245	47,172	13,260	155,436	13,255	35,523
Richmond, Virginia																		
Total.....	160,964	91,984	1,158,757	434,850	413,878	135,375	732,357	133,910	148,485	313,432	176,822	1,217,496	890,772	846,620	266,602	1,325,543	263,260	254,724
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	7,539		2,140	9,061	8,909	-	-	-	-	15,825		4,844	17,553	16,730	-	-	-	-
\$600 under \$1,000.....	6,579		5,164	7,982	7,711	(*)	(*)	(*)	(*)	10,690	3,668	8,522	12,404	11,437	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	14,035	6,129	21,591	23,266	21,389	10,837	5,387	10,180	770	35,948		52,161	51,482	41,401	24,534	13,483	23,862	1,893
\$2,000 under \$3,000.....	13,939		33,639	29,970	24,525	9,484	10,136	9,484	1,487	26,242	8,375	63,571	58,279	45,126	18,173	20,489	17,199	2,994
\$3,000 under \$4,000.....	9,253	3,729	32,707	22,285	22,285	7,617	15,034	7,617	2,361	24,442	6,805	84,778	40,588	38,119	23,623	50,304	22,951	7,899
\$4,000 under \$5,000.....	20,147	8,606	90,809	56,691	53,609	17,814	43,493	17,158	6,859	23,173	9,695	105,984	66,489	60,449	21,377	51,046	20,554	7,899
\$5,000 under \$6,000.....	10,687	5,938	58,468	24,369	24,369	10,535	34,877	10,535	5,672	20,360	11,500	112,828	59,313	56,323	20,360	60,611	20,360	9,964
\$6,000 under \$7,000.....	9,423	6,557	61,682	30,397	28,780	9,423	32,021	9,271	5,133	28,409	21,398	183,400	98,985	98,162	28,409	99,302	28,409	15,996
\$7,000 under \$8,000.....	14,659	12,517	109,321	47,999	46,382	14,659	64,127	14,659	10,342	26,707	19,327	198,824	89,898	89,898	26,707	116,777	26,557	19,340
\$8,000 under \$9,000.....	9,144	7,225	77,073	28,392	28,392	9,194	49,502	9,194	8,456	18,588	17,177	158,177	65,889	64,984	18,588	92,987	18,588	15,191
\$9,000 under \$10,000.....	11,721	9,751	111,254	36,479	33,196	11,721	71,923	11,721	12,457	15,162	14,868	144,999	73,129	72,005	15,162	75,798	15,162	12,410
\$10,000 under \$15,000.....	23,857	22,419	282,923	82,208	80,500	23,857	192,945	23,857	33,984	48,064	45,958	575,866	182,863	180,976	47,997	381,327	47,947	67,117
\$15,000 under \$20,000.....	5,043	4,975	84,809	19,004	18,428	4,975	60,336	4,975	11,477	10,457	9,839	177,505	38,389	37,538	10,457	127,951	10,457	24,781
\$20,000 under \$50,000.....	3,750	3,092	108,749	12,919	11,857	3,750	86,728	3,750	21,905	7,338	6,745	208,522	29,155	27,978	7,271	158,184	7,271	38,032
\$50,000 under \$100,000.....	693	624	46,099	2,739	2,556	693	37,806	693	13,640	918	835	59,866	3,624	3,335	918	45,913	918	15,925
\$100,000 under \$500,000.....	136	114	23,838	463	368	136	19,739	136	9,790	206	183	34,482	780	661	206	26,284	206	12,415
\$500,000 under \$1,000,000.....	3	3	1,918	11	9	3	1,690	3	837	2	-	1,733	4	2	2	1,425	2	820
\$1,000,000 or more.....	2	2	7,799	7	5	2	6,605	2	3,314	3	3	5,235	11	11	3	3,470	3	2,022
Returns under \$5,000.....	71,797	18,768	1,184,825	149,862	139,036	46,428	74,057	45,115	11,479	137,218	28,988	1,313,561	248,732	214,747	90,521	135,514	87,381	20,712
Returns \$5,000 under \$10,000.....	55,683	41,988	417,798	167,636	161,119	55,532	252,451	55,380	42,060	109,227	84,271	798,228	387,213	381,371	109,227	445,476	109,076	72,900
Returns \$10,000 or more.....	33,483	31,229	556,135	117,352	113,723	33,416	405,849	33,416	94,946	66,988	63,563	1,063,208	254,826	250,501	66,854	744,554	66,804	161,112
Reading, Pennsylvania																		
Total.....	103,555	64,675	1,653,801	277,403	263,091	87,698	407,185	87,547	76,175									
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	16,713		4,999	20,080	17,801	-	-	-	-	6,757		487	3,365	8,587	-	-	-	-
\$600 under \$1,000.....	16,219	9,317	12,416	24,047	21,324	(*)	(*)	(*)	(*)			3,632	5,660					
\$1,000 under \$2,000.....	27,122		41,564	47,340	38,666	17,679	8,777	16,862	1,247	7,564	7,768	11,158	15,270	11,314	11,249	13,320	11,249	1,995
\$2,000 under \$3,000.....	29,600	4,345	77,286	43,294	40,441	25,809	42,486	25,809	6,476	10,727		26,770	20,787	18,744				
\$3,000 under \$4,000.....	32,175	13,360	109,291	72,667	68,576	28,658	51,306	27,840	7,860	8,082		28,784	13,565	12,981	7,937	16,131	7,937	2,548
\$4,000 under \$5,000.....	32,086	14,679	143,827	75,745	71,643	31,280	77,200	31,280	11,988	13,581	6,821	60,510	28,255	26,938	12,777	35,575	12,777	5,711
\$5,000 under \$6,000.....	28,533	18,152	156,835</															

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																			
Sacramento, California																			Saint Louis, Missouri-Illinois																		
Total.....	227,145	149,401	11,707,422	685,751	662,194	186,463	1,047,070	184,904	198,565	812,032	471,601	15,634,196	2,313,871	2,223,925	689,304	3,431,003	687,047	677,149																			
No adjusted gross income.....	2,683	1,815	211,059	7,302	6,881	-	-	-	-	1,797	978	25,183	3,662	3,375	-	-	-	-																			
Under \$600.....	15,368	6,127	4,945	18,652	18,380	-	-	-	-	42,783	3,012	13,982	57,539	53,926	-	-	-	-																			
\$600 under \$1,000.....	7,915	6,127	6,097	11,687	10,059	(*)	(*)	(*)	(*)	27,925	3,870	23,541	43,481	37,596	6,135	326	6,135	46																			
\$1,000 under \$2,000.....	20,733	31,688	31,688	38,699	30,806	12,084	8,099	11,935	1,179	81,301	13,118	118,472	143,941	118,299	51,024	26,541	50,211	3,778																			
\$2,000 under \$3,000.....	15,364	3,990	37,259	35,577	34,069	11,153	13,923	11,004	2,087	62,112	10,956	155,330	116,835	105,919	50,314	66,302	49,644	9,861																			
\$3,000 under \$4,000.....	7,635	3,336	27,122	26,286	25,323	6,007	9,705	5,709	1,393	57,358	17,834	200,308	118,915	106,993	52,021	96,897	51,735	14,490																			
\$4,000 under \$5,000.....	14,873	7,906	66,512	37,480	35,336	14,426	31,921	13,761	4,830	64,390	29,372	292,818	162,787	157,781	57,804	151,556	57,660	24,240																			
\$5,000 under \$6,000.....	16,808	10,884	92,810	44,878	44,213	16,510	47,299	16,212	7,585	66,854	38,369	367,431	170,307	166,775	65,384	204,567	65,384	33,025																			
\$6,000 under \$7,000.....	18,567	13,098	120,900	61,464	59,320	17,902	62,337	17,902	10,089	72,558	53,126	473,691	244,661	242,077	71,887	244,391	71,744	39,251																			
\$7,000 under \$8,000.....	15,910	15,096	118,696	62,849	62,184	15,761	57,041	15,761	9,033	74,469	61,495	553,490	265,686	263,773	74,469	306,980	74,469	50,168																			
\$8,000 under \$9,000.....	14,275	12,796	120,795	52,146	52,146	14,275	66,895	14,275	10,901	51,659	51,457	473,730	227,024	222,844	55,516	258,691	55,373	42,053																			
\$9,000 under \$10,000.....	14,722	14,355	139,150	53,648	52,169	14,722	81,176	14,722	13,305	49,966	43,308	473,986	187,986	185,879	49,966	284,851	49,966	47,977																			
\$10,000 under \$15,000.....	44,187	42,507	531,789	169,066	167,313	44,187	344,428	44,187	60,133	113,245	106,713	1,344,193	416,276	410,005	113,175	892,869	113,124	157,691																			
\$15,000 under \$20,000.....	11,618	11,438	197,801	41,247	40,603	11,618	143,263	11,618	27,294	21,961	20,316	374,119	77,293	77,293	21,961	273,752	21,961	53,619																			
\$20,000 under \$50,000.....	5,770	5,404	165,302	21,470	20,230	5,764	132,193	5,764	31,412	16,296	14,706	457,709	62,352	59,308	16,296	358,674	16,290	87,400																			
\$50,000 under \$100,000.....	621	561	41,341	2,953	2,859	621	33,926	621	12,085	2,700	2,406	178,815	10,862	9,917	2,695	149,207	2,695	54,345																			
\$100,000 under \$500,000.....	92	87	15,022	333	289	92	13,312	92	6,407	628	539	96,981	2,351	2,084	627	82,161	627	39,651																			
\$500,000 under \$1,000,000.....	3	2	1,654	11	11	3	1,504	3	867	19	16	13,019	67	52	19	11,090	19	6,098																			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	13	12	27,766	43	32	11	22,145	11	13,454																			
Returns under \$5,000.....	84,571	23,173	162,563	175,684	160,856	45,007	63,697	43,746	9,495	337,666	79,139	1,999,266	647,160	583,887	217,300	341,624	215,386	52,416																			
Returns \$5,000 under \$10,000.....	80,282	66,229	591,950	274,984	270,033	79,170	314,748	78,872	50,912	319,506	247,756	2,342,328	1,095,666	1,081,348	317,222	1,299,480	316,935	212,473																			
Returns \$10,000 or more.....	62,291	59,999	952,909	235,080	231,305	62,286	668,626	62,286	138,158	154,861	144,706	2,492,602	571,044	558,690	154,782	1,789,899	154,726	412,260																			
Salt Lake City, Utah																			San Antonio, Texas																		
Total.....	168,864	103,305	1,064,466	507,052	489,012	141,110	575,564	141,046	106,888	245,703	133,542	11,348,256	714,545	696,025	180,273	767,839	178,744	150,606																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	8,736	4,510	2,488	13,384	13,384	-	-	-	-	21,246	6,536	7,280	22,741	22,741	(*)	(*)	(*)	(*)																			
\$600 under \$1,000.....	8,831	4,510	7,425	10,501	10,499	4,087	251	4,087	35	15,393	6,536	11,595	22,893	21,939	(*)	(*)	(*)	(*)																			
\$1,000 under \$2,000.....	23,638	32,144	32,144	34,500	28,777	18,910	7,629	18,910	1,089	28,696	9,635	41,684	49,219	45,695	17,765	9,530	17,620	1,372																			
\$2,000 under \$3,000.....	15,724	6,343	40,349	36,092	32,443	10,384	13,685	10,384	2,006	31,706	9,635	80,857	72,453	68,250	23,698	30,014	23,032	4,444																			
\$3,000 under \$4,000.....	8,383	3,441	28,614	18,226	18,078	7,590	13,883	7,590	2,102	21,423	13,748	77,618	66,483	63,525	17,624	28,799	17,624	4,360																			
\$4,000 under \$5,000.....	10,516	7,693	47,492	27,998	27,706	10,056	23,045	10,056	3,551	26,715	17,056	122,028	99,328	98,086	21,570	49,665	21,570	7,635																			
\$5,000 under \$6,000.....	13,166	8,996	71,117	42,800	39,795	13,023	29,127	13,023	4,574	12,072	8,283	67,479	46,493	45,250	10,587	28,989	9,922	4,506																			
\$6,000 under \$7,000.....	12,501	9,639	79,535	44,026	43,382	11,714	39,367	11,714	6,247	19,834	16,732	127,326	81,906	81,618	19,402	60,309	19,402	9,398																			
\$7,000 under \$8,000.....	20,046	18,109	148,931	81,103	79,810	19,234	74,269	19,234	11,781	10,157	8,828	75,080	39,781	39,781	10,157	38,268	10,157	6,124																			
\$8,000 under \$9,000.....	9,789	8,481	82,089	36,760	35,830	9,145	39,498	9,145	6,450	13,907	12,145	118,665	50,685	50,397	13,907	72,110	13,907	12,085																			
\$9,000 under \$10,000.....	9,620	9,620	90,809	43,906	43,853	9,620	46,716	9,620	7,588	15,906	14,577	149,878	58,416	58,416	15,906	94,251	15,906	15,988																			
\$10,000 under \$15,000.....	19,658	18,920	236,658	80,813	80,072	19,528	144,781	19,528	25,204	18,621	17,193	225,475	66,369	64,628	18,621	155,766	18,571	27,763																			
\$15,000 under \$20,000.....	4,237	3,979	71,769	19,670	19,089	4,237	47,494	4,237	9,013	4,596	4,194	77,783	17,409	16,821	4,596	57,471	4,596	11,323																			
\$20,000 under \$50,000.....	3,159	3,019	90,232	14,246	13,684	3,159	65,194	3,095	14,891	3,758	3,356	107,312	15,077	14,369	3,754	86,693	3,750	21,233																			
\$50,000 under \$100,000.....	355	344	23,163	1,583	1,484	355	18,844	355	6,671	516	419	34,368	1,904	1,770	516	29,887	516	10,885																			
\$100,000 under \$500,000.....	65	57	8,780	261	229	65	7,245	65	3,315	136	110	22,847	462	394	135	19,499	135	9,437																			
\$500,000 under \$1,000,000.....	3	2	2,342	12	11	3	2,035	3	1,125	7	6	4,752	26	24	7	3,816	7	2,320																			
\$1,000,000 or more.....	1	1	2,640	4	4	1	2,502	1	1,247	2	2	3,132	8	5	2	2,715	2	1,726																			
Returns under \$5,000.....	76,264	22,136	156,401	141,867	131,767	51,026	58,493	51,026	8,782	146,192	47,697	1,334,159	335,722	322,553	82,683	118,067	81,873	17,820																			
Returns \$5,000 under \$10,000.....	65,122	54,846	472,480	248,595	242,671	62,735	228,977	62,735	36,639	71,876	60,564	538,427	277,568	275,461	69,959	293,926	69,294	48,100																			
Returns \$10,000 or more.....	27,478	26,322	435,584	116,590	114,573	27,349	288,095	27,285	61,467	27,636	25,280	475,669	101,255	98,011	27,631	355,846	27,576	84,686																			

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																	
San Bernardino-Riverside-Ontario, California																		San Diego, California																	
Total.....	305,329	202,164	12,050,093	944,155	907,667	243,931	1,128,051	239,125	208,186	369,541	224,946	12,381,542	1,078,574	1,040,034	295,755	1,315,608	288,474	247,021																	
No adjusted gross income.....	3,380	3,236	20,447	13,671	13,527	-	-	-	-	4,560	2,252	27,537	10,545	7,619	-	-	-	-																	
Under \$600.....	17,106	4,003	4,687	20,621	20,621	-	-	-	-	21,389	11,372	7,504	23,200	22,624	-	-	-	-																	
\$600 under \$1,000.....	11,253	9,239	23,131	21,152	21,152	(*)	(*)	(*)	(*)	19,653	16,109	16,109	27,553	26,894	5,567	263	5,567	36																	
\$1,000 under \$2,000.....	26,184	6,838	38,753	52,895	45,928	15,470	7,258	14,811	1,017	39,152	58,771	72,057	64,108	25,585	12,329	24,925	1,769																		
\$2,000 under \$3,000.....	22,924	10,777	57,018	57,092	49,710	14,689	13,175	12,423	1,708	23,498	10,602	59,935	56,937	15,393	20,435	13,787	2,894																		
\$3,000 under \$4,000.....	19,789	9,837	67,973	49,119	46,277	14,404	21,874	13,457	3,371	38,841	19,877	135,082	109,483	105,087	30,959	47,809	29,302																		
\$4,000 under \$5,000.....	27,042	19,886	120,181	86,889	83,388	23,271	37,637	22,462	5,421	31,458	17,907	142,278	94,161	85,960	29,293	55,903	26,368																		
\$5,000 under \$6,000.....	28,025	15,688	154,999	81,023	79,128	26,924	74,697	26,924	11,843	24,994	15,099	136,996	76,462	76,175	23,531	62,247	23,387																		
\$6,000 under \$7,000.....	27,821	21,886	181,297	94,156	92,549	27,162	86,648	27,162	13,582	29,142	23,521	188,621	104,407	102,513	28,999	89,287	28,855																		
\$7,000 under \$8,000.....	21,746	17,659	163,838	81,329	80,010	21,602	78,809	27,392	12,839	23,291	208,662	96,408	95,749	27,104	105,232	26,960	16,962																		
\$8,000 under \$9,000.....	23,871	22,063	203,144	92,678	90,555	23,727	108,139	23,727	17,349	20,320	172,679	74,509	74,509	20,320	87,716	20,320	14,316																		
\$9,000 under \$10,000.....	15,018	12,608	141,859	56,823	56,391	15,018	77,968	15,018	13,073	23,639	22,836	224,291	88,847	23,639	126,660	23,639	20,555																		
\$10,000 under \$15,000.....	44,311	41,645	521,056	169,813	166,318	44,193	320,532	44,074	55,318	44,827	41,173	537,204	164,009	161,080	44,758	342,298	44,758	60,065																	
\$15,000 under \$20,000.....	9,715	9,372	164,935	36,014	34,583	9,715	115,882	9,715	21,880	13,142	12,306	222,679	48,234	46,673	13,092	154,413	13,092	29,559																	
\$20,000 under \$50,000.....	6,453	6,022	183,785	26,246	25,095	6,403	138,042	6,398	32,292	6,415	5,935	185,900	27,430	6,405	136,905	6,405	32,588																		
\$50,000 under \$100,000.....	565	537	36,223	2,225	2,055	565	29,489	565	10,135	936	844	62,361	3,679	3,406	931	49,907	931																		
\$100,000 under \$500,000.....	122	105	19,408	424	370	122	15,716	122	7,285	179	162	28,987	646	556	177	23,086	176																		
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	1,422	7	7	2	1,119	2																		
\$1,000,000 or more.....	2	2	2,149	7	7	2	2,128	2	1,066	2	-	-	-	-	-	-	-																		
Returns under \$5,000.....	127,679	54,577	1,277,403	303,418	280,603	68,498	80,002	63,817	11,524	178,552	62,010	1,412,141	393,936	364,410	106,797	136,739	99,948																		
Returns \$5,000 under \$10,000.....	116,482	89,904	845,135	406,009	398,635	114,433	426,261	114,433	68,686	125,488	102,514	931,248	440,634	437,792	123,593	471,141	123,162																		
Returns \$10,000 or more.....	61,169	57,683	927,555	234,729	228,429	60,999	621,788	60,875	127,976	65,501	60,422	1,038,153	237,832	65,365	707,728	65,364	151,112																		
San Francisco-Oakland, California																		San Jose, California																	
Total.....	1,173,439	634,040	18,944,867	3,132,359	2,972,965	989,977	5,663,164	977,482	1,137,744	330,859	194,351	12,530,899	967,067	940,164	287,399	1,510,209	283,621	284,884																	
No adjusted gross income.....	7,429	4,532	34,510	17,023	16,060	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	63,407	3,979	22,017	70,775	68,602	-	-	-	-	13,254	6,101	3,419	15,225	14,411	-	-	-																		
\$600 under \$1,000.....	48,889	40,581	62,742	60,300	60,300	12,043	735	12,043	104	11,004	8,932	16,676	16,676	(*)	(*)	(*)	(*)																		
\$1,000 under \$2,000.....	99,894	19,310	146,566	165,850	141,364	64,890	34,659	64,767	4,929	30,818	46,887	49,556	45,413	21,783	12,794	21,783	1,824																		
\$2,000 under \$3,000.....	90,319	21,296	223,012	175,651	148,889	69,321	82,678	64,883	11,724	4,288	53,572	36,948	34,288	18,763	22,741	18,098	3,389																		
\$3,000 under \$4,000.....	80,710	21,361	282,425	160,504	140,389	71,254	133,546	68,147	20,045	27,913	9,139	97,613	59,466	52,543	23,868	43,269	6,559																		
\$4,000 under \$5,000.....	83,318	28,361	372,698	189,641	173,995	78,518	196,219	75,044	31,130	14,580	6,004	66,354	32,224	30,894	14,580	36,324	5,542																		
\$5,000 under \$6,000.....	80,761	37,604	445,402	209,317	199,259	77,952	242,316	77,287	39,069	21,015	8,638	115,221	54,466	54,466	20,350	60,586	20,350																		
\$6,000 under \$7,000.....	86,367	48,315	560,774	241,110	232,522	84,590	319,567	84,590	52,557	24,923	16,503	162,534	85,798	84,388	23,589	77,081	23,589																		
\$7,000 under \$8,000.....	85,674	62,596	642,564	294,965	283,431	85,009	355,385	84,860	58,797	30,726	23,723	230,389	104,985	103,357	29,912	126,091	29,912																		
\$8,000 under \$9,000.....	80,132	56,340	682,826	249,283	243,813	80,132	420,856	80,132	71,865	21,321	15,281	181,937	79,677	78,347	21,321	98,436	21,321																		
\$9,000 under \$10,000.....	64,747	56,934	613,328	232,304	228,285	64,747	361,820	64,747	60,872	25,568	22,902	242,341	93,421	91,128	25,568	134,175	25,568																		
\$10,000 under \$15,000.....	207,749	187,211	2,500,380	724,834	711,442	207,504	1,644,968	207,225	291,579	58,311	54,241	700,188	224,457	221,924	58,206	438,897	58,206																		
\$15,000 under \$20,000.....	50,811	47,056	864,923	175,109	170,218	50,811	633,417	50,562	123,075	18,029	16,953	306,326	69,796	69,345	18,029	213,377	18,029																		
\$20,000 under \$50,000.....	37,394	34,122	1,047,624	141,788	135,267	37,389	807,919	37,378	193,584	9,094	8,775	248,431	36,911	35,734	8,972	186,377	8,972																		
\$50,000 under \$100,000.....	4,696	4,055	312,209	17,402	15,669	4,680	250,102	4,680	91,171	700	661	44,585	2,807	2,671	700	36,818	695																		
\$100,000 under \$500,000.....	1,099	938	183,522	3,905	3,325	1,096	147,885	1,096	70,986	141	119	22,368	514	443	141	19,129	141																		
\$500,000 under \$1,000,000.....	30	20	20,709	103	86	30	16,354	30	8,675	5	5	4,059	22	18	5	3,009	5																		
\$1,000,000 or more.....	12	12	17,820	53	47	12	14,739	12	7,581	1	1	1,020	5	5	1	1,009	1																		
Returns under \$5,000.....	473,966	98,839	1,052,787	842,186	749,600	296,025	447,837	284,884	67,933	121,025	26,549	1,271,501	214,209	198,339	80,604	115,224	76,832																		
Returns \$5,000 under \$10,000.....	397,680	261,788	2,944,895	1,226,979	1,187,311	392,429	1,699,943	391,615	283,160	123,552	87,047	932,423	418,347	411,686	120,740	496,370	120,740																		
Returns \$10,000 or more.....	301,792	273,413	4,947,186	1,063,194	1,036,054	301,523	3,515,384	300,984	786,651	86,282	80,755	1,326,975	334,511	330,140	86,055	898,615	86,050																		

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)
Seattle-Everett, Washington																		
Total.....	429,041	254,060	13,152,715	1,206,634	1,161,967	369,273	2,002,099	363,938	383,269	66,591	38,602	1,394,276	183,461	178,122	52,691	220,876	52,043	44,432
No adjusted gross income.....	2,419	(*)	212,983	5,965	5,521	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	22,900		7,211	28,017	25,862	-	-	-	-	3,571		1,311	4,377	4,377	-	-	-	-
\$600 under \$1,000.....	13,651	7,135	11,071	16,531	14,240	(*)	(*)	(*)	(*)	3,299	3,603	2,535	3,299	3,299	-	-	-	-
\$1,000 under \$2,000.....	47,841		70,927	62,259	56,558	37,519	21,388	37,519	3,132	10,705		16,122	20,832	19,180	4,536	1,877	4,536	267
\$2,000 under \$3,000.....	22,789	7,194	56,843	50,258	44,133	15,936	18,682	13,728	2,647	7,918		20,803	13,156	11,845	7,631	9,434	6,983	1,356
\$3,000 under \$4,000.....	29,177	6,627	102,055	54,672	51,351	27,481	54,214	27,187	8,324	7,444	6,252	26,327	16,966	16,966	7,013	11,590	7,013	1,819
\$4,000 under \$5,000.....	25,137	11,146	114,763	59,905	57,602	23,492	61,628	23,050	9,961			16,466	9,223	3,684	8,030	3,684	1,283	
\$5,000 under \$6,000.....	24,688	13,425	135,464	63,837	58,736	23,875	77,466	21,731	12,121	3,611	3,611	19,588	14,818	13,884	3,611	6,281	3,611	897
\$6,000 under \$7,000.....	32,798	18,918	212,472	93,802	90,087	31,985	125,862	31,985	20,794	4,906	4,763	31,247	22,820	22,820	4,906	11,450	4,906	1,685
\$7,000 under \$8,000.....	44,011	38,174	332,294	162,614	160,028	44,011	180,152	44,011	29,161	4,174	4,030	31,021	15,542	15,542	4,174	15,774	4,174	2,485
\$8,000 under \$9,000.....	36,174	31,209	305,261	129,664	128,258	36,174	178,645	36,174	29,578	4,965	4,965	41,966	17,629	17,629	4,965	21,614	4,965	3,405
\$9,000 under \$10,000.....	27,683	24,431	261,393	102,125	99,168	27,683	160,771	27,535	26,984	2,517	2,374	23,895	10,287	9,712	2,517	13,218	2,517	2,139
\$10,000 under \$15,000.....	70,114	66,522	841,311	261,627	258,490	70,114	563,649	70,064	99,469	7,191	6,670	86,276	25,195	24,712	7,191	58,781	7,191	10,361
\$15,000 under \$20,000.....	17,579	16,629	299,878	67,006	65,791	17,579	219,270	17,579	42,327	1,159	1,041	19,719	3,871	3,768	1,159	14,876	1,159	2,916
\$20,000 under \$50,000.....	10,614	10,078	286,632	42,684	40,890	10,614	228,675	10,564	53,378	1,004	903	31,301	3,640	3,473	999	25,488	999	6,576
\$50,000 under \$100,000.....	1,202	1,102	79,654	4,686	4,389	1,202	69,351	1,202	24,796	237	196	15,505	911	825	237	12,803	237	4,636
\$100,000 under \$500,000.....	258	225	41,549	958	840	258	36,164	258	17,240	69	55	10,901	221	193	69	9,165	69	4,361
\$500,000 under \$1,000,000.....	5	3	3,832	17	15	5	3,375	5	1,804	1	1	522	7	7	1	496	1	247
\$1,000,000 or more.....	2	2	3,092	7	7	2	2,640	2	1,531	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	163,913	33,342	1,349,885	277,608	255,267	105,771	156,078	102,827	24,087	36,759	9,994	182,336	68,521	65,558	22,864	30,930	22,216	4,725
Returns \$5,000 under \$10,000.....	165,353	126,157	1,246,883	552,042	536,277	163,728	722,896	161,436	118,638	20,172	19,742	147,717	81,095	79,586	20,172	68,336	20,172	10,611
Returns \$10,000 or more.....	99,775	94,561	1,555,947	376,984	370,422	99,775	1,123,125	99,675	240,544	9,660	8,866	164,223	123,845	121,610	9,655	121,610	9,655	29,096
South Bend, Indiana-Michigan																		
Total.....	90,016	57,321	1,612,122	267,141	255,427	75,759	378,626	75,639	72,782	100,169	60,448	1,598,890	277,933	262,554	78,166	356,113	77,353	65,185
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	6,114	-	2,690	7,443	7,443	-	-	-	-	8,031		2,833	9,696	9,107	-	-	-	-
\$600 under \$1,000.....	3,877		3,279	5,636	5,493	(*)	(*)	(*)	(*)	4,185	4,574	3,372	4,332	4,185	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	7,363	3,753	10,760	12,733	9,993	4,733	1,289	4,614	1,77	13,864		21,536	30,075	23,418	7,028	3,079	6,362	403
\$2,000 under \$3,000.....	4,250		10,614	7,904	6,675	3,490	4,622	3,490	681	9,274	4,437	23,938	18,854	17,375	8,187	8,204	8,187	1,202
\$3,000 under \$4,000.....	11,265	4,298	39,707	25,306	24,221	10,323	17,143	10,323	2,969	6,144	2,231	20,373	19,308	18,372	5,077	4,910	916	
\$4,000 under \$5,000.....	5,751	2,978	26,542	14,299	12,989	5,321	14,062	5,321	2,267	3,797	3,120	16,748	16,115	15,810	2,171	3,845	2,171	609
\$5,000 under \$6,000.....	6,794	5,331	37,210	23,856	21,092	6,129	17,392	6,129	2,671	6,377	3,567	35,734	13,576	12,245	6,230	22,394	6,230	3,562
\$6,000 under \$7,000.....	8,477	7,167	55,821	28,792	28,581	8,477	31,231	8,477	4,948	12,313	10,158	79,128	34,827	33,348	12,313	45,694	12,313	7,303
\$7,000 under \$8,000.....	9,672	8,219	71,402	33,387	32,732	9,672	42,863	9,672	7,098	8,255	5,817	63,292	24,340	23,674	8,255	41,162	8,255	7,013
\$8,000 under \$9,000.....	4,841	4,186	40,617	19,222	19,222	4,841	24,056	4,841	3,876	7,403	6,738	62,985	26,646	25,980	7,403	37,322	7,403	6,113
\$9,000 under \$10,000.....	4,647	4,647	43,834	21,783	21,783	4,647	24,304	4,647	4,180	6,661	6,661	62,997	25,596	25,596	6,661	39,296	6,661	6,517
\$10,000 under \$15,000.....	12,067	11,949	143,418	48,421	48,086	12,067	97,032	12,067	16,931	9,866	9,320	115,865	39,259	38,231	9,866	76,750	9,866	13,323
\$15,000 under \$20,000.....	2,619	2,619	45,365	9,540	9,120	2,619	34,339	2,619	6,651	1,833	1,833	30,414	7,381	7,281	1,833	22,524	1,833	4,225
\$20,000 under \$50,000.....	1,758	1,686	53,295	6,799	6,389	1,758	44,552	1,758	1,758	1,569	1,317	42,362	5,647	5,552	1,569	34,198	1,569	8,061
\$50,000 under \$100,000.....	322	296	21,121	1,274	1,178	322	18,097	322	6,512	220	204	13,744	941	852	220	11,328	220	3,926
\$100,000 under \$500,000.....	37	31	6,440	128	98	37	5,187	37	2,605	31	26	4,719	104	92	31	4,127	31	1,995
\$500,000 under \$1,000,000.....	1	1	534	3	3	1	360	1	221	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	38,779	11,188	193,064	73,935	67,141	25,187	39,214	25,067	6,107	45,641	14,807	187,650	99,617	89,703	23,785	21,317	22,972	3,146
Returns \$5,000 under \$10,000.....	34,432	29,550	248,884	127,040	123,411	33,767	139,846	33,767	22,734	41,010	32,941	304,136	124,984	120,843	40,863	185,869	40,863	30,508
Returns \$10,000 or more.....	16,804	16,582	270,174	66,165	64,874	16,804	199,566	16,804	43,941	13,518	12,700	207,103	53,332	52,008	13,518	148,927	13,518	31,531
Spokane, Washington																		

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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				Taxable income				Income tax after credits																	
						Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount															
						(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)																	
Springfield-Chicopee-Holyoke-Massachusetts-Connecticut																		Syracuse, New York																	
Total.....	171,165	99,207	1,117,807	448,164	419,422	143,190	692,237	141,562	129,454	192,539	113,897	1,263,897	561,134	535,169	160,066	743,067	158,119	136,084																	
No adjusted gross income.....	(*)	-	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	10,290	-	3,786	11,101	10,956	-	-	-	-	13,511	-	4,673	13,662	13,662	-	-	-	-																	
\$600 under \$1,000.....	3,624	-	2,956	3,769	3,769	(*)	(*)	(*)	(*)	10,768	-	8,525	11,522	11,522	-	-	-	-																	
\$1,000 under \$2,000.....	16,049	7,554	22,759	25,495	21,885	11,317	5,557	11,026	781	16,735	5,612	24,146	25,473	20,988	12,629	5,798	11,957	836																	
\$2,000 under \$3,000.....	16,224	-	39,399	36,910	27,928	9,917	11,921	9,248	1,764	10,804	-	27,718	24,741	21,381	8,347	8,948	8,347	1,284																	
\$3,000 under \$4,000.....	16,081	3,776	57,816	27,932	21,915	14,599	31,985	13,931	4,958	16,712	6,721	56,443	39,404	33,123	14,399	23,970	13,576	3,559																	
\$4,000 under \$5,000.....	10,887	5,401	48,552	24,653	22,736	10,742	26,489	10,742	4,237	15,902	8,069	72,547	45,242	42,403	15,600	35,797	15,600	5,540																	
\$5,000 under \$6,000.....	14,860	8,594	81,536	36,197	32,709	14,192	46,549	14,192	7,354	13,421	9,409	73,532	40,245	39,271	12,598	39,110	12,297	6,150																	
\$6,000 under \$7,000.....	17,861	13,854	117,188	50,097	49,806	17,861	70,589	17,861	11,343	11,568	8,737	74,188	33,071	30,387	11,568	41,766	11,568	6,743																	
\$7,000 under \$8,000.....	12,232	10,752	91,897	41,963	41,818	11,563	51,549	11,563	8,421	17,927	15,462	133,710	68,037	66,391	17,927	73,583	17,776	11,748																	
\$8,000 under \$9,000.....	12,159	11,345	103,303	40,173	39,215	12,159	65,268	12,159	10,882	15,307	14,635	130,741	66,964	66,964	15,307	71,411	15,307	11,497																	
\$9,000 under \$10,000.....	11,711	11,042	111,590	45,744	45,599	11,711	65,732	11,711	10,927	13,663	11,647	128,780	54,551	54,551	13,663	77,182	13,663	13,158																	
\$10,000 under \$15,000.....	21,660	20,496	254,718	77,344	75,400	21,660	171,837	21,660	30,297	26,728	25,241	316,735	100,668	99,216	26,728	209,357	26,728	36,789																	
\$15,000 under \$20,000.....	3,218	3,083	54,272	11,017	10,965	3,218	40,624	3,218	7,899	4,731	4,297	79,916	18,668	17,916	4,664	55,770	4,664	10,836																	
\$20,000 under \$50,000.....	3,089	2,843	90,173	12,565	11,979	3,089	70,912	3,089	17,567	3,387	3,023	98,517	14,027	12,999	3,387	73,025	3,387	17,418																	
\$50,000 under \$100,000.....	440	418	30,252	1,849	1,573	440	25,323	440	9,253	362	336	24,777	1,615	1,491	362	19,565	362	7,002																	
\$100,000 under \$500,000.....	53	48	8,749	190	151	53	6,994	53	3,327	64	54	9,719	238	198	64	7,524	64	3,489																	
\$500,000 under \$1,000,000.....	1	1	867	2	2	1	867	1	439	-	-	-	-	-	-	-	-	-																	
\$1,000,000 or more.....	-	-	943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Returns under \$5,000.....	73,883	16,731	173,187	131,023	110,206	47,243	75,993	45,616	11,746	85,380	21,054	193,282	163,051	145,784	53,797	74,775	52,302	11,255																	
Returns \$5,000 under \$10,000.....	68,823	55,588	505,514	214,174	209,147	299,687	67,486	48,926	8,926	71,886	59,891	540,951	262,867	257,564	71,063	303,051	70,611	49,295																	
Returns \$10,000 or more.....	28,461	26,889	439,106	102,967	100,069	28,461	316,556	28,461	68,781	35,272	32,952	529,664	135,215	131,821	35,205	365,241	35,205	75,533																	
Tacoma, Washington																		Tampa-Saint Petersburg, Florida																	
Total.....	120,668	73,148	1,744,247	355,041	345,912	100,078	428,028	99,815	78,030	301,865	176,735	1,616,896	823,537	749,039	242,080	881,594	235,134	164,422																	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																	
Under \$600.....	7,673	-	2,200	8,950	8,138	-	-	-	-	14,587	-	4,083	21,693	20,428	-	-	-	-																	
\$600 under \$1,000.....	4,332	(*)	3,533	4,479	4,479	(*)	(*)	(*)	(*)	11,187	3,432	9,260	16,063	15,092	(*)	(*)	(*)	(*)																	
\$1,000 under \$2,000.....	11,612	2,968	18,342	17,282	16,693	9,712	5,083	9,712	728	43,654	8,725	64,833	75,445	61,060	30,383	14,766	29,706	2,105																	
\$2,000 under \$3,000.....	11,088	3,700	27,190	27,378	24,493	6,487	9,004	6,487	1,357	45,937	20,090	113,354	96,931	77,769	30,251	37,316	28,986	5,403																	
\$3,000 under \$4,000.....	9,264	4,183	32,686	21,314	18,125	9,117	15,289	9,001	2,299	28,499	15,889	97,533	84,406	74,626	24,021	31,894	21,312	4,461																	
\$4,000 under \$5,000.....	9,657	4,066	44,033	23,959	23,664	9,541	23,376	9,541	3,775	32,110	22,969	144,933	89,976	79,081	31,228	60,642	30,551	8,935																	
\$5,000 under \$6,000.....	10,388	7,714	56,698	35,964	35,817	9,034	25,371	9,034	3,964	22,129	19,509	120,672	73,935	70,638	21,835	52,678	21,157	7,860																	
\$6,000 under \$7,000.....	12,826	10,682	84,376	51,178	51,026	12,679	41,510	12,679	6,638	27,024	18,435	175,627	91,747	88,597	27,024	89,652	26,877	14,342																	
\$7,000 under \$8,000.....	8,792	8,126	64,759	34,712	34,565	8,126	34,112	8,126	5,174	20,060	17,057	150,441	65,350	62,641	20,060	86,292	20,060	13,618																	
\$8,000 under \$9,000.....	10,277	8,935	88,195	37,696	37,696	10,277	51,563	10,130	8,585	14,506	12,327	124,693	49,435	48,080	14,506	75,958	14,506	12,817																	
\$9,000 under \$10,000.....	6,208	5,914	58,893	24,616	24,469	6,208	33,662	6,208	5,587	6,831	6,684	64,494	30,358	30,358	6,831	31,192	6,831	5,133																	
\$10,000 under \$15,000.....	13,699	13,003	162,932	51,391	51,072	13,699	108,282	13,699	18,957	23,639	22,304	282,981	85,636	81,802	23,509	187,596	23,444	32,790																	
\$15,000 under \$20,000.....	2,078	1,914	34,964	7,958	7,767	2,078	25,957	2,078	5,082	5,008	4,179	84,155	17,715	16,252	5,008	60,951	4,957	11,830																	
\$20,000 under \$50,000.....	1,606	1,511	48,507	5,842	5,684	1,542	38,177	1,542	9,271	4,588	3,973	127,020	19,261	17,784	4,588	96,842	4,588	22,982																	
\$50,000 under \$100,000.....	194	177	12,748	925	857	194	10,710	194	3,833	649	601	42,185	2,609	2,379	649	35,778	649	12,662																	
\$100,000 under \$500,000.....	41	38	6,209	169	140	41	4,957	41	2,294	131	116	20,236	455	380	130	17,011	130	8,063																	
\$500,000 under \$1,000,000.....	1	1	995	4	4	1	961	1	483	3	2	1,913	14	11	3	1,770	3	874																	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	1	1	1,074	3	2	1	1,061	1	523																	
Returns under \$5,000.....	54,559	15,133	124,973	104,586	96,815	36,199	52,768	36,083	8,162	177,297	71,546	1,421,406	387,017	330,116	117,936	144,814	111,930	20,928																	
Returns \$5,000 under \$10,000.....	48,491	41,371	352,920	184,166	183,572	46,324	186,217	46,177	29,947	90,550	74,012	635,926	310,825	300,314	90,256	335,773	89,432	53,770																	
Returns \$10,000 or more.....	17,618	16,644	266,354	66,289	65,525	17,554	189,043	17,554	39,921	34,019	31,177	559,564	125,694	118,609	33,888	401,008	33,772	89,724																	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)																			
																			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)															
Toledo, Ohio-Michigan																			Trenton, New Jersey																		
Total.....	228,527	135,110	1,532,669	638,717	611,926	193,033	946,006	191,571	183,730	116,054	63,883	1,814,526	309,942	296,862	101,106	520,890	100,447	104,470																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	14,230		4,967	15,471	15,325	-	-	-	-	10,045	-	4,311	10,045	10,045	-	-	-	-																			
\$600 under \$1,000.....	8,825	7,570	6,895	10,067	8,971	(*)	(*)	(*)	(*)	-	-	9,344	9,960	8,642	4,909	1,617	4,909	227																			
\$1,000 under \$2,000.....	22,727		32,383	31,780	25,550	16,792	8,844	16,135	1,243	6,518	-	10,250	20,192	21,912	5,569	5,746	4,910	815																			
\$2,000 under \$3,000.....	18,105		44,458	38,165	32,602	14,385	18,207	13,728	2,686	8,645	6,200	20,994	24,986	18,213	10,898	24,264	10,898	3,872																			
\$3,000 under \$4,000.....	16,487	5,557	56,873	32,987	30,646	14,736	28,821	14,736	4,502	11,848	-	42,165	42,165	10,898	24,264	10,898	3,872																				
\$4,000 under \$5,000.....	16,199	8,709	73,698	40,805	38,174	15,760	37,361	15,613	5,684	11,044	4,154	50,575	23,554	23,408	11,044	28,200	11,044	4,617																			
\$5,000 under \$6,000.....	20,720	15,684	114,676	65,707	63,296	19,919	60,080	19,919	9,233	13,086	8,401	71,924	34,776	32,652	12,941	40,016	12,941	6,465																			
\$6,000 under \$7,000.....	20,938	14,211	135,840	68,928	67,978	20,272	74,427	20,272	12,250	10,250	6,808	66,880	31,256	30,596	38,153	9,960	6,242																				
\$7,000 under \$8,000.....	15,978	14,362	120,282	60,001	59,417	15,978	67,509	15,978	10,886	7,389	5,410	55,108	27,591	27,523	7,389	29,655	7,389	4,878																			
\$8,000 under \$9,000.....	19,521	16,880	165,552	67,515	65,542	19,521	97,706	19,521	16,198	8,562	6,517	72,759	27,598	25,843	8,562	42,785	8,562	7,843																			
\$9,000 under \$10,000.....	14,663	13,859	138,815	52,460	52,168	14,663	88,990	14,663	15,024	7,389	6,584	70,151	23,496	23,496	7,389	45,523	7,389	7,688																			
\$10,000 under \$15,000.....	29,243	28,420	346,340	112,983	112,139	29,243	232,355	29,243	40,751	15,047	13,904	177,414	52,205	51,247	15,047	122,806	15,047	21,890																			
\$15,000 under \$20,000.....	4,637	4,435	78,086	17,186	16,548	4,637	58,155	4,637	11,260	3,059	3,059	51,800	11,699	11,296	3,059	38,814	3,059	7,465																			
\$20,000 under \$50,000.....	5,020	4,571	137,369	20,936	20,079	5,020	108,763	5,020	26,146	2,579	2,301	74,509	10,403	9,938	2,579	59,858	2,579	14,849																			
\$50,000 under \$100,000.....	645	572	42,126	2,604	2,451	645	35,939	645	13,063	342	311	23,659	311	1,276	342	19,755	342	7,291																			
\$100,000 under \$500,000.....	145	124	26,680	515	438	143	21,445	143	10,863	96	80	15,451	350	312	96	13,049	96	6,283																			
\$500,000 under \$1,000,000.....	5	5	3,205	18	13	5	2,678	5	1,598	2	2	1,078	7	6	2	881	2	433																			
\$1,000,000 or more.....	2	2	4,774	6	4	2	4,682	2	2,338	2	2	6,819	10	2	6,625	2	3,592																				
Returns under \$5,000.....	97,010	21,983	218,925	169,860	151,853	62,986	93,280	61,524	14,122	48,250	10,504	1126,975	89,194	82,667	33,738	59,971	33,079	9,551																			
Returns \$5,000 under \$10,000.....	91,820	74,997	675,165	314,611	308,401	90,353	388,711	90,353	63,591	46,676	33,719	336,822	144,716	140,111	46,240	199,132	46,240	33,116																			
Returns \$10,000 or more.....	39,696	38,131	638,580	154,247	151,672	39,694	464,015	39,694	106,018	21,127	19,660	350,730	76,032	74,084	21,127	261,787	21,127	61,803																			
Tucson, Arizona																			Tulsa, Oklahoma																		
Total.....	84,518	50,574	1,522,315	242,791	232,798	62,347	293,263	60,713	60,516	146,317	95,096	1,019,882	425,159	409,287	125,187	617,307	124,690	126,738																			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-																			
Under \$600.....	7,111		2,616	7,398	7,398	-	-	-	-	5,472	-	1,647	8,374	8,082	-	-	-	-																			
\$600 under \$1,000.....	7,166		6,161	8,865	8,865	(*)	(*)	(*)	(*)	3,495	4,734	2,689	3,787	3,641	-	-	-	-																			
\$1,000 under \$2,000.....	7,146	6,018	9,580	12,881	9,864	3,571	1,762	3,571	251	15,620	24,151	25,942	24,063	9,464	5,688	9,464	813																				
\$2,000 under \$3,000.....	10,653		26,167	26,092	24,369	10,349	12,143	8,768	1,601	13,237	4,310	32,370	24,344	22,588	11,770	12,930	11,770	1,923																			
\$3,000 under \$4,000.....	4,408	7,574	15,583	14,930	12,990	10,349	12,143	8,768	1,601	14,366	6,276	50,838	38,939	36,548	12,252	19,455	12,252	3,050																			
\$4,000 under \$5,000.....	6,704		30,792	24,763	24,507	5,267	8,362	5,267	1,171	13,367	7,865	61,166	37,871	36,782	12,170	28,367	12,025	4,389																			
\$5,000 under \$6,000.....	5,747	4,957	30,360	17,098	17,098	5,747	13,987	5,747	2,122	10,684	7,429	59,818	33,804	32,569	10,684	29,075	10,684	4,525																			
\$6,000 under \$7,000.....	7,094	6,304	47,237	27,003	26,860	7,089	21,490	7,089	3,354	14,190	12,221	92,923	51,969	51,677	14,190	46,210	14,044	7,227																			
\$7,000 under \$8,000.....	4,957	4,957	36,993	20,475	19,828	4,957	16,582	4,957	2,558	11,403	9,939	86,307	38,616	36,517	11,403	48,525	11,403	7,540																			
\$8,000 under \$9,000.....	5,317	4,024	45,343	15,951	15,161	5,317	26,151	5,317	4,321	10,777	10,777	91,332	37,910	37,910	10,777	52,235	10,777	8,460																			
\$9,000 under \$10,000.....	3,520	3,520	32,649	14,224	14,224	3,520	18,122	3,520	2,857	7,189	6,392	67,898	26,660	26,009	7,189	41,214	7,189	6,775																			
\$10,000 under \$15,000.....	9,095	8,272	107,886	34,112	33,482	9,095	69,137	9,041	12,157	17,023	16,429	205,487	61,960	60,932	17,023	137,582	17,023	24,090																			
\$15,000 under \$20,000.....	1,626	1,626	27,912	6,012	5,831	1,626	19,001	1,626	3,588	3,598	3,342	60,631	12,787	11,652	3,598	44,547	3,598	8,705																			
\$20,000 under \$50,000.....	2,570	2,122	72,966	9,110	8,606	2,570	57,091	2,570	13,730	3,772	3,475	107,698	14,292	13,378	3,767	85,252	3,707	20,745																			
\$50,000 under \$100,000.....	244	202	16,097	936	806	244	13,023	244	4,751	584	541	38,613	2,482	2,197	584	31,616	584	11,191																			
\$100,000 under \$500,000.....	65	54	11,095	237	211	65	9,311	64	4,532	162	138	25,305	605	514	161	20,777	161	9,828																			
\$500,000 under \$1,000,000.....	4	1	2,604	10	8	4	2,540	4	1,296	4	3	2,621	17	14	4	2,446	4	1,284																			
\$1,000,000 or more.....	3	3	4,559	10	6	3	4,473	3	2,217	6	4	13,360	18	14	6	11,378	6	6,193																			
Returns under \$5,000.....	44,276	14,532	186,616	97,613	90,677	22,110	22,355	20,530	3,036	66,925	24,407	167,890	144,039	135,904	45,802	66,440	45,510	10,176																			
Returns \$5,000 under \$10,000.....	26,636	23,762	192,581	94,752	93,171	26,630	96,332	26,630	15,210	54,243	46,758	398,277	188,959	184,682	54,243	217,270	54,097	34,527																			
Returns \$10,000 or more.....	13,607	12,280	243,118	50,426	48,949	13,607	174,576	13,552	42,270	25,148	23,932	453,715	92,161	88,701	25,142	333,598	25,083	82,035																			

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—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)	
Utica-Rome, New York										Washington, D. C.-Maryland and Virginia									
Total.....	93,567	54,090	603,868	261,777	246,247	80,138	362,155	79,165	65,225	831,996	401,866	16,589,453	2,192,120	2,104,809	697,433	4,366,655	687,625	890,582	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	
Under \$600.....	4,459	-	1,659	5,213	4,610	-	-	-	-	50,805	-	16,859	57,594	55,811	-	-	-	-	
\$600 under \$1,000.....	3,645	-	2,621	4,399	4,248	(*)	(*)	(*)	(*)	38,266	11,174	30,281	49,889	49,889	7,811	392	7,811	56	
\$1,000 under \$2,000.....	5,584	3,063	8,446	8,733	7,759	4,309	2,456	4,309	345	70,645	-	101,927	123,385	108,009	46,627	22,872	45,816	3,258	
\$2,000 under \$3,000.....	9,971	-	23,881	15,572	12,280	7,653	9,745	7,653	1,467	65,313	12,245	163,982	126,479	112,113	51,515	65,640	46,684	9,044	
\$3,000 under \$4,000.....	5,819	-	20,314	11,673	10,028	5,215	10,615	5,065	1,654	51,046	11,502	184,243	103,277	100,929	45,410	95,357	45,410	15,106	
\$4,000 under \$5,000.....	11,413	8,819	52,362	35,070	31,709	10,590	23,779	9,767	3,621	68,537	22,640	307,855	147,294	138,894	65,718	178,727	64,242	28,642	
\$5,000 under \$6,000.....	9,613	6,632	53,288	27,948	26,453	9,613	28,516	9,613	4,424	62,407	20,178	343,440	163,726	156,058	58,378	194,211	57,567	31,738	
\$6,000 under \$7,000.....	7,023	4,188	45,355	21,150	20,999	7,023	26,406	7,023	4,315	58,707	24,557	381,097	144,487	135,442	58,558	240,236	57,082	39,958	
\$7,000 under \$8,000.....	7,740	6,245	58,298	28,130	26,786	7,740	32,735	7,740	5,295	51,030	29,523	381,980	137,406	132,189	51,030	242,972	50,878	41,601	
\$8,000 under \$9,000.....	5,902	5,080	49,704	22,705	21,882	5,230	24,905	5,230	3,999	43,663	33,936	369,097	161,656	159,680	43,001	218,723	42,852	37,060	
\$9,000 under \$10,000.....	8,810	7,466	83,090	29,271	29,120	8,810	56,146	8,810	9,542	41,779	33,328	395,659	153,414	151,491	41,627	239,116	41,627	40,905	
\$10,000 under \$15,000.....	9,187	8,669	107,081	35,091	34,507	9,187	72,231	9,187	12,724	129,202	111,553	1,576,964	451,617	444,216	129,083	1,070,116	128,984	193,604	
\$15,000 under \$20,000.....	1,953	1,786	34,000	7,443	7,026	1,953	25,220	1,953	4,815	56,098	50,719	957,380	203,581	199,753	56,098	700,215	56,058	138,181	
\$20,000 under \$50,000.....	1,976	1,693	52,895	8,052	7,587	1,976	39,537	1,976	9,323	38,719	35,935	1,036,119	147,576	142,326	38,651	799,122	38,651	187,426	
\$50,000 under \$100,000.....	156	134	10,307	677	614	156	8,128	156	2,918	3,204	2,814	210,003	12,955	12,157	3,193	172,043	3,193	62,132	
\$100,000 under \$500,000.....	15	13	2,097	48	35	15	1,679	15	772	747	645	120,636	2,720	2,431	743	98,403	743	46,660	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	17	14	10,380	54	50	17	8,762	17	4,686	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	12	11	22,324	42	35	12	19,752	12	10,529	
Returns under \$5,000.....	41,192	12,184	107,752	81,264	71,238	28,435	46,654	27,461	7,097	346,453	58,652	784,377	612,886	568,979	217,082	362,987	209,962	56,104	
Returns \$5,000 under \$10,000.....	39,089	29,611	289,736	129,203	125,239	38,417	168,707	38,417	27,575	257,585	141,524	1,871,269	760,690	734,862	252,593	1,135,256	250,004	191,261	
Returns \$10,000 or more.....	13,287	12,296	206,380	51,311	49,770	13,287	146,794	13,287	30,553	227,959	201,691	3,933,806	818,544	800,969	227,758	2,868,413	227,659	643,218	
Wichita, Kansas										Wilkes-Barre-Hazleton, Pennsylvania									
Total.....	127,237	73,788	1,810,864	355,988	342,716	107,548	483,936	106,450	91,595	106,113	59,971	1,551,707	283,843	277,455	86,844	309,186	86,553	56,431	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	
Under \$600.....	5,533	-	1,612	6,275	6,275	-	-	-	-	6,252	-	1,504	6,981	6,690	-	-	-	-	
\$600 under \$1,000.....	6,752	1,834	5,050	7,939	7,345	(*)	(*)	(*)	(*)	3,613	2,606	2,797	3,759	3,759	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	12,030	-	17,177	17,204	15,008	9,284	4,746	9,135	674	8,637	-	13,401	16,155	15,351	4,705	2,750	4,705	395	
\$2,000 under \$3,000.....	11,093	2,498	28,475	22,928	20,307	8,266	10,291	7,465	1,460	15,799	5,058	39,516	25,694	24,306	12,797	18,426	12,651	2,735	
\$3,000 under \$4,000.....	10,450	5,011	37,144	27,580	27,421	8,043	15,302	8,043	2,413	7,329	3,227	25,245	18,559	16,578	6,007	9,265	6,007	1,317	
\$4,000 under \$5,000.....	11,284	6,149	50,713	37,010	36,713	11,284	18,878	11,136	2,907	15,858	7,118	69,506	37,729	37,729	15,712	36,393	15,712	5,751	
\$5,000 under \$6,000.....	11,987	6,441	66,716	34,260	33,815	11,838	35,725	11,838	5,829	12,466	9,164	68,690	36,702	36,044	11,807	37,202	11,661	5,939	
\$6,000 under \$7,000.....	9,737	8,935	62,960	35,000	33,694	9,588	32,474	9,588	5,064	13,704	12,241	87,957	48,452	48,452	12,900	43,472	12,900	6,810	
\$7,000 under \$8,000.....	10,845	9,390	81,804	39,448	37,045	10,845	43,720	10,845	6,921	10,392	9,733	78,916	40,782	40,490	10,392	43,236	10,392	6,894	
\$8,000 under \$9,000.....	11,344	9,890	96,547	40,005	38,550	11,344	56,518	11,344	9,421	2,704	2,704	23,397	12,897	12,897	2,704	12,897	2,704	2,073	
\$9,000 under \$10,000.....	5,719	4,413	53,971	15,147	15,147	5,719	38,017	5,719	6,622	2,856	2,197	26,264	12,374	12,374	2,856	15,501	2,856	2,710	
\$10,000 under \$15,000.....	14,713	13,943	176,008	51,702	51,266	14,646	118,553	14,646	20,972	4,078	3,760	47,441	14,720	14,166	4,078	33,047	4,078	5,803	
\$15,000 under \$20,000.....	2,851	2,565	47,267	10,527	9,924	2,851	33,737	2,851	6,378	655	454	11,381	2,048	2,048	655	9,192	655	1,884	
\$20,000 under \$50,000.....	2,070	1,911	59,801	7,903	7,258	2,070	47,789	2,070	11,662	1,353	1,333	39,053	5,245	4,921	1,353	32,368	1,353	7,777	
\$50,000 under \$100,000.....	301	286	19,226	1,262	1,184	301	15,462	301	5,153	173	143	11,593	601	534	173	10,119	173	3,803	
\$100,000 under \$500,000.....	68	62	11,198	253	219	67	8,927	67	4,276	42	37	6,337	153	129	42	5,364	42	2,523	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	2	2	4,220	8	7	2	3,652	2	1,822	-	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	57,601	15,949	131,147	120,473	114,607	38,277	49,363	37,179	7,476	57,690	18,206	115,678	109,870	105,400	39,884	66,891	39,739	10,206	
Returns \$5,000 under \$10,000.....	49,630	39,070	361,997	163,860	158,251	49,334	206,454	49,334	33,857	42,121	36,039	285,225	151,207	150,256	40,658	152,205	40,512	24,425	
Returns \$10,000 or more.....	20,005	18,769	317,720	71,655	69,858	19,938	228,119	19,938	50,263	6,302	5,726	115,804	22,766	21,798	6,302	90,089	6,302	21,789	

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

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)
(Taxable and nontaxable returns)																		
Wilmington, Delaware-Maryland-New Jersey									Worcester, Massachusetts									
Total.....	146,919	85,211	1,277,333	428,542	413,437	123,904	836,309	122,764	214,776	122,221	68,112	749,669	320,723	306,795	99,271	447,124	98,550	85,435
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	10,139	-	2,924	11,969	10,777	-	-	-	-	6,288	-	1,513	6,723	6,723	-	-	-	-
\$600 under \$1,000.....	4,503	-	3,831	8,484	8,335	(*)	(*)	(*)	(*)	8,002	6,482	6,607	12,008	10,671	(*)	(*)	(*)	
\$1,000 under \$2,000.....	10,424	-	16,011	18,336	15,281	6,513	3,292	6,513	472	13,984	6,482	20,314	18,407	17,161	10,208	5,497	10,208	
\$2,000 under \$3,000.....	11,406	7,608	29,133	20,565	17,321	10,028	12,641	10,028	1,743	8,120	3,926	19,614	17,872	14,910	5,158	5,363	5,106	
\$3,000 under \$4,000.....	12,234	-	43,333	29,810	28,579	9,694	20,001	9,124	3,032	11,663	4,877	40,393	25,543	22,723	9,367	18,101	8,698	
\$4,000 under \$5,000.....	9,937	4,893	43,922	30,581	28,923	8,969	20,793	8,969	3,251	13,324	4,877	60,270	25,723	25,578	13,033	36,530	2,787	
\$5,000 under \$6,000.....	14,538	8,465	79,222	37,873	37,873	14,538	46,362	13,968	7,296	10,755	7,940	59,386	32,855	29,890	10,086	31,036	10,086	
\$6,000 under \$7,000.....	12,200	8,556	78,097	35,448	35,448	12,200	46,275	12,200	7,545	8,464	7,127	55,748	28,931	28,262	8,464	28,455	8,464	
\$7,000 under \$8,000.....	8,396	6,522	62,889	27,095	27,095	8,396	37,665	8,396	6,176	6,665	6,665	50,335	24,624	24,333	6,665	26,861	6,665	
\$8,000 under \$9,000.....	11,729	11,544	100,120	51,065	50,495	11,729	55,243	11,729	8,971	9,122	6,448	76,347	32,044	32,044	9,122	45,903	9,122	
\$9,000 under \$10,000.....	8,372	6,959	79,462	35,444	34,874	8,372	48,392	8,372	8,137	9,195	9,195	88,121	33,871	33,871	9,195	53,251	9,195	
\$10,000 under \$15,000.....	19,632	18,281	233,576	71,556	70,512	19,632	159,443	19,632	28,264	11,895	10,928	138,201	43,997	43,144	11,895	91,823	11,895	
\$15,000 under \$20,000.....	5,896	5,441	99,524	21,683	20,990	5,896	73,379	5,896	14,405	2,506	2,350	42,297	7,918	7,606	2,506	32,056	2,506	
\$20,000 under \$50,000.....	5,528	5,305	159,961	22,246	21,648	5,528	125,261	5,528	30,686	1,820	1,809	53,765	8,424	8,245	1,820	42,396	1,820	
\$50,000 under \$100,000.....	722	641	48,392	2,639	2,423	722	40,117	722	14,771	351	304	14,771	1,536	1,420	351	18,046	351	
\$100,000 under \$500,000.....	304	223	57,819	1,030	906	303	47,370	303	23,820	66	59	12,512	235	202	66	9,815	66	
\$500,000 under \$1,000,000.....	44	26	31,400	135	111	44	24,490	44	13,857	3	3	2,324	13	11	3	1,942	3	
\$1,000,000 or more.....	45	27	110,879	126	109	43	75,390	43	42,324	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	59,513	13,220	135,992	122,206	110,956	36,502	56,927	35,932	8,526	61,380	15,285	148,710	106,277	97,767	39,098	65,540	38,378	
Returns \$5,000 under \$10,000.....	55,235	42,048	399,789	186,923	185,784	55,235	233,936	54,665	38,124	44,201	37,374	329,937	152,324	148,401	43,532	185,507	43,532	
Returns \$10,000 or more.....	32,171	29,944	741,551	119,415	116,698	32,168	545,448	32,168	168,125	16,640	15,453	271,022	62,622	60,628	16,640	196,077	16,640	
York, Pennsylvania																		
Total.....	100,451	60,091	1,638,334	261,460	247,043	88,289	407,911	85,875	76,288	173,692	119,608	1,247,646	544,487	529,850	153,536	752,448	152,732	137,245
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	5,198	-	3,394	6,904	6,416	-	-	-	-	6,802	-	1,461	6,948	6,802	-	-	-	-
\$600 under \$1,000.....	14,245	3,566	20,398	24,941	22,311	10,655	4,856	10,363	685	4,881	-	3,896	4,881	4,881	(*)	(*)	(*)	
\$1,000 under \$2,000.....	10,496	-	26,973	17,808	14,219	8,962	13,329	7,499	1,840	10,995	4,961	16,141	20,761	18,059	5,527	2,685	5,527	
\$2,000 under \$3,000.....	9,089	3,652	31,489	15,738	12,520	7,993	17,824	7,334	2,747	8,830	4,745	22,434	16,399	14,937	8,957	8,920	8,300	
\$3,000 under \$4,000.....	7,405	5,937	32,903	24,399	22,790	6,821	13,827	6,821	2,047	15,130	7,375	30,062	21,602	17,723	7,222	11,961	7,076	
\$4,000 under \$5,000.....	10,543	6,958	59,333	24,681	24,681	10,543	36,483	10,543	5,895	13,464	9,230	67,618	41,463	39,198	14,039	33,525	14,039	
\$5,000 under \$6,000.....	6,153	5,490	39,867	20,069	19,260	6,153	22,727	6,153	3,566	14,464	11,176	74,084	42,590	42,298	13,319	36,724	13,319	
\$6,000 under \$7,000.....	7,761	7,102	58,405	23,787	23,782	7,761	37,382	7,761	5,877	17,156	15,036	94,937	50,840	49,890	14,606	48,505	14,606	
\$7,000 under \$8,000.....	7,537	6,732	63,699	25,752	24,556	7,537	40,719	7,537	6,732	23,908	21,277	129,520	63,662	63,370	17,156	72,259	17,156	
\$8,000 under \$9,000.....	7,692	6,887	73,238	27,564	27,564	7,692	47,906	7,692	8,283	19,494	18,836	204,807	89,158	89,158	23,908	124,480	23,908	
\$9,000 under \$10,000.....	10,373	10,188	122,445	35,836	35,266	10,373	85,154	10,373	14,921	22,325	21,201	185,042	78,468	77,811	19,494	112,049	19,494	
\$10,000 under \$15,000.....	1,747	1,680	30,011	6,082	5,895	1,747	23,226	1,747	4,509	3,285	3,285	81,607	81,607	80,249	22,325	178,557	22,325	
\$15,000 under \$20,000.....	1,662	1,534	47,867	6,116	6,014	1,662	39,100	1,662	9,478	2,176	2,097	60,023	14,577	14,410	3,603	43,876	3,603	
\$20,000 under \$50,000.....	343	312	21,980	1,384	1,297	343	19,237	343	6,861	342	326	60,985	9,685	9,330	2,176	49,076	2,176	
\$50,000 under \$100,000.....	47	43	7,014	162	135	47	6,141	47	2,847	66	56	22,749	1,439	1,357	66	8,609	66	
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	2	2	2,325	9	7	2	1,835	2	
Returns under \$5,000.....	46,594	13,165	114,474	90,027	78,492	34,431	49,837	32,017	7,319	56,550	17,086	141,131	112,222	101,775	36,545	57,116	35,741	
Returns \$5,000 under \$10,000.....	39,685	33,170	294,542	121,854	119,943	39,685	185,217	39,685	30,353	88,628	75,555	688,391	324,718	322,527	88,482	394,017	88,482	
Returns \$10,000 or more.....	14,172	13,758	229,318	49,580	48,607	14,172	172,858	14,172	38,616	28,514	26,967	418,124	107,546	105,548	28,509	301,315	28,509	

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However the data are included in the appropriate totals.

1 Adjusted gross income less deficit.

2 Deficit.

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. Returns with deficit and those on which income and loss were even 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.

Principal source of income

The principal source of income was the largest single source of income included by taxpayers in their adjusted gross income. Losses were not considered in determining principal source.

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.

Standard metropolitan statistical areas

A taxpayer's post office address and the district in which he filed were the basis for a return's inclusion in a standard metropolitan statistical area. There are 100 standard metropolitan areas included in this publication. These 100 areas are those, within the 50 States, having the largest population based on the 1960 Census and conforming to the 1965 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget.

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."

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted.

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.

EXPLANATION OF TERMS

Adjusted gross income

Adjusted gross income was gross income from all sources 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 any net short-term capital loss, (12) net operating loss deduction, (13) contributions to a retirement fund by the self-employed, (14) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (15) any other deductions or exclusions from gross income.

A deficit in adjusted gross income occurred when the deductions allowed for above exceeded the gross income.

Adjusted taxable income

Adjusted taxable income as used for income averaging was taxable income plus any income earned outside the

United States or within U. S. possessions that was excluded from taxable income, less the following items.

(1) One-half the amount by which net long-term capital gain exceeded net short-term capital loss.

(2) Net income attributable to interests in property received by gift, request, devise, or inheritance, if the interest in the property was received in the computation year or a base period year and if such income exceeded \$3,000 in the computation year.

(3) The amount by which wagering gains exceeded wagering losses.

(4) Amounts of excessive or premature distributions to owner employees from self-employed retirement plans.

Adjustments

Adjustments to gross income included sick pay exclusion, self-employed pension deduction, employee business expenses, and employee moving expenses.

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 \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of heads of household, or \$26,000 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.

Alternative method of computing retirement income credit

A husband and wife, both of whom were over 65, were eligible to use an alternative method of computing the base for retirement income credit if they filed a joint return. Under the alternative method, amounts of retirement income were pooled, with \$2,286 serving as the upper limit. This limit was applicable even though only one of the taxpayers had retirement income. For further explanation see "General rule for computing retirement income credit," "Base of retirement income credit," and "Retirement income credit."

Average base period capital gain net income

Average base period capital gain net income is one-fourth the sum of one-half excess net long-term capital gain over net short-term capital loss for the four base period years. For the purpose of computing average base period capital gain net income, one-half excess long-term gain over short-term loss cannot exceed adjusted taxable income for the year computed with capital gain net income included.

Base of retirement income credit

For a taxpayer under 65 years of age, the base of retirement income credit included only income from pensions and annuities under public retirement systems which were included in adjusted gross income. The base was limited to \$1,524 reduced by any earned income in excess of \$900 and any amounts received from social security, railroad retirement, or other tax-exempt pensions.

For a taxpayer 65 years of age or older, the base of retirement income credit included pensions and annuities, interest, and dividends included in adjusted gross income and any gross rents. The base was limited, per taxpayer, to \$1,524 (\$2,286 on a joint return if both husband and wife were 65 or over) reduced by an applicable proportion of earned income received in excess of \$1,200 and any amounts from social security, railroad retirement, or other tax-exempt pensions. For taxpayers 72 years of age or over the maximum base did not have to be reduced by any earned income received.

For further explanation see "General rule for computing retirement income credit," "Alternative method for computing retirement income credit," and "Retirement income credit."

Business or profession net profit or net loss

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

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

Additional information on business receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

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 1960-1963, (2) any short-term capital loss carryover from 1964, and (3) 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, (2) any capital gain dividends received from regulated investment companies, and (3) any long-term capital loss carryover from 1964 to obtain the net long-term gain or loss.

Short-term capital loss carryover.--This carryover was that portion of the net capital loss sustained in the four-year period prior to 1964 and any net short-term loss sustained in 1964, which the taxpayer had been unable to offset against either his capital gains or the \$1,000 maximum deduction for net capital loss. The carryover was reported with and treated as a short-term capital loss in the current year, although prior to 1964 some of the loss may have been long-term.

Long-term capital loss carryover.--This carryover was that portion of net long-term loss in 1964 which the taxpayer was unable to offset against either his net short-term gain or the \$1,000 maximum deduction for net capital loss in computing adjusted gross income. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was to be offset first against the limit of \$1,000 in determining the carryover. (See definition of "net loss from sales of capital assets" for the new treatment of capital losses carried over from 1964.)

For additional information on capital gains and losses, by asset type, see *Statistics of Income--1962, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns*.

Capital gain dividends

Includes long-term capital gain designated by corporations registered under the Investment Company Act of 1940, either distributed as dividends or undistributed and retained by the corporation and long-term capital gain designated by unincorporated trusts and associations operating real estate investment trusts or mutual funds.

Any dividend which represents a distribution to shareholders of the net long-term capital gain realized by regulated investment companies or mutual funds is designated as such by the company in a written notice mailed to the shareholders within 45 days after the close of its taxable year.

In addition, any net long-term gain which is not distributed is also designated. The taxpayer is entitled to a credit of 25 percent of such amounts, since this is the amount of tax paid by the company and deemed paid by the taxpayer.

Credit on 1966 tax

This credit, requested on Forms 1040, was that part of the overpayment on 1965 tax which the taxpayer specifically requested be credited to his estimated income tax for 1966.

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.

Dividend exclusions from adjusted gross income

Up to \$100 of eligible dividends per taxpayer could be excluded from adjusted gross income. Up to \$200

could be excluded on joint returns if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. Prior to 1964 the dividend exclusion was \$50 of eligible dividends per taxpayer (up to \$100 on a joint return). For a further explanation of eligible dividends see *Domestic and foreign dividends*.

Dividends in adjusted gross income

Dividends in adjusted gross income consists of dividends eligible for exclusion less the dividend exclusion plus any dividends not eligible for the exclusion. For further explanation see *Domestic and foreign dividends and Dividend exclusion*.

Domestic and foreign dividends

Domestic and foreign dividends were comprised of:

1. Dividends eligible for exclusion consisting of--

(a) Dividends from fully taxable domestic corporations received directly, or as beneficiary of income from estates or trusts, or as a partner's share of untaxed partnership net profit, together with

(b) the distribution of earnings of a sole proprietor who elected to be taxed as a corporation or a partner's share of such distribution from a partnership that elected to be so taxed.

2. Dividends not eligible for exclusion consisting of dividends from such corporations as--

(a) foreign corporations, China Trade Act corporations, exempt farmer's cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income is derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Additional information on some of these corporations can be found in *Statistics of Income--Corporation Income Tax Returns*. Information on exempt farmer's cooperatives can be found in *Statistics of Income Supplemental Report--Farmer's Cooperative Income Tax Returns*.

Domestic and foreign dividends does not include capital gain dividends from regulated investment companies or nontaxable distributions such as distributions of stocks or stock rights, return of capital, or liquidation distributions. Also excluded are dividends reported on Form 1040A (not more than \$200 per return) and such so-called dividends as dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

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 salesman'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, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

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 step-child 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.

Additional information on Farm receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

Foreign tax credit

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.

General rule for computing retirement income credit

Under the general rule for computing retirement income credit, the maximum base was limited to \$1,524 per taxpayer. Therefore, on a joint return, if husband and wife each had retirement income and both had the maximum base of \$1,524, their total base would be \$3,048. For further discussion, see "Alternative method for computing retirement income credit," "Base of retirement income credit," and "Retirement income credit."

Income averaging

The income averaging computation permits a part of an unusually large amount of taxable income to be taxed

in lower brackets, thus resulting in a reduction of the over-all amount of tax due. An eligible individual may choose this computation if his averagable income for the year is more than \$3,000. Averagable income is the amount by which adjusted taxable income exceeds 133-1/3 percent of average base period income (the average of taxable income with certain adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operates to tax a part of the unusually large amount of income (the averagable income) at the same lower tax rate which applies to the first one-fifth of such averagable income.

The income averaging computation may be applied to all types of taxable income but cannot be applied to the one-half excess of net long-term capital gain over net short-term capital gain, income from gifts or inheritances, or wagering income. See schedule G in section 8.

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 1965 and those for 1965), before such amounts were reduced by tax credits. Tax before credits did not include the self-employment tax.

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.

Investment tax credit

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. The credit was limited to the lesser of (1) tax liability or (2) \$25,000 plus 25 percent of the tax liability over that amount. Before

computing the limitation, tax liability was reduced by the foreign tax credit and the retirement income credit.

Itemized deductions

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

Marginal tax rates

The marginal tax rate was the highest tax rate applied to a portion of a taxpayer's tax base. For a discussion and example of calculation see the section "Tax computation and tax rates."

Moving expense deduction

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.

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.

One-third base period taxable income

One-third base period taxable income is one-third the sum of adjusted taxable income, including any wagering income, for the previous four tax years. This amount was reported by a taxpayer on his income averaging schedule and was used to compute averagable income. In general, averagable income was the basis for determining the tax on schedule G.

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. Section 1245 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.

Section 1250 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 for one year or less, the entire depreciation (not the excess over straight-line) was treated as ordinary income.

Other capital distributions

These amounts are, generally, distributions by corporations to stockholders which are not out of earnings and profits, but which represent a return of capital. Such distributions are nontaxable to the extent they do not exceed the taxpayer's basis in his stock. To the extent that such distributions exceed the stockholder's basis, they are treated as a short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital may, to some extent, be reflected in these amounts and is treated similarly.

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, 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 interest, dividends, and any other income in adjusted gross income (not exceeding \$200 per return) reported on Form 1040A returns.

Other tax credits

"Other tax credits" included (1) the credit for tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized and (2) 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 credit for tax-free covenant bonds springs from the fact that corporations are required generally to withhold 2 percent of the interest owing on covenant bonds issued prior to 1934 if a bond contained a provision under which the corporation agreed to pay any portion of the tax imposed on the bond holder with reference to such interest.

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.

Included in "Other tax credits" in 1964 was the dividends received credit. The Revenue Act of 1964 provided for the final elimination of this credit in 1965.

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

Additional information for partnerships can be found in *Statistics of Income--U. S. Business Tax Returns*.

Payments on 1965 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments received with the 1965 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 1964 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.

Rent net income or loss

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 and was determined by deducting from gross rents amounts 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 amount.

Retirement income credit

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 less 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 15 percent for 1965 (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 the credit for tax withheld at source of tax-free covenant bonds and the foreign tax credit.

Royalty net income or loss

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. Income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960 because of the different procedure used in obtaining a net amount.

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 years prior to 1964, salaries and wages were reported net of excludable sick pay and certain expenses connected with employment that was deductible from total salaries and wages. In addition, salaries and wages not in excess of \$200 per return and not subject to withholding, reported on Form 1040A, were included in "Other sources of income."

Sales of property other than capital assets, net gain or loss

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was

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

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 1965 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 1965 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. Amounts received as disability payments from both public and private disability plans are eligible for sick pay exclusion after the first 30 days of such disability.

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

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, using the larger of the two methods explained above was computed.

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 deduction 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) Form 1040A

returns and (2) those Form 1040 returns with adjusted gross income under \$5,000 on which the tax table was used. There was no line item provided on the Form 1040A for reporting taxable income.

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 either the 10 percent standard deduction based on the midpoint or the minimum standard deduction of \$200 for unmarried persons or \$100 for married persons filing separate returns plus \$100 for each exemption and, (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based.

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 either 10 percent of the total income as standard deduction or using the minimum standard deduction as explained above, both 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 base

For returns with normal tax and surtax, tax base is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, when that amount exceeded one-half excess long-term gain, or (2) one-half excess long-term gain when that amount equaled or exceeded taxable income.

Tax due at time of filing

The 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.

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 second step of a two-step reduction in income tax rates, provided for in the Revenue Act of 1964, became effective in 1965. The new rates ranged from 14 percent to 70 percent of taxable income. In 1964, these rates ranged from 16 percent to 77 percent of taxable income.

Prior to 1964, the rates ranged from 20 percent to 91 percent. The first bracket rate of 20 percent 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 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 rate schedules

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

Tax savings under income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on schedule G, and the amount of tax that would result if the regular tax rates were applied to the unaveraged taxable income. If this computation results in no tax saving it is assumed that the return does not qualify for income averaging.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital

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

Tentative retirement credit

Tentative credit equalled 15 percent of the retirement income credit base. This was a reduction, in line with general tax reduction provided by the Revenue Act of 1964, from the 17 percent applying in 1964 and the 20 percent applying previous to 1964.

Actual retirement credit was equal to the lesser of the tentative credit or income tax reduced by (1) the credit for tax withheld at the source on tax free covenant bonds, (2) the foreign tax credit, and (3) the credit for partially tax-exempt interest.

Total deductions

Includes personal deductions, both standard and itemized.

Type of taxpayment

Taxpayers made prepayments toward their tax liability through tax withheld from wages and payments on 1965 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 a separate table, 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.

Sources of the 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 1966 in the service centers and 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 1965 regardless of when filed. Most of the returns represented in this publication are for the current tax year and are filed by taxpayers with calendar-year accounting periods. A small number of prior year delinquent and noncalendar year returns are also included. All returns with an accounting period ending prior to January 1, 1965, are classed as prior year delinquents and were subject to tax rates different from the 1965 tax rates established by the "Revenue Act of 1964." Non-calendar year returns had an accounting period beginning in 1964 and ending in 1965. These returns were subject to both stages of the tax rate changes outlined in the "Revenue Act of 1964."

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 1965. 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 is a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages, taxable dividends, interest or miscellaneous income reported on line 7 of page 2, he needed to file the principal two pages only. Individuals who had income from sources other than those listed above were required to report that income on supplementary schedules.

Table 7.1 presents a comparison of the number of returns for the current year with those for 1964 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1965 numbered

Table 7.1—NUMBER OF RETURNS BY FORM OF RETURN: 1964 AND 1965
[Taxable and nontaxable returns]

Form of return, type of deduction and income group	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
Grand total.....	65,375,601	67,596,300	2,220,699
With standard deduction.....	38,033,693	39,327,033	1,293,337
With itemized deduction.....	26,909,591	27,871,896	962,307
With no adjusted gross income.....	432,317	397,372	-34,945
Standard deduction returns on which tax table was used.....	25,956,507	26,441,373	484,866
Form 1040A			
Total.....	17,686,195	18,377,701	691,506
With standard deduction, total.....	17,686,195	18,377,701	691,506
Adjusted gross income under \$5,000.....	14,759,192	15,305,845	546,653
Adjusted gross income \$5,000 or more.....	2,927,003	3,071,856	144,853
Form 1040			
Total.....	47,689,406	49,218,599	1,529,193
Adjusted gross income under \$5,000.....	18,234,740	17,711,506	-523,234
Adjusted gross income \$5,000 under \$10,000.....	19,980,057	20,403,885	423,828
Adjusted gross income \$10,000 or more.....	9,474,609	11,103,208	1,628,599
With standard deduction, total.....	20,347,498	20,949,329	601,831
Adjusted gross income under \$5,000.....	11,197,315	11,135,528	-61,787
Adjusted gross income \$5,000 under \$10,000.....	6,915,412	7,221,884	306,472
Adjusted gross income \$10,000 or more.....	2,234,771	2,591,920	357,149
With itemized deductions, total.....	26,909,591	27,871,898	962,307
Adjusted gross income under \$5,000.....	6,605,108	6,178,608	-426,500
Adjusted gross income \$5,000 under \$10,000.....	13,064,645	13,182,001	117,356
Adjusted gross income \$10,000 or more.....	7,239,838	8,511,289	1,271,451
With no adjusted gross income.....	432,317	397,372	-34,945

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

49.2 million, an increase of 1.5 million returns over 1964. Forms 1040A numbered 18.4 million, an increase of 692 thousand returns over 1964.

The standard deduction was elected on 39.3 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 26.4 million returns of taxpayers using the optional tax table for 1965, an increase of 485 thousand returns over the 1964 total.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented for individual income tax returns for 1965 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 419,065 returns, about 0.61 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, and by the 59 district offices and the Office of International Operations Washington, D. C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices and regional service centers 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. These sample strata are described in the stub of Table 7.2. Also shown in Table 7.2 is the number of returns filed in each stratum, the number of returns sampled, and the prescribed sampling rate.

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In six of the seven IRS regions, selection of the sample was based on the account number of the return. On a pilot basis, and for the first time, selection for the sample in the other region was based on an individual's social security number.

Table 7.2—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1965

Sampling stratum	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total all returns.....	68,355,360	419,065	-	-
Form 1040A.....	18,556,139	27,781	667.94	15/10,000
Form 1040, adjusted gross income—				
Under \$10,000:				
Nonbusiness.....	30,890,923	46,613	662.71	15/10,000
Schedule C and F.....	7,562,760	52,151	145.02	7/1,000
\$10,000 under \$50,000 nonbusiness.....	8,569,462	126,974	67.49	2/100
\$10,000 under \$30,000, Schedules C and F.....	1,920,664	37,763	50.86	2/10
\$50,000 under \$100,000 nonbusiness.....	100,055	19,221	5.21	2/10
\$30,000 under \$100,000, Schedules C and F.....	303,087	58,790	5.16	2/10
\$100,000 and over:				
Nonbusiness.....	25,585	25,585	1.00	1/1
Schedules C and F.....	20,776	20,776	1.00	1/1
Prior year delinquent:				
Adjusted gross income under \$50,000.....	405,696	3,198	126.86	1/100
Adjusted gross income \$50,000 and over...	213	213	1.00	1/1

Method of estimation

Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns filed in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 667.94 for Form 1040A returns was obtained by dividing the total number of returns filed, 18,556,139, by the number of returns in the sample, 27,781. The primary sources of data on total number of returns in each sampling stratum were counts made and submitted by the district offices or regional service centers showing the number of Form 1040 and 1040A returns filed during the calendar year 1966.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in Table 7.2, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 759,000 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.

Limitations of the Data

Sampling variability

The *relative* sampling variability is the sampling variability expressed as a percent of the estimate and can be used to determine the precision of an estimate. For example, a relative sampling variability at the one standard deviation level of 7 percent may be considered as an estimate of a range in percent which would not be exceeded in two out of three estimates based on similar sampling systems.

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

Tables 7.3 and 7.4 show the relative sampling variability for selected items. Table 7.5 shows the relative sampling variability that can be associated with any frequency estimate in general. While tables 7.3 and 7.4 provide measures of the relative sampling variability for specific frequencies or amounts based on the standard statistical formula, Table 7.5 provides "upper limit" measures of the relative sampling variability based on a special formula. It provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula.

Use of Table 7.5 to provide an upper limit for the relative sampling variability may be illustrated by the following example. If an item occurs on an estimated 15,000

INDIVIDUAL/1965 • SOURCES, SAMPLE, AND LIMITATIONS

Table 7.3—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 ¹		Salaries and wages (net)		Business net profit		Business net loss	
	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)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	67,596,300	0.03	429,201,239	0.12	347,150,062	0.15	26,314,996	0.41	1,726,653	2.75
No adjusted gross income.....	397,372	2.43	2,461,970	6.09	362,988	9.98	90,474	2.03	696,884	6.07
Under \$600.....	4,180,301	1.13	1,354,449	1.28	1,274,632	1.81	48,814	5.56	39,187	16.78
\$600 under \$1,000.....	3,206,523	1.31	2,557,167	1.32	2,119,712	1.65	102,020	4.17	32,421	15.09
\$1,000 under \$2,000.....	7,298,124	0.83	10,737,934	0.85	8,166,167	1.01	459,968	2.16	76,655	8.75
\$2,000 under \$3,000.....	6,128,705	0.92	15,324,793	0.92	12,127,979	1.09	738,719	2.07	61,894	8.42
\$3,000 under \$4,000.....	6,038,731	0.93	21,125,457	0.93	17,667,002	1.06	999,479	2.12	83,412	9.89
\$4,000 under \$5,000.....	5,767,595	0.95	25,946,576	0.95	22,374,941	1.06	1,190,764	2.17	74,323	8.57
\$5,000 under \$6,000.....	5,460,768	0.97	30,007,117	0.98	26,435,164	1.07	1,358,603	2.22	71,637	9.90
\$6,000 under \$7,000.....	5,497,614	0.97	35,696,499	0.97	32,327,151	1.05	1,334,416	2.37	54,828	7.82
\$7,000 under \$8,000.....	4,979,631	1.03	37,264,838	1.03	33,951,080	1.10	1,244,562	2.66	51,319	10.55
\$8,000 under \$9,000.....	4,147,888	1.13	35,198,637	1.13	32,177,062	1.21	1,196,044	2.81	42,391	8.36
\$9,000 under \$10,000.....	3,387,836	1.27	32,113,709	1.27	29,285,813	1.35	1,052,290	3.18	35,942	12.69
\$10,000 under \$15,000.....	7,714,561	0.21	91,767,810	0.21	80,729,785	0.24	4,283,572	1.00	114,895	5.56
\$15,000 under \$25,000.....	1,761,926	0.59	29,934,707	0.59	22,471,664	0.70	2,798,025	1.64	49,787	9.05
\$25,000 under \$50,000.....	1,393,802	0.64	39,648,180	0.64	19,729,189	0.97	7,078,306	0.92	101,444	5.59
\$50,000 under \$100,000.....	188,910	0.46	12,440,366	0.47	4,306,306	0.78	1,890,804	1.16	53,460	8.06
\$100,000 under \$500,000.....	43,963	0.42	7,164,497	0.29	1,548,027	0.81	417,033	0.47	63,115	0.37
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	33,017,350	0.25	75,584,405	0.40	64,093,421	0.44	3,630,238	1.11	1,064,775	4.23
Returns \$5,000 under \$10,000.....	23,473,737	0.35	170,280,800	0.36	154,176,270	0.40	6,185,914	1.11	256,116	4.46
Returns \$10,000 or more.....	11,105,211	0.12	183,336,033	0.13	128,880,371	0.18	16,498,844	0.49	405,762	2.60

Adjusted gross income classes	Farm net profit		Farm net loss		Partnership net profit		Partnership net loss		Sales of capital assets (Net gain)	
	Amount (Thousand dollars)	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)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	5,217,505	1.00	1,852,596	2.55	11,960,226	0.80	1,354,209	8.70	11,069,464	0.70
No adjusted gross income.....	18,413	33.82	507,702	7.98	50,165	31.96	507,371	22.11	198,191	15.19
Under \$600.....	38,023	4.04	40,437	9.96	5,965	23.36	(*)	(*)	39,551	14.20
\$600 under \$1,000.....	81,412	3.55	45,000	12.23	17,480	12.92	7,351	34.92	42,616	9.97
\$1,000 under \$2,000.....	319,118	2.41	95,658	7.20	78,883	7.05	22,622	23.73	164,067	5.13
\$2,000 under \$3,000.....	393,360	2.77	90,721	7.00	142,822	6.69	24,889	31.22	199,709	5.93
\$3,000 under \$4,000.....	449,102	3.02	100,696	6.73	182,832	5.84	31,580	18.65	246,480	5.55
\$4,000 under \$5,000.....	468,117	3.29	117,436	6.02	266,311	5.33	41,416	34.44	253,560	6.11
\$5,000 under \$6,000.....	459,070	3.72	92,950	6.11	326,713	5.80	(*)	(*)	251,685	6.50
\$6,000 under \$7,000.....	401,265	4.22	95,832	8.84	340,799	5.72	38,395	25.29	259,729	7.08
\$7,000 under \$8,000.....	339,146	4.91	67,034	8.04	394,561	6.34	45,788	30.68	258,775	7.91
\$8,000 under \$9,000.....	293,236	5.62	56,622	9.36	340,490	6.64	24,076	32.35	273,757	7.65
\$9,000 under \$10,000.....	267,296	6.27	56,444	11.73	345,362	7.11	(*)	(*)	260,439	8.36
\$10,000 under \$15,000.....	754,027	2.48	130,408	5.38	1,464,753	1.89	96,409	9.69	1,112,141	1.88
\$15,000 under \$25,000.....	352,551	4.48	65,029	9.91	1,194,957	2.48	60,351	11.55	813,353	2.40
\$25,000 under \$50,000.....	474,633	3.68	141,386	5.41	4,147,608	1.56	159,539	6.49	2,201,865	1.82
\$50,000 under \$100,000.....	83,027	4.86	90,028	8.75	1,797,291	1.38	104,035	7.81	1,341,962	1.16
\$100,000 under \$500,000.....	23,521	1.47	57,329	0.84	799,319	0.22	96,173	0.38	1,821,416	0.30
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	1,767,545	1.39	997,650	4.32	744,457	3.54	643,071	17.68	1,144,264	3.48
Returns \$5,000 under \$10,000.....	1,760,012	2.09	366,882	3.86	1,747,924	2.83	166,845	15.31	1,304,384	3.36
Returns \$10,000 or more.....	1,689,948	1.76	488,064	2.87	9,467,845	0.83	544,293	3.23	8,620,816	0.59

Adjusted gross income classes	Sales of capital assets (Net loss)		Dividends in adjusted gross income		Interest received		Rent net income		Rent net loss	
	Amount (Thousand dollars)	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)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	888,606	1.82	12,960,570	0.72	11,296,048	0.67	4,020,376	1.33	1,565,929	2.63
No adjusted gross income.....	33,588	17.30	68,517	21.45	95,198	11.49	49,590	13.96	143,678	17.88
Under \$600.....	8,749	19.75	11,631	15.49	51,150	6.88	23,070	9.47	29,859	34.49
\$600 under \$1,000.....	8,965	20.86	37,132	11.60	131,322	5.02	68,894	7.19	13,438	28.36
\$1,000 under \$2,000.....	34,003	10.59	191,828	5.70	741,855	2.74	312,962	4.26	40,694	11.26
\$2,000 under \$3,000.....	41,030	9.73	251,398	5.79	750,780	3.08	289,517	5.21	79,646	15.60
\$3,000 under \$4,000.....	41,369	9.71	306,706	6.25	702,767	3.53	240,913	6.49	71,350	10.05
\$4,000 under \$5,000.....	48,053	9.33	293,123	6.83	667,282	4.43	228,662	6.79	90,273	9.93
\$5,000 under \$6,000.....	55,065	8.79	295,117	7.65	642,085	3.72	227,916	7.29	105,354	12.55
\$6,000 under \$7,000.....	63,196	8.36	307,122	7.70	635,365	3.83	175,182	7.67	96,423	8.37
\$7,000 under \$8,000.....	62,693	8.82	334,439	7.96	613,440	3.82	224,449	8.19	98,356	8.32
\$8,000 under \$9,000.....	52,898	11.14	319,592	8.76	562,156	4.16	155,452	9.28	89,675	7.74
\$9,000 under \$10,000.....	46,674	9.80	287,510	8.63	536,117	4.29	158,222	9.62	76,372	9.00
\$10,000 under \$15,000.....	163,768	2.05	1,281,386	1.73	1,808,962	0.89	550,374	2.44	257,323	3.80
\$15,000 under \$25,000.....	78,887	2.62	989,020	2.24	904,478	1.53	305,943	3.61	107,856	5.33
\$25,000 under \$50,000.....	122,499	2.13	3,097,330	1.73	1,598,367	1.33	688,509	2.80	177,969	5.24
\$50,000 under \$100,000.....	22,880	1.56	2,017,368	1.12	525,887	1.11	228,889	3.24	51,048	4.67
\$100,000 under \$500,000.....	4,204	0.38	2,083,533	0.15	276,930	0.28	86,445	0.53	30,965	1.06
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	215,757	4.75	1,160,335	3.13	3,140,354	1.59	1,213,608	2.54	468,937	7.03
Returns \$5,000 under \$10,000.....	280,526	4.17	1,543,779	3.63	2,989,163	1.73	941,221	3.72	466,181	4.29
Returns \$10,000 or more.....	392,323	1.19	10,256,456	0.63	5,166,531	0.77	1,865,547	1.44	630,811	2.35

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
¹Adjusted gross income less deficit. ²Deficit. ³Not subject to sampling variability since the returns in this class are sampled at a 100 percent rate.

INDIVIDUAL/1965 • SOURCES, SAMPLE, AND LIMITATIONS

Table 7.4--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, SELECTED SOURCES OF INCOME AND TAX BY STATES

State	All returns		Adjusted gross income		Salaries and wages (net)		Business profit or loss		Farm profit or loss		Partnership profit or loss	
	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)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Alabama.....	944,652	0.27	5,100,114	1.12	4,356,242	1.36	258,844	4.47	(*)	(*)	133,390	17.52
Alaska.....	78,539	0.87	623,824	2.73	553,427	3.10	44,392	12.28	(*)	(*)	16,572	19.51
Arizona.....	497,469	0.37	2,890,831	1.49	2,331,539	2.00	163,056	6.25	(*)	(*)	71,842	14.24
Arkansas.....	547,028	0.41	2,495,671	1.63	1,911,994	2.18	165,797	5.26	58,444	12.73	92,114	9.90
California.....	6,768,232	0.06	48,212,668	0.35	39,154,550	0.46	2,912,979	1.60	(*)	(*)	1,227,860	3.21
Colorado.....	682,637	0.27	4,196,165	1.27	3,359,317	1.64	288,636	4.55	(*)	(*)	117,533	7.04
Connecticut.....	1,095,037	0.17	8,215,177	0.90	6,561,986	1.17	457,697	3.00	(*)	(*)	151,207	6.33
Delaware.....	172,651	1.04	1,413,988	2.55	1,032,308	3.36	60,844	9.22	(*)	(*)	(*)	(*)
District of Columbia.....	302,734	3.82	1,968,280	3.28	1,547,630	3.90	82,401	9.03	1,935	22.02	20,743	20.20
Florida.....	1,918,677	0.28	11,115,341	0.79	8,505,322	1.13	649,287	3.77	(*)	(*)	253,904	10.20
Georgia.....	1,404,697	0.29	7,546,609	1.09	6,387,473	1.15	417,696	3.18	35,217	20.86	130,379	24.76
Hawaii.....	257,466	0.62	1,589,418	1.92	1,333,973	2.37	74,016	8.00	8,845	27.94	37,475	12.12
Idaho.....	225,667	0.50	1,220,403	2.20	937,804	3.01	94,492	8.61	42,096	16.47	40,797	14.23
Illinois.....	4,076,425	0.05	28,551,425	0.45	22,937,004	0.60	1,548,203	1.85	418,901	4.13	716,783	3.84
Indiana.....	1,717,323	0.23	10,939,114	0.76	9,009,821	0.95	648,492	2.70	204,941	5.74	244,537	4.92
Iowa.....	991,041	0.06	5,593,133	1.03	3,781,760	1.64	455,579	3.74	500,524	3.59	230,482	6.48
Kansas.....	751,701	0.38	4,273,285	1.19	3,155,901	1.71	277,062	5.35	193,682	7.90	152,167	6.06
Kentucky.....	917,468	0.30	4,852,998	1.13	3,867,249	1.46	338,945	4.16	81,175	8.58	179,171	5.88
Louisiana.....	946,633	0.31	5,469,072	1.10	4,447,636	1.37	330,216	4.18	(*)	(*)	161,726	5.75
Maine.....	354,140	0.32	1,794,930	1.89	1,442,858	2.47	127,646	6.13	17,126	19.82	25,577	15.84
Maryland.....	1,377,564	0.87	9,473,043	1.00	7,999,044	1.18	469,340	3.34	(*)	(*)	166,636	6.84
Massachusetts.....	2,114,626	0.09	13,394,374	0.67	10,993,863	0.88	777,083	2.91	(*)	(*)	130,905	5.54
Michigan.....	2,945,955	0.05	20,959,119	0.53	17,480,032	0.68	1,144,776	2.11	58,371	16.50	431,875	3.80
Minnesota.....	1,264,813	0.07	7,448,467	0.93	5,896,027	1.25	404,788	3.64	193,829	6.41	212,140	5.27
Mississippi.....	512,377	0.55	2,472,370	1.57	1,956,746	2.13	173,759	5.30	(*)	(*)	113,397	11.23
Missouri.....	1,587,278	0.07	9,615,330	0.84	7,664,355	1.07	572,164	2.97	126,199	9.78	235,664	5.34
Montana.....	239,997	0.80	1,335,382	2.53	991,594	3.54	93,976	9.16	58,928	14.85	38,691	15.55
Nebraska.....	532,555	-	2,860,672	1.54	1,974,043	2.33	207,567	5.41	228,248	5.39	104,697	11.72
Nevada.....	164,444	0.69	1,155,294	2.25	976,532	2.80	47,186	12.94	(*)	(*)	31,246	18.64
New Hampshire.....	253,911	0.45	1,417,913	2.23	1,145,452	2.80	91,649	10.23	(*)	(*)	18,934	15.61
New Jersey.....	2,698,570	0.21	18,660,958	0.59	15,527,010	0.72	940,178	2.20	(*)	(*)	422,004	9.77
New Mexico.....	306,378	0.61	1,698,691	2.04	1,426,609	2.43	97,139	9.20	(*)	(*)	53,238	23.94
New York.....	6,854,168	0.06	48,886,441	0.36	38,629,617	0.45	2,589,290	1.54	21,861	34.89	1,278,090	5.41
North Carolina.....	1,517,240	0.27	7,893,631	1.00	6,523,264	1.17	455,561	3.44	88,079	8.26	189,911	8.77
North Dakota.....	217,642	0.31	1,060,440	2.24	678,972	3.62	67,578	9.61	162,478	5.49	45,582	11.55
Ohio.....	3,575,602	0.15	24,083,311	0.50	20,087,355	0.63	1,282,788	1.87	146,692	7.91	446,634	3.86
Oklahoma.....	791,995	0.32	4,244,922	1.22	3,324,859	1.63	267,413	5.05	60,876	15.32	14,969	10.02
Oregon.....	692,441	0.36	4,246,184	1.20	3,357,168	1.62	308,939	4.40	23,197	27.41	168,561	7.05
Pennsylvania.....	4,257,086	0.15	26,677,544	0.49	22,115,499	0.62	1,482,704	2.01	35,773	22.72	649,872	3.43
Rhode Island.....	343,725	0.39	2,066,013	1.73	1,720,758	2.16	111,875	5.47	(*)	(*)	32,730	11.65
South Carolina.....	716,115	0.33	3,595,455	1.40	3,079,360	1.68	207,186	4.64	19,807	23.94	75,183	15.82
South Dakota.....	232,877	-	1,041,446	2.54	685,139	4.17	73,170	8.35	104,773	8.62	40,797	13.55
Tennessee.....	1,188,638	0.31	6,222,033	1.00	5,070,806	1.27	409,573	3.50	32,684	24.01	228,961	8.73
Texas.....	3,281,586	0.15	18,976,908	0.59	15,230,281	0.75	1,200,135	2.41	95,922	21.52	450,540	17.44
Utah.....	318,238	0.55	1,893,786	1.88	1,590,019	2.34	101,615	7.59	(*)	(*)	50,010	18.14
Vermont.....	150,997	0.46	720,887	2.98	555,088	4.19	51,193	8.27	(*)	(*)	14,920	19.13
Virginia.....	1,415,831	0.27	8,498,449	0.85	7,173,967	1.06	387,753	3.77	(*)	(*)	170,579	6.28
Washington.....	1,072,535	0.24	7,039,800	0.92	5,746,161	1.20	439,444	3.73	67,557	13.72	204,844	6.70
West Virginia.....	538,422	0.48	2,437,979	1.66	2,433,093	2.04	159,690	5.32	(*)	(*)	59,964	10.63
Wisconsin.....	1,501,893	0.08	9,118,446	0.90	7,376,093	1.14	567,845	3.00	147,705	6.59	193,256	5.52
Wyoming.....	117,993	1.09	643,881	3.07	486,328	4.25	50,457	11.58	(*)	(*)	21,677	16.39
Other areas.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

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

returns with adjusted gross income under \$10,000, then the relative sampling variability for this estimate would be expected to be less than the figure of 21 percent shown in column 1 opposite 15,000.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk (*). Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

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 1966 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the 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.

Table 7.4--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, SELECTED SOURCES OF INCOME AND TAX BY STATES--Continued

State	Sale of capital assets net gain or loss		Dividends in adjusted gross income		Interest received		Rent and royalty net income or loss		Taxable income		Income tax after credits	
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Alabama.....	61,632	10.96	77,623	8.58	82,739	9.02	36,355	19.58	2,749,272	1.51	503,498	1.51
Alaska.....	(*)	(*)	(*)	(*)	7,673	31.23	(*)	(*)	403,803	3.43	76,096	3.57
Arizona.....	90,759	8.30	91,139	9.20	90,941	8.15	(*)	(*)	1,587,078	2.00	301,848	1.98
Arkansas.....	65,259	11.02	44,116	10.89	53,756	10.54	59,703	13.85	1,270,046	2.30	233,143	2.34
California.....	1,518,567	2.18	1,302,761	2.39	1,604,617	1.98	(*)	(*)	28,556,409	0.44	5,592,202	0.45
Colorado.....	105,115	8.50	107,361	8.37	107,294	5.92	44,320	13.40	2,376,792	1.68	442,376	1.73
Connecticut.....	215,847	3.75	434,062	4.25	216,420	3.97	29,103	19.15	5,297,377	1.13	1,091,373	1.21
Delaware.....	103,431	2.82	145,127	3.75	18,374	14.38	(*)	(*)	912,623	3.25	230,218	3.44
District of Columbia.....	66,678	9.60	115,330	7.83	46,991	7.94	15,582	20.69	1,305,352	3.40	279,752	3.08
Florida.....	402,434	4.15	529,380	4.08	416,520	4.19	72,966	14.04	6,228,054	1.03	1,226,468	0.99
Georgia.....	126,874	7.07	163,092	6.97	125,776	6.58	43,957	15.83	4,167,510	1.28	778,345	1.30
Hawaii.....	39,766	8.13	31,644	9.79	31,416	10.49	11,960	21.26	935,017	2.39	178,432	2.30
Idaho.....	29,190	14.15	14,952	12.45	37,130	12.07	14,847	27.11	657,593	2.99	114,979	3.10
Illinois.....	644,493	2.78	874,708	2.55	763,463	2.37	236,427	8.72	18,005,320	0.56	3,580,540	0.57
Indiana.....	162,236	6.13	205,872	5.78	226,047	3.99	92,157	10.57	6,659,735	0.92	1,244,336	0.94
Iowa.....	137,722	5.22	88,313	8.69	184,899	5.09	126,813	9.64	3,193,781	1.34	570,135	1.42
Kansas.....	97,017	7.55	99,700	8.14	120,900	5.78	125,059	10.54	2,423,298	1.55	444,888	1.56
Kentucky.....	72,035	6.82	115,074	6.85	94,447	6.73	49,853	9.15	2,665,724	1.53	490,228	1.51
Louisiana.....	118,868	6.37	101,130	8.92	100,996	5.98	132,406	8.15	2,978,669	1.43	579,745	1.37
Maine.....	37,820	9.98	71,608	11.98	48,378	11.38	5,893	30.94	976,490	2.60	177,123	2.59
Maryland.....	189,017	5.37	245,771	5.33	195,875	4.37	53,318	15.96	5,924,099	1.15	1,148,068	1.15
Massachusetts.....	262,214	3.84	530,401	3.60	395,805	3.14	31,558	27.08	8,077,369	0.86	1,578,581	0.86
Michigan.....	335,936	4.47	549,693	2.98	454,693	2.84	98,334	12.38	13,151,510	0.68	2,582,116	0.76
Minnesota.....	199,167	5.25	180,089	4.67	211,687	5.22	43,556	17.59	4,109,537	1.25	762,973	1.25
Mississippi.....	73,871	14.15	34,553	11.21	42,013	8.36	38,595	15.55	1,243,626	2.20	229,980	2.15
Missouri.....	220,507	6.20	296,033	4.81	233,317	4.62	86,373	9.91	5,661,353	1.09	1,095,066	1.17
Montana.....	40,301	14.03	28,574	16.39	40,587	14.52	(*)	(*)	737,454	3.14	128,610	3.20
Nebraska.....	90,297	9.03	50,017	8.17	93,019	6.31	79,677	12.65	1,623,612	2.00	294,594	1.99
Nevada.....	38,595	12.20	27,070	13.42	32,548	14.41	(*)	(*)	721,055	2.74	143,018	2.63
New Hampshire.....	24,670	14.89	59,728	10.13	37,588	10.05	(*)	(*)	841,030	2.84	156,144	2.95
New Jersey.....	358,017	4.93	585,617	3.29	460,538	2.81	49,353	18.22	11,622,156	0.74	2,278,925	0.80
New Mexico.....	49,032	13.12	29,654	21.29	46,622	18.24	28,927	20.06	933,050	2.63	173,383	2.65
New York.....	1,432,811	2.27	2,268,850	1.61	1,666,395	1.68	164,633	8.74	29,775,360	0.43	6,165,098	0.41
North Carolina.....	145,615	8.75	205,941	9.67	127,909	5.63	67,182	9.04	4,200,697	1.40	784,068	1.64
North Dakota.....	19,402	15.20	9,510	12.79	33,118	8.13	32,317	11.26	555,031	3.12	91,501	3.34
Ohio.....	468,943	2.93	652,046	3.02	552,151	2.72	125,267	9.40	14,861,270	0.63	2,889,601	0.63
Oklahoma.....	111,781	6.03	95,397	6.17	110,018	6.38	98,083	7.76	2,363,016	1.56	442,130	1.53
Oregon.....	107,152	6.30	78,909	9.04	121,991	6.30	23,349	20.41	2,513,608	1.51	467,696	1.50
Pennsylvania.....	431,711	3.43	899,594	2.77	547,615	3.02	108,861	12.37	16,175,188	0.63	3,098,553	0.64
Rhode Island.....	34,491	12.36	63,864	9.06	56,158	8.99	12,549	23.80	1,245,179	2.21	240,613	2.19
South Carolina.....	50,196	11.05	54,314	12.76	53,681	8.82	26,546	14.37	1,915,870	1.90	341,755	1.87
South Dakota.....	40,398	10.17	20,267	17.72	39,030	15.77	28,739	24.08	529,252	3.56	88,958	3.70
Tennessee.....	112,685	6.75	119,429	7.08	113,731	6.18	57,817	11.09	3,446,354	1.34	652,619	1.31
Texas.....	554,482	3.60	417,287	3.70	464,508	4.42	398,500	11.58	10,958,313	0.74	2,121,747	0.72
Utah.....	34,903	11.36	42,126	13.47	56,906	12.25	(*)	(*)	985,119	2.50	178,053	2.50
Vermont.....	16,999	13.44	39,052	14.27	25,707	17.99	3,666	33.10	389,473	3.76	71,056	3.80
Virginia.....	184,068	6.23	259,925	5.63	157,371	4.92	45,591	17.10	4,979,421	1.11	946,988	1.10
Washington.....	139,965	6.55	118,986	6.22	202,106	5.59	23,349	21.90	4,264,929	1.15	787,389	1.18
West Virginia.....	37,080	14.35	75,334	11.35	45,257	11.87	21,942	20.73	1,658,097	2.14	304,257	2.17
Wisconsin.....	177,797	5.50	236,069	5.44	242,081	4.30	76,166	8.47	5,327,948	1.11	974,789	1.11
Wyoming.....	27,772	14.79	14,897	13.83	21,100	12.15	10,431	29.16	371,823	3.92	68,145	3.85
Other areas.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 1 Deficit.
 2 Not available.

Table 7.5--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1965 [Taxable and nontaxable returns]

Estimated number of returns	Relative sampling variability for returns with adjusted gross income of--		
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
	(Percent)		
1,000.....	(1)	22	7
2,000.....	(1)	16	5
5,000.....	37	10	3.2
10,000.....	26	7	2.2
15,000.....	21	6	1.8
20,000.....	18	5	1.6
25,000.....	16	4	1.4
50,000.....	12	3.2	1.0
100,000.....	8	2.2	0.7
250,000.....	5	1.4	n.a.
500,000.....	4	1.0	n.a.
1,000,000.....	2.6	0.7	n.a.
5,000,000.....	1.2	0.3	n.a.

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

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 for internal use only, containing an 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 1965 returns that were filed after December 31, 1966. It was felt that the characteristics of 1965 returns filed after 1966 could best be represented by previous year delinquent returns filed during 1966. As can be seen in table 7.2, the number of delinquent returns filed during 1966 was 406,000.

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.

1965 Forms and Instructions

Form 1040A: Individual Income Tax Return, 147
 Form 1040: Individual Income Tax Return, 155
 Schedule B, Income and Credits, 157
 Schedule C, Profit (or Loss) from Business
 or Profession, 179

Form 1040: Schedule D, Gains and Losses from Sales
 or Exchanges of Property, 184
 Schedule F, Farm Income and
 Expense, 187
 Schedule G, Income Averaging, 192

Form 1040A U.S. Individual Income Tax Return (Less than \$10,000 total income)		1965
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: <input type="checkbox"/> a. Single; <input type="checkbox"/> b. Married filing joint return (even if only one had income); <input type="checkbox"/> c. Married filing separately — If your husband or wife is also filing a return give his or her first name and social security number.		
If item 7 is \$10,000 or more, or if interest, dividends and non-withheld wages are over \$200, use Form 1040. Enter the name & address used on your return for 1964 (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses.		
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.		
U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE	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. Tax from Tax Table or 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 ▶ _____ Apply refund to: <input type="checkbox"/> U.S. Savings Bonds, & excess refunded; or <input type="checkbox"/> Refund only.	(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 →		<table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">Regular</td> <td style="text-align: center;">65 or over</td> <td style="text-align: center;">Blind</td> </tr> <tr> <td>Yourselves</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Wife</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> Enter number of exemptions checked ▶▶▶		Regular	65 or over	Blind	Yourselves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wife	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
	Regular	65 or over	Blind																							
Yourselves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																							
Wife	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																							
13. First names of your dependent children who lived with you _____ Enter number ▶																										
14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13. <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)</th> <th style="width: 15%;">(b) Relationship</th> <th style="width: 15%;">(c) Months lived in your home. If born or died during year also write "B" or "D"</th> <th style="width: 15%;">(d) Did dependent have income of \$600 or more?</th> <th style="width: 10%;">(e) Amount YOU furnished for dependent's support. If 100% write "ALL"</th> <th style="width: 20%;">(f) Amount furnished by OTHERS including dependent. See instruction 14</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			(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					\$	\$												
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				\$	\$																					
15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE▶																										
Your present employer _____ City and State where employed _____	Wife's present employer _____ City and State where employed _____																									
If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here <input type="checkbox"/> if appropriate.																										
Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.																										
Sign here ▶ _____ If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.		Date _____																								

1965

1965

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 1965 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

- | | |
|--|---|
| <p>A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.</p> <p>B Fill out the copy on page 4. If you need help, phone any Internal Revenue Service office or come in for assistance.</p> | <p>C Transfer answers from the copy to the card. Keep the copy for your records.</p> <p>D Sign the card and mail it together with your Wage and Tax Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.</p> |
|--|---|

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 subject to withholding tax and not more than \$200 total of dividends, interest, and other wages, 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 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 1964, 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.

An enlisted man may exclude all service compensation for each month in which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service

for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, item 5, Form 1040A, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

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, 1966, but not later than April 15, 1966.

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 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 an overpayment of less than \$1 will be refunded only upon separate application to your District Director.

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, or 7, 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.

Instructions—Form 1040A (1965)

PAGE 2

- (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.

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. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions). 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. To use the minimum standard deduction both must use it and both must compute their tax.

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 1965 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and enter the total on page 1, item 5. Also include in this item wages for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, 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 1965.

MARRIED COUPLE:

MARITAL STATUS.—If married at the end of 1965, you are considered married for the entire year. If divorced or legally separated on or before the end of 1965, 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 1965 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

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.

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A—Continued

PAGE 3

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 tax 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, 1965.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1965.

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 1965 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
Grandchild	by blood:
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 on the back of Form 1040A above the signature. However, if your employer's payments are more than your expenses or you wish to claim a deduction for expenses, you may not use Form 1040A, you must use Form 1040.

PAGE 4

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A U.S. Individual Income Tax Return (Less than \$10,000 total income) 1965

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:
 a. 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.

If item 7 is \$10,000 or more, or if interest, dividends and non-withheld wages are over \$200, use Form 1040.
 Enter the name & address used on your return for 1964 (if the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses.

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 Tax from Tax Table or 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 _____

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, & 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

	Regular	65 or over	Blind	
Yourselves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of exemptions checked ▶▶▶
Wife	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

13 First names of your dependent children who lived with you _____ Enter number ▶

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 _____

Your present employer _____ Wife's present employer _____
 City and State where employed _____ City and State where employed _____

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

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

Sign here ▶ _____ Date _____

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

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:		Enter on line 6:
Over	But not over	
\$0	\$500	14% of the amount on line 5
\$500	\$1,000	\$70, plus 15% of excess over \$500
\$1,000	\$1,500	\$145, plus 16% of excess over \$1,000
\$1,500	\$2,000	\$225, plus 17% of excess over \$1,500
\$2,000	\$4,000	\$310, plus 19% of excess over \$2,000
\$4,000	\$6,000	\$690, plus 22% of excess over \$4,000
\$6,000	\$8,000	\$1,130, plus 25% of excess over \$6,000
\$8,000	\$9,999.99	\$1,630, plus 28% 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:		Enter on line 6:
Over	But not over	
\$0	\$1,000	14% of the amount on line 5
\$1,000	\$2,000	\$140, plus 15% of excess over \$1,000
\$2,000	\$3,000	\$290, plus 16% of excess over \$2,000
\$3,000	\$4,000	\$450, plus 17% of excess over \$3,000
\$4,000	\$8,000	\$620, plus 19% of excess over \$4,000
\$8,000	\$9,999.99	\$1,380, plus 22% of excess over \$8,000

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TAX TABLE B—FOR MARRIED PERSONS FILING JOINT RETURNS

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 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—		Your tax is—		Your tax is—				
\$0	\$1,600	\$0	\$0	\$2,800	\$2,825	\$172	\$72	\$0	\$0	\$0
1,600	1,625	2	0	2,825	2,850	170	75	0	0	0
1,625	1,650	5	0	2,850	2,875	179	79	0	0	0
1,650	1,675	9	0	2,875	2,900	183	82	0	0	0
1,675	1,700	12	0	2,900	2,925	187	80	0	0	0
1,700	1,725	16	0	2,925	2,950	191	89	0	0	0
1,725	1,750	19	0	2,950	2,975	194	93	0	0	0
1,750	1,775	23	0	2,975	3,000	198	96	0	0	0
1,775	1,800	26	0	3,000	3,050	204	102	4	0	0
1,800	1,825	30	0	3,050	3,100	211	109	11	0	0
1,825	1,850	33	0	3,100	3,150	219	110	18	0	0
1,850	1,875	37	0	3,150	3,200	226	123	25	0	0
1,875	1,900	40	0	3,200	3,250	234	130	32	0	0
1,900	1,925	44	0	3,250	3,300	241	137	39	0	0
1,925	1,950	47	0	3,300	3,350	249	144	46	0	0
1,950	1,975	51	0	3,350	3,400	256	151	53	0	0
1,975	2,000	54	0	3,400	3,450	264	159	60	0	0
2,000	2,025	58	0	3,450	3,500	271	166	67	0	0
2,025	2,050	61	0	3,500	3,550	279	174	74	0	0
2,050	2,075	65	0	3,550	3,600	286	181	81	0	0
2,075	2,100	68	0	3,600	3,650	294	189	88	0	0
2,100	2,125	72	0	3,650	3,700	302	196	95	0	0
2,125	2,150	75	0	3,700	3,750	310	204	102	4	0
2,150	2,175	79	0	3,750	3,800	318	211	109	11	0
2,175	2,200	82	0	3,800	3,850	326	219	116	18	0
2,200	2,225	86	0	3,850	3,900	334	226	123	25	0
2,225	2,250	89	0	3,900	3,950	342	234	130	32	0
2,250	2,275	93	0	3,950	4,000	350	241	137	39	0
2,275	2,300	96	0	4,000	4,050	358	249	144	46	0
2,300	2,325	100	2	4,050	4,100	365	256	151	53	0
2,325	2,350	103	5	4,100	4,150	372	264	159	60	0
2,350	2,375	107	9	4,150	4,200	379	271	166	67	0
2,375	2,400	110	12	4,200	4,250	386	279	174	74	0
2,400	2,425	114	16	4,250	4,300	394	286	181	81	0
2,425	2,450	117	19	4,300	4,350	401	294	189	88	0
2,450	2,475	121	23	4,350	4,400	408	302	196	95	0
2,475	2,500	124	26	4,400	4,450	415	310	204	102	4
2,500	2,525	128	30	4,450	4,500	422	318	211	109	11
2,525	2,550	131	33	4,500	4,550	430	326	219	116	18
2,550	2,575	135	37	4,550	4,600	437	334	226	123	25
2,575	2,600	138	40	4,600	4,650	444	342	234	130	32
2,600	2,625	142	44	4,650	4,700	451	350	241	137	39
2,625	2,650	146	47	4,700	4,750	459	358	249	144	46
2,650	2,675	149	51	4,750	4,800	467	366	256	151	53
2,675	2,700	153	54	4,800	4,850	474	374	264	159	60
2,700	2,725	157	58	4,850	4,900	482	382	271	166	67
2,725	2,750	161	61	4,900	4,950	490	390	279	174	74
2,750	2,775	164	65	4,950	5,000	497	398	286	181	81
2,775	2,800	168	68							

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% 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	At least	But less than	1		2		3		4		5		6		7	
		10%	Minimum	10%	Minimum				10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum
		Your tax is—							Your tax is—													
\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$226	\$231	\$131	\$121	\$43	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675	700	3	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	2,975	3,000	327	343	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	3,250	3,300	375	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	3,600	3,650	436	467	320	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0
2,050	2,075	186	187	93	79	8	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0
2,075	2,100	190	191	97	83	11																

Form **1040**

U.S. Individual Income Tax Return

1965

for the year January 1-December 31, 1965 or other taxable year beginning.....
1965, ending....., 19..... US Treasury Department—Internal Revenue Service

Attach Copy B of Form W-2 here	First name and initial (If joint return, use first names and middle initials of both)	Last name	Your social security number (Husband's if joint return)
	Home address (Number and street or rural route)		Your occupation & present employer
	City, town or post office, and State		Postal ZIP code
	Enter the name and address used on your return for 1964 (if the same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses.		Wife's number, if joint return
			Wife's occupation & present employer

Please print or type	Filing Status —check one:	Exemptions Regular 65 or over Blind	
	1a <input type="checkbox"/> Single	2a Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	} Enter number of exemptions checked ▶▶▶
	1b <input type="checkbox"/> Married filing joint return (even if only one had income)	2b Wife <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	1c <input type="checkbox"/> Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.	3a First names of your dependent children who lived with you.....	
	1d <input type="checkbox"/> Unmarried Head of Household	3b Number of other dependents (from page 2 Part I, line 3)	Enter number ▶▶▶
1e <input type="checkbox"/> Surviving widow(er) with dependent child	4 Total exemptions claimed	▶▶▶	

Attach Check or Money Order here	Income	5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation . . . ▶	
	If joint return, include all income of both husband and wife	6 Other income (from page 2, Part II, line 9) ▶	
		7 Total (add lines 5 and 6) ▶	
		8 Adjustments (from page 2, Part III, line 5) ▶	
		9 Total income (subtract line 8 from line 7) ▶	

Please print or type	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 —	
		11a If you itemize deductions, enter total from page 2, Part IV ▶ 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).	
		11b Subtract line 11a from line 9 ▶	
		11c Multiply total number of exemptions on line 4, above, by \$600 ▶	
	11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12. ▶		

Attach Check or Money Order here	Tax Credits Payments	12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11) . . . ▶	
		13 Total credits (from page 2, Part V, line 5) ▶	
		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) ▶	
	17a Total Federal income tax withheld (attach Forms W-2) . . . ▶		
	17b 1965 Estimated tax payments ▶ (Include 1964 overpayment allowed as a credit) (Office where paid)		
	17c 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 1966 Estimated Tax ▶	
		21 Subtract line 20 from 19. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> 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	If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.	Date
	Signature of preparer other than taxpayer.	Address

Schedule B (Form 1040) 1965

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
 Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1965? (Widows or widowers see instructions, page B-3)

A		B	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 on page 1, line 9, Form 1040.
 - (b) For taxpayers 65 years of age or older:
 Enter total of pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents included in Part II, column 2 of this schedule.

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):
 - (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 1/2 of amount over \$1,200; or
 if over \$1,700, enter excess over \$1,450
4. Total of lines 3(a) and 3(b)
5. Balance (line 2 minus line 4)
6. Line 5 or line 1, whichever is smaller
7. (a) Total (add amounts on line 6, columns A and B)

	1,524	00		1,524	00

- 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 15% of line 7(a) or 15% of line 7(b), whichever is greater

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on page 1, line 12, Form 1040
10. Less: Total of any amounts shown on page 2, Part V, lines 3 and 4, Form 1040
11. Subtract line 10 from line 9
12. Credit. Enter here and on page 2, Part V, line 1, 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 1965.

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

1. Retirement income of both husband and wife from pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents included in Part II, column 2 of this schedule
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 1/2 of amount over \$1,200; or
 - if over \$1,700, enter excess over \$1,450
4. Total of lines 3(a) and 3(b)
5. 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

A—WIFE		B—HUSBAND	

2,286 00

A Special Message for Taxpayers

Every year more than 60 million individuals demonstrate their faith in America by filing income tax returns. The season has rolled around again and we are sending you this package of forms and instructions to help you do this.

There have been no basic changes in the law and therefore you will find few differences from last year's forms. One exception is that the recent "medicare" legislation added physicians to all of the other business and professional people who pay a "self-employment" tax along with their income tax, in order to qualify for social security benefits.

We have tried to make this year's form easier to read and more attractive by using more modern type and arrangement. Also, we have rearranged the tax tables in the instructions to make it easier for you to find the correct tax.

Our automatic data processing system has continued its steady progress and this year more returns will be processed electronically than ever before. This system promises more uniform application of our tax laws.

More improvements also have been made in the use of information from payers of dividends, interest, and other income so as to lessen mistakes in reporting such items. It has been very gratifying to see how much improvement has been made by citizens as they have become better acquainted with these responsibilities. Other points that need your special attention are:

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.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Please be accurate and follow the instructions.

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

BE SURE TO SIGN YOUR RETURN.

BE SURE TO FILE EARLY—before the April 15 deadline. A hastily prepared return may have errors.

We appreciate your efforts toward good compliance and we are proud of this Nation's record in this area. If you have any questions, please write or call your nearest district office.



Commissioner of Internal Revenue

16-78800-1

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1965



INTERNAL
REVENUE
SERVICE

INSTRUCTIONS FORM 1040 (1965)

2

IMPORTANT NEW FEATURES

For 1965.—State sales tax tables showing acceptable levels of deductible sales tax are provided on pages 15, 16, and 17. State gasoline tax rates are also listed on page 9.

Information relating to the pay exclusion for Servicemen in Vietnam is contained on page 3 of these instructions.

For 1966.—The amount of wages subject to FICA (social security) tax is increased from \$4,800 to \$6,600 beginning in January 1966. The increase in FICA (social security) tax, to provide for hospital coverage and other benefits will be effective January 1, 1966.

The maximum amount of self-employment income has been increased from \$4,800 to \$6,600 for years ending after December 31, 1965. Appropriate changes should be made to Schedule C-3 and Schedule F-1 by self-employed individuals whose taxable year ends after December 31, 1965 and before December 31, 1966.

In general, cash tips received by an employee on and after January 1, 1966, amounting to \$20 or more in a month must be reported to the employer on a monthly basis. Such tips are considered wages and are subject to employee FICA (social security) tax at 4.2 percent and to income tax withholding.

Since Federal tax on gasoline used after June 30, 1965, on a farm and for other nonhighway purposes will now be allowed as a credit against tax on your income tax return for taxable years beginning after June 30, 1965, rather than refunded as heretofore, such anticipated amounts may be taken into consideration in making your 1966 income tax estimate. Federal tax on lubricating oil used after December 31, 1965, for any purpose other than in a highway motor vehicle, may also be claimed in the same manner.

HOW TO USE FORM 1040

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 subject to withholding tax 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 in item 15 on the back of your Form 1040A. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum

standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions).

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.

GENERAL INSTRUCTIONS**3****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 1965 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.

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 addresses of District Directors' Offices see page 10. 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.

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.

MEMBERS OF ARMED FORCES

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

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, line 5, Form 1040, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

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 page 1, line 18, 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," page 1, line 1c 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—page 1, line 11a(2), 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," page 1, line 1c 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 on page 1, line 2.

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

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GENERAL INSTRUCTIONS—Continued

as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, State-

ment of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of

a joint return for the 2 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 in upper left corner of page 5) 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 11.

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 return were being 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 tax refunds.
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.

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 Social Security benefits.

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.).

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, 1965. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1966, you get the additional exemption for age on your return for 1965.

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 was not the dependent of 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 1965, 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 first names and the total number of your dependent children who lived with you during 1965.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 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 of support on page 5), 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:

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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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.

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.

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 11 are to be used to figure your tax. Be sure to use the right schedule. See page 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 1965 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

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. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. 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.

excess over \$174; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, 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 excep-

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

tions 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 20.—To properly claim the credit shown on line 20 file Form 1040-ES, Declaration of Estimated Income Tax for 1966, and enter this amount on line 7 of the estimate form.

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 1966 declarations until January 15, 1967.

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 1966 income tax return. See instructions for line 17c.

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 in item A, above line 1a, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary. Do not include any amount paid to you as a distribution in liquidation.

Enter in item B, above line 1a, the total of any capital gain dividends and nontaxable distributions included in item A. An example of this is an amount designated by a paying corporation as a return of capital.

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 in Part I, line 8 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 up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both hus-

band 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 an 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.

If you received qualifying dividends through a fiduciary or partnership see paragraph for dividends received credit on page 10.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion 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 2—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 3—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 3. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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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 1965, 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 1965 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 1965, 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 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 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 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 deductible expenses. Enter any excess reimbursement on page 2, Part II, line 8 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W-2 by your employer and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

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 on page 2, Part IV 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

8 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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 depreciation has been claimed

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 other professional practitioners
Drugs or medicines

Hospitals

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

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

using a method other than straight line (or where additional first-year depreciation has been claimed).

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. See "Note" below.

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 page 2, Part II, line 8.

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and

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:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) 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, page 2, Part IV.

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

"Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Other deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Note: If, however, the reimbursement was included on Form W-2 by your employer and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 7 and enter the total expense on page 2, Part III, line 3.

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; 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 cash (checks, money orders, etc.) 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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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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 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, CARE
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, hemophilia, 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.

If part or all of the cost of your automobile tags is based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, for example, "stock transfer tax," describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

Average general sales tax tables for many States are provided in these instructions. 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.

You may figure the deduction for State gasoline tax by multiplying the number of gallons by the applicable tax rates which follow:

Alabama 7¢	Kansas 5¢
Alaska 8¢	Kentucky 7¢
Arizona 6¢, after	Louisiana 7¢
July 19, 7¢	Maine 7¢
Arkansas 6.5¢, after	Maryland 7¢
June 9, 7.5¢	Massachusetts 5.5¢,
California 7¢, except	after May 12, 6.5¢
8¢ from March 31	Michigan 6¢
to September 1	Minnesota 6¢
Colorado 6¢, after	Mississippi 7¢
July 31, 7¢	Missouri 5¢
Connecticut 6¢	Montana 6¢
Delaware 6¢, after	Nebraska 7¢, after
July 31, 7¢	March 31, 7.5¢
Dist. of Columbia 6¢	Nevada 6¢ (Clark
Florida 7¢	and Washoe
Georgia 6.5¢	Counties 7¢, after
Hawaii 5¢ (Hawaii	July 31)
County 8¢)	New Hampshire 7¢
Idaho 6¢	New Jersey 6¢
Illinois 5¢	New Mexico 6¢
Indiana 6¢	New York 6¢
Iowa 6¢, after	North Carolina 7¢
June 30, 7¢	North Dakota 6¢

Ohio 7¢	Texas 5¢
Oklahoma 6.58¢	Utah 6¢
Oregon 6¢	Vermont 6.5¢
Pennsylvania 7¢	Virginia 7¢
Rhode Island 7¢	Washington 7.5¢
South Carolina 7¢	West Virginia 7¢
South Dakota 6¢	Wisconsin 6¢
Tennessee 7¢	Wyoming 5¢

Note: Above rates from information available as of September 1.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession 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:

- dependent children under 13 years of age; or
- 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:

- 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
- 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 on page 1, line 9, exceeds \$6,000. This limita-

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

tion 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 on page 1, line 9, 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 willful 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 showing details of each casualty.

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 pages 7 and 8 for 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 on page 2, Part III.

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**DIVIDENDS RECEIVED CREDIT**

Generally, the 2-percent dividends received credit is no longer applicable. However, you are entitled to the dividends received credit on qualifying dividends you received through a fiduciary or partnership which were paid to the fiduciary or partnership on or before December 31, 1964. This credit is the smallest of the following amounts (a) 2 percent of such dividends included on page 2, Part II, line 1c, Form 1040; (b) tax shown on page 1, line 12, Form 1040, less foreign tax credit; or (c) 2 percent of taxable income. Taxable income means (a) if tax is computed, the amount shown on page 1, line 11d, Form 1040, or (b) if tax table is used, the amount shown on page 1, line 9, Form 1040, less the standard deduction and the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on page 1, line 4, Form 1040). If you are entitled to the credit, write "Dividends Received Credit" in the space directly below the heading "Part V Credits," show the credit in the amount column, and include it in the total on line 5.

ADDRESSES 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. Use street address only if shown.

¹ 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., 19802.
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., 89502.
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., 15222.
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

OFFICES

RHODE ISLAND—Providence, R.I., 02907.
¹ SOUTH CAROLINA—Columbia, S.C., 29201.
SOUTH DAKOTA—Aberdeen, S. Dak., 57401.
¹ TENNESSEE—Nashville, Tenn., 37203.
TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.
UTAH—Salt Lake City, Utah, 84110.
VERMONT—Burlington, Vt., 05402.
¹ 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—Martinsburg, 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.

¹ Please mail refund returns to Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Ga., 30005.
² Please mail refund returns to Internal Revenue Service Center, 11601 Roosevelt Blvd., Philadelphia, Pa., 19154.

TAX RATE SCHEDULES

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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 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$500	— \$1,000 . . .	\$70, plus 15%	— \$500
\$1,000	— \$1,500 . . .	\$145, plus 16%	— \$1,000
\$1,500	— \$2,000 . . .	\$225, plus 17%	— \$1,500
\$2,000	— \$4,000 . . .	\$310, plus 19%	— \$2,000
\$4,000	— \$6,000 . . .	\$690, plus 22%	— \$4,000
\$6,000	— \$8,000 . . .	\$1,130, plus 25%	— \$6,000
\$8,000	— \$10,000 . . .	\$1,630, plus 28%	— \$8,000
\$10,000	— \$12,000 . . .	\$2,190, plus 32%	— \$10,000
\$12,000	— \$14,000 . . .	\$2,830, plus 36%	— \$12,000
\$14,000	— \$16,000 . . .	\$3,550, plus 39%	— \$14,000
\$16,000	— \$18,000 . . .	\$4,330, plus 42%	— \$16,000
\$18,000	— \$20,000 . . .	\$5,170, plus 45%	— \$18,000

If the amount on line 11d, page 1, is: *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$20,000	— \$22,000 . . .	\$6,070, plus 48%	— \$20,000
\$22,000	— \$26,000 . . .	\$7,030, plus 50%	— \$22,000
\$26,000	— \$32,000 . . .	\$9,030, plus 53%	— \$26,000
\$32,000	— \$38,000 . . .	\$12,210, plus 55%	— \$32,000
\$38,000	— \$44,000 . . .	\$15,510, plus 58%	— \$38,000
\$44,000	— \$50,000 . . .	\$18,990, plus 60%	— \$44,000
\$50,000	— \$60,000 . . .	\$22,590, plus 62%	— \$50,000
\$60,000	— \$70,000 . . .	\$28,790, plus 64%	— \$60,000
\$70,000	— \$80,000 . . .	\$35,190, plus 66%	— \$70,000
\$80,000	— \$90,000 . . .	\$41,790, plus 68%	— \$80,000
\$90,000	— \$100,000 . . .	\$48,590, plus 69%	— \$90,000
\$100,000	\$55,490, plus 70%	— \$100,000

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 4).

If the amount on line 11d, page 1, is: *Enter on line 12, page 1:*

Not over \$1,000 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$1,000	— \$2,000 . . .	\$140, plus 15%	— \$1,000
\$2,000	— \$3,000 . . .	\$290, plus 16%	— \$2,000
\$3,000	— \$4,000 . . .	\$450, plus 17%	— \$3,000
\$4,000	— \$8,000 . . .	\$620, plus 19%	— \$4,000
\$8,000	— \$12,000 . . .	\$1,380, plus 22%	— \$8,000
\$12,000	— \$16,000 . . .	\$2,260, plus 25%	— \$12,000
\$16,000	— \$20,000 . . .	\$3,260, plus 28%	— \$16,000
\$20,000	— \$24,000 . . .	\$4,380, plus 32%	— \$20,000
\$24,000	— \$28,000 . . .	\$5,660, plus 36%	— \$24,000
\$28,000	— \$32,000 . . .	\$7,100, plus 39%	— \$28,000
\$32,000	— \$36,000 . . .	\$8,660, plus 42%	— \$32,000
\$36,000	— \$40,000 . . .	\$10,340, plus 45%	— \$36,000

If the amount on line 11d, page 1, is: *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$40,000	— \$44,000 . . .	\$12,140, plus 48%	— \$40,000
\$44,000	— \$52,000 . . .	\$14,060, plus 50%	— \$44,000
\$52,000	— \$64,000 . . .	\$18,060, plus 53%	— \$52,000
\$64,000	— \$76,000 . . .	\$24,420, plus 55%	— \$64,000
\$76,000	— \$88,000 . . .	\$31,020, plus 58%	— \$76,000
\$88,000	— \$100,000 . . .	\$37,980, plus 60%	— \$88,000
\$100,000	— \$120,000 . . .	\$45,180, plus 62%	— \$100,000
\$120,000	— \$140,000 . . .	\$57,580, plus 64%	— \$120,000
\$140,000	— \$160,000 . . .	\$70,380, plus 66%	— \$140,000
\$160,000	— \$180,000 . . .	\$83,580, plus 68%	— \$160,000
\$180,000	— \$200,000 . . .	\$97,180, plus 69%	— \$180,000
\$200,000	\$110,980, plus 70%	— \$200,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 4).

If the amount on line 11d, page 1, is: *Enter on line 12, page 1:*

Not over \$1,000 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$1,000	— \$2,000 . . .	\$140, plus 16%	— \$1,000
\$2,000	— \$4,000 . . .	\$300, plus 18%	— \$2,000
\$4,000	— \$6,000 . . .	\$660, plus 20%	— \$4,000
\$6,000	— \$8,000 . . .	\$1,060, plus 22%	— \$6,000
\$8,000	— \$10,000 . . .	\$1,500, plus 25%	— \$8,000
\$10,000	— \$12,000 . . .	\$2,000, plus 27%	— \$10,000
\$12,000	— \$14,000 . . .	\$2,540, plus 31%	— \$12,000
\$14,000	— \$16,000 . . .	\$3,160, plus 32%	— \$14,000
\$16,000	— \$18,000 . . .	\$3,800, plus 35%	— \$16,000
\$18,000	— \$20,000 . . .	\$4,500, plus 36%	— \$18,000
\$20,000	— \$22,000 . . .	\$5,220, plus 40%	— \$20,000
\$22,000	— \$24,000 . . .	\$6,020, plus 41%	— \$22,000
\$24,000	— \$26,000 . . .	\$6,840, plus 43%	— \$24,000
\$26,000	— \$28,000 . . .	\$7,700, plus 45%	— \$26,000
\$28,000	— \$32,000 . . .	\$8,600, plus 46%	— \$28,000
\$32,000	— \$36,000 . . .	\$10,440, plus 48%	— \$32,000
\$36,000	— \$38,000 . . .	\$12,360, plus 50%	— \$36,000

If the amount on line 11d, page 1, is: *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$38,000	— \$40,000 . . .	\$13,360, plus 52%	— \$38,000
\$40,000	— \$44,000 . . .	\$14,400, plus 53%	— \$40,000
\$44,000	— \$50,000 . . .	\$16,520, plus 55%	— \$44,000
\$50,000	— \$52,000 . . .	\$19,820, plus 56%	— \$50,000
\$52,000	— \$64,000 . . .	\$20,940, plus 58%	— \$52,000
\$64,000	— \$70,000 . . .	\$27,900, plus 59%	— \$64,000
\$70,000	— \$76,000 . . .	\$31,440, plus 61%	— \$70,000
\$76,000	— \$80,000 . . .	\$35,100, plus 62%	— \$76,000
\$80,000	— \$88,000 . . .	\$37,580, plus 63%	— \$80,000
\$88,000	— \$100,000 . . .	\$42,620, plus 64%	— \$88,000
\$100,000	— \$120,000 . . .	\$50,300, plus 66%	— \$100,000
\$120,000	— \$140,000 . . .	\$63,500, plus 67%	— \$120,000
\$140,000	— \$160,000 . . .	\$76,900, plus 68%	— \$140,000
\$160,000	— \$180,000 . . .	\$90,500, plus 69%	— \$160,000
\$180,000	\$104,300, plus 70%	— \$180,000

12

1965 TAX TABLES FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

If you checked as your filing status on page 1, Form 1040
 Line 1a use → TAX TABLE A—For Single Persons
 Line 1b, 1d, or 1e use → TAX TABLE B—For Married Persons Filing Joint Returns and Unmarried Head of Household
 Line 1c use → TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

TAX TABLE A—FOR SINGLE PERSONS

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by 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	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								

TAX TABLE B—MARRIED FILING JOINTLY*—OR—UNMARRIED HEAD OF HOUSEHOLD

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Read down the income columns below until you find the line covering the total income (page 1, line 9, 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
							And you are— An un-married head of a household	And you are— A married couple filing jointly	And you are— An un-married head of a household	And you are— A married couple filing jointly	And you are— An un-married head of a household	And you are— A married couple filing jointly	And you are— An un-married head of a household	And you are— A married couple filing jointly			
Your tax is—		Your tax is—		Your tax is—		Your tax is—											
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$230	\$121	\$121	\$23	\$23	\$0	\$0	\$0	\$0	\$0	
900	925	2	0	0	2,475	2,500	234	124	124	26	26	0	0	0	0	0	
925	950	5	0	0	2,500	2,525	238	128	128	30	30	0	0	0	0	0	
950	975	9	0	0	2,525	2,550	242	131	131	33	33	0	0	0	0	0	
975	1,000	12	0	0	2,550	2,575	246	135	135	37	37	0	0	0	0	0	
1,000	1,025	16	0	0	2,575	2,600	250	138	138	40	40	0	0	0	0	0	
1,025	1,050	19	0	0	2,600	2,625	254	142	142	44	44	0	0	0	0	0	
1,050	1,075	23	0	0	2,625	2,650	258	146	146	47	47	0	0	0	0	0	
1,075	1,100	26	0	0	2,650	2,675	262	150	149	51	51	0	0	0	0	0	
1,100	1,125	30	0	0	2,675	2,700	266	154	153	54	54	0	0	0	0	0	
1,125	1,150	33	0	0	2,700	2,725	270	158	157	58	58	0	0	0	0	0	
1,150	1,175	37	0	0	2,725	2,750	274	162	161	61	61	0	0	0	0	0	
1,175	1,200	40	0	0	2,750	2,775	278	166	164	65	65	0	0	0	0	0	
1,200	1,225	44	0	0	2,775	2,800	282	170	168	68	68	0	0	0	0	0	
1,225	1,250	47	0	0	2,800	2,825	286	174	172	72	72	0	0	0	0	0	
1,250	1,275	51	0	0	2,825	2,850	290	178	176	75	75	0	0	0	0	0	
1,275	1,300	54	0	0	2,850	2,875	294	182	179	79	79	0	0	0	0	0	
1,300	1,325	58	0	0	2,875	2,900	298	186	183	82	82	0	0	0	0	0	
1,325	1,350	61	0	0	2,900	2,925	302	190	187	86	86	0	0	0	0	0	
1,350	1,375	65	0	0	2,925	2,950	307	194	191	89	89	0	0	0	0	0	
1,375	1,400	68	0	0	2,950	2,975	311	198	194	93	93	0	0	0	0	0	
1,400	1,425	72	0	0	2,975	3,000	316	202	198	96	96	0	0	0	0	0	
1,425	1,450	75	0	0	3,000	3,050	322	208	204	102	102	4	4	0	0	0	
1,450	1,475	79	0	0	3,050	3,100	330	216	211	109	109	11	11	0	0	0	
1,475	1,500	82	0	0	3,100	3,150	338	224	219	116	116	18	18	0	0	0	
1,500	1,525	86	0	0	3,150	3,200	346	232	226	123	123	25	25	0	0	0	
1,525	1,550	89	0	0	3,200	3,250	354	240	234	130	130	32	32	0	0	0	
1,550	1,575	93	0	0	3,250	3,300	363	248	241	137	137	39	39	0	0	0	
1,575	1,600	96	0	0	3,300	3,350	371	256	249	144	144	46	46	0	0	0	
1,600	1,625	100	2	0	3,350	3,400	379	264	256	152	151	53	53	0	0	0	
1,625	1,650	103	5	0	3,400	3,450	387	272	264	160	159	60	60	0	0	0	
1,650	1,675	107	9	0	3,450	3,500	395	280	271	168	166	67	67	0	0	0	
1,675	1,700	110	12	0	3,500	3,550	403	288	279	176	174	74	74	0	0	0	
1,700	1,725	114	16	0	3,550	3,600	411	296	286	184	181	81	81	0	0	0	
1,725	1,750	117	19	0	3,600	3,650	419	305	294	192	189	88	88	0	0	0	
1,750	1,775	121	23	0	3,650	3,700	427	314	302	200	196	95	95	0	0	0	
1,775	1,800	124	26	0	3,700	3,750	435	323	310	208	204	102	102	4	4	0	
1,800	1,825	128	30	0	3,750	3,800	444	332	318	216	211	109	109	11	11	0	
1,825	1,850	131	33	0	3,800	3,850	452	341	326	224	219	116	116	18	18	0	
1,850	1,875	135	37	0	3,850	3,900	460	350	334	232	226	123	123	25	25	0	
1,875	1,900	138	40	0	3,900	3,950	468	359	342	240	234	130	130	32	32	0	
1,900	1,925	142	44	0	3,950	4,000	476	368	350	248	241	137	137	39	39	0	
1,925	1,950	146	47	0	4,000	4,050	484	376	358	256	249	144	144	46	46	0	
1,950	1,975	150	51	0	4,050	4,100	492	384	365	264	256	152	151	53	53	0	
1,975	2,000	154	54	0	4,100	4,150	500	392	372	272	264	160	159	60	60	0	
2,000	2,025	158	58	0	4,150	4,200	508	400	379	280	271	168	166	67	67	0	
2,025	2,050	162	61	0	4,200	4,250	516	408	386	288	279	176	174	74	74	0	
2,050	2,075	166	65	0	4,250	4,300	525	417	394	296	286	184	181	81	81	0	
2,075	2,100	170	68	0	4,300	4,350	533	425	401	305	294	192	189	88	88	0	
2,100	2,125	174	72	0	4,350	4,400	541	433	408	314	302	200	196	95	95	0	
2,125	2,150	178	75	0	4,400	4,450	549	441	415	323	310	208	204	102	102	4	
2,150	2,175	182	79	0	4,450	4,500	557	449	422	332	318	216	211	109	109	11	
2,175	2,200	186	82	0	4,500	4,550	565	457	430	341	326	224	219	116	116	18	
2,200	2,225	190	86	0	4,550	4,600	573	465	437	350	334	232	226	123	123	25	
2,225	2,250	194	89	0	4,600	4,650	581	473	444	359	342	240	234	130	130	32	
2,250	2,275	198	93	0	4,650	4,700	589	481	451	368	350	248	241	137	137	39	
2,275	2,300	202	96	0	4,700	4,750	597	489	459	377	358	256	249	144	144	46	
2,300	2,325	206	100	2	4,750	4,800	606	498	467	386	366	264	256	152	151	53	
2,325	2,350	210	103	5	4,800	4,850	614	506	474	395	374	272	264	160	159	60	
2,350	2,375	214	107	9	4,850	4,900	622	514	482	404	382	280	271	168	166	67	
2,375	2,400	218	110	12	4,900	4,950	630	522	490	413	390	288	279	176	174	74	
2,400	2,425	222	114	16	4,950	5,000	638	530	497	422	398	296	286	184	181	81	
2,425	2,450	226	117	19													

* This table may also be used by certain widows or widowers who qualify for special tax rates.

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TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Read down the income columns below until you find the line covering the total income (page 1, line 9, 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	
		10%	Minimum	10%	Minimum	10%	Minimum			10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum
		Your tax is—																					
\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$226	\$231	\$131	\$121	\$43	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345									

STATE SALES TAX TABLES

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If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes have been included only in the California and Illinois tables. They may be claimed for Alabama, Arizona, and Colorado by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable. The sales tax table for North Dakota could not be completed in time for this printing. It will be available at local Internal Revenue Offices.

Income as shown on line 9, page 1, Form 1040	Alabama					Arizona					Arkansas					California					Colorado					Connecticut					District of Columbia				
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over									
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$1,000	\$23	\$26	\$33	\$35	\$35	\$18	\$24	\$25	\$32	\$32	\$32	\$19	\$21	\$26	\$27	\$27	\$14	\$17	\$18	\$19	\$15	\$21	\$21	\$27	\$27	\$27	\$9	\$10	\$10	\$13	\$13	\$17	\$18	\$18	
\$1,000-1,499	29	34	43	45	45	22	31	32	40	40	40	25	28	34	36	36	20	24	25	26	20	27	28	34	34	34	13	15	15	17	18	23	24	24	
\$1,500-1,999	36	42	53	57	57	27	38	40	48	48	48	30	35	42	45	45	26	30	32	33	24	33	34	41	41	41	17	20	20	21	23	28	30	30	
\$2,000-2,499	42	50	62	67	67	32	44	46	55	55	56	35	41	50	53	54	31	36	39	40	28	38	40	48	48	48	21	24	25	25	28	33	36	36	
\$2,500-2,999	48	57	70	77	77	36	49	52	61	61	63	40	47	56	61	62	36	42	45	46	32	43	45	53	54	55	25	28	30	29	32	38	41	42	
\$3,000-3,499	53	64	78	86	87	40	54	58	67	67	70	44	53	62	68	70	41	47	51	52	35	47	50	58	60	61	29	32	35	33	36	43	46	47	
\$3,500-3,999	58	71	85	94	96	43	59	63	72	73	77	48	58	68	75	77	46	52	57	58	38	51	55	63	66	67	33	36	39	36	40	47	51	52	
\$4,000-4,499	63	77	92	102	105	46	63	68	77	79	83	52	63	74	81	84	50	57	63	64	41	55	60	68	71	73	37	40	43	39	44	51	56	57	
\$4,500-4,999	68	83	99	110	113	49	67	73	82	85	89	56	68	80	87	91	54	62	68	69	44	59	64	72	76	78	41	44	47	42	48	55	61	62	
\$5,000-5,499	72	89	106	118	121	52	71	78	87	90	95	59	73	85	93	97	58	67	73	74	47	63	68	76	81	83	45	48	51	45	51	59	65	67	
\$5,500-5,999	76	95	112	125	129	55	75	82	91	95	101	62	77	90	99	103	62	72	78	79	50	67	72	80	86	88	49	52	55	48	54	63	69	71	
\$6,000-6,499	80	100	118	132	137	58	79	86	95	100	106	65	81	95	105	109	66	76	83	84	53	70	76	84	91	93	52	56	59	51	57	67	73	75	
\$6,500-6,999	84	105	124	139	144	61	83	90	99	105	111	68	85	100	111	115	68	80	88	89	56	73	80	88	95	98	55	60	63	54	60	71	77	79	
\$7,000-7,499	88	110	130	146	151	64	87	94	103	110	116	71	89	105	117	121	74	84	93	94	58	76	84	92	99	103	58	64	67	57	63	74	81	83	
\$7,500-7,999	92	115	136	153	158	67	90	98	107	115	121	74	93	109	122	127	78	88	98	99	60	79	88	96	103	108	61	68	71	59	66	77	85	87	
\$8,000-8,499	96	120	141	159	165	69	93	102	111	120	126	77	97	113	127	133	82	92	103	104	62	82	92	99	107	113	64	71	75	61	69	80	89	91	
\$8,500-8,999	99	125	146	165	172	71	96	106	114	124	131	80	101	117	132	138	86	96	107	109	64	85	95	102	111	117	67	74	79	63	72	83	93	95	
\$9,000-9,499	102	130	151	171	179	73	99	110	117	128	136	82	105	121	137	143	89	100	111	113	66	88	98	105	115	121	70	77	82	65	75	86	96	99	
\$9,500-9,999	105	134	156	177	185	75	102	113	120	132	140	84	109	125	142	148	92	104	115	117	68	91	101	108	119	125	73	80	85	67	78	89	99	103	
\$10,000-10,999	110	141	163	186	195	78	106	119	125	139	147	88	114	131	149	156	97	110	122	123	71	95	106	112	124	131	78	85	91	70	82	94	104	109	
\$11,000-11,999	117	150	173	198	208	82	112	126	131	147	156	93	122	139	158	166	104	118	131	132	75	100	112	118	132	139	85	92	98	75	88	100	111	116	
\$12,000-12,999	123	159	182	209	220	86	118	132	137	155	164	98	129	146	167	176	111	125	140	141	79	105	118	124	139	147	91	98	105	79	94	106	118	123	
\$13,000-13,999	129	168	191	220	232	90	123	138	143	162	172	103	136	153	176	186	118	132	148	149	83	110	124	129	146	155	97	105	112	83	100	112	125	130	
\$14,000-14,999	135	176	200	231	244	94	128	144	149	169	180	108	142	160	185	195	125	139	156	157	87	115	130	134	153	162	103	111	119	87	106	117	131	137	
\$15,000-15,999	141	184	209	241	256	98	133	150	154	176	188	112	148	167	193	204	131	146	164	165	91	120	136	139	160	169	109	117	126	91	111	122	137	144	
\$16,000-16,999	147	192	217	251	267	102	138	156	159	183	196	116	154	174	201	213	137	153	172	173	95	125	142	144	166	176	115	123	133	95	116	127	143	151	
\$17,000-17,999	152	200	225	261	278	106	143	162	164	190	203	120	160	181	209	222	143	160	180	181	98	129	147	149	172	183	121	129	140	99	121	132	149	158	
\$18,000-18,999	157	207	233	271	289	109	148	168	169	197	210	124	166	187	217	231	149	166	188	188	101	133	152	154	178	190	127	135	146	103	126	137	155	164	
\$19,000-19,999	162	214	241	280	300	112	153	174	174	204	217	128	172	193	225	239	155	172	195	195	104	137	157	159	184	197	132	141	152	106	131	142	160	170	
\$20,000 and over	167	221	249	289	311	115	157	179	179	210	224	132	177	199	233	247	161	178	202	202	107	141	162	163	190	203	137	147	158	109	136	147	165	176	

Income as shown on line 9, page 1, Form 1040	Florida					Georgia					Hawaii					Idaho					Illinois					Indiana							
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over							
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5			
Under \$1,000	\$9	\$13	\$13	\$13	\$13	\$21	\$24	\$30	\$32	\$32	\$34	\$44	\$45	\$50	\$50	\$9	\$12	\$12	\$16	\$16	\$16	\$22	\$29	\$33	\$41	\$41	\$41	\$13	\$17	\$19	\$23	\$23	\$23
\$1,000-1,499	13	18	19	19	19	27	32	39	42	42	43	55	57	63	63	11	15	15	20	20	20	28	37	42	51	51	51	17	22	24	29	29	29
\$1,500-1,999	17	23	24	24	24	33	39	47	52	52	53	66	70	77	77	14	18	19	24	24	24	35	46	51	61	61	62	21	27	30	35	35	35
\$2,000-2,499	21	28	29	29	29	38	46	55	61	61	61	76	80	89	89	16	21	23	28	28	28	41	54	60	71	71	73	24	32	35	41	41	42
\$2,500-2,999	25	32	34	34	34	43	52	63	69	69	69	85	90	100	100	18	24	26	31	31	32	47	61	69	80	80	84	27	36	40	46	46	48
\$3,000-3,499	29	36	39	39	39	48	58	70	77	77	76	93	100	111	111	20	27	29	34	34	36	52	68	77	88	89	94	30	40	44	50	51	53
\$3,500-3,999	33	40	44	44	44	52	64	76	84	84	83	101	108	120	121	22	30	32	37	37	39	57	74	84	95	98	103	33	44	48	54	56	58
\$4,000-4,499	37	44	48	48	48	56	69	82	91	91	90	109	116	129	130	24	32	35	40	40	42	62	80	91	102	106	112	36	47	52	58	61	63
\$4,500-4,999	41	48	52	52	52	60	74	88	97	98	96	116	124	138	139	26	34	38	43	43	45	66	86	98	109	114	121	39	50	56	62	65	68
\$5,000-5,499	45	52	56	56	56	64	79	94	103	105	102	122	131	146	148	28	36	41	45	46	48	70											

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STATE SALES TAX TABLES

If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes, may be claimed for Louisiana, Mississippi, New Mexico, and New York by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable.

Income as shown on line 9, page 1, Form 1040	Iowa					Kansas					Kentucky					Louisiana					Maine					Maryland					Michigan								
	Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)								
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4
Under \$1,000	\$13	\$18	\$19	\$24	\$24	\$24	\$17	\$22	\$24	\$29	\$29	\$29	\$20	\$23	\$28	\$30	\$30	\$12	\$13	\$17	\$18	\$18	\$13	\$16	\$21	\$21	\$21	\$10	\$10	\$14	\$15	\$15	\$25	\$34	\$36	\$43	\$43	\$43	
\$1,000-1,499	17	23	24	30	30	30	22	29	31	36	36	37	26	30	36	39	39	16	18	23	24	24	18	22	27	27	29	14	14	19	20	20	32	43	46	56	56	56	
\$1,500-1,999	21	28	30	36	36	36	27	35	38	44	44	46	31	37	44	48	48	20	22	28	30	30	23	28	34	34	36	18	18	24	25	25	39	52	56	67	67	68	
\$2,000-2,499	24	32	35	41	41	42	31	41	45	51	51	54	36	43	52	56	56	23	25	33	35	35	28	34	41	41	43	22	22	29	30	30	46	61	66	77	77	80	
\$2,500-2,999	27	36	40	46	46	48	35	46	51	57	58	62	41	49	59	63	64	26	30	38	40	40	33	40	47	48	50	26	26	33	35	35	52	69	75	87	87	91	
\$3,000-3,499	30	40	44	50	51	54	39	51	57	63	65	69	45	55	65	70	72	29	34	42	45	45	38	45	53	54	56	29	30	37	40	40	57	76	84	95	97	101	
\$3,500-3,999	33	43	48	54	56	59	42	55	62	69	71	76	49	60	71	77	79	32	38	46	50	50	43	50	58	60	62	32	34	41	45	45	62	83	92	103	106	111	
\$4,000-4,499	36	46	52	58	61	64	45	59	67	74	77	82	53	65	77	84	86	35	41	50	54	55	48	55	63	66	68	35	38	45	49	49	67	89	99	111	115	121	
\$4,500-4,999	38	49	56	62	65	69	48	63	72	79	83	88	56	70	82	90	93	38	45	54	58	60	52	60	68	72	74	38	41	49	53	53	72	95	106	118	123	130	
\$5,000-5,499	40	52	60	66	69	73	51	67	77	84	89	94	59	75	87	96	99	40	47	57	62	64	56	65	73	77	80	41	44	53	57	57	77	101	113	125	131	139	
\$5,500-5,999	42	55	63	69	73	77	54	71	81	89	94	100	62	79	92	102	105	42	50	60	66	68	60	70	78	82	85	44	47	57	61	61	81	107	120	131	138	147	
\$6,000-6,499	44	58	66	72	77	81	57	75	85	93	99	106	65	83	97	108	111	44	53	63	70	72	64	75	82	87	90	47	50	60	65	65	85	113	126	137	145	155	
\$6,500-6,999	46	61	69	75	81	85	60	79	89	97	104	112	68	87	102	113	117	46	56	66	74	76	68	79	86	92	95	50	53	63	69	69	89	118	132	143	152	163	
\$7,000-7,499	48	64	72	78	85	89	63	82	93	101	109	117	71	91	106	118	123	48	59	69	78	80	72	83	90	97	100	52	56	66	73	73	93	123	138	149	159	171	
\$7,500-7,999	50	67	75	81	89	93	65	85	97	105	114	122	74	95	110	123	129	50	62	72	82	84	76	87	94	102	105	54	59	69	77	77	97	128	144	155	166	179	
\$8,000-8,499	52	69	78	84	92	97	67	88	101	109	119	127	77	99	114	128	135	52	65	75	85	88	80	91	98	107	110	56	62	72	80	81	101	133	150	161	173	186	
\$8,500-8,999	54	71	81	87	95	101	69	91	105	113	123	132	80	103	118	133	140	54	68	78	88	92	84	95	102	112	115	58	65	75	83	85	105	138	156	167	180	193	
\$9,000-9,499	56	73	84	90	98	105	71	94	109	116	127	137	82	107	122	138	145	56	70	81	91	95	88	99	106	116	119	60	68	78	86	89	108	143	161	172	186	200	
\$9,500-9,999	57	75	86	92	101	108	73	97	112	119	131	141	84	110	126	142	150	58	72	84	94	98	92	103	110	120	123	62	71	81	89	92	111	147	166	176	192	207	
\$10,000-10,999	60	79	90	96	106	113	76	101	117	125	138	148	88	115	132	149	158	60	74	86	96	103	97	109	116	126	130	66	76	86	94	97	116	153	174	183	201	218	
\$11,000-11,999	63	83	96	101	112	120	81	107	124	132	146	157	93	122	140	158	168	64	81	93	106	110	105	117	123	135	139	71	82	93	101	105	123	162	184	193	213	231	
\$12,000-12,999	66	87	101	106	118	127	85	113	131	138	154	166	98	129	147	167	178	68	86	98	112	117	112	125	130	144	148	76	88	98	107	113	129	170	194	203	224	244	
\$13,000-13,999	69	91	106	111	124	133	89	118	137	144	162	175	102	135	154	176	187	71	91	103	118	124	119	133	137	153	157	80	94	103	113	120	135	178	204	212	235	257	
\$14,000-14,999	72	95	111	115	130	139	93	123	143	150	170	183	106	141	161	184	196	74	94	108	124	130	126	140	144	161	166	84	100	108	119	127	141	186	213	221	246	269	
\$15,000-15,999	75	99	116	119	135	145	97	128	149	156	177	191	110	147	168	192	205	77	101	113	129	136	133	147	151	169	175	88	105	113	125	134	147	194	222	229	256	281	
\$16,000-16,999	78	103	121	123	140	151	101	133	155	162	184	199	114	153	174	200	214	80	105	118	134	142	140	154	158	177	184	92	110	118	131	140	153	201	231	237	266	293	
\$17,000-17,999	81	107	125	127	145	157	104	138	161	168	191	207	118	159	180	208	223	82	108	122	139	148	147	161	164	185	193	96	115	123	137	146	158	208	240	245	276	304	
\$18,000-18,999	84	111	129	131	150	163	107	143	167	173	198	215	122	165	186	215	232	86	113	126	144	154	153	168	170	192	202	100	120	128	143	152	163	215	249	253	286	315	
\$19,000-19,999	86	114	133	135	155	168	110	147	172	178	205	222	126	171	192	222	240	89	117	130	149	160	159	174	176	199	210	104	125	133	148	158	168	222	257	260	295	326	
\$20,000 and over	88	117	137	139	160	173	113	151	177	183	212	229	130	177	198	229	248	92	121	134	154	166	165	180	182	206	218	108	130	138	153	164	173	229	265	267	304	337	

Income as shown on line 9, page 1, Form 1040	Mississippi					Missouri					Nevada					New Mexico					New York					North Carolina						
	Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)					Family Size (Persons)						
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5		
Under \$1,000	\$26	\$29	\$36	\$38	\$38	\$19	\$24	\$26	\$31	\$31	\$31	\$12	\$16	\$17	\$19	\$19	\$23	\$31	\$31	\$38	\$38	\$38	\$3	\$4	\$5	\$6	\$6	\$18	\$19	\$25	\$26	\$26
\$1,000-1,499	33	37	46	50	50	24	31	34	39	39	40	15	20	22	25	25	29	40	40	48	48	48	5	5	7	8	8	23	26	33	35	35
\$1,500-1,999	40	47	57	62	62	30	38	42	47	47	50	18	24	27	30	31	36	48	48	58	58	58	7	7	9	10	10	28	32	40	43	43
\$2,000-2,499	46	55	66	72	72	35	45	49	55	56	59	21	28	31	35	37	42	56	56	67	67	67	8	9	11	12	12	33	38	47	51	51
\$2,500-2,999	52	63	75	82	82	39	51	56	62	64	67	24	32	35	40	42	47	63	63	75	75	76	9	11	13	14	14	37	43	53	58	59
\$3,000-3,499	57	70	83	91	91	43	56	62	69	71	75	27	36	39	44	46	52	70	70	83	83	84	10	13	14	16	16	41	48	59	65	66
\$3,500-3,999	62	77	91	100	100	47	61	68	75	78	83	29	39	43	48	51	57	76	77	90	90	92	11									

STATE SALES TAX TABLES

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If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes have been included only in the Utah table. They may be claimed for Tennessee and Wyoming by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable.

Income as shown on line 9, page 1, Form 1040	Ohio					Oklahoma					Pennsylvania					Rhode Island					South Carolina					South Dakota					Tennessee								
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) 4 or under					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over								
	1	2	3	4	5	1	2	3	4	5	5	5	5	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
Under \$1,000	\$8	\$10	\$10	\$10	\$10	\$13	\$14	\$17	\$18	\$18	\$14	\$22	\$22			\$14	\$17	\$22	\$22	\$22	\$20	\$23	\$28	\$30	\$30	\$16	\$20	\$21	\$25	\$25	\$25	\$21	\$22	\$28	\$29	\$29	\$29		
\$1,000-1,499	12	14	14	14	14	17	19	23	24	24	20	29	29			19	23	29	29	29	26	30	36	39	39	20	26	27	32	32	32	26	29	36	38	38	38		
\$1,500-1,999	16	19	19	19	19	21	23	28	30	30	26	36	36			24	29	36	37	37	32	37	45	48	48	24	31	34	39	39	40	32	36	44	47	47	47		
\$2,000-2,499	19	23	23	23	23	24	27	33	35	35	32	43	43			29	35	42	44	44	37	44	52	56	56	28	36	40	45	45	47	37	43	51	55	56	56		
\$2,500-2,999	22	27	27	27	27	27	31	37	40	41	37	49	49			34	41	48	50	50	42	50	59	64	64	32	41	45	51	51	54	42	49	58	63	64	64		
\$3,000-3,499	25	31	31	31	31	30	35	41	45	46	42	55	55			39	46	54	56	56	46	56	66	72	72	35	46	50	57	57	61	46	55	65	70	72	72		
\$3,500-3,999	28	35	35	35	35	33	39	45	50	51	47	61	61			44	51	59	62	62	50	61	72	79	79	38	50	55	62	63	67	50	60	71	77	79	79		
\$4,000-4,499	31	39	39	39	39	36	42	49	54	56	52	67	67			49	56	64	68	68	54	66	78	86	86	41	54	60	67	68	73	54	65	77	84	86	86		
\$4,500-4,999	34	42	43	43	43	38	45	53	58	60	57	72	72			53	61	69	74	74	58	71	84	93	93	44	58	64	71	73	79	58	70	82	90	93	93		
\$5,000-5,499	37	45	47	47	47	40	48	57	62	64	62	77	77			57	66	74	79	79	62	76	89	99	100	47	62	68	75	78	84	62	75	87	96	100	100		
\$5,500-5,999	40	48	51	51	51	42	51	60	66	68	67	82	82			61	71	78	84	84	65	81	94	105	107	50	65	72	79	83	89	65	80	92	102	106	106		
\$6,000-6,499	43	51	55	55	55	44	54	63	70	72	72	87	87			65	75	82	89	89	68	86	99	111	113	53	68	76	83	88	94	68	85	97	108	112	112		
\$6,500-6,999	46	54	59	59	59	46	57	66	74	76	76	92	92			69	79	86	94	94	71	90	104	116	119	55	71	80	87	93	99	71	89	102	114	118	118		
\$7,000-7,499	49	57	62	63	63	48	60	69	78	80	80	97	97			73	83	90	99	99	74	94	109	121	125	57	74	84	91	97	104	74	93	107	120	124	124		
\$7,500-7,999	52	60	65	67	67	50	63	72	82	84	84	101	101			77	87	94	104	104	77	98	114	126	131	59	77	88	95	101	109	77	97	112	125	130	130		
\$8,000-8,499	55	63	68	71	71	52	66	75	85	88	88	105	105			81	91	98	108	109	80	102	118	131	137	61	80	92	99	105	114	80	101	116	130	136	136		
\$8,500-8,999	58	66	71	74	74	54	69	78	88	92	92	109	109			85	95	102	112	114	83	106	122	136	143	63	83	95	102	109	119	83	105	120	135	142	142		
\$9,000-9,499	60	69	74	77	77	56	71	81	91	95	96	113	113			89	99	106	116	119	86	110	126	141	148	65	86	98	105	113	123	85	109	124	140	147	147		
\$9,500-9,999	62	72	77	80	80	58	73	83	94	98	100	117	117			92	103	110	120	123	89	114	130	146	153	67	89	101	108	117	127	87	113	128	145	152	152		
\$10,000-10,999	66	76	82	85	85	60	76	87	99	103	107	123	123			97	109	115	127	130	93	119	136	153	161	70	93	106	113	123	133	92	118	135	152	160	160		
\$11,000-11,999	71	82	89	92	92	64	81	92	105	110	115	131	133			104	117	122	135	139	98	127	144	162	172	74	98	112	119	130	142	97	125	143	161	170	170		
\$12,000-12,999	76	88	96	99	99	68	86	97	111	117	123	139	142			111	124	129	143	148	103	134	152	171	182	78	103	118	125	137	150	102	132	151	170	180	180		
\$13,000-13,999	81	94	102	106	106	71	91	102	117	123	130	147	151			118	131	136	151	157	108	141	160	180	192	82	108	124	131	144	158	107	139	158	179	190	190		
\$14,000-14,999	86	99	108	113	113	74	96	107	123	129	137	154	160			125	138	143	159	166	113	148	167	189	202	86	113	130	137	151	166	112	146	165	188	200	200		
\$15,000-15,999	91	104	114	120	120	77	100	112	129	135	144	161	169			132	145	149	166	174	117	154	174	197	211	89	118	136	142	158	174	116	153	172	196	209	209		
\$16,000-16,999	96	109	120	127	127	80	104	117	134	141	151	168	177			139	152	155	173	182	121	160	181	205	220	92	123	142	147	165	181	120	159	179	204	218	218		
\$17,000-17,999	101	114	126	133	133	83	108	121	139	147	158	175	185			145	159	161	180	190	125	166	187	213	229	95	127	147	152	172	188	124	165	186	212	227	227		
\$18,000-18,999	106	119	132	139	139	86	112	125	144	153	165	182	193			151	166	167	187	198	129	172	193	221	238	98	131	152	157	178	195	128	171	192	220	236	236		
\$19,000-19,999	111	124	138	145	145	88	116	129	149	159	172	189	201			157	173	173	194	206	133	178	199	228	247	101	135	157	162	184	202	132	177	198	228	245	245		
\$20,000 and over	115	129	144	151	151	90	120	133	154	165	179	196	209			163	179	179	201	214	137	184	205	235	256	104	139	162	167	190	209	136	183	204	236	254	254		

Income as shown on line 9, page 1, Form 1040	Texas					Utah					Washington					West Virginia					Wisconsin	Wyoming							
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Sales Tax Deduction	Family Size (Persons) Over							
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5		
Under \$1,000	\$7	\$10	\$10	\$10	\$10	\$23	\$31	\$31	\$40	\$40	\$40	\$25	\$32	\$33	\$43	\$43	\$43	\$18	\$20	\$26	\$27	\$27	\$6	\$14	\$19	\$19	\$25	\$25	\$25
\$1,000-1,499	10	13	14	14	14	30	40	40	51	51	51	32	42	43	54	54	54	24	27	34	36	36	8	18	24	25	31	31	31
\$1,500-1,999	13	16	18	18	18	37	49	50	61	61	61	39	52	53	66	66	66	29	34	42	45	45	11	22	29	30	37	37	37
\$2,000-2,499	16	19	21	21	21	44	57	59	70	70	70	46	61	63	76	76	76	34	40	49	53	53	14	25	33	35	42	42	43
\$2,500-2,999	19	22	24	24	24	50	64	67	79	79	79	52	69	72	85	85	85	39	46	56	61	61	17	28	37	40	47	47	48
\$3,000-3,499	21	25	27	27	27	55	71	75	86	86	86	58	77	80	94	94	94	43	51	62	68	68	19	31	41	44	52	52	53
\$3,500-3,999	23	28	30	30	30	60	78	82	93	94	97	64	84	88	102	103	106	47	56	68	75	75	21	34	45	48	56	57	58
\$4,000-4,499	25	31	33	33	33	65	84	89	100	102	106	69	91	96	109	112	115	51	61	74	81	82	23	36	49	52	60	62	63
\$4,500-4,999	27	34	36	36	36	70	90	96	107	109	114	74	97	103	116	121	124	55	66	79	8								

B-1**INSTRUCTIONS FOR SCHEDULE B (Form 1040)****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.

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. Nei-

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ther type of income is eligible for the dividends 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.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), 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).

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.

B-3

Part V**RETIREMENT INCOME CREDIT**

You may qualify for this credit which is generally 15 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 is \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be 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.

In computing the limitation on the retirement income credit, you should include the amount of any Dividends Received Credit with other amounts to be subtracted on line 10 of the computation schedule.

----- 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, 1966 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

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16-78860-1

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.	1965
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NOTE.—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 Instructions.
 ▶ 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 in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business).....		
2. Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23.....		
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 page 1, line 15, Form 1040.....		

Do not detach

59-16-78863-1

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

1965

Indicate year covered by this return (even though income was received only in part of year):
A. Calendar year 1965 or other taxable year beginning, 1965, 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	\$	

SE

16-78863-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the 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. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

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 is subject to the self-employment tax for taxable years ending on or after December 31, 1965.

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, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

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.

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 Schedule B (Form 1040), Part II. 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 on page 2, Part II, 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 page 2, Part II, line 8, Form 1040.

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 page 2, Part II, line 5, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on page 1, line 15, 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 page 2, Part II, line 5, 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 Schedule B (Form 1040), Part III, 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.

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1965

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on page 2, Part II, line 5, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1962, 1963, 1964, and 1965 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative stand-

ards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—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 this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 8 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered in Part II, line 8, (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, and foreign items. For more detailed information see instructions on Form 1096.

Schedule D (Form 1040) 1965

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 Part II, line 3.....						
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 in Part IV, line 3.....						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from Part I, line 12 or 13.....	
2. Total ordinary gain from Part II, line 2	
3. Net gain (or loss) from Part III, line 3.....	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 6, 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 \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1. Enter the amount from page 1, line 11d, Form 1040	
2. Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, 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 depreciation prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

(Instructions continued on reverse side of duplicate)

Schedule D (Form 1040) 1965

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 Part II, line 3						
.....						
.....						
.....						
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 in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from Part I, line 12 or 13	
2. Total ordinary gain from Part II, line 2	
3. Net gain (or loss) from Part III, line 3	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 6, 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 \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1. Enter the amount from page 1, line 11d, Form 1040	
2. Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (Continued from reverse side of original)

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 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. 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:

- within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- 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 10, 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. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted 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.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

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	1965
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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	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 pay- ments.....
Hay.....						Other (specify):
Cotton.....						
Tobacco.....						
Vegetables....						
Fruits and nuts.						
Dairy products.						
Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 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, in Part IV, line 2 below)...		\$	\$	\$

PART III. FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)
 (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 in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (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..... \$..... 2. Profit (or loss) on sale of purchased livestock and other purchased items..... \$..... 3. Gross profits*..... \$.....	4. Farm expenses (from Part III)..... \$..... 5. Depreciation (from Part V)..... 6. Other farm deductions (specify): 7. Total deductions..... \$.....
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 7, 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)) 16-78870-1

SCHEDULE F-1 (Form 1040) <small>U.S. Treasury Department Internal Revenue Service</small>	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)	1965
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NOTE.—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 instructions.

- ▶ 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 in Schedule C-3 (Form 1040) on line 5(d).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Social Security Number
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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) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (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 from Schedule F, Part IV, line 3 (cash method), or Part VII, line 5 (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 page 1, line 15, Form 1040	\$		

Do not detach

c69-16-78870-1

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) <small>U.S. Treasury Department Internal Revenue Service</small>	U.S. REPORT OF SELF-EMPLOYMENT INCOME For crediting to your social security account	1965
Indicate year covered by this return (even though income was received only in part of year): Calendar year 1965 <input type="checkbox"/> or other taxable year beginning _____ 1965, ending _____ A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.		PLEASE DO NOT WRITE IN THIS SPACE
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		CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/>
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)		
F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) \$		SE
G. ENTER AMOUNT FROM LINE 5, IF ANY \$		
H. ENTER AMOUNT FROM LINE 7 \$		

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. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

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 page 2, Part II, line 5 or 7, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, 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 page 2, Part II, line 5 or line 7, 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 page 1, line 1(b), 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 page 2, Part II, line 8, 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. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1965

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

Under this method include in 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 amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCURAL METHOD

Under this 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. Under this method you may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. 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).

Income from farming is subject to the social security self-employment tax. See page 2 of Schedule F-1 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of 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 (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.

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 on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, 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 8 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

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, if 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 if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on page 2, Part II, line 8, 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.

**SCHEDULE G
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

INCOME AVERAGING

Attach this schedule to your income tax return, Form 1040

1965

Name (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND ADJUSTMENTS

	(a) Computation year 1965	(b) 1st preceding base period year 1964	(c) 2d preceding base period year 1963	(d) 3d preceding base period year 1962	(e) 4th preceding base period year 1961
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 1965 which is line 11, Schedule D).....					
4. Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1965 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. 33 1/3% 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

G

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 "Sch. G" to left of entry.....	

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 determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

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 of the United States throughout 1965 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 1965 income which exceeds by one-third the income of your four prior years (1961-1964) is taxed, in effect, by averaging that excess over the five-year period (1961-1965). 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 1965, 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 1965. A nonresident alien at any time during the five taxable year period ending with 1965 is not eligible.

(2) **Support requirement.**—You must have furnished at least 50 percent of your own support from 1961 through 1964. 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 page 5, Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1965 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 1965, or

(3) You file a joint return for 1965 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 12, 13, and 14, 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. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1961-1964) must be determined in a manner consistent with your return for 1965. If you make a separate return for 1965, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1965, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1965 and were married and made joint returns with each other for any base period year, your base period income for each such year is your aggregate taxable income for that year. If a husband and wife married in 1965 and make a joint return for 1965, and neither person was married from 1961 through 1964, their base period incomes for

each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1965 and made a joint return with your wife (husband), but had a different wife (husband) for 1965 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount determined by adjusting your separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adjusting your separate income and deductions and adjusting the separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1965, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adjusting your separate income and deductions and adjusting the separate income and deductions of your wife (husband) for 1965 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. 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 allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, 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 determine your separate base period 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 7. If additional space is needed show your computation on an attachment. An example illustrating such computation 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 1965 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1961. H was unmarried for 1961. H and W compute their base period income for 1961 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 A's taxable income from joint return, \$14,400 \times 50 percent..... \$7,200

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1961 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1961) plus W's separate base period income of \$7,200).

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 (1961-65) - line 11d, page 1
 (b) Form 1040A (1964) - line 5, page 4 } Tax Computation
 Form 1040A (1961-63) - line 5, page 3 } Schedule Form
 1040A instructions

For any year for which you use the tax tables to compute your tax, 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 (1961-65) - line 9, page 1
 (b) Form 1040A (1963-64) - item 7, page 1
 Form 1040A (1961-62) - item 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 1960, or were not single for all those years, it will be necessary to determine 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 income within its possessions (sections 911 and 931-934). For 1965 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 an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined 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 1965 or any base period year (1961 through 1964), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1965 exceeds \$3,000. (If the property was received prior to 1961 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 1965 (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 1965 (including a joint return filed by a survivor with his deceased wife (husband) for 1965), or if one of them files a return as a surviving widow(er) for 1965.

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 1965, 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 (\$60,000).

- (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	<u>zero</u>
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	<u>\$700</u>

Parts IV and V

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.

Historical Summary, 1916-1965

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STATISTICS OF INCOME VOLUMES, 1916-1965

In the 50th year of *Statistics of Income, Individual Income Tax Returns*, it seems appropriate to present a summary of the development and content of the volume over this long period, as well as some of the characteristics of individual incomes.

Beginning with the Revenue Act of 1916, the publication of annual "facts deemed pertinent and valuable" with respect to the operation of the income-tax law has been required. The *Statistics of Income* for 1916, prepared under the direction of Edward White, Director of the

Statistical Division of the Income Tax Unit of the Bureau of Internal Revenue, and approved by the Secretary of the Treasury on June 1, 1918, was the first report which fulfilled these new requirements.

This initial volume for the income year 1916 also contained a small amount of information for 1913-1915, secured from Annual Reports of the Commissioner of Internal Revenue. Thus, the *Statistics of Income* cover the entire period of the individual income tax, enacted after the ratification of the Sixteenth Amendment to the Constitution in February 1913. For the first year, 1913, only the income received in the period March-December was subject to the new Federal income tax.

Each *Statistics of Income* has been issued as a public document. For the first 18 years, 1916-1933, only one complete report was prepared for each year, containing data for both individual and corporation returns, and beginning with 1917, for other selected returns. For the subsequent 32 years, 1934-1965, increases in both volume of statistics and types of returns included necessitated presenting an annual series of more than one report. Beginning with 1951, the smaller size of 6" x 9" pages was changed to its larger present 9" x 11-1/2" format. For all years, the data have been presented in current dollars.

CHANGE IN ORIENTATION OF STATISTICS OF INCOME

Increased Service of Tax Return Data for Economic Analysis

Until the late 1920's, the *Statistics of Income* emphasized particularly the tax, the size of the net income producing the tax, and where the returns were filed. In fact, a major portion of each book related to geography. Not only were there State tables showing number of returns, net income, and tax, classified by size of income, but the number of returns in each county, city, and town was published for 21 years.

However, as numerous Congressional, Federal, State and private economic research agencies were created, and as the needs of Internal Revenue and the estimators of future tax revenue grew, requests were received for new data showing many detailed characteristics of the income of all persons in the United States. Consequently, the *Statistics of Income* was developed gradually into a document of basic economic data.

Such development was supported and encouraged because (1) the cost of preparing the data from documents already filed for administrative purposes was relatively low, (2) more stringent filing requirements continually produced a better statistical universe of individual returns, and (3) as the Internal Revenue Code became more complicated, the return form itself contained more desirable data.

In the National Office this development was slow during the depression. It is true that a few tabulations, such as frequencies for each source of income or loss and size classifications of certain sources of income began to appear, but they were restricted to returns with net income of \$5,000 or more.

A Works Project under the direction of the Treasury Department prepared extremely detailed analyses of the 1934 and 1936 returns--notably those for 1936. With a large clerical staff, located in Philadelphia, many income characteristics were prepared for the first time. These fulfilled requests of members of an Interagency Advisory Committee, of which William L. Crum, Consultant to the Treasury Department, was Chairman. An important member of this group was Simon Kuznets, the first Director of the National Income Division, Department of Commerce. Also, through Dr. Kuznets' arrangement, the National Bureau of Economic Research employed one professional member of the staff in Philadelphia during the two-year operation of this office.

Examples of the new presentations were: Many patterns of income and loss, gross rents, types of rented property, size of net income excluding statutory capital gains and losses and including actual capital gains and losses, individuals receiving dividends of less than \$10,000 and \$10,000 or more, and a cross-classification of number of dependents by size of net income.

Beginning in the 1940's--as the tax base was continually expanding both in number of individual returns filed and size of income--many of these Philadelphia ideas (in somewhat less detail), as well as other new topics, were adopted for annual or periodic presentation in the *Statistics of Income* or its Supplements. Unfortunately, these expanded programs overtaxed the capacity of the equipment and available staff--resulting in a serious backlog in the publication of the *Statistics of Income* for 1943-1949.

While the *Statistics of Income* for 1950-1957 were being planned and prepared, the professional staff was occupied with five major purposes: (1) Finish the complete reports for 1943-1949 for which publication had been so delayed, (2) speed up the preparation of each current volume, (3) insert new presentations to reflect important changes in the Internal Revenue Code, notably by the Revenue Act of 1954, (4) design a new historical section of reasonable length, and (5) introduce more items and classifications beneficial to economic analysis.

As a result of this drive, fifteen *Statistics of Income* reports for Individual Income Tax Returns, for the income years 1943-1957 inclusive, were issued during the 1950's. The preparation time of the complete reports had been reduced from 75 months (over 6 years) to 18 months after date of filing the returns.

With new statistical techniques available in the last half of the 1950's and in the 1960's, an improved publication schedule could be maintained regularly. Moreover, beginning with this 1965 volume, there has been inaugurated a new publication schedule of approximately 15 months after the returns are due to be filed. This is the shortest preparation time that has ever been proposed for any of the *Statistics of Income* complete reports on any subject.

CONTENT OF STATISTICS OF INCOME

Initial Year, 1916

The first *Statistics of Income* for 1916, issued in the summer of 1918, was a new venture, as no income-tax publication of this design existed. A few key items from individual and corporation income tax returns were pre-

sented in its 391 pages. Of the 117 pages devoted to individuals, 90 pages, or 77 percent, presented State distributions, and on 91 pages the amount of tax appeared. About 89 pages showed a few selected items, classified by size of net income. Nine sources of income were grouped into three categories of income from personal services, business, and property. They were presented, on only four pages, in total, as a percent of gross income, and by income classes. A total amount of deductions was tabulated, but it was not possible to secure the several types of deductions.

An outstanding feature of this issue was the occupation of each taxpayer--a classification never attempted again. There were 36 categories, 14 professions and 22 business activities. Number of returns, net income, and tax were cross-classified by (1) States and occupation and (2) income classes and occupation. Also, for over half of the occupations, a comparison was made of the number of returns filed with the number of persons engaged in these occupations in the Census of 1910.

A classification by marital status was also introduced. Such a classification, with certain modifications, has been retained in all *Statistics of Income*, though the nomenclature was "conjugal condition" for 1916 and "family relationship" for 1917-1943.

Returns Represented

Because of the emphasis in the early reports on net income and whether the returns were taxable or nontaxable (exemptions exceed net income), all individual returns filed were not used for the *Statistics of Income* until 1928. Before that time data from deficit returns (deductions exceed gross income) were not tabulated. Moreover, for 1928-1937, only a limited amount of data from these deficit returns was presented in a few separate tables. Not until 1938--the 23rd year of publication--were data for deficit returns included in most of the regular tables.

Prior to 1937, income of each estate or trust which yielded a tax for which the estate or trust was liable (usually income received while the estate was being settled or income from a trust which was not distributed to beneficiaries) was required to be filed on an individual return, Form 1040. The tax rates were the same as for individuals and a separate Form 1041 was not used for this purpose until 1937. Consequently, for 1916-1936 data for individuals and for estates and trusts with net income were combined (though labelled as "individual returns") and they cannot be separated.

Items Common to All Years

In spite of countless changes in definitions of sources of income and deductions, size of exemptions, and methods of computing the income tax, the following data for unaudited individual returns have been published for every year 1916-1965:

- Number of returns
- Each major source of income
 - A. gross income
 - A. total of deductions
 - A. net income
- Personal exemptions
- Federal income tax liability

Also, the following three classifications were considered essential for each year, although not all of the above items appeared under each:

- One or more size classes
- Marital status of taxpayers
- States - where return filed

The terms "A gross income", "A total of deductions" and "A net income" are used because, beginning with 1944, rather drastic changes in the law and income tax forms resulted in a new method of defining and presenting these items. The following guide may be helpful:

For 1944 on, published amounts for gross income and total deductions are not comparable with those for prior years, and for 1954 on, the net amount of income is not comparable. Of course, for any previous year, certain amounts subsequently tabulated can be computed. For instance, for 1939 an "adjusted gross income" can be estimated by subtracting the principal negative amounts of sources of income (which are presented as deductions) from the amount of "Total income". Aside from being a pre-war base comparable to 1944 such an amount probably has little current use--it did not exist by law and a classification for any needed data by the size of the

Item	Historical definitions in Statistics of Income		
	1916-1943	1944-1953	1954-1965
"A gross income" =	(1) Total income (Only positive amounts of each source of income) LESS	(1) Adjusted gross income (Positive amounts <u>less</u> Negative amounts of each source of income) LESS	(1) Adjusted gross income LESS
"A total of deductions" =	(2) Legal deductions <u>and</u> Negative items of income EQUALS	(2) Legal deductions <u>only</u> EQUALS	(2) Legal deductions <u>only</u>
"A net income": 1916-1953 =	(3) Net income	(3) Net income (same as 1916-43)	---
1954-1965 =	---	---	LESS Total exemptions EQUALS (3) Taxable income

computed amount is not available. The period since the adoption of the 1944 methods--22 years to date--is sufficiently long to meet most of the uses of these data for current economic analyses. The 10-year period, 1956 to 1965, satisfies the needs of most persons engaged in estimating future revenue. During the latter period there were relatively few changes in the definitions adopted by the Internal Revenue Code of 1954.

For the entire period since the passing of the 16th Amendment, 1913 to 1965, Statistics are presented in tables 36 through 38 for number of returns, income tax, and selected sources of income. For the period 1956 to 1965, tables 39 through 47 present detailed data classified by size of income, by State, and by metropolitan area.

Special Features, 1954-1965

The most recent years best illustrate the wide assortment of economic data which can be obtained from income tax returns. By not preparing them every year, a larger variety can be presented within a limited budget. Some of the subjects, each classified by size of adjusted gross income, are:

Subject	Year
Patterns of income (selected for each tabulation) . . .	1955, 57, 59, 61, 62, 63
Size of each major source of income	1954, 56, 58, 60, 62, 64
100 Largest Standard Metropolitan Statistical Areas	1959, 61, 63, 65
Components of the medical deduction	1954, 56, 58, 60, 62, 64

Contributions, related to size of adjusted gross income	1954, 56, 58, 60, 62, 64
Types of contributions	1962
Dividends, by number of payor corporations and size of dividends	1963
Blind persons' income	1963
Nature of retirement income	1954, 55, 60, 63, 64, 65
Persons 65 years or more--Nature of income and deductions	1960, 62, 64, 65
Capital gains and losses, short- and long-term	1954-65
Types of capital assets sold	1959, 62
Gross rents, expenses, net rents	1961
Interest received, by type of payer	1961
Pensions and annuities--Receipts, cost, taxable portion	1960, 61
Children dependents	1958, 59, 62
Returns with farm profit--Adjusted gross income, taxable income, and tax	1963

CHARACTERISTICS OF TAX AND INCOME

Importance of Federal Individual Income Tax

For each of the five most recent years, 1961-1965, the tax (after credits) of individuals has exceeded \$42 billion. The only decline experienced during this period was the reduction of \$1.1 billion in tax for 1964, resulting for the

most part from the lower rates provided by the Revenue Act of 1964. This reduction was considered temporary in nature. According to the Declaration by Congress in Section 1 of the Revenue Act of 1964: "It is the sense of Congress that the tax reduction provided by this Act, through stimulation of the economy, will, after a brief transitional period, raise (rather than lower) revenues . . .". The record \$50 billion of tax liability in 1965, despite the second step of the two-step tax rate reduction, tends to confirm this prediction.

The individual income tax has been the largest single source of revenue in the United States since 1944. In fact, for the entire period 1913-1965 only 15 of the 53 years have shown a tax decline, and for two of these years 1926 and 1958, the decrease was very slight--0.3 and 0.2 percent, respectively.

The outstanding long-term rise in the individual income tax level is evidence in the following summary of data from Table 36.

Table 9.1--INDIVIDUAL INCOME TAX AND RANGE OF TAX RATES: 1916-1965

Income year	Income tax (after credits) ¹ (Million dollars)	Range of tax rates			
		First bracket		Top bracket	
		Rate (Percent)	Amount of tax base ²	Rate (Percent)	Amount of tax base ²
	(1)	(2)	(3)	(4)	(5)
1965.....	49,530	14	\$500	70	\$100,000
1960.....	39,464	20	\$2,000	39 1/2	\$200,000
1955.....	29,614				
1950.....	18,375	17.4	\$2,000	39 1/2	\$200,000
1945.....	17,050	23			
1940.....	1,441	4.4	\$4,000	81.1	\$5,000,000
1935.....	657	4.4			
1930.....	476	5 1/8	\$4,000	25	\$1,000,000
1925.....	734				
1920.....	1,075	4	\$20,000	73	\$1,000,000
1916.....	173	2			

¹Prior to 1937 includes tax on incomes of estates and trusts, required to be reported on returns, Form 1040.

²Definition of income comprising tax base has changed over the years.

³Subject to slightly lower maximum effective rate limitation.

⁴Before earned income credit allowed as a deduction equal to 10 percent of earned income.

⁵After earned income credit equal to 25 percent of tax on earned income.

SOURCE: Federal Tax System: Facts and Problems, 1964, table 22.

Except in the depression of the 1930's, the tremendous expansion in the yield of this tax since 1913 has resulted chiefly from:

- | | |
|--|---|
| (1) Changes in law--
Increased rates, lower
income requirements
for filing returns, and
lower personal
exemptions | Enacted to defray part
of unusual expenses
for national <u>defense</u>
emergencies |
| (2) Long-term growth
of the economy | Resulted in larger tax
yields in <u>peace times</u> --
even though rates may
have been reduced |

Increased demands for additional revenues to finance World War I, World War II, and the Korean emergency caused rapid and numerous changes in the tax law. The most drastic revisions occurred in the early 1940's when the individual income tax was broadened to cover most of the working population. In 1944 and 1945 the progressive rates ranged from 23 to 94 percent--an all-time high. Between 1940 and 1945 the tax rose from \$1.4 billion to \$17.1 billion.

With the exception of the depression of the 1930's, rates were reduced in numerous years between these emergencies, but the tax level never dropped to its pre-war level. A good example of increased yield, in peace

times, was the 10-year period 1954-1963. This was the longest time since 1913 with no changes in rates, filing requirements, exemptions, or allowance for dependents. In current dollars, the income tax level rose from \$26.7 billion for 1954 to \$48.2 billion for 1963, an increase of 80.8 percent. For the same period, gross national product in current dollars showed a smaller increase--from \$364.8 billion to \$590.5 billion, or 61.9 percent.

Other annual data for the tax, and annual tax rates may be found in Table 36. Requirements for filing returns, personal exemptions, and allowance for dependents are in Table 37.

Number of Returns

The number of individual returns for 1965 attained an all-time high of 67.6 million. The 65 million level was reached by 1964 and the 60 million level by 1959. Since 1948, when the filing requirement of \$600 was introduced, the number of returns has increased from 52 million, or 30 percent.

Annual data in columns 1-3 of Table 38 show the immediate effect of a change in requirements for filing on the number of returns for the year. For example, an annual increase of 92 percent occurred for 1940 when persons with much less income were subject to filing. For single persons, the requirement was \$800 gross income, instead of either \$1,000 net income or \$5,000 gross income. For married persons, the requirement was \$2,000 gross income, instead of either \$2,500 net income or \$5,000 gross income (See Table 37). The greatest annual decrease, 43 percent, was experienced for 1925 when the requirements were drastically liberalized. For that year, the net income requirement was \$1,500 instead of \$1,000 for single persons and \$3,500 instead of \$2,500 for married persons (the alternative gross income requirement was not changed).

A summary, by 5-year intervals, of the number of returns is presented in Table 9.2.

Table 9.2--NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME
1916-1965

Income year	Number of returns ¹	Adjusted gross income less (deficit)
	(Thousands)	(Million dollars)
1965.....	67,596	429,201
1960.....	61,328	315,466
1955.....	58,250	248,530
1950.....	53,060	179,148
1945.....	49,332	120,009
1940.....	14,711	Not available
1935.....	4,670	
1930.....	3,852	
1925.....	4,171	
1920.....	7,260	
1916.....	437	

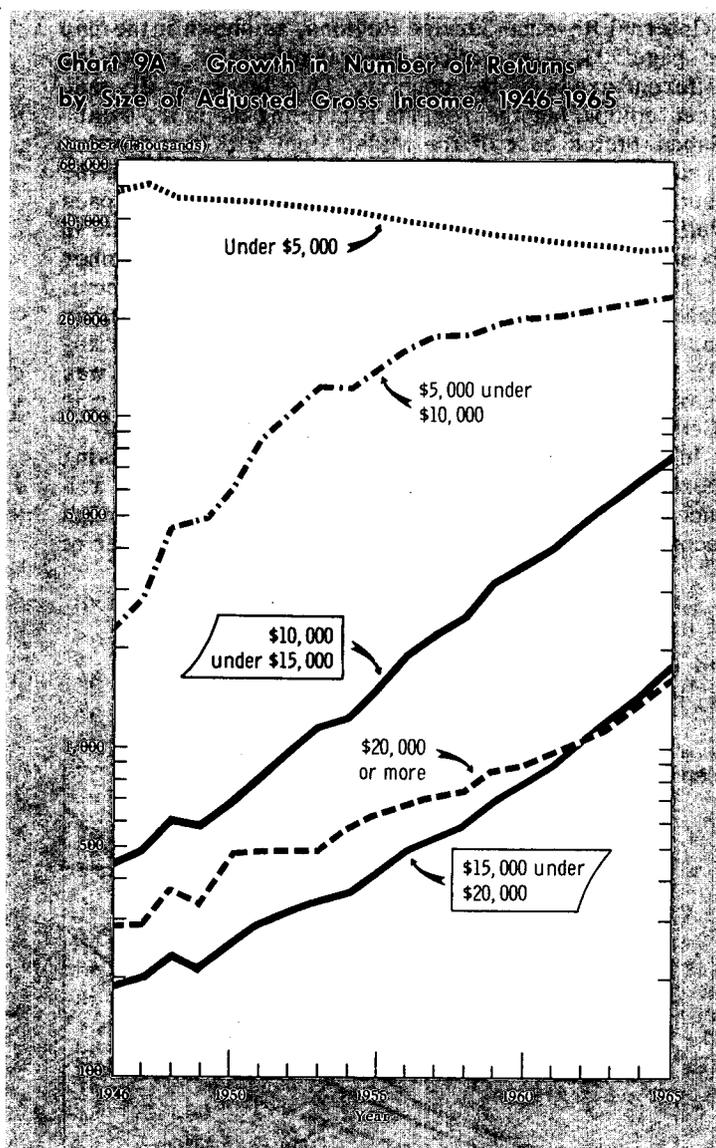
¹Prior to 1937, includes taxable returns of estates and trusts with income, required to be reported on the returns, Form 1040. Prior to 1930, excludes deficit returns (deductions exceed gross income).

Adjusted Gross Income

Since 1944 the Internal Revenue Code has provided an adjusted gross income, consisting of all taxable sources of income, which taxpayers have reported on the return. Although negative amounts of income (such as net loss from a sole proprietorship or from rented property) have been subtracted, this is the largest amount of income tabulated from income tax returns.

For 1965, adjusted gross income exceeded \$400 billion for the first time. In current dollars, adjusted gross income has increased from \$117 billion for 1944 to \$429 billion for 1965, or over 3-1/2 times. At the same time, the total number of returns showed a smaller increase, only 1-1/2 times those filed in 1944, climbing from 47 million to 68 million. (See Table 38 for annual data).

Over the most recent 20 years, outstanding changes have occurred in the size of adjusted gross income reported for income tax purposes. Chart 9A presents the relative growth of the number of returns for five selected income classes for 1945-1965. Although returns with adjusted gross income under \$5,000 have exceeded greatly those for any other size, the number in this group has been declining since 1947, except for a small increase in 1965.



Up through 1953 there was a remarkable growth in the number of returns with adjusted gross income of \$5,000 under \$10,000. From 1955 through 1962, the somewhat larger incomes of \$10,000 under \$15,000 were rising the most rapidly. Beginning with 1963, current dollar income of \$15,000 under \$20,000 have shown the greatest increase in number and since that time have exceeded the number with income \$20,000 or more.

During the entire history of the income tax law, there have always been four major sources of income, usually in the following order of importance:

- Salaries and wages
- Sole Proprietorship and partnership profits
- Dividends
- Taxable interest received

For each of the years 1944-1965, these four sources combined comprised about 95 percent of adjusted gross income. In Table 38 annual data for 1913-1965 are presented for each of these four components, in so far as available. Major changes in comparability over this long period are indicated in table columns and footnotes.

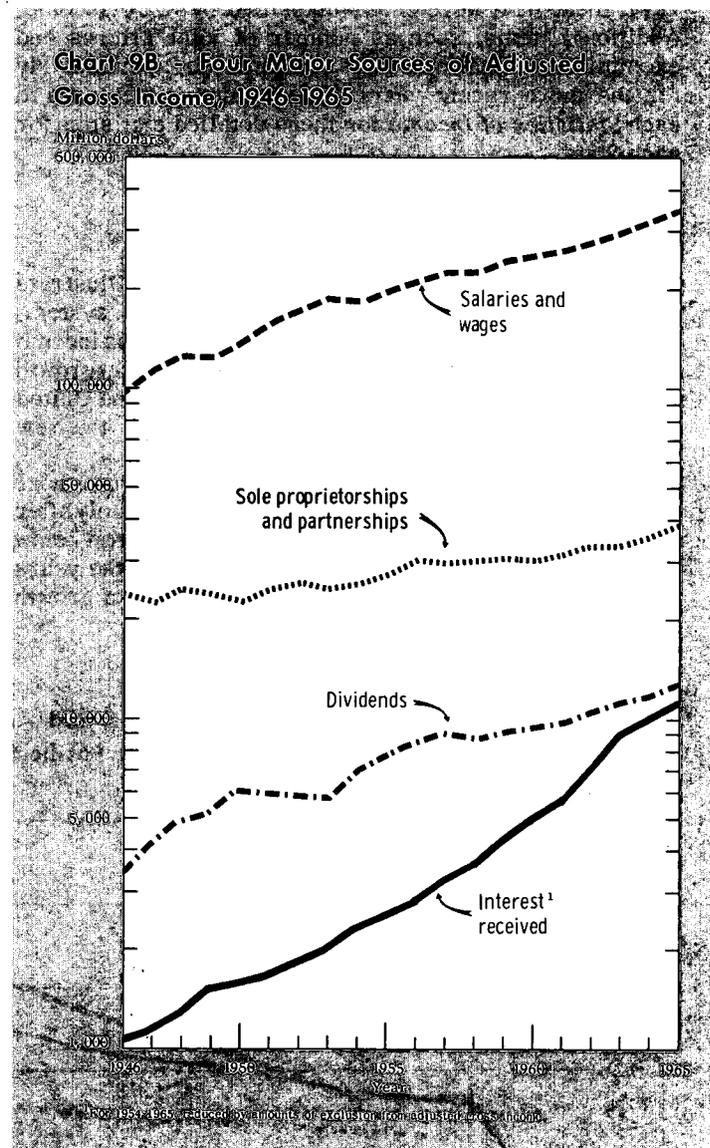


Chart 9B shows that salaries and wages, the largest single source of income, has been increasing at a rapid rate. Prior to 1951, this source of income comprised 74 to 78 percent of adjusted gross income but since that time has constituted 80 percent or more of income. Income from sole proprietorships and partnerships, the second largest source of income, has been increasing but at a less rapid rate than any of the other major sources of income. From 1946 to 1965, its proportionate share of adjusted gross income has dropped from 17 per-

cent to 9 percent. Although interest income was the smallest of the major sources of income, it has increased the most rapidly and by 1965 was only 1.7 billion dollars less than the 13.0 billion dollars of dividends reported in adjusted gross income.

Geographic Distribution

The place of residence of the taxpayer has been a significant basis for classification of individual income tax return data in each *Statistics of Income*. For each State, the three items of number of returns, net income or adjusted gross income, and income tax have been shown for each of the years 1916-1965; and, except for 1944, these data were cross-classified by size of income. Additional items, such as number of joint returns and exemptions, sometimes have been included, particularly for the more recent years. The reader is referred to each *Statistics of Income* for these detailed statistics for each State.

Regions

Various groupings of States can be used to illustrate historical developments of the Federal tax system. Although the number of returns and adjusted gross income have both increased on a National scale, the growth pattern is quite different in various parts of the United States. This is well illustrated by data for the New England and Pacific States in chart 9C.

Data for both these areas are quite different from those for the Nation, but in reverse position. Immediately after 1940, the New England rate of growth began to drop below that for the United States, and the gap widened as the years progressed. On the other hand, the Pacific rate of growth

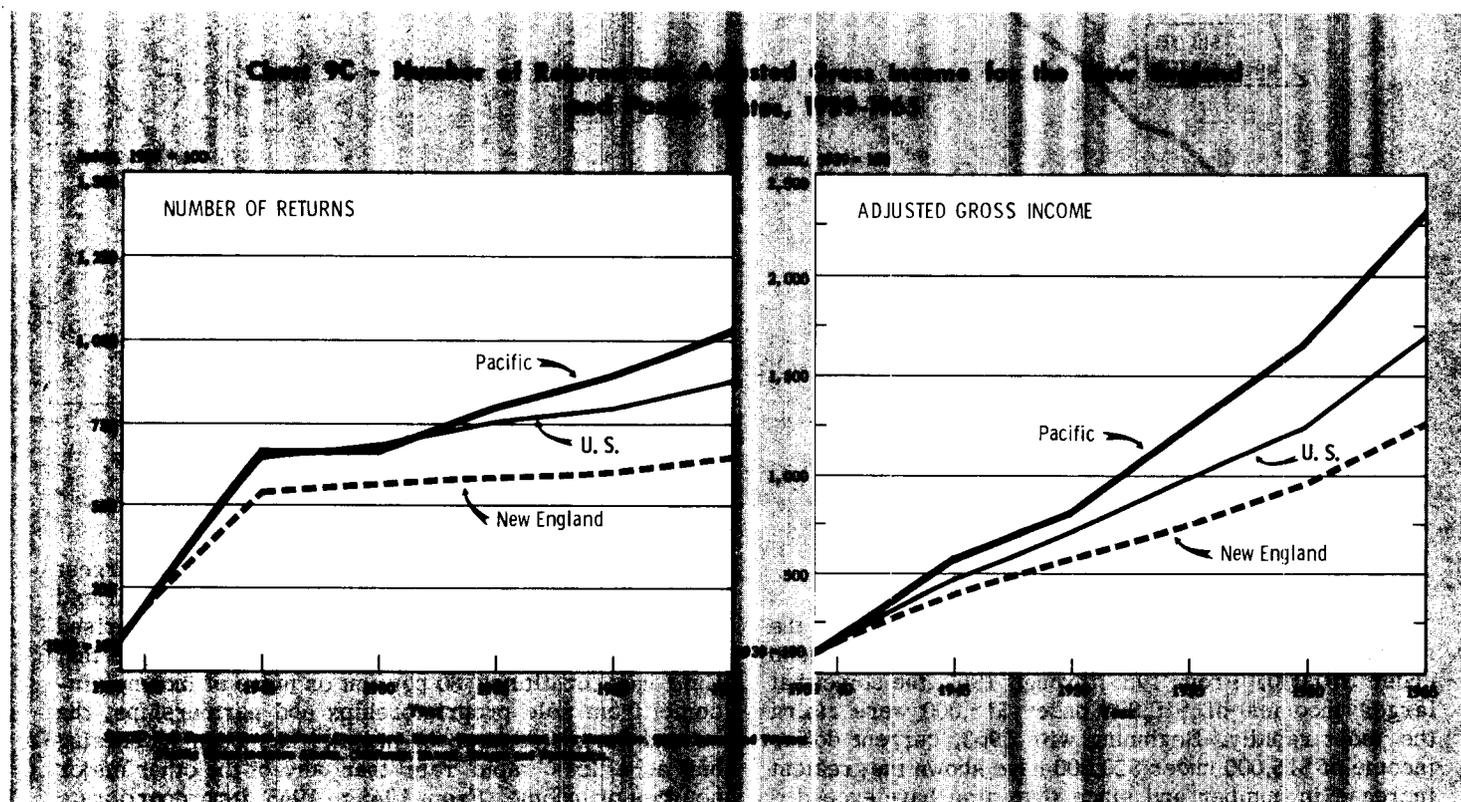
was higher than that for the United States, and again, the gap has widened for the later years.

For the 5-year intervals in Chart 9C, 1950 is the only year for which the number of returns for the Pacific is in a lower relative position than the Nation. For 1948 and 1949 there was a drop in number of returns filed because of the introduction in 1948 of (1) the split-income provision on joint returns (frequently making the income tax less on one joint return than on two separate returns) and (2) the changes in the requirement for filing a return from \$500 to \$600 gross income. However, for the Nation as a whole the number of returns filed for 1950 was greater than for 1945, but this was not true in California and Oregon.

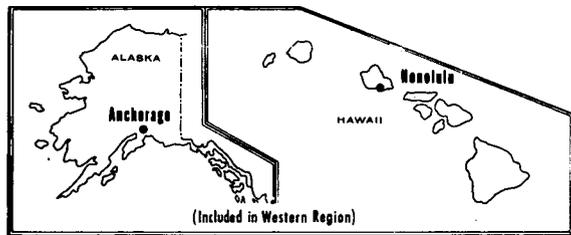
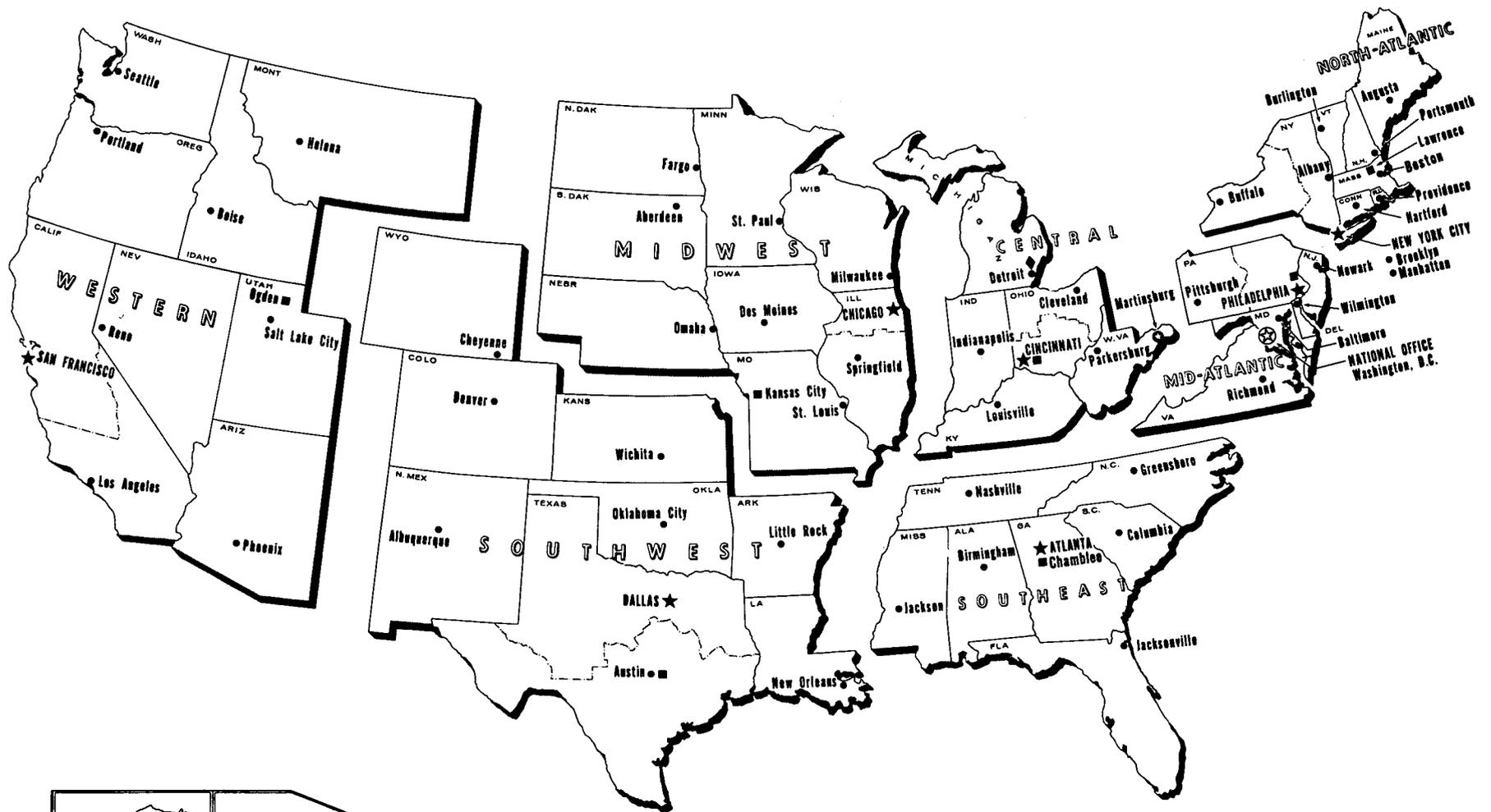
Internal Revenue Service Regions

Internal Revenue Service Regions, as shown in the map on page 203, also reflect the variation that exists for different areas of the country. This is especially true when comparing the regions containing the more established States east of the Mississippi with the growing areas west of the Mississippi. As shown in Table 9.3, the Southwest and Western Regions have both grown at a pace well above the U. S. average. Since 1945, income in these regions has more than quadrupled, and the number of returns filed has increased by more than 50 percent. East of the Mississippi, only the Southeast Region has paralleled this growth. In these southern States, starting off from a lower base than other regions, income was nearly five times as large and the number of returns filed almost double.

In the North, the North-Atlantic Region, encompassing the New England States and New York State, grew at a pace significantly less than the U. S. total. Although income in this area has almost tripled, the number of



Map of Internal Revenue Regions and Districts



- LEGEND
- Regional Boundary
 - - - District Boundary
 - ⊙ Commissioner of Internal Revenue (Washington, D. C.)
 - ★ Regional Commissioner — District Director
 - District Director
 - Service Center
 - National Computer Center (Martinsburg, W. Va.)
 - ◆ IRS Data Center (Detroit, Mich.)



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returns filed in 1965 was only 15 percent more than those filed in 1945.

Table 9.3—RETURNS FILED AND ADJUSTED GROSS INCOME, BY INTERNAL REVENUE SERVICE REGIONS, 1945-1965

Region and year	Returns filed		Adjusted gross income	
	Number (Thousands)	Index (1945 = 100)	Amount (Million dollars)	Index (1945 = 100)
	(1)	(2)	(3)	(4)
UNITED STATES				
1965.....	67,599	136	429,254	357
1960.....	61,025	123	315,832	263
1955.....	58,252	117	248,779	207
1950.....	52,665	106	180,065	150
1945.....	49,769	100	120,184	100
NORTH-ATLANTIC				
1965.....	11,167	115	76,496	299
1960.....	10,529	109	58,934	231
1955.....	10,317	106	46,876	183
1950.....	9,911	102	35,339	138
1945.....	9,696	100	25,559	100
MID-ATLANTIC				
1965.....	9,922	123	64,726	331
1960.....	9,322	116	49,012	251
1955.....	9,101	113	39,327	201
1950.....	8,689	108	29,435	150
1945.....	8,039	100	19,563	100
CENTRAL				
1965.....	9,695	125	63,723	342
1960.....	8,952	116	47,230	253
1955.....	9,110	118	40,888	219
1950.....	8,323	107	28,378	153
1945.....	7,748	100	18,634	100
SOUTHEAST				
1965.....	8,202	191	43,946	499
1960.....	6,850	160	29,392	334
1955.....	5,916	138	21,131	240
1950.....	4,736	110	14,002	159
1945.....	4,286	100	8,799	100
SOUTHWEST				
1965.....	7,426	156	41,999	402
1960.....	6,632	139	30,872	295
1955.....	6,146	129	23,898	229
1950.....	5,248	110	17,487	167
1945.....	4,771	100	10,448	100
MIDWEST				
1965.....	10,405	120	65,289	324
1960.....	9,679	112	49,069	243
1955.....	9,616	111	39,232	195
1950.....	9,132	106	30,830	153
1945.....	8,647	100	20,161	100
WESTERN				
1965.....	10,315	157	70,208	413
1960.....	8,894	135	50,697	298
1955.....	7,993	121	37,270	219
1950.....	6,626	101	24,393	143
1945.....	6,582	100	17,019	100

The Mid-Atlantic Region, as did the Central and Mid-west Regions, grew at a rate approximating the National pace. Income in these regions in 1965 was more than three times as large as in 1945, and the number of returns filed approximately 25 percent greater.

Five Largest Metropolitan Areas, 1936 and 1965

One of the pioneer tabulations of the Works Project under the direction of the Treasury Department consisted of 1936 data classified by the five largest metropolitan areas of New York City and northern New Jersey, Chicago, Philadelphia, Los Angeles, and Detroit. For comparison, there have been assembled similar data for 1965 (See Table 46). For this purpose, it was necessary to use the 1936 definition of the New York area, which for 1965, is a combination of New York City and Jersey City, Newark, and Paterson in New Jersey. In California, Orange County has been combined with the Los Angeles - Long Beach area.

The number of income tax returns represented only 4.5 percent of the population for 1936, in contrast to 34.9 percent today. As more residents in large cities have higher incomes than for the country as a whole, these percentages were somewhat higher for the five largest metropolitan areas as a group--7.5 percent for 1936 and 36.0 percent for 1965. Of these five areas, Philadelphia showed the lowest percent of the population filing income tax returns for both 1936 and 1965.

A summary of the six items in Table 46 is presented in Table 9.4, along with significant percentages. A much smaller proportion of the returns and of salaries and wages, net income, and income tax were reported by residents of the five largest metropolitan areas for 1965 than for 1936. However, the proportion of dividends reported by the residents of these five areas was nearly the same for both years.

Table 9.4—FIVE LARGEST METROPOLITAN AREAS COMPARED WITH UNITED STATES, 1936 AND 1965

Item and year	United States	Five largest metropolitan areas	
		Number or amount	Percent of U. S.
	(1)	(2)	(3)
1965			
Population, 1965.....thousands..	193,795	38,236	19.7
Number of returns.....do.....	67,599	13,761	20.4
Salaries and wages.....million dollars..	347,199	83,700	24.1
Dividends.....do.....	13,941	4,322	31.0
Net income.....do.....	369,515	90,715	24.5
Income tax.....do.....	49,525	13,361	27.0
1936			
Population, 1930.....thousands..	123,203	22,292	18.1
Number of returns.....do.....	5,486	1,680	30.6
Salaries and wages.....million dollars..	11,718	4,113	35.1
Dividends.....do.....	3,228	1,044	32.3
Net income.....do.....	18,953	6,451	34.0
Income tax.....do.....	1,214	513	42.3

For definitions, see table 46.

Table 36. -- INCOME TAX (AFTER CREDITS) AND RANGE OF TAX RATES

Income year	Income tax (after credits) ¹			Range of tax rates				Income year	Income tax (after credits) ¹			Range of tax rates						
	Amount (Million dollars)	Increase or decrease (-)		First bracket		Top bracket			Amount (Million dollars)	Increase or decrease (-)		First bracket		Top bracket				
		Amount (Million dollars)	Per- cent	Rate (Percent)	Amount of tax base ²	Rate (Percent)	Tax base over ²			Amount (Million dollars)	Per- cent	Rate (Percent)	Amount of tax base ²	Rate (Percent)	Tax base over ²			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
1965.....	49,530	2,377	5.0	14	\$500	70	\$100,000	1940.....	1,441	550	61.7	44.4	81.1	\$5,000,000				
1964.....	47,153	-1,051	-2.2	16		77		1939.....	891	165	22.7							
1963.....	48,204	3,301	7.3	20		391		\$200,000	1938.....	726	-367				-33.6	44	63	\$1,000,000
1962.....	44,903	2,678	6.3						1937.....	1,093	-121				-10.0			
1961.....	42,225	2,761	7.0						1936.....	1,214	557				84.8			
1960.....	39,464	819	2.1						1935.....	657	146				28.6			
1959.....	38,645	4,309	12.5	22.2	392	\$200,000	1934.....	511	137	36.6	4	25	\$100,000					
1958.....	34,336	-58	-0.2				1933.....	374	44	13.3								
1957.....	34,394	1,662	5.1				1932.....	330	84	34.1								
1956.....	32,732	3,118	10.5				1931.....	246	-230	-48.3								
1955.....	29,614	2,948	11.1	20.4	391	\$200,000	1930.....	476	-526	-52.5	51-1/8	24	\$100,000					
1954.....	26,666	-2,765	-9.4				1929.....	1,002	-162	-13.9								
1953.....	29,431	1,628	5.9				1928.....	1,164	333	40.1								
1952.....	27,803	3,575	14.8				1927.....	831	99	13.5								
1951.....	24,228	5,853	31.9	17.4	382.13	\$200,000	1926.....	732	-2	-0.3	51-1/2	46	\$500,000					
1950.....	18,375	3,837	26.4				1925.....	734	30	4.3								
1949.....	14,538	-903	-5.9				1924.....	704	42	6.3								
1948.....	15,442	-2,635	-14.6				1923.....	662	-199	-23.1								
1947.....	18,076	2,000	12.4	16.6	386.45	\$200,000	1922.....	861	142	19.7	3	56	\$200,000					
1946.....	16,076	-974	-5.7				1921.....	719	-356	-33.1								
1945.....	17,050	834	5.1				1920.....	1,075	-195	-15.4								
1944.....	16,216	1,767	12.2				1919.....	1,270	142	12.6								
1943.....	14,449	5,626	63.8	19	394	\$200,000	1918.....	1,128	437	63.2	6	77	\$2,000,000					
1942.....	8,823	5,008	131.4				1917.....	691	518	299.4								
1941.....	3,815	2,374	164.7				1916.....	173	105	154.4								
							1915.....	68	27	65.9								
								1914.....	41	Not computed	1	\$20,000	7	\$500,000				
								1913 ⁶	28	n.a.	n.a.							

n. a. - Not available.

¹Includes tax on income of estates and trusts filed on return Form 1040 for 1913-1936. Tax for 1943 includes victory tax. Tax for 1940-41 includes defense tax.

²Definition of income comprising the tax base has changed over the years.

³Subject to maximum effective rate limitation:

1954-63 - 87%	1948-49 - 77%
1952-53 - 88%	1946-47 - 85.5%
1951 - 87.2%	1944-45 - 90%
1950 - 87%	

⁴Before earned income credit allowed as a deduction equal to 10 percent of earned net income.

⁵After earned income credit equal to 0.25 percent of tax on earned income.

⁶Effective March-December 1913.

Table 37.—REQUIREMENTS FOR FILING RETURNS, PERSONAL EXEMPTIONS, AND ALLOWANCES FOR EACH DEPENDENT

Income year	Requirements for filing returns				Personal exemptions, Per capita ¹			Allowance for each dependent ³
	Per capita ¹ gross income ²		Net earnings from self- employment	Regular	Additional exemptions			
	Age under 65 years	Age 65 years or more			Age 65 years or more	Blindness		
1954-65.....	\$600		\$1,200	\$400	\$600	\$600	\$600	\$600
1951-53.....	\$600			400	600	600	600	600
1948-50.....	600			n.a.	600	600	600	600
1944-47.....	500			n.a.	4500	n.a.	n.a.	500
	Single		Married couple		Single	Married couple		
	Net income ⁵	Gross income ²	Net income ⁵	Gross income ²				
1943 ⁶	n.a.	\$500	n.a.	⁷ \$1,200 OR ⁸ 624 each	\$500	\$1,200	350	
1942.....	n.a.	500	n.a.	1,200	500	1,200	350	
1941.....	n.a.	750	n.a.	1,500	750	1,500	400	
1940.....	n.a.	800	n.a.	2,000	800	2,000	400	
1932-39.....	\$1,000 OR	5,000	\$2,500 OR	5,000	1,000	2,500	400	
1925-31.....	1,500 OR	5,000	3,500 OR	5,000	1,500	3,500	400	
1924.....	1,000 OR	5,000	2,500 OR	5,000	1,000	2,500	400	
1921-23.....	1,000 OR	5,000	2,000 OR	5,000	1,000	⁹ 2,500	400	
1917-20.....	1,000	n.a.	2,000	n.a.	1,000	2,000	200	
1913 ¹⁰ -16.....	3,000	n.a.	3,000	n.a.	3,000	4,000	0	

n.a. - Not applicable.

¹Beginning 1944, applies to each individual regardless of marital status (made as taxpayer and spouse separately).

²Total of types of income subject to Federal income tax.

³The definition of dependent has changed over the years. Beginning with 1944 the allowance for a dependent is the same amount for each per capita personal exemption.

⁴An additional itemized deduction (not an exemption) of \$500 was allowed for blindness.

⁵Total of types of income subject to Federal income tax, less deductions.

⁶A tax return also required if the single person or married couple was liable for income tax in 1942 (regardless of size of gross income in 1943).

⁷Income tax requirement.

⁸Victory tax requirement, applicable to gross income of each spouse separately.

⁹If net income exceeded \$5,000, exemption was \$2,000.

¹⁰Effective March - December, 1913.

Table 38.—NUMBER OF RETURNS, LEADING SOURCES OF INCOME FOR 1916-1965, AND ADJUSTED GROSS INCOME FOR 1944-1965

Income year	Returns			Leading sources of income					Adjusted gross income (less deficit) (Million dollars)	
	Number (Thousands)	Increase or decrease (-)		Salaries and wages ¹ (Million dollars)	Sole proprietorships and partnerships ² (Million dollars)	Dividends ³ (Million dollars)	Taxable interest ⁴ (Million dollars)	Total		
		Number (Thousands)	Percent					Amount (Million dollars)		Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
	<i>Individuals with both income and deficit</i>				<i>Profit less loss</i>	<i>After exclusions</i>				
1965.....	67,596	2,221	3.4	347,150	38,559	12,961	11,296	409,966	95.5	429,201
1964.....	65,376	1,432	2.2	323,266	35,358	11,917	10,125	380,666	96.0	396,660
1963.....	63,943	1,231	2.0	299,443	33,184	11,452	9,212	353,291	95.8	368,778
1962.....	62,712	1,213	2.0	283,373	33,269	10,640	7,155	334,437	95.9	348,701
1961.....	61,499	471	0.8	266,902	31,578	9,890	5,683	314,053	95.2	329,861
1960.....	61,028	757	1.3	257,918	30,038	9,530	5,057	302,543	95.9	315,466
1959.....	60,271	1,186	2.0	247,370	30,994	9,356	4,395	292,115	95.7	305,094
1958.....	59,085	-740	-1.2	227,551	29,906	8,741	3,659	269,857	96.0	281,154
1957.....	59,825	628	1.1	228,077	29,698	9,124	3,319	270,218	96.4	280,321
1956.....	59,197	947	1.6	215,618	30,137	8,606	2,872	257,233	96.1	267,724
1955.....	58,250	1,503	2.6	200,712	27,454	7,851	2,584	238,601	96.0	248,530
1954.....	56,747	-1,091	-1.8	185,953	25,452	7,048	2,370	220,823	96.3	229,221
1953.....	57,838	1,309	2.3	187,734	24,951	<i>No exclusions</i> 5,828	2,043	220,556	96.4	228,708
1952.....	56,529	1,082	2.0	174,339	24,754	5,860	1,847	208,800	97.0	215,290
1951.....	55,447	2,387	4.5	160,482	24,878	6,056	1,702	193,118	95.4	202,337
1950.....	53,060	1,246	2.4	139,073	23,429	6,157	1,595	170,254	95.0	179,148
1949.....	51,814	-258	-0.5	124,883	21,705	5,246	1,528	153,362	95.5	160,574
1948.....	52,072	-3,027	-5.5	125,881	24,506	4,971	1,293	156,651	95.8	163,516
1947.....	55,099	2,282	4.3	114,804	23,295	4,295	1,125	143,519	95.8	149,736
1946.....	52,817	2,885	5.8	99,174	23,267	3,674	1,067	127,182	94.9	134,083
1945.....	49,932	2,821	6.0	91,700	19,003	3,925		114,628	95.5	120,009
1944.....	47,111	3,389	7.8	91,125	17,250	3,924		112,299	96.4	116,465
1943.....	43,722	7,103	19.4	82,755	15,717	2,780	886	102,138	} Not applicable	
1942.....	36,619	10,749	41.6	65,617	12,391	2,833	982	81,823		
1941.....	25,870	11,159	75.9	47,140	8,455	3,299	1,029	59,923		
1940.....	14,711	7,058	92.2	27,707	5,407	2,999	1,003	37,116		
1939.....	7,653	1,402	22.4	16,491	3,674	2,544	832	23,541		
1938.....	6,251	-135	-2.1	13,307	3,120	2,212	823	19,462		
1937.....	6,386	900	16.4	14,206	3,359	3,248	856	21,669		

Footnotes at end of table.

Table 38.—NUMBER OF RETURNS, LEADING SOURCES OF INCOME FOR 1916-1965, AND ADJUSTED GROSS INCOME FOR 1944-1965—Continued

Income year	Returns			Leading sources of income					Adjusted gross income (less deficit) (Million dollars)	
	Number (Thousands)	Increase or decrease (-)		Salaries and wages ¹ (Million dollars)	Sole proprietorships and partnerships ² (Million dollars)	Dividends ³ (Million dollars)	Taxable interest ⁴ (Million dollars)	Total		
		Number (Thousands)	Percent					Amount (Million dollars)		Percent of adjusted gross income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	<i>Individuals with both income and deficit, and estates and trusts with taxable income</i>				<i>Profit less loss</i>	<i>No exclusions</i>				
1936.....	5,486	816	17.5	11,718	3,210	3,228	955	19,111	} Not applicable	
1935.....	4,670	472	11.2	9,972	2,387	2,288	980	15,627		
1934.....	4,198	306	7.9	8,681	2,125	2,041	995	13,842		
1933.....	3,892	-192	-4.7	7,565	1,746	1,711	1,106	12,128		
1932.....	4,084	673	19.7	8,356	1,229	2,189	1,307	13,081		
1931.....	3,411	-441	-11.4	8,631	2,016	3,600	(⁵)	(⁵)		
1930.....	3,852	-285	-6.9	10,206	3,102	4,632	(⁵)	(⁵)		
1929.....	4,137	-7	-0.2	11,373	<i>Profit only</i> 5,282	5,081	(⁵)	(⁵)		
1928.....	4,144	42	1.0	10,945	5,223	4,440	(⁵)	(⁵)		
	<i>Individuals with income only, and estates and trusts with taxable income</i>									
1927.....	4,102	-36	-0.9	10,218	5,043	4,255	1,723	21,239		
1926.....	4,138	-33	-0.8	9,994	5,306	4,012	(⁵)	(⁵)		
1925.....	4,171	-3,199	-43.4	9,742	5,516	3,465	(⁵)	(⁵)		
1924.....	7,370	-328	-4.3	13,618	6,565	3,251	(⁵)	(⁵)		
1923.....	7,698	911	13.4	14,195	6,399	3,120	(⁵)	(⁵)		
1922.....	6,787	125	1.9	13,694	4,267	2,664	(⁵)	(⁵)		
1921.....	6,662	-598	-8.2	13,813	3,707	2,477	(⁵)	(⁵)		
1920.....	7,260	1,927	36.1	15,323	4,922	2,736	(⁵)	(⁵)		
1919.....	5,333	908	20.5	10,756	5,709	2,454	(⁵)	(⁵)		
1918.....	4,425	952	27.4	8,267	4,339	2,469	(⁵)	(⁵)		
1917.....	3,473	3,036	694.7	3,648	3,640	2,849	(⁵)	(⁵)		
1916.....	437	100	29.7	1,851	(⁵)	2,136	(⁵)	(⁵)		
1915.....	337	-21	-5.8	(⁵)	(⁵)	(⁵)	(⁵)	(⁵)		
1914.....	358	Not computed		(⁵)	(⁵)	(⁵)	(⁵)	(⁵)		
1913 ⁶	358	n.a.	n.a.	(⁵)	(⁵)	(⁵)	(⁵)	(⁵)		

n.a. - Not applicable.

¹Excludes wages, for 1958-1963 less than \$200 and for 1944-1957 less than \$100 per return, not subject to income tax withholding, reported as other income on Form 1040A or optional return. For 1916-1926, includes earned income from partnerships. For 1916, includes "professions and vocations."

²For 1954-1963 and prior to 1936 partnership profit excludes dividends received; for 1936-1953 dividends received are included. For 1916-1926 partnership profit excludes earned income of partners. For 1916, sole proprietorships exclude "professions and vocations."

³For 1954-1963 and prior to 1936 includes dividends received through partnerships, estates and trusts; for 1936-1953 such dividends are excluded. For 1916-1919 includes stock dividends.

⁴Excludes interest received on State and local bonds which is not subject to Federal income tax.

⁵Not available.

⁶The tax year covered 10 months, March - December 1913.

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Table 39.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1956-1965

Items	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(Thousands)									
Number of returns, total.....	59,197	59,825	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596
Taxable.....	46,259	46,865	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701
Nontaxable, total.....	12,938	12,960	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896
With taxable income.....	226	251	268	249	257	232	465	576	617	663
With no adjusted gross income.....	398	417	384	433	435	432	422	432	432	397
Returns with standard deductions, total ¹	40,340	39,252	37,890	37,328	36,509	35,806	35,839	35,357	38,034	39,327
Taxable.....	29,286	28,296	26,598	26,736	25,876	25,325	25,741	25,495	26,297	27,744
Nontaxable.....	11,055	10,956	11,291	10,592	10,634	10,481	10,098	9,862	11,737	11,583
Returns with itemized deductions, total.....	18,459	20,155	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872
Taxable.....	16,973	18,569	19,054	20,761	22,185	23,258	24,351	25,828	25,009	25,957
Nontaxable.....	1,486	1,586	1,758	1,749	1,898	2,004	2,100	2,326	1,900	1,915
Returns with self-employment tax, total.....	7,350	6,992	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484
Taxable.....	4,810	4,696	4,748	4,838	4,760	4,802	4,815	4,665	4,554	4,819
Nontaxable.....	2,541	2,297	2,269	2,198	2,130	1,944	1,860	1,817	1,806	1,665
Number of returns by source of income or loss:										
Salaries and wages ²	51,913	52,597	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706
Business or profession:										
Net profit.....	7,381	6,775	6,881	6,895	6,831	6,980	6,918	4,835	4,889	4,887
Net loss.....	1,591	1,475	1,500	1,715	1,768	1,728	1,710	876	903	898
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,108	2,000	1,999
Net loss.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,086	1,110	1,035
Partnership:										
Net profit.....	1,551	1,607	1,611	1,646	1,589	1,537	1,588	1,573	1,499	1,518
Net loss.....	245	266	266	302	330	346	368	412	433	423
Sales of capital assets:										
Net gain.....	3,148	2,937	3,469	4,007	3,842	4,698	4,323	4,947	5,321	5,930
Net loss.....	784	1,038	921	900	1,154	1,097	1,599	1,595	1,502	1,397
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	-	152	188	233
Sales of property other than capital assets:										
Net gain.....	99	127	104	98	100	150	86	100	82	66
Net loss.....	206	150	131	150	136	177	184	182	186	195
Dividends in adjusted gross income ³	3,925	4,168	4,235	4,683	4,933	5,038	5,831	6,638	5,667	5,890
Interest received ⁴	6,715	7,286	7,408	9,274	10,288	10,032	14,737	21,387	22,229	23,582
Pensions and annuities:										
Life expectancy method.....	614	659	740	728	762	856	1,020	1,617	1,788	1,984
3-year method.....	209	261	269	343	374	422	514			
Rents:										
Net income.....	4,091	4,098	4,089	4,114	3,876	3,863	4,077	4,079	3,916	3,906
Net loss.....	1,319	1,405	1,513	1,605	1,695	1,795	1,885	2,040	2,078	2,181
Royalties:										
Net income.....	(*)	(*)	(*)	(*)	409	409	403	443	483	496
Net loss.....	(*)	(*)	(*)	(*)	23	28	26	32	33	30
Estates and trusts:										
Income.....	375	362	371	381	392	413	426	459	Not tabulated	
Loss.....	28	20	22	19	26	30	30	28		
Amounts:	(Million dollars)									
Adjusted gross income, total.....	268,584	281,308	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663
Taxable returns.....	249,551	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337
Nontaxable returns.....	19,033	19,139	19,978	18,842	19,405	19,652	19,215	19,824	22,207	21,326
Deficit.....	860	988	1,012	1,522	1,091	1,074	1,160	1,493	1,552	1,462
Taxable income, total.....	141,532	149,363	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082
Taxable returns.....	141,395	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339
Tax, total.....	33,265	34,975	34,925	39,347	40,298	43,066	45,790	49,216	48,185	50,632
Income tax after credit.....	32,732	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530
Self-employment tax.....	533	581	589	702	834	840	887	1,002	1,016	1,078
Tax from recomputed prior year investment credit.....	-	-	-	-	-	-	-	10	16	24

¹For 1956-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.

²For 1956-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.

³Excludes 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.

⁴Excludes 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.

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Table 42.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965

[Taxable and nontaxable returns]

Adjusted gross income classes	1956		1957		1958		1959		1960	
	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)
Grand total.....	59,197,004	¹ 267,724	59,825,121	¹ 280,321	59,085,182	¹ 281,154	60,271,297	¹ 305,095	61,027,931	¹ 315,466
Returns with adjusted gross income, total.....	58,798,843	268,584	59,407,673	281,308	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558
Under \$600.....	3,775,785	1,242	3,833,400	1,256	3,950,030	1,277	3,918,975	1,275	3,991,109	1,306
\$600 under \$1,000.....	3,026,632	2,420	2,989,651	2,385	3,060,247	2,447	2,995,694	2,392	2,992,643	2,381
\$1,000 under \$2,000.....	8,172,493	12,114	7,876,988	11,665	7,690,812	11,369	7,400,534	10,935	7,356,367	10,859
\$2,000 under \$3,000.....	8,043,762	20,124	7,658,617	19,140	7,413,127	18,537	7,128,208	17,834	6,924,131	17,333
\$3,000 under \$4,000.....	8,281,023	29,005	7,791,975	27,264	7,472,426	26,150	6,993,571	24,442	6,877,017	24,033
\$4,000 under \$5,000.....	8,046,621	36,141	7,868,427	35,372	7,385,219	33,191	7,071,569	31,802	6,866,523	30,882
\$5,000 under \$6,000.....	6,234,822	34,124	6,555,283	35,886	6,375,555	34,899	6,392,580	35,067	6,422,593	35,253
\$6,000 under \$7,000.....	4,371,937	28,257	4,709,612	30,480	4,676,947	30,258	5,082,962	32,927	5,291,911	34,281
\$7,000 under \$8,000.....	2,798,254	20,892	3,206,964	23,942	3,226,844	24,102	3,699,701	27,640	3,888,676	29,080
\$8,000 under \$9,000.....	1,811,480	15,314	2,091,262	17,706	2,171,701	18,379	2,621,189	22,202	2,757,554	23,372
\$9,000 under \$10,000.....	1,123,333	10,620	1,334,622	12,623	1,452,594	13,746	1,749,953	16,566	1,905,564	18,045
\$10,000 under \$15,000.....	1,921,229	22,570	2,213,510	25,995	2,488,095	29,214	3,208,968	37,688	3,641,612	42,805
\$15,000 under \$20,000.....	498,101	8,543	543,746	9,305	588,262	10,055	707,192	12,091	786,031	13,400
\$20,000 under \$50,000.....	581,324	16,864	617,259	17,811	634,671	18,209	724,368	20,868	765,186	21,926
\$30,000 under \$100,000.....	89,170	5,905	93,421	6,133	91,715	6,050	114,852	7,559	101,272	6,661
\$100,000 under \$500,000.....	22,008	3,489	22,128	3,499	21,899	3,424	26,844	4,230	23,482	3,835
\$500,000 under \$1,000,000.....	597	399	585	398	536	360	722	482	735	494
\$1,000,000 or more.....	272	560	223	448	244	499	280	607	306	611
Returns with no adjusted gross income.....	398,161	² 860	417,448	² 988	384,258	² 1,012	433,135	² 1,522	435,219	² 1,091
Grand total.....	61,499,420	¹ 329,861	62,712,386	¹ 348,701	63,943,236	¹ 368,778	65,375,601	¹ 396,660	67,596,300	429,201
Returns with adjusted gross income, total.....	61,067,589	330,936	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663
Under \$600.....	3,969,165	1,283	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354
\$600 under \$1,000.....	3,018,799	2,409	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478	3,206,523	2,557
\$1,000 under \$2,000.....	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738
\$2,000 under \$3,000.....	6,744,070	16,864	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530	6,128,705	15,325
\$3,000 under \$4,000.....	6,695,282	23,410	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449	6,038,731	21,125
\$4,000 under \$5,000.....	6,582,888	29,620	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875	5,767,595	25,947
\$5,000 under \$6,000.....	6,227,266	34,163	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590	5,460,768	30,007
\$6,000 under \$7,000.....	5,282,007	34,247	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143	5,497,614	35,696
\$7,000 under \$8,000.....	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265
\$8,000 under \$9,000.....	2,984,990	25,284	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199
\$9,000 under \$10,000.....	2,146,657	20,334	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692	3,387,836	32,114
\$10,000 under \$15,000.....	4,125,222	48,553	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768
\$15,000 under \$20,000.....	889,562	15,151	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935
\$20,000 under \$50,000.....	853,871	24,532	943,365	26,944	1,054,288	30,005	1,211,761	34,505	1,393,802	39,648
\$30,000 under \$100,000.....	110,476	7,268	121,552	7,984	132,385	8,679	159,229	10,463	188,910	12,440
\$100,000 under \$500,000.....	28,347	4,701	25,998	4,213	28,311	4,569	34,946	5,707	43,963	7,164
\$500,000 under \$1,000,000.....	985	663	821	547	816	546	1,073	710	1,404	946
\$1,000,000 or more.....	398	806	355	717	371	809	482	1,019	646	1,434
Returns with no adjusted gross income.....	431,831	² 1,074	421,791	² 1,160	431,992	² 1,493	432,317	² 1,552	397,372	² 1,462

¹Adjusted gross income less deficit.
²Deficit.

Table 43. — RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES, 1951-1965

Adjusted gross income classes	ADJUSTED GROSS INCOME										ADJUSTED GROSS INCOME
	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	
NUMBER OF RETURNS	46,258,646	46,865,315	42,632,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	
Total.....	1,397,447	1,398,986	1,296,407	1,341,238	1,353,011	1,356,033	1,436,260	1,460,034	1,474,235	1,552,583	
\$600 under \$1,000.....	4,796,413	4,509,858	4,236,404	4,223,518	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	
\$1,000 under \$2,000.....	6,047,460	5,694,283	5,344,979	5,260,930	5,033,931	4,873,859	4,775,101	4,785,696	4,230,995	4,325,234	
\$2,000 under \$3,000.....	7,138,365	6,682,982	6,292,437	6,239,224	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	
\$3,000 under \$4,000.....	7,650,165	7,404,651	6,954,951	6,649,937	6,404,547	6,099,597	5,830,951	5,686,287	5,363,249	5,201,239	
\$4,000 under \$5,000.....	6,111,501	6,401,146	6,224,634	6,216,377	6,236,434	6,027,434	5,945,090	5,617,112	5,474,361	5,270,624	
\$5,000 under \$6,000.....	4,344,100	4,677,540	4,644,206	4,036,231	4,236,061	4,200,966	4,304,507	4,350,350	4,315,394	4,378,380	
\$6,000 under \$7,000.....	2,792,259	3,195,588	3,214,399	3,688,734	3,874,647	4,108,940	4,303,318	4,217,117	4,861,475	4,928,047	
\$7,000 under \$8,000.....	1,809,011	2,089,198	2,167,447	2,749,349	2,749,349	2,977,973	3,233,674	3,284,119	3,857,806	4,123,098	
\$8,000 under \$9,000.....	1,122,621	1,333,548	1,451,196	1,747,637	1,901,543	2,143,339	2,368,623	2,643,623	3,018,742	3,377,613	
\$9,000 under \$10,000.....	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	7,692,823	
\$10,000 under \$15,000.....	543,154	587,465	706,134	706,134	786,302	888,100	1,045,670	1,234,769	1,456,670	1,756,955	
\$15,000 under \$20,000.....	580,991	616,739	634,002	723,632	764,302	852,327	940,363	1,051,024	1,208,517	1,389,340	
\$20,000 under \$30,000.....	89,695	93,289	91,609	114,711	101,080	110,192	121,250	131,971	158,700	188,276	
\$30,000 under \$50,000.....	21,931	22,054	21,851	26,776	21,345	28,214	25,861	28,146	34,626	43,713	
\$50,000 under \$100,000.....	953	978	951	777	531	511	804	851	1,057	1,391	
\$100,000 or more.....	288	217	236	263	295	361	342	304	463	624	
Total.....	249,551	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	
\$600 under \$1,000.....	1,130	1,117	1,083	1,116	1,123	1,136	1,200	1,217	1,217	1,217	
\$1,000 under \$2,000.....	7,135	6,769	6,222	6,342	6,146	6,146	6,398	6,406	6,306	6,638	
\$2,000 under \$3,000.....	15,212	14,249	13,430	13,219	12,677	12,246	12,011	12,013	10,631	10,866	
\$3,000 under \$4,000.....	23,145	23,448	22,982	20,815	20,307	19,700	19,314	18,515	17,542	17,695	
\$4,000 under \$5,000.....	34,381	31,541	31,279	29,532	28,612	27,476	26,249	25,615	24,172	23,431	
\$5,000 under \$6,000.....	33,460	35,059	34,086	34,117	34,246	33,080	32,684	30,893	30,105	28,602	
\$6,000 under \$7,000.....	28,080	30,276	30,050	32,658	33,924	33,778	34,405	34,983	34,303	34,931	
\$7,000 under \$8,000.....	20,849	23,858	24,010	27,540	28,974	30,786	32,166	33,943	35,983	36,883	
\$8,000 under \$9,000.....	15,295	17,689	18,343	22,113	23,303	25,225	27,420	29,856	32,700	35,017	
\$9,000 under \$10,000.....	10,613	12,612	13,733	16,544	18,007	20,302	22,722	25,051	28,611	32,017	
\$10,000 under \$15,000.....	22,544	25,974	28,177	37,658	42,752	48,474	58,115	66,781	79,094	91,550	
\$15,000 under \$20,000.....	8,532	9,201	10,042	12,474	13,376	15,186	17,777	20,984	24,772	29,849	
\$20,000 under \$30,000.....	16,854	17,797	18,189	21,301	21,741	24,486	28,975	29,916	34,408	39,524	
\$30,000 under \$50,000.....	5,900	6,125	6,043	7,587	7,450	8,287	9,664	8,651	10,429	12,400	
\$50,000 under \$100,000.....	3,477	3,486	3,413	4,467	5,098	5,898	6,522	6,537	7,649	8,615	
\$100,000 under \$500,000.....	397	384	346	468	536	606	535	537	700	938	
\$500,000 under \$1,000,000.....	443	427	483	546	584	727	670	704	952	1,371	
Total.....	141,395	149,213	149,174	166,345	171,462	181,635	194,952	208,602	229,268	254,339	
\$600 under \$1,000.....	198	197	191	115	193	204	213	214	31	33	
\$1,000 under \$2,000.....	2,801	2,684	2,488	2,467	2,462	2,423	2,348	2,600	2,130	2,300	
\$2,000 under \$3,000.....	6,637	6,238	5,742	5,714	5,340	5,247	5,197	5,438	4,979	5,198	
\$3,000 under \$4,000.....	11,550	10,833	9,984	9,652	9,430	9,211	9,184	8,972	8,515	8,843	
\$4,000 under \$5,000.....	15,824	16,651	14,609	14,312	13,680	13,086	12,723	12,619	12,171	12,013	
\$5,000 under \$6,000.....	16,327	17,075	16,554	16,645	16,731	16,299	16,419	15,612	15,365	15,202	
\$6,000 under \$7,000.....	15,090	16,084	15,724	16,919	17,451	17,472	17,826	18,241	18,320	18,931	
\$7,000 under \$8,000.....	12,164	13,716	13,646	15,414	16,144	16,913	17,662	18,216	20,005	20,692	
\$8,000 under \$9,000.....	9,489	10,833	11,059	13,277	13,768	14,722	15,994	17,214	19,050	20,421	
\$9,000 under \$10,000.....	6,914	8,084	8,774	10,360	11,137	12,524	13,953	15,230	17,421	19,473	
\$10,000 under \$15,000.....	15,698	17,967	20,026	25,577	28,753	32,441	38,672	44,195	51,915	60,826	
\$15,000 under \$20,000.....	6,449	6,969	7,485	8,928	9,787	11,031	12,843	15,119	17,970	21,669	
\$20,000 under \$30,000.....	13,670	14,301	14,525	16,516	17,131	19,198	20,854	23,190	26,832	30,890	
\$30,000 under \$50,000.....	4,983	5,109	4,987	6,219	5,417	5,928	6,440	7,014	8,523	10,204	
\$50,000 under \$100,000.....	2,838	2,824	2,740	3,376	2,995	3,731	3,278	3,557	4,523	5,773	
\$100,000 under \$500,000.....	319	315	275	377	426	420	406	406	558	660	
\$500,000 or more.....	443	333	365	445	456	587	525	544	756	1,110	
Total.....	32,732	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	
\$600 under \$1,000.....	39	39	38	39	39	41	42	43	43	5	
\$1,000 under \$2,000.....	558	534	496	497	490	482	505	516	516	329	
\$2,000 under \$3,000.....	1,317	1,237	1,139	1,133	1,096	1,074	1,064	1,074	814	769	
\$3,000 under \$4,000.....	2,312	2,170	1,998	1,924	1,886	1,840	1,822	1,753	1,427	1,356	
\$4,000 under \$5,000.....	3,187	3,150	2,945	2,863	2,764	2,551	2,551	2,525	2,079	1,879	
\$5,000 under \$6,000.....	3,284	3,439	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409	
\$6,000 under \$7,000.....	3,064	3,249	3,178	3,443	3,327	3,248	3,608	3,694	3,186	3,030	
\$7,000 under \$8,000.....	2,672	2,791	2,779	3,143	3,037	3,453	3,600	3,774	3,286	3,337	
\$8,000 under \$9,000.....	1,951	2,204	2,274	2,793	2,627	3,034	3,284	3,537	3,402	3,368	
\$9,000 under \$10,000.....	1,436	1,677	1,622	2,155	2,312	2,602	2,692	3,156	3,154	3,269	
\$10,000 under \$15,000.....	3,369	3,852	4,291	5,473	6,159	6,951	8,248	9,430	9,792	10,712	
\$15,000 under \$20,000.....	1,521	1,638	1,727	2,093	2,290	2,971	3,490	3,709	3,709	4,189	
\$20,000 under \$30,000.....	4,067	4,225	4,270	4,863	4,993	5,612	6,025	6,681	6,882	7,440	
\$30,000 under \$50,000.....	2,129	2,173	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654	
\$50,000 under \$100,000.....	1,592	1,560	1,497	1,801	1,607	1,970	1,740	1,890	2,220	2,752	
\$100,000 under \$500,000.....	202	201	175	253	226	297	243	306	306	408	
\$500,000 or more.....	288	232	233	281	281	342	311	326	427	603	
Total.....	708	734	752	811	821	869	896	939	919	922	
Average income tax.....	29	29	29	29	29	29	30	29	10	9	
\$600 under \$1,000.....	117	116	117	117	117	117	118	120	80	73	
\$1,000 under \$2,000.....	218	215	218	218	218	217	223	224	192	178	
\$2,000 under \$3,000.....	325	323	317	326	328	328	331	332	286	269	
\$3,000 under \$4,000.....	417	423	424	431	432	433	444	444	387	361	
\$4,000 under \$5,000.....	537	537	536	542	548	548	557	560	489	463	
\$5,000 under \$6,000.....	701	695	684	683	676	681	680	685	599	563	
\$6,000 under \$7,000.....	887	873	864	851	838	836	836	836	734	681	
\$7,000 under \$8,000.....	1,078	1,066	1,049	1,040	1,031	1,019	1,015	1,004	882	816	
\$8,000 under \$9,000.....	1,279	1,258	1,236	1,231	1,216	1,214	1,206	1,194	1,043	968	
\$9,000 under \$10,000.....	1,716	1,742	1,727	1,710	1,683	1,668	1,673	1,669	1,465	1,392	
\$10,000 under \$15,000.....	3,027	3,016	2,991	2,966	2,931	2,931	2,832	2,832	2,546	2,364	
\$15,000 under \$20,000.....	7,001	6,851	6,736	6,720	6,701	6,643	6,403</				

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Table 44.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965

[Variable and nonvariable returns]

Adjusted gross income classes	Million dollars									
	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
SALARIES AND WAGES¹										
Grand total.....	215,618	228,077	227,551	247,370	227,918	266,902	283,373	299,443	323,266	347,150
Returns with adjusted gross income, total.....	215,482	227,949	227,354	247,122	227,664	266,720	283,143	299,137	322,964	346,787
Under \$600.....	1,088	1,083	1,129	1,116	1,135	1,130	1,145	1,167	1,166	1,275
\$600 under \$1,000.....	1,823	1,828	1,862	1,823	1,823	1,873	1,883	1,891	1,891	1,975
\$1,000 under \$2,000.....	9,417	9,023	8,751	8,394	8,242	8,178	8,183	8,203	8,053	8,120
\$2,000 under \$3,000.....	15,898	15,986	15,185	14,570	14,089	13,621	13,115	13,084	12,233	12,228
\$3,000 under \$4,000.....	25,436	23,876	22,510	21,106	20,582	19,888	19,441	18,614	17,999	17,667
\$4,000 under \$5,000.....	32,676	32,022	29,557	28,410	27,451	26,060	24,647	24,098	23,362	22,375
\$5,000 under \$6,000.....	32,990	31,742	31,742	31,904	32,159	30,869	30,441	28,532	28,219	26,435
\$6,000 under \$7,000.....	27,833	27,833	27,084	30,148	31,396	31,277	31,665	32,179	31,953	32,427
\$7,000 under \$8,000.....	21,660	21,660	21,813	25,084	26,488	28,193	29,477	30,973	33,153	33,951
\$8,000 under \$9,000.....	15,792	15,792	16,305	19,938	21,032	22,739	24,866	27,049	30,042	32,177
\$9,000 under \$10,000.....	98,047	10,820	11,925	14,604	16,089	18,056	20,367	22,647	26,163	29,286
\$10,000 under \$15,000.....	16,256	19,541	22,648	30,361	35,438	40,489	49,399	57,308	68,572	80,730
\$15,000 under \$20,000.....	4,427	5,068	5,700	7,232	8,461	9,844	12,155	14,856	18,281	22,472
\$20,000 under \$50,000.....	6,730	7,528	7,708	8,967	8,461	11,019	12,542	14,480	16,948	19,729
\$50,000 under \$100,000.....	2,030	2,116	2,068	2,499	2,315	2,457	2,841	3,047	3,635	4,306
\$100,000 under \$500,000.....	780	800	776	921	869	967	903	976	1,206	1,548
\$500,000 under \$1,000,000.....	30	33	26	31	32	40	38	36	48	60
\$1,000,000 or more.....	9	9	11	13	13	19	14	17	22	35
Returns with no adjusted gross income.....	136	127	196	248	233	182	230	286	282	363
Grand total.....	8,606	9,124	8,741	9,336	9,530	9,890	10,640	11,452	11,917	12,961
DIVIDENDS²										
Returns with adjusted gross income, total.....	8,567	9,090	8,703	9,316	9,470	9,845	10,607	11,401	11,871	12,892
Under \$600.....	11	13	13	14	19	13	19	20	14	15
\$600 under \$1,000.....	30	46	34	42	41	44	46	42	35	37
\$1,000 under \$2,000.....	135	180	170	196	205	190	218	198	189	192
\$2,000 under \$3,000.....	204	238	229	259	308	228	262	269	275	251
\$3,000 under \$4,000.....	238	244	249	247	256	263	308	312	288	307
\$4,000 under \$5,000.....	227	249	247	241	274	252	289	323	298	293
\$5,000 under \$6,000.....	255	255	241	244	271	263	286	320	280	295
\$6,000 under \$7,000.....	237	257	256	237	254	270	304	311	269	307
\$7,000 under \$8,000.....	244	276	239	244	237	258	271	335	314	304
\$8,000 under \$9,000.....	209	209	216	232	249	241	255	276	273	320
\$9,000 under \$10,000.....	1,008	208	189	211	205	227	275	270	246	288
\$10,000 under \$15,000.....	833	909	902	732	1,012	1,046	1,166	1,263	1,187	1,281
\$15,000 under \$20,000.....	664	687	687	687	751	801	833	909	944	989
\$20,000 under \$50,000.....	2,107	2,171	2,025	2,189	2,254	2,441	2,622	2,808	3,002	3,017
\$50,000 under \$100,000.....	1,286	1,338	1,326	1,414	1,301	1,318	1,493	1,611	1,784	2,017
\$100,000 under \$500,000.....	1,292	1,329	1,236	1,364	1,315	1,430	1,428	1,536	1,771	2,084
\$500,000 under \$1,000,000.....	192	192	174	192	199	225	214	250	261	304
\$1,000,000 or more.....	299	289	269	307	300	305	318	349	441	483
Returns with no adjusted gross income.....	39	34	38	40	60	45	33	51	46	69
Grand total.....	2,872	3,219	3,659	4,385	5,057	5,683	7,135	9,212	10,125	11,286
INTEREST RECEIVED³										
Returns with adjusted gross income, total.....	2,847	3,290	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201
Under \$600.....	22	24	30	34	36	42	51	59	60	51
\$600 under \$1,000.....	54	54	64	71	76	88	108	148	153	131
\$1,000 under \$2,000.....	210	240	245	311	370	402	507	646	687	742
\$2,000 under \$3,000.....	215	242	242	342	373	407	544	676	742	751
\$3,000 under \$4,000.....	203	225	257	271	347	377	508	625	661	703
\$4,000 under \$5,000.....	188	210	246	269	329	363	454	629	625	667
\$5,000 under \$6,000.....	188	238	248	280	336	338	443	566	608	642
\$6,000 under \$7,000.....	188	201	212	261	303	330	416	580	589	635
\$7,000 under \$8,000.....	172	172	192	249	273	306	370	501	528	613
\$8,000 under \$9,000.....	722	138	155	201	243	282	344	487	534	562
\$9,000 under \$10,000.....	112	112	130	173	184	251	304	390	450	536
\$10,000 under \$15,000.....	335	404	452	560	674	782	1,024	1,385	1,555	1,809
\$15,000 under \$20,000.....	190	236	256	305	354	407	504	663	757	904
\$20,000 under \$50,000.....	452	492	543	634	722	827	1,010	1,207	1,377	1,598
\$50,000 under \$100,000.....	158	190	191	245	243	255	309	369	428	526
\$100,000 under \$500,000.....	85	98	105	130	127	146	152	180	218	277
\$500,000 under \$1,000,000.....	7	8	8	11	11	14	15	14	20	27
\$1,000,000 or more.....	7	8	8	8	11	11	11	14	17	25
Returns with no adjusted gross income.....	25	29	41	37	44	55	71	74	86	95

Table 44.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965—Continued
[Table and non taxable returns]

	(Million dollars)									
	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
BUSINESS AND FARM PROFIT										
Grand total.....	23,662	22,526	22,890	24,321	23,999	23,395	26,812	27,415	29,504	31,533
Returns with adjusted gross income, total.....	23,630	22,462	22,868	24,241	23,906	23,351	26,612	27,334	29,413	31,424
Under \$600.....	142	144	142	141	143	127	123	118	116	87
\$600 under \$1,000.....	363	309	312	310	291	279	262	218	206	183
\$1,000 under \$2,000.....	1,635	1,388	1,577	1,265	1,192	1,135	1,014	950	877	799
\$2,000 under \$3,000.....	2,231	1,812	1,815	1,671	1,635	1,294	1,452	1,366	1,276	1,132
\$3,000 under \$4,000.....	2,223	2,027	2,104	1,871	1,876	1,876	1,817	1,663	1,569	1,412
\$4,000 under \$5,000.....	2,167	1,964	2,100	1,901	1,902	1,942	1,895	1,867	1,810	1,699
\$5,000 under \$6,000.....	1,745	1,525	1,624	1,668	1,688	1,767	1,775	1,773	1,761	1,618
\$6,000 under \$7,000.....	1,717	1,522	1,285	1,281	1,479	1,450	1,295	1,295	1,601	1,736
\$7,000 under \$8,000.....	1,452	1,076	1,118	1,226	1,260	1,353	1,457	1,422	1,584	1,764
\$8,000 under \$9,000.....	5,832	5,977	5,999	5,061	5,092	5,199	5,259	5,351	5,350	5,489
\$9,000 under \$10,000.....	2,845	822	881	911	925	1,044	1,126	1,129	1,255	1,320
\$10,000 under \$15,000.....	1,717	2,824	2,693	3,171	3,151	3,442	3,699	4,078	4,377	5,038
\$15,000 under \$20,000.....	1,472	1,717	1,577	2,021	2,151	2,467	2,447	2,461	2,817	3,151
\$20,000 under \$30,000.....	3,472	3,429	3,421	4,226	4,272	4,454	4,454	4,780	6,762	7,553
\$30,000 under \$50,000.....	729	821	5,711	1,061	877	992	1,124	1,264	1,627	1,974
\$50,000 under \$100,000.....	150	151	130	161	141	199	191	229	317	441
\$100,000 under \$500,000.....	4	3	4	1	3	5	4	6	12	21
\$500,000 under \$1,000,000.....	6	5	6	1	3	4	7	9	9	21
\$1,000,000 or more.....	32	64	22	71	53	44	39	81	92	109
Returns with no adjusted gross income.....										
PARTNERSHIP PROFIT										
Grand total.....	9,393	9,964	9,810	10,251	9,757	9,719	10,210	10,342	10,862	11,960
Returns with adjusted gross income, total.....	9,369	9,937	9,793	10,157	9,726	9,702	10,186	10,317	10,801	11,910
Under \$600.....	17	14	20	21	16	13	14	10	11	6
\$600 under \$1,000.....	29	30	40	35	29	27	23	20	19	17
\$1,000 under \$2,000.....	138	169	163	131	134	112	114	101	89	79
\$2,000 under \$3,000.....	262	280	262	224	214	199	180	174	146	143
\$3,000 under \$4,000.....	396	366	391	341	329	285	257	242	196	183
\$4,000 under \$5,000.....	441	472	435	464	401	379	363	328	270	266
\$5,000 under \$6,000.....	434	434	326	427	436	388	355	358	334	327
\$6,000 under \$7,000.....	447	447	413	428	396	398	376	357	365	341
\$7,000 under \$8,000.....	352	352	352	351	388	368	405	397	382	350
\$8,000 under \$9,000.....	348	348	333	361	342	342	353	355	351	340
\$9,000 under \$10,000.....	353	353	397	311	327	325	308	308	295	345
\$10,000 under \$15,000.....	1,329	1,393	1,333	1,408	1,336	1,316	1,410	1,396	1,411	1,465
\$15,000 under \$20,000.....	951	984	993	1,000	1,050	963	1,066	1,108	1,041	1,135
\$20,000 under \$30,000.....	2,498	2,693	2,667	2,695	2,810	2,934	3,262	3,285	3,746	4,147
\$30,000 under \$50,000.....	928	1,033	1,078	1,261	1,018	1,072	1,177	1,255	1,513	1,797
\$50,000 under \$100,000.....	404	442	422	530	431	527	452	493	618	799
\$100,000 under \$500,000.....	13	11	9	21	13	21	15	17	21	43
\$500,000 or more.....	24	27	17	24	31	18	24	25	14	21
Returns with no adjusted gross income.....										
NET GAIN FROM SALE OF CAPITAL ASSETS⁴										
Grand total.....	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069
Returns with adjusted gross income, total.....	4,875	4,048	4,792	6,667	5,814	8,163	6,615	7,299	8,745	10,871
Under \$600.....	25	23	38	64	35	29	34	30	32	40
\$600 under \$1,000.....	36	40	40	41	39	44	37	37	36	43
\$1,000 under \$2,000.....	161	141	132	171	132	167	157	168	153	164
\$2,000 under \$3,000.....	161	173	194	224	206	206	192	206	205	200
\$3,000 under \$4,000.....	178	154	227	224	199	243	228	205	213	246
\$4,000 under \$5,000.....	138	147	200	221	191	234	196	223	217	254
\$5,000 under \$6,000.....	171	159	171	204	184	218	204	213	221	232
\$6,000 under \$7,000.....	147	147	161	181	173	234	198	222	214	260
\$7,000 under \$8,000.....	121	121	165	181	188	230	171	206	243	239
\$8,000 under \$9,000.....	109	109	153	191	170	222	189	222	222	274
\$9,000 under \$10,000.....	122	122	121	171	146	211	170	181	216	260
\$10,000 under \$15,000.....	494	419	478	691	597	811	702	820	889	1,112
\$15,000 under \$20,000.....	316	265	314	434	390	565	466	541	689	813
\$20,000 under \$30,000.....	901	701	865	1,254	1,040	1,603	1,237	1,425	1,823	2,202
\$30,000 under \$50,000.....	584	451	543	804	638	913	742	833	1,072	1,342
\$50,000 under \$100,000.....	733	602	651	1,034	911	1,401	1,042	1,113	1,477	1,821
\$100,000 under \$500,000.....	134	151	132	222	241	360	276	238	366	485
\$500,000 or more.....	242	133	208	274	287	463	372	415	536	845
Returns with no adjusted gross income.....	116	80	87	131	190	128	206	170	165	198

¹For 1956-63 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040). For 1956-63, salaries and wages are net of excludable stock pay and certain employer business expenses but for 1964, the amount is a gross figure.

²Includes dividends reported on Form 1040. For 1964, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³Includes interest reported on Form 1040. For 1964, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Net gain from sales of capital assets reported in adjusted gross income.

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Table 45.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES 1956-1965

States	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Thousands)										
NUMBER OF RETURNS										
United States ¹	59,181	59,824	59,080	60,260	61,025	61,498	62,709	63,943	65,375	67,599
Alabama.....	784	798	798	813	825	826	839	860	893	945
Alaska.....	38	50	46	50	58	64	68	70	71	79
Arizona.....	321	345	358	381	403	422	445	465	477	497
Arkansas.....	436	438	437	450	456	467	484	503	512	547
California.....	5,156	5,362	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768
Colorado.....	572	575	578	598	616	633	652	665	677	683
Connecticut.....	949	954	943	960	974	987	1,008	1,029	1,052	1,095
Delaware ²	152	154	153	155	159	160	-	168	174	173
District of Columbia ³	332	337	331	352	342	-	-	331	308	303
Florida.....	1,283	1,377	1,420	1,510	1,566	1,604	1,685	1,737	1,826	1,919
Georgia.....	989	1,007	1,007	1,043	1,055	1,079	1,097	1,162	1,291	1,405
Hawaii.....	208	213	215	225	234	239	244	246	254	257
Idaho.....	211	213	213	215	216	218	217	220	222	226
Illinois.....	3,790	3,794	3,717	3,756	3,762	3,764	3,807	3,860	3,935	4,076
Indiana.....	1,561	1,548	1,521	1,550	1,566	1,568	1,591	1,621	1,660	1,717
Iowa.....	960	953	948	957	957	950	947	960	967	991
Kansas.....	746	746	736	738	738	741	747	752	760	757
Kentucky.....	850	862	833	847	855	853	873	894	906	912
Louisiana.....	785	820	816	828	834	838	857	883	912	947
Maine.....	342	344	336	340	342	344	343	342	346	354
Maryland ³	1,191	1,178	1,147	1,147	1,187	1,547	1,620	1,341	1,413	1,378
Massachusetts.....	1,979	1,985	1,966	1,985	2,004	2,013	2,029	2,041	2,053	2,115
Michigan.....	2,715	2,699	2,576	2,601	2,624	2,580	2,612	2,682	2,778	2,946
Minnesota.....	1,149	1,156	1,141	1,160	1,155	1,176	1,192	1,210	1,223	1,265
Mississippi.....	410	413	415	425	432	438	448	458	478	512
Missouri.....	1,468	1,455	1,440	1,459	1,472	1,468	1,483	1,505	1,527	1,587
Montana.....	231	230	226	226	227	227	229	234	237	240
Nebraska.....	504	497	497	503	509	512	517	523	526	533
Nevada.....	99	99	102	107	114	121	137	151	157	164
New Hampshire.....	219	226	222	229	233	236	243	246	251	254
New Jersey.....	2,230	2,248	2,218	2,266	2,306	2,340	2,387	2,419	2,466	2,699
New Mexico.....	239	254	262	271	275	279	284	293	296	306
New York.....	6,459	6,523	6,412	6,479	6,524	6,576	6,629	6,644	6,765	6,854
North Carolina.....	1,211	1,240	1,236	1,292	1,320	1,348	1,354	1,413	1,463	1,517
North Dakota.....	207	206	206	206	207	205	209	212	214	218
Ohio.....	3,423	3,416	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576
Oklahoma.....	704	706	698	714	723	731	747	762	773	792
Oregon.....	604	591	586	603	610	612	628	650	670	692
Pennsylvania.....	4,168	4,163	4,056	4,053	4,080	4,016	4,021	4,043	4,063	4,257
Rhode Island.....	326	321	314	319	321	322	326	327	331	344
South Carolina.....	564	572	572	588	606	616	630	651	676	716
South Dakota.....	225	224	224	225	226	229	231	232	231	233
Tennessee.....	987	999	990	1,030	1,047	1,061	1,091	1,105	1,137	1,189
Texas.....	2,726	2,781	2,777	2,842	2,873	2,932	3,020	3,110	3,198	3,282
Utah.....	263	269	271	281	289	297	307	312	314	318
Vermont.....	134	133	128	130	132	131	133	133	135	151
Virginia.....	1,187	1,200	1,200	1,221	1,248	1,273	1,321	1,360	1,373	1,416
Washington.....	971	970	965	977	974	988	1,018	1,031	1,038	1,073
West Virginia.....	586	593	560	549	544	531	524	528	533	538
Wisconsin.....	1,366	1,375	1,353	1,376	1,390	1,388	1,407	1,422	1,452	1,502
Wyoming.....	111	116	111	115	116	116	116	119	119	118
Other areas ⁴	62	97	119	142	167	176	200	198	159	165
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States ¹	267,653	280,229	281,252	305,200	315,832	330,074	348,707	368,728	396,717	429,254
Alabama.....	2,965	3,217	3,292	3,501	3,618	3,743	3,967	4,242	4,669	5,100
Alaska.....	234	290	285	303	394	408	436	501	514	624
Arizona.....	1,457	1,598	1,713	1,905	2,115	2,295	2,471	2,641	2,779	2,891
Arkansas.....	1,418	1,423	1,507	1,646	1,677	1,787	1,990	2,138	2,305	2,496
California.....	26,644	28,560	29,770	33,072	34,493	37,041	39,616	42,382	45,599	48,213
Colorado.....	2,551	2,580	2,756	2,968	3,250	3,519	3,670	3,783	3,952	4,196
Connecticut.....	4,984	5,151	5,141	5,656	5,868	6,171	6,537	7,099	7,487	8,215
Delaware ²	874	896	910	952	971	1,016	-	1,138	1,312	1,416
District of Columbia ³	1,524	1,556	1,655	1,845	1,851	-	-	1,903	1,937	1,968
Florida.....	5,415	6,056	6,270	7,053	7,383	7,854	8,480	9,017	10,012	11,115
Georgia.....	3,794	4,012	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547
Hawaii.....	835	898	897	1,052	1,195	1,334	1,329	1,382	1,473	1,589
Idaho.....	833	849	890	939	962	1,005	1,007	1,072	1,102	1,220
Illinois.....	19,235	19,923	19,640	20,932	21,551	22,318	23,435	24,161	26,236	28,551
Indiana.....	7,032	7,253	7,004	7,648	8,022	8,142	8,665	9,239	9,908	10,939
Iowa.....	3,474	3,654	3,968	4,010	4,229	4,355	4,512	4,685	5,079	5,593
Kansas.....	2,821	2,962	3,197	3,356	3,451	3,647	3,810	4,038	4,106	4,273
Kentucky.....	3,121	3,359	3,251	3,472	3,508	3,641	3,951	4,083	4,508	4,853
Louisiana.....	3,296	3,640	3,606	3,960	3,838	4,019	4,209	4,549	4,921	5,469
Maine.....	1,193	1,256	1,224	1,303	1,408	1,429	1,506	1,496	1,710	1,795
Maryland ³	5,511	5,686	5,660	6,146	6,416	8,515	9,282	8,081	8,906	9,473
Massachusetts.....	8,751	9,106	9,203	10,111	10,509	10,835	11,345	11,893	12,543	13,394
Michigan.....	13,911	14,238	12,922	14,218	14,822	14,630	15,949	17,033	18,922	20,959
Minnesota.....	4,716	4,907	4,965	5,319	5,483	5,902	6,050	6,337	6,805	7,448
Mississippi.....	1,351	1,393	1,443	1,559	1,683	1,729	1,909	2,060	2,261	2,472
Missouri.....	6,189	6,249	6,399	6,842	7,115	7,374	7,745	8,229	8,660	9,615
Montana.....	890	912	912	1,039	984	1,038	1,031	1,133	1,165	1,335
Nebraska.....	1,767	1,749	2,019	2,085	2,204	2,415	2,407	2,527	2,662	2,861
Nevada.....	496	530	567	582	650	751	858	1,001	1,095	1,155
New Hampshire.....	839	908	931	1,003	1,078	1,130	1,193	1,275	1,337	1,418

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Table 45.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES 1956-1965—Continued

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued										
New Jersey.....	11,135	11,667	11,864	12,867	13,303	14,076	14,926	15,811	16,729	18,661
New Mexico.....	965	1,111	1,138	1,311	1,310	1,385	1,440	1,496	1,548	1,699
New York.....	32,208	33,893	34,017	37,044	38,036	40,017	41,477	43,324	46,328	48,886
North Carolina.....	4,231	4,467	4,456	5,031	5,267	5,770	5,960	6,399	7,066	7,894
North Dakota.....	663	674	762	745	737	756	899	937	985	1,060
Ohio.....	16,920	17,389	16,310	17,921	18,472	18,671	19,370	20,672	22,099	24,083
Oklahoma.....	2,763	2,672	2,933	3,177	3,205	3,421	3,455	3,698	4,038	4,245
Oregon.....	2,749	2,584	2,836	3,094	3,145	3,186	3,400	3,743	4,127	4,246
Pennsylvania.....	18,615	19,514	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,678
Rhode Island.....	1,397	1,335	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066
South Carolina.....	1,954	2,068	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595
South Dakota.....	672	694	790	744	783	900	944	944	967	1,041
Tennessee.....	3,674	3,796	3,785	4,001	4,334	4,552	5,122	5,150	5,662	6,222
Texas.....	11,562	12,356	12,697	13,431	13,976	14,821	15,439	16,321	17,435	18,977
Utah.....	1,155	1,211	1,282	1,393	1,438	1,606	1,639	1,749	1,887	1,894
Vermont.....	481	486	483	521	538	559	569	632	692	721
Virginia.....	4,752	4,997	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498
Washington.....	4,527	4,666	4,966	5,244	5,321	5,695	6,012	6,303	6,462	7,040
West Virginia.....	2,298	2,491	2,211	2,331	2,406	2,386	2,379	2,770	2,775	2,888
Wisconsin.....	5,916	6,138	6,121	6,691	6,967	6,992	7,417	7,730	8,309	9,118
Wyoming.....	493	543	515	565	566	593	586	630	640	644
Other areas ⁴	221	301	434	611	626	698	812	980	791	901
INCOME TAX AFTER CREDITS										
United States ¹	32,706	34,382	34,351	38,653	39,345	42,271	44,893	48,200	47,160	49,525
Alabama.....	294	323	342	374	384	399	436	473	480	503
Alaska.....	32	38	39	42	56	56	60	69	64	76
Arizona.....	166	183	194	235	254	275	299	321	303	302
Arkansas.....	133	134	143	167	165	182	215	232	225	233
California.....	3,574	3,651	3,616	4,422	4,517	4,955	5,281	5,714	5,566	5,992
Colorado.....	312	308	329	359	399	444	456	476	438	442
Connecticut.....	711	727	720	803	835	899	947	1,046	1,019	1,091
Delaware.....	162	164	155	169	167	171	194	194	214	230
District of Columbia ²	237	213	231	275	273	297	297	288	288	280
Florida.....	644	713	719	847	851	936	1,002	1,090	1,139	1,226
Georgia.....	385	419	437	490	517	554	616	695	723	778
Iowa.....	82	101	102	129	134	160	177	175	175	178
Idaho.....	89	83	84	105	104	107	108	118	107	115
Illinois.....	2,632	2,695	2,622	2,897	2,951	3,124	3,306	3,424	3,598	3,821
Indiana.....	682	694	686	842	897	1,080	1,111	1,197	1,156	1,244
Iowa.....	351	382	426	453	477	503	508	539	536	570
Kansas.....	303	322	343	372	396	427	452	485	440	445
Kentucky.....	327	371	351	372	401	426	431	472	468	490
Louisiana.....	388	427	412	502	448	466	462	562	542	580
Maine.....	123	129	128	134	148	157	167	167	173	177
Maryland ³	647	676	685	788	802	815	823	1,073	1,083	1,148
Massachusetts.....	1,053	1,111	1,125	1,283	1,362	1,415	1,492	1,567	1,520	1,579
Michigan.....	1,439	1,645	1,607	1,821	1,908	1,892	2,107	2,215	2,281	2,362
Minnesota.....	1,326	1,500	1,565	1,821	1,641	1,691	1,707	1,765	1,733	1,765
Mississippi.....	120	119	128	156	164	166	189	217	215	230
Missouri.....	746	799	782	864	884	939	980	1,087	1,014	1,095
Montana.....	97	109	100	122	110	120	119	130	119	129
Nebraska.....	191	190	224	242	242	291	310	310	291	295
Nevada.....	69	74	76	81	89	110	123	149	144	143
New Hampshire.....	91	101	102	115	125	133	141	156	146	156
New Jersey.....	1,412	1,487	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279
New Mexico.....	106	127	130	152	145	157	164	173	160	173
New York.....	4,232	4,435	4,494	5,097	5,077	5,689	5,779	6,107	5,969	6,145
North Carolina.....	361	417	405	500	520	578	642	705	696	782
North Dakota.....	61	64	73	73	75	73	89	95	90	92
Ohio.....	2,149	2,219	2,041	2,295	2,385	2,433	2,538	2,738	2,667	2,890
Oklahoma.....	301	329	323	363	364	404	407	437	438	442
Oregon.....	332	292	344	387	383	392	418	471	476	468
Pennsylvania.....	2,373	2,480	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099
Rhode Island.....	166	165	172	182	186	209	215	231	230	241
South Carolina.....	175	180	182	226	227	237	292	310	313	342
South Dakota.....	60	63	80	69	77	91	96	100	87	89
Tennessee.....	378	390	405	456	474	509	613	606	601	653
Texas.....	1,405	1,536	1,541	1,689	1,693	1,866	1,973	2,108	2,328	2,122
Utah.....	116	123	128	149	133	175	183	195	185	178
Vermont.....	49	46	47	55	56	60	62	71	72	71
Virginia.....	521	543	559	633	676	734	813	870	885	947
Washington.....	545	565	623	661	676	734	781	828	751	787
West Virginia.....	244	279	237	262	269	273	303	303	302	304
Wisconsin.....	686	717	701	805	843	851	896	934	925	975
Wyoming.....	59	61	60	68	71	72	74	84	70	68
Other areas ⁴	17	49	45	75	69	83	94	122	92	103

¹Includes data for "Other areas" described in footnote 5.

²For 1962, data for Delaware are not shown separately. However, the data are included in the United States total.

³For 1961-62, data for District of Columbia are included in the statistics for Maryland.

⁴Includes 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.

Table 46.—POPULATION, NUMBER OF RETURNS, SALARIES AND WAGES, DIVIDENDS, NET INCOME, AND INCOME TAX FOR FIVE LARGEST METROPOLITAN AREAS

Five largest metropolitan areas	Population ¹		Number of returns		Salaries and wages ² (Million dollars) (4)	Dividends ³ (Million dollars) (5)	Net income ⁴ (Million dollars) (6)	Income tax ⁵ (Million dollars) (7)
	Rank	Number (Thousands) (1)	Total (Thousands) (2)	Percent of population (3)				
	1965				1965			
United States.....		193,795	67,599	34.9	347,199	13,941	369,515	49,525
Total five largest metropolitan areas		38,236	13,761	36.0	83,700	4,322	90,715	13,361
Chicago, Illinois.....	3	6,636	2,582	38.9	15,903	765	16,739	2,584
Detroit, Michigan.....	5	3,972	1,467	36.9	9,444	321	9,694	1,450
Los Angeles, Long Beach and Orange County California.....	2	7,887	2,924	37.1	18,107	610	17,822	2,586
New York, N.Y., Jersey City, Paterson and Newark, N.J.....	1	15,074	5,943	39.4	34,958	2,346	37,145	5,928
Philadelphia, Pa. - New Jersey.....	4	4,667	1,598	34.2	8,900	475	9,316	6,676
	1936				1936 ⁶			
United States.....		123,203	5,486	4.5	11,718	3,228	18,953	1,214
Total five largest metropolitan areas		22,292	1,680	7.5	4,113	1,044	6,451	513
Chicago, Illinois.....	2	4,335	323	7.5	843	177	1,227	83
Detroit, Michigan.....	5	2,177	143	6.6	359	86	505	40
Los Angeles, Long Beach and Orange County California.....	4	2,327	167	7.1	367	96	627	38
New York, N.Y., Jersey City, Paterson and Newark, N.J.....	1	10,633	902	8.5	2,245	598	3,583	317
Philadelphia Pa. - New Jersey.....	3	2,820	145	5.1	299	87	509	35

¹Source: For 1936, Statistics of Income Supplement for 1936, Individual Incomes, Section I. Distribution and Sources. U. S. Treasury Department in Cooperation with the Works Projects Administration, June 1940. For 1965, current population reports, series P-25, No. 347, August 31, 1966. Bureau of the Census, U. S. Department of Commerce.

²For 1936, excludes salaries and wages of (1) State and local government officials and employees and (2) judges of U. S. courts who took office on or before June 6, 1932 who were exempt from Federal income taxation until 1939.

³Total dividends received from both domestic and foreign corporations.

⁴Income less deductions but before subtracting personal exemptions. For 1965 computed by securing sum of taxable income and total amount of exemptions. Amount of exemptions equals number of exemptions multiplied by \$600.

⁵For 1965, income tax after credits. For 1936, tax liability prior to two credits (not large amounts) for (1) income tax paid at source on tax-free covenant bonds and (2) income and profits taxes paid to foreign countries or U.S. possessions.

⁶Continental U.S. plus Alaska and Hawaii.

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Table 47.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Akron, Ohio.....	184,139	173,433	207,985	202,326	1,116,953	1,024,554	1,346,787	1,507,872	147,331	137,406	177,529	185,888
Albany-Schenectady-Troy, New York.....	227,205	240,116	230,493	258,259	1,197,483	1,282,864	1,352,762	1,698,909	145,262	158,836	174,010	186,495
Albuquerque, New Mexico.....	-	80,103	-	-	-	448,484	-	-	-	52,569	-	-
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey.....	173,090	169,224	196,375	189,334	861,326	955,678	1,154,608	1,274,069	110,825	127,236	154,552	151,544
Anaheim-Santa Ana-Garden Grove, California.....	-	-	339,602	405,628	-	-	2,515,269	3,116,992	-	-	322,621	332,891
Atlanta, Georgia.....	328,993	338,393	367,498	425,806	1,737,036	1,927,262	2,283,890	2,936,644	215,376	246,902	309,418	351,865
Bakersfield, California.....	88,786	93,967	95,542	99,659	519,867	521,414	583,437	642,580	67,899	67,547	70,645	70,939
Baltimore, Maryland.....	622,326	663,910	635,225	622,843	3,307,756	3,467,064	3,745,290	4,209,358	431,866	435,475	495,824	502,232
Beaumont-Port Arthur, Texas.....	92,569	104,572	103,147	97,523	459,422	621,706	579,550	646,071	59,526	69,397	80,528	84,821
Binghamton, New York-Pennsylvania.....	-	-	101,299	91,311	-	-	593,989	572,604	-	-	78,328	62,548
Birmingham, Alabama.....	188,514	181,630	182,903	201,666	958,804	991,238	1,055,849	1,274,727	118,647	120,544	128,976	140,823
Boston, Massachusetts.....	962,034	948,372	957,620	991,932	5,113,522	5,794,070	6,479,569	683,100	722,986	803,778	799,700	799,700
Bridgeport, Connecticut.....	145,011	129,802	140,600	149,001	825,405	748,317	925,856	1,007,503	104,799	99,728	126,350	124,145
Buffalo, New York.....	461,227	445,358	441,377	459,422	2,609,915	2,508,150	2,684,158	3,077,001	346,867	316,625	342,128	344,821
Canton, Ohio.....	106,695	102,293	117,337	123,224	579,291	593,076	724,873	860,693	73,071	76,559	95,301	101,416
Charleston, West Virginia.....	81,287	76,887	-	-	428,750	437,771	-	-	53,124	55,043	-	-
Charlotte, North Carolina.....	90,052	88,518	113,037	114,012	468,358	508,083	665,684	811,774	56,358	64,000	84,915	94,942
Chattanooga, Tennessee-Georgia.....	88,901	99,093	95,481	99,400	419,477	491,306	515,257	582,578	51,256	60,036	62,059	63,904
Chicago, Illinois.....	2,391,800	2,378,283	2,437,231	2,581,895	14,614,659	15,391,127	16,574,607	19,377,910	2,105,200	2,278,427	2,483,599	2,583,957
Cincinnati, Ohio-Kentucky-Indiana.....	381,976	379,087	424,204	449,758	2,161,194	2,167,731	2,628,352	3,001,485	298,011	304,105	363,807	360,740
Cleveland, Ohio.....	654,066	626,363	689,707	722,876	3,904,418	3,878,937	4,570,828	5,375,682	529,014	537,950	649,772	721,263
Columbia, South Carolina.....	-	68,208	-	-	-	322,122	-	-	-	34,278	-	-
Columbus, Ohio.....	236,622	232,136	274,350	297,997	1,266,140	1,387,583	1,716,972	1,996,554	169,696	192,458	233,091	237,961
Dallas, Texas.....	358,542	377,915	410,621	459,845	2,036,558	2,250,958	2,576,630	3,098,708	285,719	321,121	371,715	384,235
Davenport-Rock Island-Moline, Iowa-Illinois.....	87,040	100,185	108,455	131,404	511,604	591,105	704,451	867,629	66,058	76,010	91,597	98,220
Dayton, Ohio.....	228,902	248,000	258,646	255,965	1,345,551	1,502,209	1,695,135	1,910,431	186,177	198,005	234,292	239,067
Denver, Colorado.....	323,054	335,363	369,174	392,289	1,838,082	2,116,033	2,388,531	2,632,842	235,641	289,420	317,322	287,747
Des Moines, Iowa.....	96,818	87,365	108,754	91,874	533,381	543,342	651,159	638,018	68,612	71,793	84,106	76,756
Detroit, Michigan.....	1,287,312	1,243,765	1,286,127	1,467,162	7,693,736	7,531,327	8,782,292	11,138,440	1,037,292	1,017,613	1,261,347	1,450,326
Duluth-Superior, Minnesota-Wisconsin.....	92,388	101,645	88,412	105,206	432,675	515,851	451,359	611,449	49,314	58,867	51,573	64,154
El Paso, Texas.....	-	78,804	93,520	114,755	-	393,566	472,704	649,097	-	46,135	53,605	63,721
Erie, Pennsylvania.....	88,018	-	-	-	413,319	-	-	-	50,573	-	-	-
Flint, Michigan.....	115,795	122,358	139,350	154,140	629,541	767,398	979,099	1,208,764	80,392	100,101	136,699	154,452
Fort Lauderdale-Hollywood, Florida.....	-	119,291	136,348	151,555	-	619,114	752,353	1,000,615	-	77,638	92,341	120,019
Fort Worth, Texas.....	189,341	186,451	217,158	219,526	991,387	1,009,622	1,251,918	1,340,236	127,105	130,687	162,091	148,486
Fresno, California.....	106,102	112,380	112,183	126,733	469,954	585,010	610,625	778,313	65,615	69,371	75,035	85,410
Gary-Hammond-East Chicago, Indiana.....	169,100	191,125	180,661	205,438	947,310	1,144,008	1,191,184	1,448,099	115,072	145,538	158,230	165,091
Grand Rapids, Michigan.....	120,984	128,731	170,093	160,783	660,590	756,518	1,007,737	1,050,144	84,587	97,001	124,522	114,964
Harrisburg, Pennsylvania.....	127,946	121,045	137,112	126,456	636,534	607,511	772,462	830,520	80,295	73,871	99,724	94,881
Hartford, Connecticut.....	203,201	182,072	191,693	208,362	1,208,656	1,168,014	1,368,853	1,560,321	173,252	176,522	212,228	210,308
Honolulu, Hawaii.....	149,770	164,734	178,953	184,018	784,018	995,232	1,078,550	1,254,091	102,643	140,434	141,220	146,100
Houston, Texas.....	394,137	400,198	461,449	543,122	2,219,726	2,460,022	2,895,602	3,697,660	306,744	340,892	410,595	455,255
Huntington-Ashland, West Virginia-Kentucky-Ohio.....	72,041	76,480	-	-	344,034	361,408	-	-	39,939	42,644	-	-
Indianapolis, Indiana.....	255,642	260,108	346,347	355,966	1,452,532	1,510,566	2,183,944	2,453,144	204,700	212,304	300,527	293,917
Jacksonville, Florida.....	157,631	158,147	169,923	154,007	757,604	801,750	892,867	984,965	92,214	96,643	110,286	113,569
Jersey City, New Jersey.....	256,486	244,071	236,823	247,455	1,237,721	1,274,157	1,307,365	1,492,803	146,904	162,548	172,502	173,469
Johnstown, Pennsylvania.....	81,369	76,310	83,952	82,211	325,660	332,434	413,943	465,033	35,459	37,283	50,265	46,761
Kansas City, Missouri-Kansas.....	368,162	369,276	415,288	405,641	2,038,007	2,182,626	2,664,777	2,840,953	270,449	288,445	363,279	331,833
Knoxville, Tennessee.....	118,288	109,967	117,993	110,980	537,646	538,408	617,961	658,589	61,695	67,305	77,829	77,232
Lancaster, Pennsylvania.....	92,658	98,338	107,114	106,263	433,309	484,209	603,701	690,873	55,268	61,187	79,691	81,668
Lansing, Michigan.....	95,523	89,750	96,559	106,045	491,128	535,055	617,898	749,654	58,193	67,123	79,519	85,376
Little Rock-North Little Rock, Arkansas.....	79,470	-	-	-	385,349	-	-	-	43,901	-	-	-
Los Angeles-Long Beach, California.....	2,449,566	2,540,469	2,418,330	2,518,674	15,097,630	16,576,244	16,681,641	18,840,037	2,046,910	2,240,662	2,316,813	2,252,984
Louisville, Kentucky-Indiana.....	233,069	248,849	243,267	263,153	1,215,112	1,359,904	1,427,917	1,738,112	152,766	167,284	183,770	194,340
Memphis, Tennessee-Arkansas.....	186,518	196,013	196,543	222,993	871,143	998,017	1,127,816	1,327,694	101,604	119,201	144,158	154,200
Miami, Florida.....	321,707	319,233	349,762	377,107	1,652,992	1,702,713	1,878,456	2,229,393	207,192	210,651	238,437	259,058
Milwaukee, Wisconsin.....	433,214	437,299	479,707	480,124	2,589,443	2,595,014	3,035,607	3,474,088	342,872	354,882	407,104	405,290
Minneapolis-Saint Paul, Minnesota.....	520,344	516,861	569,845	599,144	2,947,121	3,190,100	3,654,697	4,225,274	381,338	418,340	485,899	483,972
Mobile, Alabama.....	87,368	91,735	103,884	99,825	444,889	425,665	527,471	573,960	45,598	42,396	60,742	62,396
Nashville, Tennessee.....	122,617	130,462	159,411	171,856	629,971	695,366	837,636	1,022,631	83,774	89,328	112,068	120,355
New Haven, Connecticut.....	123,078	117,837	120,994	131,725	685,670	691,131	769,343	964,193	97,147	96,529	110,488	122,384
New Orleans, Louisiana.....	268,735	258,953	308,846	332,086	1,376,852	1,362,575	1,707,997	2,078,760	195,682	179,322	231,218	235,167
New York, New York.....	4,307,434	4,408,026	4,457,488	4,546,345	25,917,626	28,420,401	30,736,669	34,278,160	3,729,528	4,202,766	4,513,125	4,572,301
Newark, New Jersey.....	641,133	668,956	692,751	680,733	4,003,580	4,285,511	4,768,395	5,277,951	566,328	625,359	695,443	716,981
Norfolk-Portsmouth, Virginia.....	150,859	179,378	161,450	185,575	718,707	855,586	861,778	1,095,972	83,852	93,723	102,002	112,681
Oklahoma City, Oklahoma.....	154,795	187,212	194,662	205,920	805,221	997,309	1,137,066	1,203,042	100,871	123,736	142,751	127,803
Omaha, Nebraska-Iowa.....	155,935	169,934	178,976	185,831	810,907	1,006,466	1,058,856	1,152,348	101,956	138,783	141,755	130,828
Orlando, Florida.....	-	99,751	109,903	110,136	-	534,359	619,298	619,170	-	67,064	72,016	62,511
Paterson-Clifton-Passaic, New Jersey.....	426,413	425,344	461,700	468,411	2,601,359	2,809,982	3,328,841	3,631,413	352,019	393,197	474,297	465,741
Peoria, Illinois.....	111,286	94,913	102,364	120,894								

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Table 47.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965—Continued

[Taxable and nontaxable returns]

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salt Lake City, Utah.....	119,730	130,589	166,551	168,864	649,279	733,158	994,006	1,064,466	77,717	82,438	111,286	106,888
San Antonio, Texas.....	193,724	204,431	208,330	245,703	896,448	974,618	1,055,259	1,348,256	108,331	118,197	133,260	150,606
San Bernardino-Riverside-Ontario, California	249,511	265,004	293,164	305,329	1,297,862	1,449,037	1,773,993	2,050,093	138,833	165,557	208,156	208,186
San Diego, California.....	316,593	317,363	337,355	369,541	1,938,115	1,878,998	1,983,157	2,381,542	246,259	226,724	241,415	247,021
San Francisco-Oakland, California.....	1,014,096	1,067,343	1,105,396	1,173,439	6,384,584	7,236,488	7,699,293	8,944,867	929,231	1,063,405	1,126,574	1,137,744
San Jose, California.....	221,515	232,225	280,502	330,859	1,409,616	1,590,047	2,213,780	2,530,899	182,314	211,045	295,716	284,884
Scranton, Pennsylvania.....	81,946	-	-	-	316,966	-	-	-	34,353	-	-	-
Seattle-Everett, Washington.....	380,588	390,274	441,141	429,041	2,294,526	2,505,270	3,034,367	3,152,715	306,609	345,591	422,022	383,269
Shreveport, Louisiana.....	73,829	72,852	72,130	66,591	408,984	370,615	412,076	394,276	57,357	47,754	52,937	44,432
South Bend, Indiana.....	80,722	-	88,993	90,016	468,859	-	513,612	612,122	62,814	-	69,887	72,782
Spokane, Washington.....	89,054	77,819	95,032	100,169	468,546	440,277	546,096	598,890	59,642	55,372	69,442	65,185
Springfield-Chicopee-Holyoke, Massachusetts-Connecticut.....	148,850	148,379	157,521	171,165	812,077	812,123	902,898	1,117,807	100,285	101,036	116,480	129,454
Stockton, California.....	71,670	-	-	-	378,337	-	-	-	48,082	-	-	-
Syracuse, New York.....	206,034	203,186	204,237	192,539	1,072,175	1,134,622	1,174,499	1,263,897	131,741	139,792	144,605	136,084
Tacoma, Washington.....	106,425	105,067	90,007	120,668	563,652	597,668	537,764	744,247	69,654	74,377	70,770	78,030
Tampa-Saint Petersburg, Florida.....	238,267	262,139	269,544	301,865	1,085,412	1,202,457	1,354,832	1,616,896	125,614	139,322	157,583	164,422
Toledo, Ohio-Michigan.....	156,784	155,179	184,587	228,527	887,350	905,683	1,198,779	1,532,669	121,208	123,084	163,080	183,730
Trenton, New Jersey.....	104,086	105,638	105,615	116,054	573,790	602,240	659,780	814,526	78,759	81,841	91,372	104,470
Tucson, Arizona.....	-	79,246	92,551	84,518	-	453,213	537,337	522,315	-	51,986	64,720	60,516
Tulsa, Oklahoma.....	144,112	139,944	137,078	146,317	778,490	808,384	819,062	1,019,882	100,253	109,689	114,084	126,738
Utica-Rome, New York.....	106,127	114,073	96,944	93,567	516,535	578,278	546,825	603,868	60,503	68,122	68,343	65,225
Washington, D. C.-Maryland-Virginia.....	703,658	714,204	822,348	831,996	4,315,146	4,725,622	5,855,122	6,589,453	614,324	674,987	864,147	890,582
Wichita, Kansas.....	109,919	113,209	135,965	127,237	597,541	667,326	801,646	810,854	72,014	81,674	99,515	91,595
Wilkes-Barre-Hazleton, Pennsylvania.....	119,280	113,671	108,110	106,113	477,110	480,342	503,748	551,707	54,915	57,074	60,859	56,421
Wilmington, Delaware-New Jersey-Maryland.....	133,802	124,508	149,225	146,919	854,922	872,082	1,073,900	1,277,333	153,127	154,073	185,446	214,776
Worcester, Massachusetts.....	108,939	93,123	112,424	122,221	520,751	495,557	641,708	749,669	61,711	63,758	83,344	85,435
York, Pennsylvania.....	89,841	-	111,839	100,451	435,769	-	597,578	638,334	51,885	-	71,952	76,288
Youngstown-Warren, Ohio.....	173,536	170,223	159,063	173,692	908,557	955,459	957,437	1,247,646	107,519	114,971	121,626	137,245

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