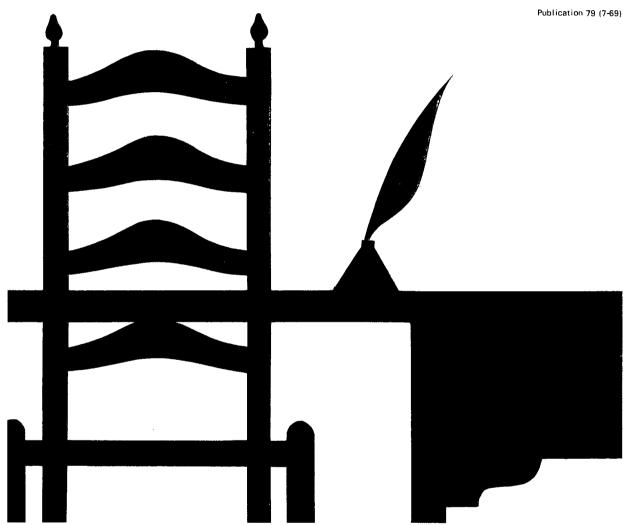
STATISTICS 1967 OF INCOME

Department of the Treasury Internal Revenue Service





t annually contains data on sources of income, cross income, exemptions, total deductions, come, income tax, tax credits, self-employment tax, ld, and tax payments. Also shown are excludable oreign and domestic dividends, capital gains i, data reported on Forms 1040A, and selected d tax items for States. Classifications are by size of adjusted gross income, marital status, duction, and tax rates. An historical summary d in each issue.

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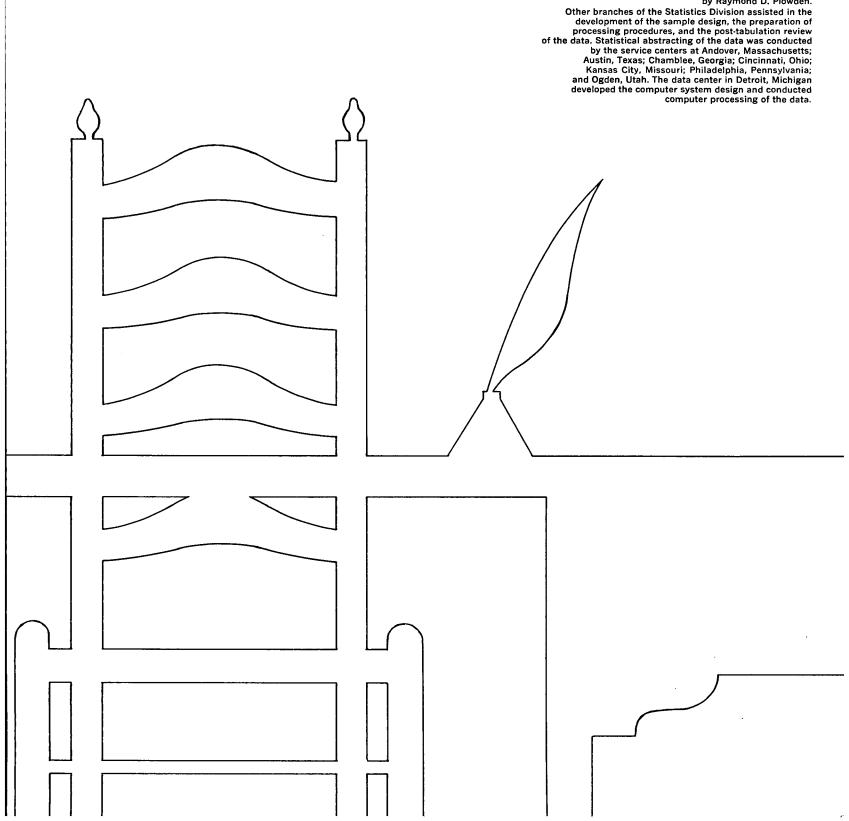
STATISTICS 1967
INDIVIDUAL
INCOME TAX
REFURES



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>
> 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 system design and conducted



Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D. C., August 6, 1969.

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1967, Individual Income Tax Returns. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax laws.

Statistics of Income presents quantitative data measuring taxpayer response to the Federal income tax system. The content of this report reflects comments and suggestions from the many users of our data, both inside and outside Government. In line with their expressed interest, new material is shown on gross rents and depreciation; gross royalties and depletion; moving expense schedule items; exemptions for child care and dependent parents; returns with health insurance premiums; returns showing blindness exemptions; investment credit; and size of overpayment or tax due at time of filing.

Because of the continuing interest in small area data the tables for standard metropolitan statistical areas have been extended to cover 125 of the largest SMSA's in the Nation. In addition, data are presented for the first time for the New York - New Jersey and Chicago - Northwestern Indiana standard consolidated areas.

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Commissioner of Internal Revenue.

Hon. David M. Kennedy, Secretary of the Treasury.

Foreword

The data presented for individual income tax returns are estimates based on a stratified sample of Forms 1040 and 1040A returns, and represent coverage of all individual tax returns filed by the Nation's taxpayers for tax year 1967.

To facilitate its use, this report is organized in ten sections. Each of the first five topical sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains an explanation of the classifications and terms used in this report. The sources and limitations of data and return sampling procedures are described in section 7. Reproductions of the 1967 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data. Historical data covering comparable income and tax data for tax years 1958 to 1967 are presented in section 8.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1967 include provisions for:

- (1) Increased social security taxes on self-employment income;
- (2) Deductibility of part of the premiums paid for medical care insurance without regard to the exclusion of 3 percent of adjusted gross income applicable to other medical expenses;
- (3) Applicability of the exclusion of 1 percent of adjusted gross income for drug expenses and 3 percent of adjusted gross income for all medical and dental expenses to persons age 65 or over formerly exempt from those limitations;
- (4) Reinstatement of investment credit and of accelerated depreciation on realty after March 9, 1967.

Where appropriate, these changes in the tax law are explained in the text of this report.

In addition to statistical data reflecting changes in the law, tables present new information including:

- (1) Gross rents, depreciation, and other rent expenses;
- (2) Gross royalties, depletion, and other royalty expenses;
- (3) Returns with moving expense schedule items;
- (4) Exemptions for children living at home, not living at home, dependent parents, and blindness;
- (5) Returns with health insurance premium deduction;
- (6) Returns with investment credit;
- (7) Size of overpayment or tax due at time of filing.

These items are discussed in the applicable topical section of this report.

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TAXPAYERS' INCOME EXCEEDS ONE-HALF TRILLION DOLLARS

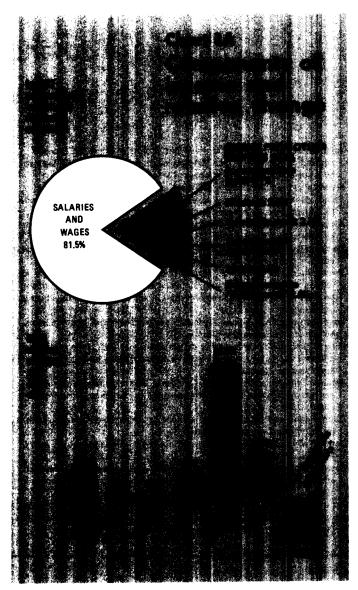
Taxpayers' adjusted gross income reported on their 1967 individual returns totalled \$504.8 billion, increasing by \$36.4 billion or 7.8 percent of the 1966 total and reaching the half trillion level for the first time. The income advance was paced by salary and wage income which increased by \$30.6 billion or 8.0 percent over 1966. Ranking next in absolute magnitude was the \$3.7 billion increase in income from sales of capital assets, registering a relative gain of 37.6 percent. Chart 1A shows the composition of adjusted gross income by source and also shows selected percent increases over 1966 for several sources. Table 1.1 provides a more detailed view of income changes and levels and also presents comparative data for 1966 and 1967 on returns filed and tax liability.

Taxpayers filed 71.7 million returns for 1967 an increase of 1.5 million or 2.1 percent more than the record number filed for 1966. The number of taxable returns increased by 2.0 million as nontaxable returns

declined by nearly half a million. The increase in the population subject to the individual income tax only partly accounted for the increase in adjusted gross income as average income also rose.

Income tax liability, labelled 'Income tax after credits' in table 1.1, increasing by 12.2 percent, outpaced the relative increases in returns filed and adjusted gross income. The \$62.9 billion level of tax liability was \$6.8 billion higher than for 1966. In aggregate, for every five dollar increase in income, tax liability increased by nearly one dollar.

The impressive increase in tax liability also reflected the rising income levels of taxpayers. While, as noted above, the total number of tax returns filed increased by 1.5 million, returns with income of \$10,000 or more increased by 2.0 million. This upward shift in the distribution of income continued a long trend illustrated in chart 1B which shows, for instance, that the number of returns in the \$10,000 under \$15,000 class quadrupled between 1958 and 1967. For tax year 1958, one return in fifteen indicated an income of \$10,000 or more, while for 1967 more than one return in five reached this level.



MARRIED AND SINGLE TAXPAYERS SHARE INCOME RISE

Taxpayers are required to report their marital status each year primarily for the purpose of determining which of three sets of rates will be used in the computation of tax liability. For this purpose, taxpayers fall into one of five marital status categories as indicated in table 1.2. An examination of the table will show that for the two major categories of returns by marital status, joint returns of married persons and returns of single persons, the increases in returns filed for 1967 over 1966 were roughly equal. Furthermore, there was an upward shift in the income distribution of both joint returns and returns of single taxpayers.

This upward shift in income distribution for all returns was partly reflected in a decrease in the number of returns with income under \$5,000. In recent years prior to 1967 the number of returns of single persons with income under \$5,000 had increased annually. In 1967, however, the number of these returns remained virtually unchanged while joint returns continued to decline.

Table 1.1 -- NUMBER OF RETURNS, INCOME, AND TAXES: 1966 AND 1967

	1966	1967	Increase or (-), 1967 o	
•	1700	1,0,	Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	70,160,425	71,651,909	1,491,484	2.1
Taxable	56,709,076 13,451,349	58,672,938 12,978,971	1,963,862 -472,378	3.5 -3.5
	(Million dollar)	
Adjusted gross income (less deficit)	468,451	504,809	36,359	7.8
Sources of income: Salaries and wages (gross) Business and profession net profit	381,067	411,646	30,579	8.0
less net loss	26,188	27,391	1,204	4.4
Farm net profit less net loss Partnership net profit less net loss.	4,070 10,726	3,353 11,534	-717 808	-17 · · · · · · · · · · · · · · · · · · ·
Sales of capital assets net gain less net loss	9,941	13,682	3,741	37.
Dividends (in adjusted gross income) ¹ Interest received ²	13,998 13,225	14,202 14,899	204 1,675	1. 12.
Rent net income less net loss	2,608	2,538	-69	-2.
Royalty net income less net loss All other sources (net) ³	712 9,597	677 9,228	-36 -368	-5. -3.
Statutory adjustments4	3,681 286,297	4,342 315,108	661 28,811	17. 10.
Income tax after credits Self-employment tax	56,087 1,499	62,920 1,553	6,833 54	12.

Table 1.2—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1966 AND 1967
[Taxable and nontaxable returns]

Adjusted gross income class and marital status	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
All adjusted gross income classes	70,160,425	71,651,909	1,491,484
Joint returns of husbands and wives Returns of single persons Separate returns of husbands and wives Returns of heads of household Returns of surviving spouse	39,932,116 25,181,624 2,882,993 1,941,067 222,622	40,729,022 25,896,576 2,714,170 2,098,612 213,533	796,906 714,952 -168,823 157,545 -9,089
Under \$5,000, total ¹	32,955,107	32,384,054	-571,053
Joint returns of husbands and wives Returns of sirgle persons Separate returns of husbands and wives Returns of heads of household Returns of surviving spouse	9,289,966 20,355,963 2,186,577 981,070 141,531	8,858,941 20,368,240 2,027,647 998,066 131,161	-431,025 12,277 '-158,930 16,996 -10,370
\$5,000 under \$10,000, total	23,797,560	23,834,696	37,136
Joint returns of husbands and wives Returns of single persons. Separate returns of husbands and wives Returns of heads of household Returns of surviving spouse	18,216,685 4,110,875 609,394 797,204 63,401	17,587,817 4,676,186 596,901 908,307 65,486	-628,868 565,311 -12,493 111,103 2,085
\$10,000 under \$15,000, total	9,262,594	10,385,432	1,122,838
Joint returns of husbands and wives Returns of single persons. Separate returns of husbands and wives Returns of heads of household Returns of surviving spouse	8,592,584 486,408 58,315 113,744 11,542	9,599,919 581,818 58,253 134,589 10,854	1,007,335 95,410 -62 20,845 -688
\$15,000 or more, total	4,145,164	5,047,727	902,563
Joint returns of husbands and wives	3,832,881 228,378 28,707 49,049 6,148	4,682,345 270,332 31,369 57,650 6,032	849,464 41,954 2,662 8,601 -116

DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED BY INDIVIDUALS INCREASED BY \$775 MILLION

For 1967, taxpayers reported domestic and foreign dividends, capital gains dividends, and nontaxable distributions totalling \$16.9 billion, an increase of 4.8 per-

¹Includes dividends after exclusion from Form 1040A.
²Includes interest received from Form 1040A.
³Includes income from pensions and annutities, small business corporations, estates and trusts, ordinary gain from depreciable property, other property, and other sources from Forms 1040 and 1040A.
⁴Includes 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.

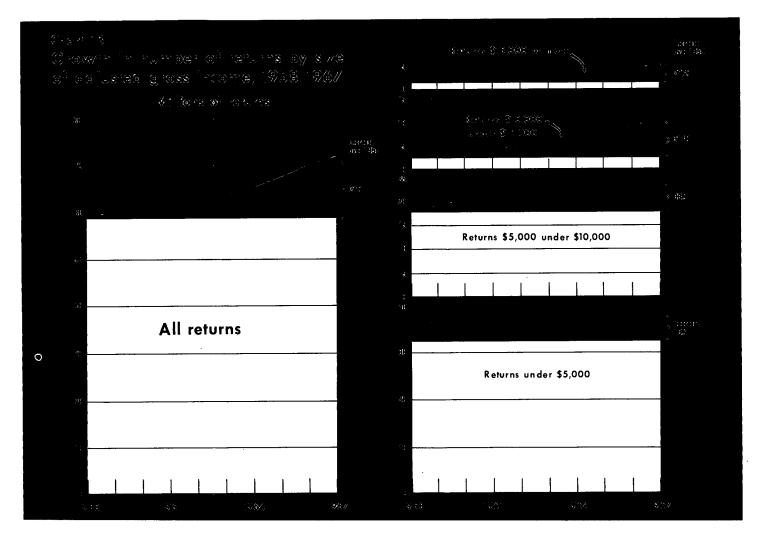


Table 1.3 - RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED INCOME CLASSES [Taxable and nontaxable returns]

						,						
	Total div	idends and	Canita	l gains	Nonta	robl e		Domesti	c and foreig	n dividends :	received	
Adjusted gross income classes		tributions		ons received			To	tal	Dividend	exclusion	Dividends gross	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousend dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	11,650,147	16,942,979	2,886,767	1,462,408	1,148,817	186,076	11,589,535	15,294,557	10,987,705	1,092,357	6,657,088	14,202,149
Under \$5,000	2,707,439	1,537,819	585,516	245,483	190,612	19,873	2,696,788	1,272,469	2,479,170	218,596	1,705,167	1,053,885
\$5,000 under \$10,000	3,297,414	2,124,709	771,272	286,210	294,000	21,306	3,277,877	1,817,205	3,079,258	259,816	1,675,969	1,557,407
\$10,000 under \$15,000	2,667,016	1,831,549	694,660	248,079	257,490	21,549	2,646,113	1,561,918	2,524,302	238,874	1,260,550	1,323,001
\$15,000 or more	2,978,278	11,448,902	835,319	682,636	406,715	123,348	2,968,757	10,642,965	2,904,975	375,071	2,015,402	10,267,856

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

cent over 1966. Dividends out of earnings and profits of domestic and foreign corporations increased by 1.6 percent and accounted for \$15.3 billion of the total. The portion of domestic and foreign dividends carried into adjusted gross income after subtraction of the dividend exclusion remained unchanged from 1966 at 93 percent.

Capital gains dividends increased 50.1 percent to \$1.5 billion for 1967. These reported gains represent distributed or undistributed long-term capital gains allocated to individuals by regulated investment companies and long-term capital gain distributions by real estate investment trusts.

Also, as shown in table 1.3, nontaxable distributions, which represent a return of the taxpayer's capital in a corporation, amounted to \$186 million for 1967, an increase of 31.7 percent. The increase in the amount of nontaxable distributions represents a recovery of slightly more than one-half the decline measured for 1966.

CAPITAL GAINS INCREASED SHARPLY

Income from sales of property which receive capital gain treatment is one of the most volatile components of adjusted gross income, as measured by year-to-year

Table 1.4—RETURNS WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS 1966 AND 1967

ASSETS, 19	66 AND 196			
			Change 1966	to 1967
Item	1966	1967	Number or amount	Percent
	(1)	(2)	(3)	(4)
NUMBER OF RETURNS	— <u>`</u>			
Net gain or net loss in adjusted gross income	7,586,808	8,398,251	811,443	10.7
Returns with net gain:		6 056 005	052 (2)	750
Net gain in adjusted gross income	6,002,379	6,956,005	953,626	15.9
Net short-term gain	545,826	1,049,187	503,361	92.2 -10.7
Net short-term loss	274,456	244,966	-29,490	14.7
Net long-term gain	5,784,453	6,633,682	849,229	
Net long-term loss	62,320	103,116	40,796	65.5
Net long-term gain in excess of any			440.000	3,40
net short-term loss	5,784,453	6,633,682	849,229	14.7
Returns with net loss:				
Net loss in adjusted gross income	1,584,429	1,442,246	-142,183	-9.0
Net loss before statutory limitation	1,584,429	1,442,246	-142,183	-9.0
Net short-term gain	109,481	104,064	-5,417	-5.0
Net short-term loss	527,206	423,413	-103,793	-19.7
Net long-term gain	124,233	92,164	-32,069	-25.8
Net long-term loss	1,229,435	1,132,560	-96,875	-7.9
	(1	housand dollar	s) ¹	
AMOUNT			,	
Net gain or net loss in adjusted gross income.	9,941,232	13,681,885	3,740,603	37.6
Returns with net gain:				l
Net gain in adjusted gross income	10,960,261	14,593,683	3,633,422	33.2
Net short-term gain	626,994	1,747,455	1,120,461	178.7
Net short-term loss	566,023	349,466	-216,557	-38.3
Net long-term gain	21,341,861	26,231,113	4,889,252	22.9
Net long-term loss	56,075	96,186	40,111	71.5
Net long-term gain in excess of any	1 20,000	1		
net short-term loss	20,775,829	25,881,660	5,105,831	24.6
Returns with net loss:			Į.	l
Net loss in adjusted gross income	1,018,979	911,798	-107,181	-10.5
Net loss before statutory limitation	4,591,750	4,542,567	-49,183	-1.1
Net short-term gain	84,162	108.883	24,721	29.4
Net short-term loss	1,988,798	1,996,812	8,014	0.4
Net long-term gain	189,359	165,352	-24,007	-12.7
Net long-term loss	2,876,479	2,819,985	-56,494	-2.0

Amounts are after any capital loss carryover.

changes. Such income totalled \$13.7 billion in 1967, up 37.6 percent from the 1966 level, as against a 7.8 percent increase in adjusted gross income. Frequency of reporting of such income is also volatile as shown for example by the 10.7 percent increase in returns, indicating that, for many taxpayers, transactions yielding income or loss receiving capital gain treatment are sporadic and not regular occurrences.

Computation of Capital Gains and Losses

Table 1.4 shows the number of returns and amounts of capital gain by the major components involved in the computation of capital gain or loss included in adjusted gross income.

Short-term gains and losses result from transactions involving property held less than 6 months. Otherwise, long-term gains or losses result. A net figure is computed for each class of transaction. If one class of transaction yields a gain and the other a loss, then the results are netted against one another.

Short-term gains in excess of any long-term loss are counted fully in adjusted gross income. One-half of the net long-term gain in excess of any short-term loss is counted in adjusted gross income, the excluded half is nontaxable.

On returns with a net loss from all transactions, the loss is deductible in computing adjusted gross income subject to a statutory ceiling which limits the loss per return to a maximum of \$1,000. Any excess is not deductible currently in the computation of adjusted gross income.

Some kinds of business property, which are not considered capital assets under the Internal Revenue Code, can receive capital gain treatment, under certain conditions. Losses from such property may be treated as ordinary losses fully deductible in the computation of adjusted gross income. All or part of the gain from transactions in business property may receive capital gain treatment depending on the type of property, the length of time held, and if depreciable the type of depreciation used.

Losses which were not deductible in prior years because of the statutory limit may be carried over. Losses originating after 1963 are treated currently as either short-term or long-term depending on the character of the transaction in which they originated. Losses incurred prior to 1964 are carried over as short-term losses in the current year.

Components of Gain or Loss

Since the treatment of income on returns with an overall net gain differs from the treatment of income on returns with an overall net loss, text table 1.4 and basic table 13 at the end of this section include separate totals for each class of returns. The text table shows that the \$13.7 billion of net capital gain income carried into adjusted gross income was, in aggregate, the result of \$14.6 billion from returns with an overall net gain minus \$912 million from returns with an overall net loss. The largest component listed under net gain was the \$25.9 billion of net long-term gain in excess of any net short-term loss. but only half of this, or about \$12.9 billion, was carried into adjusted gross income. The remaining \$1.7 billion arose from short-term gain which was only slightly reduced by long-term losses. One may compute capital gain in adjusted gross income from the components in the text table for 1966 and 1967 but because of the rounding of data during statistical processing the totals thus derived will not agree exactly with the totals actually

Net long-term capital gain in excess of net short-term loss increased by \$5.1 billion or 24.6 percent over the corresponding 1966 level. However, the increase in short-term gain was more volatile, since the 178.7 percent increase produced a near tripling in its level.

On returns with an overall net loss, returns with long-term transactions contributed somewhat more than returns with short-term transactions to the overall \$4.5 billion loss before statutory limitation. Since only \$912 million was carried into adjusted gross income, \$3.6 billion of loss was eligible to be carried over to future years. The loss in adjusted gross income declined by 10.5 percent from 1966 while the total loss declined by 1.1 percent and, in absolute terms, by a lesser dollar amount than the loss in adjusted gross income. This indicated that relatively more taxpayers were subject to the statutory limit in 1967 than in 1966. A further indication is that the average total loss per return increased (\$2,898 to \$3,150), while the average loss per return carried into adjusted gross income decreased (\$643 to \$632).

The \$3.6 billion eligible to be carried over to future years was smaller than the \$5.2 billion carried into the 1967 computation as shown in table 13. Of this latter

Table 1.5 - RETURNS WITH GROSS RENTAL INCOME: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES1

	Gross rents	received	Depre	ciation	Other ex	penses	Rents net inc	ome or loss ²
Adjusted gross income classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	6,286,907	17,595,939	5,152,450	4,604,916	5,650,411	10,378,416	6,269,975	2,612,600
Taxable returns, total	5,108,782	14,442,404	4,321,019	3,796,414	4,645,704	8,344,693	5,092,259	2,301,290
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 116,692 187,207 269,778 313,231	(*) 155,371 357,897 774,736 594,782	(*) 86,193 137,427 203,092 241,171	(*) 40,548 86,780 112,207 144,939	(*) 98,793 161,758 238,743 273,847	(*) 73,620 168,417 537,189 329,160	(*) 116,492 187,008 268,387 313,231	(*) 41,204 102,700 125,341 120,683
\$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.	357,573 414,514 443,954 429,779 397,901	728,642 868,855 803,548 860,910 780,770	298,156 356,416 388,968 366,985 350,451	184,941 243,568 234,711 244,233 218,330	321,412 379,196 412,926 389,824 368,261	418,793 525,141 491,042 537,594 462,743	356,382 412,331 442,563 426,371 396,909	124,908 100,147 77,792 79,082 99,698
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,207,811 420,074 443,328 81,076 16,749	2,789,711 1,386,818 2,829,724 921,822 385,116	1,061,653 363,213 378,765 68,855 13,777	788,412 376,967 729,760 243,770 83,718	1,121,665 386,927 398,986 71,547 14,493	1,675,864 763,803 1,517,132 475,903 238,340	1,203,877 419,331 442,583 80,971 16,724	325,440 246,048 582,839 202,142 63,048
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	4,252 754 336	138,331 39,094 20,431	3,406 622 279	40,645 13,806 8,324	3,605 651 289	89,433 24,707 12,309	4,241 750 335	8,252 580 ³ 202
Nontaxable returns, total	1,178,124	3,153,537	831,429	808,502	1,004,705	2,033,724	1,177,717	311,309
No adjusted gross income	97,572	757,201	82,594	260,474	84,993	680,407	97,566	-183,678
Under \$600. \$600 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 or more.	90,327 112,417 410,079 233,409 110,284 49,778 74,258	151,602 187,652 740,963 481,425 286,247 171,903 376,544	65,496 75,792 274,280 157,846 79,278 40,618 55,525	40,799 48,129 153,204 105,372 58,195 43,540 98,789	81,162 95,916 347,641 197,525 92,476 42,215 62,777	112,318 118,020 389,950 246,358 155,136 94,117 237,418	90,327 112,417 409,879 233,210 110,284 49,778 74,256	-1,514 21,502 197,809 129,695 72,915 34,246 40,334
Returns under \$5,000 under \$10,000 Returns \$5,000 under \$15,000 Returns \$15,000 under \$15,000.	1,994,547 2,106,382 1,215,217 970,761	4,665,623 4,274,584 2,850,053 5,805,679	1,445,378 1,807,261 1,067,594 832,217	1,094,942 1,180,634 808,240 1,521,100	1,717,851 1,924,596 1,128,044 879,920	2,908,194 2,582,554 1,709,328 3,178,340	1,992,352 2,097,217 1,211,283 969,123	662,491 511,395 332,490 1,106,224

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.

Includes returns with gross rents received, depreciation, and other expenses, but neither net income nor net loss from rents.

NOTE: Detail may not add to total because of rounding

amount, \$2.2 billion was fully absorbed on returns with an overall net gain. Of the remaining \$3.0 billion reported on returns with an overall net loss, it is not possible to trace from aggregate statistics how much was absorbed in the adjusted gross income computation and how much was eligible to be carried over to a second year.

\$17.6 BILLION OF GROSS RENT INCOME REPORTED

Table 1.5 shows rental income and expense data from Form 1040, schedule B, for those taxpayers who reported gross rents for 1967.

To arrive at rent net income or loss, the \$17.6 billion of gross rents in this table was reduced by depreciation in the case of buildings, and other rental expenses such as agent commissions, interest, taxes, insurance, advertising, and minor repairs. Taxpayers with gross rents reported depreciation of \$4.6 billion and other rental expenses totalling \$10.4 billion leaving net income equal to \$2.6 billion.

The figure for net rental income less net rental loss in table 1.1 amounted to only \$2.5 billion because that figure reflects returns of some taxpayers who had no rental receipts but who nevertheless deducted rental expenses. This \$2.5 billion of rent net income less loss was the total amount carried into adjusted gross income. Table 15 at the end of this section presents data for returns with rent net income or loss whether or not gross rental receipts were reported.

REPORTED GROSS ROYALTY INCOME **EQUALS \$1.1 BILLION**

Royalty income and expense data from schedule B for returns with gross royalty income is presented in table 1.6. For 1967, taxpayers reported gross royalty income totalling \$1.1 billion. Gross royalty income consisted of royalties from oil, gas or mineral properties and royalties from copyrights and patents.

To determine royalty net income or loss in this table, gross royalty income was reduced by depletion and other royalty expenses such as office rent, clerical help, interest, taxes and similar items. Taxpayers with gross royalties reported depletion of \$258 million and other royalty expenses amounting to \$194 million, leaving royalty net income of \$686 million. The figure in table 1.1 for royalty net income or loss amounted to only \$677 million because some taxpayers who had no royalty receipts deducted royalty expenses. The \$677 million figure was the net total figure carried into adjusted gross income. Table 16, at the end of this section, reflects data for returns with royalty income or loss, whether or not gross royalty receipts were reported.

SELECTED PATTERNS OF INCOME

The extensive statistics on patterns of income included in basic table 9 at the end of this section are summarized in a very condensed form in text table 1.7.

Table 1.6—RETURNS WITH GROSS ROYALTY INCOME: GROSS ROYAUTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES¹

	Gross rece	oyalties ived	Deple	etion	Other ex	penses	Royalties no or lo	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	561,974	1,137,810	417,430	258,403	277,028	193,847	560,910	685,537
Taxable returns, total	460,945	999,517	340,239	228,914	226,983	126,333	459,989	644,249
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 8,544 11,536 28,613 28,264	(*) 9,407 8,594 27,733 36,197	8,344 10,339 24,241 21,904	2,501 2,247 5,837 9,170	(*) 5,956 4,377 14,700 15,897	(*) 569 73 5,098 2,312	(*) 8,544 11,536 28,613 28,264	(*) 6,337 6,274 16,798 24,716
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	27,311 35,718 30,569 18,480 27,703	27,509 22,618 33,736 24,970 34,534	24,330 26,182 21,316 13,000 18,358	7,503 5,207 5,027 5,913 8,574	12,528 14,551 14,511 8,617 11,205	1,382 2,711 1,342 1,351 2,325	27,112 35,718 30,569 18,480 27,703	18,624 14,702 27,368 17,707 23,635
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	84,876 48,713 80,433 19,980 6,302	87,367 87,250 246,292 153,628 92,429	61,396 34,494 53,812 15,328 5,015	19,855 19,525 52,980 36,459 22,526	38,846 23,561 42,492 12,490 4,204	10,041 10,877 25,904 22,831 18,407	84,479 48,646 80,225 19,910 6,293	57,472 56,841 167,420 94,334 51,476
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,103 425 184	64,475 21,499 19,577	1,701 339 140	15,422 5,198 4,970	1,418 310 129	12,829 3,927 3,276	2,099 424 183	36,215 12,374 11,331
Nontaxable returns, total	101,026	138,294	77,188	29,492	50,046	67,513	100,921	41,289
No adjusted gross income	10,696	26,894	9,569	7,197	4,507	3,186	10,691	16,511
Under \$600. \$600 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 or more.	5,574 10,533 25,868 22,625 11,331 4,183 10,216	3,676 5,042 15,070 12,169 7,073 1,869 65,871	5,175 7,153 20,684 14,910 7,358 3,585 8,754	991 1,136 3,651 2,978 1,951 415 11,173	6,361 13,326 12,323 4,970 1,995 6,564	254 824 1,906 180 61 61,102	5,574 10,533 25,868 22,625 11,331 4,183 10,116	2,596 3,741 10,595 7,285 5,572 1,393 -6,404
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	168,960 148,047 85,728 159,239	156,055 163,391 89,982 728,382	133,264 110,411 62,064 111,691	38,073 37,751 20,263 162,316	85,603 67,041 39,114 85,270	15,542 10,832 10,070 157,403	168,955 147,847 85,330 158,778	102,444 114,810 59,650 408,633

In classifying a return by pattern of income, each source of income reported was categorized as belonging to one of four types of income. The four types of income used in classifying the returns were salaries and wages, business income, sales of property income, and investment and other income. There are 15 different combinations of these types of income possible. Basic table 9 presents data for returns with each of these fifteen patterns of income.

Somewhat more than half of all returns for 1967 showed only one type of income, and in the vast majority of cases it was salaries and wages. Returns with two types usually exhibited combinations that included salaries and wages or investment and "other" income as table 1.7 shows. In most cases, the two types were present together. Thus table 9 shows that this combination was present on 18.7 million of the 25.4 million returns with two types of income.

The distribution of total income by number of types in table 1.7 contrasts with the distribution of returns. More of the income is accounted for by returns with two types of income than by returns with one type. Salaries and wages on returns with two types of income exceeded the total reported on returns with only one type. Average income per return increased as the number of types of income increased, with salaries accounting for a declin-

Table 1.7—SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME BY TYPE OF INCOME

	Total, all		Return	s with-	
Type of income	returns	One type	Two types	Three types	Four types
NUMBER OF RETURNS	(1)	(2)	(3)	(4)	(5)
Totals, all types	71,651,909	36,934,393	026ر 25,401	7,678,799	1,637,688
Salaries and wages (gross)	64,075,189	33,522,554	22,437,276	6,472,343	1,637,68
loss1	10,328,939	1,169,561	3,592,073	3,929,617	1,637,68
Sales of property net gain or loss ²	8,616,147	14,676	1,713,344	5,250,439	1,637,68
Investment and other income ³	34,308,647	2,227,602	23,059,359	7,383,998	1,637,68
AMOUNTS		(Thousand dollar	•)	-
Totals, all types	509,136,434	171,967,409	204,529,274	99,167,040	33,472,71
Salaries and vages (gross) Business net income or	411,646,226	160,393,216	172,478,643	62,193,841	16,563,67
loss1	43,745,484	4,450,194	13,683,836	18,220,993	7,390,46
Sales of property net gain or loss ² Investment and other	13,644,959	19,682	2,225,171	6,783,162	4,616,94
income ³	40,116,615	7,104,317	16,141,624	11,969,044	4,901,63

ing percentage of total income. However, average salaries and wages per return increased as the number of types of income increased.

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.

Includes returns with gross royalties but neither net income nor net loss from royalties.

Royalties net income less royalties net loss.

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

¹Includes business or profession, farm, partnership and Small Business Corporation net profit or net loss.
²Includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.
³Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust, net income or net loss, pension and annuities, and other sources net income or loss.

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

[Taxable and nontaxable returns]

	T	All re			nontaxable re				Taxable	moture :					
	Return		Adjusted gro	ss income	Return	18	Adjusted gros	sa income	Taxable :		,	Income +	ax after		
Adjusted gross income classes and classes cumulated				1	1.000	Ī		JB INCOME	 	1			ercent of		T
Adjusted gross income classes and classes cumulated	Number	Percent	Amount	Percent	1	Percent	Amount	Percent	Amount	Percent	Amount	<u> </u>	T	Adjusted	Average income
	Number	total	(Thousand dollars)	total1	Number	total	(Thousand dollars)	of total	(Thousand dollars)	of total	(Thousand dollars)	Total	Taxable income	gross income	tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	71,651,909	100.0	² 504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
No adjusted gross income	369,384	0.5	³ 1,832,272	-	_	-	-		· · ·	-	-	-	-	-	1,0/2
Under \$600 \$600 under \$1,000	4,080,211 3,319,019	5.7	1,362,953	0.3	-	l		<u> </u>			-		_	-	-
\$1,000 under \$2,000	7,561,689	4.6 10.6	2,640,891 11,224,021	2.2	622,581 5,002,397	1.1 8.5	585,928 7,454,136	0.1	35,442 2,620,713	(4) 0.8	5,014 373,647	(4)	14.1	0.9	8
\$2,000 under \$3,000. \$3,000 under \$4,000.	5,905,285	8.2	14,730,832	2.9	4,350,531	7.4	10,901,426	2.2	5,373,744	1.7	792,549	0.6	14.3	5.0 7.3	75 182
\$3,000 under \$4,000 \$4,000 under \$5,000	5,697,243 5,451,222	8.0 7.6	19,917,493	3.9	4,904,314	8.4	17,170,144	3.5	9,000,392	2.9	1,383,731	2.2	15.4	8.1	282
\$5,000 under \$6,000	5,186,943	7.0	28,539,190	4.8 5.6	4,968,808	8.5	22,379,529	4.6	12,134,617	3.9	1,914,323	3.0	15.8	8.6	385
\$6,000 under \$7,000	5,219,185	7.3	33,924,784	6.7	4,969,466 5,117,757	8.5 8.7	27,356,790 33,271,371	5.6. 6.8	15,170,125 18,885,878	4.8 6.0	2,429,517	3.9	16.0	8.9	489
\$7,000 under \$8,000	5 111 620	7.1	38,271,714	7.6	5,058,847	8.6	37,879,050	7.8	21,705,215	6.9	3,066,417 3,562,928	4.9 5.7	16.2 16.4	9.2	599 704
\$8,000 under \$9,000. \$9,000 under \$10,000.	4,477,651 3,839,287	6.2 5.4	38,025,477 36,412,322	7.5	4,452,228	7.6	37,811,750	7.8	22,561,172	7.2	3,766,271	6.0	16.7	10.0	846
\$10,000 under \$15,000	10,385,432	14.5	124,433,259	24.6	3,827,088 10,363,364	6.5 17.7	36,296,200 124,171,355	7.4 25.5	22,311,758 82,684,309	7.1 26.3	3,774,797 14,627,244	6.0 23.2	16.9 17.7	10.4 11.8	986
\$15,000 under \$20,000	2 761 062	3.9	46,863,851	9.2	2,755,946	4.7	46,762,413	9.6	33,921,078	10.8	6,561,539	10.4	19.3		1,411
\$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,958,137	2.7	55,056,463	10.9	1,952,979	3.3	54,913,543	11.3	42,874,949	13.6	10,281,599	16.3	24.0	14.0 18.7	2,381 5,265
\$100,000 under \$200,000	260,607 51,352	0.4	17,202,731 6,768,206	3.4	260,010	0.4	17,162,485	3.5	14,146,777	4.5	5,054,522	8.0	35.7	- 29.5	19,440
\$200,000 under \$500,000	12,738	(4)	3,650,813	0.7	51,120 12,634	0.1 (4)	6,736,696 3,619,477	1.4 0.7	5,527,503 2,900,511	1.8	2,509,081 1,504,850	4.0 2.4	45.4 51.9	37.2 41.6	49,082
\$500,000 under \$1,000,000 \$1,000,000 or more	2,096 835	(4) (4)	1,409,980	0.3	2,056	(4) (4)	1,382,919	0.3	1,117,746	0.4	604,643	1.0	54.1	43.7	119,111 294,087
		(4)	1,685,104	0.3	812	(4)	1,590,286	0.3	1,301,199	0.4	707,286	1.1	54.4	44.5	871,042
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES No adjusted gross income	340 30/	0.5	3, 020 000	İ											
Under \$600	369,384 4,449,595	0.5	³ 1,832,272		-	-	-	-	-	-	-	-	- [-	-
Under \$1,000	7,768,614	6.2 10.8	1,362,953 4,003,844	0.3	622,581	1.1	585,928	0.1	25 442	(4)	- m/	/ ₄ \ -	. .		<u>-</u>
Under \$1,000. Under \$2,000.	15,330,303	21.4	15,227,865	3.0	5,624,978	9.6	8,040,064	1.6	35,442 2,656,155	0.8	5,014 378,661	0.6	14.1	0.9	8 67
Under \$3,000	21,235,588 26,932,831	29.6 37.6	29,958,697 49,876,190	5.9 9.8	9,975,509	17.0	18,941,490	3.9	8,029,899	2.6	1,171,210	1.9	14.6	6.2	117
Under \$5,000	32,384,053	45.2	74,397,856	14.7	14,879,823 19,848,631	25.4 33.8	36,111,634 58,491,163	7.4 12.0	17,030,291 29,164,908	5.4 9.3	2,554,941 4,469,264	4.1 7.1	15.0 15.3	7.1 7.6	172 225
Under \$6,000	37,570,996	52.4	102,937,046	20.3	24,818,097	42.3	85,847,953	17.6	44,335,033	14.1	6,898,781	11.0	15.6	8.0	278
Under \$7,000	42,790,181	59.7	136,861,830	27.0	29,935,854	51.0	119,119,324	24.4	63,220,911	20.1	9,965,198	15.8	15.8	8.4	278 333
Under \$9,000	47,901,811 52,379,462	66.9 73.1	175,133,544 213,159,021	34.6 42.1	34,994,701 39,446,929	59.6 67.2	156,998,374 194,810,124	32.2 40.0	84,926,126	27.0	13,528,126	21.5	15.9	8.6	387
Under \$9,000. Under \$10,000 Under \$15,000.	56,218,749	78.5	249,571,343	49.3	43,274,017	73.8	231,106,324	47.4	107,487,298	34.2 41.3	17,294,397 21,069,194	27.5 33.5	16.1 16.2	8.9 9.1	438 487
	66,604,181	93.0	374,004,602	73.8	53,637,381	91.4	355,277,679	72.9	212,483,365	67.6	35,696,438	56.7	16.8	10.0	666
Under \$20,000. Under \$50,000.	69,366,143 71,324,280	96.8 99.5	420,868,453 475,924,916	83.1 93.9	56,393,327	96.1	402,040,092	82.5	246,404,443	78.4	42,257,977	67.2	17.1	10.5	749
under \$100,000	71,584,887	99.9	493,127,647	97.3	58,346,306 58,606,316	99.4 99.9	456,953,635 474,116,120	93.7 97.3	289,279,392 303,426,169	92.0 96.5	52,539,576 57,594,098	83.5 91.5	18.2	11.5	900 983
Under \$200,000. Under \$500,000.	71,636,239 71,648,977	100.0	499,895,853	98.7	58,657,436	100.0	480,852,816	98.6	308,953,672	98.3	60,103,179	95.5	19.5	12.5	1,025
Under \$1,000,000	71,651,073	100.0	503,546,666 504,956,646	99.4 99.7	58,670,070 58,672,126	100.0	484,472,293 485,855,212	99.4 99.7	311,854,183 312,971,929	99.2 99.6	61,608,029	97.9 98.9	19.8	12.7	1,050
All returns	71,651,909	100.0	504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,212,672	100.0	20.0	12.8	1,060
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES															
\$1,000,000 or more	835	(4)	1,685,104	0.3	812	(4)	1,590,286	0.3	1,301,199	0.4	707,286	1.1	54.4	44.5	871,042
\$500,000 or more	2,931 15,669	(*) (4)	3,095,084	0.6	2,868	(4)	2,973,205	0.6	2,418,945	0.8	1,311,929	2.1	54.2	44.1	457,437
\$100,000 or more	67,021	0.1	6,745,897 13,514,103	2.7	15,502 66,622	0.1	6,592,682 13,329,378	2.7	5,319,456 10,846,959	1.7 3.5	2,816,779	4.5 8.5	53.0	42.7	181,704
\$50,000 or more	327,628	0.5	30,716,834	6.1	326,632	0.6	30,491,863	6.3	24,993,736	8.0	5,325,860 10,380,382	16.5	49.1 41.5	40.0 34.0	79,941 31,780
\$20,000 or more	2,285,765 5,047,727	3.2 7.0	85,773,297 132,637,148	16.9 26.2	2,279,611 5,035,557	3.9	85,405,406	17.5	67,868,685	21.6	20,661,981	32.8	30.4	24.2	064و
\$10,000 or more	15.433.159	21.5	257,070,407	50.7	15,398,921	8.6	132,167,819	27.1	101,789,763	32.4	27,223,520	43.3	26.7	20.6	5,406
\$9,000 or more	19,272,446	26.9	293,482,729	57.9	19,226,009	26.2 32.8	256,339,174 292,635,374		184,474,072 206,785,830	58.7 65.8	41,850,764 45,625,561	66.5 72.5	22.7 22.1	16.3 15.6	2,718
\$8,000 or more	23,750,097	33.1 40.3	331,508,206	65.4	23,678,237	40.4	330,447,124	67.8	229,347,002	73.0	49,391,832	78.5	21.5	14.9	2,373 2,086
\$7,000 or more\$6,000 or more	28,861,727 34,080,912	47.6	369,779,920 403,704,704	73.0 79.7	28,737,084 33,854,841	49.0 57.1	368,326,174 401,597,545		251,052,217	79.9	52,954,760	84.2	21.1	14.4	1,843
\$5,000 or more	39,267,855	54.8	432,243,894	85.3	38,824,307	66.2	428,954,335		269,938,095 285,108,220	85.9 90.7	56,021,177 58,450,694	89.0 92.9	20.8 20.5	13.9	1,655 1,506
\$4,000 or more	44,719,077	62.4	456,765,560	90.2	43,793,115	74.6	451,333,864	92.6	297,242,837	94.6	60,365,017	95.9	20.3	13.4	1,378
\$3,000 or more	50,416,320 56,321,605	70.4 78.6	476,683,053 491,413,885	94.1 97.0	48,697,429 53,047,960	83.0 90.4	468,504,008 479,405,434	96.1 98.4	306,243,229	97.4	61,748,748	98.1	20.2	13.2	1,268
\$1,000 or more	63,883,294	89.2	502,637,906	99.2	58,050,357	98.9	486,859,570	99.9	311,616,973	99.2	62,541,297	99.4	20.1	13.0	1,179
\$600 or more	67,202,313	93.8	505,278,797	99.7	58,672,938	100.0	487,445,498		314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,084 1,072
Returns with adjusted gross income	71,282,524	99.5	506,641,751	100.0	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
All returns	71,651,909	100.0	504,809,479		58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
See text for "Explanation of Classifications and Terms" and "Source	a of Data Do		-0.41 - 01										-7.0		25012

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

Percents are based on total adjusted gross income of \$506,641,751 instead of adjusted gross income less deficit of \$504,809,479.

Adjusted gross income less deficit.

Deficit.

Less than 0.05 percent.

Table 2 .-ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

			BY MARI	TAL STATUS O	F TAXPAYER							
	Number of	Adjusted gross	Total deductions	Exemptions	Taxable income	Income tax after	Number of	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Income tax after credits
Adjusted gross income classes	returns	income (Thousand	(Thousand	(Thousand	(Thousand	credits (Thousand	returns	(Thousand	(Thousand	(Thousand dollars)	(Thousand	(Thousand
		dollars)	dollers) All re	dollara) turns	dollars)	dollara)				usbands and wi		
	71 451 000	150/ 900 /70	81,725,998	118,821,574	315,108,212	62,919,958	40,729,022	¹ 395,117,003	63,227,566	92,754,729	245,435,710	49,192,506
Grand total Taxable returns, total	71,651,909 58,672,938	1504,809,479 487,445,498	74,047,984	99,127,686	314,273,128	62,919,958	36,083,519	384,428,734	59,052,998	80,606,422	244,769,928	49,192,506
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	622,581 5,002,397 4,350,531 4,904,314 4,968,808	585,928 7,454,136 10,901,426 17,170,144 22,379,529	177,057 1,571,972 1,732,315 2,573,295 3,360,058	373,549 3,261,251 3,794,838 5,598,099 6,887,016	35,442 2,620,713 5,373,744 9,000,392 12,134,617	5,014 373,647 792,549 1,383,731 1,914,323	134,636 721,764 1,541,846 2,218,612	242,313 1,866,277 5,455,508 10,041,247	54,499 366,543 973,787 1,707,294	161,563 1,027,260 2,733,827 4,412,370	26,170 472,314 1,748,190 3,922,045	3,643 65,534 245,430 560,779
\$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.	4,969,466 5,117,757 5,058,847 4,452,228 3,827,088	27,356,790 33,271,371 37,879,050 37,811,750 36,296,200	4,188,373 5,110,579 5,951,367 5,919,893 5,691,165	7,998,273 9,274,919 10,222,464 9,330,710 8,293,275	15,170,125 18,885,878 21,705,215 22,561,172 22,311,758	2,429,517 3,066,417 3,562,928 3,766,271 3,774,797	2,809,778 3,439,162 3,948,047 3,677,417 3,338,904	15,514,567 22,399,942 29,586,362 31,245,861 31,674,321	2,596,218 3,655,528 4,850,340 5,031,682 5,062,368	6,029,165 7,690,129 9,194,212 8,575,850 7,832,490	6,889,168 11,054,295 15,541,808 17,638,351 18,779,462	1,012,240 1,671,842 2,426,746 2,829,200 3,081,841
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	10,363,364 2,755,946 1,952,979 260,010 51,120	124,171,355 46,762,413 54,913,543 17,162,485 6,736,696	18,684,251 6,766,667 7,587,351 2,399,575 1,094,228	22,802,557 6,074,959 4,451,216 616,164 114,993	82,684,309 33,921,078 42,874,949 14,146,777 5,527,503	14,627,244 6,561,539 10,281,599 5,054,522 2,509,081	9,580,179 2,580,230 1,797,414 236,963 45,329	114,994,832 43,768,945 50,511,472 15,628,093 5,963,532	17,440,875 6,344,749 6,911,174 2,120,535 937,803	22,043,327 5,893,943 4,284,157 589,094 108,260	75,510,420 31,530,514 39,316,109 12,918,493 4,917,493	13,112,799 5,975,032 9,144,620 4,515,525 2,195,897 1,279,043
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	12,634 2,056 812	3,619,477 1,382,919 1,590,286	691,739 260,725 287,374	27,238 4,453 1,712	2,900,511 1,117,746 1,301,199	1,504,850 604,643 707,286	10,818 1,751 669	3,096,698 1,174,448 1,264,316	574,348 213,695 211,560	25,128 4,094 1,553	2,497,231 956,662 1,051,203	513,338 558,996
Nontaxable returns, total	12,978,971	¹ 17,363,983	7,678,012	19,693,888	835,085	-	4,645,501	110,688,270	4,174,567	12,148,308	165,784	-
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. \$4,000 under \$5,000. \$5,000 or more	369,384 4,080,211 2,696,437 2,559,292 1,554,755 792,930 482,414 443,548	21,832,272 1,362,953 2,054,962 3,769,885 3,829,407 2,747,350 2,142,138 3,289,560	1,272,755 916,596 1,385,672 1,178,819 876,077 662,227 1,385,866	629,904 2,981,509 2,303,060 4,385,385 3,610,551 2,346,360 1,702,945 1,734,174	216 27,791 104,867 95,172 108,129 498,910	-	227,397 239,762 313,038 1,257,343 1,102,265 665,010 437,266 403,420	21,426,428 83,420 254,848 1,887,835 2,727,547 2,310,681 1,942,270 2,908,097	139,078 181,022 737,373 829,620 694,350 533,170 1,059,954	490,032 621,635 2,581,608 2,730,887 2,025,138 1,576,554 1,626,677	1,311 15,178 69,765 101,682 477,848	-
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	32,384,054 23,834,696 10,385,432 5,047,727	172,565,584 175,173,487 124,433,259 132,637,149	15,706,843 27,718,006 18,816,846 19,484,303	37,874,467 46,751,472 22,874,172 11,321,463	29,501,083 100,940,716 82,764,518 101,901,895	4,469,264 16,599,930 14,627,244 27,223,520	8,858,941 17,587,817 9,599,919 4,682,345	125,385,518 132,764,218 115,228,076 121,739,191	6,216,736 21,902,274 17,546,900 17,561,656	18,856,651 40,853,018 22,112,079 10,932,981	6,356,654 70,198,220 75,588,612 93,292,224	875,387 11,021,869 13,112,799 24,182,451
		Separ	ate returns of	husbands and	wives	·		R	eturns of head	s of household		
Grand total	2,714,170	¹ 10,689,017	1,538,019	3,706,679	5,941,250	1,182,168	2,098,612	¹ 12,600,630	2,244,788	3,156,981	7,403,298	1,439,146
Taxable returns, total	1,993,774	9,639,671	1,336,913	2,374,885	5,928,395	1,182,168	1,863,208 (*)	12,145,521	2,040,078 (*)	2,709,903	7,395,321 (*)	1,439,146 (*)
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	53,414 249,964 314,654 375,048 328,213	46,235 382,366 798,122 1,316,135 1,473,119	7,260 52,934 100,255 168,540 186,691	32,049 180,669 309,536 442,148 429,943	6,973 148,834 388,438 705,635 856,597	21,263 57,833 110,719 140,395	32,962 162,368 272,507 300,129	56,211 419,797 969,496 1,348,136	13,387 85,622 182,202 245,771	30,259 195,726 374,797 443,498	12,621 138,311 412,408 658,811	1,721 19,565 60,530 101,741
\$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.	197,022 157,623 109,943 84,389 34,460	1,083,376 1,019,787 820,710 710,735 327,099	143,698 128,262 112,498 95,306 47,051	272,872 244,438 167,218 122,070 50,485	666,803 647,084 540,993 493,358 229,562	114,353 114,166 98,937 92,728 44,923	302,876 264,763 156,053 105,964 73,885	1,667,000 1,714,353 1,161,252 895,031 699,146	293,006 279,819 189,940 140,584 103,600	458,204 408,423 234,111 167,876 107,356	915,790 1,026,111 737,201 586,572 488,189	145,833 169,991 125,991 102,286 88,147
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	58,098 15,532 12,924 1,826 424	678,941 266,587 369,591 121,330 56,906	106,852 45,505 64,853 21,975 12,095	83,081 20,635 16,697 2,218 527	489,012 200,447 288,043 97,136 44,284	102,188 49,053 93,218 43,573 22,931	134,142 29,296 23,346 3,786 821	1,571,212 499,875 662,821 250,654 109,486	239,651 78,782 101,974 42,082 21,070	201,012 44,480 35,871 6,408 1,380	1,130,545 376,617 524,977 202,164 87,039	217,223 82,260 147,544 80,883 41,732
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	168 38 34	51,109 26,377 91,146	13,136 8,205 21,797	220 45 34	37,754 18,127 69,315	20,962 11,002 42,934	256 36 13	72,712 23,093 25,241	14,960 5,672 1,954	415 61 23	57,340 17,361 23,264	30,777 9,299 13,623
Nontaxable returns, total	720,396	¹ 1,049,348		1,331,793	12,857	_	235,401	¹ 455,109 ² 20,417	204,713	447,077 10,999	7,977] -
No adjusted gross income. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	13,347 179,490 116,168 232,001 109,343 42,436 13,569 14,042	239,566 63,910 86,462 339,575 274,213 146,217 59,754 118,783	8,094 13,188 53,385 40,387 22,445 7,895	19,905 172,060 142,058 431,534 298,253 139,605 61,064 67,314	829 3,086 2,555 930 5,457	-	7,496 12,143 19,476 100,752 58,057 23,825 8,344 5,308	3,954 14,605 149,010 146,344 83,291 38,313 40,009	7,899 8,798 54,537 47,039 31,927 20,596 33,917	15,651 28,498 163,592 133,958 60,508 21,457 12,414	197 1,924 1,762 774 3,320	-
Returns winder \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	2,027,647 596,901 58,253 31,369	14,946,540 4,044,087 680,796 1,017,594	546,705	2,658,825 923,583 83,190 41,081	2,113,877 2,579,745 490,194 757,434	331,200 465,107 102,188 283,673	998,066 908,307 134,589 57,650	1,576,001	697,779 1,028,983 244,534 273,492	201,737	1,226,809 3,755,661 1,130,545 1,290,283	183,557 632,248 217,223 406,118

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

Table 2 .—ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND
BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand	Total deductions (Thousand	Exemptions (Amount) (Thousand	Taxable income (Thousand	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand	Total deductions (Thousand	Exemptions (Amount) (Thousand	Taxable income	Income tax after credits
		dollara)	dollars)	dollara)	dollara)	dollara)	·	dollars)	dollars)	dollars)	dollara)	dollars)
			Returns of su	rviving spouse			Retur	ns of single p	ersons not hea	d of household	or surviving	spouse
Grand total	213,533	¹ 1,113,257	231,850	358,547	576,750	107,442	25,896,576	¹ 85,289,573	14,483,778	18,844,639	55,751,205	10,998,698
Taxable returns, total	156,140	1,020,873	190,883	255,796	574,228	107,442	18,576,296	80,210,704	11,427,120	13,180,682	55,605,255	10,998,698
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 20,046 27,183 24,800	(*) 50,285 96,231 110,181	(*) 11,290 23,989 23,131	(*) 26,675 41,904 39,644	(*) 12,364 30,318 47,414	(*) 1,749 4,246 6,957	569,162 4,582,253 3,131,698 2,687,730 2,097,054	539,689 6,768,398 7,766,945 9,332,775 9,406,846	169,796 1,450,140 1,168,605 1,224,777 1,197,170	341,497 2,885,781 2,235,641 2,005,422 1,561,561	28,469 2,432,232 4,362,316 6,103,840 6,649,750	4,024 346,899 647,868 962,807 1,104,451
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	18,057 16,866 11,907 9,724 8,134	99,242 109,468 89,083 83,549 75,969	21,725 21,507 14,343 14,138 13,387	30,482 30,000 20,841 18,454 15,711	47,036 57,961 53,899 50,958 46,871	6,890 8,872 8,460 8,463 7,746	1,641,732 1,239,343 832,897 574,735 371,705	8,992,605 8,027,821 6,221,643 4,876,574 3,519,665	1,133,727 1,025,464 784,245 638,185 464,758	1,207,551 901,930 606,082 446,460 287,233	6,651,327 6,100,427 4,831,314 3,791,933 2,767,674	1,150,201 1,101,546 902,794 733,594 552,140
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	10,854 2,603 2,868 385 104	124,210 43,699 83,698 25,358 13,810	20,274 6,759 11,400 3,950 2,462	18,345 4,463 5,328 721 197	85,591 32,478 66,970 20,687 11,152	14,879 6,116 15,884 7,227 4,984	580,092 128,285 116,427 17,049 4,442	6,802,160 2,183,307 3,285,962 1,137,049 592,963	876,599 290,872 497,951 211,033 120,799	456,792 111,438 109,162 17,723 4,630	5,468,741 1,781,022 2,678,851 908,297 467,535	1,180,156 449,079 880,334 407,313 243,538
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	23 2 2	6,777 1,353 3,111	917 30 568	46 2 4	5,814 1,321 2,539	3,063 371 1,414	1,369 229 94	392,181 157,648 206,473	88,379 33,124 51,496	1,430 251 98	302,372 124,276 154,879	171,005 70,633 90,319
Nontaxable returns, total	57,392	192,385	40,968	102,753	2,522	_	7,320,280	15,078,872	3,056,659	5,663,957	145,950	_
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. \$4,000 under \$5,000. \$5,000 or more.	(*) 4,571 7,945 28,380 5,962 5,757 2,582 842	(*) 2,104 6,072 41,551 14,198 19,783 10,813 6,018	(*) 1,928 3,667 13,742 4,241 10,209 5,277 1,904	(*) 6,323 12,989 44,418 13,112 13,697 7,387 2,470	(*) - 297 175 2,050	(*) - - -	119,790 3,644,245 2,239,810 940,816 279,127 55,902 20,653 19,937	2337,707 1,209,565 1,692,976 1,351,914 667,105 187,378 90,988 216,653	1,115,757 709,921 526,635 257,532 117,146 95,289 234,379	100,865 2,297,443 1,497,880 1,164,234 434,340 107,412 36,484 25,299	216 25,455 84,383 21,091 4,569 10,236	-
Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	131,161 65,486 10,854 6,032	1347,911 462,329 124,210 178,807	98,487 86,105 20,274 26,984	211,484 117,881 18,345 10,837	91,422 258,361 85,591 141,376	13,073 40,432 14,879 39,058	20,368,240 4,676,186 581,818 270,332	¹ 38,676,870 31,738,680 6,824,176 8,049,847	8,032,768 4,153,939 897,716 1,399,355	14,668,560 3,469,466 458,821 247,792	19,712,322 24,148,729 5,469,576 6,420,578	3,066,048 4,440,274 1,180,156 2,312,220

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.

Poefficit.

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

Table 3 .-ALL RETURNS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

	All re	turns	Joint re	turns of	Separate r			heads of	Return Surviving		Returns of si sons not head hold or survi	of house-
Sources of income or loss	Number	Amount (Thousand	Number	Amount (Thousand dollers)	Number	Amount (Thousand	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 (less deficit).	71,651,909	504,809,479	40,729,022	395,117,003	2,714,170	10,689,017	2,098,612	12,600,630	213,533	1,113,257	25,896,576	85,289,573
Salaries and wages (gross)	64,075,189	411,646,226	36,479,403	322,088,790	2,491,413	9,288,091	1,909,310	10,544,669	184,970	821,325	23,010,094	68,903,353
Business or profession: Net profit Net loss	4,994,065 994,237	29,554,503 2,163,364	4,174,248 812,722	26,851,524 1,820,298	124,232 20,635	444,672 42,477	101,161 18,373	445,076 36,162	12,678 2,736	52,771 4,983	581,745 139,772	1,760,459 259,444
Farm: Net profit Net loss	1,886,730 1,124,545	5,564,763 2,211,320	1,544,770 976,733	5,008,861 1,983,953	51,896 16,114	79,124 23,877	20,355 14,417	48,226 29,684	5,716 3,360	9,761 2,590	263,993 113,922	418,791 171,215
Partnership: Net profit Net loss	1,478,959 459,748	13,032,056 1,497,782	1,182,141 373,337	11,779,850 1,324,497	23,390 5,191	154,926 18,673	21,343 8,671	155,921 14,910	3,271 2,045	20,158 1,865	248,813 70,504	921,199 137,838
Sales of capital assets: Net gain Net loss	6,956,005 1,442,246	14,593,683 911,798	5,081,671 1,069,524	11,683,375 661,522	90,461 64,929	189,014 58,352	167,737 40,405	342,803 25,595	26,005 3,405	53,248 1,791	1,590,132 263,983	2,325,242 164,537
Ordinary gain from sales of depreciable property	266,406	272,741	234,339	237,665	(*)	(*)	5,065	8,739	(*)	(*)	23,028	22,188
Sales of property other than capital assets: Net gain Net loss	55,077 211,370	65,356 375,018	48,130 187,154	58,644 308,944	(*) (*)	(*) (*)	(*) 2,088	(*) 2,076	(*) (*)	(*) (*)	5,600 19,198	5,913 56,992
Dividends in adjusted gross income	6,657,088	14,202,149	4,159,083	9,000,206	108,779	304,267	205,237	409,428	31,560	49,431	2,152,429	4,438,817
Interest received	29,582,287	14,899,452	1	9,812,642	504,785	207,939	789,556	420,333	115,147	82,838	8,588,377	4,375,699
Pensions and annuities (taxable portion)	2,503,296	5,046,015	1,529,491	3,378,626	43,254	76,644	69,932	130,618	7,286	7,921	853,333	1,452,206
Rents: Net income Net loss	4,001,281 2,361,939	4,386,528 1,848,239	2,847,753 1,873,106	3,096,534 1,483,988	65,082 33,624	96,805 21,540				23,606 3,693		1,069,500 275,329
Royalties: Net income Net loss	542,741 24,229	744,407 67,787	409,845 19,520	545,928 62,715	9,106 (*)	19,200	11,065 (*)	19,278 (*)	(*) (*)	(*)	112,298 4,404	159,488 4,004
Estates and trusts: Net income Net loss	514,736 35,512	1,071,911		539,942 24,091	5,489 (*)	18,810	14,075 (*).	42,594 (*)	3,131 (*)	8,987 (*)	204,133 9,587	461,578 14,169
Smell business corporations: Net profit Net loss	244,535 102,741	1,911,446 444,813		1,686,935 407,663				23,067 (*)	(*)	(*) (*)	30,384 4,141	176,104 27,234
Other sources (net)	18,746,216	1,721,061	13,928,639	1,134,461	305,999	34,740	572,073	170,184	77,779			376,953
Statutory adjustments 1	4,421,019	4,341,932	3,667,483	3,708,864	89,587	74,975	113,430	82,562	5,168	8,457	545,351	467,075

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

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

Table 4 . —ALL	KETURNS-	T Caronada							===	==		=				=
	l	Number of	Adjust gross	cu	aries and w (gross)	ages	Net :	Business	or pro	fession Net 1		┿	Net pr		rm Not	loss¹
Adjusted gross income_ classes	Number of returns	exemptions	incom	e	er of A	mount	Number of	Amoun	t Numi	ber of	Amount	Num	ber of	Amount	Number of	Amount
		(Thousand dollars)	(Thousas dollar	d ret	ma (n	nousand oliars)	returns	(Thousar dollars	d ret	turns	(Thousand		eturns	(Thousand dollars)	returns	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8	8)	(9)		(10)	(11)	(12)	(13)
Grand total		+	7 ² 504,809,	479 64,07	5,189 411,	646,226	4,994,065	29,554,5	03 994	4,237	2,163,364	1,8	386,730	5,564,763	1,124,545	2,211,320
Taxable returns, total Under \$1,000	58,672,938 622,581				2,966 398, 9,285	856,795 542,812	4,101,211	27,964,1 27,964,2		0,753 (*)	987,560	1,2	765,09 6,173	4,406,624	766,751 (*)	1,194,165
\$1,000 under \$2,000 \$2,000 under \$3,000	5,002,397	5,435,41	9 7,454,	136 4,64	,6 (479 6	742,094 348,383	110,107 183,339	137,1	.62 13	1,570 1,544	11,159 21,098		66,820 85,111	3,338 67,692 122,616	13,964 35,507	15,171 31,030
\$3,000 under \$4,000 \$4,000 under \$5,000	4,904,314 4,968,808	9,330,16	ر170ر17 5	144 4,41	2,952 14,	930,182 565,808	249,317 312,442	583,7 1,902	09 38	8,494 2,856	43,573 53,628	3 1	124,060 131,718	230,829 300,049	58,049 71,807	58,004 78,356
\$5,000 under \$6,000 \$6,000 under \$7,000	5,117,757	15,458,19	9 33,271,	371 4,81		375,574 193,912	329,296 345,859	1,047,2		7,252 6,614	51,156 64,188		115 ,1 55 114 , 973	310,672 334,975	90,359 82,252	100,538 81,647
\$7,000 under \$8,000 \$8,000 under \$9,000	4,452,228	15,551,18	37,811,	050 4,81 750 4,23	3,935 34, 0,975 34,	904,661 636,020	310,585 301,378	1,179,3	39 67	7,059 2,033	65 ₂ 652 652 ₄ 65	3 3	05,829 91,252	316,267 319,657	82,247 62,238	83,145 80,684
\$9,000 under \$10,000 \$10,000 under \$15,000	10,363,364				l l	305,327 903,198	276,449 808,118	1,193,3 0,670,4	- 1	7,511	47,893 146,595		71,482 183,976	286 , 767 943 , 928	52,264 125,875	65,488 177,441
\$15,000 under \$20,000 \$20,000 under \$50,000	1,952,979	10,124,93 7,418,69	1 46,762, 3 54,9 1 3,	413 2,49 543 1,53	,214 38,6 7,812 31,7	112,639 286,853	337,193 445,716	3,188,9 8,643,0	02 48	8,895 0,219	66,165 146,991	i	54,788 50,947	433,611 608,089	34,477 41,867	75,824 163,335
\$50,000 under \$100,000 \$100,000 under \$200,000	51,120					343,347 886,376	68,673 9,662	2,955,4 631,1		0,092 3,359	81,194 56,650		6,157 1,052	102,069 21,569	10,244 3,009	85,821 47,800
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		7,42	2 1,382,	919	9,282 1,557 644	599,520 118,061 62,028	1,627 212 73	130,8 20,9 12,5	38	287 148	40,700 14,574 19,538	-	225 35 12	3 , 473 950 73	1,044 243 108	29,874 11,503 8,007
Nontaxable returns, total	12,978,971	32,823,14			2,223 12,	789,431	892,856	1,590,3		3,486	1,175,805	e	576 , 966	1,158,140	357,796	1,017,157
No adjusted gross income Under \$600	369,384 4,080,211	1 .	1 .	1	4,173 0,245 1,	385 , 293 367 , 391	18,291 101,241	63,8 42,4	- I	590 590	821,524 46,621		(*) 91,960	(*) 29,621	126,906 43,082	621,868
\$600 under \$1,000 \$1,000 under \$2,000	2,696,437 2,559,292	3,838,43 7,308,97	و2,054 3	962 2,30	ر1 (131ر6	759,379	111,610	76,7 270,6	10 18	3,951 7,968	28,726 77,651	i I	90,792 187,312	54,869 197,886	28,127 63,235	30,483 87,724
\$2,000 under \$3,000 \$3,000 under \$4,000	792,930	3,910,60	4 3,829, 1 2,747,	407 96 350 54	8,309 2, 2,245 1,	160,913 723,163	164,011 109,372	279,1 259,3	39 26 53 22	5,132 2,403	45,509 44,154	1	14,973 67,224	180,021 153,258	38,699 23,174	61,007 36,097
\$4,000 under \$5,000 \$5,000 or more	482,414 443,548					432,210 842,381	67,624 75,761	208,1 390,0	05 11 99 19	281 9,104	18,851 92,769		47,476 71,554	144,998 385,659	12,036 22,537	38,993 93,385
Returns under \$5,000 Returns \$5,000 under \$10,000.	32,384,054 23,834,696	77,919,12	1 ² 72,565, 1 175,173,				1,683,464 1,630,054	3,159,5 6,035,4	96 419 16 316	9,443 5,491	1,212,806 330,915		019,294 563,522	1,497,005 1,882,714	515,782 389,732	1,106,829 465,970
Returns \$10,000 under \$15,000 Returns \$15,000 or more			0 124,433,	84و (259	5,841 112,	012,915	814,269	4,724,9	52 142	737	162,625	1	89,312	994,308	126,839	182,638
	5,047,727	18,869,10	5 132,637,	149 4,27	0,388 78,	532,652	866,278	15,634,5	39 115	5,566	457,018	1	14,602	1,190,736	92,192	455,883
	3,041,121	Partne	<u></u>	149 4,27	0,388 78,	532,652	866,278 of capital		39 115	Ore fr	dinary ga om sales	in of		of propert	92,192 y other tha	
Adjusted gross income classes	Net p	Partne	<u></u>	•		532,652			39 115	Ore fr	dinary ga	in of	Sales	of propert	y other tha	
Adjusted gross income		Partne	ership	•		Sales o	of capital	Net loss	nount	Ore fr	dinary ga om sales epreciabl property r of Amo	in of e unt	Sales	of propert a et gain of Amoun (Thousan	y other than ssets Ne Ne Number of returns	n capital t loss Amount (Thousand
Adjusted gross income	Net p	Partnerofit Amount (Thousand	ership Net Number of	loss Amount	Net Number of	Sales of gain Amour	of capital	Net loss er of A	nount	Ore fre d	dinary ga om sales epreciabl property Amo r of rns (Thou doll	in of e unt sand ars)	Sales Ne Number	of propert	y other than ssets Ne Ne Number of returns	n capital t loss Amount
Adjusted gross income classes	Net pour Number of returns (14)	Partner Partne	Number of returns (16) 459,748	Amount (Thousand dollers) (17) 1,497,782	Net Number of returns	Sales of gain Amour (Thousam dollar	of capital nt Number returned	Net loss or of Aurus (The	nount	Ore fr de Number retur	dinary ga om sales epreciabl property r of (Thou doll) (2:	in of e unt sand ars)	Sales Ne Number return	of propert a et gain of Amoun (Thousan dollars (25)	y other than ssets New Number of returns (26)	n capital t loss f Amount (Thousand dollars) (27)
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*)	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749	Net Number of returns (16)	Amount (Thousand dollers) (17)	Net Number of returns (18) 6,956,005 6,021,354	532,652 Sales of gain Amour (Thousa dollar (19) 14,593, 13,531,	Number retrieve (2) (2) (683 1,442,997 1,296	Assets Net loss or of Anomalous (The dot) 200 246 9 178 8	mount pusand (11ers) (21) 11,798	Ore fred Number retur	dinary ga om sales epreciabl property r of rms (Thou doll) (2: 406 272	in of e unt sand ars)	Number return	of propert a et gain of Amoun (Thousan dollars (25) 77 65,35	y other than ssets Ne Number of returns) (26) 6 211,37	t loss f Amount (Thousand dollars) (27) 0 375,018
Adjusted gross income classes Grand total	Net p Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717	Net Number of returns (16) 459,748 369,883 (*) 9,142 9,730	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311	Sales of gain Sales of gain Amour (Thousa dollar (19 14,593, 13,531, 5, 51, 85, 159, 159)	nt Number returned (1) (2) (2) (683 1,442 (* 389 21,819 33,909 45)	Assets Net loss r of (Thris (Thris)) ,246 9 ,178 8),443 ,378	mount furand filers) (21) 11,798 10,177 (*) 9,750 24,648 34,160	0rrfr d Number return (22) 266, 206, 6, 6, 6,	dinary ga om sales epreciabl property r of (Thouse) (2: 406 272 362 223 - 178 3 7777 4	in of e and are) 33) ,741 ,005 - ,178 ,650	Number return (24)	of propert a et gain of Amoun (Thousan dollars (25) 77 65,35 8 55,73	y other than seets Ne Number of returns (26) 6 211,37 7 150,29	r capital t loss f Amount (Thousand dellars) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 222,226	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311 283,547 325,848	Sales of gain Amour (Thousand of Its 14,593, 13,531, 159, 188, 210,	nt Numbret retr)) (2,683 1,444; (997 1,296; 834 (9,389 21,819 33,999 45,556) 66,554 66	246 9 178 8 1799 1790 1790 1790 1790 1790 1790 1790	nount pusand liars) (21) 11,798 10,177 (*) 9,750 24,648 34,160 41,715 38,284	Orriginal of the control of the cont	dinary ga om sales epreciabl property r of (Mou doll)) (2: 406 272 362 223 - 178 3 7777 4 148 4 734 23	in of e sand are); 3),741,005,164,209	Sales New Number return (24)	of propert at gain at gain (Thousand billars (25)) 77 65,355 8 55,73 - 1,40 22 86	y other than seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63	r capital t loss f Amount (Thousand deliars) (27) 0 375,018 9 199,038 - 10,542 11,110 0 20,521
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 326,214	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112	Sales of gain Amour (Thousa dellar (19 14,593, 13,531, 85, 159, 188, 210, 237, 256, 252	nt Numbret: 1	Net loss Prof (76 de 16	mount pusand Hars) (21) 11,798 10,177 (*) 9,750 24,648 34,160 11,775 38,284 46,029 51,475	Orriginal of the control of the cont	dinary ga om sales epreciable property rof (Thou doll) (2: 406 272 - 178 37777 4 4448 4 23868 8808 8808 8800 8 2077 7	in of ee wunt sand are) 3) ,741 ,005 - ,178 ,650 ,164 ,998 ,256	Sales Number return (24) 55,00 41,51	of propert at gain of Amoun (Thousandbillars (25) 77 65,35 - 1,40 286 88 3,22	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,93 10,93 10,93 10,93	r capital t loss f Amount (Thousand dellars) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net properties of the properti	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,222 326,214 332,928 334,316	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,703 18,706 23,477	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,882 20,396 43,391 18,384	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311 283,547 325,848 351,340 365,112 409,694 353,902	Sales of gain Amour (Thousandells and 14,593, 13,531, 85, 159, 188, 220, 256, 323, 221,	nt Number of capital Number of	nessets Net loss or of Ai (The do)) ,2246 9 ,178 8),443 ,378 ,574 ,999 ,907 ,848 ,299 ,946 ,769	mount pusand (11,798 10,177 (*) 9,750 24,648 34,160 41,715 38,284 46,029 51,475 50,285 49,083	Orn fr d Number retur (22, 266, 6, 6, 11, 12, 10, 12,	dinary ga om sales epreciabl property r of Amount (7house 123 dollar) (2:23 dollar) (3:406 272 dollar) (3:406 272 dollar) (3:406 272 dollar) (3:406 273 dollar) (3:40	in of e e unit sand ars); 741,005,164,290,296,293	Sales New Number return (24) 55,07 41,51 2,95 4,58 4,58 1,5	of propert at gain of Amount (Thousand bilar) (25) 77 65,35 8 55,73 - 1,40 2 86 38 3,22 9 8,36	y other than seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,95 10,74 11,94 3 6,70	r capital t loss f Amount (Thousand dollars) (27) 0 375,018 9 199,038 8 10,542 13 11,110 0 20,521 13,853 16,207 6 10,480 9 4,793
Adjusted gross income classes Grand total	Net properties of the properti	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 328,214 332,928 344,316 1,489,202 1,182,255	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644	Amount (Thousand dollars) (17) 1,497,782 804,594 (*) 6,149 12,888 9,811 12,882 12,788 20,396 43,391 16,384 81,786 57,599	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311 283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638	Sales of gain Amour (Thousand January 13,531, 652, 652) 13,531, 51, 65, 159, 188, 210, 227, 256, 323, 291, 1,152	nt Number of capital nt Number of capital (2,683 1,442,6997 1,296,824 (4,389 21,8819 33,5550 66,650 100,669 88,474,474 30,5546 157,554 66,654 100,669 88,650 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,660 100,6	Net loss or of Al (Th de 0)),246 9 ,178 8),443 ,378 ,574 ,999 ,946 ,769 ,9679 1,281	mount powand (lars) (21) 11,798 10,177 (*) 9,750 24,448 34,160 34,1715 38,284 46,029 51,475 500,285 49,083 75,350 95,530	Orn fr d Number return (22, 266, 206, 6, 6, 11, 16, 12, 12, 48, 22, 22, 22, 22, 22, 22, 22, 22, 22, 2	dinary ga om sales epreciabl property (house) (22) 406 272 362 223	in of e unt	Sales New Number return (24)	of propert at gain of Amoun (Thousandbillars) (25) 77 65,35 - 1,40 286 88 3,22 98,36 88,36 3,32 69,36 37,39	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,95 10,74 11,94 3 6,70 34,23 7 14,27	r capital t loss f Amount (Thousand dellers) (27) 0 375,018 9 199,038 8 10,542 11,110 0 20,521 13,853 16,207 10,480 4,793 6,917 6,617 6,617
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822 81,155 67,514 257,950	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 328,214 332,928 344,316 1,4489,202	Net Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112 409,694 353,902 1,459,976	Sales of gain Amour (Thousa dellar (19 14,593, 13,531, 85, 159, 188, 210, 237, 256, 323, 291, 1,152, 3,083, 1,825, 1,982, 1,152, 1,982, 1,152, 1,982, 1,182	nt Numbret retr view of capital view of capita	Net loss or of Al (Th de 0)) ,246 9 ,178 8) ,443 ,378 ,574 ,999 ,946 ,769 ,281 ,669 1 ,679 1 ,443	nount view of the first of the	Orr frequency (22, 266, 5, 6, 6, 11, 12, 12, 12, 12, 13, 13, 13, 14, 14, 15, 15, 16, 17, 17, 17, 17, 17, 17, 17, 17, 17, 17	dinary ga om sales epreciable property (house) (2) 406 272 406 272 178 3 7777 4 148 4 148 4 1794 23 808 8 807 7 127 127 127 127 127 127 127	in of e e wunt send are), 741 ,005 ,164 ,209 ,286 ,293 ,182 ,410 ,937 ,578	Sales New Number return (24) 55,00 41,51 4,58 4,58 4,58 5,24 5,51 1,18 5,24 5,51 1,18 1,1	of propert a st gain of Amount (Thousand bilar) (25) 77 65,33 - 1,40 28 86 3,22 88 3,22 98 8,36 35 8,76 37 7,393 11,5,91 11 4,62	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,95 10,74 11,94 6,77 3 34,23 14,27 18,63 7 18,63 6 5,22	r capital t loss f Amount (Thousand delises) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p: Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,838 73,929	Partne (Thousand dollars) (15) (15) (13,032,056) (2,590,749) (*) (23,924) (14,332,226) (252,221) (26,24,316,216) (1,489,202) (1,192,255) (4,319,915) (2,391,290)	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786 57,599 20,943	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 918,998	Sales of gain Amour (Thousand oll as a state of last of last of last of last oll as a state oll as	nt Numbret retrieval (1997) 1,296 (1998) 1,2	Net loss Prof (7) 46 Prof (7) 47 Prof (7) 47 Prof (7)	mount pusand Here) (21) 11,798 10,177 (*) 9,750 24,648 34,160 41,715 34,160 41,715 50,285 49,083 75,350 35,350 33,3406	Orn fr d. d. fr d. fr d. d. fr	dinary ga om sales epreciabl property (house) (1988	in of e e wunt send are), 741 - ,005 - ,178 ,650 ,164 ,209 ,293 ,182 ,937 ,410 ,937	Sales New Number return (24)	of propert at gain of Amoun (Thousandbilars) (25) 77 65,35 8 55,73 - 1,40 92 86 88 3,22 98,36 876 37,39 1 15,91 1 4,62 3,3 2,33	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,94 11,94 6,77 13,63 14,27 18,63 14,27 18,63 5,22 1,46 60 11	r capital t loss f Amount (Thousand dellers) (27) 0 375,018 9 199,038 - 8 10,542 3 11,110 0 20,521 13,853 16,207 6 10,480 4,793 6 10,480 4,793 6 26,917 6 19,295 37,185 8 16,832 7,185 8 16,832 0 5,945 0 4,150 0 769
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 69,396 70,637 70,637 70,514 257,898 73,929 15,564 3,675 554 186 182,253	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 1328,214 332,928 344,316 1,489,202 1,192,255 4,319,915 2,391,290 863,079 370,456 104,567 51,355 441,306	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564 7,068 2,430 24,504 7,068 2,430 25,99 299	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786 57,599 201,943 136,875 79,761 58,777 20,273 28,929	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 918,988 918,988 918,988 169,562 38,767 10,745 1,872 757	Sales of gain Amour (Thousand of Itser) 14,593, 13,531, 13,531, 15, 159, 188, 210, 237, 256, 323, 291, 1,374, 1,152, 3,083, 1,828, 1,342, 1,283, 701, 954,	nt Numbret retrieval (1997) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,296 (1998) 1,297 (1998) 1,2	Net loss rr of (net) (ne	nount pusand lifers) (21) (21) (21) (21) (21) (21) (24) (24) (24) (24) (25) (26) (26) (26) (26) (26) (26) (26) (26	Orn fr d. d. fr d. fr d. d. fr	dinary ga om sales epreciabl property of the true of the true of true	in of e e unit in of e e in of e e in of e e in of e e in of e	Sales New	of propert a st gain of Amount (Thousand bilar) (25) 77 65,33 - 1,40 28 86 38 3,22 49 8,36 55 8,76 31 7,39 21 11 4,62 32 2,10 38 35 4 38 00 9,62	y other the seets Ne to Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,95 10,95 10,94 11,94 6,70 3 34,23 14,27 18,63 6,522 1,46 6,60 2 1,46 6,60 2 1,46 6,60 2 1,46	r capital t loss f Amount (Thousand dellars) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,838 73,929 15,564 3,675 554 186	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 1328,214 332,928 324,316 1,489,202 1,192,255 4,319,915 2,391,290 863,079 370,456 104,567 51,355	Net Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564 7,068 2,100 24,564 7,068 2,39	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786 57,599 201,943 136,875 79,761 58,377 20,230 28,929 693,189	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 9189,998 169,562 38,767 10,745 1,872 757 934,653	Sales of gain Amour (Mouse dollar dollar 14,593, 13,531, 159, 188, 210, 237, 256, 323, 291, 1,3742, 1,283, 1,342, 1,283, 1,342, 1,061, 237,	nt Numbret retrieval (1) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Net loss or of A (The dot)	nount pusand liers) (21) 11,798 10,777 (**) 9,750 24,648 34,160 50,285 69,983 1,045 5,843 1,045 11,8 43 1,045 23,622	Orn fr d. d. (22) 266,	dinary ga om sales epreciable property (house of the latest of the lates	in of e e e e e e e e e e e e e e e e e e	Sales Net	of propert a st gain of Amount (Thousand billar) (25) (5),35 (5),35 (6),36 (7) (6),36 (7) (7) (6),37 (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,95 10,94 11,94 6,70 3 (34,23 14	r capital t loss f Amount (Thousand dellars) (27) 0 375,018 9 199,038
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$6,000 under \$6,000 \$7,000 under \$6,000 \$8,000 under \$7,000 \$7,000 under \$7,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$200,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$100,000 under \$20,000 \$100,000 under \$1,000,000 \$1,000,000 or nore Nontaxable returns, total No adjusted gross income Under \$600 \$600 under \$1,000	Net pr Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,838 73,929 15,564 3,675 186,594 182,233 14,028 12,805 22,092 42,102	Partne cofit Amount (Thousand dollars) (15) 13,032,056 12,990,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 328,214 332,928 344,316 1,489,205 2,391,290 863,079 370,456 104,567 51,355 441,306 32,698 13,616 15,412 50,539	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564 7,068 2,430 24,564 82,100 24,564 82,100 24,564 82,100 24,564 82,100 24,564 82,100 24,564 82,100 24,564 82,100 24,564 82,100 24,564 87,068 2,430 23,9	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 16,384 81,7899 201,943 136,875 79,761 58,377 20,230 28,929 693,189 379,806 81,941 23,438 78,644	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,003 182,613 229,311 283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 918,998 169,562 38,767 10,745 1,872 934,653 69,531 69,135 107,723 235,637	532,652 Sales of gain Amour (Thouse of the first of t	nt Number of capital (1) (2) (2) (683 1,444; 6997 1,296; 683 1,444; 6997 1,296; 684; 727 200; 3316 669 100; 669	Net loss or of Al (Th de))) ,246 9 ,178 8),443 ,378 ,377 ,999 ,907 ,848 ,769 ,907 ,848 ,176 ,180 ,180 ,180 ,180 ,180 ,180 ,180 ,180	nount pusand (Hers) (21) 11,798 10,177 (*) 9,750 24,648 34,160 31,475 50,285 51,475 51,475 51,475 51,475 11,88 43 11,624 23,622 11,282 7,322 11,282 7,322	Orn fr d. (22) 266, (22) 206, (3) 11, (22) 12, (23) 13, (22) 12, (24) 12, (25) 13, (25) 14, (dinary ga om sales epreciable property (house of the latest of the lates	in of e e e e e e e e e e e e e e e e e e	Sales New	of propert at gain of Amoun of (Thousand dollars) (25) 77 65,33 - 15 1,40 28 86 38 3,22 49 8,36 35 8,76 31 7,391 11 4,62 32 2,33 38 36 9,62 (*)	y other the seets Ne to Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 13,93 10,93 1	r capital t loss f Amount (Thousand dellars) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p: Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,888 73,929 15,564 3,675 3,675 554 182,253 14,028 12,805 22,092 42,102 33,063 16,551	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 222,226 252,221 328,214 332,928 344,316 1,489,202 1,192,255 44,319,915 2,391,290 863,079 370,456 104,567 51,355 441,306 32,898 13,616 15,412 50,539 62,584 46,375	Net Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564 7,068 2,430 24,564 7,068 2,430 239 89,863 29,816 8,793 6,995	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786 57,599 20,943 136,875 79,761 58,377 20,230 28,929 693,189 379,806 81,941 23,438	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311,283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 918,998 169,562 38,767 10,745 934,653 69,531 69,531 69,532 1,872 757	Sales of gain Amour (Thousand January 1992) 13,531, 51,185,159,188,210,210,237,256,323,291,1,752,3,083,1,828,1,342,1,283,7954, 1,061,237,52,50,0182,127,77,77,77,77,77,77,77,77,77,77,77,77,7	nt Numbr retributed in the second of capital net and second of capital	Net loss Pr of A (The Control of	nount pusand liers) (21) 11,798 10,777 (**) 9,750 24,648 34,160 55,938 1,475 50,285 5,843 1,045 55,850 1,282 1,282 14,366 15,093 1,045 118 43	Orn fr d. (22) (266, (26	dinary ga om sales epreciable property (house of the latest of the lates	in of e e e e e e e e e e e e e e e e e e	Sales New Number return (24) 55,00 41,51 4,58 4,58 5,24 5,51 1,18 31 11,356 (*) (*)	of propert at gain of Amoun (Thousand bilars (25) 77 65,35 8 55,73 - 1,40 92 86 88 3,22 99 8,36 85,76 87,39 1,15,91 1,4,62 88 3,22 88 87 88 87 88 88 88 88 88 88 88 88 88	y other the seets Ne Number of returns (26) 6 211,37 7 150,29 7 7,76 7 13,63 6 11,94 3 4,23 7 14,27 18,63 7 14,27 18,63 6 1,46 4 60 11 6 10 61,07 17,13 6,57 6,38 11,94	r capital t loss f Amount (Thousand dellers) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,034 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,898 73,929 15,564 3,675 554 186 182,233 14,028 12,805 22,092 42,102 33,063	Partne rofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 1,122,255 24,319,915 2,391,290 863,079 370,456 104,567 51,355 441,306 32,698 13,616 15,412 50,539 62,584	Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,894 18,713 18,706 23,477 76,792 43,644 82,100 24,564 7,068 2,430 539 239 89,863 29,816 8,793 6,955 12,522 10,339	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,882 20,396 43,391 18,384 81,786 57,79,761 58,377 20,230 693,189 379,806 81,941 23,438 78,644 20,091	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311 283,547 325,848 351,340 365,112 409,694 353,902 1,459,976 758,638 918,998 169,562 38,767 10,745 1,872 757 934,653 69,135 107,723 235,637 179,500	Sales of gain Amour (Thousand of last	nt Number 1,296 1,296 1,297 1,296 1,297 1,296 1,	Net loss Ir of A Irms (7) 46 9 178 8 178 8 179 178 8 178 178 178 178 178 178 1	nount courand liters) (21) 11,798 10,777 (*) 9,750 24,648 46,029 31,475 50,285 5,843 1,054 48,362 27,322 4,366 27,322 4,36	Orn fr d. (22) (266, (26	dinary ga om sales epreciable property (house of the latest of the lates	in of e e e e e e e e e e e e e e e e e e	Sales Net	of propert a st gain of Amount (Novamber 1, 125) 77 65,35 8 55,73 - 1,40 92 86 93 8,36 94 8,36 95 8,76 97 8,31 15,91 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 15,81 1 1 15,81 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	y other than seets Ne to Number of returns	r capital t loss f Amount (Thousand dollars) (27) 0 375,018 9 199,038
Adjusted gross income classes Grand total	Net p. Number of returns (14) 1,478,959 1,296,703 (*) 19,754 37,235 45,026 47,054 69,396 70,637 80,822 81,155 67,514 257,950 146,559 277,898 73,929 15,564 3,675 554 186 182,253 14,028 12,805 22,092 42,102 33,063 16,551 14,750	Partne cofit Amount (Thousand dollars) (15) 13,032,056 12,590,749 (*) 23,924 61,202 99,717 141,332 223,226 252,221 328,214 332,928 344,316 1,489,202 1,192,255 2,391,290 863,079 370,456 104,567 51,355 41,306 32,898 13,616 15,412 50,539 62,584 46,375 46,055	Net Number of returns (16) 459,748 369,883 (*) 9,142 9,730 14,285 18,779 16,892 43,644 82,100 24,564 7,068 2,430 239 239 89,863 29,816 8,793 6,955 12,522 10,339	Amount (Thousand dollers) (17) 1,497,782 804,594 (*) 6,149 14,188 9,811 12,892 12,788 20,396 43,391 18,384 81,786 57,599 201,943 136,875 79,761 55,377 20,230 28,929 693,189 379,806 81,941 23,438 78,644 20,091 16,136	Net Number of returns (18) 6,956,005 6,021,354 17,664 143,008 182,613 229,311 283,547 325,848 351,340 365,112 409,694 403,53,902 1,459,976 758,638 767 10,745 1,872 757 934,653 69,531 69,532 179,500 104,563	532,652 Sales of gain Amour (Thousa doll as 14,593, 13,531, 51, 85, 159, 188, 210, 237, 256, 223, 291, 1,374, 1,152, 1,283, 701, 954, 1,061, 237, 77, 61, 61,	nt Number of capital nt Number	Net loss Ir of A Irms (77, 6697 22, 9166 22, 77, 756 17, 77, 75, 77, 77	nount count (14ra) (21) (11,798 (21) (11,798 (21) (11,798 (21) (21) (21) (21,648 (21) (21) (21) (21) (21) (21) (21) (21)	Orn fr d. (22) (266, 11, 16, 12, 12, 12, 12, 12, 12, 12, 12, 13, 13, 14, 14, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	dinary ga om sales epreciable property (house of the latest of the lates	in of e e wunt with the control of t	Sales Net	of propert a st gain of Amount is (75) Amount is (7	y other than seets Ne to Number of returns (26) (26) (211,37 (26) (31,93 (31,93 (41,93	t loss f Amount (Thousand dollars) (27) 0 375,018 9 199,038

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

	Dividends :	in adjusted			Pensions an	d annuities		Ren	nts	<u> </u>	-	Roya	alties	
Adjusted gross income	gross		Interest	received	(taxable		Net i	ncome	Net lo	286	Net in	come	Net	loss
classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o:	Amount (Thousand dollers)	Number of returns	Amount (Thousand doilers)	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	6,657,088	14,202,149	29,582,287	14,899,452	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	239, 848, 1	542,741	744,407	24,229	67,787
Taxable returns, total	5,824,149	13,496,780	25,883,224	13,016,259	1,704,450	3,838,231	3,120,056	3,649,789		1,411,829	442,152	673,541	23,449	37,795
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	14,196 168,706 220,424 225,449 304,468	3,386 74,220 142,048 147,334 229,496	125,242 1,164,713 1,196,943 1,458,107 1,687,756	16,815 257,835 508,458 660,622 711,257	(*) 54,958 198,301 206,393 206,447	(*) 53,269 275,088 400,594 425,655	(*) 88,689 142,593 191,262 212,726	(*) 53,039 118,677 163,816 179,867	(*) 28,795 49,179 78,516 105,675	(*) 12,355 18,291 39,143 61,501	(*) 8,544 11,536 26,230 28,264	(*) 6,337 6,274 18,052 24,716		(*)
\$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	308,184 328,229 341,403 345,644 305,053	286,901 273,234 324,247 352,058 255,032	1,775,999 1,936,053 2,123,511 2,085,505 1,916,479	714,056 701,400 719,243 740,952 644,949	151,141 148,487 105,532 101,622 74,779	337,668 355,409 219,308 238,526 209,468	224,065 238,056 246,530 241,591 236,258	195,177 184,609 177,732 174,670 173,874	138,473 177,296 200,605 190,742 170,386	76,389 86,122 102,495 99,757 78,982	26,713 34,327 30,369 18,081 26,312	18,634 15,747 27,377 18,077 24,066	2,787	1,505 4,165
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	1,253,661 726,999 1,013,770 207,128 46,210	1,303,903 1,076,611 3,521,078 2,197,849 1,435,151	6,273,085 2,120,755 1,712,752 243,119 48,405	2,479,378 1,334,404 2,275,253 738,294 289,646	245,394 88,458 96,781 17,059 4,537	586,261 262,292 344,420 83,535 31,522	683,056 252,015 291,257 54,868 11,207	634,398 376,794 809,212 280,631 90,205	538,717 174,305 162,135 28,539 6,129	321,930 136,150 238,211 83,464 29,042	81,888 45,840 76,435 18,358 5,669	60,276 58,351 171,890 99,659 57,537	3,651 5,075	1,899 6,442 7,975 7,448
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,873 1,966 786	1,026,084 385,244 462,904	12,040 1,974 786	139,739 42,607 41,351	1,304 201 81	10,837 1,806 787	2,662 447 192	25,346 7,262 2,471	1,758 326 158	17,989 6,803 2,784	1,864 365 166	39,529 14,269 12,125	75	3,902 1,992 912
Nontaxable returns, total	832,937	705,368	3,699,065	1,883,193	798,844	1,207,786	881,227	736,740	309,015	436,413	100,589	70,867	(*)	(*)
No adjusted gross income Under \$600\$600 under \$1,000\$1,000 under \$2,000\$2,000 under \$4,000\$3,000 under \$4,000\$4,000 under \$5,000\$5,000 or more	34,538 71,139 113,981 236,873 177,643 90,020 47,728 61,015	53,554 14,408 27,485 112,208 111,315 81,434 56,998 247,966	144,237 550,581 644,917 1,072,614 676,414 310,749 136,157 163,396	104,248 67,572 126,958 550,929 482,756 233,028 124,025 193,677	5,974 14,905 40,492 283,074 279,488 111,844 43,866 19,201	10,613 10,098 28,868 304,573 424,804 234,354 116,477 77,999	36,747 61,196 87,777 343,104 182,459 82,702 36,923 50,339	42,718 19,907 42,107 237,774 170,337 87,714 47,495 88,688	63,325 30,522 26,230 67,973 52,137 29,372 13,654 25,802	229,889 22,052 21,044 41,093 43,210 15,369 14,001 49,755	10,652 5,574 10,533 25,868 22,426 15,514 10,022	17,817 2,596 3,741 10,595 8,693 6,965 20,460	(*) -	(*) - (*) - (*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,260,550	1,053,885 1,557,407 1,323,001	9,168,428 9,979,744 6,284,940 4,149,175	3,844,502 3,639,231 2,496,035 4,919,684	1,448,716 598,884 246,486 209,210	2,286,178 1,432,885 590,381 736,571	1,468,769 1,229,419 687,534	1,165,459 963,796 650,036 1,607,237	546,569 899,032 541,644 374,694	518,368 472,902 330,518 526,451	166,333 144,068 82,740 149,600	106,411 116,676 62,455 458,865	3,747	4,623 1,936 3,734 57,494
		Estates a	nd trusts		Sm	all busines	s corporati	ons	J	Sick pa	y exclusio	n.	Moving exp	
Adjusted gross income	Net p	rofit	Net 1	.088	Net pr	ofit	Net	loss	Other sources				deducti	on
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	Number o		nd re		Amount Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	514,736	1,071,911	35,512	40,212	244,535	1,911,446	102,741	444,813	1,721,061	. 669,5	96 464	,027	391,769	143,963
Taxable returns, total	446,446	1,002,816	30,015	27,644	236,315	1,891,134	84,616	284,498	2,044,249	637,8	18 410	,429	376,269	136,367
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 16,866 8,152 12,306 30,164	(*) 14,454 7,816 11,736 37,748	7,148	2,017	10,517	17,330 10,166	6,156	10,552	73,789	(*) 17,3 29,7	65 21) ,324 ,057 ,517	(*) 10,123 18,262 34,729	(*) 2,341 6,156 12,238
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	24,230 20,729 18,694 28,585 16,723	37,073 18,553 29,739 25,774 19,275	4,012	2,620	6,355 12,511 7,580 11,753	19,346 17,587 23,693	4,970 11,719 23,184	24,276 14,485 48,261	102,208	66,8 59,4 51,7	65 45 -08 39 '89 29	,298 ,71.5 ,931 ,741 ,620	42,669 32,578 36,814 36,325 36,763	12,804 8,310 9,731 11,759 12,219
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	87,539 49,069 94,108 25,290 7,800	117,037 98,347 292,081 135,331 72,748	6,156 3,956 5,822 2,058 592	2,660 5,055 5,768 4,599 1,721	47,475 33,891 78,460 21,707 4,937	126,460 140,976 666,998 461,736 238,648	11,004 19,482 5,612 1,524	23,626 85,454 34,997 17,512	458,259 198,051 315,528 98,428 39,724	52,8 22,8 2,1	147 34 150 21 18 2	,656 ,373 ,096 ,326 533	89,503 23,589 12,808 626 73	38,758 11,908 8,977 802 91
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,579 456 181	46,941 17,088 19,213	217 39 15	2,657 398 149	944 134 51	104,295 29,622 34,277	633 151 81	14,286 5,110 5,939	760)	02 7 9	168 12 10	13 1 2	18 1 3
Nontaxable returns, total	68,292	69,095	5,496	12,572	8,221	20,311	18,125	160,319				598	15,497	7,598
No adjusted gross income Under \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	3,446 (*) 10,716 13,206 15,675 9,238 2,582	6,050 (*) 3,677 8,411 17,644 8,110 2,391	(*)	(*) - 4,783	(*) 7,529	(*) 15,329	4,162 8,173 5,790	91,580 36,064 32,675	410,653 15,475 76,732 40,521 9,807 21,105	8,2 12,9	19	,430 ,858 ,335	7,856	(*) 4,349 2,969
\$5,000 or more	128,300 116,428 89,463 180,545	22,110 120,602 140,547 120,050 690,712	9,805 6,794 6,156 12,757	13,020 2,971 2,660 21,561	17,170 38,997 47,777 140,591	29,693 71,499 127,617 1,682,637	20,084 23,842 19,724 39,091	141,611 66,001 38,730 198,471	45,321 589,046 457,594	116,7 294,9 179,5	144 129 143 181 162 94	,295	78,838 186,147 89,671 37,113	27,717 55,609 38,838 21,799

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

	Employee	business	Self-er	mployed	i i					Standard d	eductions		_		T	
Adjusted gross income		enses		sion ction	Total deductio		To	tal	\top	Mini		10	percent			mized ctions
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousan	Numb	er of	Amor	sand	Number of returns	Amount (Thousand dollars	Number o	(The	ount ousand liers)	Number of returns	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(6]	L)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	.010و400و3	3,650,188	115,020	83 , 756	81,725,9	98 41,5	08,107	22,103	240	23,134,025	9,753,719	18,374,08	30 12,3	49,522	29,774,420	59,622,757
Taxable returns, total	3,255,619	3,408,626	112,139	83,169	74,047,9	84 30,5	50,609	17,567	7,167	12,833,601	5,339,024	17,717,00	9 12,2	28,145	28,122,330	56,480,821
Under \$1,000	34,663 61,160 111,206	(*) 25,904 48,020 112,586 144,190	3,385 5,048	734 533	177,0 (1,571,9 (1,732,3 (2,573,2 (3,360,0	72 4,77 15 3,5 95 3,6	16,425 13,908 74,536 52,356 70,051	1,421 1,199 1,487	357		173,118 1,404,102 1,153,695 786,391 679,412	31,49 115,00 181,28 2,021,08 2,222,66	02 30 30 7	2,618 17,719 45,663 00,845 96,938	6,156 288,489 775,995 1,251,958 1,598,757	1,321 150,152 532,958 1,086,060 1,683,708
\$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	257,306 322,059	201,342 223,192 309,478 293,391 284,723	8,663 8,108	5,481 2,299	4,188,3 5,110,5 5,951,3 5,919,8 5,691,1	79 2,6: 67 2,2: 93 1,8:	03,934 52,147 81,493, 27,869 38,137	1,697 1,770 1,721 1,545 1,357	9,505 3,960 5,773	718,145 429,523 224,012 89,734 15,929	504,093 340,678 196,521 84,703 15,930	2,185,78 2,222,62 2,057,48 1,738,13 1,422,20	24 1,4 32 1,5 36 1,4	93,873 29,827 27,439 61,071 41,330	2,065,532 2,465,610 2,777,354 2,624,359 2,388,952	2,490,407 3,340,075 4,227,407 4,374,120 4,333,905
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	926,558 310,357 225,146 19,733 3,270	915,271 362,709 396,855 66,662 15,644	14,951 9,590 41,806 18,041 2,313	5,479 5,208 38,786 21,424 2,936	18,684,2 6,766,6 7,587,3 2,399,5 1,094,2	67 4: 51 1: 75	02,148 39,271 69,767 7,654 799	169	4,737 3,483 9,441 7,636 793	498 - - - - -	381 - - - -	2,901,65 439,27 169,76 7,65	71 4.	94,356 38,483 69,441 7,636 793	7,461,216 2,316,676 1,783,212 252,355 50,321	15,789,513 6,328,184 7,417,910 2,391,940 1,093,435
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	802 122 47	5,038 1,377 1,296	216 16 2	267 19 3	691,7 260,7 287,3	25	102 8 4		101 8 4	- - -	- - -)2 8 4	1.01 8 4	12,532 2,048 808	691,639 260,717 287,370
Nontaxable returns, total	144,394	241,563	2,881	587	7,678,0	12 10,9	57,496	4,536	1 074و	424 و300 و 0	4,414,695	657,07	2 1	21,380	1,652,091	3,141,938
No adjusted gross income Under \$600 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 or more	19,742	38,205 20,312 22,958 19,556 31,495 42,109 25,733 41,195	2,870	(*) 572	1,272,7 916,5 1,385,6 1,178,8 876,0 662,2 1,385,8	96 2,62 72 2,12 19 1,12 77 48 27 30	51,963 28,814 59,260 56,938 88,234 06,898 65,389	1,001 678 355 257	ا 619و.	3,873,354 2,540,471 1,959,986 1,073,052 456,826 291,144 105,591	1,235,852 855,033 972,448 657,805 345,059 250,673 97,825	178,60 88,34 199,27 83,88 31,40 15,75	3 73 36 39	6,266 6,587 29,146 20,883 10,788 7,120 40,590	28,248 67,623 400,032 397,817 304,696 175,516 278,159	
Returns under \$5,000	490,446 1,421,278 928,104 560,183	532,016 1,340,532 925,773 851,867	6,583 21,220 15,218 71,999		15,706,8 27,718,0 18,816,8 19,484,3	06 11,20 46 2,90	19,384 62,037 07,551 19,135	10,358 8,226 2,900 617	975		8,513,587 1,239,749 381 2	5,168,79 9,679,10 2,907,05 619,13	08 6,98 52 2,89	44,572 87,227 99,758 17,965	5,295,286 12,572,659 7,477,882 4,428,593	5,348,684 19,491,030 15,916,707 18,866,336
		T		xable inco	me T		$\overline{}$				Tax cred	lits				
Adjusted gross income classes	Exemptions	Number of returns with no taxable	Number	or	ount	Income to before credits	1.00	irement credi	t	Inve	stment	Foreig cred	lit		other tax	Income tax after credits
	(Thousand dollars)	income	retur	(The	usand lars)	(Thousand dollars)		ber of turns	Amoun Thousen dollers	d returns		Number of returns	Amount Thousand dollars)			(Thousand
	(68)	(69)	(70)) (7	1)	(72)	(7	73)	(74)	(75)	(76)	(77)	(78)	(79)) (80)	(81)
Grand total	118,821,574	12,291,71	.7 59,360,	190 315,1	08,212 6	3,655,614	4 1,75	6,179	192,795	2,072,466	443,958	155,880	91,601	26,0	38 7,29	62,919,958
Taxable returns, total	, , , , , ,		- 58,672,	938 314,2	73,128 6	3,511,227	7 1,33	1,318	155,107	1,817,399	359,921	149,536	69,408	21,3	6,766	62,919,958
Under \$1,000\$1,000 under \$2,000\$2,000 under \$3,000\$3,000 under \$4,000\$4,000 under \$5,000	373,549 3,261,251 3,794,838 5,598,099 6,887,016		- 622, - 5,002, - 4,350, - 4,904, - 4,968,	397 2,6 531 5,3 314 9,0		5,017 374,220 803,384 1,407,183 1,941,288	0 15 4 15 3 18	8,932 9,456 0,518 6,191	168 8,921 17,521 18,982	37,086 79,326	1,851 5,747	8,354	368	6,9	953 677	5,014 373,647 792,549 1,383,731 1,914,323
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	7,998,273 9,274,919 10,222,464 9,330,710 8,293,275		- 4,969, - 5,117, - 5,058, - 4,452, - 3,827,	757 18,8 847 21,7 228 22,5	85,878 05,215 61,172	2,460,538 3,099,623 3,591,994 3,796,345 3,802,511	3 11 4 8 5 8	2,043 1,642 4,797 1,382 4,028	18,698 17,167 12,117 10,781 8,568	116,436 121,925 126,665	14,883 15,827 17,803	6,172 4,490 8,401	868 1,092 2,438	Ĭ	771 533	2,429,517 3,066,417 (3,562,928 3,766,271 3,774,797
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	22,802,557 6,074,959 4,451,216 616,164 114,993		- 10,363, - 2,755, - 1,952, - 260, - 51,	946 33,9 979 42,8 010 14,1	21,078 74,949 16 46,777	4,721,602 5,614,435 0,400,756 5,105,684 2,535,853	5 5 5 79 4 1	2,387 9,574 9,531 5,051 4,232	20,113 8,358 10,825 2,086 579	359,572 181,520 342,520 87,074	69,960 39,761 91,058 35,524	23,207 16,177 47,972 21,285 9,068	3,873 4,231 16,547 13,305 9,931	3,0 2,2 2,8 1,0	99 539 29 773	14,627,244 6,561,539 10,281,599 5,054,522
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	27,238 4,453 1,712	1	- 12,0 - 2,0	634 2,9 056 1,1		521,104 610,476 719,214	5	1,276 198 80	184 27 12	5,031 926	8,310 2,468	3,413 693 304	7,524 3,159 6,072	1	08 207 15 172 7 2,995	1,504,850
Nontaxable returns, total	19,693,888	12,291,71	7 687,	_	35,085	144,388	-	4,862	37,689	255,065	+==	6,344	22 ,1 93	4,7	=+==	
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 \$4,000 under \$5,000 \$5,000 or more	629,904 2,981,509 2,303,060 4,385,385 3,610,551 2,346,360 1,702,945 1,734,174	4,080,21 2,691,66 2,439,54 1,388,89 643,27 387,53	1 4,7 5 119,7 4 165,8 8 149,6 3 94,8	860 1 652 6 881 1	216 27,791 04,867 95,172 08,129 98,910	3,906 15,087 13,982 15,636 95,748	9 (6 9 9' 7 13: 2 110 5 50	- *) 7,029 5,627 0,161 0,221 9,840	(*) 2,814 11,858 8,995 7,884 6,124	30,110 38,500 44,147	(*) 1,056 3,106 4,625 7,642	6,344	- - - 22,193	4,77	-	
Returns under \$5,000	37,874,467 46,751,472 22,874,172 11,321,463	275,68 9,26	0 23,559,0 6 10,376,1	015 100,9 166 82,7	40,716 16 54,518 14	,579,732 5,797,735 5,735,156	940 5 51. 5 142	0,117 3,464 2,454 0,144	77,156 73,422 20,116 22,101	364,244 694,743	32,095 117,700	10,862 21,466 23,917 99,635	886 5,610 4,782 80,323	8,0 8,3 3,0 6,5	84 1,099 04 397	16,599,930 14,627,244

Returns \$15,000 or more..... 11,321,463 6,259 5,041,468 101,901,895 27,542,991 160,144 22,101 641,814 211,561 99,635 80,323 6,594 5,447 27,223,520

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

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

	tip because	0. 1		70, 1111111			- 		Taxpaymen				L3—Concin	
Adjusted gross income	Tax from re prior investment	year	Self-empl	oyment tax	Tax wi	thheld	securi	s social ty taxes nheld	Nonhighway gasolin	Federal		nheld by 1 invest- mpanies	Nonspec refundabl withh	le taxes
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o		Number of returns (Amount Thousand dollars)	Number o		returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	272,516	51,966	6,373,195	1,553,054	61,961,170	52,835,96	4 4,093,99	997,964	1,528,902	104,745	25,410	15,890	16,613	7,763
Taxable returns, total	207,664	37,285	5,004,738	1,368,704	53,087,778	52,039,11	.6 4,060,5	95 295,118	995,908	62,225	21,58	15,03	2 13,412	7,591
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,186 7,846	595 560 554	14,363 168,799 260,792 355,474 440,274	818 14,528 32,622 58,898 88,381	4,266,948 4,394,312	999,62 1,616,52 2,173,16	10,8 10,8 12,9	31. 819	81,177 96,526	(*) 1,122 2,451 4,511 5,523	4,37		1 4,090	387
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	13,620	722 1,136 1,956 1,942 2,287	430,387 438,107 385,790 339,503 302,243	101,650 113,065 105,415 97,105 89,809	4,750,449 4,765,044 4,194,483 3,618,439	3,463,47 4,062,68 4,177,74 4,096,02	75 214,8 36 586,3 48 571,7 506,6	16 4,424 20 17,045 97 27,331 53 30,440	77,159 64,660	5,826 5,579 5,824 4,771 4,320	14	3,02	7 6,195	1,368
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	3,453	6,316 4,002 10,629 3,728 1,531	866,032 363,666 527,347 93,674 14,752	281,251 133,351 207,606 37,304 5,596	162,529 31,990	5,604,05 5,403,22 1,460,24 492,50	51 347,1 20 197,6 45 37,0 01 8,8	69 39,305 15 36,507 58 12,416 06 3,950	59,017 10,868 2,985	11,243 4,135 4,859 1,223 448	2,83 5,46 2,32 96	2,36 9 2,84 4 2,30	3 1,585 3 321 4 151	692 2,222 1,030 1,378
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,284 263 126	825 269 233	2,977 423 135	1,107 146 52	7,652 1,277 516	27,93	30 3	83 989 37 148 52 65	219	215 67 68	34 7 2	7 52	1 10 6 4	213 82
Nontaxable returns, total	64,851	14,681	1,368,457	184,352					532,993	42,523	3,82			
No adjusted gross income Under \$600 \$600 under \$1,000	6,372	3,724 1,218 1,600	43,076 83,033 165,614 381,806	5,649 4,487 9,117 31,690	2,143,971	134,12	28 } 4,5		68,395 48,850 46,855 115,476	6,900 2,464 2,416 7,975	(*)	(*)	(*)	(*)
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,585 7,779 5,785 21,199	1,056 1,055 817 5,211	261,076 169,138 114,113 150,601	32,043 28,627 25,004 47,735	775,450 428,315	109,24 76,22 51,04	42 25 41 17-5	- 1	76,190 58,243	5,578 4,686 4,024 8,480	3,74	9 82	6 2,798	139
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	61,667 75,653 50,062 85,134	11,178 11,572 7,120 22,096	2,457,557 2,030,215 877,989 1,007,434	331,864 548,381 285,873 386,936	22,082,117 9,757,061	6,236,81 18,633,44 14,793,43 13,172,23	1,9 1 4,1 10 1,543,7	91 80,838 64 119,874	500,124 181,751	47,688 33,427 12,126 11,504	6,34 2,98 3,97 12,11	94 7 2 , 10	.5 3,914 18 4,571	766
	Taxpayment	sContinue	ed						Overpa	ments				
Adjusted gross income classes		s on 1967 aration	Tax di	e at time of	01	Total		Cash r	eques te d	Bond	s only red		Credit on	
Classes	Number of returns	Amount (Thousand dollars)			d retu	rns (7	mount housand lollars)	Number of returns	Amount (Thousand dollars)	Numbe retu	rns (T	nount nousend ollers)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(10	0)	(101)	(102)	(103)	(10	4)	(105)	(106)	(107)
Grand total	5,672,93	2 12,988,9	09 17,503,5	92 8,439,	966 51,16	67,803 1	0,165,890	49,405,477	9,080,1	14	0,937	23,921	1,923,049	1,061,836
Taxable returns, total							9,220,348	40,433,124			5,632	21,027	1,706,398	969,109
Under \$1,000	66,320 141,02 230,24	7 36,1 3 76,2	29 1,062, 272 1,387,1	716 45, 83 106, .00 159,	420 4,08 182 3,25 620 3,4	55,828 39,393 53,182 70,783 10,967	52,036 370,473 319,316 414,744 515,697	553,233 4,052,833 3,190,37 3,382,843 3,404,910	365,5° 7 309,4° 2 397,6	78 1 70 5 4	*) 3,177 9,967 7,184 9,286	(*) 1,148 907 935 963	(*) 25,379 61,786 95,673 113,173	(*) 3,746 8,940 16,163 24,722
\$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	308,436 311,959 320,393	6 186,2 9 212,9 2 236,3	204 1,293,0 991 1,183,1 340 1,122,9	252, 394 246, 354 254,	121 3,86 869 3,86 897 3,33	95,470 01,639 62,273 20,741 40,730	615,044 731,199 875,174 835,788 726,860	3,582,09 3,711,24; 3,769,39; 3,218,86; 2,750,90	709,44 6 845,43 7 800,43	03 1 23 37	7,073 0,146 9,360 7,755 5,158	1,066 1,470 1,868 872 782	127,198 93,406 100,838 110,041 93,931	23,216 20,326 27,884 34,479 26,124
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	. 619,81 1,041,01 215,84	4 970,0 3 3,828,0 1 2,648,9	532 1,202,5 599 1,178,6 518 195,5	65 694, 675 1,908, 675 1,177,	453 1,54 961 7' 005	99,236 49,080 73,026 64,542 11,167	2,112,186 615,714 686,901 207,816 80,587	6,901,190 1,380,730 512,720 18,900 2,340	516,1° 378,5 4 63,4	98 37 59	1,687 8,685 4,077 75 4	5,701 2,712 2,424 85 17	332,010 191,705 297,876 50,392 9,633	126,805 96,804 305,938 144,277 60,462
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	. 1,95	6 326,8	360 1,		809	2,621 358 108	40,028 10,481 10,304	43 6 1	2,0		-	-	2,349 311 99	31,395 8,402 9,386
Nontaxable returns, total						66,660	945,545	8,972,35			5,305	2,893	216,648	92,729
No adjusted gross income	1		1		1	65,271	82,643	141,70 3,703,62	1		*) 9,974	(*) 450	28,667 13,542	22 , 777 4 ,31 7
Under \$600 . \$600 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 or more .	20,44 69,60 67,11 42,98 31,87	7 4,1 1 19, 0 22, 2 17, 2 12,	568 195, 515 122, 550 84,	790 7, 190 23, 780 21, 996 17, 590 15,	,735 2,1 ,129 1,2 ,472 8 ,857 4 ,948 2	25,348 74,537 76,636 09,349 39,313 98,035 78,171	143,038 167,115 136,251 126,098 87,079 57,875 145,446	2,157,39 1,244,05 778,71 415,82 281,49	7 163,6 3 125,2 6 116,4 4 78,8 3 50,9	62 49 01 03 50	9,641 5,484	884 1,445	12,550 39,945 38,857 27,168 18,336 37,583	2,979 10,840 9,450 7,797 6,362 28,207
Returns under \$5,000	. 1,057,27 . 1,611,09 . 1,061,98	0 378, 1 1,055, 2 1,111,	780 5,794, 700 5,924, 557 3,154,	011 616, 019 1,236, 063 1,010,	,107 23,7 ,348 17,7 ,163 7,2	68,641 80,732 10,567	2,472,363 3,881,574 2,130,076 1,681,877	23,307,00 17,268,60 6,909,89 1,919,97	3 2,347,7 2 3,728,6 8 1,993,8	13 6 71 4 38 2	55,925 -0,483 21,687 -2,842	6,519 6,415 5,701 5,286	475,675 555,636 336,039 555,699	118,132 146,487 130,537 666,680

See text for "Explanation of Classifications and Terms" and "Sources of the 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—1967, Business Tax Returns.

Adjusted gross income less deficit.

Perfect.

*Negative "Other sources"

*Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

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

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

				Calan				Bus	iness o	r profe	ession				Farm)	
Adjusted gross income	Number of	Number of	Adjusted gross	Salar	ies and wag (gross)	es	N	let prof		-	Net loss		Net	profit		Net 1	oss
classes	returns	exemptions	income (Thousand	Number retur	ns (Thou	ount sand lars)	Number retur	of ns (Amount Thousand dollars)	Numbe retu	rns (7	Amount housend bliss)	Number of returns	(7)	nount nousand	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5	i)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	40,942,554	155,188,793	¹ 396,230,26		372 322,9	10,114	4,186,	925 26	,904,29	+=			1,550,486	+	018,622	980,094	1,986,544
Taxable returns, total	36,239,659	134,770,361	385,449,60	07 33,678,	282 315,03	34,527	3,511,	,589 25	,511,96	9 581,	319	857,779	1,018,02	7 3,9	980,378	692,830	1,094,137
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		274,237 1,756,558 4,626,218 7,420,024	247,16 1,916,56 5,551,73 10,151,43	62 626, 39 1,339,	082 1,51 941 4,50	39,217 18,446 07,723 18,386	15, 91, 175, 244,	,564 ,351 ,320 ,159	21,24 165,28 405,22 687,11	4 13, 0 26,	,166 ,132 ,098	(*) 13,658 31,449 44,676	15,559 53,399 99,130 110,909	5 1	18,222 79,715 182,854 248,608	4,588 26,730 46,878 62,631	7,134 25,678 51,043 70,145
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	3,456,028 3,959,954 3,687,140	10,099,411 12,866,881 15,358,422 14,323,839 13,080,335	15,613,80 22,509,40 29,675,44 31,329,43 31,750,20	09 3,246, 45 3,789, 10 3,527,	139 20,39 943 27,53 858 29,00	02,925 99,391 12,298 06,862 73,093	282, 278,	,766 1 ,991 1 ,174 1	870,38 1,008,02 1,054,95 1,063,26	9 57, 6 61, 4 56,	,481 ,644 ,274 ,048 ,684	43,011 54,258 57,769 48,725 45,425	103,519 102,932 98,249 86,199 68,299	9 2	278,047 298,637 291,426 304,360 276,042	82,186 74,406 76,994 60,043 51,067	94,125 75,077 79,429 77,519 62,610
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	9,591,032 2,582,833	36,769,454 9,830,676 7,149,143 983,024 180,761	115,119,0 43,812,6	42 9,180, 44 2,377, 70 1,458, 52 172,	082 105,10 764 36,5 539 29,9 561 6,0	06,137 51,777 70,620 54,372 98,359	765 318 422 65	,242 4 ,298 2 ,382 8	4,359,24 2,992,39 3,203,74 2,839,34 600,44	4 45, 3 45, 4 9, 6 3,	,378 ,936 ,154 ,071	135,096 60,505 134,313 70,220 51,069	173,08 51,72 48,02 5,81 96	9 8	393,345 410,189 578,043 97,335 19,971	121,799 32,806 39,164 9,575 2,736	164,814 71,199 149,447 79,270 42,855
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,841 1,753 671	41,956 6,827 2,595	3,103,4 1,175,8 1,267,4	01 1	,428 1	62,027 10,670 52,224		,474 188 62	120,03 19,00 11,22	0	175 257 126	34,871 13,259 16,094	19. 2 ¹ 1	9	2,703 820 61	925 210 92	26,576 9,934 7,282
Nontaxable returns, total	4,702,895	20,418,432	¹ 10,780,6	54 2,986	092 7,8	75,589	675	,339 1	1,392,32	7 234	,138	967,501	532,46	0 1,0	038,245	287,263	892,407
No adjusted gross income	228,750	830,224	1			99,287		,450	57,65	1 '	٠ ١	649,830	4,42	1	11,025	93,229	540,086
Under \$600. \$600 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 or more.	1,285,723 1,108,227 670,767 439,848	827,258 1,057,706 4,376,709 4,573,332 3,398,058 2,639,901 2,715,244	260,93 1,929,33 2,741,7	19 199 87 818 45 702 64 461 83 318	,936 29 ,130 1,1 ,657 1,5 ,801 1,4 ,987 1,3	37,821 04,516 79,575 54,458 59,675 03,446 36,811	53 182 145 103 64	,805 ,168 ,519 ,797 ,188 ,626 ,786	18,33 37,03 207,76 252,09 241,24 200,72 377,50	0 12 66 30 90 23 5 21 25 11	,953 ,767 ,388 ,738 ,804 ,082 ,392	36,984 22,963 68,132 41,544 43,650 18,731 85,667	45,68 50,29 149,41 103,21 63,43 46,27 69,72	8 1 : 0 : 4 : 9 :	15,618 31,188 159,787 159,297 143,909 140,285 377,136	27,124 21,743 53,261 36,305 22,342 11,637 21,622	31,637 26,965 78,213 56,320 34,261 38,561 86,364
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	17,653,302 9,610,773	31,780,225 68,284,831 36,884,040 18,239,697	133,226,5	47 16,660 86 9,192	679 121,6 031 105,2	72,548 09,069 13,248 15,249	1,129 1,465 771 819	,976 5 ,104 4	2,293,69 5,364,56 4,412,16 4,833,89	5 280 6 132	,730 ,202	974,999 293,828 150,514 405,940	741,72 522,22 178,42 108,11	2 1,	190,508 754,956 943,724 129,434	406,468 364,245 122,734 86,647	960,042 440,825 169,833 415,844
	1	Partne	rship			Sales	of cap	ital ass	sets			nary gain sales of		s of		other than	capital
Adjusted gross income	Net pr	ofit	Net lo	oss	Net (gain		Ne	t loss			reciable operty		Net g			loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amo (Thou do!!	sand	Number o	S (The	nount ousand (lars)	Number o		nd retu		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)		(21)	(22)	(23)	(2	4)	(25)	(26)	(27)
Grand total	1,185,413	11,800,008	375,381	1,326,361	5,107,677	11,73	6,622	1,072,9	29 66	3,313	235,2	21 238,7	25 48	,132	58,646	187,752	309,536
Taxable returns, total	1,065,815	11,431,006	306,029	714,068	4,484,326	10,88	5,684	985,0	002 60	3,960	182,6	76 194,2	58 37	7,172	50,500	135,082	180,910
Under \$1,000	12,351 21,339	(*) 17,916 52,449 92,997	- (*) 3,978 5,164 7,431	(*) 4,342 7,211 6,632	7,465 47,492 88,922 157,583	2· 5	5,641 4,675 4,969 1,938	(*) 9,1 26,7 29,5	.48 /40 1	*) 6,376 9,069 8,349	(*) 7,58 8,18	4	24	*) 2,793	(*) 849	(*) 3,192 2,394 7,593	3,168 6,519
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	45,066 53,626 65,744 66,969 59,323	158,995 198,339 262,930 282,566 310,968	12,629 12,129 18,080 14,899 17,093	7,241 11,037 19,476 41,749 10,383	180,452 222,089 254,691 295,794 274,687	16 18 21	3,326 4,964 1,893 0,013 8,546	36,7 53,6 69,4 63,6 69,2	668 3 42 4 554 3	1,167 3,886 2,873 8,438 8,639	13,7 11,7 9,7 13,3 11,7	52 8,2 75 7,1 60 11,5	96 1 32 1 52 6	2,394 L,995 L,989 6,760 L,995	1,878 1,261 368 7,999 1,098	13,331 10,356 9,558 11,747 6,510	13,711 15,023 10,435 4,658
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	232,443 133,351 256,212 69,860 14,580	1,350,083 1,089,113 4,033,907 2,278,300 817,596	67,087 39,390 75,558 22,816 6,482	70,396 52,768 185,777 125,068 72,688	1,238,603 679,517 836,105 154,671 34,661	90 2,57 1,57	7,888 1,034 8,123 1,175 0,572	260,5 139,3 182,4 36,4 6,0	375 8 192 12 163 2	4,010 1,753 4,539 8,554 5,086	44,0 21,6 31,6 6,7 1,5	08 23,1 55 50,5 94 15,3	88 4 10 5 81 5	5,696 4,770 5,242 L,104 296	6,484 6,209 15,087 4,275 2,194	32,016 13,468 17,558 4,887 1,372	17,538 34,609 15,561 5,509
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,389 486 158	346,986 93,342 42,400	2,196 489 209	53,233 18,803 26,822	9,339 1,614 641	61	4,916 4,256 1,755	. 1	951 105 26	844 96 23			95 93 64	97 33 11	1,955 330 122	545 101 55	665
Nontaxable returns, total	119,599	369,004	69,352	612,293	623,351		0,940	87,9		9,350	52,5	_		0,959	8,145	52,670	
No adjusted gross income	10,129	28,863	22,462	323,695	52,434	l	2 205	13,0	- 1	0,538	8,7		ł.	*)	(*)	12,383	i .
Under \$600	6,577 21,606 22,325 15,554 13,360	6,036 6,291 28,260 44,480 43,399 44,529 167,146	4,771 3,979 10,932 7,164 7,364 4,503 8,177	76,456 19,351 77,446 14,748 12,193 3,753 84,651	30,510 38,517 124,128 134,125 90,664 60,416 92,557	2 13 9 7 5	2,295 8,300 1,049 4,595 2,474 5,485 8,381	3,7 3,5 11,0 15,6 16,1 10,5 14,1	585 060 534 1 119 551	1,536 2,518 6,911 0,578 9,217 8,401 9,651	3,1 3,3 5,7 9,5 6,1 2,1 13,6	80 2,6 85 3,3 53 9,9 78 2,5 05 5	05 07 49 60 42	4,382 5,673	1,183 4,705	5,176 5,585 10,941 3,795 5,181 9,600	7,112 15,497 1,555 3,335
Returns under \$5,000	158,409 311,911	367,339 1,314,010	78,147 80,240 68,351 148,643	546,269 108,708	832,256	81 98 1,04	9,782 31,789 9,527 35,524	140,0 304,4 262,0 366,4	036 9 469 18 018 14	93,753 32,631 5,261 1,668	54,8 71,7 45,3 63,2	85 41,3 68 52,2 14 43,4	60 1 58 1	2,463 7,127 6,896 1,646	5,712 13,898 6,937 32,099	56,640	126,474 76,123 26,350

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 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

		in adjusted	Interior	st received	Pensions a	nd annuities		Re	nt			Roye	alties	
Adjusted gross income	gross	income	Interes	st received		portion)	Net in	ncome	Net 1	.oss	Net i	ncome	Net	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	(Thousand
	(28)	(29)	(30)	. (31)	(32)	(33)	(34)	(35)	(36)	dollars)	(38)	(39)	(40)	(41)
Grand total	4,190,644	9,049,637	 	+	1,536,777	3,386,548	2,870,776	3,120,139	1,880,326	1,487,681	410,271	546,441	19,526	62,760
Taxable returns	3,801,050	8,708,732	17,907,89	7 8,774,594	1,029,477	2,535,220	2,378,039	2,667,929	1,689,481	1,188,132	342,175	493,759	18,755	32,902
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	31,730 59,977 114,386	(*) 11,526 24,548 66,960	483,250 733,040	82,439 237,338 348,026	43,062 93,302 114,122	60,337 182,253 241,812	10,840 36,623 92,281 131,134	8,697 25,947 78,689 94,561	(*) 19,199 37,794 66,196	(*) 7,485 23,030 39,354	(*) 5,175 10,749 18,102	(*) 1,679 3,134 12,142	(*)	(*)
\$5,000 under \$6,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	151,640 184,496 205,317	78,149 99,956 103,337 159,469 104,840	1,193,561 1,562,351 1,640,880	3 373,153 472,479 3 459,780	96,890 82,680 67,691	247,550 162,690 163,601	153,131 170,655 204,857 197,618 212,980	107,611 124,028 133,949 118,483 138,592	91,831 140,704 173,183 163,874 141,542	47,472 65,277 90,829 83,478 64,276	19,100 26,048 23,865 16,024 24,055	15,016 11,645 13,19 5 16,003 16,768	2,194	506
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	625,218 901,115	721,646 680,508 2,490,449 1,677,124 1,113,013	1,974,905 1,579,126 222,638	1,081,633 1,906,746 639,992	72,608 81,711 14,400	217,554 301,494 72,054	614,878 226,307 263,571 50,258 10,082	502,813 297,742 679,172 248,282 80,468	504,639 163,944 151,150 26,492 5,573	298,689 122,799 219,268 74,448 26,380	68,461 39,873 66,628 16,103 4,951	49,073 49,059 135,784 77,060 42,308	3,058 3,279 4,893 2,003 770	
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,197 1,669 650	790,970 302,321 283,741	10,433 1,698 659	35,941	1,097	9,362 1,433	2,302 368 154	21,928 5,178 1,789	1,552 280 132	16,362 5,874 2,080	1,587 314 143	31,047 9,565 8,368	284 67 24	3,401 1,857 911
Nontaxable returns, total	389,590	340,910	1,791,674			-	492,735	452,212	190,845	299,549	68,096	52,683	771	29,857
No adjusted gross income Under \$000 \$500 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	22,870 9,270 21,290 74,445 109,758 66,695	45,025 3,479 4,625 31,964 48,049 48,026	94,918 82,454 101,720 482,808 494,837 267,532	21,405 31,543 31,662 326,323	8,749 126,434 207,077	6,593 7,403 140,013 299,825	26,300 18,290 31,105 139,375 134,231	34,087 6,228 13,418 97,068 119,482	31,103 9,473 10,738 37,890 40,823	157,024 5,049 8,257 31,109 30,897	7,592 2,394 3,386 13,154 17,860	15,383 1,435 1,481 6,343 6,974	(*) - (*)	(*)
\$4,000 under \$5,000 \$5,000 or more	39,982 45,280	41,601 118,141	124,238 143,167	111,456		109,402	69,404 34,341 39,683	74,003 41,180 66,746	25,964 12,855 21,999	14,338 13,369 39,506	10,339 3,984 9,387	2,1.97 1,375 16,995	- (*)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		325,976 574,773 728,265 7,420,623	3,104,424 7,040,247 5,715,158 3,839,739	2,205,237 1,925,801	744,678 411,853 206,115 174,131	998,605	723,925 972,812 618,537 555,502	593,360 662,004 517,510 1,347,265	293,431 729,781 506,772 350,342	330,944 373,176 305,917 477,644	93,733 117,083 69,129 130,326	53,955 83,775 49,960 358,751	2,855 2,194 3,058 11,419	3,878 506 3,473 54,903
		Estates ar	nd trusts		. S	mall busines	s corporati	ons		04-3			oving exp	ense
Adjusted gross income	Net i		nd trusts Net 1	oss	Net pr		s corporati Net 1		Other sources	Sick pay	y exclusio	n l	Noving exp deduction	
Adjusted gross income classes	Net i			OSS Amount (Thousand dollars)				OSS Amount (Thousand	Other sources (Thousand dollars)	Sick pay	f Amou	nt Num	deduction	Amount Thousand
	Number of	ncome Amount (Thousand	Net 1	Amount (Thousand	Net pr	Amount (Thousand	Net 1	oss Amount	sources (Thousand	Number o	f Amou	nt Num	deduction	Amount
	Number of returns	Amount (Thousand dollars)	Net 1 Number of returns	Amount (Thousand dollar*)	Net pr	Amount (Thousand dollars)	Net 1	Amount (Thousand dollars)	(Thousand	Number o	f Amou (Thouse doller	nt Num	deduction ber of turns	Amount Thousand dollars)
Crand total	Number of returns (42)	Amount (Thousand dollars) (43)	Net 1 Number of returns (44)	Amount (Thousand dollar*) (45)	Net pr	Amount (Thousand dollars) (47)	Net 1 Number of returns (48)	Amount (Thousand dollars) (49)	(Thousand dollars)	Number o returns	f Amou (Thousandelles (52)	nt Num re () () () () () () () () () () () () ()	deduction ber of turns (Amount Thousand dollers) (54)
Classes Grand total	Number of returns (42) 291,039 265,012	Amount (Thousand dollars) (43)	Net 1 Number of returns (44) 24,504	Amount (Thousand dollars) (45) 24,508	Net pr Number of returns (46) 208,490	Amount (Thousand dollars) (47) 1,689,785	Net 1 Number of returns (48) 95,706 78,971	Amount (Thousand dollars) (49) 409,163 262,842	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064	Number o returns (51) 511,62 486,00 (*) 6,35; 8,73	f Amou (Thous: dolls: (52 7 361,5 0 318,5 - (*) 0 9,1 8 7,3	nt Num re re) (027 3 3 552 3 3 17 104 :	deduction ber of turns (53) 34,233 20,028 - (*) 12,312	Amount Thousand dollers) (54) 125,662 118,846
Classes Grand total	Number of returns (42) 291,039 265,012	Amount (Thousand dollars) (43) 548,930 519,007	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664	Net pr Number of returns (46) 208,490 203,411 - 5,562 }10,128 5,956	Amount (Thousand dollars) (47) 1,689,785 1,673,073	Net 1 Number of returns (48) 95,706. 78,971	Amount (Thousand dollars) (49) 409,163 262,842	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 (70,518 64,199 78,321 102,134	Number o returns (51) 511,62 486,00 (*) 6,35; 8,73 14,29; 40,87; 41,67; 46,44; 41,87;	f Amou (Thousand 1) (Thousand 1	nt Number	deduction ber of turns (53) 34,233 20,028 - (*) 12,312 21,836 29,493 22,847 35,134	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526
Classes Grand total	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093	Manual Thousand dollars) (43) 548,930 519,007 - (*) 4,834 7,739 8,452 10,212 11,866	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664	Net pr Number of returns (46) 208,490 203,411 - } 5,562 } 10,128 5,956 10,727 41,796 30,255 72,885 20,434	Amount (Thousand dollars) (47) 1,689,785 1,673,073 - 6,725 13,051 12,377 22,088 100,557 115,096 604,021 429,081	Net 1 Number of returns (48) 95,706. 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332	Amount (Thousand dollars) (49) 409,163 262,842 (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,005	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 44,416 70,518 64,199 78,321 102,134 89,538 379,683 164,955 260,355 81,844	Number o returns (51) 511,62 486,00 (*) 6,35 8,73 14,29 40,87 41,677 42,977 167,200 50,922 21,82; 2,044	f Amount (Mount of the Mount of	nt Num re	deduction ber of turns (53) 44,233 20,028 (*) 12,312 11,836 13,534 19,493 12,313 13,021 122,339 122,339 122,339 122,339	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,677 37,335 11,503 8,661 788
Classes Grand total	Number of returns (42) 291,039 265,012 - (*) 9,137 9,940 9,940 11,153 15,093 10,738 61,353 35,939 71,434 20,728	Amount (Thousand dollars) (43) 548,930 519,007 (*) 4,804 7,709 8,452 10,212 11,866 9,917 46,978 53,808 167,529 89,851	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,223 4,296	Net pr Number of returns (46) 208,490 203,411 	Amount (Thousand dollars) (47) 1,689,785 1,673,073	Net 1 Number of returns (48) 95,706 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351	Amount (Thousand dollars) (49) (49) (49) (49) (49) (49) (79) (79) (79) (79) (79) (79) (79) (7	(Thousand dollers) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 70,518 64,199 78,321 102,134 89,538 379,683 164,955 260,355	Number o returns (51) 511,62 486,00 (*) 6,355 8,737 14,29 40,874 41,675 46,444 41,877 42,077 167,200 50,922 21,822	f Amou (Mouse)	nt Number of re- 10	deduction ber of turns (53) 34,233 20,028	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 11,523 8,661
Classes Grand total	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093 10,738 61,353 35,939 71,434 20,728 6,414 2,114 367 146 26,026	Amount (Thousand dollars) (43) 548,930 519,007 (*) 4,804 7,709 8,452 10,212 11,866 9,917 46,998 53,808 167,529 89,851 51,538 31,088 31,088 31,088 31,088 31,088 31,088 31,088	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,233 4,296 3,713 1,272 2,323 379 80 4,845	Net pr Number of returns (46) 208,490 203,411 - } 5,562 } 10,128 5,956 10,727 41,796 30,255 72,885 20,434 4,627 874 123	Amount (Thousand dollars) (47) 1,689,785 1,673,073 6,725 13,051 12,377 22,088 100,587 115,096 604,021 429,081 221,478 96,949 26,371	Net 1 Number of returns (48) 95,706. 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332 1,502 567 135	Amount (Thousand dollars) (49) 409,163 262,842 (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,505 15,768 12,630 4,166	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 70,518 64,199 78,321 102,134 89,538 379,683 164,955 260,355 81,844 33,254 9,672 855	Number o returns (51) 511,62 486,00 (*) 6,355 8,73 14,29 40,87 41,67 42,07 167,20 50,92 21,822 2,044 2,07 197,20 1	f Amou (Mouse) f (Mouse) f (Mouse) f (Mouse) f (52) f 361,5 f (*) f (9) f (8) f (9) f (8) f (9)	nt Num re)) (())27 3.3:	deduction ber of turns (53) 44,233 20,028 (*) 12,312 11,836 12,334 19,493 22,295 606 68 12 1	Amount Thousand dollars) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,673 31,503 8,661 782 87 17 13
Classes Grand total	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093 10,738 61,353 35,939 71,434 20,728 6,414 2,114 367 146 26,026 (*)	Amount (Thousand dollars) (43) 548,930 519,007 - (*) 4,814 7,759 8,452 10,212 11,856 9,917 46,978 53,808 167,529 89,851 51,538 31,088 10,877 13,871	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,223 4,296 3,713 1,272 2,323 379 80 4,845 (*)	Net pr Number of returns (46) 208,490 203,411	Amount (Thousand dollars) (47) 1,689,785 1,673,073 6,725 13,051 12,377 22,088 100,557 115,096 604,021 429,081 221,478 96,949 26,371 25,279	Net 1 Number of returns (48) 95,706 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332 1,502 567 135 64	Amount (Thousand dollars) (49) 409,163 262,842 - (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,605 15,768 12,630 4,166 3,701	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 (64,199 78,321 102,134 89,538 379,683 164,955 260,355 260,355 81,844 33,254 9,672	Number o returns (51) 511,62 486,00 (*) 6,355 8,737 14,29 40,874 41,677 46,444 41,877 42,070 167,20 21,82; 21,42;	f Amou (Mouse) f (Mouse) f (Mouse) f (Mouse) f (52) f 361,5 f (*) f (9) f (8) f (9) f (8) f (9)	nt Num re	deduction ber of turns (53) 44,233 20,028 (*) 12,312 11,836 34,534 19,493 15,134 10,762 11,2339 12,295 606 68 12 1	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,677 37,335 11,503 8,661 8,781 17 1
Grand total Taxable returns, total 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 \$5,000 under \$6,000 \$6,000 under \$3,000 \$10,000 under \$3,000 \$10,000 under \$3,000 \$20,000 under \$15,000 \$10,000 under \$100,000 \$20,000 under \$1,000 \$20,000 under \$5,000 \$20,000 under \$5,000 \$10,000 under \$5,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000,000 \$1,000,000 rmore Nontaxable returns, total No adjusted gross income Under \$000 \$600 under \$1,000 \$600 under \$2,000 \$2,000 under \$2,000 \$20,000 under \$2,000 \$20,000 under \$2,000 \$2,000 under \$2,000	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093 10,738 61,353 35,939 71,434 20,728 6,414 2,114 367 146 26,026 (*) 3,088 9,524	Amount (Thousand dollars) (43) 548,930 519,007 (*) 4,834 7,759 8,452 10,212 11,866 9,917 46,978 53,808 167,529 89,851 51,538 31,088 10,877 13,871 29,923 (*)	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,223 4,296 3,713 1,272 2,323 379 80 4,845 (*)	Net pr Number of returns (46) 208,490 203,411	Amount (Thousand dollars) (47) 1,689,785 1,673,073 6,725 13,051 12,377 22,088 100,587 115,096 604,021 429,081 221,478 96,949 26,371 25,279 16,712	Net 1 Number of returns (48) 95,706 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332 1,502 567 135 64 16,735 3,830	Amount (Thousand dollars) (49) 409,163 262,842 (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,605 15,768 12,630 4,166 3,701 146,320 83,593	(Thousand dollers) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 70,518 64,199 78,321 102,134 88,538 379,683 164,955 260,355 81,844 33,254 33,579 3287,707 3382,673 35,121 3,501 31,788 30,579	Number o returns (51) 511,62 486,00 (*) 6,355 8,737 14,29 40,87 41,67 46,44 41,87 42,07 167,20 50,92 21,82 21,82 21,82 21,82 21,82 25,62 (*) 10,826	f Amou (700 mouse)	nt Num re ()) ()) (27 3.3) 152 3; 17 17 104 116 82 159 154 17 108 109 161 88 8 12 19 19 19 19 19 19 19 19 19 19 19 19 19	deduction ber of turns (53) 34,233 20,028 (*) 12,312 11,836 34,534 19,493 12,319 13,021 122,339 122,239 122 124,205	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,677 37,335 8,661 737,335 8,661 737,335 8,661 17 1 3 6,817
Classes Grand total	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093 10,738 61,353 35,939 71,434 20,728 6,414 2,114 2,114 2,114 367 146 26,026 (*) 3,088 9,524	Amount (Thousand dollars) (43) 548,930 519,007 (*) 4,834 7,759 8,452 10,212 11,866 9,917 46,978 53,808 167,529 89,851 51,538 31,088 10,877 13,871 29,923 (*)	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,223 4,296 3,713 1,272 2,323 379 80 4,845 (*)	Net pr Number of returns (46) 208,490 203,411 	Amount (Thousand dollars) (47) 1,689,785 1,673,073	Net 1 Number of returns (48) 95,706 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332 1,502 567 135 64 16,735 3,830 (*)	Amount (Thousand dollars) (49) 409,163 262,842 - (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,605 15,768 12,630 4,166 3,701 146,320 83,593 (*)	(Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 70,518 64,199 78,321 102,134 89,538 379,683 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883 379,883	Number o returns (51) 511,62 486,00 (*) 6,35; 8,73,14,29; 40,87; 41,67; 46,44; 41,87; 42,07; 167,20; 21,82; 2,04; 377; 2,04; (*)	f (Mouse of the Color of the Co	nt Num re) (127 3.552 3	deduction ber of turns (53) 34,233 20,028 - (*) 12,312 11,836 34,534 29,493 22,847 35,134 30,762 31,762 31,762 31,762 41,205 *)	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,677 37,335 8,661 782 87 17 13 6,817 (*)
Classes Grand total	Number of returns (42) 291,039 265,012 (*) 9,137 9,940 9,946 11,153 15,093 10,738 61,353 35,939 71,434 20,728 6,414 2,114 367 146 26,026 (*) 3,088 9,524 6,560	Amount (Thousand dollars) (43) 548,930 519,007 (*) 4,804 7,759 8,452 10,212 11,866 9,917 46,978 53,808 167,529 89,851 51,538 31,088 167,529 89,851 29,923 (*) 912 8,358 7,166	Net 1 Number of returns (44) 24,504 21,233	Amount (Thousand dollars) (45) 24,508 19,664 2,244 3,134 2,223 4,296 3,713 1,272 2,323 379 80 4,845 (*)	Net pr Number of returns (46) 208,490 203,411 	Amount (Thousand dollars) (47) 1,689,785 1,673,073	Net 1 Number of returns (48) 95,706 78,971 (*) 5,164 8,738 9,536 18,350 10,041 18,351 5,332 1,502 567 135 64 16,735 3,830 (*) 4,799	Amount (Thousand dollars) (49) 409,163 262,842 - (*) 14,162 20,732 21,444 36,398 21,196 79,558 32,605 15,768 12,630 4,166 3,701 146,320 83,993 (*) 20,139	sources (Thousand dollars) (50) 1,139,183 1,426,890 3,316 18,702 25,064 45,416 70,518 64,199 78,321 102,134 89,538 379,683 164,955 260,355 81,844 33,254 9,672 855 9367 35,501 31,788 30,579 8,927 8,927 8,927 8,927 8,927 21,121	Number o returns (51) 511,62 486,00 (*) 6,35; 8,733 14,29 40,87; 41,67; 46,44; 41,87; 42,07; 167,20; 21,82; 2,04; 377; 2,56; (*) 10,826 (*) 8,339	f Amou (700 mouse)	nt Num re	deduction ber of turns (53) 34,233 20,028 - (*) 12,312 11,836 34,534 19,493 12,339 12,295 606 68 12 1 2 4,205 *)	Amount Thousand dollers) (54) 125,662 118,846 (*) 4,665 5,570 10,471 7,744 8,420 11,526 10,677 37,335 8,661 782 87 17 13 6,817 (*)

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

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

	Employee	hysiness	Self-e	mployed						Standard d	eductions				Item	ized
Adjusted gross income classes	exper			sion ction	Total deduct		Т	otal		Mini	num	10	percent		deduc	
CLASSES	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	(Thousa	and	Number of returns	(Tho	ount usand lacs)	Number of returns	Amount (Thousand dollars)	Number return	of of	mount housand	Number of returns	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)		(60)	(6	1)	(62)	(63)	(64)	(6	65)	(66)	(67)
Grand total	2,860,612	3,156,131	99,737	73,602	63,459	,414 1	6,869,95	2 12,3	54,948	7,535,509	4,658,358	9,334,4	42 7,6	596,591	23,843,851	51,104,466
Taxable returns, total	2,750,362	2,972,480	98,119	73,240	59,243	,879 1	3,422,29	7 10,1	84,491	4,165,849	2,531,307	9,256,4	47 7,6	53,184	22,817,362	49,059,390
Inder \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 19,670 55,827 96,172	(*) 21,343 61,056 101,786	(*) 4,782	(*) 451	377	,511 ,833 ,776 ,426	127,666 573,570 1,080,198 1,371,423	D 2 B 5	50,992 51,414 43,104 65,932	127,467 573,171 1,076,026 964,974	50,965 251,321 541,608 582,688	4,5	571	(*) 1,589 L83,244	9,552 168,240 488,830 871,991	4,520 126,419 454,671 964,494
\$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		154,130 192,029 264,253 252,194 261,591	4,982 3,391 3,059	1,281 776 671	2,617 {3,677 {4,864 5,045 5,075	,035 ,684 ,819	1,489,629 1,596,881 1,598,909 1,373,461	1,1 5 1,2 1 1,1	23,448 00,284 26,242 73,510 01,001	674,017 421,190 223,901 88,742 15,929	473,524 334,647 196,466 83,810 15,930	1,175,6 1,375,0 1,284,7	594 7 004 1,0 719 1,0	449,924 765,638 029,776 089,699 085,071	1,338,206 1,859,145 2,361,049 2,313,680 2,185,170	1,694,494 2,576,751 3,638,442 3,872,310 3,974,755
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	869,043 296,720 214,244 18,693 3,094	863,144 340,476 376,665 61,971 14,391	13,116 8,690 39,401 17,430 2,243	4,433 4,651 36,725 20,710 2,851		,148 ,508 ,573 ,485	2,515,633 383,683 142,628 6,124	5 2,5 3 3 3 1	15,304 83,915 42,605 6,114 566	432 - - -	348	2,515,2 383,6 142,6	2,5 83 828 1	514,956 383,915 142,605 6,114 566	7,075,398 2,199,150 1,657,655 231,224 44,867	14,945,844 5,967,593 6,779,969 2,118,371 939,699
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	742 111 44	4,553 1,076 921	209 16 2	258 . 19 . 3		,265 ,725	57 -	7	57 3 -	- - -	-		57 3 -	57 3	10,784 1,750 671	575,208 213,722 212,128
Nontaxable returns, total	110,251	183,652	(*)	(*)	4,215	,534	3,447,654	2,1	70,458	3,369,660	2,127,052	77,9	94	43,408	1,026,490	2,045,077
No adjusted gross income. Under \$600	2,962 5,568 11,852 24,264 24,973 19,543 21,089	17,976 { 14,977 29,965 41,397 25,502 40,533 }	(*) - (*) - (*)	(*) - (*) (*)	141, 184, 751, 833, 704, 538,	,689 ,115 ,861 ,559	232,977 306,987 1,174,999 864,634 419,797 289,149	7 10 9 6: 54 7 3:	24,075 61,474 36,537 45,604 19,922 47,776 35,070	232,565 305,397 1,167,048 856,489 418,800 283,775 105,586	124,060 161,332 635,385 543,602 319,592 245,257 97,824	9,5 9,1 5,3	.42 175	(*) 1,294 2,333 2,519 37,246	11,357 13,997 110,724 243,593 250,970 150,699 245,150	16,931 23,215 114,579 288,257 384,637 290,671 926,787
Returns under \$5,000	262,420 1,193,407 870,539 534,246	328,205 1,152,482 873,314 802,130	2,799 15,615 13,316 68,007	604 3,235 4,528 65,235	6,315, 21,988, 17,567, 17,588,	,379 7 ,173 2	6,441,399 7,373,109 2,520,971 534,473	5,65 2,52	46,830 52,806 20,640 34,672		3,455,809 1,202,201 348		43 4,4 39 2,5	.91,021 .50,606 .520,292 .534,672	2,319,952 10,280,194 7,089,802 4,153,903	2,668,393 16,335,572 15,046,534 17,053,967
			1	xable incor		Income					Тах с	redits				
Adjusted gross income classes	Exemptions	Number of returns with no taxable	Number retur	01	ount	befor credi	re Ret	cred:	1	Inves	Т.:	Foreig cred	it		other tax redits	Income tax after credits
	(Thousand dollars)	income	recur	(Tho	usand lers)	(Thousa	end re	nber of eturns	Amount (Thousan	returns	(Thousand	Number of returns	Amount (Thousand	Number return	S (Thousand	(Thousand
	(68)	(69)	(70)	(7)		(72)		(73)	dollara (74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total	93,113,27	6 4,300,87	9 36,641,	675 246,0	12,460	49,889,	,565 7	75,703	103,12	1 1,826,192	406,161	115,968	77,153	14,13		49,299,946
Taxable returns, total	80,862,21	7	- 36,239,	659 245,3	44,157	49,771,	,139 5	96,619	82,57	6 1,607,237	328,642	112,297	57,130	13,13	8 2,786	49,299,946
Under \$1,000	164,543 1,053,933 2,775,733 4,452,014	5	137, - 741, - 1,569, - 2,243,	810 4 029 1,7	27,025 84,678 78,508	68,		(*) 7,153 39,129 86,463	(*) 25 2,15 7,31	1 48,457	3,011	(*)	- - (*)		 	3,764 67,284 249,675 567,737
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	6,059,646 7,720,129 9,215,053 8,594,304 7,848,203	9 3 4	2,827, 3,456, 3,959, 3,687, 3,347,	028 11,1 954 15,5 140 17,6	36,204 12,256 95,707 89,309 26,333	1,038, 1,705, 2,458, 2,862, 3,114,	,226 ,704 ,722 ,920	67,121 73,664 48,949 46,459 37,727	9,48 12,72 7,63 7,40 6,34	94,936 5 101,113 5 110,440 117,033	9,470	2,396 2,993 4,388 3,675 3,396	385 1,006 821 1,379	4,17 3,86		i I
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	22,061,672 5,898,406 4,289,486 589,815 108,456	5	9,591, 2,582, 1,800, 237, 45,	833 31,5 282 39,3 349 12,9	96,011 62,992 83,080 39,180 28,644	13,211, 6,028, 9,268, 4,568, 2,224,	,362 ,036 ,583	91,440 35,799 48,951 9,154 2,660	14,228 5,79 7,30 1,373	336,527 7 168,294 2 320,555 3 82,544	66,606 37,246 85,997 33,368	15,862 12,014 37,739 17,825 7,767	3,150 3,673 13,749 10,879 7,829	1,86 2,06 81 25	0 494 8 519 1 225	13,127,678 5,981,148 9,160,503 4,522,752 2,200,881
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	25,174 4,096 1,557	·	- 10,	841 2,5 753 9	03,046 57,983 53,742	1,296, 518, 567,	,559 ,530	791 115 52	124 1'	4,578	7,525 2,352	2,889 595 258	6,597 2,291 5,176	8		1,282,106 513,709 560,410
Nontaxable returns, total	12,251,059			015 6	68,305	118,	,427 1	79,082	20,548	3 218,956	77,521	3,671	20,022	(*)	(*)	
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\$4,000 under \$5,000\$5,000 or more	498,134 496,355 634,624 2,626,026 2,743,999 2,038,835 1,583,940 1,629,146	244,334 320,984 5 1,278,74 0 1,075,964 5 544,34 0 348,55	6, 32, 126, 91,	420 295 1	1,311 15,475 69,765 01,856 79,898	2, 10, 14,	,175 ,192 ,641	(*) 12,213 91,311 48,830 25,537	(*) 652 6,39 7,62 5,846	35,108 41,952	1,509 3,798 6,910	(*) (*) 3,257	(*) (*) 19,902	} (*)	(*)	-
Returns under \$5,000	19,068,135 40,970,899 22,130,424 10,943,818	248,221 7,171	17,405, 9,603,	081 70,4 600 75,6	74,203	935, 11,224, 13,225, 24,504,	,026 2 ,624 2 ,074	87,283 99,325 91,507 97,588	24,439 49,427 14,231 15,024	247,388 7 630,317 348,486		2,314 17,538 16,470 79,646	189 4,669 3,783 68,512	(*) 6,16 2,07 5,09	7 294	888,459 11,062,301 13,127,678 24,221,508

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 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

	Tax from r								Тахрау	ments			,	
Adjusted gross income classes	prior investmen	year nt credit		ployment ax	Tax w	ithheld	secu	ess social rity taxes ithheld	Nonhighway gasol ta	ine	regulate	thheld by ed invest- ompanies		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Humber of	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	242,201	48,416	5,324,278	1,372,472	35,386,858	40,606,355	3,615,8	56 268,774	1,334,363	94,385	16,556	11,72	7 12,170	5,3
axable returns, total	184,495	34,832	4,232,763	1,209,614	33,009,005	40,193,613	3,585,7	57 266,229	888,335	56,843	14,526	11,44	. 9,573	5,1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		1,035 467	27,932 135,713 254,736 347,889	2,648 17,055 41,439 68,379	99,055 583,422 1,251,806 1,897,137	360,828	(*) 3,6		7,780 34,698 65,823 84,169	312 1,811 3,811 4,968	(*)	(*)		
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	6,782 8,977 9,176 12,368 11,963	567 948 1,733 1,801 2,268	368,946 384,608 351,867 314,963 284,060	86,080 98,056 95,022 89,398 83,442	2,533,963 3,195,463 3,748,114 3,499,129 3,184,567	2,023,411 2,915,030 3,282,333	142,0 460,3 484,8	06 3,044 39 13,614 00 23,150	89,744 86,763 89,522 73,569 62,665	5,359 5,052 5,474 4,568 4,236	(*)	2,04;	2,887	,
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	45,179 21,828 40,126 11,184	6,055 3,800 9,930 3,556	815,639 341,598 498,257 89,419	263,775 125,416 196,668 35,736	9,103,503 2,338,351 1,381,570 153,991	13,572,920 5,301,513 5,116,118 1,386,547	1,455,3 332,5 188,2 35,0	154 110,238 36 37,150 182 34,641 120 11,639	168,195 55,216 56,067 10,205	10,789 3,986 4,580 1,149	1,758 4,855 2,049	184 2,21 2,37	4,174 811 1,231 4 290	1,1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,233 1,154 245 113	1,451 742 258 221	13,898 2,752 373 113	5,297 1,029 130 44	30,175 7,110 1,178 471	143,922 25,773	1,9		2,768 870 187 94	423 199 62 64	888 306 71 22	1,70° 50'	7 36 7 9	1,0
ontaxable returns, total	57,704	13,583	1,091,516	162,858	2,377,851	+		_+	446,031	37,544	2,030	_		(*)
No adjusted gross income Under \$600 \$000 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 or more	8,439 4,383 5,785 4,588 7,779 5,585 21,145	3,343 976 1,369 939 1,055 814 5,087	34,344 36,838 82,830 291,640 230,894 158,166 109,919 146,885	4,796 2,347 4,998 24,668 28,464 26,670 24,111 46,804	59,905 96,762 162,063 629,887 552,452 363,000 265,928 247,854	11,742 64,105 81,755 65,415 45,736	3,4 3,6 5, 2,5	.00 170 .62 275 .81 417 .69 117	51,327 29,318 30,914 94,936 68,616 55,450 42,351 73,119	5,727 1,679 1,838 6,726 5,029 4,485 3,829 8,231	17	(*)	(*)	(*)
teturns \$5,000 under \$10,000 teturns \$10,000 under \$15,000 teturns \$15,000 or more	48,728 67,042 47,644 78,787	9,998 10,846 6,858 20,714	1,710,900 1,835,438 827,371 950,569	245,575 492,552 268,344 366,001	5,961,418 16,396,477 9,112,886	 	3 29,5 2 1,562,4 2 1,456,9	515 2,587 516 67,276 517 110,485	565,381 467,890 173,731	40,214 31,586 11,672 10,913	2,166 1,790 2,589 10,011	1,12	2,388 3 4,174	3,0
		s—Continued	— Tax d	ue at time					Over	ayments				
Adjusted gross income		s on 1967 ration	of	filing	i	Total		Cash re	quested	Bonds	only reque	ested	Credit on I	1968 tax
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount	d return	18 (The	ount waand 'lara)	Number of returns	Amount (Thousand dollars)	Number retur	ns (The		umber of returns	Amount (Thousand
	(96)	(97)	(98)	(99)	(100)) (10	01)	(102)	(103)	(104) (1	05)	(106)	(107)
Grand total	4,165,533	10,509,48	2 11,416,19	99 6,794,8	323 28,123	3,885 7,	569,678	26,865,234	6,698,37	3 71			1,425,462	854,
axable returns, total	3,902,054	10,367,65	5 10,581,85	6,687,1	25,569	7,0	043,309	24,446,804	6,250,12	7 66	,007	15,787	1,256,401	777,
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	4,383 33,013 93,222 162,034	10,08	9 210,80 1 499,7	23,6 59 65,9	539 525 945 1,055	2,997	12,729 74,472 173,292 282,554	97,652 511,958 1,019,070 1,524,837	71,02 162,66 265,84	(* 11) (*	,271	1,695	(*) 17,459 45,013 68,408	(*) 3, 10, 16,
\$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	197,090 209,813 223,639 228,905 211,847	121,33 9 148,83 5 165,51	9 821,74 2 861,73 7 828,59	42 169,6 36 180,3 93 181,3	528 2,619 274 3,093 114 2,853	9,603 1,662 3,190	396,390 542,769 731,309 727,838 654,116	2,043,756 2,553,380 3,025,122 2,778,154 2,480,237	706,37	12 17 18 6	,545 ,756 ,158	2,113 { 707 782	77,491 72,417 74,709 78,611 67,731	15, 15, 23, 27, 19,
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	842,497 523,798 923,176 195,344 40,837	764,80 5 3,196,59 4 2,301,12	0 1,095,1 9 1,072,7 8 179,0	74 575,8 12 1,625, 86 1,037,	368 1,483 257 720 365 50	3,739 6,542	968,524 573,434 613,371 178,664 66,906	6,558,054 1,339,271 495,278 17,525 2,074	490,25 353,01 56,12	53 8 .4 3	,528 ,685 ,998 70 4	5,378 2,712 2,238 73 17	267,128 163,980 265,825 44,905 8,278	97, 80, 258, 122, 49,
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,155 1,662 639	270,21	7 1,4		111 541	2,155 296 77	32,252 7,915 6,774	372 49 15	1,77 56	76 ×4	-	-	1,927 255 70	25, 6, 6,
ontaxable returns, total	263,481					4,657 3,758	526,368 62,368	2,418,430 95,300			355	1,286	169,060 23,105	76, 19,
No adjusted gross income Under \$600	10,628		6 31,0	53 1,	440 12:	3 ,3 72	20,803	118,590	17,78	33	· -	` _	5,779	3,
\$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	7,115 42,162 48,035 39,602 29,484 52,031	2 14,44 5 16,06 2 16,46 4 11,66	9 235,3 8 172,4 8 113,8 2 82,1	86 17, 46 19, 20 16, 91 15,	705 666 024 577 386 377 581 277	7,519 6,162 1,852 2,016 1,775 8,203	14,310 77,061 92,808 75,481 52,014 131,523	173,529 645,522 545,664 351,115 257,229 231,481	68,6' 84,98 68,36 45,5	74 36 57 57	5,150	1,173	5,186 25,023 32,094 25,378 17,139 35,356	1, 8, 7, 7, 6, 23,
teturns under \$5,000	504,102 1,114,470 847,696 1,699,265	2 212,29 0 721,20 6 846,61	77 2,130,0 4 4,107,0 3 2,783,0	21 282, 59 878, 45 833,	634 5,56 841 13,46 135 6,80	4,945 3, 9,731 1,	937,893 143,992 985,350 502,443	5,340,466 1.3,099,932 6,566,536 1,858,300	3,024,09 1,879,60	52 27	0,645 7,430 0,528 2,758	1,813 4,794 5,378 5,088	266,780 400,382 270,659 487,641	83, 115, 100, 555,
See text for "Explanation of (*) An asterisk in a cell den 'Adjusted gross income less d 'Deficit." 'Negative "Other sources." 'Includes nonhighway Federal NOTE: Detail may not add to	notes that the deficit.	he estimate x and tax wi	is not show	n separatel	y because o	f high samp	oling var	iability. I	ons of the lowever, the	Oata." data are	included :	in the app	propriate to	tals.

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

			7												
	1		1	, Sala	aries and w	ages		Business	or prof	fession			Fa	.rm	
	Number		Adjuste gross	ed -	(gross)	~~	Net p	rofit	T	Net los	s	Net pr	rofit	Net	loss
Adjusted gross income classes	of returns	Number of exemptions	income		iber A	mount	Number	Amoun	+ May	mber	A	Number		Number	
	returns		(Thousan		of T	ousand	of	'(Thousa		of I	Amount	of	Amount (Thousand	of	Amount
		1	dollars			liars)	returns	dollar			follers)	returns	dollara)	returns	(Thousand dollars)
	(1)	(2)	(3)	(4	.) (5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	28,610,745	37,585,531	195,978,	589 25,50	1,507 78,	191,444	705,977	2,205,1	31 160	,407	301,923	315,890	497,914	130,036	195,093
Taxable returns, total	20,570,070	25,925,943	89,850,	371 18,80	2,725 73,	621,061	513,818	2,039,7	741 88	,144	113,336	179,168	385,486	63,770	81,876
Under \$1,000	622,576	622,576				542,808	11,165	9,2	_	·	(*)	6,173	3,338	(*)	(*)
\$1,000 under \$2,000 \$2,000 under \$3,000				763 4,51		511,931	89,954	109,8	374 9	,176	7,280	50,662	48,805	8,777	7,895
\$3,000 under \$4,000	3,062,778	4,079,284	10,648,9	909 2,81	5,807 9,	471,768 530,597	83,012 67,220	147,0 164,9		,780 ,564	7,256 10,944	29,921 23,533	40,560 44,784	8,378 9,974	5,322 5,892
\$4,000 under \$5,000	4 ' '	1 ' '	1		8,859 9,	793,524	56,713	179,6		,364	7,763	19,217	47,124	7,580	6,754
\$5,000 under \$6,000 \$6,000 under \$7,000	1,838,754 1,396,966					057,295 181,396	43,345 34,510	148,1 133,6		,776 ,974	6,245 7,817	9,841 11,244	25,088 34,756	6,976	5,456 6,019
\$7,000 under \$8,000	942,840	1,288,833	7,042,	353 87	3,220 6,	310,476	24,403	108,5	561 5	,585	7,878	6,982	23,932	6,849 3,857	2,358
\$8,000 under \$9,000 \$9,000 under \$10,000	659,124 406,165	947,550 562,864				799,531 285,504	18,222	88,0 89,7		,186 ,627	7,478 2,429	4,456 2,394	14,644 9,266	2,194	3,873
\$10,000 under \$15,000	1 '		1		1	514,300	33,912	240,7	i i	,833	9,880	9,353	42,587	3,250	8,041
\$15,000 under \$20,000 \$20,000 under \$50,000			2,449,8	393 9	6,018 1,	245,994	15,443	157,8	316 2	,941	4,685	2,457	19,147	1,400	4,236
\$50,000 under \$100,000	18,875			379		045,811 222,991	18,772 2,278	346,9 83,1		782	9,050	2,542	26,063 3,496	2,413 548	10,907 5,631
\$100,000 under \$200,000	· ′	1	649,8	368	1,921	66,792	430	21,4	65	236	4,609	73	1,300	238	4,168
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,537 267				584 110	28,082 6,964	123 19	8,1 1,4		121	5,321	24	453 131	95	2,629
\$1,000,000 dr more					61	5,297	8	1,2		21	1,012 3,242	6 2	131 12	28 16	1,474 724
Nontaxable returns, total	8,040,673	11,659,587			8,779 4,	570,384	192,159	165,3	94 72	,262	188,588	136,721	112,426	66,265	113,216
No adjusted gross income	133,137	1	1 '		0,729	81,636	4,638	6,1		,444	159,085	(*)	(*)	31,806	74,394
Under \$600 \$600 under \$1,000	3,823,734 2,355,978					220,632 547,945	56,647 54,652	22,9 37,2	43 11	,238 ,386	9,380 3,675	44,085 39,298	13,354 23,043	15,759	14,399
\$1,000 under \$2,000	1,172,816	2,659,613	1,691,4	i89 64	2,535	846,401	54,254	53,9	25 6	,583	8,375	35,308	35,839	5,984	3,272
\$2,000 under \$3,000 \$3,000 under \$4,000	388,470 98,338				5,745 0,004	486,423 196,326	12,634 3,790	19,2 11,1		,194	2,147	10,766	19,127	11,171	12,838
\$4,000 under \$5,000 \$5,000 or more	34,222	162,580	150,7	742 2	4,292	99,863	1,796	4,2	43	、-l	, , -ľ	4,588	13,221	1,545	8,313
	├			\rightarrow	4,833	91,158	3,748	10,4	_		(*)	1,633	7,068	}	
Returns under \$5,000 Returns \$5,000 under \$10,000.	22,395,886 5,273,087	28,878,975 7,321,748	143,623,4 35,782,7			329,854 717,321	496,475 137,885	765,6 573,7	96 112	,328 ,373	216,217	264,594	289,971	101,259	132,692
Returns \$10,000 under \$15,000	640,071	903,352	7,504,9	71 53	1,641 5,	515,554	34,200	242,6	80 8	,900	32,612 9,950	36,513 9,353	114,164 42,587	20,700 3,279	20,109 8,220
Returns \$15,000 or more	301,701	481,456	9,067,4	41 17	1,906 2,	628,715	37,417	623,0	47 7	,806	43,144	5,430	51,192	4,798	34,072
		·													
		Partner	rships	<u> </u>			capital	assets			y gain fro	n Sa	les of pro	perty other	
Adjusted group to some	Net. pr			OSE	Nat	Sales of				sal	y gain from		les of pro capita	perty other	than
Adjusted gross income classes	Net pi	rofit	Net 1			Sales of	capital	Net loss		sal depre pro	es of		les of pro	perty other	
	Net p	rofit Amount		Amount	Number	Sales of	capital	Net loss	mount	sal depro pro Number	es of eciable perty Amount	Number	les of procapitate t gain	perty other al assets Net Number	than loss
	Number	rofit	Net 1			Sales of	t Numi	Net loss		sal depre pro	es of eciable perty Amount	Number	les of processing terms of the control of the contr	perty other al assets Net Number of	than
	Number of	Amount (Thousand	Net 1	Amount (Thousand	Number of	Sales of gain Amount	t Numi	Net loss	mount	saldepro pro Number of	es of eciable perty Amount	Number of	les of procapite t gain Amount	perty other al assets Net Number of	than loss Amount
	Number of returns	Amount (Thousand dbilers)	Net 1 Number of returns	Amount (Thousand dollars)	Number of returns (18)	Sales of gain Amoun (Thousa dollar	t Numl of retu	Net loss per A (nr de	mount housand ollers)	saldepro pro Number of returns	Amount (Thousand dollars (23)	Number of return (24)	les of processing to gain Amount (Thousand dollars (25)	perty other al assets Net Number of returns (26)	than loss Amount (Thousand dollars)
classes	Number of returns (14)	Amount (Thousand dollars) (15)	Net 1 Number of returns (16)	Amount (Thousand dollars)	Number of returns (18)	Sales of gain Amount (Thousa dollar) (19) 2,514,2	t Number of return (20	Net loss per A (Tr. de) (1) (4) (5) (7) (6) (7) (9) (9) (9)	mount housand pilars)	saldepropro	Amount (Thousand dollars (23) 9 25,27	Number of return (24)	les of projection depth	Net Number of returns (26) 21,532	than loss Amount (Thousand dollars) (27) 63,406
Grand total Taxable returns, total Under \$1,000	Number of returns (14) 272,202 212,367 (*)	Amount (Thousand dollars) (15) 1,076,125 1,007,888 (*)	Net 1 Number of returns (16) 75,696	Amount (Thousand dollars) (17) 156,512	Number of returns (18) 1,680,592 1,386,155	Sales of gain Amount (Thousandellar, (19) 2,514,2 2,334,4 5,8	t Numl of retu (20 256 328 427 273 324 (*	Net loss oer (77 de) (79 de) (29 ,422 1	mount housand bilars) (21)	saldepropro Number of returns (22)	Amount (Thousand dollars (23) 9 25,27	Number of return (24)	les of projection depth	Net Number of returns (26) 21,532	than loss Amount (Thousand dollars) (27) 63,406
Crand total Taxable returns, total Under \$1,000	Number of returns (14) 272,202 212,367 (*) 17,959	Amount (Thousand abllers) (15) 1,076,125 1,007,888 (*) 21,122 1	Net 1 Number of returns (16) 75,696	Amount (Thousand dollars) (17) 156,512	Number of returns (18) 1,680,592 1,386,155 17,664 133,553	Sales of gain Amount (Thousa dollar (19) 2,514,2 2,334,4 5,6 45,2	t Numb of retu (20 256 328 427 273 324 (* 292 20	Net loss oer (77 rns de) (,912 2 ,422 1),645	mount housand bilars) (21) (22,889 (81,941 (*) 9,492	saldepropro Number of returns (22)	Amount (Thousame dollers, (23) 9 25,27 5 20,37	Number of return (24) 7 6,33	les of projection depth	Number of returns (26) 21,532	than loss Amount (Thousand delisrs) (27) 63,406 16,233
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089	Amount (Thousand dbllers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623	Net 1 Number of returns (16) 75,696 56,796 -7,547	Amount (Thousand dollars) (17) 156,512 79,334	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 115,225	Sales of gain Amount (Thousand dollar (19) 2,514,2 2,334,4 5,6 60,6 102,6 102,6	t Number of the control of the contr	Net loss per (not not not not not not not not not not	mount bousand ollers) (21) (22,889 (*) 9,492 17,784 11,694	saldeproproj	es of eciable perty Amount (Thousame dollars (23)) 9 25,27 5 20,37 - 6 98	Nember of return (24) 7 6,33	les of projection depth	Number of returns (26) 21,532 4,178	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971
Grand total Taxable returns, total Under \$1,000\$1,000 under \$2,000\$2,000 under \$3,000\$3,000 under \$5,000\$4,000 under \$5,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335	Amount (Thousand chilars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 }	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027	Sales of gain Amount (Thousand dollar, (19)) 2,514,2 2,334,4 5,6 60,6 60,6 83,1	capital (t Numl of return (20) 256 328 227 273 324 (** 292 20 228 22 2777 177 280 30	Net loss oer (n.	mount bousand silers) (21) (22,889 (81,941 (*) 9,492 17,784 11,694 20,904	saldepr proj Number of returns (22) 26,11	es of eciable perty Amount (Thousame dollars (23)) 9 25,27 5 20,37 - 6 98	Ne Ne Number of return (24) 7 6,33 7 3,92	les of processing the second of the second o	Net Number of returns (26) 21,532	than loss Amount (Thousand delisrs) (27) 63,406 16,233
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349	Amount (Nousand dollars) (15) 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136	Number of returns (16) 75,696 - 7,547 11,021 6,150	Amount (Thousand dollars) (17) 156,512 79,334 - 2,460 9,983 5,651	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027	Sales of gain Amoun. (Thousau dollar, (19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1) 79,8	capital (t Number of the control o	Net loss Per (77 de (7	mount bousand silers) 21) 22,889 81,941 (*) 9,492 17,784 11,694 20,904 15,845	saldeproproj	es of ecciable perty Amount (Thousand dollars (23)) 9 25,27 5 20,37 6 98 1 1,47	Ne Ne Number of return (24) 7 6,33 3,93 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	les of processing the gain (not see that the	Net Number of returns (26) 21,532	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971
Classes Grand total Taxable returns, total \$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\$5,000 under \$7,000\$7,000 under \$7,000\$7,000 under \$8,000\$	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,269	Amount (Thousand dollars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786]	Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406	Amount (Thousand dollars) (17) 156,512 79,334 - 2,460 9,983 5,651 2,503	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837	Sales of gain Amount (Thousandellar, (19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1 79,6 69,6 61,6	t Numb of return (20 273 324 (* 2992 20 328 22 377 777 178 80 30 325 15 100 70 24	Net loss er (77) rms (42) (912 2 422 1) (645 ,839 ,676 ,290 ,738 ,805 ,906	mount moused filers) (21) (22,889 81,941 (*) 9,492 17,784 11,694 20,904 15,845 8,966 15,390	sal.depr.pro; Number of returns (22) 26,11 19,84 3,18 4,77 .	### Amount	Ne Number of return (24) 7 6,33 0 3,93 7 7 7 7 7 2,78	les of processing the second of the second o	Net Number of returns (26) 21,532 13,362 4,178 2,654	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,465 23,089 16,335 21,349 16,612	Amount (Thousand deliars) (15) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414	Number of returns (16) 75,696 - 7,547 11,021 6,150	Amount (Thousand dollars) (17) 156,512 79,334 - 2,460 9,983 5,651	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837	Sales of gain Amount (Thousandellar, (19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1 79,6 69,6 61,6	t Number of the control of the contr	Net loss er (77) rms (42) (912 2 422 1) (645 ,839 ,676 ,290 ,738 ,805 ,906	mount woused offers) (21) (22,889 81,941 (*) 9,492 17,784 11,694 20,904 15,845 8,966 15,390 11,608	saldeproproproproproproproproproproproproprop	### Amount	Ne Number of return (24) 7 6,33 0 3,93 7 7 7 7 7 2,78	les of processing the second of the second o	Net Number of returns (26) 21,532	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724	Amount (Thousand dollars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 124,209	Net 1 Number of returns (16) 75,696	Amount (Thousand dollars) (17) 156,512 79,334	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 (115,060 93,837 99,408 68,627 187,434	Sales of gain Amount (Thousam dollar, 19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1) 79,8 61,4 108,2 69,4 303,4 303,6	capital (t Number (capital (Net loss Per (77, 77, 78, 78, 78, 78, 78, 78, 78, 78,	mount (1878) (21) (22,889) (81,941) (*) (9,492) (17,784) (11,694) (20,904) (15,390) (11,608) (8,291) (88,2463) (28,463)	saldeproper services (22) 26,11: 19,84 3,18: 4,77: 3,64: 1,566 3,400	es of ecciable perty Amounts (Mousements) (23) 9 25,27 5 20,37 6 98 1 1,47 6 8,13 6 1,76 1 2,46	Ne Number of return (24) 7 6,33 7 7 7 7 2,78	les of pro- capiti t gain Mousement (25) 766,332 45,100	Net Number of returns (26) 21,532 13,362 4,178 2,654 4,541 1	than loss Amount (Mousend deliers) (27) 63,406 16,233 - 5,971 1,036
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792	Amount (Noused deliars) (15) (15) (1,076,125) (1,077,888 (*) (21,122) (42,520) (45,623) (43,979) (56,136) (52,414) (56,786) (48,402) (1,106)	Number of returns (16) 75,696 - 7,547 11,021 6,150 4,406 8,581 3,883 18	Amount (Thousand dollars) (17) 156,512 79,334 - 2,460 9,983 5,651 2,503 8,874 10,728 4,381	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 5,6 45,2 60,6 102,6 83,1 79,6 61,6 108,6 303,6 224,7 224,7	t Number of the control of the contr	Net loss Per A (7) (7) (7) (8) (9) (9) (9) (2) (422 1) (645 (839) (676 (290) (805 (805 (906 (660) (660) (660)	mount (1876) (21) (22,889 (81,941 (*) 9,492 (17,784 (11,694 (20,904 (15,845 (8,291 (28,463 (11,441 (19,44 (11,648 (19,44 (11,648 (19,44	sal. depr proj (22) Number of returns (22) 26,11: 19,84 3,18 4,77: 1,564 3,40 1,03	es of ecciable perty Amount (Mousement) 9 25,27 5 20,37 6 98 1 1,47 6 8,13 6 1,76 1 2,46 4 88	Ne Number of return (24) 7 6,33 7 3,93 7 7 2,78	les of pro- capiti t gain Mousement (25) 766,332 45,100	Net Number of returns (26) 21,532 13,362 4,178 4,541 4,541 605	than loss Amount (Thousand chilers) (27) 63,406 16,233 - 5,971 1,036 3,933
Classes Grand total Taxable returns, total \$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 \$5,000 under \$6,000 \$5,000 under \$8,000 \$8,000 under \$9,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,632 13,289 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307	Amount (Thousand dollars) (15) 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 122,209 88,945 235,990 88,214	Net 1 Number of returns (16) 75,696	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,971	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1 79,8 69,6 61,6 108,2 24,4 441,7 224,4	t Number of the control of the contr	Net loss Per (77, 177, 178, 178, 178, 178, 178, 178, 1	mount bousend bliers) 21) 22,889 81,941 (*) 9,492 17,784 11,694 20,904 15,845 8,966 11,608 8,291 128,463 11,441 16,835 2,820	sal. depr- returns (22) (26,11) 19,84 3,18 4,77 3,64 1,566 3,40 1,80 288	es of ecciable perty Amounts (Mousements) 9 25,27 5 20,37 6 8,13 6 1,76 1 2,46 88 6 3,12 2 1,03	Ne Number of return (24) 7 6,33 7 7 7 7 7 7 7 7 7 7 7 7 6 6 6 6	les of pro- capitit gain Mousement (25) 7 6,332 4 5,100	Net Number of returns (26)	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,249 16,612 13,269 7,792 21,724 11,381 18,339 3,307 803	Amount (Thousand dillers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 114,209 88,452 235,990 88,214 35,633	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 4,59	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 (115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526	Sales of gain Amount (Trouses dellar, 19) 2,514,2 2,334,4 5,6 45,2 60,6 102,6 83,1 79,6 61,6 108,2 69,4 224,6 244,7 214,6 1156,2	t Number of the control of the contr	Net loss Per (7) Trns (4) (9) (9) (9) (422 1) (645 ,839 ,676 ,290 ,906 ,805 ,906 ,660 ,660 ,660 ,660 ,660 ,660 ,660 ,738	mount wousend offers) 21) 222,889 81,941 (*) 9,492 17,784 11,694 20,904 15,390 11,608 8,291 28,463 11,441 16,835 2,820 649	sal. deproproj	es of ecciable perty Amount (Thousand dollars) 9 25,27 6 98 1 1,47 6 8,13 1,76 1 2,46 4 88 6 3,12 2 1,03 0 33	Ne Ne Number of return (24) 7 6,33 7 7 7 2,78 1 1,03	les of pro- capitit t gain (7) (85) (25) (87) (85) (87) (87) (87) (87) (87) (87) (87) (87	Net Number of returns (26) 21,532 13,362 4,178 4,541 4,541 605 966 286 69	than loss Amount (Thousand chilers) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,639 16,612 13,289 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56	Amount (Thousand dollars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 122,209 88,945 235,960 88,214 35,633 18,063 9,739	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 190 40	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 5,6 45,6 60,6 102,6 83,1 79,8 69,6 61,6 108,2 24,4 441,1 214,6 156,7 76,6 76,6	t Number of the control of the contr	Net loss Per (77 Prns (46)) (77 Prns (46)) (912 2 ,422 1) (645) ,839 ,645 ,839 ,738 ,805 ,906 ,893 ,336 ,365 ,366 ,360 ,381	mount bousend ollers) (21) (22,889 81,941 (*) 9,492 11,7,784 11,694 20,904 15,845 8,966 11,608 8,291 28,463 11,441 16,835 2,820 649 174 17	saldeproperty (22) Number of returns (22) 26,11: 19,84 3,18: 4,77: 3,64: 1,56: 3,40: 1,80: 1,80: 1,80: 3,3: 1,00: 3,3: 1,	es of ecciable eciable perty Amounts (Mousements) 9 25,27 5 20,37 6 8,13 6 1,76 1 2,46 4 88 6 3,12 2 1,03 0 33 0 33 0 12 8 4 4	Ne Number of return (24) 7 6,33 7 7 7 2,78	les of pro- capitit t gain Amount (75) 37 6,332 34 5,100	Net Number of returns (26) 21,532 13,362 4,178 4,541 4,541 605 966 286 69 43	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 15,787 7,792 21,724 11,381 18,339 3,307-803 239 56 26	Amount (Thousand dbllars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 124,209 88,945 225,990 88,214 35,633 18,206 9,739 7,314	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 40 26	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103	Sales of gain Amount (Thousam dollar) (19) 2,514,2 2,334,4 5,4 60,4 60,61 108,2 69,4 401,1 214,4 1.56,2 140,67 76,69 91,6	capital (t Number (capital (Net loss Per (7) Per (8) Per (10) mount bousend offers) (21) (22,889 81,941 (*) 9,492 17,784 20,904 15,845 8,966 15,390 11,608 8,291 28,463 11,41 16,835 2,820 649 174	saldeproper services and september services and september services and services are services and services are services and services and services and services are services are	es of ecciable eciable perty Amounts (nousements) 9 25,27 5 20,37 6 8,13 6 1,47 6 8,13 6 1,76 1 2,46 4 88 6 3,12 2 1,03 3 3 3 9 12 8 4 6 4	Nember of return (24) 7 6,33 0 3,93 7 7 2,78 1,03 6,61 1,03 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Less of procedure Less	Net Number of returns (26)	than loss Amount (Thousand chilere) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 383 315	
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,632 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56 26 59,834	Amount (Thousand dollars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 26 18,900	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821 77,180	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103	Sales of gain Amount (Thousam dollar) (19) 2,514,2 5,60,60,60,60,60,60,60,60,60,60,60,60,60,	capital (Number of the control of	Net loss Net	mount bousend ollers) (21) (22,889 (*) 9,492 17,784 11,694 20,904 15,896 11,599 11,608 8,291 28,463 11,441 16,835 2,820 28,469 17,7 20 40,948	saldeproper services and services are servic	es of ecciable eciable perty Amounts (Thousamont dollers, (23)) 9 25,27 5 20,37 6 88,13 6 1,76 1 2,46,88 6 3,12,2 1 1,03 0 33 1 22,46 4 4,90	Nember of return (24) 7 6,33 0 3,93 7 7 2,78 1,03 6 1 1,03 7 6 7 7 7 8 9 2,39	les of pro- capitit t gain Amount (Thousandellars) (25) 37 6,332 34 5,100	Net Number of returns (26)	than loss Amount (Thousand dellars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,635 21,349 16,612 13,289 21,787 7,792 21,724 11,381 18,339 3,307 803 239 56 26 59,834 3,896	Amount (Thoused dilers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 1,106 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 40 26	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439	Sales of gain Amount (Thousam dollar) (19) 2,514,2 2,334,4 5,6 60,6 102,6 83,1 79,8 61,6 108,2 224,4 441,1 1244,0 156,2 140,6 76,6 91,0 179,8	t Number of the control of the contr	Net loss Per A (77 rns	mount bousend ollers) (21) (22,889 81,941 (*) 9,492 117,784 11,694 20,904 15,845 8,966 11,608 8,291 28,463 11,441 16,835 2,820 40,948 12,789	saldeproper services (22) 26,11: 19,84 3,18: 4,77: 1,56: 3,40: 1,03: 1,0	es of ecciable eciable perty Amounts (nousements) 9 25,27 5 20,37 6 8,13 6 1,47 6 8,13 6 1,76 1 2,46 4 88 6 3,12 2 1,03 3 3 3 9 12 8 4 6 4	Nember of return (24) 7 6,33 0 3,93 7 7 2,78 1,03 6,61 1,03 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	les of pro- capiti t gain Amount (Thousand deliars (25) 37 6,332 34 5,100	Net Number of returns (26) 21,532 13,362 4,178 4,541 4,541 605 966 69 43 10 10	than loss Amount (Thousand deliars) (27) 63,406 16,233 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724 11,381 18,339 36,000 259 56 26 59,834 3,896 8,356	Amount (Noused deliar) (15) (15) (1,076,125) (1,077,888 (*) (21,122) (42,520) (56,136) (52,414) (56,786) (124,209) (88,414) (35,63) (124,209) (88,214) (35,63) (18,206) (9,739) (7,314) (68,239) (39,45) (7,402)	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 26 18,900	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821 77,180	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 36,835	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 5,6 60,6 102,6 69,6 303,6 224,6 141,7 214,6 179,8 179,8 25,5 91,6 179,8	t Numbol of return of retu	Net loss Per (7) Pe	mount boused (21) (22,889 81,941 (*) 9,492 17,784 11,694 20,904 15,390 11,698 8,291 28,463 11,441 16,835 2,820 174 17 20 40,948 12,789 9,545	saldeproper services and services are servic	es of ecciable eciable perty Amounts (Thousamont dollers, (23)) 9 25,27 5 20,37 6 88,13 6 1,76 1 2,46,88 6 3,12,2 1 1,03 0 33 1 29,46 4 4,90	Nember of return (24) 7 6,33 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Les of procedure Les of proc	Net Number of returns (26)	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,612 13,289 21,724 11,381 18,339 3,307-803 239 56 26 59,834 3,896 8,356 15,315 18,900	Amount (Thousand dillers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974 19,524 19,524	Net 1 Number of returns (16) 75,696 56,796 -7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 40 26 18,900 6,152	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821 77,180 53,209	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 36,835 68,408 105,947	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 5,6 45,2 60,6 102,6 61,6 112,6 124,0 124,0 127,6 179,6 179,6 179,6 20,7 20,7 20,7 48,2 48,2	t Number of the control of the contr	Net loss Per A (77 rns	mount bousend ollers) (21) (22,889 81,941 (*) 9,492 117,784 11,694 20,904 15,845 8,966 11,608 8,291 28,463 11,441 16,835 2,820 40,948 12,789	sal. depropro	es of ecciable eciable perty Amounts (Thousands) (23) 9 25,27 5 20,37 6 88 1 1,47 6 8,13 6 1,76 1 2,46 8 88 6 3,12 2 1,03 0 33 0 33 0 33 0 4 6 4 4 4,90 (*)	Nember of return (24) 7 6,33 7 7 2,78 1 1,03 2,78 1 2,38 (*) (*)	Amount Amount	Net Number of returns (26)	than loss Amount (Thousand chilers) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173 40,731
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,612 13,289 16,612 13,289 33,307 29,56 26 59,834 3,896 8,356 15,315 18,900 10,539	Amount (Thousand dbHars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 48,402 31,106 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 1,913 40 26 18,900 6,152 6,998	Amount (Thousand dollars) (17) 156,512 79,334 - 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 4,138 1,224 1,822 77,180 53,209 9,571	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 8,408 105,947 40,708 105,947 40,708	Sales of gain Amount (Thousandeller (19) 2,514,2 2,334,4 5,6 69,6 69,6 69,6 102,6 103,6 104,108,2 110,6 1109,6	t Numl of return	Net loss Net loss Per (7) Per (8) Per (9) P	mount bousend ollers) (21) (22,889 (*) 9,492 17,784 11,694 20,904 15,390 11,608 8,291 28,463 11,441 16,835 2,820 649 174 20 40,948 12,789 9,545 4,803	saldeproper services and services are servic	es of ecciable eciable perty Amounts (Thousands) (23) 9 25,27 5 20,37 6 88 1 1,47 6 8,13 6 1,76 1 2,46 8 88 6 3,12 2 1,03 0 33 0 33 0 33 0 4 6 4 4 4,90 (*)	Nember of return (24) 7 6,33 7 7 7 7 2,78 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03 8 1,03	Amount	Net Number of returns (26)	than loss Amount (Thousand dellars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173
Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,632 13,289 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56 59,834 3,896 8,356 15,315 18,900 10,539 2.828	Amount (Thousand dillers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974 19,524 19,524	Net 1 Number of returns (16) 75,696 56,796 -7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 40 26 18,900 6,152	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,821 77,180 53,209	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 68,408 105,947 40,708 12,505 5,757	Sales of gain Amount (Thousam dollar (19) 2,514,2 2,334,4 45,2 60,4 102,6 69,4 303,6 224,4 1,16 224,16 140,6 76,2 140,6 76,2 20,7 3,8 3,8 3,8	t Numbour of the control of the cont	Net loss Net loss Per (7) Per (8) Per (10) mount bousend ollers) (21) (22,889 (*) 9,492 17,784 11,694 20,904 15,390 11,608 8,291 28,463 11,441 16,835 2,820 649 174 20 40,948 12,789 9,545 4,803 7,455	sal. depropro	es of ecciable eciable perty Amounts (Thousands) (23) 9 25,27 5 20,37 6 88 1 1,47 6 8,13 6 1,76 1 2,46 8 88 6 3,12 2 1,03 0 33 0 33 0 33 0 4 6 4 4 4,90 (*)	Nember of return (24) 7 6,33 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Section Continue	Net Number of returns (26)	than loss Amount (Thousand chilers) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173 40,731	
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,269 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56 68,356 15,315 18,900 10,539 2,828	Amount (Noused diler) (15) (15) (1,076,125 (1,027,888 (*) 21,122 (1,22)	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 459 190 40 26 18,900 6,152 6,998 5,750	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 4,138 1,224 1,821 77,180 53,209 9,571 14,400	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,2476 12,416 3,526 1,204 227 103 294,439 16,476 86,408 105,947 40,708 12,505 5,777 7,803	Sales of gain Amount (Trouse deltar (19) 2,514,2 2,334,4 5,6 45,2 60,6 102,6 83,1 79,6 61,6 118,2 124,4 1156,2 140,6 76,2 91,0 179,6 205,3 3,6 3,7 3,7 3,7 3,7 3,7 3,7 3	t Number of Capital (* (20) 156 328 329 20 328 329 27 17 30 30 327 26 325 15 30 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Net loss Per (7) Fris (7	mount boused (1872) (21) (22,889 (81,941 (*) 9,992 17,784 11,694 20,904 15,390 11,694 11,694 28,463 11,441 11,683 2,820 649 174 17,20 40,948 12,789 9,545 4,803 7,455 4,715 1,641	sal- deproper Number of returns (22) 26,11 19,84 3,18 4,77 1,566 3,40 1,566 1,03 1,80 28,10 1,03 1,80 28,10 1,60 1,03 1,80 1	es of ecotable ecotable perty Amount (7) Mousement (23) 9 25,27 5 20,37 6 98 1 1,47 6 8,13 6 1,766 1 2,46 8 88 2 1,33 3 3 9 12 8 4 4 4,90 (*)	Nember of return (24) 7 6,33 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Section Content Cont	Net Number of returns (26) 21,532 13,362 4,178 4,541 4,541 605 966 286 69 43 10 10 8,166 4,742 3,424	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173 40,731
Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,632 13,289 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56 59,834 3,896 8,356 15,315 18,900 10,539 2.828	Amount (Thoused dilers) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 1,124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974 19,524 18,010	Net 1 Number of returns (16) 75,696 56,796 - 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 26 18,900 6,152 6,998 5,750	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224 1,321 77,180 53,209 9,571 14,400	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 { 36,335 68,408 105,947 40,708 12,505 5,777 7,803	Sales of gain Amount (Thousam dollar, 19) 2,514,; 2,334,4 5,4 5,6 60,6 102,6 83,1) 79,6 69,4 108,2 24,,4 1156,2 140,6 91,6 179,6 25,5 9,6 20,7,7 48,2 29,2 3,6,4 440,2	capital (Net loss Net loss Per (7) Per (8) Per (10) mount bousend ollers) (21) (22,889 (*) 9,492 17,784 11,694 20,904 15,390 11,608 8,291 28,463 11,441 16,835 2,820 649 174 20 40,948 12,789 9,545 4,715 1,641	saldeproper services (22) Number of returns (22) 26,11: 19,84 3,18: 4,77: 3,64: 1,56: 3,40: 1,03: 100: 33: 4,70: 4,70: 13,900 13,900	es of ecciable ecciable perty Amount (Thousans (23)) 9 25,27 5 20,37 6 98 1 1,47 6 8,13 6 1,76 1 2,46 8 83,12 2 1,03 3 3 3 3 2 2 1,03 3 3 3 3 4 4 4 4,90 (*) 2 3,26	Nember of return (24) 7 6,33 7 7 7 7 2,78 9 2,78 1 1,03 6 1 1 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Section Proceedings Procedure Proceedings Proceedings Procedure Proceedings Procedure Procedure Procedure Procedure Proceedings Procedure Procedure Procedure Proceedings Proceedings Procedure Pr	Net Number of returns (26)	than loss Amount (Thousand deliars) (27) 63,406 16,233 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173 40,731	
Classes Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,632 13,787 7,792 21,724 11,381 18,339 33,07 803 239 56 26 59,834 3,896 8,356 15,315 18,900 10,539 2,828	Amount (Thousand dbllars) (15) 1,076,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974 19,524 18,010 10,384	Net 1 Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406 7,808 8,581 3,883 5,372 1,313 4,59 190 40 26 18,900 6,152 6,998 5,750	Amount (Thousand dollars) (17) 156,512 79,334 2,460 9,983 5,651 2,503 8,874 10,728 4,381 12,786 9,071 4,138 1,224 1,821 77,180 53,209 9,571 14,400	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,408 68,627 187,434 68,339 71,247 12,416 3,526 1,204 227 103 294,439 16,476 36,835 68,408 105,947 40,708 12,505 5,757 7,803	Sales of gain Amount (Thousam dollar, 19) 2,514,; 2,334,4 5,6,60,60,60,60,60,60,60,60,60,60,60,60,6	t Number of the control of the contr	Net loss Per A (n ns) (n) (n) (n) (n) (n) (n)	mount boused (1872) (21) (22,889 (81,941 (*) 9,992 17,784 11,694 20,904 15,390 11,694 11,694 28,463 11,441 11,683 2,820 649 174 17,20 40,948 12,789 9,545 4,803 7,455 4,715 1,641	sal- deproper Number of returns (22) 26,11 19,84 3,18 4,77 1,566 3,40 1,566 1,03 1,80 28,10 1,03 1,80 28,10 1,60 1,03 1,80 1	es of ecotable eciable perty Amount (7) Mousans (23) 9 25,27 - (23) 9 25,27 - (3) 1 1,47 6 8,13 1 1,47 6 8,13 1 1,47 6 8,13 6 1,76 1 2,46 4 88 3,12 2 1,03 3 3 9 12 4 4 4 4,90 (*) 2 3,26 6 5,91 9,93 1 2,46 2 3,26 2 3,26	Nember of return (24) 7 6,33 7 7 7 2,78 8 1,03 8 1,03 8 1,03 8 1,03 8 (*) (*) (*) (*)	Section Proceedings Procedure Proceedings Proceedings Proceedings Proceedings Procedure Proceedings Procedure Procedure Procedure Procedure Procedure Procedure Proceedings Procedure Proceedings Procedure Procedure Procedure Proceedings Procedure	Number of returns (26) (21,532 13,362 4,178 2,654 4,541 4,541 605 966 69 43 10 10 8,166 4,742 3,424 14,965 2,413 2,154	than loss Amount (Thousand dollars) (27) 63,406 16,233 - 5,971 1,036 3,933 747 2,541 1,113 383 315 102 92 47,173 40,731

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 Returns/1967 • 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

	Divide					ons and		Rer	nts			Roya	lties	
Adjusted gross income	adjuste inc		interes	t received		ities portion)	Net i	ncome	Net 1	oss	Net in	ncome	Net	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amour.t (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,261,208	4,743,084	9,093,162	4,583,638	896,586	1,528,851	1,026,156	1,166,304	409,413	296,869	121,405	178,688	4,632	4,403
Taxable returns, total	<u> </u>	4,397,611	7,255,355	3,860,072	616,760	1,186,838	657,896	902,337	305,029	187,889		162,511	4,624	4,270
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	14,191 164,224 185,120 154,556 180,552	3,386 73,656 129,357 112,765 155,353	125,242 1,123,838 943,801 913,344 875,135	16,815 242,467 412,026 396,341 338,752	(*) 49,401 145,321 106,149 81,808	(*) 49,258 202,371 205,097 162,602	(*) 76,059 95,448 88,464 72,855	(*) 43,163 88,358 82,803 82,489	(*) 27,399 28,590 37,547 29,555	(*) 11,323 10,660 15,559 16,339	(*) 7,547 5,170 15,481 10,162	(*) 5,024 3,792 14,918 12,574	(*)	(*)
\$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	173,939 152,480 139,049 120,482 97,800	190,712 163,487 209,604 183,854 133,736	758,968 640,007 482,986 395,112 262,437	325,151 293,289 215,884 253,819 165,653	56,942 44,455 21,860 28,772 13,525	133,227 97,198 51,752 63,440 42,011	58,827 55,095 37,988 40,399 21,687	42,254 54,037	40,093 28,652 21,072 22,103 21,303	27,260 17,675 8,664 12,654 10,080	7,613 6,689 6,394 3,714	3,618 2,870 14,131 9,298	(*) - {	(*)
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	239,278 87,958 97,604 16,903 4,515	536,886 350,824 935,974 464,749 289,582	474,998 122,123 114,159 17,094 4,384	497,574 222,943 327,981 86,113 36,235	34,515 13,857 13,939 2,399 618	85,740 37,464 39,000 10,496 3,591	57,454 22,024 23,718 3,909 971	122,195 68,806 110,179 27,750 8,372	27,522 8,570 9,162 1,591 443	18,867 10,580 15,304 7,572 2,035	10,359 5,087 8,727 1,954 626	9,635 7,399 31,119 19,553 13,160	2,230 127 54	1,096 778 308
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,442 262 123	213,433 74,756 175,497	1,371 240 116	17,263 5,629 6,137	185 27 12	1,328 369 108	313 68 35	3,118 1,451 673	174 38 24	1,307 887 702	244 44 22	7,115 3,925 3,755	21 8 1	335 134 1
Nontaxable returns, total	430,727	345,474	1,837,807	723,563	279,827	342,012	368,261	263,970	104,384	108,982	30,380	16,177	(*)	(*)
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 \$4,000 under \$5,000 \$5,000 or more	10,981 61,669 92,492 157,863 65,601 21,142 7,143 13,836	7,831 10,881 22,801 76,714 60,785 32,337 14,464 119,661	45,313 462,362 535,451 558,639 171,945 37,261 9,531 17,305	24,645 43,928 89,844 317,942 148,470 37,126 12,291 49,317	(*) 6,156 31,743 151,083 68,444 14,195 5,487	(*) 3,505 21,465 158,695 120,033 25,083 8,946	9,441 42,307 56,473 192,414 44,664 12,500 10,462	7,484 13,541 28,652 132,220 46,613 13,527 21,933	31,021 19,066 13,109 28,885 7,940 2,024 2,339	70,085 9,124 10,172 7,984 6,820 1,132 3,665	2,854 } 9,137 12,315 5,558 (*)	2,410 2,764 3,556 5,095 - (*)	(*) - - - -	(*) - - - -
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,115,535 693,476 240,991 211,206	700,330 911,635 547,577 2,583,542	5,801,862 2,552,958 476,610 261,732	2,080,648 1,279,651 503,291 720,048	663,961 165,804 35,209 31,612	961,254 387,858 86,823 92,916	694,398 222,355 57,943 51,460	542,410 278,840 122,445 222,609	226,328 134,715 28,249 20,121	159,618 78,102 19,349 39,800	69,414 24,686 10,426 16,879	50,759 31,544 9,847 86,538	1,199 1,984 689 760	745 1,429 261 1,968
		Estates a	'	1 /22,215		all business			1	1	10,077			<u> </u>
Adjusted gross income	Net i	Income	Net 1	oss	Net p	-	Net 1		Other	Sick pay	y exclusion	n 1	oving exp deducti	
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Sources (Thousand	Number of	Amoun	nd	of (Amount Thousand
	(42)	(43)	(44)	(45)	(46)	dollars) (47)	(48)	(49)	(50)	returns (51)	(52)		turns 53)	dollars) (54)
Grand total	209,623	480,388	9,708	14,505	32,903	198,593	5,898	31,390	411,693	126,86			43,684	13,814
Taxable returns, total	167,770	441,494	7,485	7,094	29,763	195,010	4,564	18,997	456,533	121,71			43,382	13,757
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	(*) 16,866 7,642 9,724 22,617	(*) 14,454 7,369 9,802 34,402	· (*)	(*) -	(*) 8,334	(*) 16,547 -	{ (*)	(*)	14 51,603 41,495 39,739 53,571	(*) 10,02 18,05 17,65	52 11,5	49	9,724 }	1,547 5,615
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	14,090 7,808 7,541 12,300 5,985	29,045 8,070 19,527 13,509 9,358	(*) - (*)	(*) - (*)	6,025	16,566	1,129	2,515	51,435 28,473 20,964 24,442 17,764	17,85 19,24 10,97	58 6,3 43 8,0 76 8,5	884 900 922	8,244 9,175	2,222 2,772
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	22,682 11,339 20,396 4,027 1,245	58,695 37,237 112,803 41,928 18,588	} 1,244 924 201 74	2,903 1,269 364 443	4,952 3,197 4,894 1,043 257	24,597 23,517 57,715 26,580 14,7 6 2	760 1,106 205 96	2,321 5,678 2,000 1,338	45,919 23,460 35,992 10,813 4,417	10,97 1,62 92	22 8 27 1,0 50 1	40	4,764 1,115 439	945 396 257 2
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	417 81 35	13,403 6,101 5,341	39 8 3	305 19 68	54 9 6	5,699 2,598 6,047	52 11 14	1,403 92 2,217	2,411 3148 4,169		1	14	1 -	1 -
Nontaxable returns, total	41,852	38,893	(*)	(*)	3,142	3,583	(*)	(*)	³ 44,839	(*)	(*)		(*)	(*)
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	10,517	(*) 4,276 7,562	(*) { (*) - { -	(*) (*) -	(*) - (*) -	(*) (*) -	(*) - (*)	(*) - (*)	³ 92,980 ³ 5,531 10,064 33,757 8,391 ³ 3	(*) (*) } (*)	- (*)	-	(*)	(*) -
\$4,000 under \$5,000 \$5,000 or more		12,621	(*)	(*)	(*)	(*)	(*)	(*)	³ 18 1,481		-	-	(*)	(*)
Returns under \$5,000	95,734 51,972 23,876 38,041	94,101 87,178	5,192 (*) (*) 2,102	8,824 (*) (*) 5,311	11,335 7,016 5,053 9,499	18,481 18,215 24,651 137,246	(*) (*) (*) (*) 2,255	(*) (*) (*) (*) 15,540	140,102 143,647 47,095 80,849	54,07 59,18 10,97 2,64	36 28,1 71 5,8	723 70 199	19,841 17,420 4,865 1,558	7,172 4,993 995 654

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

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

			IT												
	Employee			mployed sion					Standard	deductions	Ţ			Item	
Adjusted gross income	expen	se		etion	Total deduction	s	Total	1	Mir	imum	10 1	percent		deduct	ions
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	N	er	Amount (Thousand	Number	Amount (Thousand	Number	(Thou	ount sand	Number	Amount (Thousand
	(55)	dollars) (56)	(57)	(58)	dollars) (59)	(60)		(61)	(62)	(63)	(64)	(65	(are) 5)	(66)	(67)
Grand total	469,387	434,236	13,707	9,178	16,021,79	6 23,638,	241	9,162,922	15,092,917	4,843,526	8,545,32	4 4,31	.9,398	4,839,367	6,858,878
Taxable returns, total	436,685	377,437	12,443	8,957			_	6,885,937	8,330,138	2,644,261	7,966,84		1,680	4,273,090	5,878,096
Under \$1,000	(*)	(*)		-	177,05	6 616,	420	175,735	584,930	173,117	31,49	1	2,618	6,156	1,321
\$1,000 under \$2,000 \$2,000 under \$3,000	33,073 39,307	25,003 26,050)		1,503,07	0 2,902,	624	1,361,993 907,506	4,447,016 2,723,727	862,434	114,80	8 4	7,692 5,072	270,398 543,728	141,080 361,354
\$3,000 under \$4,000 \$4,000 under \$5,000	47,839 53,385	47,389 35,251	2,653	382	1,393,31	8 2,431, 1 1,862,	999	880,582 842,070	427,282 124,481	185,582 63,234	2,004,49 1,738,51		95,000 18,837	630,999 562,268	512,736 541,791
\$5,000 under \$6,000 \$6,000 under \$7,000	49,723 44,515	41,148 26,395) r		1,277,42			701,326 596,859	21,710	14,699	1,266,49		37,024 96,463	551,542 453,897	576,099 556,866
\$7,000 under \$8,000 \$8,000 under \$9,000	48,554 30,391	43,081 32,841	3,681	4,201	896,74 733,49	4 621,	569	452,419 332,984	(*) -	(*)	621,56 406,99	9 45	52,419 32,092	321,271 251,141	444,324 400,506
\$9,000 under \$10,000	20,955	17,730	2,935	1,637	511,81	0 249,	679	231,017	-	` ′ -	249,67	9 23	1,017	156,486	280,793
\$10,000 under \$15,000 \$15,000 under \$20,000	46,462 10,951	41,747 17,218	2,658	2,137	983,45	8 48,	726	330,119 47,704	-	1	337,16 48,72	6 4	30,119 7,704	301,029 95,091	653,332 288,674
\$20,000 under \$50,000 \$50,000 under \$100,000	8,900 835	16,958 3,806	461	534	233,00	8 1,	420 254	24,117 1,246	-	-	24,42 1,25	54	1,246	104,932 17,621	538,688 231,762
\$100,000 under \$200,000 \$200,000 under \$500,000	144 49	911 390	50 5	59	1 '	1	216 42	210 41	_	-	21	.6 i2	210 41	4,650 1,495	132,684 101,474
\$500,000 under \$1,000,000 \$1,000,000 or more	9	196 375	-	1 -	41,32	9	5	5	-	-		5	5	262 124	41,324 73,288
Nontaxable returns, total	32,702	56,800	(*)	(*)	3,257,76		_	2,276,985	6,762,780	2,199,267	578,47	+	77,719	566,278	980,782
No adjusted gross income	(*)	(*)	(*)	(*)	1 3,237,70	- 1,512,	-	-	-	-	1,	-	-	-	=
Under \$600 \$600 under \$1,000	9,331 8,145	14,278 11,017	(*)	(*)	1,123,85			1,113,563 691,943	3,630,036 2,216,795		178,19 86,55		6,251 6,428	15,501 52,629	10,288 31,166
\$1,000 under \$2,000	0 1/2	6,392	{ =	-	580,02	0 897,	803	323,300 107,067	706,481 174,390	295,307	191,32 75,74	22 2	27,993 L8,881	275,013 138,339	256,720 190,852
\$3,000 under \$4,000 \$4,000 under \$5,000	. ,,,,,,,	0,5%	!	<u> </u>		1 59,	106 557	28,978 8,937	28,695 6,378	18,520	30,41 10,17	1 1	10,458 4,513	39,231 17,665	110,613 94,247
\$5,000 or more	(*)	(*)	(*)	(*)	290,09		078	3,197	(*)	(*)	6,07		3,195	27,900	286,896
Returns under \$5,000 Returns \$5,000 under \$10,000.	207,786 194,140	191,230 161,197	3,584 5,406	516 5,031				6,441,675 2,317,647	15,070,210 22,702		4,640,61 3,492,70		L3,743 02,056	2,551,927 1,757,680	2,252,166 2,382,998
Returns \$10,000 under \$15,000 Returns \$15,000 or more	46,462 20,999	41,747 40,062	1,543 3,174	895 2,736	1,005,13	9 337,		330,186 73,414	5	-	337,22 74,77	28 32	30,186 73,413	302,843 226,917	674,953 1,548,758
	1			<u></u>											1
	1		Ta	vable inco	me					Tax o	redits				1
	Evenntion	Number	of	xable inco		ncome tax	Reti	rement inco	ome In		redits Foreign			other tax	Income tax
Adjusted gross income classes	Exemption	s return with n	of s Numi	per A	1,	ncome tax before credits		credit	In	restment	Foreign	it	CI	redit	Income tax after credits
	Exemption (Thousand	s return	of s o Numi e of	per A	mount (before credits	Numî Of	ber Amou	int Number of	r Amount	Foreign cred	Amount	Number of	er Amount	after credits (Thousand
	(Thousand dollers)	s return with n taxabl income	of s o Numl e of retu	per A	mount (before credits Thousand dollars)	Numi of retu	ber Amou	unt Numbe	restment Amount (Thousand	Foreign cred: Number of returns	Amount (Thousand dollars)	Number of retur	er Amount	after credits (Thousand dollers)
classes	(Thousand dollars)	s return with n taxabl income	of s Number of retu	per A	mount (ollers) (71)	before credits Thousand dollars) (72)	Numb of retu (73	ber Amou f (Thous irms dolls	unt Number of return (75)	restment Thousand dollers (76)	Foreign cred: Number of returns (77)	Amount (Thousand dollars) (78)	Number of retur	redit Pr Amount (Thousand dollars) (80)	after credits (Thousand dollers) (81)
classes Grand total	(Thousand dollers) (68) 22,551,31	s return with n taxabl income (69)	of s Numl of return (70	oer A (77 do)) (70 do),904 61,	mount (71) (692,454 12	Thousand dollars) (72)	Numl of retu (73	credit ber Amot (Thousarms della (74) (74) (85,7	nnt Number of return (75) (75)	Amount (Thousandollers (76) 68 32,964	Foreign cred Number of returns (77) 37,394	Amount (Thousand dollars) (78)	Number of return (79)	Amount (Thousand dollars) (80)	after credits (Thousand dollars) (81) 12,180,867
Grand total Taxable returns, total Under \$1,000	(Thousand dollers) (68) 22,551,31	s return with n taxabl income (69) 9 7,763,8	00 Numb 00 Numb 01 retu (70 40 20,846 - 20,570	oer (77 dw)) (904 61, ,070 61, ,576	mount (71) (71) (692,454 12 35,441	Thousand dollars) (72) 1,315,411 2,290,953 5,017	Numb of retu (73 945,	credit ber Amou f (Thousand Amount f (Thousand Amou	nunt Number of return (75) (75) 220,2 (*)	restment (Thousand dollars) (76) 68 32,964 81 27,471 (*)	Foreign cred. Number of returns (77) 37,394 34,738	Amount (Thousand dollars) (78) 11,938 9,933	Number of return (79) 9,91 7,38	redit er Amount (Thousand dollars) (80) 2 3,916	after credits (Thousand dollers) (81) 12,180,867 12,180,867 5,014
Grand total	(Thousand dollers) (68) 22,551,31 15,555,56	return with n taxabl income (69) 9 7,763,8	00 Number 01 Number 020,846	oer (77 dd)) (77 61, 576 , 217 2, 352 4,	mount (71) (72) (72) (73) (74) (75) (75) (75) (75) (75) (75) (75) (75	Defore predits Thousand dollars) (72) 2,315,411 2,290,953 5,017 368,688 715,399	Numb of retu (73 945, 705, (*)	credit ber Amot f (Thous dollar) (74) ,955 85,7 ,141 68,8) (*) ,327 8,5	nnt Numbe of return) (75) (75) (220,2 (54) 187,5 (21) 12,5 (33) 17,5	restment r Amount (Thousandellers (76) 68 32,964 81 27,471 (*) 39 295 48 1,104	Foreign cred. Number of returns (77) 37,394 34,738	Amount (Thousand dollars) (78) 11,938 9,933	(*)	Amount (Thousand dollars) (80)	after oredits (Thousand dollars) (81) 12,180,867 12,180,867 5,014 368,162 705,700
Classes Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45	return with n taxabl income (69) 9 7,763,8 7 6 6 0 7 7 0 0	00 Numb of return of retur	oer A 7 7 7 8 7 7 8 7 904 61, 904 61, 576 ,217 2, 352 4, 778 6,	mount (71) (71) (72) (73) (74) (75) (75) (76) (77) (77) (77) (77) (77) (77) (77	Thousand dollars) (72) 2,315,411 2,290,953 5,017 368,688	Numb of retu (73 945, 705,	credit ber Amot f (Thousand to 1111) (74 ,955 85,7 ,141 68,8 - (*) ,327 8,5 ,031 14,5	nnt Number of return) (75) (75) (75) (75) (75) (75) (75) (75	7 Amount (Thousand of 1878 (76) (76) (88) 27,471 (8) 295 481 27,471 2,681 1,104 (71) 2,681	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463	Amount (Thousand dollars) (78) 11,938 9,933	(*)	redit er Amount (Thousand dollars) (80) 2 3,916	after credits (Moused dollers) (81) 12,180,867 12,180,867 5,014 368,162
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 2,447,57 1,991,50 1,480,42	s return with n taxabl income (69) 9 7,763,8 7 6 6 0 0 7 7 0 0 4 4 3	00	oper A (77 de	mount (71) (71) (72) (73) (74) (75) (75) (75) (75) (75) (75) (75) (75	Defore credits Thousand deliars) (72) 3,315,411 3,290,953 5,017 368,688 715,399 7,990,947 7,258,087	Numb of retu (73 945, 705, (*) 149, 136, 106, 77,	credit ber Amot (Thousand Amot (Thou	nut Numbe of return (75) (75) (75) (75) (75) (75) (75) (75)	Amount (Thousamans (76)) 68 32,964 81 27,471 (*) 39 295 48 1,104 2,681 26 1,756 31 2,202	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463	Amount (Thousand dollars) (78) 11,938 9,933	(79) 9,91 7,38	redit r Amount (Thousand dollars) (80) 2 3,916 3,822 (*)	after credits (Thousand dollars) (81) 12,180,867 12,180,867 5,014 388,162 705,700 1,073,526
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 2,447,57 1,991,50 1,480,42 1,146,366 773,30	s return with n taxabl income (69) 9 7,763,8 7 6 0 0 0 4 3 8 8 8 0 0	07 Number 1 Number 2	oer A (77) (77) (77) (77) (77) (77) (77) (77)	mount (71) (71) (692,454 12 533,649 12 533,649 12 535,441 581,066 750,754 809,476 1506,347 318,130 372,307 372,307	before credits Thousand dbilars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,900,947 ,2258,087 ,274,869 ,223,511 ,007,199	Numb of retu (73 945, 705, (*) 149, 136, 106, 77, 36, 34,	credit ber Amou f Thouse in 1955 85,7 ,141 68,8 - (*) ,327 8,5 ,031 14,5 ,780 8,1 ,786 4,1 ,657 4,4	nnt Number of return (75) (75) (75) (75) (75) (75) (75) (75)	Amount (Thousand of 11 st.) (Thousand of 11	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463	Amount (Thousand dollars) (78) 11,938 9,933	(*)	redit r Amount (Thousand dollars) (80) 2 3,916 3,822 (*)	after credits (Thousand dollars) (81) 12,180,867 12,180,867 5,014 388,162 705,700 1,073,526 1,244,846 1,215,712 1,001,731
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 568,53 337,71	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 7 0 4 3 8 8 0 0 0 9 9	1,338 -1,338 -2,425 -1,338 -1,338 -1,346 -1,338 -1,338 -1,346 -2,425 -1,346 -1,346 -1,346 -1,346 -1,346 -1,346 -1,346 -1,346 -1,425 -1,	OP A CONTROL OF A	mount (71) (71) (692,454 12 533,649 12 35,441 581,066 750,754 809,476 15 506,347 13 318,130 1747,511 372,307 12 285,291 997,236	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,900,947 ,258,087 ,223,511 ,007,199 830,602 600,127	Numb of retu (73 945, 705, 149, 136, 106, 77, 36, 34, 32, 16,	credit ber Amout f (Thousand Amout plants) (74 ,955 85,7 ,141 68,8 - (*) ,327 8,5 ,031 14,5 ,780 8,1 ,786 4,1 ,657 4,4 ,657 4,4 ,939 3,1 ,301 2,2	nt Number of return) (75) (75) (75) (75) (75) (75) (75) (76) (76) (76) (76) (76) (76) (76) (76	Amount (Thousand (A) (Thousand (A)	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463	Amount (Thousand dollars) (78) 11,938 9,933 - (*) 275	(79) 9,91 7,38	redit r Amount (Thousand dollars) (80) 2 3,916 3,822 (*)	after credits (Thousand dollers) (81) 12,180,867 12,180,867 5,014 368,162 705,700 1,073,526 1,244,846 1,215,712 1,001,731 826,321 597,062
Classes Grand total	(Thousend dollers) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 7 0 4 4 3 8 8 0 0 0 9 9 3 3 3	07 Number 1 Number 20,846 - 20,570 - 622 - 4,832 - 3,062 - 2,425 - 1,838 - 1,396 - 1,483 - 1,484 - 1634 - 638	oer A (77) (77) (87) (904) (61) (904) (61) (904) (61) (904) (61) (905) (904) (61) (905) (9	mount (71) (71) (692,454 12 533,649 12 35,441 581,066 750,754 809,476 318,130 17 477,511 13 372,307 285,291 997,236 997,236 981,469 1	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,223,511 ,007,199 ,070,199 ,070,194 ,223,612 ,071,93	Numbor (73 945, 705, (*) 149, 136, 106, 77, 36, 34, 32, 16, 48, 22,	credit Der Amout f (Thousand to 19) (74) ,955 85,7 ,141 68,8 (*) ,327 8,5 ,031 14,5 ,354 11,3 ,780 8,1 ,786 4,1 ,939 3,1 ,301 2,2 ,304 5,5 ,119 2,3	nnt Number of return (75) (75) (75) (75) (75) (75) (75) (75)	Amount (Thousand	Foreign cred. Number of returns (77) 37,394 34,738 (*) 5,463	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275	(79) 9,91 7,38 (*)	redit Pr Amount Thousand (80) 2 3,916 3,822 (*) (*)	after credits (Moused bilers) (81) 12,180,867 12,180,867 5,014 368,162 705,700 (1,073,526 1,244,846 (1,215,712 1,001,731 826,321 597,062 1,282,344 498,132
Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 568,53 337,71 539,87 132,07 125,85	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 0 0 4 4 3 8 8 0 0 0 9 9 3 3 3 3 9 9 1	07 Number 1 Number 2	oer A (77) (77) (87) (90) (90) (90) (90) (90) (90) (90) (90	mount (71) 692,454 12 533,649 12 35,441 581,066 750,754 318,130 1747,511 13 372,307 1372,307 1372,307 13981,469 966,893 005,433	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,223,511 ,097,199 ,830,602 600,127 ,91,446 503,187 983,577 455,254	Number of returns of r	credit ber Amout from the fro	nnt Number of return (75) (75) (34) 220,2 (**) 12, 330 12, 335 17, 38 10, 38 10, 38 10, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 11, 38 13, 38 18, 37 39 31, 31, 31, 31, 31, 31, 31,	Amount (Thousament	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 3,000	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 2,151 1,971	Number of return (79) 9,91 7,38 (*) 5,09	redit r	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 12,073,700 1,073,526 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 973,552 450,886
Grand total	(Thousend dollers) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94	return with n taxabl income (69) 9 7,763,8 7 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	07 Number 1 Number 2	oer A (77) (77) (87) (904) (61) (904) (61) (904) (61) (904) (61) (904) (61) (904) (9	mount (71) (71) (72) (73) (74) (75) (75) (75) (75) (75) (75) (75) (75	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,689 715,399 ,990,947 7,258,087 ,274,869 ,223,511 ,907,199 ,800,602 600,127 ,291,446 503,187 983,577 455,254 269,226	Numb of retu (73 945, 705, 149, 136, 106, 77, 36, 32, 16, 48, 22, 28, 5,	credit ber Amout from the first fro	nnt Number of return (75) (75) 34 220,2 54 187,5 - (*) 12,7 335 17,6 336 10,2 338 10,2 338 10,2 338 10,2 338 10,2 338 10,2 348 10,2 35 17,6 37,7 38,7 31,7 31,7 31,7 31,7	Amount (Thousament	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,1300 3,300 1,144	Amount (Thousand dollars) (78) 11,938 9,933 - (*) 275 1,017 551 2,151 1,971 1,688	Number of return (79) 9,91 7,38 (*) 5,09	redit r	after credits (Moused bilers) (81) 12,180,867 12,180,867 1,2180,367 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 973,552 450,886 266,469
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,447,57 1,991,50 1,480,42 1,146,36 568,53 337,71 539,87 132,07 125,85 19,94 5,15	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 0 0 4 4 3 8 8 0 0 0 9 9 3 3 3 9 9 1 7 7 9 9 6 6	07 Number 1 Number 2	oer A (77) (77) (87) (90) (90) (90) (90) (90) (90) (90) (90	mount (71) (71) (692,454 12 533,649 12 533,649 12 35,441 581,066 750,754 809,476 318,130 17 747,511 13 372,307 285,291 997,236 997,753 1981,469 966,893 906,893 511,819 340,126 142,403	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,223,511 ,097,199 ,830,602 600,127 ,907,199 ,830,602 600,127 ,91,446 503,187 983,577 455,224 269,226 193,573 82,241	Numb of retu (73 945, 705, 149, 136, 106, 77, 36, 32, 16, 48, 22, 28, 5,	credit ber Amou f f irris delli (74 ,955 85,7 ,141 68,8) (*) ,327 8,5 ,031 14,5 ,031 14,2 ,780 8,1 ,786 4,1 ,786 4,1 ,3939 3,1 ,2,2 ,564 5,5 ,119 2,3 ,762 3,3 ,762 ,888 1 455 80	nnt Number of return (75) (75) 34 220,2 54 187,5 - (*) 12,7 335 17,6 336 10,2 338 10,2 338 10,2 338 10,2 338 10,2 348 11,1 351 18,3 379 3,6,7	Amount (Thousament) (76) (88) (81) (87) (88) (81) (82) (83) (84) (84) (84) (85) (85) (86) (86) (86) (86) (86) (86) (86) (86	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 1,971 1,688 869 493	Number of return (79) 9,91 7,38 (*) 5,06	redit r	after credits (Moused bilars) (81) 12,180,867 12,180,867 12,180,867 5,014 368,162 705,700 1,073,526 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 973,552 450,886 266,469 191,967 81,635
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 1,991,50 1,480,42 1,146,36 773,30 568,53 337,71 539,87 132,07 125,85 19,94 5,15 1,64	return with n taxabl income (69) 9 7,763,8 7 6 0 0 0 0 9 9 3 3 3 3 9 9 1 1 7 7 9 6 6 2 2	07 Number of section of contract of the contra	Per A (77) (77) (77) (77) (77) (77) (77) (77)	mount (71) 692,454 12 533,649 12 533,649 12 535,441 581,066 750,754 809,476 1372,307 138,130 1372,307	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,224,869 ,223,511 ,070,199 830,602 600,127 ,291,446 503,187 983,577 455,254 269,225 269,327 82,241 138,003	Numbor of return (73 945, 705, (*) 149, 136, 106, 34, 32, 16, 48, 22, 28, 5, 1,	credit ber Amor (Thousand Amor) (74 ,955 85,7 ,141 68,8 ,327 8,5 ,327 8,5 ,354 11,3 ,780 8,1 ,657 4,4 ,939 3,1 ,564 5,5 ,119 2,3 ,562 3,3 ,562 6 ,488 1	nnt Numbe of return (75) (75) (34 220,2 154 187,5 12,1 130 12,1 130 13,1 17,1 130 13,1 13,1 13,1 13,1 14,1 15,1 15,1 15,1 15,1 15,1 15,1 15	Amount (76) Amoun	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88 43	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 5,51 2,151 1,971 1,688 869	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4	redit r	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 5,014 368,162 705,700 1,215,712 1,001,731 826,321 597,062 1,284,846 1,215,712 1,001,731 826,321 597,062 498,132 973,552 450,886 266,469 191,967 81,635
Classes Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,447,57 1,991,50 1,480,42 1,146,36 568,53 337,71 539,87 132,07 125,85 19,94 5,15	return with n taxabl income (69) 9 7,763,8 7 6 0 0 0 0 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	07	Per A (77) (77) (77) (77) (77) (77) (77) (77)	mount (71) (71) (692,454 12 533,649 12 533,649 12 35,441 581,066 750,754 809,476 318,130 17 747,511 13 372,307 285,291 997,236 997,753 1981,469 966,893 906,893 511,819 340,126 142,403	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,223,511 ,097,199 ,830,602 600,127 ,907,199 ,830,602 600,127 ,91,446 503,187 983,577 455,224 269,226 193,573 82,241	Numbor of return (73 945, 705, (*) 149, 136, 106, 34, 32, 16, 48, 22, 28, 5, 1,	credit ber Amor (Thousand Property Color) (74 ,955 85,7 ,141 68,8) (*) ,327 8,5, ,354 11,3 ,780 8,1 ,780 8,1 ,786 4,1 ,657 4,4 ,939 3,1 ,657 4,4 ,939 3,1 ,564 5,5 ,119 2,3 ,562 3,3 ,562 4,88 1	nnt Numbe of return (75) (75) (34 220,2 154 187,5 12,1 130 12,1 130 13,1 17,1 130 13,1 13,1 13,1 13,1 14,1 15,1 15,1 15,1 15,1 15,1 15,1 15	Amount (76) Amoun	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88 43	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 1,971 1,688 869 493 894	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4	redit r Amount frousement (80) 2 3,916 3,822 - (*) - (*) 2 36 449 49 49 49 49 49 49 49 49	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 12,180,700 1,0073,526 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 973,552 450,886 266,469 11,967 81,635 133,252
Crand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75	return with n taxabl income (69) 9 7,763,8 7 6 0 7 0 4 3 8 0 9 1 7,763,8 1 133,1 3,823,7	07 Number of return of ret	Der A (77) (77) (84) (90) (904) (61) (904) (61) (904) (61) (97) (61) (97) (61) (97) (61) (97) (77) (97	mount (71) 692,454 12 533,649 12 533,649 12 535,441 581,066 750,754 809,476 1372,307 138,130 1372,307	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,224,869 ,223,511 ,070,199 830,602 600,127 ,291,446 503,187 983,577 455,254 269,225 269,327 82,241 138,003	Numb of return (73 945, 705, (* 149, 136, 106, 77, 36, 34, 32, 16, 106, 106, 106, 106, 106, 106, 106,	credit ber Amou f f irrins Amou credit (74 ,955 85,7 ,141 68,8) (*) ,327 8,5 ,031 14,5 ,780 8,1 ,786 4,1 ,786 4,1 ,391 2,2 ,780 5,5 ,119 2,3 ,780 5,5 ,129 2,3 ,780 5,5 ,129 2,3 ,732 3,3 ,562 5,5 ,814 16,8	nnt Numbe of return (75) (75) (34) 220,2 (**) 12,5 330 12,5 335 17,6 23,38 10,2 23,38 10,2 23,38 10	Amount (Thousand Amount	Foreign cred. Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88 43 2,657	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 1,971 1,688 869 493 894	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4	redit r Amount frousement (80) 2 3,916 3,822 - (*) - (*) 2 36 449 49 49 49 49 49 49 49 49	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 12,180,700 1,073,526 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 498,132 498,132 11,035 11,180,867 11,180,867
Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45 2,545,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75	return with n taxabl income (69) 7,763,8 7 6 0 7 6 0 7 9 1 7,763,8 1 1 3,823,7 3,823,7 3,823,7 3,823,7 3,823,7 1,060,6	07	Per A (77) (77) (77) (77) (77) (77) (77) (77)	mount (71) 692,454 12 533,649 12 35,441 581,066 750,754 809,476 506,347 318,130 747,511 372,307 2285,291 997,236 957,753 997,236 957,753 957,753 18,130 1340,126 142,403 224,194	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,096,947 ,223,511 ,070,199 830,602 600,127 ,291,446 503,187 983,577 455,254 269,225 21,4869 22,41 138,003 24,460	Numbro of return (73 945, 705, 149, 136, 136, 132, 16, 148, 22, 28, 5, 5, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	credit ber Amor (Thousand Property Color of the Color of	nnt Numbe of return (75) (75) (34) 220,2 (**) 12, 130 12, 130 12, 130 13, 10, 23, 84, 10, 13, 11, 13, 13, 14, 15, 16, 17, 17, 18, 18, 18, 18, 18, 18	Amount (Thousam of Inc.) Amount (Thousam of	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88 43 2,657	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 2,151 1,971 1,688 869 493 894 2,005	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4 1 (*)	redit r Amount frousement (80) 2 3,916 3,822 - (*) - (*) 2 36 449 49 49 49 49 49 49 49 49	after credits (Moused differs) (81) 12,180,867 12,180,867 12,180,867 12,180,867 1,218,702 1,213,702 1,213,702 1,223,44 498,132 973,552 450,886 266,469 191,967 81,635 133,252
Grand total	(Thousend dollers) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75 120,77 2,469,50 1,639,33 1,595,76 732,595 247,01	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 7 0 0 4 4 3 8 8 0 0 0 9 9 3 3 3 9 1 7 7 9 6 6 2 1 7,763,8 1 133,13 3,823,7 8 2,351,2 8 1,060,6 2 58,8 7 77,7	OF S Number of S N	Der A (1778) (17	mount (71) 692,454 12 533,649 12 35,441 581,066 750,754 809,476 13 747,511 13 723,307 12 285,291 997,236 957,753 981,469 966,893 051,431 340,126 142,403 224,194 158,807	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,900,947 ,258,087 ,274,869 ,223,511 ,007,192 600,127 ,291,465 503,187 983,577 455,254 193,573 82,241 138,003 24,460	Numbro of return (73 945, 705, (*) 149, 136, 106, 77, 36, 34, 32, 28, 5, 1, 1, 240, 120, 120, 120, 120, 120, 120, 120, 12	credit ber Amoto (nombour) (1) (74 ,955 85,7 ,141 68,8) (*) (8,5) ,327 8,5,5 ,327 8,5,5 ,327 8,5 ,327	nnt Numbe of return (75) (75) (75) (75) (75) (75) (75) (75)	Amount (Thousand Mollers) (76) 68 32,964 81 27,471 39 295 48 1,104 771 2,681 26 1,752 31 2,202 32 3,1116 28 2,096 31 1,077 38 7 38 7 38 7 38 7 38 7 38 7 38 7 38	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463 \10,545 3,859 9,130 3,000 1,144 474 88 43 2,657 1,2,657	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 1,971 1,688 869 493 894	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4 1 (*)	redit r Amount frousement (80) 2 3,916 3,822 - (*) - (*) 2 269 2 269 2 27 1 (*) 3 2,999 (*) - (*) - (*)	after credits (Thousand bilers) (81) 12,180,867 12,180,867 12,180,867 1,2180,867 1,2180,867 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 4,98,132 973,552 450,886 266,469 191,967 81,635 133,252
Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,56 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75 120,77 2,469,50 1,639,39 1,595,76 732,59 247,00 97,54	return with n taxabl income (69) 7,763,8 7 6 0 7 6 0 7 9 1 7,763,8 1 1 3,823,7 2,351,2 1,068,3 3,823,7 2,351,2 8,351,2 1,068,8 7,7,48 3,43,37,3	07	Per A (77) (77) (84) (97) (904) (904) (904) (904) (904) (905) (904) (905	mount (71) 692,454 12 533,649 12 35,441 581,066 750,754 809,476 15 506,347 13 318,130 13 372,307 2285,291 997,236 957,753 981,469 966,893 005,1,819 340,126 142,403 224,194 158,807	before credits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,689 ,715,399 ,790,947 ,223,511 ,274,869 ,223,511 ,907,199 ,830,602 600,127 ,291,446 503,187 983,577 455,254 269,226 193,573 24,460	Numbro of return (73 945, 705, (*) 149, 136, 106, 77, 36, 34, 32, 16, 48, 22, 26, 5, 1, 120, 120, 18, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	credit ber Amoto (noun month of the late o	nnt Numbe of return (75) (75) (75) (75) (75) (75) (75) (75)	Amount (Thousand Amount	Foreign cred. Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,004 474 88 43 2,657	Amount (Thousard) (78) 11,938 9,933 (*) 275 1,017 551 2,151 1,971 1,688 869 493 894 2,005 2,005	Number of return (79) 9,91 7,38 (*) 5,09 1,04 18 (*) (*) (*)	redit Pr Amount (80) 2	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 5,014 368,162 705,700 1,073,526 1,244,846 1,215,712 1,001,731 826,321 597,062 1,282,344 498,132 973,552 450,886 266,469 3191,967 31,635 133,252
Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75 120,77 2,469,50 1,639,33 1,595,76 732,59 247,01 97,54 92,61	return with n taxabl income (69) 9 7,763,8 7 6 0 0 7 7 0 0 4 4 3 8 8 0 0 0 9 9 3 3 3 9 9 1 7,763,8 1 7,763,8 1 133,13 3,823,7,8 2,551,2 8 1,060,6 3 3,823,7 8 2,551,2 8 1,060,6 9 3 3,823,7 8 2,551,2 8 1,060,6 9 3 3,823,7 8 2,551,2 8 1,763,4 8 2,733,4 8 2,733,2 8 1,736,4 8 2,733,2 8 1,736,4 8 2,733,2 8 1,232,2 8 1,23	07	Per A Per S Pe	mount (71) 692,454 12 533,649 12 35,441 581,066 750,754 809,476 13 372,307 13 747,511 372,307 13 747,511 372,307 13 788,1,469 966,893 0051,431 997,236 158,807	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,758,087 ,274,869 ,223,511 ,077,199 ,830,602 600,127 ,231,446 503,187 983,577 455,254 69,226 193,573 82,241 138,003 24,460	Numbro of return (73 945, 705, (*) 149, 136, 34, 32, 16, 34, 17, 120, 1240, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	credit ber Amou f f muirris	nnt Numbe of return (75) (75) (220,2 187,5 17,6 187,5 17,7 18,1 18,1 18,1 18,1 18,1 18,1 18,1	Amount (76) Amount	Foreign cred Number of returns (77) 37,394 34,738 (*) 5,463 \10,545 3,859 9,130 3,100 1,144 474 88 43 2,657 2,657 8,548 3,725	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 1,971 1,688 869 493 894 2,005 2,005	Number of return (79) 9,91 7,38 (*) 5,06 1,04 18 (*) (*) (*) (*) (*)	redit refit re	after credits (Moused bilers) (81) 12,180,867 12,180,867 12,180,867 1,244,846 1,215,712 1,001,731 826,321 597,052 1,284,846 1,215,712 1,001,731 826,321 597,052 1,282,344 498,132 973,552 450,886 266,469 191,967 81,635 133,252
Grand total	(Thousand dollars) (68) 22,551,31 15,555,56 373,54 3,066,45,17 2,447,57 1,991,50 1,480,42 1,146,36 773,30 337,71 539,87 132,07 125,85 19,94 5,15 1,64 29 13 6,995,75 120,77 2,469,50 1,639,33 1,595,76 732,59 247,01 97,54 92,61	return with n taxabl income (69) 9 7,763,8 7 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	of s Number of contract of con	Der A (1778) (17	mount (71) 692,454 12 533,649 12 533,649 12 533,649 13 35,441 580,476 15 506,347 13 318,130 747,511 372,307 13 372,409 15 372,609 15 372,609 15 3826,198 17 3728,474 19 3759,770 13	before predits Thousand dollars) (72) ,315,411 ,290,953 5,017 368,688 715,399 ,990,947 ,224,869 ,223,511 ,070,199 830,602 600,127 ,455,254 269,223 138,003 24,460 29 3,696 12,641 13,538 8,737 3,679 8,458,918	Numbro of return (73 945, 705, (*) 149, 136, 106, 77, 36, 34, 32, 16, 48, 22, 28, 5, 1, 120, 120, 120, 120, 120, 120, 120,	credit ber Amor (Thousand Property Color of the Color of	In Numbe of return (75) (75) (20,2) (Amount (Thousands) Amount (Thousands) (76) 68 32,964 81 27,471 39 295 48 1,100 71 2,681 226 1,756 31 2,202 32 3,116 88 944 33 1,107 38 944 31 2,098 1,077 38 784 1,077 101 55 3 861 57 492 58 794 65 3,083 86 5,492 77 1,000 87 1,000 88 5,492 78 1,000 88 5,492 79 1,000 89 9,000	Foreign cred: Number of returns (77) 37,394 34,738 (*) 5,463 10,545 3,859 9,130 3,000 1,144 474 88 43 2,657	Amount (Thousand dollars) (78) 11,938 9,933 (*) 275 1,017 551 2,151 1,971 1,688 869 493 894 2,005	Numbe of return (79) 9,91 7,38 (*) 5,09 1,04 18 4 1 (*) (*) (*) (*) (*) (*)	redit refit re	after credits (**Tousand dollars*) (81) 12,180,867 12,180,867 12,180,867 12,180,867 1,213,712 1,001,731 826,321 1,001,731 1,001,731 1,001,731 1,001,731 1,001,731 1,001,731

teturns \$10,000 under \$15,000 542,011 1,646 638,425 5,959,770 1,291,898 48,564 5,571 19,424 3,112 7,235 769 (*) (*) (*) 1,282,344 eturns \$15,000 or more..... 288,874 2,406 299,295 7,178,012 2,626,876 58,598 6,669 34,778 11,267 17,886 9,689 1,299 3,353 2,595,894 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 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

Company Comp		Tax from re								Taxpay	ments				
Company Comp				Self-emplo	yment tax	Tax w	ithheld	sect	rity taxes			regulat	ed invest	- refunda	ble taxes
Col. Gib.		of	(Thousand	of	(Thousand	of	(Thousand	of	(Thousan	of returns	(Thousand	of	(Thousand	of	Amount (Thousand
Datable returns, soulce 23,000 22,000 601,007 130,007 1		(82)	(83)	(84)	(85)	(86)		(88)				(92)			(95)
The control of the c	Grand total	28,245	3,329	940,514	157,711	24,715,477	10,850,337	403	,332 23,71	182,758	9,621	8,492	3,986	4.319	2,42
Control Cont	Taxable returns, total	21,300	2,269	691,607	138,913	18,363,711	10,487,617	401.	030 23,48	99,989				+	
## 2000 cases #1.000. ***Displace** Education** **June 1. **Line		(*)	(*)			557,219	56,417	(*			(*)	-	1 .		2,40
## Application 1,000 227 71,000 17,120 22,121.154 1,135.778 3,779 20 15,950 427 7 8 8 9 9 9 9 9 9 9 9	\$2,000 under \$3,000 \$3,000 under \$4,000	l) i l	117	115,903 93,557	14,422	2,980,345	846,097	' } 4,	790 42	2 4,761	638	· (*)	(*)	·	
\$ 9,000 and \$ 9,000. \$ 1,000 and \$ 9,000.		3,059	237	1			1 ′ ′	1 '	- 1	10,960	4 73	ľ , -	- ا	-	-
\$ 1,000 cases \$0.000. \$ 1,007 cases \$0.000.	\$6,000 under \$7,000	3,369	411	47,314	13,372	1,297,888	1,228,463	60,	510 1,180	10,236	512	-	-	. [{	
## 45.000 under #50.000	\$8,000 under \$9,000	l n		21,348	6,724	594,661	778,642	75,	489 3,518	ا ممدا		{ ^(*) -	(*)	. 3,361	72:
## 1500.00 under ## 200,000 under ## 200	\$10,000 under \$15,000	IJ i l	1) 1	14,014	i		1 '		' l' }		1 388	084]}	
## 250,000 under ## 250,000. ## 250	\$20,000 under \$50,000				6,533	91,386	245,825	12,	301 1,778	2,056	127	1,081	1,044	· IJ	
\$200,000 under \$400,000 100				3,292	1,201	6,819	57,636	1,	568 612	537	55	240	424	330	_,_
11			68	184	63	435	6,921		118 50					. 1	1
## Section 1,922 March 5,900 1											3		9	1	
## 200 under \$1,000. 5,002 77,503 77,503 17,735 18,750 17,750 18,750 17,750 18,750 17,750 18,750	*	-								82,770	4,675	(*)	(*)	(*)	(*)
\$1,000 under \$4,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$6,000 under \$4,000.	-	1,912	346				-		(*)	ا ما)		-	-
## 45,000 under \$1,000. ## 5,000 under \$4,000. ## 1,000 under \$4,000. ## 1,			ľ	78,196	3,909	1,975,553	149,870	!		15,742	571			11	-
## 4,000 under \$0,000. 15,700 5,000 15,700 15,121 4,000 1	\$2,000 under \$3,000	5,032	715	24,597	2,964	177,559	20,415		825 200		520	(*)	(*)	(*) -	(*)
Declare about \$5.00. 12,700 1,145 64,145 78,112 12,709 70, 443,490 10,765 19.0 11,750 20,400 3,972 994 (+)	\$4,000 under \$5,000			2,793	624	18,121	4,038			113 (1	{]	
Returns 45,000 under 45,000. 7, 246		12 739	1 145	`				<u>ال</u>	TIGE 07.6	+)		+	(*)
## Adjusted gross income Fig. Tax ships Total Total Committee Total Committee Total Committee	Returns \$5,000 under \$10,000	7,946	676	168,977	48,511	4,821,591	4,865,550	300,	191 11,590	28,649	1,687	(*)	(*)	(*)	(*)
Adjusted gross income classes Number	Returns \$15,000 or more								013 4,077			1,938			(*) 2,179
Adjusted gross income classes Number Amount Number Amount Combined		Taxpayments	-Continue		e at time					Over	ayments				
Number of content of Chousest of Peturns	Adjusted gross income					z:	Total		Cash re	equested	Bonds	only reque	ested	Credit on 1	1968 tax
Of returns Of dalars Peturns Of dalars Of	classes	Number	Amourit	Number	Amcun	t Numab	er An	ount	Number	Amount	Numbe	ar Am	ount	Numbon	Amount
Grand total											of	(Tho	usand	of	(Thousand
Tatable returns, total 1,286,031 2,189,631 5,474,486 1,499,830 14,948,332 1,849,293 14,548,800 1,677,334 47,482 4,798 398,020 Index \$4,000		(96)	(97)	(98)	(99)	(100) (1	.01)	(102)						(107)
Under \$1,000	Grand total	1,376,149	2,222,268	5,693,29	2 1,474,5	56 21,410	,478 2,	245,031	20,956,690	2,056,76	67,4	432	6,405	440,972	181,868
\$\frac{41}{100} \text{ under \$\frac{2}{2},000 under \$\frac{									14,548,800	1,677,35	4 47,4	482	4,798	398,020	167,143
\$2,000 under \$4,000 128,284 40,89 \$47,097 89,460 2,482,47 192,173 1,637,142 24,845 8,976 835 42,930 \$45,000 under \$5,000 144,992 97,739 97,799 731,643 89,930 1,678,284 192,173 1,637,142 183,972 11,180 1,038 45,895 35,000 under \$5,000 124,992 66,456 485,938 74,653 1,339,276 18,141,127,796 160,888 45,000 under \$7,000 83,976 9,956 425,900 76,990 963,622 137,669 942,629 132,748 10,998 1,348 41,1999 1,999 10,000 under \$7,000 99,469 39,266 299,131 63,379 63,500 48,300 1,349 1,34	\$1,000 under \$2,000	61,145	10,505	827,22	3 41,40	55 3,970	,897			51,919 351,183	9 (*) 1 13,1				(*) 3,171
\$4,000 under \$0,000. 124,932 97,789 731,643 89,930 1,678,284 192,173 1,677,142 183,972 11,140 1,035 37,611 45,000 under \$0,000. 124,992 66,436 485,938 74,653 1,339,276 188,141 1,297,906 168,846 1,297,906 168,141 1,297,906 168,262 132,784 19,933 1,0958 1,348 19,933 1,000 under \$10,000 under \$20,000. 83,710 180,804 94,401 106,137 49,035 1,349 19,454 18,656 2,22,824 106,900 under \$30,000 17,712 1958,155 19,1500 129,1900 17,733 1,137 11,373 1,14 1,000 under \$40,000 under \$40,000 17,714 1301,420 13,518 116,904 5,324 24,227 1,114 6,024 14,000 under \$40,000 0. 17,341 301,420 13,518 116,904 5,324 24,227 1,114 6,024 14,000 under \$40,000 0. 16,473 13,88,483 3,540 7,733 1,137 11,373 1,14 2,033 13,000 1,000 under \$40,000 0. 16,473 13,684 1,135 16,904 5,324 1,000,400 under \$40,000 0. 16,473 13,684 1,135 16,904 5,324 1,000,400 under \$40,000 0. 16,473 13,684 1,135 16,904 1,137 1	\$3,000 under \$4,000	128,284	40,849	847,03	7 89,46	50 2,182	,725 , 4 57		2,554,781	224,84	5 8,9	976	835	42,930	5,319 5,544
\$6,000 under \$1,000	-		1 '		1		I			183,97	2 11,1	.80	1,038	37,611	7,585
88,000 under \$9,000	\$6,000 under \$7,000	89,076	59,536	425,900	76,99	963	,622	137,408	942,629	132,748	3 (10 0	958	1.348	19,393	7,039 4,15
\$10,000 under \$15,000 188,111 237,167 326,831 158,223 310,074 188,626 201,245 82,934 (*) (*) 55,874 \$15,000 under \$20,000 83,710 180,864 94,401 106,317 49,035 31,549 29,454 18,656 - 22,824 \$20,000 under \$10,000 101,772 558,15 91,500 24,959 37,401 60,971 33,103 19,878 (*) (*) 26,678 \$20,000 under \$10,000 17,541 301,420 13,518 116,004 5,324 24,227 1,114 6,024 4,627 \$100,000 under \$20,000 14,671 134,684 1,131 56,980 404 6,843 53 1,373 - 370 \$250,000 under \$30,000 1,467 134,684 1,131 56,980 404 6,843 53 1,373 - 370 \$11,000,000 under \$1,000,000 under \$1,000 under \$1,000,000 under \$1,000 under \$1,000,000 under \$1,000,000 under \$1,000,000 under \$1,000,000 under \$1,000,000 under \$1,000 under	\$8,000 under \$9,000	82,847	67,186	272,12	67,92	22 383	,826	84,303	360,362	77,530	[]		<u> </u>	27,857	3,847 6,602
\$2,000 under \$20,000 83,110 180,804 94,601 106,317 49,035 31,349 29,454 18,656 22,824 \$20,000 under \$30,000 101,772 538,315 91,500 249,590 37,401 60,917 3,103 19,878 (*) (*) (*) 26,678 \$30,000 under \$200,000 17,341 301,420 13,518 116,094 5,524 24,227 1,114 6,024 (*) (*) 4,627 \$4,000 under \$200,000 1,467 134,684 1,131 56,980 404 6,843 53 1,373 370 \$250,000 under \$10,000,000 1 1,467 134,684 1,131 56,980 404 6,843 53 1,373 51 \$2,500 00 under \$10,000,000 under \$200,000 1,467 134,684 1,131 56,980 404 6,843 53 1,373 51 \$2,500 00 under \$1,000,000 or more 126 95,184 97 40,666 31 3,229 3 3 353 2 29 \$1,000,000 or more 126 95,184 97 40,666 31 3,229 3 3 353 2 29 \$1,000,000 or more 12,45 2,452 4,452 4,452 4,452 4,453 4,558 6 16,729 (*) (*) (*) (*) (*) Under \$2,000 14,600 under \$1,000 12,145 2,186 41,602 1,936 3,597,702 120,437 3,561,162 118,718 9,974 450 7,364 45,000 under \$1,000 12,145 2,186 41,602 1,936 3,597,702 120,437 3,561,162 118,718 9,974 450 7,364 45,000 under \$2,000 24,632 4,536 67,422 4,831 547,858 53,108 577,313 50,746 43,000 under \$3,000 16,676 6,348 19,942 2,026 192,057 26,24 188,012 24,447 9,975 1,159 45,000 under \$3,000 16,676 6,348 19,942 2,026 192,057 26,24 188,012 24,447 9,975 1,159 45,000 under \$5,000 16,676 6,348 19,942 2,026 192,057 26,24 188,012 24,447 9,975 1,159 45,000 under \$5,000 16,676 6,348 19,942 2,026 192,057 26,24 188,012 24,447 9,975 1,159 47,000 under \$5,000 16,676 6,348 19,942 2,026 192,057 26,24 188,012 24,447 9,975 1,159 47,000 under \$5,000 18,000	\$10,000 under \$15,000	188,111	237,167	326,83	158,22	23 310	,074			1	1	- (*)	- 1	6,288 25,369
\$50,000 under \$100,000 4,633 18,483 3,540 71,733 1,317 11,373 214 2,043 - 1,177 \$200,000 under \$500,000 1,467 134,684 1,131 56,980 404 6,843 53 1,373 - 370 \$500,000 under \$1,000,000 261 51,598 212 30,409 55 2,360 7 299 - 51 \$1,000,000 or more 126 95,184 97 40,666 31 3,529 3 353 - 29 Nontaxable returns, total 90,099 32,635 218,803 14,730 6,461,944 395,740 6,407,890 379,406 19,950 1,610 42,953 No adjusted gross income 11,948 6,978 7,000 705 48,299 19,283 43,586 16,729 (**) (**) Under \$0.00 12,145 2,186 41,602 1,936 3,597,702 120,437 3,581,162 118,718 9,974 450 7,364 \$45,000 under \$1,000 12,134 2,529 71,613 3,285 1,989,865 1,989,865 152,340 1,977,114 150,337 \$1,000 under \$2,000 24,852 4,536 67,425 4,851 547,858 53,108 57,313 50,746 20,291 \$2,000 under \$5,000 14,676 6,348 19,942 2,026 192,007 26,224 188,012 24,447 9,975 1,159 \$3,000 under \$5,000 4,371 1,530 8,976 1,498 19,512 4,483 17,914 4,098 \$4,000 under \$5,000 5,773 8,528 2,245 429 17,610 12,342 15,938 7,977 - 2,780 Returns under \$5,000 525,904 158,619 3,504,545 315,262 17,432,326 1,425,058 17,208,978 1,388,332 55,280 4,705 190,392 Returns \$1,500 or more 220,705 1,515,645 204,558 671,332 95,145 147,002 44,949 51,705 (**) (**) See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data." [**A) 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. **Perilicit.** **Deficit.** **Deficit.**	\$20,000 under \$50,000	101,772	558,315	91,500	249,59					18,656	5)	-	-	22,824	12,893
\$200,000 under \$500,000.		17,341 4,633	301,420 188,483	13,518 3,540					1,114	6,024	+ }	_ ''	*' _ {	4,627	18,193 9,331
\$1,000,000 or more	\$200,000 under \$500,000 \$500,000 under \$1.000.000							6,843		1,37	3	-	-	370	5,470
No adjusted gross income															2,101 3,176
Under \$600		-								+					14,726
\$500 under \$1,000	Under \$600			1	1	1 '		1		1	,	1			(*)
\$2,000 under \$3,000	\$600 under \$1,000	12,334 24,852	2,529	71,613	3,28	1,989	,865	152,340	1,977,114	150,337	, I)	7.7	~~ (, ,	1,269 3,751
\$4,000 under \$5,000	\$2,000 under \$3,000	18,676	6,348	19,942	2,02	26 192	057	26,234	188,012	24,447	7 9.9	775	L,159	1	2,538
Returns under \$5,000	\$4,000 under \$5,000	} * *,5/±		1	1	~]{. 19,	,512	4,483	17,914	4,098	3]	_	_ (3 1	4,614
Returns \$5,000 under \$10,000 450,830 310,167 1,657,266 329,215 3,572,134 563,703 3,441,417 533,751 10,999 1,348 137,567 Returns \$10,000 under \$15,000 188,710 237,837 326,923 158,247 310,673 109,268 261,346 82,972 (*) (*) (*) 56,372 Returns \$10,000 more 210,705 1,515,645 204,558 671,832 95,145 147,002 44,949 51,705 (*) (*) (*) 56,641 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. *Adjusted gross income less deficit. *Alegative "Other sources." *Less than \$500. *Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.	Returns under \$5,000	525,904			+							80 4	.705		32,020
Returns \$15,000 or more 210,705 1,515,645 204,558 671,832 95,145 147,002 44,949 51,705 (*) (*) (*) 56,641 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. **Pericit.** **Pericit.* **Pericit.	Returns \$5,000 under \$10,000	450,830	310,167	1,657,266	329,21	.5 3,572	134	563,703	3,441,417	533,751	. 10,9	159 1	L,348	137,567	28,605 25,972
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." 1-tess than \$500. Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.	Returns \$15,000 or more	210,705	1,515,645	204,558	671,83	95,	,145	147,002	44,949	51,705	(*)				95,271
Adjusted gross income less deficit. *Pericit. *Negative "Other sources." *Less than \$500. *Includes monhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.	(*) An asterisk in a cell deno	ites that the	ons and Term estimate	ns" and "Sour is not shown	ces of Dat separately	a, Descript	tion of the	Sample, ling var	and Limitat	ions of the I	ata." lata are i	ncluded fo	the ern	rorriete tot	als:
Less than \$500. Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.	2Deficit.	ficit.			- · · · · ·		J P	. ,			o.a ust I	ozuucu II	. ատե ալբք	-opriate for	erro.
Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified	Less than \$500.														
•	⁵ Includes nonhighway Federal g	asoline tax otal because	and tax wi	thheld by reg	ulated inv	estment con	mpanies whe	n not sp	ecified.						

Table 7 .—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

			Adjust	Sa Sa	laries and	wages		Busi	iness or p	rofessio	1			Fa	rm	
Adjusted gross income classes	Number of	Number of	gros	s	(gross		N-	et prof	fit	Net	loss	T	Net pr	rofit	Net	loss
Adjusted gross income classes	returns	exemption		Numb	irns (Amount Thousand dollars)	Number return	of c	Amount Thousand dollers)	Number of returns	Amoun (Thousand dollars	, N	umber of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)		4)	(5)	(6)		(7)	(8)	(9)		(10)	(11)	(12)	(13)
Total	71,651,909	198,035,9	57 2504,809	,479 64,07	5,189 41	1,646,226	4,994,0	29	,554,503	994,237	2,163,3	64 1	,886,730	5,564,763	1,124,545	2,211,320
No adjusted gross income	369,384	1,049,8	40 ² 1,832	,272 11	4,173	385,293	18,2	291	63,818	148,057	821,5	24	5,675	11,828	126,906	621,868
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	4,080,211 3,319,019 7,561,689 5,905,285 5,697,243	4,461,0 12,744,3 12,342,3	14 2,640 94 11,224 13 14,730	,891 2,89 ,021 6,18 ,832 4,82	95,415 80,086 19,259 1	1,367,391 2,302,191 8,860,794 1,509,296 6,653,345	101,2 122,7 355,0 347,3 358,6	775 052 350	42,485 85,954 407,808 606,195 843,061	29,590 19,549 49,538 47,676 60,897	46,6 29,0 88,8 66,6 87,7	39 10 06	91,960 96,965 254,132 200,085 191,284	29,621 58,207 265,578 302,637 384,087	43,082 29,324 77,199 74,207 81,222	47,600 30,980 102,895 92,036 94,101
\$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	5,451,222 5,186,943 5,219,183 5,111,630 4,477,651	14,757,9 16,188,1 17,394,3	73 28,539 59 33,924 50 38,271	,190 4,75 ,784 4,88 ,714 4,84	57,487 2 19,535 3 17,985 3	0,998,018 5,205,454 0,613,218 5,100,685 4,755,995	380,0 361,2 362,8 318,3 308,3	276 1 377 1 365 1	,110,276 ,165,567 ,240,552 ,217,135 ,199,922	64,137 65,430 70,269 69,652 63,030	72,4 64,4 81,5 71,4 61,7	94 85 45	179,194 138,495 131,929 119,793 98,433	445,047 401,425 418,389 392,120 358,787	83,843 100,532 87,664 85,239 63,435	117,349 122,534 101,023 90,819 84,642
\$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	3,839,287 10,385,432 2,761,962 1,958,137 260,607	38,123,6 10,150,8 7,440,2	20 124,433 75 46,863 32 55,056	,259 9,84 ,851 2,49 ,463 1,54	5,841 11 8,075 3 0,503 3	3,348,980 2,012,915 8,142,802 1,349,596 6,357,595	279,1 814,2 338,8 447,0 68,7	269 4 349 3 011 8	,212,240 ,724,952 ,206,644 ,668,594 ,960,802	48,109 142,737 49,470 50,673 10,214	51,6 162,6 69,5 154,0 85,4	25 67 63	74,873 189,312 55,735 51,344 6,192	311,993 994,308 446,553 615,470 102,571	52,862 126,839 34,917 42,490 10,321	66,952 182,638 79,940 182,617 92,374
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	51,352 12,738 2,096 835	45,7	81 3,650 50 1,409	,813 ,980	9,355 1,587 658	1,893,411 604,688 121,404 63,156		596 539 219 74	632,854 131,919 21,218 12,506	3,416 1,341 295 156	62,1 43,2 18,7 23,8	10 74	1,054 228 37 12	21,619 3,494 957 73	3,036 1,064 250 114	49,025 31,255 11,867 8,806
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	32,384,054 23,834,696 10,385,432 5,047,720	77,919,1	21 175,173 20 124,433	,487 22,39 ,259 9,84	8,302 15 5,841 11	2,076,328 9,024,331 2,012,915 8,532,652	1,683,4 1,630,0 814,2 866,2	054 6 269 4	,159,596 ,035,416 ,724,952 ,634,539	419,443 316,491 142,737 115,566	1,212,8 330,9 162,6 457,0	15 25	563,522 189,312	1,497,005 1,882,714 994,308 1,190,736	515,782 389,732 126,839 92,192	1,106,829 465,970 182,638 455,883
		Partne	ership			Sales of	capital	Lasset	.s		ary gain		Sal		erty other 1 assets	than
Adjusted gross income classes	Net	rofit	Net	loss	Ne	t gain		Net	loss		ble prop		Ne	t gain	Net	loss
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o returns	f Amoun (Thouser dollers	nd re	mber of eturns	Amount (Thousand dollars)	retu	rns (The	ount usand lars)	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)
Total	1,478,959	13,032,056	459,748	1,497,782	6,956,00	5 14,593,	683 1,4	42,246	911,79	98 266	406 27	2,741	. 55,07	7 65,356	211,370	375,018
No adjusted gross income	14,028	32,898	29,816	379,806	69,53	1 '	1	23,175	1		324 1	3,287		(*)	17,133	111,887
Under \$600\$600 under \$1,000	12,805 23,887	13,616 16,962	8,793 6,955	81,941 23,438	69,13 125,38	7 56,	412	16,103 17,088	8,8	70 l 9,		4,459	1 / 50	(*) 3 1,895	3,984	6,781 23,240
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	61,856 70,298 61,578	74,463 123,786 146,092	15,304 19,482 18,085	79,739 26,240 26,571	378,64 362,11 333,87	2 213.	419	44,225 55,842 67,117	39,7	40 15	332 1	3,727 3,622 7,30 9	5,17	5 1,688	16,922	21,634 6,714
\$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.	61,804 76,976 76,057 86,811 82,751	187,387 248,947 278,650 360,431 342,123	18,788 20,770 17,952 19,112 20,729	13,564 18,386 19,114 20,623 50,852	350,11 360,68 371,37 382,44 418,86	9 250, 9 258, 6 257, 4 286,	222 155 485 349	75,146 72,357 76,442 101,710 82,363	50,33 42,09 47,4' 62,24	50 13 99 20 71 18 40 12	453 324 2 222 1 396	5,235 5,028 2,508 8,490 4,003	2,79 2,59 2,79 2,79 2,98	3 556 3 1,977 3 1,710 7 918	14,630 16,916 12,775 12,938	10,348 28,674 15,771 16,867 11,739
\$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	68,910 260,748 147,421 278,905 74,055	353,376 1,509,296 1,202,117 4,333,542 2,393,297	23,511 78,184 44,089 82,985 24,772	18,591 97,843 69,024 230,084 142,559	359,14 1,468,86 761,78 921,63 169,95	2 1,399, 4 1,165, 5 3,121,	934 3 685 3 080 2	90,044 307,756 157,965 206,139 40,446	176,89 96,00 143,83	94 49 80 23 14 34	976 4 454 2 318 5	7,716 6,756 6,045 7,372 6,676	7,19 5,31 5,51	1 7,198 1 7,443 1 15,911	34,903 14,479 18,762	4,959 28,773 20,333 37,379 17,419
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,616 3,694 563 194	864,826 371,854 105,567 72,825	7,157 2,468 552 245	85,234 61,632 23,188 29,354	38,94 10,82 1,90 77	6 1,293, 7 713,	.682 .942	6,951 1,193 134 49	1,0			5,858 3,014 959 677	120	8 2,362 0 2,125 0 376	1,479 608 115	6,274 4,621 774 832
Returns under \$5,000	306,257 391,506 260,748 520,448	595,204 1,583,527 1,509,296 9,344,029	117,222 102,073 78,184 162,269	631,298 127,566 97,843 641,075	1,892,51	8 1,440, 2 1,399,	,019 4 ,934 2	298,697 422,916 307,756 412,877	253,8 176,8	22 79 94 49	,061 6 ,976 4	7,639 7,745 6,756 0,601	7,19	6 14,904 1 7,198	62,881	180,604 78,009 28,773 87,632

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 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and rontaxable returns]

					axable and	nontaxable :	returns]							
		in adjusted	Interest	received	Pensions ar	nd ammuities		Rei	nts		1	Roya	lties	
Adjusted gross income classes	gross	income	mocrest	Tecc1ved	Taxable	portion	Net i	rcome	Net	loss	Net i	nc ome	Net	loss
Adjusted gross mode crasses	Number of returns	Amount (Thousand dbliars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total	6,657,088	14,202,149	29,582,287	14,899,452	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	1,848,239	542,741	744,407	24,229	67,787
No adjusted gross income	34,538	53,554	144,237	104,248	5,974	10,613	36,747	42,718	63,325	229,889	10,652	17,817	(*)	(*)
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	71,139 128,178 405,579 398,067 315,469	14,408 30,870 186,428 253,363 228,768	550,581 770,159 2,237,327 1,873,356 1,768,856	67,572 143,773 808,764 991,214 893,650	14,905 43,467 338,032 477,789 318,237	10,098 30,654 357,842 699,891 634,947	61,196 90,359 431,792 325,062 273,963	19,907 44,116 290,813 289,014 251,530	30,522 27,421 96,768 101,317 107,888	22,052 21,464 53,447 61,501 54,512	5,574 11,724 34,412 33,962 37,561	2,596 4,366 16,932 14,967 23,624]	-
\$4,000 under \$5,000	352,196 327,856 339,333 347,580 351,048	286,494 307,424 290,321 331,615 363,045	1,823,912 1,843,514 1,968,926 2,146,222 2,098,678	835,281 767,927 726,645 740,845 753,366	250,313 162,855 152,061 106,524 101,622	542,132 386,359 369,356 222,879 238,526	249,650 244,938 248,367 251,899 245,370	227,362 220,490 200,499 186,660 179,955	119,329 147,233 182,939 204,977 192,731	75,502 85,091 93,586 106,102 108,171	32,448 30,686 35,583 32,358 18,480	26,109 22,256	5,363	4,019
\$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.	310,152	265,002 1,323,001 1,099,630 3,545,853 2,215,978	1,922,404 6,284,940 2,125,175 1,716,770 243,648	650,449 2,496,035 1,346,261 2,300,274 745,411	75,821 246,486 88,965 96,990 17,096	215,767 590,381 262,625 344,794 83,771	238,845 687,534 253,141 292,733 55,057	176,192 650,036 379,517 817,403 282,562	171,152 541,644 174,948 162,626 28,655	79,952 330,518 138,902 241,745 85,767	26,960 82,740 46,160 76,807 18,491	24,290 62,455 59,232 172,851 100,906	3,651 5,153 2,190	1,899 27,113 14,115
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	46,417 11,968 2,005 808	1,451,325 1,042,013 399,725 513,332	48,622 12,140 2,012 808	294,129 143,927 46,061 43,621	4,554 1,313 205 87	31,691 10,910 1,899 881	11,274 2,695 462 197	91,329 25,960 7,848 2,618	6,182 1,782 336 165	30,439 19,137 7,639 2,822	5,710 1,884 376 172	58,50% 40,834 14,353 12,182	843 312 75 25	7,548 3,916 1,992 912
Returns under \$5,000	1,705,167 1,675,969 1,260,550 2,015,402	1,053,885 1,557,407 1,323,001 10,267,856	9,168,428 9,979,744 6,284,940 4,149,175	3,844,502 3,639,231 2,496,035 4,919,684	1,448,716 598,884 246,486 209,210	2,286,178 1,432,885 590,381 736,571	1,468,769 1,229,419 687,534 615,559	2,165,459 963,796 650,036 2,607,237	546,569 899,032 541,644 374,694	518,368 472,902 330,518 526,451	166,333 144,068 82,740 149,600	106,411 116,676 62,455 458,865	4,054 4,178 3,747 12,250	4,623 1,936 3,734 57,494
		Estates ar	nd trusts		Sı	mall busines	s corporati	ions					Moving ex	Tiense
Address 1 ann - 1	Net	income	Net	loss	Net p	rofit	Ne	t loss	Other source	s	pay exclus	ion	deduct	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand		Number d retur	This (Thou		ber of	Amount (Thousand
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51			(53)	(54)
Total	514,736	1,071,911	35,512	40,212	244,535	1,911,446	102,74	1 444,8	1,721,	061 669	,596 46	4,027	391,769	143,963
No adjusted gross income	3,446	6,050	1,660	7,789	(*)	(*)	4,16	2 91,5		1) (+	*)	(*)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	16,666 30,072 23,826 21,544	22,865	5,956	4,312	7,740	7,595	4,99 5,76	1	132,	489 ° 067 10 310 24	,123 14 ,517 3	6,480 4,031 3,204 1,057	5,163 14,206 19,570	3,252 3,689 6,999
\$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	32,746 27,410 22,180 20,090 28,784	40,140 39,021 24,637 31,263	K	1,238 2,655	8,737 4,372 8,538 6,555 7,780	17,115 6,755 18,402 4,493 18,157	10,32	8 28,1	70 114,	240 68 943 69 612 59	,256 4, ,048 44 ,607 39	5,598 4,363 6,851 9,961 9,741	39,295 43,666 32,578 36,814 36,325	13,498 13,591 8,310 9,731 11,759
\$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.	17,964 89,463 49,711 94,385 25,360	19,818 120,050 100,162 295,138	6,156 3,956	2,660 5,055 6,607 4,644	11,753 47,777 33,993 78,745 21,769	23,693 127,617 141,130 670,286 463,161	11,12 19,72 11,10	38,7 6 24,8 0 88,3	20 \ 110, 30 457, 61 197, 44 327,	127 46 594 179 942 52 890 22	,243 20 ,562 9, ,847 3, ,855 2:	0,620 4,676 4,373 1,098 2,326	36,763 89,671 23,589 12,808 626	12,219 38,838 11,908 8,977 802
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,836 2,597 463 193	73,388 47,416 17,906	597 221 41 15	1,981 2,671 455 149	4,948 950 135 52	239,191 104,960 29,626 34,282	1,65	6 18,9 9 15,8 6 6,0	97 40,4 54 12,1 93	430	409 102 7 9	535 168 12 10	73 13 1 2	91 18 1 3
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	128,300 116,428 89,463 180,545	140,547 120,050		13,020 2,971 2,660 21,561	17,170 38,997 47,777 140,591	29,693 71,499 127,617 1,682,637	20,08 23,84 19,72 39,09	2 66,0 4 38,7	01 589,0 30 457,	046 294 594 179	,943 183 ,562 9	9,295 L,535 4,676 8,521	78,838 186,147 89,671 37,113	27,717 55,609 38,838 21,799

Returns \$10,000 under \$15,000 | 89,463 | 120,050 | 6,156 | 2,660 | 47,777 | 127,617 | 19,724 | 38,730 | 457,594 | 179,562 | 94,676 | 89,671 | 38,838 | 89,671 | 38,838 | 89,671 | 180,545 | 690,712 | 12,757 | 21,561 | 140,591 | 1,682,637 | 39,091 | 198,471 | 679,742 | 78,347 | 58,521 | 37,113 | 21,799 | 700 thousand at each of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 7 .—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

	T				[Т			Stord2	loduo+4					
	Employee expense d		Self-emplo		Total	<u> </u>	Total	1	Standard o		10	percent		Itemized o	deductions
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	deductions (Thousand dollars)	Numbe	er (Amount (Thousand dollars)	Number	Amount	Number	An (The	ount usand	Number	Amount (Thousand
	(55)	(56)	(57)	(58)	(59)	(60)))	(61)	(62)	dollars) (63)	(64)		(1ara) (65)	(66)	(67)
Total	3,400,011	3,650,188	115,020	83,756	81,725,998	41,508	3,107 2	2,103,240	23,134,025	9,753,719	18,374,0	80 12,3	49,522	29,774,420	59,622,757
No adjusted gross income	8,938	38,205	(*)	(*)	-		-	-	-	-		-	_	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	11,320 13,315 54,067 86,814 137,370	20,312 23,906 45,460 79,515 154,695	4,975	967	1,272,755 1,093,653 2,957,644 2,911,134 3,449,372	4,051 3,245 6,873 4,731 4,140	,239 ,168 ,474	1,242,118 1,037,356 2,423,414 1,878,045 1,843,083	3,873,354 3,125,405 6,558,893 4,466,308 2,088,101	1,235,852 1,028,151 2,376,550 1,811,500 1,131,450	178,6 119,8 314,2 265,1 2,052,4	34 76 66	6,266 9,205 46,864 66,546 11,633	28,248 73,779 688,520 1,173,811 1,556,654	30,637 56,298 534,230 1,033,089 1,606,289
\$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.	178,624 225,548 259,729 324,647 320,920	169,924 221,679 225,594 312,811 294,870	5,447 4,616 4,445 5,215	623 1,184 4,390 1,628	4,022,285 4,566,768 5,302,781 6,089,333 6,019,738	3,676, 3,001, 2,689, 2,296, 1,832,	,471 ,816 ,853	1,934,143 1,779,611 1,800,274 1,736,910 1,549,702	1,438,533 792,397 451,277 232,395 90,930	930,085 573,235 360,417 204,347 85,820	2,238,4 2,209,0 2,238,5 2,064,4 1,741,4	75 1,2 39 1,4 58 1,5	04,058 06,376 39,857 32,563 63,882	1,774,273 2,185,471 2,529,369 2,814,777 2,645,283	2,088,142 2,787,157 3,502,508 4,352,423 4,470,037
\$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.	290,434 928,104 310,586 225,566 19,769	285,578 925,773 362,957 398,450 66,847	3,093 15,218 9,590 41,806 18,056	706 5,581 5,208 38,786 21,442	5,739,385 18,816,846 6,836,624 7,691,393 2,436,781	170,	,551 ,206 ,345 ,670	1,360,479 2,900,139 439,394 170,018 7,648	15,929 498 - - (*)	15,930 381 - (*)	1,425,5 2,907,0 440,2 170,3	52 2,8 06 4 45 1	44,549 99,758 39,394 70,018 7,647	2,397,759 7,477,882 2,321,756 1,787,793 252,937	4,378,906 15,916,707 6,397,229 7,521,375 2,429,133
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,281 808 125 49	15,771 5,057 1,401 1,383	2,314 216 16 2	2,938 267 19 3	1,130,039 729,154 293,992 366,321		800 102 8 4	794 101 8 4	-	-		00 02 8 4	794 101 8 4	50,552 12,636 2,088 831	1,129,246 729,053 293,984 366,317
Returns under \$5,000	490,446 1,421,278 928,104 560,183	532,016 1,340,532 925,773 851,867	6,583 21,220 15,218 71,999	1,143 8,371 5,581 68,661	15,706,843 27,718,006 18,816,846 19,484,303	26,719, 11,262, 2,907, 619,	,037 8 ,551 2	0,358,159 8,226,975 2,900,139 617,967	21,550,594 1,582,928 (*) (*)	8,513,587 1,239,749 (*) (*)	5,168,79 9,679,10 2,907,00 619,1	08 6,9 52 2,8	44,572 87,227 99,758 17,965	5,295,286 12,572,659 7,477,882 4,428,593	5,348,684 19,491,030 15,916,707 18,866,336
				,		,	,		`_	. 、 ,	J	~	17,900	.,,	10,000,000
,		1		able income			,			Tax cred			17,705	.,,,,,,,	10,000,550
Adjusted gross income classes	Exemptions (Amount)	Number of returns with no	Tax:	able income	Incom	e tax	Retirem	ment income	Invest	Tax cred		ı tax	All	other tax	Income tax after credits
	Exemptions (Amount) (Thousand dollars)	Number of returns with no taxable income	Number o	able income	Incom bef cre and (Thou	e tax ore dits	Retirem	ment income redit	Invest	Tax cred	lits Foreign	ı tax	All c	other tax redits	Income tax after
Adjusted gross income classes	Exemptions (Amount) (Thousand dollars) (68)	Number of returns with no taxable income	Tax:	able income	Incom bef cre and (Thou doll	e tax ore dits	Retirem	ment income redit of Amount (Thousand	Invest	Tax cred	Foreign cred	n tax it Amount	All c	other tax redits r Amount	Income tax after credits
Adjusted gross income classes	Exemptions (Amount) (Thousand dollars) (68)	Number of returns with no taxable income (69)	Number of returns (70)	Amount (71	Incomplete cree and (Thousand dollars) (7	e tax ore dits	Retirem cr Number c	nent income redit of Amount (Thousand deliars) (74)	Invest	Tax cred	Foreign cred	Amount (Thousand	All c	other tax redits r Amount (Thousand dollars) (80)	Income tax after credits (Thousand dollers)
Total	Exemptions (Amount) (Thousand dollars) (68) 118,821,574 629,904 2,981,509 2,676,608 7,646,638 7,446,538	Number of returns with no taxable income (69) 12,291,714 369,384 4,080,211 2,691,666 2,439,544 1,388,889	Number of returns (70) 7 59,360,1 6 627,3 7 5,122,1 7 4,516,3	Amount (7hous dolls (7hous dolls (7hous dolls (7) (7) (7) (7) (7) (7) (7) (7) (7) (7)	Incomber cre- and (Thousand doll of the cre- 5,657 8,504 37 8,611 81	e tax ore dits N sand ars) 2) 5,614 1	Retirem cr	ment income redit of Amount (74) 79 192,795 - (*) 60 2,982 82 20,786	Number of returns (75) 2,072,466 (*) 35,468 67,196	Tax crec tment Amount (Thousand dollars) (76) 443,958	Foreign cred Number of returns	Amount (Thousand dollars)	All c Number of return (79) 26,03	other tax redits r Amount (80) 88 7,291	Income tax after credits (Thousand dollers) (81) 62,919,958
Total	Exemptions (Amount) (Thousand dollars) (68) 118,821,574 629,904 2,981,509 2,676,608 7,646,636	Number of returns with no taxable income (69) 12,291,71' 369,38* 4,080,211 2,691,66' 2,439,54' 1,388,89* 643,278 387,532 164,311 69,14' 25,677 11,733	Number of returns (70) 7 59,360,1 4 (70) 7 59,360,1 4 (70) 7 59,360,1 6 (70) 7 59,360,1 6 (70) 7 59,360,1 6 (70) 7 59,360,1 6 (70) 7 59,360,1 8 (70) 8 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70) 9 (70)	able income of Amou of (Thouse dells (71 90 315,10	Incom bef cre and (Thou doll of the cre) 3,657 3,657 3,611 31,5564 37,42 2,747 1,95 3,663 3,11 3,742 2,747 2,742 3,743 3,663 3,13 3,663 3,13	e tax ore dits N sand N 22) 5,614 1	Retirem c1 Number c returns (73) 1,756,17	ment income redit of Amount s (74) 79 192,795 (*) 60 2,982 82 20,780 79 26,515 199 22,705 00 18,523 20 18,523 27 12,578	Invest Number of returns (75) 2,072,466 (*) 35,468 67,196 117,825 140,369 144,968 143,162 144,866	Tax crectment Amount (Thousand dollars) (76) 443,958	Foreign cred Number of returns (77) 155,880	Amount (Thousand dollars) (78) 91,601	All c Number of return (79) 26,03 (3,37,1,10,1,10,1,10,1,10,10,1,10,1,10,1,	other tax redits r Amount (Thousand dollars) (80) 88 7,291	Income tax after credits (Thousand dollars) (81) 62,919,958 - 5,014 373,647 792,549 1,383,731 1,914,323 2,429,517 3,066,417 3,562,928
Total. No adjusted gross income classes Under \$600. \$500 under \$1,000. \$1,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$6,000 under \$10,000. \$10,000 under \$10,000. \$210,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$20,000.	Exemptions (Amount) (Thousand chilers) (68) 118,821,574 629,904 2,981,509 2,676,608 7,405,388 7,944,459 8,589,743,388 10,436,610 9,411,140 8,336,042 22,874,172 6,090,525 4,464,196 617,525	Number of returns with no taxable income (69) 12,291,71' 369,38. 4,080,21: 2,691,66' 2,439,54: 1,388,89,643,27: 387,53: 164,31: 69,14: 25,677 11,731 4,821 9,266 3,184 2,377 374	Taxx Number of returns (70) 7 59,360,1 4 7 627,3 5,122,1 4 4,516,3 5,022,6 6 5,150,0 5,085,9 4,465,9 3,834,4 10,376,1 2,758,7 3,195,7 3,195,7 3,195,7 3,195,7 3,195,7 3,195,7 3,195,7 3,195,7 3,195,7	able income of Amou of (Thouse delis (71 90 315,10 - 152 3 444 2,644 91 5,477 666 9,90 889 12,249 930 15,259 921,777 20 22,60 666 82,76 6676 33,95; 666 42,2,92; 33 14,15;	Incom bef cre and (Thou doll of the cre and (T	e tax ore dits N 1 2) 5,614 1 5,046 8,126 8,471 1,165 6,924 0,174 2,888 3,486 7,606 0,180 1,625 7,948	Retirem (73) 1,756,17 (*) 105,96 295,06 290,07 246,41 171,09 116,88 87,97 82,57 59,57 79,70 15,07	ment income redit of Amount (Thousand to 11 17 192,795 -	Invest Number of returns (75) 2,072,466 (*) 35,468 67,196 117,825 140,369 144,866 139,056 120,692 371,665 184,025 344,839	Tax crec tment Amount (Thousand collars) (76) 443,958 - (*) 1,383 4,957 10,371 15,366 23,975 22,502	Foreign cred Number of returns (77) 155,880 5,773 8,473 3,984 5,486	Amount (Thousand dollars) (78) 91,601	All c Number of return (79) 26,03 { 3,37	other tax redits r Amount (Thousand dollars) (80) 88 7,291	Income tax after credits (Thousand dollars) (81) 62,919,958 - 5,014 373,647 792,549 1,383,731 1,914,323 2,429,517 3,066,417
Total. No adjusted gross income classes Under \$600. \$600 under \$1,000. \$1,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$7,000 under \$8,000. \$15,000 under \$15,000. \$15,000 under \$15,000. \$20,000 under \$15,000.	Exemptions (Amount) (Thousand dellers) (68) 118,821,574 629,904 2,981,509 2,676,608 7,646,636 7,944,459 8,589,962 8,884,784 9,712,896 10,436,610 9,411,140 8,336,042 22,874,172 6,090,525 4,464,139	Number of returns with no taxable income (69) 12,291,71' 369,38 4,080,211 2,691,66 2,439,54 1,388,89 643,27 387,53 164,31 169,14 25,67 11,733 4,821 9,266 3,186 2,373 186 83	Taxi Number of returns (70) 7 59,360,1 4 4,516,3 5 5,122,1 4 4,516,3 5 5,023,6 5 5,023,6 5 5,033,9 4 465,9 4 3,834,4 10,376,1 10,376,	able income of Amount (Thousand) (7) 90 315,10 - 552 3 44 2,64 9,09 15,25 40 18,95 91,277 92 21,777 96 66 22,34 66 82,76 67 42,92 33 14,15 66 42,92 33 14,15 65 5,52 65 3 2,90	Incomber ore ber or ber	e tax ore lits N	Retirem or creturns (73) (*) 1,756,17 (*) 105,96 295,06 290,67 246,41 171,09 82,57 55,02 142,45 59,57 79,77 4,23 1,27	ment income redit of Amount (Thousame deliars) (74) 79 192,795 - (*) 60 2,982 80,780 79 26,515 12 26,866 99 22,705 00 18,523 72 12,578 73 10,982 73 10,982 74 20,116 8,358 75 10,850 76 2,990 76 184	Invest Number of returns (75) 2,072,466 (*) 35,468 67,196 117,825 140,369 144,866 139,056 120,692 371,665 184,025 344,839 87,245 19,343 5,042	Tax creck tment Amount (Thousand dollars) (76) 443,958 (*) 1,383 4,957 10,371 15,366 20,966 23,975 23,975 22,502 24,562 22,662 24,562 24,562 24,569 100,132	Foreign cred Number of returns (77) 155,880 5,773 8,473 3,984 5,486 5,115 3,497 23,917 16,502 48,288	Amount (Thousand dollars) (78) 91,601	All c Number of return (79) 26,03 { 3,37 1,10 1,79 { 1,79 1,02 3,00 2,29 2,82 1,02 31 10 1	other tax redits r Amount (80) 88 7,291	Income tax after credits (Thousand dollers) (81) 62,919,958 - 5,014 373,647 792,549 1,383,731 1,914,323 2,429,517 3,066,417 3,562,928 3,766,271 3,774,797 14,627,244 6,561,539

Returns \$15,000 or more..... 11,321,463 6,259 5,041,468 101,901,895 27,542,991 160,144 22,101 641,814 211,561 99,635 80,323 6,594 5,447 27,223,520

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 7 .-ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -- Continued [Taxable and nontaxable returns]

Taxpayments Self-employment tax Tax withheld by reg- Nonspecified refunding prior year investment credit Excess social secu-rity taxes withheld Nonhighway Federal gasoline tax Tax withheld ulated investment able taxes withheld4 Adjusted gross income classes companies Amount Amount. Amount Amount Amount. Amount Amount. Number of Number of Number of Number of Number o Number of (Thousand Thousand returns returns (Thousand returns (Thous and returns returns (Thousand returns Thousand returns (Thousand dollars) dollars) dollars) dollars) dollars) dollars) dollars) (82) (83) (84) (88) (90) (91) (94) (86) (89) (92) (85) (87) (93) (95) Total..... 272,516 51,966 5,373,195 1,553,054 61,961,170 52,835,964 4,093,999 297,964 1,528,902 104,745 25,410 15,890 16,613 7,763 10,551 3,724 43,076 5,649 88,737 39,782 3,940 537 68,395 6,900 (*) (*) (*) (*) Under \$600... \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. 3,673,442 2,701,190 5,685,150 4,479,926 4,695,263 134,128 218,370 818,705 1,108,869 1,692,747 83,033 179,976 550,605 521,868 524,612 4,487 9,935 46,217 64,666 87,525 48,850 48,052 142,429 125,849 139,420 2,464 2,456 9,097 8,029 9,196 1,221 7,088 515 4,274 923 1,734 1,514 1,615 8,578 8,578 12,966 5,955 9,806 515 1,195 3,397 276 4,684,511 4,644,298 4,811,696 4,794,506 4,208,801 554,386 486,840 472,485 410,725 351,073 2,224,210 2,788,564 3,480,913 4,075,431 4,189,342 15,500 24,376 216,308 593,268 573,387 \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. 13,631 13,964 15,255 15,072 16,945 1,371 1,625 2,140 2,542 2,811 140,273 125,113 114,547 108,871 82,944 9,547 8,247 7,306 7,563 5,354 113,384 936 116,962 124,034 113,775 1,133 4,527 17,325 27,408 3,778 161 3,480 239 101,283 \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$100,000. 4,957 12,126 4,306 5,097 1,290 14,418 50,062 2,454 7,120 309,092 877,989 92,328 285,873 3,622,817 9,757,061 4,099,237 14,793,410 506,852 ,543,764 30,446 119,874 68,649 181,751 5,168 3,027 6,195 1,368 4,378 11,020 3,782 39,345 36,559 12,466 24,224 43,807 11,933 134,438 208,226 37,349 347,305 197,828 37,177 2,839 5,519 2,339 2,453,015 366,337 528,947 5,606,823 5,409,946 58,626 59,838 1.019 1,456,343 162,798 2,403 2,860 1,590 321 2,223 93,800 1,462,067 10,957 \$100,000 under \$200,000.... \$200,000 under \$500,000.... \$500,000 under \$1,000,000.... \$1,000,000 or more... 3,477 1,299 267 128 1,559 835 271 251 14,790 2,992 428 140 5,608 1,112 148 32,098 7,699 1,298 524 493,588 154,453 28,628 16,752 8,844 2,102 345 154 3,964 1,000 155 65 3,005 990 225 118 2,304 2,081 521 350 1,378 219 213 82 454 965 151 220 347 78 24 43 10 4 1,091 11,178 11,572 7,120 22,096 2,457,557 2,030,215 877,989 1,007,434 331,864 548,381 285,873 386,936 26,008,217 22,082,117 9,757,061 4,113,775 6,236,810 18,633,487 14,793,410 13,172,257 42,289 1,914,191 1,543,764 593,755 3,697 80,838 119,874 93,555 713,268 500,124 181,751 133,759 47,688 33,427 12,126 11,504 4,989 3,914 4,571 441 711 766 5,845

		1049				•		Overpaym	ents			
Adjusted gross income classes	Payments on 1967 declaration		Tax due at time of filing		To	tal	Cash rec	quested	Bonds only	requested	Credit on	1968 tax
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Total	5,672,932	12,988,909	17,503,592	8,439,966	51,167,803	10,165,890	49,405,477	9,080,138	140,937	23,921	1,923,049	1,061,836
No adjusted gross income	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(*)	(*)	28,667	22,777
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$5,000 under \$4,000.	23,372 22,635 135,927 208,138 273,225	7,228 5,045 31,528 58,697 93,787	74,849 213,544 1,188,905 1,258,262 1,510,096	3,477 8,928 68,549 127,654 177,477	3,725,348 2,730,365 5,366,029 4,062,530 3,910,096	143,038 219,151 506,724 445,414 501,823	3,703,627 2,710,629 5,296,885 3,969,093 3,798,666	138,270 215,581 490,827 425,870 476,449	9,974 8,976 14,376 11,432 9,485	450 551 1,311 1,155 1,414	13,542 13,149 65,324 100,643 122,841	4,317 3,019 14,586 18,389 23,960
\$4,000 under \$5,000	346,402 366,297 317,286 320,335 327,356	142,807 175,341 192,767 217,586 243,738	1,517,524 1,289,208 1,318,567 1,202,345 1,130,535	224,978 229,800 259,307 252,111 257,509	3,809,001 3,839,901 3,863,489 3,892,731 3,338,239	573,572 655,021 752,247 890,832 853,005	3,686,403 3,716,180 3,767,502 3,795,865 3,233,179	540,964 626,650 726,080 859,317 813,450	11,476 8,065 10,146 9,360 7,755	1,525 1,423 1,470 1,868 872	131,509 140,136 100,460 105,226 114,618	31,083 26,947 24,696 29,647 38,682
\$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.	279,816 1,061,982 622,088 1,043,341 216,131	226,268 1,111,557 975,251 3,835,013 2,650,720	983,365 3,154,063 1,204,296 1,179,433 195,408	237,621 1,010,163 695,062 1,909,368 1,177,017	2,846,371 7,210,567 1,552,098 776,182 65,029	730,469 2,130,076 622,472 699,666 211,487	2,755,876 6,909,898 1,382,766 514,969 19,182	703,174 1,993,838 520,973 386,979 65,751	5,158 21,687 8,685 4,077 75	782 5,701 2,712 2,424 85	95,195 336,039 193,000 299,526 50,639	26,514 130,537 98,787 310,261 145,657
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	46,360 11,910 1,973 786	1,430,293 885,378 328,167 338,049	39,948 10,011 1,698 706	667,988 505,353 259,810 362,751	11,349 2,701 383 122	83,362 41,830 12,534 10,525	2,450 498 78 31	21,766 10,038 3,275 1,135	5 - - -	66 - - -	9,735 2,378 321 101	61,533 31,792 9,260 9,390
Returns under \$5,000	1,057,270 1,611,091 1,061,982 1,942,589	378,780 1,055,700 1,111,557 10,442,872	5,794,011 5,924,019 3,154,063 2,631,499	616,107 1,236,348 1,010,163 5,577,348	23,768,641 17,780,732 7,210,567 2,407,863	2,472,363 3,881,574 2,130,076 1,681,877	23,307,003 17,268,602 6,909,898 1,919,974	2,347,713 3,728,671 1,993,838 1,009,916	65,925 40,483 21,687 12,842	6,519 6,415 5,701 5,286	475,675 555,636 336,039 555,699	118,132 146,487 130,537 666,680

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.

'Destrict.

'Negative "Other sources."

'Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

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

Table 8 .--NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

			4.3.24	Salar	ies and wag	es	Business or profession					1 "					
Adjusted gross income	Number	Number of	Adjusted gross	1	(gross)		Net	profit		Net	loss		· Net p	rofit		Net loss	
classes	of returns	exemptions	income	Number	of Amo	unt N	mber of	Amo	ount	Number	Amou	nt Marr	ber of	Amou	mt N	mber of	Amount
			(Thousand	' retu	TIS (Thou		returns	(Tho	usand lars) ³	of returns	(Thous	and re	turns	(Thous	and r	eturns	(Thousand
	(1)	(2)	(3)	(4)	(5)		(6)	(7		(8)	(9)		10)	(11		(12)	dollars) (13)
Total	12,978,971	32,823,145	1 _{17,363,9}	9,852,	223 12,78	9,431	892,85	4 1,590	0.355 3	13,484	1,175	.804 .6	76,965	1,158,	139	357,794	1,017,155
No adjusted gross income	369,384	1,049,840	21,832,2			5,293	18,29			48,057		,524	5,675		828	126,906	621,868
Under \$600	4,080,211	4,969,182	1,362,9	3,730,	245 1,36	7,391	101,24	1 42	2,485	29,590	46	,621	91,960	29,	621	43,082	47,600
\$600 under \$1,000 \$1,000 under \$2,000	2,696,437 2,559,292	3,838,433 7,308,975	2,054,9 3,769,8	85 1,531,	607 2,11	9,379 8,701	111,610 244,940	.0 76 .6 270		18,951 37,968			90,792 37,312	54, 197,	869 886	28,127 63,235	30,483 87,724
\$2,000 under \$3,000 \$3,000 under \$4,000	1,554,755 792,930		3,829,4 2,747,2		309 2,160 245 1,72	0,913 3,163	164,01	1 279	9,139	26,132 22,403	45 44		14,973 57,224	180, 153,		38,699 23,174	61,007 36,097
\$4,000 under \$5,000 \$5,000 under \$6,000	482,414 217,477	2,838,242 1,427,518	2,142,1		629 1,43	2,210	67,62	4 208	3,105	11,281	18	,851 4	47,476	144,	998	12,036	38,993
\$6,000 under \$7,000 \$7,000 under \$8,000	101,428	729,960	1,182,4	13 72,	309 419	9,880 9,306	31,980 17,01	.8 7:	3,322 5,743	8,178 3,655	17	397	23,340 L6,956	83,	753	10,173 5,412	21,996 19,376
\$8,000 under \$9,000	52,783 25,423	356,909 134,051	392,6 213,7		058 119	6,024 9,975	7,780 7,01	.5 32	7,796	2,593]	- 11	13,964 7,181		130	4,787	13,096
\$9,000 under \$10,000 \$10,000 under \$15,000	12,199 22,068	71,278 119,358	116,1 261,9			3,653 9,717	2,694 6,15	14 18	3,881 3,883	3,429	25	,035	3,391 5,336		226 380	964	5,197
\$15,000 under \$20,000 \$20,000 under \$50,000	6,016 5,158	25,944	101,4	38 1,	861 30	0,163	1,65	6 17	7,742	575		402	947		942	440	4,116
\$50,000 under \$100,000	597	2,268	40,2			2,743 4,248	1,29 11		5,531 5,321	454 122	4	,072 ,215	432	7,	883	623 77	19,282 6,553
\$100,000 under \$200,000 \$200,000 under \$500,000	232 104	880 385	31,5 31,3			7,035 5,168	3/ 1/		1,739 1,115	57 22		,535 ,510	2		50 21	27 20	1,225 1,381
\$500,000 under \$1,000,000 \$1,000,000 or more	40 23		27,0 94,8	61	30	3,343 1,128	r	7	280	8	4	,200 ,274	2		7	7 6	364 799
	 	1						<u> </u>						-1	<u> </u>		
		Partne				Sales of	capital	l assets		;	rdinary rom sal	es of	s		capital	ty other t	anetti
Adjusted gross income classes	Net pr	ofit	Net 1	oss	Net g	gain		Net 1	oss		depreci proper		N-	et gai	n	Net	loss
Classes	Number of	Amount	Number of	Amount	Number of	Amount		mber of	Amoun	* I	of I	Amount	Numbe		mount	Number of	Amount
	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	' l no+	turns	(Thousan dollars	0 I	turns	Thousand dollars)	retur		housand pliars)	returns	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		(25)	(26)	(27)
Total	182,256	441,307	89,865	693,188	934,651	1,061,68	6 14	6,068	101,62	21 60	,044	49,736	13,55	59	9,619	61,071	175,980
No adjusted gross income	14,028	32,898	29,816	379,806	69,531	237,31	1	23,175	23,62		,324	13,287	(*)	- -	(*)	17,133	111,887
Under \$600 \$600 under \$1,000	12,805 22,092	13,616 15,412	8,793 6,955	81,941 23,438	69,135	52,62 50,58		.6,103 .4,306	11,28 7,32		,175	1,668 2,791	3,98	34	1,719	6,572	15,354
\$1,000 under \$2,000 \$2,000 under \$3,000	42,102 33,063	50,539 62,584	12,522 10,339	78,644 20,091	235,637 179,500	182,71 127,60	2 2	2,783	14,36 15,09	6 6	,383	3,515 10,657	2,78	- 1	902	6,383	8,146 17,613
\$3,000 under \$4,000 \$4,000 under \$5,000	16,551 14,750	46,375 46,055	8,356 4,503	12,383 3,753	104,560	77,77	7 1	7,543	10,01	.5 6	,378	2,660	3,58	- 1	1,060	3,995	2,616
\$5,000 under \$6,000 \$6,000 under \$7,000		25,721 26,429	7,505	3,755	66,572	61,67 47,60	1 :	2,147 5,450	8,63 3,81	.5 3	,305 ,590	1,071	ľ3		`	5,380 2,986	3,336 8,153
\$7,000 under \$8,000 \$8,000 under \$9,000	5,989	32,217	5,505	19,715	20,036	19,81° 29,69°	9	3,594 1,411	1,44	5 1	,414	3,600	1,99	95	1,294	1,820	1,918 1,919
\$9,000 under \$10,000	2,992	18,255	[]		9,171 5,242	20,34		2,417 1,275	1,53 1,11	11	,785	2,701	K.	_	_	``	
\$10,000 under \$15,000 \$15,000 under \$20,000	2,798 862	20,094 9,862	1,392 445	16,057 11,425	8,886 3,146	25,46 13,13	0 .	2,077 684	1,54 55	4 1	,267 474	1,574	(*) (*)		*) *)	1,465	2,022
\$20,000 under \$50,000 \$50,000 under \$100,000	1,007	13,627 2,007	885 208	28,141 5,684	2,637 392	37,80 17,50	3	485 102	40		538 54	2,435 98	(*)	-	*)	333	1,232 584
\$100,000 under \$200,000 \$200,000 under \$500,000	52 19	1,747	89	5,473	177	11,88	0	31	2	2	24	184	1	5	26	19	329
\$500,000 under \$1,000,000 \$1,000,000 or more	9 8	1,398	38 13	3,255 2,958	81 35	10,610	9	13		7 3	7 2	12 25	1	2	21 24	8 3	471 5
pr,000,000 or more	°I	21,470	6	425	19	22,510	0	2		2	1	6	<u> </u>	2	1,545	3	393
	Dividends i gross i		Interest	received	Pensions a	and annuit Le portion				Rents					Roya	lties	
Adjusted gross income classes	ļ ,				, , , ,	- POI 0101		Net i	ncome		Net	loss		Net in	соше	Net	loss
	Number of	Amount (Thousand	Number of	Amount	Number of	Amoun	- 1	umber of	Amoun	: 1	umber of	Amoun		ber	Amount	Number	Amount .
	returns	dollars)	returns	(Thousand dollars)	returns	(Thousar dollars) re	turns	(Thousa dollar	a) re	turns	(Thousar		of urns	(Thousand dollars)	of returns	(Thousand dollars)
:	(28)	(29)	(30)	(31)	(32)	(33)		(34)	(35)		(36)	(37)	(3	88)	(39)	(40)	(41)
Total	832,939	705,369	3,699,063	1,883,193	798,846	6 1,207,	784 8	881,225	736,	739	309,014	436,4	100	,589	70,866	780	29,992
No adjusted gross income	34,538	53,554	144,237	104,248	5,974		1	36,747	42,	,	63,325	229,88		,652	17,817	(*)	(*)
Under \$600 \$600 under \$1,000	71,139	14,408 27,485	550,581 644,917	67,572 126,958	14,905 40,492	28,8	868	61,196 87,777	19, 42,	107	30,522 26,230	22,05		,574	2,596 3,741	:	:
\$1,000 under \$2,000 \$2,000 under \$3,000	236,873 177,643	112,208 111,315	1,072,614 676,414	550,929 482,756	283,074 279,488	4 304,5 8 424,8	573 : 804 :	343,104 182,469	237, 170,	774	67,973 52,137	41,09 43,21	93 25	,868 ,426	10,595 8,693	(*)	(*)
\$3,000 under \$4,000 \$4,000 under \$5,000	90,020 47,728	81,434 56,998	310,749 136,157	233,028	111,844	234,1	354	82,702	87,	714	29,372	15,36	9 11	,331	5,572	` ′ -	` -
\$5,000 under \$6,000 \$6,000 under \$7,000	19,672 11,104	20,523	67,515	124,025 53,871	43,866		(36,923 20,873	47,- 25,-	313	13,654 8,760	14,00 8,70)2 3	,183 ,973	1,393 3,622	(*)	(*)
\$7,000 under \$8,000 \$8,000 under \$9,000	6,177 5,404	17,087 7,368	32,873 22,711	25,245 21,602	16,280	66,2	~~~ { }	9,148	15, 14,		5,643 4,372	7,46 3,60	77	,256	2,772	K =	
\$9,000 under \$10,000	5,099	10,987 9,970	13,173 5,925	12,414 5,500	1,042	6.2	299 }			l.	2,755	9,38	14 3	,036	6,382	1 -	
\$10,000 under \$15,000 \$15,000 under \$20,000	6,889 2,993	19,098 23,019	11,855 4,420	16,657 11,857	1,092	2 4,1	120	7,065 1,126	17,	956 { 723 }	2,927 643	8,58 2,75		,172	3,060	} =	<u> </u>
\$20,000 under \$50,000 \$50,000 under \$100,000	2,827 486	24,775 18,129	4,018 529	25,021 7,117	246	1	610	1,476	8,	191 931	491 116	3,53	4]′	372 133	961 1,247	ľ	
\$100,000 under \$200,000 \$200,000 under \$500,000	207	16,174	217	4,483] 17		169	67	1,:	124	53	1,39	77	41	970	97	26,911
\$500,000 under \$1,000,000	95 39	15,929 14,481	100 38	4,188 3,454		4 	73 93	33 15	:	614 586	24 10	1,14		20 11	1,305 84	_2	14
\$1,000,000 or more	22	50,428	22	2,270	1 6		94	5		147	7		18	6	57	<u> </u>	<u> </u>
Footnotes at end of table.	see text for	r "Explanatio	ons or Class	111cations	and Terms"	and "Sour	rces of	Data. I	escript	ion of	the Sam	ole and I	imitati	ons of	the Det	:a.II	

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

Table 8 .--NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continue

Table 8 NONTAXABLE	RETURNS:	SOURCES (F INCOME	AND LOSS,	EXEMPTI	ONS, T	AXABLE	INCOME,	AND TAX IT	EMS, BY AD	JUSTED (GROSS II	NCOME (CLASSES —C	ontinued
		Estates ar	nd trusts			Small business corporations					C4)-			Moving	expense
Adjusted gross income	Net in	come	Net	loss	Net	profit		Net	loss	Other sources (net)	Sick	pay exclu	usion		ction
classes	Number	Amount	Number	Amount	Number	Aı	nount	Number	Amount	(net)	Numbe:		mount	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns		ousand Ilars)	of returns	(Thousand dollars)	(Thousand dollars)	of return		housand oilars)	of returns	(Thousand doilars)
	(42)	(43)	(44)	(45)	(46)	(4	47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	68,290	69,095	5,497	12,568	8,22	20	20,312	18,125	160,315	³ 323,18	8 31,	778	53,598	15,500	7,596
No adjusted gross income	3,446	6,050	1,660	7,789	(*)		(*)	4,162	91,580	³ 481,89	8 (*)		(*)	(*)	(*)
Under \$600 \$600 under \$1,000	13,691	4,379	{					4,993	22,358	³ 10,65 15,47	3 8,	245	16,480	l)	
\$1,000 under \$2,000 \$2,000 under \$3,000	13,206 15,675	8,411 17,644	į		3,97	,,	3,969	4,772	1 '	76,73	2]) 12	905	19,858	7,856	4,349
\$3,000 under \$4,000	9,238	8,110	3,578	3,533	1 (","		2,000		17,122	40,52 9,80				1	
\$4,000 under \$5,000 \$5,000 under \$6,000	5,762	4,339	-	1 -]			Į,L		21,10				6,870	2,889
\$6,000 under \$7,000 \$7,000 under \$8,000	2,847	7,60ਤ	{] _ =)			3,180	15,839	338 359	6 リ ´	740	8,311		-
\$8,000 under \$9,000 \$9,000 under \$10,000	1,440	57'7	(*)	(*)	3,08	35	5,276)		34,00		-	-	-	-
\$10,000 under \$15,000 \$15,000 under \$20,000	1,924 642	3,013 1,815	· -] -	P ,			-		10 366 310	5 (*)	-	(*)	(*)	(*)
\$20,000 under \$50,000	277 70	3,057	(*)	(*)	38	1	3,442	883] '	12.36	2 (*)	-	(*)	-	-
\$50,000 under \$100,000 \$100,000 under \$200,000	36	58.3 640) 5	260		.1	1,425 543	` 77 32	1 1	³ 1,58		-	(*)	_	-
\$200,000 under \$500,000 \$500,000 under \$1,000,000	18 7	475 813	4 2	14	•	6	665 4	16 5	1,568	13 ³ 27	1	-	· · ·	_	_
\$1,000,000 or more	12	1,570				1	5	4		2					_
	Employee b										Item				
Adjusted gross income	expen deduct		pensi deduct	tion	Total leductions		Total	L	Mini	mum	10	percent		deduc-	lions
classes	Number of	Amount	Number of	Amount		Numi	rl	Amount	Number of	Amount	Number of	1	ount	Number of	Amount
	returns	(Thousand doilers)	returns	(Thousand dollars)	(Thousand dollars)	retu		(Thousand dollars)	returns	(Thousand dollars)	returns	S do I i	ars)	returns	(Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60))	(61)	(62)	(63)	(64)	(6	55)	(66)	(67)
Total	144,392	241,562	2,881	587	7,678,014	0,957,	498 4	,536,073	10,300,424	4,414,695	657,0	71 12	21,377	1,652,090	3,141,936
No adjusted gross income	8,938	38,205	(*)	(*)	_		-	- 1	-	-		-	-1		-
Under \$600	11,320 11,724	20,312 22,958	(*)	(*)	1,272,755 916,596	4,051, 2,628,	963 1	,242,118 861,619	3,873,354 2,540,471	1,235,852 855,033	178,66 88,3		6,266 6,587	28,248 67,623	30,637 54,977
\$1,000 under \$2,000 \$2,000 under \$3,000	19,404 25,654	19,556 31,495	(*)		1,385,672 1,178,819	2,159,	260 1	,001,594 678,688	1,959,986	972,448 657,805	199,2° 83,8	73 2	29,146	400,032 397,817	384,079 500,131
\$3,000 under \$4,000	26,164	42,109	_ ` ′ -	-	876,077	488,	.234	355,847	456,826	345,059	31,4	09 3	10,788	304,696	520,229
\$4,000 under \$5,000 \$5,000 under \$6,000	19,742 11,137	25,733 20,337		11	662,227 378,395	306, 97,	.898 .537	257,793 81,645	291,144 74,252	250,673 69,142	15,7: 23,2		7,120 L2,503	175,516 119,939	404,434 296,750
\$6,000 under \$7,000 \$7,000 under \$8,000	5,011	5,735	1,263	320	192,202 137,966		669 360	29,769 12,950	21,754 9,579	19,739 8,943	15,9 6,9	15 1	10,030 5,124	63,759 37,423	162,433 125,016
\$8,000 under \$9,000	3,047	2,334			99,845 48,220		,500 ,391	3,929 3,219	, 3,5/3	0,945) 3,3 3,3		2,811 3,219	20,924	95,917
\$10,000 under \$15,000 \$15,000 under \$20,000	1,775	10,750)	_ [\	132,595	5,	403 935	5,402	-	=	5,40		5,402	8,807 16,666	45,001 127,194
\$20,000 under \$50,000 \$50,000 under \$100,000	456	1,780		- [,	104,042 37,206		578 16	577 12	(*)	(*)	5'	78	577	5,080 4,581	69,045 103,465
\$100,000 under \$200,000	11	127	{ (*)	(*)	35,811		1	1	-	-		11	11	582 231	37,193 35,811
\$200,000 under \$500,000 \$500,000 under \$1,000,000	6	19 24		- [37,415 33,267		-		-	-		-	-	104 40	37,414 33,267
\$1,000,000 or more	2	87			78,947	<u> </u>		-				-		23	78,947
		Number of		ble income	Inco	me tax	Dadda			Tax cr		tov	T A11 /	other tax	Income tax
Adjusted gross income	Exemptions	returns with no	Number		be	fore dits		ement incom redit	Investme	nt credit	cre	gn tax dit		redits	after credits
classes		taxable income	return	as a	nt		Numbe		0.5	Amount	Number of	Amount	Number	i i	
	(Thousand dollars)	11.come		(Thousa		ousand (lers)	retur		ne returne	(Thousand dollers)	returns	(Thousand dollars)	return	(Thousand	(Thousand dollars)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	19,693,888	12,291,71	7 687,	252 835	,084 1	44,387	424,	861 37,68	8 255,067	84,037	6,344	22,193	4,71	9 525	-
No adjusted gross income	629,904	369,38	4	-	-	-		-	- 1		-	-			
Under \$600\$600 under \$1,000	2,981,509 2,303,060	4,080,21 2,691,66		771	216	29	(*)	- (*)	2,787	15	-	-		- -	-
\$1,000 under \$2,000 \$2,000 under \$3,000	4,385,385 3,610,551		5 119,	747 27	,791	3,906 15,087	97, 135,	029 2,81	4 20,934	1,056)	_	h	_	<u>-</u>
\$3,000 under \$4,000	2,346,360	643,27	8 149,	652 95	,172	13,982	110,	161 8,99	5 38,500	4,625	3,704	745	} 4,68	2 240) -
\$4,000 under \$5,000 \$5,000 under \$6,000	1,702,945 856,511	387,53 164,31	2 53,	164 88	,617	15,636 13,044	50, 19,	221 7,88 056 4,00	7 33,114	8,792)		M		=
\$6,000 under \$7,000 \$7,000 under \$8,000	437,977 214,146	25,67	5 32, 1 27,	283 69 112 71	,008	10,551 10,894)		26,726 22,941	9,092 L 9,675	_ `	-	ام ا		-
\$8,000 under \$9,000 \$9,000 under \$10,000	80,430 42,767		1 13,	692 45	,752 ,409	7,141 5,095	10,	583 2,08	7 12,391	6,793	1,917	1,894	1	- (*)	-
\$10,000 under \$15,000 \$15,000 under \$20,000	71,615 15,566	9,26	6 12.	802 80),209),641	13,554 5,745)	_	6,285 12,093	12,642	J 375	0.27	(*)	- (*)	=
\$20,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	12,923	2,37	3 2,	785 48	,960	10,869	}	201 2	- 2,505 9 2,319	9,074	325 316	936 1,770	1		-
\$100,000 under \$200,000	1,361 528	18	6	46 1	,389 .,735	2,264 671	ľ	_	- 33	244	53 16	820 405	1	1 36	-
\$200,000 under \$500,000 \$500,000 under \$1,000,000	231 77			19 1	790	755 480			- 11 1 1		9	668 270		2 252	-

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

Table 8 .--NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

	Tax from re	computing			Taxpayments										
Adjusted gross income classes	prior year investment credit		Self-employment tax		Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated invest- ment companies		Nonspecified refundable taxes withheld		
	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 ⁴ (Thousand dollars)	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Total	64,852	14,681	1,368,457	184,350	8,873,392	796,848	33,404	2,846	532,994	42,520	3,827	858	3,201	17:	
lo adjusted gross income	10,551	3,724	43,076	5,649	88,737	39,782	3,940	537	68,395	6,900	(*)	(*)	(*)	(*)	
Inder \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	6,372 7,580 5,585 7,779	1,218 1,600 1,056 1,055	83,033 165,614 381,806 261,076 169,138	4,487 9,117 31,690 32,043 28,627	3,673,442 2,143,971 1,211,320 775,450 428,315	134,128 161,953 118,523 109,242 76,225	2,991 5,173 6,284	248 379 562	48,850 46,855 115,476 76,190 58,243	2,464 2,416 7,975 5,578 4,686	3,481	650	2,787	129	
4,000 under \$5,000	5,785 5,386 4,815 3,990 3,586	817 903 1,004 586	114,113 56,453 34,378 24,935 11,570	25,004 15,312 10,969 8,360 4,178	290,199 139,477 61,247 29,462 14,318	51,041 35,350 17,438 12,745 11,594	2,689 8,440	234 383	43,747 27,130 16,358 14,362 5,785	4,024 2,421 1,727 1,739 583) - (*) -	(*)	= :		
\$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		804 376 391 54	6,849 11,957 2,671 1,600 126	2,519 4,622 1,087 620 45	4,378 9,459 1,420 1,747 269	3,216 11,531 2,772 6,726 1,822	3,352	330 92 50	3,989 5,536 1,117 821 89	637 883 171 238 67		(*)	- {}(*) -	(*)	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24 15 4 2	28 10 2 18	38 15 5 5	12 5 2 2	108 47 21 8	1,087 902 698 74	38 19 8 2	14 11 7	20 19 6 5	6 5 1 2	1 5 1 1	(⁵) 112 (⁵) 4	(*) - -	(*)	

	Taxpayments.	-Continued			Overpayments									
Adjusted gross income classes	Payments on 1967 declaration		Tax due at time of filing		Tot	tal	Cash red	luested	Bonds only	requested	Credit on 1968 tax			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
•	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)		
Total	360,877	177,131	1,074,370	124,163	9,166,659	945,542	8,972,353	849,920	25,305	2,894	216,651	92,727		
No adjusted gross income	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(*)	(*)	28,667	22,777		
Under \$600	23,372 20,447 69,601 67,110 42,982	7,228 4,837 19,656 22,568 17,515	74,849 146,790 311,190 195,780 122,996	3,477 7,735 23,129 21,472 17,857	3,725,348 2,174,537 1,276,636 809,349 439,313	143,038 167,115 136,251 126,098 87,079	3,703,627 2,157,397 1,244,053 778,716	138,270 163,662 125,249 116,401 78,803	9,974	450 1,924	13,542 12,550 39,945 38,857 27,168	4,317 2,979 10,840 9,450 7,797		
\$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	31,872 20,502 8,850 8,376	12,550 8,585 6,563 4,595 7,398	84,590 40,694 25,567 18,951 7,581	15,948 9,607 7,186 5,242 2,612	298,035 144,431 61,850 30,458 17,498	57,875 39,977 21,048 15,658 17,217	415,824 281,493 134,086 56,260 26,469 14,312	50,950 35,888 16,677 13,894 13,013	(*)	(*) - -	18,336 12,938 7,054 4,388 4,577	6,362 3,731 4,370 1,763 4,203		
\$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	5,865 2,274 2,328	1,174 8,119 4,619 6,314 1,802	4,189 7,623 1,731 958 33	1,262 2,531 609 407 12	5,641 11,331 3,018 3,156 487	3,609 17,890 6,758 12,765 3,671	4,976 8,700 2,027 2,241 278	3,220 14,159 4,775 8,442 2,292	-	-	1,264 4,029 1,295 1,650 247	390 3,732 1,983 4,323 1,380		
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	49 17	1,684 784 1,307 144	15 3 1 2	12 4 1 17	182 80 25 14	2,775 1,802 2,053 221	103 60 18 13	1,655 1,405 1,196 218	(*) - -	(*) - - -	102 29 10 2	1,071 397 858 4		

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.

Pleficit.

Negative "Other sources."

*Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

*Less than \$500.

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

Table 9 .—SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES

				Retu	rns with one	type of inc	ome		_		Retu	urns with two	types of in	come	
	Total	Salaries (gr	and wages oss)	Business or l	net income oss ¹	Sales of page gain of		Investment inc			and wages (g net income			and wages (g operty net g	
Adjusted gross income classes	number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Salaries and wages (gross)	Business net income or loss	Number of returns	Salaries and wages (gross)	Sales of property net gain or loss
			(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollers)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	71,651,909	33,522,554	160,393,216	1,169,561	4,450,194	14,676	19,682	2,227,602	7,104,317	1,688,573	8,710,677	2,320,972	391,942	3,677,983	59,51
xable returns, total	58,672,938	26,280,341	152,146,408	562,427	3,774,136	4,482	17,832	988,561	4,899,584	1,352,563	7,987,525	2,319,287	373,184	3,629,157	66,93
Under \$1,000 under \$2,000 under \$2,000 under \$3,000 under \$3,000 under \$4,000 under \$4,000 under \$5,000 under	4,350,531 4,904,314	472,273 3,577,961 2,810,991 2,987,629 2,726,206	445,486 5,297,556 7,053,973 10,516,475 12,345,344	8,373 63,035 67,918 67,624 68,423	7,731 96,286 169,492 238,235 307,126	2,975 - (*)	4,216 (*)	13,194 158,405 212,302 181,031 133,317	12,447 248,863 522,672 628,376 592,939	3,984 37,890 74,954 117,061 144,069	2,296 47,472 154,334 330,511 520,359	1,413 13,114 40,114 85,105 140,465	(*) 4,959 14,877 15,970 15,868	(*) 6,297 35,019 54,308 75,574	(*) 58 2,06 2,65 -3,69
\$5,000 under \$6,000		2,586,798 2,475,132 2,251,118 1,776,299 1,426,604	14,328,281 16,174,227 17,000,747 15,187,888 13,611,497	57,705 49,072 32,510 27,994 21,544	318,058 320,128 243,601 237,758 204,621	(*) - -	(*)	79,843 51,773 35,013 26,978 18,844	438,096 336,293 257,610 227,794 180,203	157,362 158,547 148,651 131,889 101,225	709,435 842,643 930,204 942,894 763,249	166,209 193,726 195,489 188,530 205,617	31,144 27,377 39,671 37,095 32,038	179,157 184,555 300,393 318,476 319,142	-2,07 -4,73 3,07 58 9,44
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	10,363,364 2,755,946 1,952,979 260,010 51,120	2,790,978 338,197 59,623 509 22	33,026,358 5,678,888 1,445,354 31,282 2,798	58,330 20,750 18,044 1,017 81	706,461 352,857 496,300 62,967 10,646	} 411	6,660	43,912 15,341 16,378 1,689 412	526,243 261,155 454,914 111,658 54,317	216,136 40,297 19,738 707 47	1,997,640 459,767 266,311 18,324 1,811	578,881 228,187 251,259 25,849 4,157	109,511 29,702 12,538 402 39	1,329,448 494,976 303,644 22,854 2,719	17,31 10,85 21,08 3,43 2,43
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12,634 2,056 812	1 - -	254 - -	7 -	1,869 - -	2	1,434 -	108 19 2	30,032 12,662 3,310	6 - -	275 - ~	1,172	4 5 -	402 268	78 3,14
ntaxable returns, total	12,978,971	7,242,216	8,246,810	607,135	676,059	10,192	1,850	1,239,042	2,204,731	336,010	723,152	1,685	18,759	48,827	-7,41
No adjusted gross income	369,384	(*)	(*)	81,347	-214,400	(*)	(*)	30,383	-63,053	29,005	57,370	-143,935	(*)	(*)	(*)
Inder \$600	4,080,211 2,696,437 2,559,292	3,255,948 1,777,155 966,901	1,079,890 1,351,400 1,420,246	126,027 9 3,2 52 151,184	43,274 73,402 214,325	8,170	5,077	99,889 145,048 521,150	35,398 113,976 775,465	25,722 33,296 71,602	31,161 30,404 98,570	-22,028 -3,661 9,254	(*)	(*)	(*)
\$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	1,554,755 792,930 482,414 443,548	566,132 307,717 223,242 141,747	1,423,388 1,056,937 1,007,186 853,170	72,623 35,309 26,331 21,062	176,116 121,902 116,418 145,022	, - - -	- - -	289,175 100,693 31,053 21,651	708,104 343,427 137,173 154,241	68,205 51,527 29,312 27,341	149,597 141,078 90,239 124,733	20,846 41,967 40,882 58,360	16,774	46,883	-6,14
	32,384,054 23,834,696 10,385,432 5,047,727	19,675,528 10,655,685 2,792,705 398,636	43,052,473 77,128,926 33,046,273 7,165,544	861,445 208,374 59,556 40,186	1,349,907 1,448,180 721,181 930,926	13,270 (*) (*) (*)	6,384 (*) (*) (x)	1,915,640 232,286 45,004 34,672	4,055,789 1,562,643 540,142 945,743	686,627 723,801 217,136 61,009	1,653,391 4,306,704 2,001,855 748,727	223,536 997,766 586,020 513,6 5 0	71,322 168,418 109,512 42,690	213,658 1,309,999 1,329,463 824,863	-5,43 5,90 17,31 41,73

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 9 .—SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

					Returns wi	th two types	s of income	-Continued					Retur	ns with thre	e types of	income
		and wages (gro			net income o f property n or loss			net income of ent and othe		loss a	property ne nd investme ther income	nt and		· loss and s	gross), bus sales of pro or loss	
Adjusted gross income classes	Number of returns	Salaries and wages (gross)	Business net income or loss	e Number of returns	Business net income or loss	Sales of property net gain or loss	Number of returns	Business net income or loss	Investment and other income	Number of returns	Sales of property net gain or loss	Investment and other income	Number of returns	Salaries and wages (gross)	Business net income or loss	Sales of property net gain or loss
		(Thousand dollars)	(Thousand dollars)	<u> </u>	(Thousand dollars)	(Thousand dollars)	L	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
,	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	20,356,761	160,089,983	7,881,031	261,152	1,123,904	194,759	1,642,348	10,238,960	1,750,378	1,060,250	1,970,894	6,510,215	294,801	1,516,127	434,163	136,120
Taxable returns, total	18,728,045	158,034,195	7,476,051	122,485	984,500	114,191	1,114,508	9,896,254	1,430,153	708,397	1,818,451	5,854,728	213,777	1,322,935	448,724	105,941
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	98,933 914,086 817,176 1,063,118 1,290,125	86,969 1,264,466 1,834,575 3,417,364 5,495,101	6,097 120,736 256,332 347,719 406,647	7,780	(*) 9,105 17,397 39,637 47,906	1,864 9,098	2,793 59,855 90,397 109,281 109,775	2,077 66,971 159,407 273,970 399,917	109,603	6,942 47,910 78,868 69,729 83,713	2,114 18,216 32,290 42,324 74,615	4,230 53,454 172,107 205,283 306,300	(*) 6,583 9,376 14,556 18,546	(*) 8,096 23,980 41,730 60,511	7,679 18,054	(*) 706 -662 3,170 5,287
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000.		7,424,032 10,349,680 13,275,398 14,215,938 14,523,263	483,679 569,576 505,645 559,735 537,906	8,845 8,412	65,393 47,859 67,643 57,746 69,886	7,614 -1,097 13,058	97,854 88,625 80,774 59,843 55,688		73,673 54,781 74,276	70,819 43,740 34,529 44,046 26,090	81,836 50,283 45,904 87,186 59,233	307,766 232,885 213,336 290,974 190,537	27,108 23,932 21,533 19,782 14,152	121,063 125,098 123,872 126,478 107,734	18,976 23,583 30,456 36,238 23,896	11,176 8,463 8,628 8,514 3,903
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	4,750,915 1,151,361 434,289 17,004 1,766	55,762,110 18,865,632 10,453,475 883,890 153,306	201,777	6,566 8,531 774	227,906	15,862 13,948 2,376	11,597	1,199,253 2,873,907 680,672	134,713 270,752 61,831	85,002 43,693 57,232 11,581 3,259	249,400 179,043 396,964 195,710 124,655	780,210 582,331 1,305,235 587,199 314,589	37,824 11,707 7,696 726 51	331,045 122,706 109,620 18,139 1,945	103,320 68,172 88,474 22,931 3,372	23,133 12,703 11,956 5,870 1,289
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	217 11 3	27,556 1,277 163	6,000	2	1,460 1,215 1,461	-2	111 11 1	19,773 5,695 1,395	10,328 1,620 112	1,046 142 56	101,367 40,073 37,238	199,731 57,890 50,671	4 1 1	159 642 28	553 43 - 204	456 1 1,292
Nontaxable returns, total	1,628,716	2,055,788	404,980	138,666	139,403	80,569	527,841	342,708	320,224	351,853	152,443	655,486	81,025	193,193	-14,559	30,178
No adjusted gross income	9,759	48,844	-129,920	27,610	-112,817	24,938	70,540	-251,976	-12,111	8,835	-14,497	-7,302	9,380	18,746	-54,440	1,932
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	406,428 432,135 369,803 212,755 99,546 50,276 48,014	156,655 301,660 403,540 363,702 282,841 191,416 307,130	42,481 166,165 169,657 73,637 41,614	14,351 23,938 18,552 11,769 10,971	6,794 20,621 37,411 34,780 44,930	4,106 14,561 8,339 6,147 3,974	62,625 71,198 157,634 83,526 36,893 20,877 24,548	30,439 134,127 115,386 90,402 66,804	27,669 97,571	22,957 42,326 112,898 83,919 37,108 25,888 17,922	-780 13,575 35,508 56,203 16,000 13,593 32,841	9,534 19,932 136,690 147,546 115,007 104,028 130,051	4,439 5,779 13,365 14,556 11,365 7,974 14,167	4,816 16,693 25,423 32,841 27,755 16,871 50,048	-7,675 -3,663 8,111 16,023	-703 928 3,599 8,988 4,858 2,829 7,747
Returns under \$5,000 under \$10,000	8,235,285	13,847,134 60,068,998 55,774,927 30,398,924	2,686,277 1,802,950	18,039	400,484	45,994 22,909		2,472,317 1,766,124	588,064 431,726 227,015 503,573	621,094 234,156 86,194 118,806	289,161 349,103 250,066 1,082,564	793,458	116,118 119,672 38,757 20,254	277,552 650,337 334,469 253,769	-28,346 168,823 109,690 183,996	30,988 47,540 24,047 33,545

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."

336 218

4,298,209

Returns with three types of income-Continued Returns with four types of income Salaries and wages (gross), business net Salaries and wages (gross), sales of Business net income or loss, sales of property net gain or loss and investment Salaries and wages (gross), business net income or income or loss, and investment and other property net gain or loss, and investment loss, sales of property net gain or loss and investment and other income and other income and other income Sales of Adjusted gross income classes Salaries Rusiness Sales of Sales of Salaries Business Investmen Salaries property property property and wages and other and wages and other net income and other Number of umber of net gair Number o et incom and other (gross) or loss income (gross) income or loss income net gain returns returns or loss or loss (gross) or loss income returns or loss (Thousand (The (Thousand (Thousand (Thousand (Thousand dollars) dollers) dollars) dollars) dollars) dollars) dollars) dollars) dollara) dollara) dollars) dollars) dollars) (32) (33) (34) (35)(36)(37) (38) (39) (40) (41) (42)(43) (44) (45) (46) (47) (48) Grand total..... 2,428,360 17.433.682 5.767.391 1,264,047 ,749,182 43,244,032 ,048,603 ,708,351 ,206,456 12,019,439 2.598.439 3.996.646 1.637.688 16.563.676 7,390,461 4.616.944 4,901,630 Taxable returns, total..... 2,177,932 16.773.937 .956.970 .282.543 3.616.842 42,986,670 4,034,748 ,656,138 949,111 12,171,290 2,294,419 3,752,565 1,480,285 15,975,970 8,030,691 4,349,006 4,879,593 Under \$1,000..... 8,134 75,304 1,685 (*) (*) 23,727 78,844 9,062 33,701 14,556 10.621 ´532 11.795 7.968 361 7,955 16,844 54,430 108,356 23,596 11,345 61,011 114.068 38.993 32,315 34,392 95,005 18,136 4,729 10.393 \$3,000 under \$4,000..... 95,101 240,737 62,182 36,336 42,377 84,829 239,813 435,478 13,710 61,322 49,643 54,092 7,220 23,050 13,700 11,795 15,884 28,059 39,337 34.687 89,242 \$4,000 under \$5,000..... 117,125 138,588 472,504 123,922 144,388 32 09 49,330 \$5,000 under \$6,000..... 169,190 729,792 159,500 51,992 143,206 134,830 157,078 209,635 196,708 54,804 58,743 53,242 193,303 249,535 224,629 31,821 40,526 52,112 237,014 344,809 409,248 457,307 20,403 33,724 29,545 58,441 646,801 19,950 77,417 64,792 76,225 62,547 84,304 40.981 55,323 66,358 1,113,638 1,570,791 52,167 48,425 \$6,000 under \$7,000..... 199.567 1.059,261 189,488 198,731 40,435 90,902 212,290 201,479 179,347 \$7,000 under \$8,000..... 1,294,009 1,387,497 249,645 269,023 110,508 78 108 \$8.000 under \$9.000..... 67,232 261,171 1.999.543 66,421 53,981 294 859 115,039 \$9,000 under \$10,000..... 69,420 1.349.17 298,691 63,729 232,640 2,024,766 68,337 151,451 46,859 303,364 51,564 90,164 606,499 144,149 47,433 68,291 \$10,000 under \$15,000..... 539,602 183,529 160,244 5,013,640 2,149,341 2,385,124 ,270,556 853,458 058,040 247,807 1,719,248 448,339 997,929 163.24 1.377.824 330,380 194,491 338,095 86,580 2,723,708 2,087,283 5,058,446 233,392 399.176 820,684 227,045 329,339 \$15,000 under \$20,000......\$22,000 under \$50,000......\$50,000 under \$100,000..... 175,696 586,835 369,536 152,627 96,224 207,309 328,236 1,082,204 546,932 505.588 8,254,047 454,622 756 387 768,167 220,669 299,808 ,104,842 549,073 388,885 ,826,712 308,832 11.264.879 1,271,214 971,857 681,282 3.134.765 836,315 16,096 436,019 96,772 488.471 114,414 38,790 60,656 2,573,953 713,483 2,423,433 575.284 2,358,886 1 821 434 \$100,000 under \$200,000..... 1,908 109,818 485.128 9,348 673,701 236,462 313,592 21,141 913,544 636,311 584,022 \$200,000 under \$500,000..... 231 2,828 440 191 20,728 26,949 16.580 188.076 360,398 262.523 2,071 323 186,790 191,977 203,388 5,991 362,070 227,231 627.022 523.588 \$500,000 under \$1,000,000..... \$1,000,000 or more.... 4,391 1,299 31,839 13,342 197,277 233,318 14 1,227 3,692 82,808 48,463 51,486 22,445 377,030 582,636 222,237 260,947 41.834 82,812 1.086 101,692 108 101.047 117,452 Nontaxable returns, total..... 250,429 659,745 -189,577 -18,496 132,340 257,362 13,854 52,214 257,343 -151,850 304,021 244,083 157,403 587,705 -640,228 267,938 22,039 No adjusted gross income..... 32,018 98,430 -231,449 -69,320 12,267 -12.340 2,46 -48.475 39,800 -362,182 81,469 -51,293 22,844 118,184 -430,054 39,366 -88,067 Under \$600..... 13,559 15,565 -12,867 2.443 12.403 15.034 -4,041 -3,322 -3,460 5,743 19,610 21,157 12,382 9,763 62,334 -87.424 27.853 625 19,480 85,295 83,510 18,147 56,214 -4,218 -20,503 \$600 under \$1,000..... 3,164 24,896 18,831 -11,874 -75,103 -3,368 -953 1,808 49,626 7,670 -3,908 12,502 8,933 -18.582 20,110 16,187 10.755 16 985 53,664 19,674 23,028 51,632 35,282 25,123 21,206 51,126 42,437 25,624 28,679 59,888 19,273 7,456 31,216 22,503 38,549 28,913 40,103 39,181 45,664 10.574 33.436 19,011 16,714 33,161 \$3,000 under \$4,000..... \$4,000 under \$5,000..... 34,560 93.556 836 17,161 27,505 12,398 12,428 2,206 77,320 38,648 18.979 47,896 8,242 11,082 19,218 31,049 65,596 198,313 4,545 9,769 4,467 14,147 34,586 42,916 -244 8,233 17.665 20,852 31 .098 5,755 -37,207 \$5,000 or more..... 8.367 94,871 28,734 31,761 122,291 533,813 989,385 542,234 Returns under \$5.000..... 1,312,749 5,962,398 -13,770 ,201,385 66,862 473,654 48,183 278,095 377,785 -17,375 -14,394 281,597 318,628 283.080 234.129 667.765 -563.943 176.850 Returns \$5,000 under \$10,000...... Returns \$10,000 under \$15,000..... 259,144 242,198 ,778,469 418,845 334,352 650,362 311,327 ,087,211 7,424,027 253,830 857,042 999,771 293,263 1,360,372 545,394 224,227

166,547 368,861

1,399,833

9,276,609

408,245 2,759,927

10,971,754

5,596,656

.979.540

Table 9 .- SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES -- Continued

1,274,038

5,039,831

5,118,704

362,928

Returns \$15,000 or more.....

249.529

636,329

.059.137

1,129,180

11,734,883

23,050,366

451,757

^{3,305,738} 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 Throughout this table, includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sale of property other than capital assets.

2 Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate, and trust net income or net loss, pensions and annuities, and other sources net income or loss.

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

Table10.—FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table10FORM 1040A R	ETURNS: I	NCOME, EXE	MPTIONS, T	AXABLE INC	OME, AND T	AX ITEMS,	BY ADJUSTE	D GROSS IN	COME CLASS	ES	
Adjusted gross income classes	Number of	Adjusted gross	Salaries and wages	T	received	Dividends	in adjusted income	T	income	Exemptions	Taxable
Adjusted gloss income classes	returns	income (Thousand	(gross)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	income (Thousand
	(1)	dollars)	dollars) (3)	(4)	dollars) (5)	(6)	dollars)	(8)	dollars)	(10)	dollars)
Grand total		<u> </u>					 ```	(6)	(*)	(10)	(11)
		52,370,122	52,172,023	2,992,554	171,310	127,853	5,360	57 , 933	21,457	20,473,029	27,535,566
Taxable returns, total	405,533	46,944,122	46,790,728	2,377,263	134,090	93,893	4,003	42,950	15,328	13,775,739	27,535,566
\$1,000 under \$2,000. \$2,000 under \$3,000.	3,181,337	382,667 4,689,440	380,451 4,666,147	60,930 503,420	2,216 21,416		543	1 20 000		243,320 2,008,288	23,453 1,728,995
\$3,000 under \$4,000	2,043,647	5,263,843 7, 1 41,105	5,243,511 7,114,326	300,654 340,608	19,283		754	10,987	1,948	1,667,280	2,910,908 4,234,018
\$4,000 under \$5,000 \$5,000 under \$6,000	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,784,712 5,712,673	7,758,705	333,616	23,552	21,975	1,015	13,984	6,921	2,212,653	4,723,217
\$6,000 under \$7,000 \$7,000 under \$8,000	804,074	5,208,857	5,697,818 5,196,639	224,741 210,757	12,746 10,186	20,976	941)		1,536,631	3,570,517 3,297,128
\$8,000 under \$9,000	406,532	4,675,725 3,435,413	4,664,752 3,427,697	178,794 127,853	9,506 7,425		750	17,979	6,459	1,230,383	2,969,264 2,254,784
\$9,000 under \$10,000 \$10,000 or more	280,677	2,649,687	2,640,682	95,890	6,765) _		561,553	1,823,283
Nontaxable returns, total	5,796,326	5,426,002	5,381,296	615,292	37,223	33,961	1,359	14,983	6 120		
Under \$600 \$600 under \$1,000	2,868,697	945,046	934,747	267,692	9,760	13,984	476	14,983	6,130	6,697,289	
\$1,000 under \$2,000	670,228	1,174,801 973,683	1,163,146 962,636	257 , 703 54 , 937	11,000 6,459	}				1,151,874	-
\$2,000 under \$3,000. \$3,000 under \$4,000.	348,599 170,803	853,266 599,137	848,423 598,118	20,976	3,546	19,977	883	14,983	6,130	947,509	-
\$4,000 under \$5,000. \$5,000 or more	128,852 52,939	570,248 309,821	564,525 309,701	13,984	6,458	{ -	-			556,160	-
Returns under \$5,000	15,225,471	30,377,946	30,234,735	2,154,519	124,683	99, 909	2 ((0	20.055		300,854	
Returns \$5,000 under \$10,000 Returns \$10,000 or more	3,211,303	21,992,176	21,937,288	838,035	46,627	88,898 38,955	3,669 1,691	38,955 18,978	14,878 6,579		13,620,590 13,914,976
			-	-	-	-	-			} - 1	-
				Toy due o	+ +		<u></u>		<u> </u>	Ļ <u>. </u>	
		Tax wi	thheld	Tax due a fil				Overpaymen	t refund	L	
Adjusted gross income classes	Income tax			fil	ing	Tota	al	Overpaymen Cash re		Bonds only	requested
Adjusted gross income classes			Amount		ing Amount	Tot:	al Amount			Bonds only	requested
Adjusted gross income classes	Income tax (Thousand doilers)	Number of		fil:	ing		Amount (Thousand	Cash re	quested Amount		Amount (Thousand
Adjusted gross income classes	(Thousand	Number of	Amount (Thousand	fil:	Amount (Thousand	Number of	Amount	Cash re	quested Amount	Number of	Amount
Adjusted gross income classes Grand total	(Thousand dollars) (12)	Number of returns	Amount (Thousand doilers)	fil Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Cash re Number of returns (19)	Amount (Thousand dollars) (20)	Number of returns	Amount (Thousand dollars) (22)
Grand total	(Thousand dollars) (12) 4,499,683	Number of returns	Amount (Thousand dollars) (14)	Number of returns	Amount (Thousand dollars) (16)	Number of returns (17)	Amount (Thousand dollars) (18)	Cash re Number of returns (19) 16,104,458	Amount (Thousand dollars) (20) 1,478,352	Number of returns (21)	Amount (Thousand dollars) (22) 5,785
Grand total	(Thousand dollars) (12) 4,499,683 4,499,683 3,321	Number of returns (13) 18,047,222 12,501,607 389,552	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634	Number of returns (15) 1,912,797 1,912,797 15,982	Amount (Thousand dollars) (16) 96,080 96,080	Number of returns (17) 16,168,385 10,622,771 389,552	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415	Cash re Number of returns (19) 16,104,458 10,575,823 387,554	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338	Number of returns (21) 63,926 46,946	Amount (Thousand dollars) (22)
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000.	(Thousand dollars) (12) 4,499,683 4,499,683 2,321 247,232 438,013	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394	Cash re Number of returns (19) 16,104,458 10,575,823	Amount (Thousand dollars) (20) 1,478,352 1,153,674	Number of returns (21)	Amount (Thousand dollars) (22) 5,785
Grand total Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472	Number of returns (15) 1,912,797 1,912,797 15,982 274,684	Amount (Thousand dollers) (16) 96,080 96,080 99 7,316	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848	Number of returns (21) 63,926 46,946 20,976	Amount (Thousand dollars) (22) 5,785 4,229
Grand total Taxable returns, total Under \$1,000\$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000.	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775	Amount (Mousand dollars) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,359	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858 1,630,123 1,384,420 835,039	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407	Number of returns (21) 63,926 46,946	Amount (Thousand dollars) (22) 5,785
Grand total Taxable returns, total. Under \$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.	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094	Number of returns (13) 18,047,222 12,501,607 389;552 3,118,410 2,091,592 2,023,670 1,725,004 1,037,805 803,075 625,280	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 13,354 13,922 12,369 10,790 9,935	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,662,58 1,630,123 1,384,406 835,039 629,276 488,438	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414	Quested Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874	Number of returns (21) 63,926 46,946 20,976	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337
Grand total Taxable returns, total. Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$3,000 \$7,000 under \$3,000 \$7,000 under \$9,000	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,991,592 2,023,670 1,725,014 1,037,805 803,075	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108	Number of returns (15) 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775-169,805	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,880,858 1,630,123 1,384,406 835,039 629,276	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614 96,350	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,624,130 1,377,414 833,041 625,280 483,443 316,635	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331	Number of returns (21) 63,926 46,946 20,976 14,983	Amount (Thousand dollars) (22) 5,785 4,229
Grand total Taxable returns, total. 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 \$5,000. \$6,000 under \$6,000. \$6,000 under \$3,000. \$7,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$10,000.	(Thousand dollers) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,093,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,839	Amount (Moused dellers) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858 1,630,123 1,384,406 835,039 629,276 488,438 318,633	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614 96,350 84,777 61,521	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443	Quested Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037	Number of returns (21) 63,926 46,946 20,976 14,983	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337
Grand total Taxable returns, total. 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 \$5,000. \$5,000 under \$3,000. \$6,000 under \$3,000. \$7,000 under \$3,000. \$10,000 under \$3,000. \$10,000 under \$3,000.	(Thousand dollers) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,991,592 2,023,670 1,725,014 1,037,805 625,280 406,532 280,677 - 5,545,615	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,839 74,914	Amount (Moused dellers) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,888 1,630,123 1,384,406 835,039 629,276 488,438 318,633 204,764	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,334 158,368 156,502 105,614 96,350 84,717 61,521 36,455 - 326,238	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443 316,635 204,764 - 5,528,634	Quested Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455	Number of returns (21) 63,926 46,946 20,976 14,983	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337
Grand total Taxable returns, total. 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 \$5,000. \$5,000 under \$3,000. \$7,000 under \$3,000. \$7,000 under \$3,000. \$10,000 or more. Nontaxable returns, total. Under \$600. \$600 under \$1,000.	(Thousand dollers) (12) 4,499,683 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,991,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677 - 5,545,615 2,850,718 1,492,282	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333	Number of returns (15) 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,839 74,914	Amount (Moused dellers) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858 1,630,122 1,384,406 835,039 629,276 488,438 318,633 204,764 - 5,545,615 2,850,718	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614 96,350 84,717 61,521 36,435 - 326,238 88,142 2111,185	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443 316,635 204,764 - 5,528,634 2,842,727 1,487,288	Quested Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 - 324,679 87,741 110,819	Number of returns (21) 63,926 46,946 20,976 14,983	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337
Grand total. Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$1,000. \$10,000 or more. Nontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000.	(Thousand dollers) (12) 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,557 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677 5,545,615 2,850,718 1,492,282 585,326 313,639	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333 326,238 88,142 111,185 53,647 36,496	Number of returns (15) 1,912,797 1,912,797 15,982 274,682 236,727 384,557 337,611 195,775 169,805 124,845 87,839 74,914	Amount (Moused dellers) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858 1,630,123 1,384,406 835,039 629,276 488,438 318,633 204,764	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614 96,350 84,717 61,521 36,455 - 326,238 88,142 111,185 53,647 33,647	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,624,130 1,377,414 833,041 625,8366 43,443 316,635 204,764 2,842,727 1,487,288 584,327	Quested Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 324,679 87,741 110,819 53,506	Number of returns (21) 63,926 46,946 20,976 14,983	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337
Grand total. Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 or more Nontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$4,000.	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,013 571,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592 2,023,670 1,725,004 1,037,805 803,075 625,280 406,532 280,677 - 5,545,615 2,850,718 1,492,282 585,326 313,639 144,833 112,870	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333 326,238 88,142 111,185 53,647 36,496 17,738 12,434	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,573 337,611 195,775 169,805 134,845 87,899 74,914	Amount (Moused dellers) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,888 1,630,123 1,384,406 835,039 629,276 488,438 318,633 204,764 - 5,545,615 2,850,718 1,492,282 85,326 313,639 144,833	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,334 158,368 156,502 105,614 96,350 84,717 61,521 36,455 - 326,238 88,142 111,185 53,647 36,496 17,738	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443 316,635 204,764 - 5,528,634 2,842,727 1,487,288 584,327 312,640 143,834	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 - 324,679 87,741 110,819 53,506 36,389 17,330	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337 1,347 1,559
Grand total. Taxable returns, total. Under \$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 \$5,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$10,000 or more Nontaxable returns, total Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$5,000	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,013 571,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,552 2,023,670 1,725,014 1,037,805 803,077 625,280 406,532 280,677 - 5,545,615 2,850,718 1,492,282 313,639 144,833 112,870 45,947	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,647 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333 326,238 88,142 111,185 53,647 36,496 17,738 12,434 6,596	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 124,845 87,899 74,914	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802 6,759	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,860,858 1,630,123 1,384,406 835,039 629,276 488,438 318,633 204,764	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 158,368 156,502 105,614 96,350 84,717 61,521 36,455 - 326,238 88,142 111,185 53,647 33,647	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 204,764 5,528,634 2,842,727 1,487,288 584,327 312,640	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 - 324,679 87,741 110,819 53,506 36,389	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337 1,347 1,559
Grand total. Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 or more Nontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$4,000.	(Thousand dollers) (12) 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592 2,023,670 1,725,004 1,037,805 803,075 625,280 406,532 280,677 - 5,545,615 2,850,718 1,492,282 585,326 313,639 144,833 112,870	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333 326,238 88,142 111,185 53,647 36,496 17,738 12,434	Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 124,845 87,899 74,914	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790 9,935 7,802 6,759	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682 1,630,123 1,384,406 835,039 629,276 488,438 318,633 204,764 5,545,615 2,850,718 1,492,282 585,326 5313,639 144,833 112,870	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394 96,350 84,717 61,521 36,455 - 326,238 88,142 111,185 53,647 36,496 17,738 12,434 6,596	Cash re Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 204,764 2,842,727 1,487,288 584,327 312,640 143,834 111,871	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 - 324,679 87,741 110,819 53,506 36,389 17,330 12,298	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousand dollars) (22) 5,785 4,229 1,545 1,337 1,347 1,559

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.

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDEND, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

			GROSS INC	OME, BY AL	JUSTED GRO	SS INCOME	CLASSES					
	M-4-3 44	ridends and	Comitol or	in distri-	Nontexabl	le distri-		Domesti	c and foreig	n dividends	received	
		stributions		received		received	Tot	al	Dividend e	xelusions	Dividends i gross	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	('7)	(8)	(9)	(10)	(1:.)	(12)
Grand total	11,650,150	16,942,981	2,886,765	1,462,410	1,148,816	186,074	11,539,536	15,294,557	10,987,705	1,092,358	6,65",088	14,202,149
Taxable returns, total	10,377,273	15,998,704	2,633,172	1,346,267	1,067,386	173,104	10,321,644	14,479,392	9,844,379	982,557	5,824,149	13,496,780
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	30,293 292,142 342,179 382,305 485,317	8,526 111,594 203,486 213,218 328,797	9,126 72,348 76,172 89,579 106,499	3,153 17,825 32,544 32,794 54,364	14,090 23,834 34,860 42,516	519 2,838 3,344 3,541	30,293 290,159 340,988 382,194 482,935	5,373 93,251 168,104 177,082 270,895	30,093 272,372 320,195 358,842 444,717	1,987 19,031 26,058 29,748 41,403	14,196 163,706 220,424 225,449 304,468	3,386 74,220 142,048 147,334 229,496
\$5,000 under \$6,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	559,809 601,302 683,255 721,500 650,728	410,015 3''9,079 427,625 407,036 3'6,910	139,319 127,549 161,180 175,272 149,580	75,466 52,966 46,013 57,201 46,016	49,553 54,545 60,171 60,558 64,490	3,191 4,721 4,549 2,582 4,208	555,836 597,922 678,689 717,322 647,287	331,360 321,393 377,066 407,256 306,688	523,762 562,419 638,635 678,773 601,226	44,461 48,163 52,823 55,202 51,659	303,184 323,229 341,403 345,644 305,053	286,901 273,234 324,247 352,058 255,032
\$10,000 under \$15,000	2,657,996 1,297,189 1,379,243 230,842 48,222	1,810,366 1,401,762 4,080,812 2,378,118 1,499,668	692,602 339,990 408,443 69,152 12,877	246,961 166,307 330,953 108,704 41,731	257,126 139,318 202,557 47,509 12,147	21,520 17,496 43,130 35,091 14,708	2,637,093 1,291,003 1,376,139 230,642 48,197	1,541,882 1,217,940 3,706,824 2,234,318 1,443,204	2,516,051 1,251,657 1,353,914 228,914 47,924	237,936 141,420 185,635 36,454 8,052	1,253,661 725,999 1,013,770 207,128 45,210	1,303,903 1,076,611 3,521,078 2,197,849 1,435,151
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12,149 2,005 797	1,059,542 393,215 468,935	2,838 467 179	23,999 5,479 3,791	3,300 570 242	7,406 2,153 2,107	12,144 2,004 797	1,028,135 385,585 463,036	12,093 1,998 794	2,051 341 133	11,873 1,966 786	1,026,084 385,244 462,904
Nontaxable returns, total	1,272,876	944,275	253,595	116,144	81,430	12,971	1,267,892	815,164	1,143,325	109,801	832,937	705,368
No adjusted gross income	60,135	67,166	11,107	7,538	3,356	800	60,122	58, 82 9 21,573	55,056 109,343	5,274 7,165	34,538 71,139	53,554 14,408
Under \$600. \$600 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 or more.	131,648 183,045 345,288 260,510 128,641 65,937 97,672	26,707 54,937 170,626 162,459 111,425 78,877 272,078	18,998 38,387 66,246 47,362 29,811 19,881 21,803	4,856 13,361 29,290 23,124 15,162 11,474 11,339	11,064 8,588 22,146 13,083 9,232 7,842 6,119	278 805 2,507 1,354 524 3,363 3,340	131,448 181,455 342,905 260,111 128,441 65,738 97,672	21,575 40,771 138,829 137,982 95,739 64,041 257,400	165,814 299,590 244,186 119,783 59,178 90,375	13,288 26,623 26,670 14,307 7,042 9,432	113,981 236,873 177,643 90,020 47,728 61,015	27,485 112,208 111,315 81,434 56,998 247,966
Returns under \$5,000	3,297,414 2,667,016	1,537,819 2,124,709 1,831,549 11,448,902	585,516 771,272 694,660 835,319	245,483 286,210 248,079 682,636	190,612 294,000 257,490 406,715	19,873 21,306 21,549 123,348	2,696,788 3,277,877 2,646,113 2,968,757	1,272,469 1,817,205 1,561,918 10,642,965	2,479,170 3,079,258 2,524,302 2,904,975	218,596 259,816 238,874 375,071	1,705,167 1,675,969 1,260,550 2,015,402	1,053,885 1,557,407 1,323,001 10,267,856
JOINT RETURNS												<u>.</u>
Grand total	7,982,712	10,908,584	2,010,075	957,629	773,248	129,257	7,939,132	9,821,754	7,536,664	821,533	4,159,083	9,000,206
Taxable returns, total	7,358,572	10,439,560	1,877,768	896,712	739,221	121,508	7,317,392	9,421,391	6,983,004	758,196	3,775,547	8,663,177
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,488 61,573 117,101 198,462	1,171 26,245 41,764 102,236	(*) 15,226 24,868 41,561	(*) 9,148 6,048 16,090	(*) 2,689 7,561 17,092	(*) 41 470 1,496	(*) 61,374 1.17,101 1.97,071	(*) 17,056 35,247 84,651	(*) 57,089 109,737 181,940	(*) 5,656 10,862 21,254	(*) 30,539 56,802 112,402	(*) 11,400 24,385 63,401
\$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	248,237 315,261 450,535 507,356 479,471	120,191 150,968 160,129 219,957 172,157	60,029 72,103 93,475 116,936 112,644	21,992 25,387 19,273 25,453 30,415	18,889 28,321 37,452 35,657 41,600	927 1,889 2,090 1,289 1,501	244,663 312,873 447,953 505,362 478,280	97,273 123,692 138,768 193,217 140,244	227,897 286,424 419,221 477,535 440,952	21,844 27,459 35,585 39,584 39,133	110,830 149,457 182,513 203,134 192,370	75,429 96,237 103,186 153,636 101,113
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	1,173,624 1,254,383 209,718	1,118,897 945,966 2,963,969 1,834,174 1,166,405	580,372 305,554 374,092 64,343 11,801	177,768 130,204 273,184 96,037 36,263	200,518 117,725 174,594 42,619 10,716	13,396 11,440 33,852 31,026 12,280	209,537 42,753	1,117,836	2,154,047 1,130,889 1,230,969 207,962 42,516	7,518	972,593 623,562 899,072 186,809 40,875	719,966 673,785 2,482,970 1,672,687 1,110,317
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,704	817,863 309,042 288,426	2,494 426 152	20,901 4,724 3,095	2,878 497 214	6,312 1,710 1,789	10,415 1,703 657	790,649 302,610 283,542	10,376 1,698 655	1,882 311 119	1.0,175 1,667 648	788,768 302,299 283,423
Nontaxable returns, total		469,029	132,306	60,915	34,027	7,749	621,740	400,367	553,660	63,338	383,534	337,031
No adjusted gross income	II .	55,490	7,804	5,720	2,609	745	41,660 18,347	49,026 4,871	38,261 15,557	1,393	22,815 9,270	44,951 3,479
Under \$600 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 or more	38,138 120,423 169,984 101,309 53,426	5,602 10,932 51,314 79,076 72,398 58,410 135,807	7,232 22,484 31,152 23,062 17,294	690 2,605 10,307 10,808 12,792 10,180 7,813	3,496 9,704 4,074 7,842 4,712	133 1,284 71 3,363 2,113	18,347 37,539 119,431 169,585 101,109 53,227 80,842	8,241 40,960 66,985 59,535 44,867 125,882	34,647 95,665 155,162 93,951 46,666 73,751	3,617 9,487 18,951 11,966 6,011 7,839	21,290 71,270 109,359 65,703 38,591 45,236	4,625 31,472 48,036 47,569 38,857 118,042
Returns under \$5,000	2,069,572	504,637 865,961 1,126,978 8,411,008	582,005	85,118 128,508 178,487 565,516	56,857 165,604 200,785 350,002	7,645 8,863 13,418 99,331	2,057,842	411,878 728,599 935,073 7,746,204	831,772 1,914,563 2,160,139 2,630,190	93,535 169,988 208,458 349,552	540,142 874,645 977,322 1,766,975	318,350 558,623 726,585 7,396,648

Returns \$10,000 under \$10,000....... 2,699,552 8,411,008 760,000 1555,516 350,000 99,331 2,689,415 7,746,204 2,690,190 349,552 1,766,975 7,396

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

					INC	OME CLA	SSES								
			Adjust	ed Sal	aries and w	ages _		Busines	s or pro	ofession			F	arm	
Adjusted gross income classes	Number of returns	Number of exemption	gross		(gross)		Net	profit		Net l	oss	Net	profit	Net	loss
	Tevanis	exemption	(Thousan	d Numbe	TIDE (The	nount ousand Hars)	Number of returns	Amou (Thouse dollar	and	Number of eturns	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	1,938,70	7 6,664,79	3 135,898,	025 1,13	5,426 11,8	399,066	298,162	3,491	1,194	80,075	443,718	63,413	276,150	79,516	404,005
Taxable returns, total			6 35,552	785 1,03	4,239 11,4	445,463	263,923	3,365	5,807	58,599	243,660	53,480	250,677	55,928	219,705
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	(*) 22,536 46,378		7 34,	.683 .274	5,574 7,293	8,318 36,770	(*) 3,790	(*			-	, 1,994	1,332	}· (*) _	(*)
\$3,000 under \$4,000 \$4,000 under \$5,000	54,756	117,30	193,	799 2:	3,477 2,315	53,759 96,546	4,788 8,279	8	6,036 3,725 5,091	2,792 3,192	4,322 4,327	3,984 2,992	5,850	I(2002	3,714 2,839
\$5,000 under \$6,000 \$6,000 under \$7,000		87,87 ا ا				182,442 237,153	11,038 10,634		3,548 9,417 (3,591	4,030	3,591 4,056	5,528	2,793 3,990	4,043 4,384
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	99,861	347,86	6 847	124 59 254 65	660 5,744	304,181 399,461 420,917	12,430 12,834 12,902	40 49	0,692 9,384 3,141	2,793	7,970 3,495	3,391 3,425	9,916 9,994	1,995 3,990	3,095 8,095
\$10,000 under \$15,000 \$15,000 under \$20,000	334,743	1,213,82	1 4,102,	216 233	,998 1,9	971,864	48,604	284	159	1,862	4,231 18,257	1,995 10,199	43,467	3,192 9,117	6,963 25,182
\$20,000 under \$50,000 \$50,000 under \$100,000	359,998	1,403,20	0 11,066,	957 225	3,369 3,4	431,130 458,547 767,468	33,069 78,166 21,781	1,431		6,009	11,521 52,056	4,763 10,065	83,907	5,733 12,235	14,195 58,077
\$100,000 under \$200,000 \$200,000 under \$500,000	22,632 6,105	87,88	7 3,002,	296 15	834	95,876	4,043	223		4,893 1,817	45,217 35,687	2,382 498	8,861	4,398 1,375	37,457 23,350
\$500,000 under \$1,000,000 \$1,000,000 or more	1,093	4,05	1 731,	137		276,819 66,422 37,790	808 112 47	8	3,937 3,578 5,706	751 193 96	26,386 10,913 15,248	120 18 7	184	527 135 65	14,858 5,724 5,865
Nontaxable returns, total No adjusted gross income	272,116 43,844					11,718	34,238			21,476	200,061	9,931	25,474	23,588	184,299
Under \$600\$600 under \$1,000	21,599 29,046	50,90	0 6,	436 6	411	55,798	4,112 (*)	(*		9,248 2,792	9,200	(*) }	(*)	7,803	111,083
\$1,000 under \$2,000 \$2,000 under \$3,000	54,624	150,12	5 80,	829 11		8,314 37,327 33,138	2,195 6,184 4,987	8	014 S	2,194	22,658	2,793	3,905	3,192	8,578 9,272
\$3,000 under \$4,000 \$4,000 under \$5,000		106,60	4 86	463 12	146	34,555	4,389 3,391	10	,464),873),048	2,793	4,333	2 ,1 94	3,984	1,995	5,334 10,334
\$5,000 or more	35,441	178,65	5 462	431 19	754 1	48,363	7,584		940	4,449	49,992	3,697	15,292	4,415	39,698
Returns under \$5,000	423,480 493,579	1,669,14	4 3,699,	497 298	6ء (760	600,633 609,403	44,109 65,727	223	843	23,610 17,281	160,207 41,486	16,402 18,253	25,812 44,687	25,557 19,375	153,017 42,889
Returns \$10,000 under \$15,000 Returns \$15,000 or more	338,931 682,717			824 234 279 442		991,329 97,701	49,397 138,929	294 2,862		10,806 28,378	21,415 220,610	10,666 18,092	46,780 158,871	9,384 25,200	27,641 180,458
		Partner	rship			Sales of	capital as	sets		from	nary gain sales of			perty other tal assets	than
Adjusted gross income classes	Net 1	profit	Net	loss	Net	gain		Net lo	oss		reciable roperty	N N	let gain	Net	loss
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars	d retu	rns (Amount Thousand dollars)	Number return		nd retur		returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23) (24	(25)	(26)	(27)
Grand total	1,478,959	13,032,056	459,748	1,497,782	757,643	4,326,	287 179	,082	119,44	9 35,2	39 50,0	097 8,	474 19,5	27,973	86,878
Taxable returns, total Under \$1,000	1,296,703 (*)	12,590,749 (*)	369,883	804,594	681,341	3,968,		804	108,77	28,0	01 39,8	362 6,	849 15,0	22,896	47,559
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	19,754 37,235 45,026	23,924 61,202 99,717	2,781 9,142 9,730	1,095 6,149 14,188	(*) 4,582 9,165 10,949	(*) 1,1 4,4 24,1	106 (* 437) 381 6	561	(*) 5-490	10 /	-	(*)	- (*)	-	-
\$5,000 under \$6,000	47,054 69,396	141,332 223,226	14,285 18,779	9,811 12,892	16,528 25,267	13,0	1	,888 ,152	1,96 2,10	1 1	86	798	-	3,978	4,650
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	70,637 80,822	252,221 328,214	16,894 18,713	12,788 20,396	21,897 31,250	19,0 26,1	062 5 191 5	,076 ,105	2,21° 3,70	7 1	27 3 6	978 } 2,	193 7	39 K \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3.30
\$9,000 under \$10,000	81,155 67,514	332,928 344,316	18,706 23,477	43,391 18,384	29,068 26,347	31,2 33,0		,235 ,400	3,836 5,402	6 \		"" }]		1,994	3,194
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	257,950 146,559	1,489,202 1,192,255	76,792 43,644	81,786 57,599	120,645 83,789	161,6 153,3	344 20	,416 ,432	19,310 13,748	0) 8 2 , 9	64 2,7	763	134 1,11 638 91	14 3,049 18 2,630	2,178 5,072
\$50,000 under \$100,000 \$100,000 under \$200,000	277,898 73,929 15,564	4,319,915 2,391,290 863,079	82,100 24,564 7,068	201,943 136,875 79,761	207,815 68,750 18,084	732,0 676,3 587,8	367 15	,131 ,485 ,936	34,923 12,301 2,467	1 3,3	72 72	27 (727 6,14 643 2,73 194 1,2	6,648 3,052	15,181 10,340
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,675 554 186	370,456 104,567 51,355	2,430 539 239	58,377 20,230 28,929	5,388 1,015 403	603,1 350,1 542,1	L58 L80	522 61 21	465 58 18	5 31	16 1,5 59 6		84 1,75 28 31	54 413	3,729 2,359 495 361
Nontaxable returns, total	182,253	441,306	89,863	693,189	76,300	357,7		281	10,681				$\Rightarrow =$		39,321
No adjusted gross income Under \$600	14,028 12,805	32,898 13,616	29,816 8,793	379,806 81,941	13,202 5,419	112,8 27,4	I. '	983	2,169	1,63	33 2,8		(*)	2,012	33,927
\$600 under \$1,000 \$1,000 under \$2,000	22,092 42,102	15,412 50,539	6,955 12,522	23,438	8,949 12,545	14,6	543 562 362	579	2,328	3 } 2,98	36 1,5	17	-	1()	
\$2,000 under \$3,000 \$3,000 under \$4,000	33,063 16,551	62,584 46,375	10,339 8,356	20,091 12,383	11,148 6,178	11,3 3,4	392 1, 45 (,	995	1,182	2 ()		1 1,4	448 2,68	4 1,993	982
\$4,000 under \$5,000 \$5,000 or more	14,750 26,862	46,055 173,827	4,503 8,579	3,753 93,133	6,361 12,498	4,1 119,6	.76 1 4:	776 948	2,971 2,031	11	- .6 5,8	36		1,068	4,412
Returns under \$5,000	306,257 391,506 260,748 520,448	595,204 1,583,527 1,509,296 9,344,029	117,222 102,073 78,184 162,269	631,298 127,566 97,843 641,075	105,426 141,609 122,775 387,833	277,0 141,3 172,7 3,735,2	34) 711 30,	164 105 809 004	16,867 18,633 19,663 64,286	7,99	7,7 5,6	62 2,5 14 1,1	593 1,10 134 1,11	5 6,196 0 4,408 4 3,250	36,264 7,396 3,581 39,637
Footnotes at end of table.	Coo doub Co											nd Timitot		44,119	22,037

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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Individual Returns/1967 • Returns Filed and Sources of Income

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Di si d s d s	da. +42+.1			Pensi	ons and		Rent	s			Royal	.ties	
Adjusted gross income		in adjusted income	Interes	t received	enn	uities portion)	Net i	income	Net 1	oss	Net i	ncome	Net 1	.068
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	611,872	2,865,078	1,370,813	1,701,772	58,538	129,048	294 , 694	592,866	195,173	379,910	74,097	190,645	5,565	41,439
Taxable returns, total	573 , 504	2,725,592	1,239,019	1,574,057	47,308	115,219	260,539	546 , 279	167,206	272,172	63,389	172,73"	5,242	17,052
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 5,962 6,566 6,677	(*) 3,132 3,262 2,187	(*) 10,778 21,493 34,232 34,166	(*) 4,971 12,232 19,491 13,269	2,975	976 7,689	6,771 6,566 7,835	4,915 6,287 3,804	3,978 4,389	3,037 2,897	3,619	2,085	(*) -	(*)
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	17,594 16,312 18,962 16,990 17,839	12,857 19,932 19,015 50,784 21,458	55,699 53,266 61,247 63,578 53,666	33,246 28,050 44,314 37,958 24,705	8,938	16,767	14,927 10,822 14,329 9,370 13,998	20,960 7,069 21,606 7,329 7,074	5,088 11,137 8,356 11,736 8,600	3,540 6,112 8,603 12,816 6,153		2,292 1,673 4,766	-	-
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	84,267 72,864 202,974 78,341 20,468	79,824 96,543 564,228 572,916 459,955		169,713 143,718 499,009 283,509 135,931	8,000 5,838 12,230 4,344 1,390	17,275 16,366 30,238 14,262 6,918	43,385 30,992 72,114 22,411 5,324	60,630 49,765 191,959 103,182 41,387	34,908 19,322 42,140 13,061 3,202	34,105 22,935 88,506 46,286 17,882	8,567 7,350 21,397 8,669 3,088	7,604 9,714 43,642 38,795 27,801	759 710 1,762 1,035 508	643 564 2,375 3,502 4,705
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,813 1,063 413	407,491 185,354 226,433	5,872 1,063 417	73,424 26,408 24,049	485 90 32	3,776 729 223	1 , 339 249 107	13,680 4,960 1,672	992 194 103	12,297 4,951 2,052	1,086 230 111	21,020 7,849 5,496	202 50 17	2,878 1,406 669
Nontaxable returns, total	38,370	139,485	131,794	127,715	11,231	13,832	34,155	589 و 46	27,967	107,737	10,708	17,908	(*)	(*)
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. \$4,000 under \$5,000.		25,819 (*) 325 9,796 9,289 3,724	24,976 7,752 10,339 29,529 20,695 10,960 8,492	37,589 3,757 6,499 16,535 7,916 6,237 6,023	(*) 5,363 5,565	(*) 4,448 8,540	5,431 3,579 8,949 4,582 6,099	9,458 2,360 5,812 2,341 5,781	9,971 3,180 3,984 3,386 3,585	83,704 2,047 2,723 3,077 3,180	2,825 4,371 3,512	7,61" 1,51" 8,774	(*) { - - -	(*)
\$5,000 or more	7,408	89,502	19,051	43,159	<u>ر</u>		5,515	20,837	3,861	13,006	<u> </u>	ļ	(*)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	50,566 91,413 85,988 383,905	58,786 128,180 83,054 2,595,058	213,812 300,385 254,564 602,052	134,579 176,681 174,858 1,215,654	15,401 10,527 8,101 24,509	15,661 22,528 17,736 73,123	49,812 66,697 44,475 133,710	40,757 71,124 66,508 414,477	32,473 47,146 35,841 79,713	100,666 38,651 38,752 201,841	12,212 10,528 8,968 42,389	11,673 13,429 8,117 157,426	461 - 759 4 , 345	1,685 643 39,111
		Estates a	nd trusts		Sm	all business	corporation	īis	045	Gr. i.		.	Moving ex	pense
Adjusted gross income	Net	income	Net	loss	Net	profit	Net	loss	Other sources (net)	Siek I	pay exclus	ion	deduct	
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	Number return		sand re	ber of turns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	65,369	192,765	7,842	14,584	53 , 559	566,563	32,269	176,750	³ 1,37	0 12,1	46 11	, 670	6,520	3,912
Taxable returns, total Under \$1,000	61,467	183,353	6,187	9,170	52,269	560,092	27,497	128,742	104,76	7 11,5	44 10	506	5,920	3,620
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,957	8,852	{	- - -	}	- - -	(*) - -	(*)	11 21 38,11 33	5	-		-	- -
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	3,253 5,198	4,284 3,994	2,335	1,392	2,227	5,125	3,579	14,085	343	205	- (*	- - 5,163	4,238	2,341
\$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	6,746 5,968 20,513 8,986	9,731 8,140 46,146	2,245 1,122	2,660 1,960	7,823 7,190 23,239 8,779	19,977 25,928 185,789 154,965	6,235 3,292 9,078 3,471	14,818 6,041 45,590 20,896	2,54 13,93 7,31 43,84	1,9 1,7	53 2	,764 ,675 549	744 813 100	461 674 110
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,278 1,232 238 98	26,865 17,046 9,104 7,029	315 132 27 11	735 2,018 273 132	490, 490 84 33	95,715 43,860 15,405 13,328	1,057 421 107 58	9,752 9,365 3,707 4,047	4,17	3 6	27 46 4 2	180 82 10 3	18 5 1	21 10 1 2
Nontaxable returns, total No adjusted gross income	3,905 (*)	9,413	(*)	(*) (*)	1,289	6,47 1 (*)	4,770 1,654	48,009 31,764	³106,13	7 (*)	(*		(*) (*)	(*) (*)
Under \$600. \$600 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 or more.	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) - (*)	- (*) - (*)	- - (*) - (*)	(*) - (*)	(*) - 2,917	(*) - 16,222	312 31,68 1,28 48 1,34 20 11,23	(*)	- - - - - (*	-	(*)	- - - (*)
+>,000 01 morcessessessessesses	\^/	\^/	\^/	\^/	*)	\^/	1	L	+	6 (*)	(*	' - =	-	(*)

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 Lata."

Table 12.--RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

		business leduction		mp lo yed deduction		_		- 1	Standard d		1 10		-	Itemized	deductions
Adjusted gross income	- expense	icudo vicin	ponozon		Tota deducti		Total		Minim		10	percent			
	Number of returns	Amount (Thousand	Number of returns	(Thousand	(Thouse		rns (The	ount ousand lars)	Number of returns	Amount (Thousand dollars)	Number o	S (The	ount usand lara)	Number of returns	Amount (Thousand dollars)
	(55)	dollars) (56)	(57)	dollars) (58)	(59)	(60		61)	(62)	(63)	(64)		55)	(66)	(67)
Grand total	151,428	226,834	28,203	26,729	6,202,5	586 597	,765 41	.7,144	239,063	119,657	358,70	11 2	97,488	1,297,098	5,785,441
Taxable returns, total	144,374	213,326	27,979	26,603	5,740,8	312 456	,204 34	4,521	060,106	51,533	350,14	1 2	92,989	1,210,387	5,396,291
Under \$1,000	6,366	- 242و3	{ - (*)	- - (*)	1	665 . 36	,560 ,426	*) 5,505 3,534 2,875	(*) 17,560 35,429 17,737	(*) 5,505 13,272 8,650	(*) 13,14	-	(*) 4,486	(*) 4,976 9,952 24,873	(*) 2,353 8,132 25,338
\$4,000 under \$5,000	6,566	8,233	{ ` -	`´ -	53,3	357 32	,576	.6,443	13,426	7,816	19,15	l l	8,627	28,763	36,914
\$5,000 under \$6,000	4,782 7,497 10,140 12,589	3,087 11,176 11,091 15,250	2,978	1,024	97,8 105,6 145,6 153,6 146,6	36 512 33 309 32	,305 ,286 ,094	21,592 24,128 25,280 27,365 31,185	9,564 4,981 3,186 2,781	6,675 3,905 2,629 2,662	26,87 31,32 30,10 29,31 33,30	23 00 12	14,917 20,223 22,652 24,703 31,185	51,732 51,227 66,249 67,767 57,690	76,305 80,912 120,331 125,644 114,885
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$0,000 \$50,000 under \$100,000 \$100,000 under \$200,000	32,680 20,053 34,665 7,074 1,458	34,488 24,604 67,855 21,913 7,757	1,658 12,738 8,870 1,374	956 12,155 10,512 1,743	972,4	530 36 935 29 434 2	189	97,739 36,062 29,893 2,236 218	- - - -	- - -	98,09 36,18 29,95 2,24 21	39 58 43	97,739 36,062 29,893 2,236 218	236,646 154,014 330,040 96,251 22,414	478,568
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	407 69 28	3,090 1,108 432	150 11 1	189 13 1	157,0	375	25 2 2	25 2 2		-	j	25 2 2	25 2 2	6,080 1,091 423	374,998 157,073 173,144
Nontaxable returns, total	7,053	13,511	(*)	. (*)	461,	773 141	,560	72,624	133,002	68,124	8,55	58	4,500	86,713	389,150
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 \$4,000 under \$5,000	3,185	(*) - 4,838	(*)	(*) - - - -	11, 12, 35, 45, 32,	562 26 342 45 238 25 221 10 275 5	,282 ,095 ,367 ,386	8,417 10,531 21,495 14,271 6,973 4,147	19,809 26,060 44,085 24,297 9,769 4,987	8,395 10,503 21,303 14,062 6,778 3,970	1,99		242 4,258	3,979 9,342 18,307 14,540 13,867	13,847 30,967 25,249 27,128
\$5,000 or more	2,175	3,976	(*)	(*)	293,8		763	6,790	3,995	3,113	36.26	22	13,955	128,797	287,036 174,917
Returns under \$5,000	14,027 40,623 32,746 64,032	15,169 48,712 34,529 128,424	(*) (*) 2,347 24,818	(*) (*) 805 25,588		372 179 916 98	,009 1 ,898	14,627 35,186 98,540 68,791	214,556 24,502 (*)	100,672 18,983 (*)	36,28 154,50 98,89 69,00	06 1 98	16,203 98,540 68,790	314;570 240,033 613,698	580,686 608,376
		1	T	axable in	соше					Tax cred	lits				
Adjusted gross income	Exemption	Number return with n	s	r of	Amount	Income tax before credits	Retireme cr	nt incom edit	Inve	stment		gn tax edit		other tax redits	Income tax after credits
classes	(Thousand	taxabl	e retu	rns (7	housand	(Thousand	Number of returns	(Thousen	returns	(Thousand	Number of returns	Amount (Thousand	Numbe of return	(Thou sand	(Thousand
	dollars) (68)	(69)	(70		(71)	dollars) (72)	(73)	dollars (74)	(75)	(76)	(77)	(78)	(79)	00110147	(81)
Grand total	3,999,05	+			,497,733	7,963,612	80,536	 		 	30,958	36,294	3,48		7,780,495
Taxable returns, total	3,449,26	+	- 1,666		362,815	7,928,802	66,964	+	+	+	30,863	20,186	3,44	_	7,780,495
Under \$1,000	1,07	7	- (*)	(*)	14			- (*)·	(*)	-	-	 	- -	14
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	15,43 47,65 70,39 91,24	0	- 46 - 54	,536 ,378 ,756 ,340	10,973 49,110 85,175 131,799	1,564 7,288 13,125 20,791	(*) 4,777 2,787	(*) 31 29		586 618	-	-	(*)	- (*)	1,459 6,574 12,192 19,542
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	149,62 164,33 201,48 208,72	2 3	- 87 - 99	,175 ,531 ,535 ,861	240,471 299,092 400,033 485,528	38,494 48,434 64,981 81,415	7,347 5,563 3,574 5,164	50 42	6 17,01 1 23,41	. 1,784 300,6		(*)	(*)	- (*)	36,230 46,144 61,210 77,837
\$9,000 under \$10,000	191,28	В	- 90	,991	526,018	90 , 534	2,582	50	21,018	2,361	2 7/2	21.77	ľ		87,674
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	728,33 425,30 842,01 242,59 52,73	5 9 0	- 190 - 359 - 98	,203 2 ,998 8 ,493 5	,696,593 ,349,967 ,645,088 ,382,306	485,064 462,869 2,171,257 1,933,699	11,802 5,604 10,978 2,989 1,000	1,42 1,42	8 58,856 5 149,49: 0 51,59	11,053 36,064 19,870	3,142 1,586 10,464 7,948 4,245	317 122 2,493 3,874 3,327	78	40 80 33 154 56 175	467,106 450,803 2,131,134 1,909,403 1,089,435
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	13,70 2,43 91	3	- 6		,427,539 ,372,966 571,635 688,420	1,104,291 716,241 313,429 375,312	322 72 23	1		6,578 2,062	1,857 437	3,584 1,579 4,852	، ا	48 172 13 170 5 28	705,843 309,606 368,291
Nontaxable returns, total	549 , 79	3 216,	58 55	,560	134,920	34,811	13,575	1,42	7 41,91	17,046	(*)	(*)	(*)	(*)	
No adjusted gross income	82,96	1	1	-	-	-	-		-	-	_	-			-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	30,54 35,22 90,07 86,15 63,96 53,67	6 28,6 8 47,8 7 31,6 3 18,9	47 (* 53 6 67 11 28 5	736 ,979 ,162	(*) 2,842 8,509 4,992 9,777	(*) 403 1,219 724 1,419	(*) 7,148 1,391 2,381	. 17	1 4,58	555 553	-	-			-
\$4,000 under \$5,000								. 1			1 ()	1 7	1 7.3	1	L
\$4,000 under \$5,000 \$5,000 or more	107,19	4 12,9	29 22	,513	108,775	31,043	270) 1	9 22,16	14,683	(*)	(*)	(*)	(*)	-

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

								`	Taxpayme	nts				
Adjusted gross income classes		ecomputing year t credit	Self-emplo	oyment tax	Tax w	ithheld	secur	ess social rity taxes thheld	Nonhighway gasolir	Federal	regulate	hheld by d invest- mpanies	refundal	ecified le taxes held
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	70,585	14,342	1,086,836	347,416	999,202	1,922,882	99,6	27 17;590	177,555	13,612	5,161	5,532	2,997	1,698
Taxable returns, total	59,307	11,043	950,122	323,841	927,224	1,882,938	98,2	26 17,287	123,627	8,583	4,894	5,364	1,598	1,631
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,592	- 286	(*) 13,997 26,531 35,707 44,883	(*) 1,184 3,518 6,561 10,009	4,776 16,894 18,302 28,531	925 3,708 5,362 10,409			(*) 11,986 5,984 6,982	(*) 388 325 358	{ (*) -	(*)	(*)	(*)
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,194 2,394 2,593 2,394	228 408 234 252	53,062 54,963 57,794 57,518 54,793	13,930 16,546 18,747 19,348 18,761	43,768 46,239 54,407 59,771 57,553	21,828 28,050 35,416 46,694 54,010	5,36 4,23 5,17	12 255	8,977 9,370	480 390 652 682 381] =	- - -	(*)	(*) (*)
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	10,885 6,871 18,472 7,241 2,401	931 988 3,667 2,094 987	181,649 99,028 203,010 52,814 9,893	66,513 38,961 83,211 21,517 3,873	215,167 119,472 193,126 51,815 12,954	254,019 199,762 576,747 384,691 170,103	20,62 14,09 29,15 13,96 4,24	22 1,965 91 1,431 76 5,731 61 4,654	21,652	1,503 767 1,538 680 287	1,070 887 466	1,740 324 945 941	503 261 145 60	123 247 476 337
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	954 212 104	541 210 2 1 7	2,260 322 103	874 119 40	3,531 653 265	65,854 14,702 10,658	1,10 19	03 545	560 121 72	94 22 26	181 53 12	1,028 275 100	23 8	84 211 72
Nontaxable returns, total	11,275	3,301	136,713	23 , <i>5</i> 76	71,979	39,945	(*)	(*)	53,929	5,030	(*)	(*)	(*)	(*)
No adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	}	730 961	8,983 5,652 13,366 26,730 25,932	1,581 335 820 2,308 3,569	11,339 5,613 4,372 8,550 13,132	8,220 7,296 749 1,715 2,662	(*)	(*) 	6,485 4,377 7,558 8,971 7,181	939 250 284 946 489	(*) - (*)	(*) - (*)	(*) (*) (*)	(*) - (*) (*)
\$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more	5,676	1,610	16,557 12,966 26,527	3,019 3,257 8,687	8,367 6,572 14,034	2,655 1,511 15,137	(*)	- (*)	5,186 3,984 10,187	493 270 1,359	- (*)	- (*)	(*)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	10,781 11,604 11,352 36,848	2,193 1,767 1,062 9,320	233,101 300,106 184,608 369,021	36,290 94,119 67,706 149,301	126,446 272,803 216,920 383,033	45,212 191,589 256,249 1,429,832	(*) 14,94 20,75 63,18	2,003	69,293 48,922 22,586 36,754	4,751 3,521 1,637 3,703	(*) (*) (*) 3,101	(*) (*) (*) 3,810	(*) (*) (*) 673	(*) (*) (*) 1,432
	Taxpayments	sContinue	d T						Overpay	ments			•	
Adjusted gross income classes		s on 1967 rations		at time of ling		Total		Cash re	quested	Bonds	only reque	ested	Credit on 1	968 tax
	Number of returns	Amount (Thousand dollars)	Number o	(Thousand dollars)	Number retur	ns (The	ount usand lars)	Number of returns	Amount (Thousand dollars)	Number retur	rns (Thou		umber of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)) (:	ror)	(1.02)	(103)	(104	•) (1	L05)	(106)	(107)
Grand total	1,028,689	4,562,98	9 1,133,37	2,256,94	2 740	,063	538,680	449,738	296,809)	753	327	338,355	341,549
Taxable returns, total	964,218	4,509,13	0 1,040,91	1 2,242,96	1 623	, 378	552,146	367,579	240,15	4 (*)	((*)	294,105	311,756
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,577 10,362 17,731 23,832	98 3,82 9,72 14,32	30,077 8 38,05	1 5,49 0 9,77	9 16	,375 ,107 ,506 ,832	1,100 3,207 6,298 7,833	3,579 11,724 10,926 15,786	752 1,996 5,077 4,117	5 7	-	-	(*) 4,782 5,979 10,040	(*) 1,211 1,221 3,716
\$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	37,797 40,162 47,800 43,976 42,597	22,91 29,65 35,38 41,65 41,95	2 51,476 4 57,573 0 53,886	6 18,68 1 25,32 3 28,71	2 35 2 41 1 45	,028 ,856 ,730 ,973 ,877	12,347 14,350 16,443 20,589 17,839	28,231 27,244 29,611 32,819 28,303	8,102 10,792 12,084 12,341 11,362		-	- - -	18,767 11,399 14,906 13,952 16,597	4,245 3,558 4,359 8,248 6,478
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	174,142 120,334 284,676 88,003 21,015	227,48. 231,98 1,266,120 1,160,770 655,670	0 118,94° 0 251,00° 6 75,276	7 108,55 7 530,97 6 470,23	2 71 8 108 8 23	,979 ,025 ,708 1 ,171 ,723	75,761 51,803 63,656 89,277 38,340	92,560 38,872 41,098 5,594 980	43,301 25,970 60,946 25,997 10,482	(*)	- ((*) (*) (*)	57,604 36,817 76,482 19,516 4,130	32,413 25,834 102,522 63,282 27,854
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,766 1,047 401	418,51 175,41 172,75	898	125,38	3 1	,247 194 47	21,215 6,158 5,930	216 29 7	5,373 1,140 323	3	-	- -	1,122 173 44	15,842 5,017 5,608
Nontaxable returns, total	64,471	53,86	92,46	13,98	2 116	,686	86,534	82,157	56,655	j (*)	1 (*)	44,250	29,792
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 \$4,000 under \$5,000 \$5,000 or more	11,145 4,183 3,779 13,132 9,370 5,580 4,189 13,093	14,18. 1,79: 1,64' 5,47: 3,89: 3,34: 2,17: 21,35:	3,85° 7 12,164 4 18,556 6 16,756 4 10,772 0 8,179	1,33 7 21 4 1,28 2 1,36 6 1,92 1,59 9 1,65	8 22 8 11 0 12 0 18 6 16 7 10 9 7	,211 ,980 ,317 ,108 ,922 ,162 ,170 ,816	22,532 9,158 2,457 6,977 5,399 4,934 2,326 32,751	16,584 9,990 11,519 11,342 10,744 8,167 3,579 10,232	16,167 7,976 1,581 2,791 3,050 4,095 1,197	(*)	- - - - (*) - *) - *)	6,817 2,388 2,189 9,154 6,976 2,992 3,591 10,143	6,344 1,182 876 4,186 2,349 821 1,129 12,905
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000. Returns \$15,000 or more	107,881 221,343 176,373 523,092	61,358 179,366 232,596 4,089,683	3 201,100 270,799 191,289	38,90 5 120,73 124,79	5 160 2 221 4 146	,689 ,091 ,874	72,221 92,138 82,385 91,936	113,943 153,249 94,288 88,258	48,799 59,864 47,757 140,389	(*)	- (*) - *) *)	56,702 32,637 59,502 139,514	23,384 32,274 34,581 251,310

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.

Note: "Other sources."

Alnoludes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

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

	1	ndividual	Returns/1	967 • Re	eturns Fil	led a	nd Soi	urces of	Incor	ne					39
Table 13.—CAPIT	AL GAINS A	ND LOSSES A	ND CAPITAI	LOSS CAR	RYOVER, SE	HORT-	AND LC	NG-TERM	BY AD	JUSTED (GROSS I	NCOME CL	ASSES		
	Number of				Returns v	with ne	et gain	from sale	s of car	ital asse	ts				
	returns				Short-term	m (afte	er carry	over)			Long	g-term (aft	er carryov	er)	
Adjusted gross income classes	with net gain or	Number of	Net gain i adjusted	nev uno.	rt-term capi gain	ital	Net sho	rt-term c	apital	Net lo	ng-term gain	capital	Net long	-term loss	capital
	loss from sales of capital assets	returns	gross incom (Thousand dollars)	Number of returns	Amour	and	Number retur	r of A	mount mousand	Number return	ıs (Amount Thousand dollars)	Number of returns	(Amount Thousand dollars)
	(1)	(2)	(3)	(4)	(5)		(6)		(7)	(8)		(9)	(10)		(11)
Grand total	8,398,251	6,956,005	14,593,68	3 1,049,1	87 1,747	455	244.	966	349,466	6,633	,682 2	6,231,113	103,1	.6	96,186
Taxable returns, total	7,317,532	6,021,354	13,531,99	7 992,7	52 1,674	.239	225	,468	324,079	5,719	314 2	4,216,354	98,10)9	89,750
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	20,445 164,450 215,990 278,885 346,546	17,664 143,008 182,613 229,311 283,547	5,82 51,38	(*) 9 13,5 9 20,4 9 9,8	(*) 13 7 49 13 45 7		S	,944 ,762	1,705	136 169 226	,664 ,348 ,413 ,428 ,894	11,583 88,989 146,320 306,516 336,545		32	2,695
\$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	392,754 424,188 465,411 489,640 442,671	325,848 351,340 365,112 409,694 353,902	237,66 256,65 323,61	8 38,0 0 33,6 1 48,0	57 19 87 21 69 35	2,605 9,670 1,058 5,929 6,159	7. 7.	,375 ,945 ,654 ,140	1,612 5,314 1,716 3,802	335 352 393	,536 ,732 ,595 ,115 ,328	401,305 442,877 474,058 580,210 496,178	6,5		1,519 3,331
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	1,765,655 915,919 1,124,652 209,906 45,687	1,459,976 758,638 918,998 169,562 38,767	1,374,47 1,152,54 3,083,27 1,828,39	4 248,0 6 163,8 7 241,8 6 50,3 6 11,5	065 229 188 216 100 604 172 242 131 102	9,877 5,627 4,800 2,753 2,113	44 33 70 23 7	,956 ,063 ,188 ,045 ,843	20,583 32,899 97,506 68,199 42,630	1,369 710 868 163 37	,807 ,601 ,368 ,237 ,967	2,340,742 1,934,854 5,125,425 3,262,221 2,528,826	25,9 17,2 25,1 3,8	11 87 93 52	15,785 15,222 35,729 11,423 2,911
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,925 2,001 804	10,745 1,872 757	701,37	3 5	89 19	4,937 9,266 9,980	2	,709 596 248	27,930 11,679 7,383	10 1	867	2,486,067 1,376,238 1,877,400		49 2 3	933 172 30
Nontaxable returns, total	1,080,720	934,653	1,061,68	5 56,4	35 73	3,216	19	498	25,387	914	,368	2,014,759	5,0	07	6,436
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. \$4,000 under \$5,000. \$5,000 or more.	92,706 85,237 122,029 258,420 201,964 122,103 78,719 119,542	69,531 69,135 107,723 235,637 179,500 104,560 66,572 101,995	52,62 50,58 182,71 127,60 77,77 61,67	(*) 7,2 9,6 0 8,3 7,9	(*) 547 502 602 353 557 473	0,327) 3,651 6,804 5,648 2,555 2,349 1,310	} }5	5,665 3,650	3,641 1,081 12,623	68 103 230 175 103 66	,079 ,584 ,950 ,872 ,819 ,164 ,173 ,727	430,797 104,219 97,101 353,342 245,523 150,503 119,500 513,774	(*)	93	2,027
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,987,496 2,315,434 1,776,618 2,318,703	1,688,799 1,892,518 1,468,862 1,905,826	1,440,01	.9 210,3 4 249,4	L72 143 459 234	0,370 3,483 4,832 8,769	30 45	0,551 0,704 5,288 3,422	16,481 13,015 20,671 299,301	1,814	,438 ,097	2,390,937 2,618,999 2,381,837 18,839,337	10,5 19,4 25,9 47,0	70 91	6,194 6,885 15,785 67,321
				Returns w	ith net gai	in fron	m sales	of capita	l assets	—Continu	ed				
		Capital loss	carryover		Net long-t				Re	eturns wit	th norma	1 tax and	surtax only	,	
	Short-	term	Long-t	erm	gain in ex short-term				Net	gain	S	hort-term	(after car	ryover)
Adjusted gross income classes		Amount		Amount		Arr	mount	Number o	in ad	justed N	et short g	-term capi ain	tal Net sh	ort-te los	rm capital s
	Number of returns	(Thousand dollars)	Number of returns	(Thousand	Number of returns	(Tho	ousand ilars)	returns	(Tho		umber oi returns	Amoun (Thousas dollar	nd retu		Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	((17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total	46,946	135,069	112,823	2,015,213	6,633,682	25,8	81,660	6,117,53	9,26	8,121	976,18	2 1,458,	408 213	,428	235,961
Taxable returns, total	44,247	123,286	104,237	1,995,403	5,719,314		392,288	5,906,75		5,662	962,52			,210	231,201
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		=	7,546	5,668	17,664 136,348 169,413 226,428 275,894	1 3	11,582 88,197 L46,299 305,625 335,424	17,66 143,00 182,63 229,31 283,54)8 1 3 1	5,824 51,389 35,819 59,909 38,550	(*) 13,51 20,44 9,84 24,93	9 13, 5 7, 5 20,	309 197 155 774	6,952 5,762	(*) 1,704 1,121
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	:[]	4,307	2,689	1,561 3,736	313,536 335,732 352,595 393,115 335,328	4 4 5 5	399,693 437,562 472,342 577,265 495,321	325,84 351,34 365,11 409,69 353,90	40 2: .2 2: .34 3:	10,554 37,668 56,650 23,611 91,609	25,42 38,05 33,68 48,06 56,87	7 19, 7 21, 9 35,	670 058	3,375 7,945 7,654 3,140	1,612 5,314 1,716 3,802
\$9,000 under \$10,000 \$10,000 under \$15,000	7,857	12,832	20,370	16,606	1,369,807		320,158	1,459,9	76 1,3	74,474	248,06	5 229,	877 4	4,956 3,063	20,583

\$10,000 under \$15,000... \$15,000 under \$20,000... \$20,000 under \$50,000... \$50,000 under \$50,000... \$100,000 under \$200,000... 14,149 39,623 28,706 •13,336 16,606 21,712 1,875,537 37,195 18,675 ,369,807 710,601 868,368 163,237 37,967 1,459,976 758,638 907,753 111,108 6,411 1,374,474 1,152,546 3,016,211 1,252,983 293,434 20,370 13,693 37,960 12,749 3,371 32,899 95,913 47,965 12,188 6,963 16,315 5,710 1,661 2,320,158 1,901,956 5,027,925 3,194,027 2,486,197 163,888 239,273 35,357 2,582 216,627 588,846 180,114 35,272 33,063 69,320 14,665 1,168 4,989 1,373 21 2,458,137 1,364,560 1,870,018 103,143 22,016 19,272 292 22 11 9,290 1,648 429 188 28 2 428 98 43 7,923 4,696 2,094 10,662 1,867 752 7,316 1,773 1,244 799 134 \$200,000 under \$500,000..... \$500,000 under \$1,000,000..... \$1,000,000 or more.... 13,659 1,989,372 210,778 222,459 12,419 5,218 4,760 11,783 19,810 914,368 Nontaxable returns, total..... 2,699 8,586 422,756 (*) (*) (*) (*) 67,079 No adjusted gross income..... 104,088 94,658 352,275 244,546 150,397 118,611 502,041 No adjusted gross income

1,000 under \$1,000.

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

\$2,000 under \$3,000.

\$4,000 under \$5,000.

\$4,000 under \$5,000.

\$5,000 or more. 68,584 103,950 230,872 175,819 103,164 66,173 98,727 (*) 24,247 37,561 46,937 34,631 65,413 (*)
11,185
22,915
29,510
27,504
130,889 8,278 15,349 6,560 2,148 5,218 4,760 9,270 2,560 7**,09**9 1,641,388 1,814,438 1,378,097 1,799,760 2,374,458 2,605,985 2,361,166 18,540,052 1,001,507 1,862,958 1,465,477 1,787,592 583,061 1,398,958 1,386,078 5,900,022 77,485 208,075 248,729 441,893 50,613 141,392 232,166 1,034,237 17,279 30,504 44,956 3,134 12,955 20,583 199,289 12,414 10,941 20,437 18,321 9,281 16,637 1,970,972 (*) 3,456 7,458 31,328 (*) 6,112 10,629 107,931 69,030

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

				Return	s with net g	ain from sa	les of capital	assets—(Continue	d		
					Returns with	normal tax	and surtax or	ly—Contir	nued			
Adjusted gross income classes		Long-ter	m (afte	er carryover)	-		Capital 1	ss carryov	er			erm capital
Adjusted gross income crasses	Net lor	g-term capi gain		Net long-te		Sh	ort-term		Long-te:	rm		cess of any capital loss
-	Number o returns		end	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number retur		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(24)	(25)	(26)	(27)	(28)	(29)	(30)		(31)	(32)	(33)
Grand total	5,812,8	63 16,032	2,243	98,146	89,813	40,59	0 96,88	8 97	,300	1,957,460	5,812,863	15,796,293
Taxable returns, total	5,604,7		-	98,109	89 , 750	40,34	95,76	4 95	017	1,955,875	5,604,718	15,376,189
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1 .	48 88 13 146 28 306 94 336	583 5989 5,320 5,516 6,545	(*) 7,940	(*) 2,647	5,17		11	,546	5,668	17,664 136,348 169,413 226,428 275,894	11,582 88,197 146,299 305,625 335,424
\$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.	313,55 335,75 352,59 393,11 335,32	32 442 95 474 15 580	.305 .877 .058 .210	6,560 9,729	1,519 3,331			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	,689 ,872	1,561 3,736	313,536 335,732 352,595 393,115 335,328	399,693 437,562 472,342 577,265
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,369,80 710,60 857,12 104,78 5,61	01 1,934 24 5,021 33 2,216	,854 ,616	25,991 17,211 25,187 3,893 552	15,785 15,222 35,729 11,423 2,911	6,96 6,96 15,95 4,01 33	3 14,14 ⁴ 8 37,93 4 20,74 ⁷	20, 13, 37, 7,	,370 ,693 ,306 ,946 ,531	16,606 21,712 1,873,663 25,785 4,721	1,369,807 710,601 857,124 104,783 5,611	495,321 2,320,158 1,901,956 4,925,709 2,168,514 522,142
\$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more.		i 8 42	,562 ,454 ,765	49 2 3	933 172 30			7	55 9 -	1,367 1,056	653 68 18	189,574 41,081 37,745
Nontaxable returns, total No adjusted gross income	2'08'14	5 424	,864	(*)	(*)	(*)	(*)	(*)		(*)	208,145	420,104
Under \$600. \$600 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 or more.	(*) 24,24 37,36 46,53 34,43 63,57	52 46 88 57 11 53	- ,475 ,000 ,740 ,955 ,783	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - -	} (*)	(*)	(*)	-		(*) 24,247 37,362 46,538 34,431 63,578	(*) 20,475 45,797 57,668 53,923 241,330
Returns \$5,000 under \$15,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	970,31 1,785,97 1,374,91 1,681,66	7 2,540 1 2,359	900 370	6,150 19,071 25,991 46,935	720 6,826 15,785 66,483	(*) 3,450 7,391 27,362	598و 10	10,	.549 .741 .437 .574	3,365 9,082 16,637 1,928,375	970,313 1,785,977 1,374,911 1,681,662	1,065,900 2,527,945 2,338,786 9,863,658
			•	Returns	with net ga	in from sal	es of capital	assets—Co	ontinued			
							ative tax com	putation				,
Adjusted gross income classes		Net gain in		Short-term (after carryo	over)			apital 1	oss carryo	ver	Net long- term capital
Adjusted gross income classes	Number	Net gain in adjusted gross	110	Short-term (t short-term apital gain	after carryc		Net long- term capital			T	ver ng-term	term capital gain in
Adjusted gross income classes	Number or returns		110	t short-term apital gain apital gain	Net sho capita Number of returns	over)	Net long-	Ca	-term Amoun	t Number	of Amount	term capital gain in excess of any short-term capital loss (Thousand
Adjusted gross income classes	01,	adjusted gross income	Numbe:	t short-term apital gain r of Amount rns (Thousand dollars)	Net sho capita Number of returns	over) ort-term ort loss Amount (Thousand	Net long- term capital gain(after carryover)	Ca Short Number of	-term Amoun	Lor Number return	of Amount	term capital gain in excess of any short-term capital loss
Adjusted gross income classes Grand total	oi' returns	adjusted gross income (Thousand dollers)	Numbe:	t short-term apital gain r of Amount (Thousand dollars)) (37)	Number of returns	over) ort-term ort loss Amount (Thousand dollars)	Net long- term capital gain(after carryover) (Thousand dollars)	Short- Number of returns	Amoun	Number return (43)	of Amount (Thousand dollars)	term capital gain in excess of any short-term capital loss (Thousand dollars)
Grand total	or' returns	adjusted gross income (Thousand dollars) (35)	Number retur	t short-term apital gain r of Amount (Thousand dollars)) (37) 230 228,25	Number of returns (38)	over) ort-term 1 loss Amount (Thousand dollars) (39)	Net long- term capital gain(after carryover) (Thousand dollars) (40)	Short- Number of returns (41)	Amoun (Thousar dollars (42)	t Number return (43)	of Amount (Thousand dollars) (44)	term capital gain in excess of any short-term capital loss (Thousand dollars) (45)
Grand total Taxable returns, total Under \$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.	or' returns (34) 114,606	adjusted gross income (Thousand dollars) (35)	Number return (36)	t short-term apital gain r of Amount (Thousand dollars)) (37) 230 228,25	Number of returns (38)	over) ort-term 1 loss Amount (Thousand dollars) (39)	Net lorg- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828	Short-Number of returns (41)	Amoun (Thousar dollars (42)	t Number return (43)	of Amount (Thousand dollars) (44) 219 39,528	term capital gain in excess of any short-term capital loss (Provised dollars) (45) 8,516,914
Grand total. Taxable returns, total. 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. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$0,000.	0; returns (34) 114,606 114,597	adjusted gross income (Thousand dollars) (35)	Number return (36)	t short-term apital gain r of Amount (Thousand dollars)) (37) 228,25 228 228,25	Number of returns (38)	over) ort-term 1 loss Amount (Thousand dollars) (39)	Net long- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short-Number of returns (41)	Amoun (Thousar dollars (42)	t Number return (43)	of Amount (Thousand dollars) (44) 39,528	term capital gain in excess of any short-term capital loss (Provised dollars) (45) 8,516,914
Grand total. Taxable returns, total. Under \$1,000. \$2,000 under \$2,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$7,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	0; returns (34) 114,606 114,597	adjusted gross income (Thousand dollars) (35) 4,486,751 4,486,338	Numbe: retu: (36, 30, 2, 30, 2, 5, 5, 6, 8, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9,	t short-term apital gain r of Amount (Thousands) (37) 230 228,25 228 228,25	Number of returns (38) 9 19,261 1 19,257	ver) rt-term 1 loss Amount (Thousand dollars) (39) 92,922 92,879	Net long- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short- Number of returns (41) 3,903 3,903	Amoun (Thousand dollars dollars 27,5)	t Number return (43) 21 9,2 21 9,2	of Amount (Thousand deliars) (44) 219 39,528 219 39,528 2	term capital gain in excess of any short-term capital loss (Provised dollars) (45) 8,516,914
Grand total. Taxable returns, total. Under \$1,000. \$2,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$50,000.	0; returns (34) 114,606 114,597	adjusted gross income (Thousand dollers) (35) 4,486,751 4,486,338	Number retuing (36, 30, 2, 30, 2, 5, 5, 5, 8, 9, 9, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	t short-term apital gain r of Amount (Thousands) (37) 230 228,25 228 228,25	Number of returns (38) 19,261 19,257	ver) verterm 1 loss Amount (Thousand dollars) (39) 92,922 92,879	Net lorg- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short- Number of returns (41) 3,903 3,903	Amoun (Thousam dollars (42) 27,5: 27,5: (*) 7,9: 9,97 5,2: 1,44	Los t Number return (43) 21 9,2	or Amount (Thousend deliars) (44) 219 39,528 219 39,528	term capital gain in excess of any short-term capital loss (Mousand dollars) (45) 8,516,914 8,516,103
Grand total. Taxable returns, total. Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$100,000 under \$200,000. \$100,000 under \$200,000. \$100,000 under \$200,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000.	01' returns (34) 114,606 114,597	adjusted gross income (Thousand dollers) (35) 4,486,751 4,486,338	Number retuing (36, 30, 2, 30, 2, 5, 5, 5, 8, 9, 9, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	t short-term apital gain r of Amount (Thousands) (37) 230 228,25 228 228,25 228 228,25 228 228,25 228 228,25 239 248,25 248 25,646 25,646 26,646 27,667 27,617 288 19,55	Number of returns (38) 19,261 19,257	ver) prt-term 1 loss Amount (Thousand dollars) (39) 92,922 92,879	Net long- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short- Number of returns (41) 3,903 3,903 (*) 1,696 1,328 389	(*) 7,95 1,14	Lord Number return (43) 21 9,2 21 9,2	of Amount (Thousand dollars) (44) 219 39,528	term capital gain in excess of any short-term capital loss (Thousand dollars) (45) 8,516,914 8,516,103
Grand total. Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$1,000. \$15,000 under \$10,000. \$15,000 under \$15,000. \$20,000 under \$100,000. \$20,000 under \$20,000. \$20,000 under \$200,000. \$20,000 under \$200,000. \$300,000 under \$200,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns, total. No adjusted gross income Under \$600. \$600 under \$1,000. \$2,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$3,000.	01 returns (34) 114,606 114,597	adjusted gross income (Thousand dollers) (35) 4,486,751 4,486,338	2,5 30,2 30,2 2,5 15,5 8,9 2,9 5,2 (*)	t short-term apital gain r of Amount (Thousands) (37) (28,25) (38,25)	Number of returns (38) 19,261 19,257	ver) rt-term 1 loss Amount (Thousand dollars) (39) 92,922 92,879	Net long- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short- Number of returns (41) 3,903 3,903	(*) 7,95 1,14	to Number return (43) 21 9,2	or Amount (Thousend deliars) (44) 219 39,528 219 39,528	term capital gain in excess of any short-term capital loss (Thousand dollars) (45) 8,516,914 8,516,103
Grand total. Taxable returns, total. Under \$1,000. \$2,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$6,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000,000. \$1,000 under \$1,000. \$1,000 under \$1,000.	01' returns (34) 114,606 114,597	adjusted gross income (Thousand dollers) (35) 4,486,751 4,486,338	(36, 30, 2, 5, 5, 6, 9, 9, 5, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 9, 5, 2, 2, 2, 9, 5, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	t short-term apital gain r of Amount (Thousands) (37) 230 228,25 228 228,25 228 228,25 228 228,25 230 248,25 240 440 66,84 243 45,64 27,61 28 17,61 29,55 (*)	Number of returns (38) 19,261 19,257	ver) prt-term 1 loss Amount (Thousand dollars) (39) 92,922 92,879	Net long- term capital gain(after carryover) (Thousand dollars) (40) 8,609,828 8,608,974	Short- Number of returns (41) 3,903 3,903	(*) 7,95 1,14	to Number return (43) (43) 9,2 9,2 1 9,2 1 9,2 1 9,2 1 9,3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	of Amount (Thousand dollars) (44) 219 39,528	term capit

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

Table 13.—CAPI	TAE GAINS	AND LOSE	ES AND CA	TITEL IX	JJJ CARR	TOVER,	JUNI - AN	2 LONG-1	ERM, DI	מפונטנעא	GROSS IN	JOHE CEA	0000-0011	criteed	
					I	Returns wi	th net los	from sal	les of caj	pital asset:	3				
		N-4 3	Net loss	Short	-term (ai	fter carry	rover)	Long	g-term (ai	fter carryo	ver)	(Capital loss	carryove	r
Adjusted gross income classes	Number of	in adjusted	from sales of capital assets		rt-term 1 gain		ort-term al loss	Net lor capita	ng-term il gain	Net lor capital		Short	t-term	Long	-term
	returns	gross income	before statutory limitations	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	1,442,246	911,798	4,542,567	104,064	108,883	423,413	1,996,812	92,164	165,352	1,132,560	2,819,985	143,177	1,474,062	315,456	1,563,402
Taxable returns, total		810,177	3,986,386	99,370	104,482	394,106	1,767,355	84,934	150,787	1,009,672	2,474,299	132,354	1,290,706	287,226	1,367,526
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	21,443 33,378 49,574	(*) 9,750 24,648 34,160 41,715	2,698 29,889 166,394 200,435 154,474	(*) 7,973	(*) 7,607	(*) 7,940 9,929 11,331 16,750	(*) 15,195 30,598 146,488 73,884	6,355	3,908	(*) 15,885 25,831 39,041 49,230	(*) 16,467 136,531 56,236 87,878	(*) 5,164 10,628	(*) 19,458 191,638	(*) 6,954 7,658 13,250	(*) 116,966 11,892 45,779
\$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	72,848 100,299 79,946	38,284 46,029 61,475 50,285 49,083	270,230 176,820 231,568 175,071 152,949	5,464 9,431 7,282	6,754 7,707 7,955	23,342 16,702 27,632 30,178 26,473	202,540 63,420 64,754 70,699 71,050	9,506 9,598	16,791 5,691 5,460	49,423 60,490 78,044 54,766 69,837	88,271 118,081 176,145 110,254 91,624	5,733 11,057 11,578	200,057 43,698 57,346 60,681	11,893 19,339 18,705	36,859 41,646 99,797 46,512 48,969
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	157,281 205,654	175,350 95,530 143,406 31,865 5,843	763,656 423,281 827,345 272,418 83,113	21,858 15,492 24,068 5,352 882	13,210 15,270 30,625 11,087 2,661	90,795 46,924 67,473 14,351 2,564	309,122 183,875 338,422 125,735 38,734	14,297 10,821 20,183 4,638 878	11,311 29,356 50,781 18,133 6,014	239,702 124,372 162,345 32,437 5,579	479,054 284,032 570,325 175,903 53,059	24,922 16,193 26,341 6,534 1,225	222,309 136,704 229,166 84,996 27,846	61,832 37,350 55,850 14,238 2,593	240,712 174,926 335,719 115,857 32,587
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	129	1,045 118 43	29,252 19,097 7,696	153 20 4	707 309 18	465 49 17	16,905 12,389 2,377	161 17 7	2,432 274 636	953 107 40	15,486 7,291 5,973	219 31 10	12,225 2,042 1,283	425 53 24	7,492 1,730 900
Nontaxable returns, total	146,069	101,624	181 , 556	4,694	4,401	307و29	229,457	7,230	14,565	122,888	345,686	10,823	183,356	28,230	195,876
No adjusted gross income	1	23,622	85,481	(*)	(*)	4,481	30,930	(*)	(*)	20,299	57,318	(*)	(*)	(*)	(*)
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	14,306 22,783	11,282 7,322 14,366	116,628 31,552 78,091	2,588	1,520	6,161	96,513 16,279	2,786	2 , 795	12,922 11,724 19,403	27,656 24,972 72,936	4,770	98 , 356	5,364	14,839
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	17,543 12,147	15,093 10,015 8,635 11,289	45,744 42,256 35,044 121,385	1,020	477و 2	5,974	21,601	2,619	9,405	20,276 (13,964 10,945 13,355	37,388 28,757 29,076 67,583	3,608	60 , 400	10,452 4,812 4,604	63,036 30,830 65,339
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	298,697 422,916 307,756 412,877	202,155 253,822 176,894	988,686 1,064,373 783,132 1,706,375	13,239 22,811 21,925 46,092	10,168 22,775 13,249 62,688	71,117 127,988 91,766 132,544	432,657 491,689 328,624 743,841	13,161 27,247 14,727 37,030	10,708 30,308 13,062 111,273	241,112 323,853 240,875	576,905 625,766 480,820 1,136,494	24,007 42,748 25,570 50,855	342,535 378,049 243,981 509,496	53,871 88,507 62,068	314,357 317,257 243,403 688,386

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 14. — RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS BY ADDISTED CROSS INCOME CLASSES

	Table 14. —	RETURNS WI	TH DIVIDEN	DS AND OTH	ER DISTRIE	UTIONS, BY	ADJUSTED	GROSS INCO	ME CLASSES	;		
	Total div	idends and	Capita	l gain	Nonta	xable		Domestic	and foreign	n dividends :	received	
Adjusted gross income classes	other dis	tributions		dends	distri		To	tal	Dividend	exclusions	Dividends i	in adjusted 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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	11,650,150	16,942,981	2,886,765	1,462,410	1,148,816	186,074	11,589,536	15,294,557	10,987,705	1,092,358	6,657,088	14,202,149
No adjusted gross income	60,135	67,166	11,107	7,538	3,356	800	60,122	58,829	55,056	5,274	34,538	53,554
Under \$600 under \$1,000 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	213,338	26,707 63,463 282,220 365,945 324,644	18,998 47,513 138,594 123,534 119,389	4,856 16,514 47,115 55,668 47,955	11,064 8,588 36,236 36,917 44,092	278 805 3,026 4,192 3,868	131,448 211,747 633,064 601,099 510,635	21,573 46,144 232,080 306,086 272,821	109.343 195,907 571,962 564,382 478,625	7,165 15,275 45,655 52,728 44,054	71,139 128,178 405,579 398,067 315,469	14,408 30,870 186,428 253,363 228,768
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	620,517 695,411 729,891	407,675 440,732 398,359 436,495 479,695	126,380 148,855 129,645 164,171 177,295	65,837 81,396 53,483 46,562 57,666	50,358 51,143 55,445 60,774 60,957	6,904 4,086 4,798 4,553 2,831	548,673 590,133 617,137 690,845 725,713	334,935 355,253 340,080 385,383 419,201	503,894 556,663 578,842 649,993 686,764	48,445 47,830 49,763 53,773 56,161	352,196 327,856 339,333 347,580 351,048	286,494 307,424 290,321 331,615 363,045
\$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.	657,490 2,667,016 1,300,926 1,382,450 231,354	369,429 1,831,549 1,426,107 4,106,855 2,396,589	151,305 694,660 340,499 409,138 69,252	47,104 248,079 166,516 331,746 108,888	65,681 257,490 139,898 202,908 47,568	5,038 21,549 18,196 43,177 35,166	654,049 2,646,113 1,294,741 1,379,346 231,154	317,289 1,561,918 1,241,376 3,732,028 2,252,529	606,997 2,524,302 1,255,259 1,357,111 229,425	52,290 238,874 141,837 186,062 36,535	310,152 1,260,550 729,992 1,016,597 207,614	265,002 1,323,001 1,099,630 3,545,853 2,215,978
\$100,000 under \$200,000	48,438 12,247 2,044 819	1,516,316 1,075,761 407,756 519,518	12,911 2,860 474 185	41,810 24,229 5,531 3,917	12,192 3,323 574 252	15,070 7,450 2,155 2,132	48,413 12,242 2,043 819	1,459,412 1,044,081 400,071 513,468	48,137 12,190 2,037 816	8,087 2,067 347 136	46,417 11,968 2,005 808	1,451,325 1,042,013 399,725 513,332

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." NOTE: Includes amounts from Forms 1040 and 1040A.

Table 15.—RETURNS WITH RENT NET INCOME OR LOSS: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

	Gross rents	rece iv ed	Depreci	ation	Other ex	penses	Rents net inc	come or loss
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollers)	Number of returns ¹	Amount ¹ (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollers)
RETURNS WITH NET INCOME FROM RENTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	4,001,281	12,233,701	2,955,333	2,431,848	3,383,312	5,415,345	4,001,281	4,386,528
Taxable returns, total	3,120,056	10,424,481	2,399,726	2,111,538	2,671,467	4,663,173	3,120,056	3,649,789
Under \$1,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.	88,689	122,183	58,589	24,760	71,782	44,385	88,689	53,039
\$2,000 under \$3,000.	142,593	296,708	94,996	60,344	117,343	117,687	142,593	118,677
\$3,000 under \$4,000.	191,262	666,828	129,142	63,477	160,825	439,537	191,262	163,816
\$4,000 under \$5,000.	212,726	440,555	147,819	80,705	173,541	179,983	212,726	179,867
\$5,000 under \$6,000.	224,065	501,830	167,531	97,376	190,686	209,277	224,065	195,177
\$5,000 under \$7,000.	238,056	578,119	186,420	132,388	204,129	261,123	238,056	184,609
\$7,000 under \$8,000.	246,530	571,359	196,314	123,167	215,501	270,460	246,530	177,732
\$8,000 under \$9,000.	241,591	521,010	185,751	109,459	202,434	236,881	241,591	174,670
\$9,000 under \$10,000.	236,258	541,554	189,936	119,843	206,818	247,838	236,258	173,874
\$10,000 under \$15,000.	683,056	1,903,668	552,757	405,447	600,250	863,817	683,056	634,398
\$15,000 under \$20,000.	252,015	1,003,579	201,062	212,483	220,424	414,300	252,015	376,794
\$20,000 under \$50,000.	291,257	2,185,209	233,030	449,765	248,734	926,248	291,257	809,212
\$50,000 under \$100,000.	54,868	716,055	43,993	151,558	45,808	283,865	54,868	280,631
\$100,000 under \$200,000.	11,207	241,950	8,589	49,913	9,058	101,838	11,207	90,205
\$200,000 under \$500,000.	2,662	94,042	1,925	20,999	2,047	47,696	2,662	25,346
\$500,000 under \$1,000,000.	447	24,561	335	5,859	349	11,440	447	7,262
\$1,000,000 or more.	192	11,827	146	3,500	148	5,857	192	2,471
Nontaxable returns, total	881,227	1,809,222	555,608	320,311	711,844	752,173	881,227	736,740
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. \$4,000 under \$4,000. \$5,000 or more.	36,747	128,356	22,842	28,186	25,010	57,455	36,747	42,718
	61,196	80,576	38,947	17,332	53,222	43,337	61,196	19,907
	87,777	115,736	55,518	24,141	71,276	49,489	87,777	42,107
	343,104	579,903	212,469	94,960	282,256	247,169	343,104	237,774
	182,469	345,500	110,182	51,564	146,984	123,599	182,469	170,337
	82,702	225,389	55,070	38,829	64,894	98,846	82,702	87,714
	36,923	105,258	28,162	20,383	29,360	37,380	36,923	47,495
	50,309	228,504	32,418	44,916	38,842	94,898	50,309	88,688
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,468,769	3,110,434	955,126	505,174	1,198,085	1,439,806	1,468,769	1,165,459
	1,229,419	2,851,069	953,196	606,594	1,052,802	1,280,683	1,229,419	963,796
	687,534	1,934,464	555,838	412,049	603,703	874,374	687,534	650,036
	615,559	4,335,734	491,173	908,031	528,722	1,820,482	615,559	1,607,237
RETURNS WITH NET LOSS FROM RENTS Crand total	2,268,695	5,274,546	2,254,113	2,194,921	2,326,690	4,927,841	2,361,939	1,848,239
Taxable returns, total	1,972,204	3,930,461	1,969,958	1,700,505	2,025,735	3,641,763	2,052,925	1,411,829
Under \$1,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.	27,804	33,094	27,405	15,739	27,804	29,710	28,795	12,355
\$2,000 under \$3,000.	44,414	61,166	45,013	27,078	48,980	52,379	49,179	18,291
\$3,000 under \$4,000.	77,126	107,500	74,743	48,874	77,918	97,768	78,516	39,143
\$4,000 under \$5,000.	100,505	154,226	96,732	65,182	105,076	150,545	105,675	61,501
\$5,000 under \$6,000	132,317	225,558	134,598	89,438	135,292	212,509	138,473	76,389
\$6,000 under \$7,000	174,275	289,097	170,435	110,998	175,506	264,220	177,296	86,122
\$7,000 under \$5,000	196,034	230,857	195,042	112,093	199,015	221,256	200,605	102,495
\$8,000 under \$9,000	184,780	334,827	184,979	132,835	188,753	301,748	190,742	99,757
\$9,000 under \$1,000	160,651	238,621	167,075	100,513	167,804	217,090	170,386	78,982
\$10,000 under \$15,000	520,821	882,555	519,804	386,536	531,796	817,959	538,717	321,930
\$15,000 under \$20,000	167,315	381,816	166,648	165,751	171,871	352,218	174,305	136,150
\$20,000 under \$50,000	151,326	642,616	153,213	284,064	159,026	596,756	162,135	238,211
\$50,000 under \$100,000	26,103	205,627	26,430	93,970	27,638	195,118	28,539	83,464
\$100,000 under \$200,000	5,517	73,099	5,599	34,315	5,910	67,809	6,129	29,042
\$200,000 under \$500,000	1,579	44,271	1,599	19,950	1,684	42,310	1,758	17,989
\$500,000 under \$1,000,000	303	14,525	301	7,997	319	13,329	326	6,800
\$1,000,000 or more	143	8,604	143	4,911	152	6,477	158	2,784
Nontaxable returns, total	296,490	1,344,087	284,154	494,419	300,955	1,286,080	309,015	436,41
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. \$4,000 under \$5,000. \$5,000 or more	60,819 29,131 24,640 66,776 50,741 27,582 12,855 23,946	628,834 71,026 71,916 160,917 135,906 60,858 66,645 147,985	61,848 26,948 20,872 62,609 48,861 25,798 12,856 24,362	234,101 23,498 24,218 58,916 55,585 19,767 23,315 55,019	61,480 29,131 25,831 66,183 51,738 28,380 13,654 24,558	624,622 69,582 68,740 143,094 123,531 56,460 57,331 142,720	63,325 30,522 26,230 67,973 52,137 29,372 13,654 25,802	229,889 22,052 21,044 41,092 43,210 15,369 14,001
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	523,584	1,554,489	503,884	596,532	537,366	1,476,323	546,569	518,368
	867,798	1,413,623	872,361	577,457	886,709	1,309,064	899,032	472,902
	523,748	910,100	522,665	399,763	534,723	840,866	541,644	330,518
	353,565	1,396,334	355,203	621,169	367,892	1,301,588	374,694	526,45

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 totalsincludes returns with rental expenses but no gross rent income.

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

Table 16.—RETURNS WITH ROYALTY NET INCOME OR LOSS: GROSS ROYALTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

	Gross royalti	es received	Depl	etion	Other ex	rpenses	Royalties n	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand doilars)	Number of returns 1	Amount ¹ (Thousand dollars)	Number of returns1	Amount ¹ (Thousand dollars)
RETURNS WITH NET INCOME FROM ROYALTIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	542,741	1,076,861	406,805	250,204	258,153	82,229	542,741	744,407
Taxable returns, total	442,152	973,585	329,740	223,761	208,539	76,261	442,152	673,541
Under \$1,000\$1,000 under \$2,000	(*)	(*)	0.24	2 501	(*)	(*)	(*)	(*)
\$2,000 under \$3,000	11,536	9,407 8,594	8,344 10,339	2,501 2,247	5,956 4,377	569 73	8,544 11,536	6,33' 6,27
\$3,000 under \$4,000. \$4,000 under \$5,000.	26,230 28,264	25,779 36,197	22,850 21,904	5,716 9,170	12,317 15,897	2,011 2,312	26,230 28,264	18,052 24,716
45 000den 44 000	00 000	27,493	23,732	7,499	12,129	1,360	26,713	18,63
\$6,000 under \$7,000 \$7,000 under \$8,000		21,517 33,510	26,182 21,116	5,207 4,965	13,160 14,312	564 1,168	34,327 30,369	15,74° 27,37°
\$5,000 under \$5,000 \$5,000 under \$0,000 \$9,000 under \$10,000	18,081 26,312	24,703 33,433	12,801 17,959	5,840 8,571	8,218 9,615	787 796	18,081	18,07
\$10,000 under \$15,000		85,336	59,733	19,379	35,858	5,682	26,312 81,888	24,06 60,27
\$15,000 under \$20,000	45,840	83,924 242,043	32,703 51,274	18,521 52,230	20,755 38,705	7,045	45,840	58,35
\$50,000 under \$100,000	18 358	149,617	14,317	35,531	10,912	17,935 14,425	76,435 18,358	171,89 99,65
\$100,000 under \$200,000. \$200,000 under \$500,000.		88,871	4,556	21,698	3,591	9,617	5,669	57,53
\$500.000 under \$1.000.000	1,864 365	61,492 20,826	1,509 296	14,747 5,056	1,183 252	7,208 1,499	1,864 365	39,52 14,26
\$1,000,000 or more		19,141	125	4,883	111	2,133	166	12,12
Nontaxable returns, total No adjusted gross income		103,277	77,064	26,443	49,613	5,966	100,589	70,86
Under \$600	5 574	26,154 3,676	9,536 5,175	7,000 991	4,468	1,337	10,652	17,81° 2,59
\$600 under \$1,000. \$1,000 under \$2,000.	10,533	5,042	7,153	1,136	6,361	254	10,533	3,74
\$2,000 undon \$3,000	20,130	15,070 12,131	20,684 14,910	3,651 2,978	13,326 12,123	824 460	25,868 22,426	10,59 8,69
\$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	11,331 4,183	7,703 1,869	7,358 3,585	1,951 415	4,970 1,995	180 61	11,33 <u>1</u> 4,183	5,573 1,393
\$5,000 or more	10,022	31,632	8,663	8,321	6,370	2,850	10,022	20,460
Returns under \$5,000	344,000	153,323 160,679	131,840 109,014	37,756 37,609	82,982 63,063	9,160 6,396	166,333 144,068	106,411 116,676
Returns \$1,000 under \$15,000	82,740 149,600	87,951 674,908	60,401 105,550	19,787 155,052	36,126 75,982	5,710 60,963	82,740 149,600	62,455 458,865
RETURNS WITH NET LOSS FROM ROYALTIES								
Grand total		60,846	10,634	8,401	23,667	120,229	24,229	67,78
Taxable returns, total		25,840	10,507	5,298	22,892	58,333	23,449	37,79
Under \$1,000	- 1	-	-	=		-] -	:
\$2,000 under \$3,000 \$3,000 under \$4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000	-	-	-	-	-	-	(*) -	. ``` .
\$5,000 under \$6,000	!))		[r]	0.000	2 200	1,50
\$7,000 under \$8,000. \$8,000 under \$9,000.	11 3 7770	2,712	2,859	617	2,787	2,977	2,787	1,50
\$9,000 under \$10,000	1)				1) }		5 120	
\$10,000 under \$15,000	2,591	2,028	J	2.015	5,138	6,815	5,138	4,16
\$20,000 under \$50,000	2,806 3,790	3,320 4,246	1,961 2,538	1,015 822	3,415 4,841	4,203 9,866	3,651 5,075	1,89 6,44
\$50,000 under \$100,000\$100,000 under \$200,000	1,553 624	3,971 3,551	1,016 484	975 845	2,130 809	10,970 10,154	2,175 839	7,97 7,44
\$200,000 under \$500,000	235	2,975	196	674	302	6,203	310	3,90
\$500,000 under \$1,000,000 \$1,000,000 or more	59 17	673 410	45 17	144 86	72 24	2,521 1,235	75 25	1,99 91
Nontaxable returns, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600	-	_	_	-	-	_	-	
\$600 under \$1,000. \$1,000 under \$2,000.	i -	-	-	<u>-</u>		-	-] :
\$2,000 under \$3,000 \$3,000 under \$4,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$4,000 under \$5,000 \$5,000 or more	(*)	(*)	-	(*)	(4)	(4)	- (*)	/
Returns under \$5,000			(*)	(*)	(*)	(*)	(*)	(*)
neturns under \$3,000	(*)	(*)	(*) (*)	(*)	4,054	7,038	4,054	4,623
Returns \$5,000 under \$10,000	3,779 2,591	2,711 2,028	(*) 1,663	(*) 476	4,178 3,747	4,505 5,286	4,178 3,747	1,936 3,73

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.

Includes returns with royalty expenses but no gross royalty income.

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

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

For this report the first group includes the four "statutory adjustment" items which were reported in Part III, page 2 of Form 1040. Data for employee moving expenses and self-employed pension deduction, two of those adjustment items, are featured in this section. The two other statutory adjustments were the sick pay exclusion and the deduction for employee business expense.

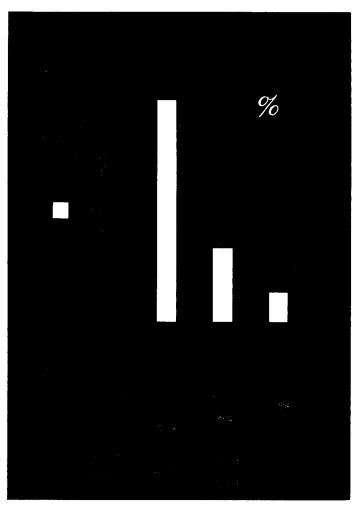
Included in the second group (deductions from adjusted gross income) are those items which were generally personal in nature such as medical expenses and charitable deductions. Data for the new medical expense provision which made a part of medical care insurance premiums deductible without regard to the present 3 percent exclusion on other medical expenses are highlighted in this section.

Also included in deductions from adjusted gross income were exemptions of \$600 for the taxpayer, his spouse, and his qualified dependents. Additional \$600 exemptions were allowed for a taxpayer or his spouse for age (65 or over) or blindness. This section features income and tax data for returns with blindness exemptions.

SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

Employee Moving Expense

As provided in the Revenue Act of 1964, an employee when computing adjusted gross income, is allowed to



Individual Returns/1967 • Deductions and Exemptions

Table 2.1—RETURNS WITH MOVING EXPENSES, BY DISTANCE MOVED AND ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

							Returns	with movi	ng expense	schedule				
		expense ction		expense uction		м	oving expen			Reimb	ursement		ns with exc	
Distance from former residence to new business location by adjusted gross income classes	Number	Deduction	Number	Deduction	Total	Travel	expense	house	rtation of hold and 1 property	Number	Amount	Number	Moving expense	Reim- bursement
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand	(Thousand
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	391,769	143,963	350,839	130,539	149,382	322,602	54,792	276,030	94,595	42,003	20,278	2,812	1,667	3,101
Not specified	115,160 38,689 79,657 44,446 113,817	41,405 5,496 17,655 14,207 65,200	74,230 38,689 79,657 44,446 113,817	27,981 5,496 17,655 14,207 65,200	30,811 5,743 19,946 17,577 75,305	65,635 30,169 74,375 44,134 108,289	16,156 889 4,859 5,015 27,873	48,453 35,029 71,198 34,074 87,277	14,655 4,856 15,089 12,563 47,433	9,386 (*) 6,396 6,712 18,577	3,034 (*) 2,907 3,491 10,599	(*) - (*)	(*) - (*)	(*) (*)
<u>Under \$5,000</u> Total	78,838	27,717	71,177	26,119	28,389	70,179	11,944	47,851	16,444	6,748	2,270	_	_	_
Not specified. Under 100 miles. 100 under 500 miles. 500 under 1,000 miles. 1,000 miles or more.	25,430 (*) 14,894 10,323 26,595	7,949 (*) 2,789 1,810 14,994	17,769 (*) 14,894 10,323 26,595	6,351 (*) 2,789 1,810 14,994	6,351 (*) 2,927 1,969 16,937	17,370 (*) 13,503 11,315 26,595	3,213 (*) 1,543 1,045 6,131	10,317 (*)	3,138 (*) 1,384 (*) 10,805	- } (*)	- (*)	- - - -	- - - -	- - - -
\$5,000 Under \$10,000 Total	186,147 48,160	55,609 14,706	168,860 30,873	49,631 8,728	10,299	155 , 710 27 , 498	21,885 5,965	132,346	33,871 4,334	16,389 (*)	6,125 (*)	-	-	- -
Under 100 miles. 100 under 500 miles. 500 under 1,000 miles. 1,000 miles or more.	22,429 38,913 21,631 55,014	2,298 6,632 6,519 25,454	22,429 38,913 21,631 55,014	2,298 6,632 6,519 25,454	2,359 7,197 7,308 28,592	18,063 36,530 21,631 51,988	544 1,646 2,297 11,433	18,057	1,815 5,552 5,011 17,159	(*)	(*) 3,138	= = = = = = = = = = = = = = = = = = = =	-	-
\$10,000 Under \$15,000 Total.	89,671	38,838	79,254	36,068	41,608	69,630	14,437	68,804	27,172	12,593	6,813	(*)	(*)	(*)
Not specified	29,789 11,047 18,121	11,636 1,966 5,252	19,372 11,047 18,121	8,866 1,966 5,252	9,441 2,007 6,011	15,900 8,202 17,590	5,087 194 1,204	14,379 10,650 17,393	4,355 1,813 4,807	2,480	769 (*)	(*) (*)	(*) (*)	(*) (*)
500 under 1,000 miles	8,662 22,052	3,426 16,558	8,662 22,052	3,426 16,558	5,043 19,106	7,671 20,267	1,058 6,894	7,868 18,514	3,986 12,212	2,579 5,155	1,617 3,011	(*)	(*)	(*)
\$15,000 or More] , ,	,,	1
Total Not specified	37,113 11,780	21,799 7,113	31,551 6,218	18,722 4,036	23,631 4,719	27,082 4,867	6,525 1,891	4,592	17,108 2,828	6,271 1,238	5 ,071 694	(*)	(*) (*)	(*) (*)
Under 100 miles. 100 under 500 miles. 500 under 1,000 miles. 1,000 miles or more.	3,618 7,730 3,830 10,155	1,058 2,982 2,452 8,194	3,618 7,730 3,830 10,155	1,058 2,982 2,452 8,194	1,173 3,811 3,257 10,671	2,509 6,751 3,517 9,438	138 466 615 3,415	3,529 6,946 3,383 8,579	1,035 3,346 2,642 7,256	(*) 2,308	(*) 2,507	(*) (*)	(*) (*)	(*) (*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterick 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.

deduct the cost (in excess of any reimbursement) of moving family, household goods, and personal effects to a new place of employment at least 20 miles farther than the old residence was from the old place of employment. In addition, the taxpayer had to work for a minimum of 39 weeks of full-time employment in the new place of employment following the move.

Table 2.1 shows that employee moving expense deductions totaling \$144 million were reported on 391,769 returns. Of these returns 350,839 showed how the deduction was computed. Detailed moving expenses on these returns was composed of travel expense and transportation expense which amounted to \$149 million. These expenses were reduced by reported reimbursement of \$20 million, leaving a net deduction from adjusted gross income of \$131 million. Reimbursement in excess of moving expenses amounting to \$1.4 million was reported and was includable as income to the taxpayer.

Also, table 2.1 presents moving expense deduction data classified for the first time by adjusted gross income and distance moved. The size of deduction appears to increase with the size of income and length of distance moved. Thus, the average deduction claimed by taxpayers with adjusted gross income under \$5,000 who moved 100 to 500 miles was \$187 while the average claimed by taxpayers with the same income size who moved 1,000 miles

or more was \$564. On returns with adjusted gross income of \$15,000 or more for moves of 100 to 500 miles and 1,000 miles or more the average deduction was \$386 and \$807 respectively.

Chart 2A reveals that for all returns with a moving expense deduction, the average deduction was \$367. The average deduction increased from \$314 for returns with adjusted gross income under \$10,000; to \$433 for returns with income \$10,000 under \$15,000; and to \$587 for returns with income of \$15,000 or more.

Taxpayers with incomes under \$10,000 filed over two-thirds of the returns with moving expense deductions and reported 58 percent of the deduction amount. Nearly one-fourth of the returns with a deduction had income of \$10,000 under \$15,000 and showed 27 percent of the deduction amount. The remaining 10 percent of returns and 15 percent of the moving expense deduction amount were accounted for by returns with adjusted gross income of \$15,000 or more.

Self-Employed Pension Deduction

The self-employed pension deduction is a statutory.adjustment generally applied against "earned income" from a proprietorship or partnership. The deduction was

Table 2,2 - RETURNS WITH SELF-EMPLOYED PENSION DEDUCTION: SIZE OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

Table 2,2—RI	STURNS WI	TH SELF-	MALOAED	PENSI	ON DEDUCT	ION: SIZE	OF DEDUC	TION BI	חשופחרתי	GRUSS II	NOUNE CL	MODED		
		1					Size of a	self-employ	ed pension	n deductio	n			
		Self-		\$1 unde	r \$100	\$100 un	ier \$200	\$200 u	nder \$300	\$3	00 under	\$400	\$400 un	der \$500
Adjusted gross income classes	Number of returns	employe	ed on .con Numb ret	er of	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employ- pensi- deduct (Thousa dollar	ed on Numbe ion retu	r of p de	Self- ployed ension duction cousand pliars)	Number of returns	Self- employed pension deduction (Thousand dollars)
	(1)	(2)	(3	3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	115,020	83,7	56 1	1,303	555	12,835	1,837	9,270	2,	266 - 7	,694	2,609	5,534	2,488
Taxable returns, total	112,139		.69 1	0,837	535	10,913	1,529	9,270	2,	266 7	,295	2,468	5,534	2,488
Under \$2,000	(*) 3,59] 20,422 14,95] 9,590	2 8,1 5,4	70	8,228	393 78	5,187 2,935 1,142	- 711 410 168			(77)	- ,460 ,475	- 849 806	2,529	1,1 <i>3</i> 7
\$20,000 under \$50,000 \$50,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 or more	41,800 18,041 2,54	6 38,7 1 21,4 5 3,2	786	60 6 -	(1) -	1,555 85 9	226 13 1	1,91	5	1/	213 18	734 73 6	1,930 126 10	863 56 4 -
Nontaxable returns	2,881	ւ ։	587 ((*)	(*)	1,922	308	.	.	_ (*)	(*)	-	-
			*		Si	ze of self-	employed pe	nsion deduc	tion—Con	tinued				
	\$500 und	der \$600	\$600 ur	ider \$70	00 \$700	under \$800	\$800 und	er \$ 900	\$900 und	er \$1,000	\$1,000 u	nder \$1,	250 \$1,25	0 or more
Adjusted gross income classes	Number of returns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self employ pensi deduct (Thousa dollar	on of return	pension	Number of returns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employe pension deduction (Thousa deliar	on of return	pension
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	6,886	3,642	6,700	4,]	190 3,94	2 2,950	2,328	1,970	2,689	2,530	12,773	14,3	90 33,06	1 44,330
Taxable returns, total	6,886	3,642	6,700	4,1	94ء 3	2,950	2,328	1,970	2,689	2,530	12,768	14,3	85 32,97	2 44,218
Under \$2,000 \$2,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	(*) 1,801 1,523	- (*) 950 800	(*) 1,067 892		-) 562 1,05			- - - - 397	(*) - } 2,190	(*) - 2,053	(*) - 8,592	(*) 9,5	- ((2,11	- 5 4,266
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$1,000,000 \$1,000,000 or more	2,220 321 24	1,187 168 13	2,833 454 29		284 25		161	1,426 134 13 -	281	267 18	2,673 277 1	3,0	15,45 66 13,30 16 2,10	17,142
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. Less than \$500.

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

available to individuals for contributions to retirement plans qualifying under tax law similar to the profit-sharing, pension, or other types of employee plans that were available to corporate employees. In addition to proprietors and partners, the deduction was applicable to certain ministers, Christian Science practitioners, teachers, commission salesmen, and persons performing services in their home for compensation.

As shown in table 2.2, the self-employed pension deduction was claimed on 115,000 returns and totalled \$84 million. This reflects almost a 100 percent increase over 1966 in the number of returns and the amount of deduction, and a 300 percent increase over the levels of 1963, the first year of the operation of the law. Even with the increased usage in recent years, less than 1 percent of self-employed taxpayers claimed the selfemployed pension deduction for 1967.

Taxable returns with adjusted gross income of \$20,000 or more accounted for over half of the returns with the self-employed pension deduction and more than 75 percent of the amount of this deduction.

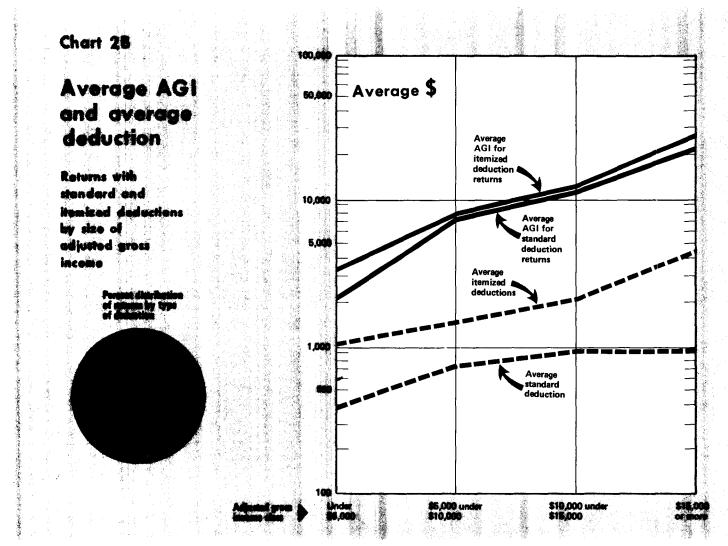
PERSONAL DEDUCTIONS, STANDARD OR ITEMIZED

The taxpayer had the option of using the standard deduction or itemizing his personal deductions for such items as interest paid, medical expenses, State and local taxes, and charitable contributions. With the exception of data relating to the new medical care insurance premium deduction, information for specific itemized deductions is not presented in this report. However, the reports for previous even-numbered years contain detailed data for itemized deductions.

Standard Deduction

In lieu of itemizing his personal deductions, a taxpayer could choose a standard deduction. Taxpayers on 41.5 million returns, or 58 percent of all returns, elected a standard deduction for 1967 (chart 2B). This represented virtually no change percentage-wise from 1966.

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 deduction, could not exceed \$1,000 (\$500 for married persons filing separately). Basically, the minimum standard deduction was introduced in the Revenue Act of 1964 as a means of providing some tax relief for taxpayers with low income and a relatively large number of exemptions. Beginning 1964, on approximately one of every three returns, taxpayers found it to their benefit to elect the minimum standard method, thus reflecting the success of the minimum standard deduction. Table 2.3 shows that 93 percent of taxpayers claiming this deduction reported income under \$5,000.



Itemized Deductions

Returns with itemized deductions increased by 1.2 million or 4.3 percent for 1967, almost a million more than the increase in standard deduction returns. Forty percent of taxpayers who itemized had income of \$10,000 or more as contrasted with only 9 percent of taxpayers who used the standard deduction.

Chart 2B also illustrates the difference in size of average adjusted gross income and average deductions between those taxpayers who elected to itemize and those who chose the standard deduction. For example, taxpayers with adjusted gross income under \$5,000 who itemized averaged 56 percent more income and 161 percent more deduction than taxpayers who used the standard deduction. A similar relationship held true throughout the other adjusted gross income classes.

Type of Deduction, 1964-1967

As chart 2C indicates, the proportion of returns filed by taxpayers itemizing deductions has remained fairly constant during the 1964-1967 time span, ranging from 41.5 percent in 1964 to 41.8 percent in 1967. In contrast, the percent of returns using the minimum standard deduction method has declined steadily since 1964, the year in which this method of calculating the deduction was introduced. Minimum standard deduction returns accounted for 36.2 percent of all returns in 1964 and only 32.4 percent in 1967. This decline may be a direct result of the overall decline in the number of returns with adjusted gross income under \$5,000. The remaining portion of standard deduction returns, those with the 10 percent method, has risen 3.5 percentage points during the period from a low of 22.3 percent in 1964 to 25.8 percent in 1967.

Medical Deduction for Health Insurance Premiums

Table 2.4 presents data for the first time on the new Public Law 89-97 which allows an individual taxpayer a deduction for health insurance premiums paid computed separately from deductions for other medical expenses. In this initial tax year 1967, over 18.3 million returns indicated this deduction which in each case amounted to one-half the premium paid for deductible health insurance covering the taxpayer, his spouse, and his dependents. The deduction was limited to \$150. Any portion of the health insurance premium not deductible under this rule could be combined with other deductible medical and dental expenses subject to the 3 percent of adjusted

Table 2.3-RETURNS WITH ITEMIZED AND STANDARD DEDUCTION: ADJUSTED GROSS INCOME, AND AMOUNT OF DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES [Taxable and nontaxable returns]

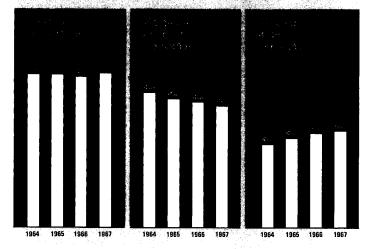
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Deduction (Thousand dollars)
TOTAL DEDUCTIONS	(1)	(2)	(3)
Total	71,282,525	506,641,752	81,725,998
Under \$5,000 under \$10,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	32,014,670 23,834,696 10,385,432 5,047,727	74,397,857 175,173,487 124,433,259 132,637,149	15,706,843 27,718,006 18,816,846 19,484,303
ITEMIZED DEDUCTIONS			
Total	29,774,420	322,813,432	59,622,757
Under \$5,000 under \$10,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	5,295,286 12,572,659 7,477,882 4,428,593	17,609,944 94,842,334 90,191,187 120,169,967	5,348,684 19,491,030 15,916,707 18,866,336
STANDARD DEDUCTION			
Total	41,508,107	183,828,320	22,103,240
Under \$5,000 under \$10,000. \$5,000 under \$15,000. \$15,000 or more.	26,719,384 11,262,037 2,907,551 619,135	56,787,913 80,331,153 34,242,072 12,467,182	10,358,159 8,226,975 2,900,139 617,967
10 Percent Standard			,
Total	18,374,080	135,553,853	12,349,522
Under \$5,000 \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	5,168,790 9,679,108 2,907,052 619,130	18,468,501 70,382,466 34,236,125 12,466,761	1,844,572 6,987,227 2,899,758 617,965
Minimum Standard			
Total	23,134,025	48,274,464	9,753,719
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$17,000.	21,550,594 1,582,928 (*)	38,319,411 9,948,687 (*)	8,513,587 1,239,749 (*)

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

Chart 2C Distribution of returns by type of deduction, 1964-1967





gross income limitation imposed on total medical and dental expenses. The \$3 monthly payments for supplementary medical insurance under "Medicare" were deductible as health insurance premiums, but the hospital insurance tax, included as part of the Social Security tax and withheld from wages or paid on self-employment income, was not deductible.

Table 2.4 - RETURNS WITH ITEMIZED DEDUCTIONS COMPARED WITH RETURNS WITH MEDICAL DEDUCTIONS FOR HEALTH INSURANCE PREMIUMS, FOR ALL RETURNS AND FOR RETURNS OF TAXPAYERS AGE 65 OR OVER, BY ADJUSTED GROSS INCOME CLASSES

	Nu	mber of ret	urns with	itemized o	deductions	
	A	ll returns		Returns v	with age ex	emption
Adjusted gross income classes ¹	Total	With med deduction health ins premi	ns for surance	Total	With med deduction health in premi	s for surance
		Number	Percent of total		Number	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	29,774,420	18,319,713	61.5	3,013,969	2,304,113	76.4
Under \$5,000	5,295,286	3,219,583	60.8	1,448,763	1,055,238	72.8
\$5,000 under \$10,000	12,572,659	7,687,912	61.1	897,140	727,174	81.
\$10,000 under \$15,000	7,477,882	4,630,261	61.9	270,680	217,484	80.3
\$15,000 or more	4,428,593	2,781,957	62.8	397,386	304,217	76.0

¹Excludes returns with no adjusted gross income. NOTE: Detail may not add to total because of rounding.

Table 2.4 also shows that older taxpayers who itemized their deductions claimed a health insurance premium deduction relatively more frequently (76.4%) than all taxpayers who itemized (61.5%). This may well be the result of the supplementary protection of the older taxpayer by Medicare and the added self-protection of these older taxpayers in the higher income classes.

EXEMPTIONS

In the computation of taxable income, each taxpayer was allowed a \$600 exemption (on joint returns, husband and wife were each regarded as a taxpayer, even if only one had income). Taxpayers were allowed additional exemptions if they were age 65 or over, if they were blind, or if they had qualified dependents.

Table 2.5 shows that the 71.7 million returns filed for tax year 1967 represented close to 113 million taxpayers. Of these taxpayers, 8.4 million or about 8 percent were age 65 or over, while less than one tenth of 1 percent were blind.

Exemptions for dependents were claimed on 45 percent of all returns. In order to qualify as a dependent for tax purposes, an individual must have received, generally, over half of his support from the taxpayer and have met certain citizenship or residence requirements.

Of the 77 million dependent exemptions claimed, 72 million (or 94.2 percent) were for children living at home; an additional 1.1 million (1.4 percent) were for children living away from home. An exemption was allowed a taxpayer for each child who was either less than 19 years of age or a student, regardless of the income he earned, as long as the taxpayer furnished more than half the support of the child. 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.

The 1.9 million dependent parents claimed as exemptions included the parents of both the taxpayer and the spouse. Even though a married couple was filing separate returns, both spouses' parents might be claimed on one of the returns. A parent did not have to be a member of the taxpayer's household to qualify as a dependent; however, he could not have more than \$600 of gross income during the taxable year.

Table 2.5-NUMBER OF EXEMPTIONS, BY TYPE [Taxable and nontaxable returns]

Type of exemption	Number of returns	Number of exemptions
Total····	71,651,909	198,035,957
Taxpayer's exemptions, total	71,651,909	121,373,249
Taxpayer and spouse. Age 65 or over		112,847,418 8,419,322 106,508
Dependent's exemptions, total	32,365,979	76,663,107
Children living at home. Children not living at home. Dependent parents. Other dependents.	30,220,466 605,954 1,778,609 1,100,911	72,191,759 1,073,697 1,881,661 1,515,989

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

The 1.5 million "other" dependents were either members of a taxpayer's household or close blood-relatives of a taxpayer (grandchildren, grandparents, brothers, sisters, uncles, aunts, nephews, and nieces). To these persons as well, the \$600 limitation on income applied.

Returns with Blindness Exemptions

Taxpayers claimed 106,508 blindness exemptions on 103,097 returns, confirming that few taxpayers claimed more than one blindness exemption. Blindness exemptions could be claimed only for a taxpayer or his spouse.

As indicated in table 2.6 the pattern of sources of income for returns with blindness exemptions was significantly different from the pattern for other returns. While salaries and wages amounted to 82 percent of total income for all returns, it accounted for only 51 percent of income reported on returns with the exemption. Income received from dividends, interest, sales of capital assets, pensions and annuities, rents, estates and trusts, and "other" income represented moderately larger percentages of total income on returns with blindness exemptions than for all returns. It should also be noted that average adjusted gross income on returns with blindness exemptions was generally higher than the average for all returns, throughout the adjusted gross income classes.

Table 2.6-RETURNS WITH BLINDNESS EXEMPTIONS: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

		BY	ADJUSTED (GROSS INC	COME C	LASSES	S					
	Number	Number of	Adjusted gross	Salaries	s and wa	ages	Farm,	net profit le net loss	ss Partnersh less	nip, net profi net loss	t Sales of ca net gain le	pital assets, ess net loss
Adjusted gross income classes	of returns	exemptions	income (Thousand dollars)	Number of returns	(Thou	unt sand (ers)	Numbe of retur	(Thousan	of of	(Thousand	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	1 _{103,097}	396,479	737,124	62,055	37	6,448	5	,370 4,	21 3,5	50 19,09	27,293	45,125
Taxable returns, total	67,161	247,774	648,426	48,325	33	4,695	1	,578 2,	57 2,3	26 18,36	19,985	39,614
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 or more-	16,922 33,557 12,433 4,249	46,960 132,639 51,105 17,070	59,695 236,092 169,678 182,961	13,342 24,621 8,436 1,926	16	5,606 1,968 7,601 9,520		202	96 5 30 7	99 603 97 4,347 40 4,456 90 8,96	9,723 4,958	2,159 3,945 10,086 23,424
Nontaxable returns	35,938	148,704	² 88,699	13,732	: 4	1,755	3,	,788 2,	.64 1,2	21 73	7,306	5,511
		in adjusted]	[nterest	•	Pens	ions and	l annuities	Rents, ne	et income et loss	Estate and income less	
Adjusted gross income classes	Number	Amount (Thousand dollars)	Number	(Tho	ount usand lars)	Nu	mber	Amount (Thousand dollers)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollers)
	(12)	(13)	(14)	(1		(.	16)	(17)	(18)	(19)	(20)	(21)
Grand total	25,094	125,87	3 60,3	398	64,265		10,933	24,683	16,292	17,839	4,804	12,974
Taxable returns, total	17,071	. 113,45	4 43,8	382	47,463	1	6,568	18,100	13,253	17,299	2,592	11,155
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 or more.	1,191 6,749 5,931 3,200 8,023	18,01 29,14 65,72	8 20,2 0 10,1 6 3,9	254 110 972	2,352 14,822 12,554 17,735		992 2,976 1,927 673	3,945 4,582 6,380 3,193	2,383 5,956 3,373 1,541 3,038	316 8,231 3,150 5,602	1,984 67 541 2,212	7,215 380 2,560 2,819
Nontaxable returns	0,022	, 12,42	0 10,.	<u></u>	10,004	<u> </u>	4,500	0,204	2,036		2,212	2,017
	Other sources	Total		ard deduct	ions	It	emized o	deductions	Exemptions	Taxable	income	Income tax after
Adjusted gross income classes	(net) (Thousand dollars)	deduction (Thousand dollars)	Number return	S (The	ount ousand Hars)		ber of turns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	credit (Thousand dollars)
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	42,87	0 166,9	51 49,	091 1	30,191	<u> </u>	52,359	136,759	237,889	69,146	379,779	87,760
Taxable returns, total	44,46	0 120,8	31 25,	408	15,682		41,755	105,199	148,667	67,161	378,890	87,760
Under \$5,000	2,66 11,51 15,75 14,52	3 44,59 6 30,20	92 10, 62 3,	364 336 254 454	4,750 7,225 3,253 454		5,558 23,221 9,180 3,796	5,537 37,368 27,008 35,286	28,176 79,584 30,664 10,243	16,922 33,557 12,433 4,249	21,240 111,916 108,753 136,981	3,145 16,839 19,922 47,855
Nontaxable returns	3-1,59	0 46,0	73 23,	.684	14,511	1	10,604	31,562	89,223	1,984	889	-

 $^{^1\}mathrm{On}$ these returns, 106,508 exemptions for blindness were claimed- $^2\mathrm{Adjusted}$ gross income less deficit- $^3\mathrm{Negative}$ "Other sources" NOTE: Detail may not add to total because of rounding.

Table 17.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Income tax after credits
	returns	(Thousand	(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	10001125	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
			All re					Joi	nt returns of	husbands and w	ives	
Grand total.	41,508,107	183,828,320	22,103,240	56,888,323	112,049,130	19,483,389	16,771,727	112,890,212	12,300,059	36,983,169	67,239,483	11,457,605
Taxable returns, total	30,550,609	170,364,883	17,567,167	41,194,415	111,606,636	19,483,389	13,366,364	104,980,809	10,150,900	27,929,699	66,900,680	11,457,605
Under \$1.000	616,425	580,321	175,737	369,855	34,849	4,925		- '	_	_	_	
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,713,908 3,574,536 3,652,356 3,370,051	6,985,957 8,909,670 12,741,565 15,158,309	1,421,820 1,199,357 1,487,236 1,676,350	3,057,404 3,060,562 4,110,609 4,583,359	2,506,534 4,649,222 7,145,359 8,900,763	357,670 690,405 1,111,463 1,426,142	125,084 561,663 1,073,450 1,361,303	224,935 1,444,421 3,780,479 6,155,312	49,979 246,215 539,905 761,148	150,101 803,903 1,952,928 2,815,186	24,773 394,143 1,287,938 2,579,442	3,451 54,803 181,542 373,235
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,903,934 2,652,147 2,281,493 1,827,869 1,438,137	15,962,413 17,218,010 17,073,845 15,499,582 13,620,683	1,697,966 1,770,505 1,723,960 1,545,773 1,357,260	4,535,884 4,540,129 4,187,991 3,451,935 2,718,087	9,728,547 10,907,381 11,161,882 10,501,889 9,545,331	1,588,831 1,811,591 1,882,966 1,802,319 1,660,748	1,486,255 1,592,118 1,593,347 1,368,502 1,159,884	8,195,960 10,361,078 11,940,221 11,613,189 10,987,257	921,398 1,097,176 1,222,059 1,169,253 1,099,141	3,304,126 3,618,072 3,592,207 3,042,244 2,484,114	3,970,425 5,645,838 7,125,946 7,401,704 7,403,997	590,676 862,310 1,129,812 1,203,241 1,232,817
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	2,902,148 439,271 169,767 7,654 799	34,179,674 7,391,338 4,416,289 484,062 102,594	2,894,737 438,483 169,441 7,636 793	5,459,757 790,798 311,717 14,609 1,375	25,824,907 6,162,319 3,935,111 461,809 100,427	4,694,195 1,244,874 967,167 171,836 47,142	2,512,455 383,278 142,291 6,109 565	29,656,493 6,446,715 3,699,580 383,863 72,490	2,512,125 383,509 142,268 6,099 565	5,124,051 741,906 286,661 12,940 1,154	22,020,075 5,321,536 3,270,630 364,813 70,770	3,874,134 1,030,089 751,531 128,115 31,993
\$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more.	102 8 4	29,992 5,198 5,381	101 8 4	140 10 3	29,751 5,181 5,374	15,560 2,831 2,724	57 3 -	16,981 1,835 -	57 3 -	101 5 -	16,823 1,827 -	8,838 1,019 -
Nontaxable returns, total	10,957,496	13,463,437	4,536,074	15,693,911	442,499	-	3,405,363	7,909,403	2,149,161	9,053,472	338,803	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,051,963 2,628,814 2,159,260 1,156,938 488,234 306,898 165,389	1,352,478 1,998,824 3,158,811 2,845,262 1,695,252 1,361,463 1,051,347	1,242,118 861,619 1,001,594 678,688 355,847 257,793 138,415	2,940,796 2,234,616 3,909,508 2,939,306 1,664,825 1,255,205 749,553	189 23,674 66,281 56,072 66,312 229,971	-	228,605 299,042 1,151,978 860,462 418,606 287,958 158,712	79,498 243,189 1,721,168 2,118,741 1,458,101 1,278,715 1,009,991	122,187 157,807 625,601 543,122 318,870 246,843 134,731	463,629 594,253 2,402,937 2,262,615 1,439,991 1,171,354 718,693	1,215 10,265 44,287 62,543 220,493	- - - - -
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	26,719,384 11,262,037 2,907,551 619,135	56,787,913 80,331,153 34,242,072 12,467,182	10,358,159 8,226,975 2,900,139 617,967	30,126,044 20,159,133 5,479,447 1,123,409	23,449,253 52,011,624 25,862,212 10,726,041	3,590,605 8,746,455 4,694,195 2,452,134	6,368,151 7,352,070 2,517,791 533,715	18,504,558 54,016,522 29,718,060 10,651,072	3,611,675 5,637,010 2,517,460 533,914	14,056,895 16,735,168 5,143,661 1,047,445	4,404,607 31,708,264 22,056,696 9,069,916	613,032 5,018,856 3,874,134 1,951,583
		Separat	e returns of h	usbands and wi	ves			R	eturns of head	s of household		
Grand total	2,054,557	6,318,459	603,218	2,853,865	3,265,190	561,290	999,913	4,994,203	585,372	1,574,998	2,966,219	522,618
Taxable returns, total	1,409,370	5,417,390	501,335	1,657,494	3,259,085	561,290	831,331	4,704,382	496,742	1,245,225	2,962,189	522,618
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	53,215 224,128 271,149 293,167	46,076 342,529 686,605 1,029,587	7,226 42,320 74,561 106,871	31,929 162,176 270,607 356,220	6,967 138,105 341,543 566,686	989 19,752 51,166 89,703	(*) 24,424 98,342 140,379	(*) 42,151 250,372 496,389	(*) 8,835 40,438 63,549	(*) 23,707 126,989 209,095	(*) 9,665 82,808 223,657	(*) 1,311 11,825 32,980
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$1,000.	253,187 114,241 89,669 46,750 35,827	1,137,874 630,396 576,504 345,752 299,639	113,195 57,119 44,734 23,374 17,913	349,418 170,055 148,386 83,838 50,743	675,373 403,220 383,382 238,539 230,983	111,064 70,109 68,218 44,001 44,065	135,631 127,092 112,195 61,019 46,425	607,552 699,711 724,873 453,423 392,953	68,348 73,192 73,361 45,299 39,280	211,567 207,383 177,246 91,022 73,327	327,582 419,135 474,266 317,101 280,347	51,332 67,434 79,549 54,851 49,783
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	11,274 14,030 2,093 608 16	107,588 159,766 35,114 16,430 895	5,637 7,018 1,046 304 8	14,575 16,349 2,216 947 17	87,375 136,402 31,851 15,179 871	17,721 29,342 8,375 5,045 381	26,590 49,352 6,861 2,720 276	252,544 574,824 115,513 73,518 17,587	25,243 49,314 6,865 2,720 276	39,527 70,977 9,938 3,825 590	187,774 454,527 98,714 66,973 16,722	34,330 89,224 22,315 19,269 6,992
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	13 3	1,681 954	7 2	16 2	1,658 951	863 496	17 3	2,116 851	17 3	26 3	2,073 845	1,010 413
Nontaxable returns, total	645,189	901,070	101,884	1,196,372	6,105	-	168,582	289,821	88,630	329,773	4,031	-
Under \$600. \$600 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 or more.	175,615 112,687 204,486 100,400 34,394 12,571 5,036	62,067 83,665 299,512 252,218 118,682 55,320 29,606	6,143 11,915 32,556 30,330 12,671 5,751 2,518	167,946 137,881 402,210 279,656 121,379 59,148 28,152	- 829 3,086 369 234 1,587	-	10,753 18,479 86,457 42,172 10,522 (*)	3,416 13,844 126,792 106,104 38,181 (*)	4,480 8,202 41,757 26,016 8,027 (*)	14,102 27,420 146,793 105,491 35,608 (*)	197 1,394 1,463 (*)	- (*)
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	1,734,997 302,747 14,030 2,783	4,114,135 1,988,569 159,766 55,989	443,539 151,270 7,018 1,391	2,338,570 495,718 16,349 3,228	1,733,192 1,344,226 136,402 51,370	272,674 244,114 29,342 15,160	567,163 373,521 49,352 9,877	1,684,805 2,524,989 574,824 209,585	269,654 256,523 49,314 9,881	900,776 588,864 70,977 14,381	646,765 1,679,600 454,527 185,327	97,448 285,946 89,224 50,000

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

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Income tax
	1000115	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		R	eturns of surv	iving spouse			Return	s of single pe	rsons not head	of household	or surviving	spouse
Grand total	98,224	370,159	54,888	170,136	182,240	29,688	21,583,684	59,255,287	8,559,704	15,305,863	38,396,000	6,912,189
Taxable returns, total	55,933	307,723	33,590	92,578	181,590	29,688	14,887,611	54,954,581	6,384,602	10,269,230	38,303,093	6,912,189
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 11,907 6,749 10,117	(*) 30,297 22,238 44,207	(*) 5,199 3,199 4,784	(*) 16,908 11,313 15,355	(*) 8,235 7,706 24,076	(*) 1,170 983 3,562	563,206 4,337,691 2,631,475 2,138,612 1,609,812	534,241 6,371,494 6,497,975 7,412,872 7,213,364	168,509 1,319,674 832,945 773,711 728,875	337,923 2,718,442 1,842,154 1,581,053 1,191,834	27,882 2,333,135 3,822,493 5,059,373 5,294,290	3,936 333,036 571,442 806,254 886,949
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	8,139 10,516	49,748 84,436	5,158 8,439	15,961 18,098	28,630 57,899	4,395 9,404	1,172,971 853,400 574,819 372,156 238,405	6,417,591 5,524,562 4,292,597 3,151,216 2,254,689	644,207 552,125 429,045 315,071 225,380	846,697 588,088 411,753 276,695 174,514	4,926,685 4,384,348 3,451,799 2,559,453 1,854,795	859,254 798,478 649,850 500,279 373,995
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	5,164 758 1	55,070 16,755 123	5,039 758 1	10,645 1,318	39,387 14,681 121	6,834 3,164 56	323,131 46,633 23,811 1,238 203	3,752,127 786,818 618,159 80,742 26,185	323,101 46,657 23,813 1,238	243,091 36,130 19,596 1,041	3,185,906 704,053 574,752 78,466 25,805	696,546 182,917 189,676 36,008 13,220
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	- - -	-	- - -	- - -	- :	-	39 5 4	11,205 3,363 5,381	39 5 4	34 5 3	11,131 3,353 5,374	5,813 1,812 2,724
Nontaxable returns, total	42,292	62,438	21,298	77,560	654	-	6,696,072	-4,300,706	2,175,102	5,036,633	92,907	_
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,372 7,945 23,022 5,363 1,590	2,010 6,072 33,236 14,066 7,054	1,888 3,667 10,936 3,535	6,084 12,989 37,988 14,774 5,725	- - 217 437	1 -	3,632,618 2,190,662 693,318 149,732 24,712 3,987 1,043	1,205,487 1,652,054 978,104 358,232 81,721 16,982 8,126	1,107,420 680,028 290,744 76,738 16,307 3,186 679	2,289,035 1,462,073 919,580 281,653 67,964 15,534	189 21,433 51,319 10,509 2,804 6,653	-
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	73,248 21,038 3,180 758	161,888 154,929 36,465 16,877	35,154 15,796 3,179 759	122,559 40,970 5,289 1,318	41,262 98,180 27,997 14,801	5,835 15,684 4,949 3,220	17,975,825 3,212,660 323,198 72,001	32,322,527 21,646,144 3,752,958 1,533,658	5,998,136 2,166,377 323,168 72,023	12,707,244 2,298,412 243,171 57,036	16,623,427 17,181,355 3,186,590 1,404,628	2,601,617 3,181,856 696,546 432,170

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 18.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER [Taxable and nontaxable returns]

	All re	turns		turns of and wives	Separate in husbands a		Returns of hous		Return surviving		Returns of si sons not head hold or survi	of house-
Sources of income or loss	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 or deficit	41,508,107	183,828,320	16,771,727	112,890,212	2,054,557	6,318,459	999,913	4,994,203	98,224	370,159	21,583,684	59,255,287
Salaries and wages (gross)	37,576,918	159,822,439	14,730,724	96,747,600	1,926,036	5,910,343	905,606	4,444,892	82,706	295,138	19,931,846	52,424,467
Business or profession: Net profit Net loss.	1,933,487 272,105	6,830,658 325,261	1,449,217 206,510	5,634,969 266,144	65,068 6,675	138,101 5,249	45,078 4,826	143,922 5,558	6,287 (*)	16,292 (*)	367,837 53,230	897,375 48,005
Farm: Net profit Net loss	1,380,808 551,737	3,828,243 708,603	1,099,553 469,770	3,405,545 634,875	43,794 7,145	61,298 5,581	14,507 8,880	32,014 12,441	3,920 (*)	6,617 (*)	219,035 64,278	322,768 54,985
Partnership: Net profit Net loss	491,491 106, <i>2</i> 74	2,166,928 177,004	308,137 69,104	1,634,526 147,218	9,857 (*)	35,475 (*)	7,358 (*)	34,716 (*)	2,266 (*)	4,727 (*)	163,873 34,840	457,483 28,121
Sales of capital assets: Net gain Net loss	2,402,897 316,120	2,5 2 9,236 177,116	1,458,799 190,284	1,601,128 101,863	35,555 8,615	28,311 . 7,403	53,102 5,493	77,75 <u>9</u> 3,807	4,757 (*)	9,534 (*)	850,683 111,279	812,505 63,789
Ordinary gain from sales of depreciable property	106,212	89,451	89,199	75,752	(*)	(*)	1,896	928	(*)	(*)	13,755	12,316
Sales of property other than capital									İ			
assets: Net gain Net loss	22,672 75,068	15,797 75,022	18,282 64,903	11,301 65,061	(*) (*)	(*) (*)	(*) (*)	(*) (*)	· (*)	(*)	3,724 7,971	4,393 8,652
Dividends in adjusted gross income	2,196,053	1,764,020	965,889	668,526	41,730	29,600	59,715	62,974	6,967	5,475	1,121,752	997,444
Interest received	12,708,209	4,997,154	6,143,057	2,624,426	242,125	69,927	304,225	137,479	42,433	24,368	5,976,368	2,140,954
Pensions and annuities (taxable portion)	1,105,656	1,932,821	611,182	1,148,241	23,759	34,437	27,230	43,820	2,844	2,782	440,640	703,542
Rents: Net income Net loss	1,453,042 547,189	1,336,082 274,444	904,548 378,198	812,132 188,941	25,937 6,695	28,893 2,381	28,604 19,660	24,121 14,242	7,357 2,618	7,133 967	486,597 140,018	463,804 67,914
Royalties: Net income Net loss	200,574 6,964	176,228 5,301	131,632 4,779	108,605 3,684	3 ,1 73 -	6,485	3,905 -	2,193 -	(*)	(*)	61,815 (*)	58,880 (*)
Estates and trusts: Net income Net loss	160,352 7,302	213,037 4,870	57,530 3,316	60,269 1,883	(*) -	(*) -	3,781 (*)	3,257 (*)	(*)	(*)	96,751 3,837	143,590 2,502
Small business corporations: Net profit Net loss	55,238 16,437	264,233 25,587	32,804 13,926	165,125 21,668	(*) (*)	(*) (*)	(*) (*)	(*) (*)	-	-	22,215 (*)	95,480 (*)
Other sources	6,683,443	632,057	4,063,814	337,016	118,866	13,675	214,601	47,067	28,329	2,051	2,257,832	232,248
Statutory adjustments1	1,143,836	996,723	798,005	713,526	24,308	21,832	31,565	24,754	(*)	(*)	288,251	233,522

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

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

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

Individual Returns/1967 • Deductions and Exemptions

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

				BY A	DJUSTED G	ROSS I	NCOME CL	ASSES								
			Ad Insta	Sal	aries and w	ages		Busine	ess or pi	rofession	n			Fa	חויו	
Adjusted gross income	Number of	Number of	Adjusted	a	(gross)		Net	profit	t	Net	loss		Net pr	ofit	Net :	loss
clasaes	returns	exemptions	income (Thousand dollars)	Numbe retu	rns (The	ount usend lars)	Number of returns	(Tho		umber of returns	Amount (Thousandoilers	d Nur	mber of eturns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4		5)	(6)	_	(7)	(8)	(9)		(10)	(11)	(12)	(13)
Grand total	41,508,107	94,813,387	183,828,3	20 37,576	,918 159,8	22 ,43 9	1,933,487	6,830	0,658 2	272,105	325,26	1,2	380,808	3,828,243	551,737	708,603
Taxable returns, total	30,550,609	68,657,041	170,364,8	83 28,670	,710 150,2	33,928	1,327,341	6,014	4,201 1	181,977	186,56	2 1	794,344	2,914,106	367,865	448,238
Under \$1,000	616,425 4,713,908 3,574,536 3,652,356 3,370,051	616,425 5,095,673 5,100,936 6,851,015 7,638,932	6,985,9 8,909,6 12,741,5	57 4,449 70 3,298 65 3,409	,823 6,4 ,477 8,0 ,808 11,6	40,121 40,453 19,506 07,713 75,587	10,766 81,776 109,742 124,265 142,197	98		(*) 8,977 12,767 19,743 21,339	(*) 9,25 13,22 18,83 16,59	94 97	5,574 59,639 66,366 90,353 89,567	2,897 61,304 98,394 172,920 218,014	(*) 11,769 25,533 37,702 38,101	(*) 12,232 24,558 36,998 39,149
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	2,903,934 2,652,147 2,281,493 1,827,869 1,438,137	7,559,806 7,566,882 6,979,986 5,753,225 4,530,145	17,218,0 17,073,8 15,499,5	10 2,523 45 2,180 82 1,737	,113 15,7 ,928 15,7 ,316 14,1	03,405 87,197 37,754 26,638 05,884	129,978 124,199 101,425 96,605 82,419	409 405 404	9,251 5,012 4,558	18,751 17,953 17,355 15,559 11,836	13,24 14,84 13,27 14,21 19,11	1 23 .7	77,991 78,663 66,138 60,188 45,749	223,103 253,202 227,266 236,647 201,113	47,271 48,141 41,093 28,725 25,134	56,848 43,442 43,453 39,184 31,529
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,902,148 439,271 169,767 7,654 799	9,099,596 1,317,997 519,529 24,348 2,291	7,391,3 4,416,2 484,0	38 375 89 114 62 4	,252 5,3 ,286 1,8 ,531 1	41,714 12,946 15,283 04,641 13,530	212,729 61,808 46,591 2,604 222	653 869	7,318 3,662 9,767 6,324 7,827	28,487 5,484 2,828 256 37	32,86 7,50 10,70 2,03)7)1 !9	109,288 27,511 16,511 757 46	655,465 271,622 266,362 23,068 2,411	49,085 7,757 5,803 458 85	74,465 20,304 20,672 3,792 971
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	102 8 4	234 16	5,1	98	47 7 1	1,226 321 9	15 -	3	3,204	7 - -	12	20 - -	3 - -	318 - -	10 1 -	107 37 -
Nontaxable returns, total		· · · · · · · · · · · · · · · · · · ·	+		·	88,513	606,146		5,456	90,128	138,69	_	86,465	914,139	183,871	260,364
Under \$600. \$600 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 or more.	4,051,963 2,628,814 2,159,260 1,156,938 488,234 306,898 165,389	4,901,326 3,724,359 6,515,847 4,898,843 2,774,708 2,092,008 1,249,256	1,998,8 3,158,8 2,845,2 1,695,2 1,361,4	24 2,279 11 1,364 62 789 52 385 63 248	,229 1,7 ,126 1,8 ,394 1,7 ,516 1,2 ,648 1,0	92,357 07,800 85,357 80,620 44,653 49,569 28,157	96,254 101,835 200,866 109,492 52,265 27,722 17,712	69 221 185 126	L,098	25,201 15,160 25,134 14,363 6,184 1,795 2,291	34,42 20,30 45,33 21,38 9,00 2,29	96 33 1 80 96	90,564 87,600 174,545 99,414 50,468 38,500 45,374	29,055 52,996 185,109 158,229 119,517 118,137 251,096	41,287 26,132 56,253 28,127 16,557 7,846 7,669	41,649 26,545 77,619 42,670 24,625 25,357 21,899
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	26,719,384 11,262,037 2,907,551 619,135	50,210,073 33,598,554 9,132,412 1,872,348	56,787,9 80,331,1 34,242,0	13 23,692 53 10,677 72 2,712	,199 49,4 ,099 73,3 ,651 29,7	43,735 74,404 50,897 53,403	1,057,180 550,385 214,197 111,725	1,739 2,083 1,337	9,732 1 3,453 7,589	151,261 83,449 28,687 8,708	190,96 79,87 33,50 20,91	69 8 76 2 00 1	352,590	1,216,571 1,351,085 688,137 572,450	290,504 197,746 49,286 14,201	351,901 235,578 75,078 46,046
		Partner	ship			Sales of	f capital	assests	s	Ordi	nary gair	from	Sa		perty other	than
Adjusted gross income	Net	profit	Net l	oss	Net	gain	T	Net 1	l nas	sale	s of depi le prope	eci-	Ne	t gain	al assets	loss
classes	Number of returns	Amount (Thousand	Number of	Amount (Thousand	Number of returns	Amour	and rei	er of	Amount	NUEDA	er or	nount	Number return	of Amount	Number of	Lamoumt
•	(14)	(15)	(16)	(17)	(18)	dolla (19		20)	dollars (21)	(2:		(23)	(24)	(25)	(26)	(27)
Grand total	491,491	2,166,928	106,274	177,004	2,402,897	2,529		.6,120	177,11			9,451	22,67		<u> </u>	75,022
Taxable returns, total		1,967,087	76,433	62,157	1,858,232	2,156		3,084	141,12			8,596	13,61			45,492
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 16,169 29,666 25,710 25,323	(*) 20,085 50,316 57,168 72,384	8,151	5,540 9,120	16,473 119,459 109,808 111,393 124,591	5 41 53 77	,610 (* ,734 1 ,843 ,372 1	6,279 8,356 8,789	(*) 7,40 6,91 12,57 14,40	04 (* 11 2 75 2) ,793	(*) 1,653 1,552 2,362	(*) 2,19	- (*)	(*) (2,992	(*) 899 2,328 1,165
\$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	28,099	98,687 115,973 123,955 124,815 114,209	8,344 5,164 6,395 9,730	5,989 2,193 3,569 9,292	143,351 155,687 143,695 147,423 135,897	110 119 130	,932 1 ,008 1 ,915 2	5,949 2,274 9,814 4,856 20,125	8,81 6,52 9,99 12,79	16 8 22 5 97 4	,367 1 ,779 ,987 ,176	2,549 2,146 3,499 7,338 1,782	2,19 3,57	2,31	7 { 4,588 5,181 4,782 3,591	2,096 7,409 11,916 2,753 3,460
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	81,863 29,597 26,073 1,781 176	490,118 254,376 382,516 52,174 7,895	16,234 6,592 3,885 462 42	14,685 4,605 5,315 1,591 230	430,689 132,432 82,157 4,517 560	283 394 88	,289	7,347 19,149 10,709 747 63		73 6	,637 ,307	.6,211 7,121 .0,673 1,260 191	1,11 73 5	7 1,76	11,055 2,606 1,850 2 132	4,309 2,526 2,095 172 89
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	19 1 1	1,023 (1) (1)	6 1 1	25 1 2	88 8 4	3	,039 ,366 ,252	3 - -		2	6 -	47 - -		-	3	(1) - -
Nontaxable returns, total	111,720	199,839	29,841	114,845	544,666			3,036	35,99	$\overline{}$		0,856	9,05			29,533
## ## ## ## ## ## ## ## ## ## ## ## ##	12,606 20,695 36,334 20,324 8,179 5,386 8,196	13,516 14,357 44,614 39,196 24,699 16,491 46,966	7,602 5,763 3,949 6,960 - (*)	12,533 19,992 73,620 8,660 (*)	63,956 96,730 175,678 105,004 41,144 26,109 36,045	45 139 72 30 23	,489 : ,346 :	13,321 13,109 15,521 9,466 5,380 3,186 3,053	9,60 6,46 9,26 5,10 2,10 2,10	63 2 64 5 79 8 08 4	,785	1,668 1,654 3,065 9,698 1,601 3,170	{ ,,,,	77 1,02	6,965 2,992 2,992	5,490 10,192 8,778 2,445 1,022 1,606
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	201,989 148,977	354,220 611,661 496,529 704,518	48,850 30,032 16,368 11,024	129,466 21,046 14,701 11,791	990,344 758,557 433,557 220,439	602 629 465	,861 1: ,883 9	32,031 95,611 97,747 30,731	77,44 48,10 31,98 19,58	06 34 82 18	,887 ,142	23,464 30,213 16,352 19,422	11,35 7,37 2,00 1,94	0 5,61 2,56	5 25,848 3 11.255	36,593 29,216 4,331 4,882

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

	Muddonds	in adjusted			Pensio	ns and		Re	nts			Roye	lties	
Adjusted gross income		income	Interest	received	annuities port		Net:	income	Net:	loss	Net i		1	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand
 	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,196,053	1,764,020	12,708,209	4,997,154	1,105,656	1,932,821	1,453,042	1,336,082	547,189	274,444	200,574	176,228	6,964	5,301
Taxable returns, total	1,750,370	1,609,411	10,202,829	· · · · · · · · · · · · · · · · · · ·	596,732	1,206,830	923,784	957,436	426,584	211,160	144,979	154,018	6,762	3,894
Under \$1,000	13,997 128,813 114,525 95,005 123,310	3,342 58,314 64,161 55,281 74,266	122,461 1,007,583 798,873 880,655 929,525	276,114 309,318	(*) 39,882 97,915 87,022 66,876	179,104	(*) 56,724 75,149 63,563 79,797	(*) 36,259 64,723 61,070 71,170	(*) 17,869 15,411 27,846 31,998	(*) 5,260 6,242 17,186 17,577	(*) 6,361 6,760 16,096 13,160	(*) 5,175 4,502 13,545 13,434	(*)	(*)
\$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	127,418 139,659 148,988 131,129 127,821	86,774 112,248 120,590 111,086 95,025	859,224 902,170 931,060 803,899 715,069	319,937 307,612 309,590	52,494 46,847 36,785 38,691 28,413	104,906 116,516 80,553 82,663 79,912	75,960 86,633 83,703 73,190 58,580	54,565 89,161 65,704 56,405 60,616	28,925 51,337 47,063 38,946 34,744	21,325 21,248 17,764 18,429 13,559	9,752 16,894 12,439 7,742 9,477	9,418 8,989 7,407 4,806 11,650	2,455	1,227
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	382,303 131,957 80,079 4,728 555	402,359 179,308 207,243 29,932 7,541	1,751,913 345,583 147,272 6,726 713	318,751 253,372 23,655	75,577 14,911 8,862 428 36	191,064 39,001 29,259 1,365 86	184,484 48,132 33,082 2,014 171	205,804 93,179 85,975 9,739 1,029	97,605 22,384 10,505 670 75	46,435 14,004 10,349 1,100 170	26,442 9,581 8,379 607 81	23,980 14,449 28,894 5,567 1,291	507 391 30 · 5	417 484 201 10
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	71 8 4	1,550 160 231	92 8 3		9 -	32 - -	19 1 -	22 6 -	12 2 1	87 3 1	14 3 -	.270 16 -	- - -	
Nontaxable returns, total	445,684	154,612	2,505,380	913,095	508,922	725,992	529,260	378,648	120,603	63,289	55,595	22,212	(*)	(*)
Under \$600	66,958 99,686 158,087 88,606 18,607 6,176 7,564	12,449 23,664 64,754 43,487 7,428 1,524 1,306	533,172 602,440 795,473 385,036 109,380 47,356 32,523	106,985 385,248 263,060 54,910 33,287	13,907 33,145 225,717 173,932 45,555 13,691 2,975	9,422 21,042 246,621 271,633 112,241 50,899 14,134	56,523 74,965 243,260 107,564 25,770 12,236 8,942	17,717 35,747 175,523 104,112 26,459 12,378 6,712	26,540 18,085 39,059 25,013 7,358 2,987 1,561	10,964 8,684 19,929 18,463 3,515 1,086 648	5,375 8,943 21,286 13,089 4,582 2,320	2,474 3,048 9,632 5,023 920 1,115	- - - (*) - -	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	913,771 681,181 383,370 217,731	408,668 526,261 402,503 426,588	6,211,954 4,240,707 1,754,315 501,233	1,509,595 906,894	799,626 206,206 75,577 24,247	1,193,330 478,685 191,064 69,742	798,133 385,833 185,284 83,792	607,166 331,940 206,331 190,645	213,357 202,412 97,672 33,748	109,325 92,893 46,450 25,776	96,843 58,293 26,642 18,796	58,377 42,787 24,109 50,955	(*) (*) (*) 934	(*) (*) (*) 1,111
		Estates a	ind trusts		S	mall busines	s corporati	ons]				Moving ex	nense
Adjusted gross income	Net	income	Net	loss	Net	profit	Net	loss	Other sources	Sick p	ay exclusi	lon	deduct	
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number o		nd re	turns (Amount Thousand dollers)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)) (53)	(54)
Grand total	160,352	213,037	7,302	4,870	55,238	264,233	16,437	25,587	632,057	165,27	0 111,	,965 1	22,266	42,80
Taxable returns, total	130,406	197,679	5,511	2,733	51,349	260,985	13,188	21,875	540,891	150,27	7 86,	,265 1	17,833	39,840
Under \$1,000	(*) 15,874 10,934 15,874	(*) 14,053 8,927 20,252	(*) - { -	(*) - -	9,126	(*) 16,738	- - 5,164	7,010	37,025 33,626 54,395 59,598	10,51	19 4	056	- 10,522 14,483	2,683 7,704
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	8,937 9,010 11,624 9,923 4,172	15,029 8,224 21,846 10,890 7,060	2,516	821	5,363 5,757 4,771	12,920 15,615 11,849	5,497	7,965	49,818 46,574 29,107	20,83 18,84 7 11,70 10,31	12, 9 12, 8 4, 7 4,	,286 ,121 ,768 ,791	20,240 9,524 10,716 11,115 11,558	5,328 2,268 3,438 2,789 4,584
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	26,214 7,166 7,077 547 69	29,982 17,835 34,578 5,729 1,338	474 383 141 7	792 290 554 47	11,349 4,901 7,958 976 140	41,081 31,836 87,667 28,365 10,435	1,547 901 60 15	3,947 2,454 302 169		5,94 1,39 2	8 3	,527 ,439 ,387 49 6	26,112 3,008 542 10 3	9,570 1,112 358
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8 2 -	44 30 -	5 1 -	164 2 -	13 3 -	2,816 1,271 -	4 - 	36 - -	² 176 ² 26 ² 116	5	-	-	-	
Nontaxable returns, total	29,943	15,358	(*)	(*)	3,889	3,251	3,249	3,712			4 25	700	4,433	2,96
Under \$600	(*) 10,516 7,847 8,538 - (*)	(*) 3,440 3,848 7,362 - (*)	} (*) -	(*) - -	{ } 3,690	(*) 3,124	(*) 3,050	(*) 3,689	29,557 14,140 48,238 24,377 5,233 9,501 2764	9,72		,039	4,433	2,96
Returns under \$5,000	75,534 43,667 26,281 14,870	60,445 63,050 29,988 59,554	(*) (*) 1,521 1,010	(*) (*) 607 1,849	12,699 17,082 11,416	19,041 41,482 41,233	7,381 3,779 2,716	8,844 4,713 4,810	276,588 195,177	48,32	0 37	904	29,371 63,153 26,179	13,324 18,405 9,600

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 Returns/1967 • Deductions and Exemptions

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS,
BY ADJUSTED GROSS INCOME CLASSES—Continued

	Employee	business	Self-e	mployed				Stan	dard dedu	ctions			
Adjusted gross income		enses		deduction	Total deductions	To	otal		Minimum		10 pe	rcent	Exemp-
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	Number	Amount (Thousand	Numb	ner	mount	Number	Amount	tions (Thousand
	(55)	dollar∎) (56)	(577)	dollars) (58)	dollars)	(60)	dollars)	///	do	llars)	(11)	dollars)	dollars)
			(57)		(59)	(60)	(61)	(62	:)	(63)	(64)	(65)	(66)
Grand total	864,353	834,453	18,441	7,501	22,103,240	41,508,107	22,103,240	23,134	,025 9,	753,719	18,374,080	12,349,522	56,888,323
Taxable returns, total	803,938	756,562	16,782	7,257	17,567,167	30,550,609	17,567,167				17,717,009	12,228,145	
Under \$1,000. \$1,000 under \$2,000.	(*) 18,977	(*) 12,800		-	175,737	616,425 4,713,908	175,737	0 4,598	,906 1,	173,118 404,102	31,491 115,002	2,618 17,719	369,858 3,057,416
\$2,000 under \$3,000 \$3,000 under \$4,000	34,143 51,320	22,245 53,366	2,985	586	1,199,357	3,574,536 3,652,356	1,199,357	5 1,631	,275	153,695 786,391	181,280 2,021,080	45,663 700,845	3,060,568 4,110,627
\$4,000 under \$5,000 \$5,000 under \$6,000	65,508 89,028	61,359 87,700]		1,676,350 1,697,966	3,370,051 2,903,934	1,676,350	- 1		679,412	2,222,663	996,938	4,583,374
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	73,902 90,319	58,128 68,334	n 1	1 745	1,770,505	2,652,147	1,770,505	5 429	523	504,093 340,678	2,185,789 2,222,624	1,193,873 1,429,827	4,535,904 4,540,148
\$8,000 under \$9,000	79,000	69,109	ו י עו	1,700	1,545,773	2,281,493 1,827,869	1,723,960 1,545,773	3 89	,012 ,734	196,521 84,703	2,057,482 1,738,136	1,527,439 1,461,071	4,188,004 3,451,945
\$9,000 under \$10,000 \$10,000 under \$15,000	79,374 177,497	86,372° 175,744		2,072	1,357,260	1,438,137 2,902,148	1,357,260 2,894,737	10	,427	16,311	2,901,650	1,341,330 2,894,356	2,718,095 5,459,908
\$15,000 under \$20,000 \$20,000 under \$50,000	32,567 10,443	41,214 18,174	1,456 2,665	630 1,941	438,483 169,441	439,271 169,767	438,483 169,441	3	-	-	439,271	438,483 169,441	790,709
\$50,000 under \$100,000 \$100,000 under \$200,000	245 19	958 106	219 15	243 20	7,636 793	7,654 799	7,636	5	-	-	7,654	7,636	14,602
\$200,000 under \$500,000	4	3	-	-	101	102	101	ι	-	-1	799 102	793 101	1,375 140
\$500,000 under \$1,000,000 \$1,000,000 or more	2	2 -				8 4	8	3	-		8 2	8 4	10 _3
Nontaxable returns, total	60,412	77,894	(*)	(*)	4,536,074	10,957,496	4,536,074	10,300	,424 4,	414,695	657,072	121,380	15,693,911
Under \$600. \$600 under \$1,000.	8,937 8,350	17,279 11,201	(*)	(*)	1,242,118 861,619	4,051,963 2,628,814	1,242,118 861,619	3,873	,354 1,	235,852 855,033	178,609 88,343	6,266 6,587	2,940,816 2,234,642
\$1,000 under \$2,000 \$2,000 under \$3,000	12,040 9,946	11,953 10,404	(*)	(*)	1,001,594	2,159,260	1,001,594	4 1,959	,986	972,448	199,273	29,146	3,909,540
\$3,000 under \$4,000	9,547	14,203	(*) -	(*)	678,688 355,847	1,156,938 488,234	678,688 355,847	7 456	,826	657,805 345,059	83,886 31,409	20 ,8 83 10,788	2,939,332 1,664,823
\$4,000 under \$5,000 \$5,000 or more	9,203 2,389	9,312 3,542	(*)	(*)	257,793 138,415	306,898 165,389	257,793 138,415	291 5 1 05	,144 ,591	250,673 97,825	15,754 59,798	7,120 40,590	1,255,206 749,552
Returns under \$5,000	229,562	225,067	3,186	717	10,358,159	26,719,384	10,358,159	21,550	,594 8,	513,587	5,168,790	1,844,572	30,126,201
Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	413,813 177,698	373,094 175,835	6,040 4,860	2,056 1,894	8,226,975 2,900,139	11,262,037 2,907,551	8,226,975 2,900,139	→ `(*)		239,749 (*)	9,679,108 2,907,052	6,987,227 2,899,758	20,159,200 5,479,598
Returns \$15,000 or more	43,280	60,457	4,355	2,834	617,967	619,135	617,967	7 (*)		(*)	619,130	617,965	1,123,324
	Number of	Taxabl	e income	Income				Tax cr	edits				Income
Adjusted gross income	returns	Number	Amount	tax before		nt income dit	Investment	t credit	Foreign	tax credi		ther tax edits	tax after
Adjusted gross income classes	returns with no taxable	of	Amount	tax	cre	dit Amount		t credit Amount		Amount	er	edits Amount	tax
	returns with no		Amount (Thousand dollars)	tax before		dit Amount	Number of	Amount Thousand	Foreign Number or	Amount	Number o	Amount	tax after credits (Thousand
	returns with no taxable	of	(Thousand	tax before credits (Thousand	Number of	Amount (Thousand	Number of	Amount	Number o	Amount	Number o	Amount	tax after credits
	returns with no taxable income	of returns	(Thousand dollars)	tax before credits (Thousand dollars) (70)	Number of returns	Amount (Thouzand dollars)	Number of returns (Amount Thousand dollars)	Number o	Amount (Thousand dollars)	Number o returns	Amount (Thousand dollars) (78)	tax after credits (Thousand dollars) (79)
classes	returns with no taxable income	of returns (68)	(Thousand dollars) (69)	tax before credits (Thousand dollars) (70) 19,745,990	Number of returns (71)	Amount (Thousand dollars) (72)	Number of returns (73) 870,839	Amount Thousand dollars) (74) 181,740	Number of returns (75)	Amount (Thousand dollars) (76)	Number o returns (777)	Amount (Thousand dollars) (78)	tax after credits (Thousand dollars) (79) 19,483,389
Classes Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425	(Thousand dollars) (69) 112,049,130 111,606,636 34,849	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928	Number of returns (71) 717,765	Amount (Thousand dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*)	Amount Thousand dollars) (74) 181,740 134,093 (*)	Number or returns	Amount (Thousand dollars)	Number o returns (77) 9,450 0 6,957	Amount (Thousand dollars) (78) 1,195	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925
Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 697,159	0 cre Number of returns (71) 717,765 488,849	Amount (Thousand dollars) (72) 76,449 56,997 137 5,124	Number of returns (73) 870,839 708,060 (*) 12,345 29,910	Amount Thousand dollars) (74) 181,740 134,093 (*) . 299 1,623	Number of returns (75)	Amount (Thousand dollars) (76)	Number o returns (777)	Amount (Thousand dollars) (78)	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670 690,405
Classes Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184	0 cre Number of returns (71) 717,765 488,849	Amount (Thousand dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345	Amount Thousand dollars) (74) 181,740 134,093 (*) . 299	Number of returns (75)	Amount (Thousand dollars) (76)	Number o returns (77) 95 9,450 0 6,957	Amount (Thousand dollars) (78) 1,195	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670
Classes Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,572,356 3,370,051 2,903,934	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,359 8,900,763	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993	Number of returns (71) 717,765 488,849	Amount (Thoushd dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420	Amount Thousand dollars) (74) 181,740 134,093 (*) . 299 1,623 4,446 5,380 7,496	Number of returns (75) 9,636 8,931	Amount (Thousand dollars) (76) 3,23	Number o returns (77) 95 9,450 0 6,957	Amount (Thousand dollars) (78) 1,195	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,463 1,266,142 1,588,831
Classes Grand total. Taxable returns, total. 1,000 st,000 under \$1,000 \$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 \$7,000 \$7,000 under \$8,000	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,572,536 3,572,536 2,903,934 2,652,147 2,281,493	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882	tax before credits (**Mousand dollars*) (70) 19,745,990 19,677,172 4,928 38,184 697,159 1,125,768 1,439,197 1,601,993 1,829,424 1,837,759	Number of returns (71) 717,765 488,849	Amount (Thousand dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,32 65,406	Amount Thousand dollars) (74) 181,740 134,093 (*) 299 1,623 4,446 5,380 7,496 10,508 10,008	Number o returns (75) 9,636 8,931 3,591	Amount (Thousand dollars) (76) 3,23	Number of returns (77) (77) (77) (77) (77) (77) (77) (77	Amount (Thousand dollars) (78) 1,195	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,63 1,26,142 4,588,831 1,811,591 1,882,966
Classes Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,652,356 3,770,051 2,903,934 2,652,147 2,281,493 1,827,869 1,438,137	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,359 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,93 1,829,424 1,837,759 1,818,994 1,673,813	Number of returns (71) 717,765 488,849 6,749 88,019 81,278 63,982 49,229 41,894 32,419 29,970 19,647	Amount (Thouseholded) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,432 65,406 65,207 52,615	Amount Thousand dollars) (74) 181,740 134,093 (*) 299 1,623 4,446 5,446 10,589 10,008 11,601 11,601 10,003	Number of returns (75) 9,636 8,931 3,591 3,623	Amount (Thousand dollars) (76) 3,23 1,61	Number of returns (77) 9,450 0.0 6,957 - (*) - 3,185	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,426,142 1,588,831 1,811,591 1,882,966 1,302,319 1,660,748
Classes Grand total	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,570,051 2,903,934 2,652,147 2,281,47 2,281,47 2,281,47 2,481,137 2,902,148 439,271	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 697,159 1,125,678 1,439,197 1,601,993 1,829,424 1,897,759 1,318,094 1,673,813 4,736,662	Number of returns (71) 717,765 488,849	Amount (Thousand doilsrs) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626	Amount Thousand dollars) (74) 181,740 134,093 (**) . 299 1,623 4,446 5,380 7,496 10,008 11,601 10,003 35,028 15,423	Number of returns (75) 9,636 8,931 3,591 3,623 759	Amount (Thousand of Isra) (76) 3,22 1,61	Number of returns (77) 15 9,450 0 6,957 (*) 3,185	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,463 1,266,142 1,588,831 1,811,591 1,882,966 1,302,319 1,882,966
Classes Grand total. Taxable returns, total. 11,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$6,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$50,000.	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,570,051 2,903,934 2,652,136 2,811,493 1,827,869 1,438,137 2,902,148 439,271 169,767 7,654	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 12,61,828 10,501,839 9,545,331 14,61,839	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,892,424 1,897,799 1,818,094 1,673,813 4,736,662 1,262,322 988,519 174,539	Number of returns (71) 717,765 488,849	Amount (Thoushd dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347	Amount Thousand dollars) (74) 181,740 134,093 (*) 1.693 4,446 5,380 7,496 10,008 11,601 10,003 35,028 15,423 19,217	Number o returns (75) 9,636 8,931 3,591 3,623	Amount (Thousand of Isra) (76) 3,22 1,61	Number of returns (77) 15 9,450 0 6,957 - (*) 3,185 2,123	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670 690,405 1,111,463 1,426,142 1,588,831 1,811,591 1,829,966 1,302,319 1,660,748 4,694,195
Classes Grand total Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$100,000 under \$200,000	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,906 3,574,936 3,572,356 3,370,051 2,903,934 2,652,147 2,281,493 1,827,869 1,438,137 2,902,148 439,271 169,767 7,654 7799	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319 3,935,111 461,809 100,427	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,829,424 1,897,759 1,813,494 1,673,813 4,736,232 988,519 174,539 47,654	Number of returns (71) 717,765 488,849	Amount (Thousand dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327	Amount Thousand dollars) (74) 181,740 134,093 (*) 299 1,623 4,446 5,380 10,089 11,601 10,003 35,028 315,423 19,217 2,461 386	Number of returns (75) 9,636 8,931 3,591 3,623 759 885	Amount (76) 3,23 1,61 37 22 15 59 15 1	Number of returns (77) 15 9,450 0 6,957 - (*) 3,185 2,123	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 [1,111,463 1,426,142 1,588,831 1,811,591 1,882,966 1,902,319 1,660,748 4,694,195 1,244,874 967,167 171,836 47,142
Classes Grand total Taxable returns, total \$1,000 under \$2,000. \$1,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$4,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$350,000 under \$50,000.	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,570,051 2,903,934 2,652,136 2,811,493 1,827,869 1,438,137 2,902,148 439,271 169,767 7,654	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 12,61,828 10,501,839 9,545,331 14,61,839	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,892,424 1,897,799 1,818,094 1,673,813 4,736,662 1,262,322 988,519 174,539	Number of returns (71) 717,765 488,849 6,749 88,019 81,278 68,982 49,229 41,894 432,419 29,970 19,647 50,305 12,164 7,724 381 73 13	Amount (Thoushd dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183	Amount Thousand dollars) (74) 181,740 134,093 (*) . 299 1,623 4,446 5,380 7,496 10,508 11,601 10,008 11,601 10,008 15,423 19,217 2,461	Number o returns (75) 9,636 8,931 3,591 3,623 759 885 651	Amount (Thousand (76)) 3,22 1,61 37 22 15 55 55 55	Number of returns (77) 15 9,450 0 6,957 (*) 3,185 2,123 48 640 15	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17	tex after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,226,142 1,588,831 1,811,591 1,862,966 1,302,319 1,660,748 4,694,195 1,244,874 967,167 171,836
Classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$1,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$20,000. \$200,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$500,000.	returns with no taxable income	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,574,536 3,370,051 2,903,934 2,652,147 2,281,493 1,438,137 2,902,148 439,271 169,767 7,654 7,999 102 8	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 12,61,62,319 3,935,111 461,809 100,427 29,751 5,181	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 6677,159 1,125,678 1,439,197 1,601,993 1,829,424 1,897,799 1,818,094 1,673,813 4,736,662 1,262,322 988,519 47,654 15,675 2,834	Number of returns (71) 717,765 488,849	Amount (Thousand dollars) (72) 76,449 56,997 -137 5,124 9,770 7,575 5,651 7,080 4,546 3,875 3,006 7,131 1,821 1,209 59 11 2	Number of returns ((73)) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3	7,496 10,088 11,601 10,088 11,601 10,088 11,601 10,003 35,028 15,423 19,217 2,461 386 113	Number o returns (75) 9,636 8,931 3,591 3,623 759 889 861 11	Amount (76) 3,23 1,61 37 22 15 59 15	Number of returns (77) 15 9,450 0 6,957 (*) 3,185 2,123 640 15 9 2	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670 690,405 1,111,463 1,26,142 1,588,831 1,811,591 1,660,748 4,904,195 1,244,874 967,167 171,836 47,142 15,560
Classes Grand total Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$200,000 under \$200,000 \$100,000 under \$100,000 \$100,000 under \$500,000 \$200,000 under \$500,000 \$100,000 under \$1,000,000	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,570,051 2,903,934 2,652,137 2,281,493 1,827,869 1,438,137 2,902,148 4,499,271 169,767 7,654 7,799 102 8 4 392,904	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534,4,649,222 7,145,339 8,900,763 9,722,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319 3,935,111 461,809 100,427 29,751 5,181 5,374 442,499	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 697,159 1,125,678 1,439,197 1,601,993 1,829,424 1,877,759 1,818,094 1,673,813 4,736,662 2,922 988,519 174,539 47,654 15,675 2,832 2,738 68,819	Number of returns (71) 717,765 488,849 6,749 88,019 81,278 68,982 49,229 41,894 32,419 29,970 19,647 50,305 12,164 7,724 381 1 1 228,917	Amount (Thoused deliars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,324 48,626 43,223 3,183 327 29 3 2 162,779	7,496 10,003 1134,003 10,003 11,601 10,003 11,601 10,003 11,601 10,003 11,601 10,003 11,601 10,003 11,601 10,003	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 1	Amount (Thousand (76)) 3,23 1,61 37 22 15 59 16 (1)	Number of returns (77) 15 9,450 10 6,957 17 (*) 18 2,123 18 4 640 18 19 2	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670 690,405 1,111,463 1,26,142 1,588,831 1,811,591 1,660,748 4,904,195 1,244,874 967,167 171,836 47,142 15,560
Grand total. Taxable returns, total. Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$200,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$10,000 000 \$1,000,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000,000 under \$1,000,000	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,906 3,574,936 3,572,936 3,370,051 2,903,934 2,652,147 2,281,497 2,281,497 2,281,497 1,438,137 2,902,148 439,271 169,767 7,654 7,769 102 8 4 392,904	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 12,61,809 100,427 29,751 5,374 442,499	tax before credits (Thousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,829,424 1,897,759 1,813,494 1,673,813 4,736,262 1,262,322 988,519 174,539 47,654 15,675 2,834 2,738 68,819	Number of returns (71) 717,765 488,849	Amount (Thoushd doilars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3 2 162,779 (*) 19,538	Amount Thousand dollars) (74) 181,740 134,093 (*) 299 1,623 4,446 5,380 10,083 11,601 10,003 35,023 11,601 386 11,3 36,421 2,461 386 11,3 47,650 (*) 1,022	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 1 (*)	Amount (76) 3,23 1,61 37 22 15 59 19 9 (1) (*)	Number of returns (77) 15 9,450 10 6,957 17 (*) 18 2,123 18 4 640 18 19 2	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17	tex after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,463 1,261,414 1,588,831 1,811,591 1,862,319 1,660,748 4,694,195 1,244,874 967,167 171,836 47,142 15,560 2,831 2,724
Grand total. Taxable returns, total. 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 \$8,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$100,000 under \$20,000. \$200,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$2,000. \$20,000 under \$1,000,000.	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,572,536 3,572,536 3,370,051 2,903,934 2,652,147 2,281,493 1,438,137 2,902,148 439,271 169,767 7,654 799 102 8 4 392,904 4,571 98,903 89,032 85,490	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,359 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 14,61,809 100,427 29,751 5,181 5,374 442,499	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,829,424 1,887,799 1,818,094 1,673,613 4,736,662 1,262,322 988,519 47,654 15,675 2,834 2,738 68,819	Number of returns (71) 717,765 488,849	Amount (Thoushd dollars) (72) 76,449 56,997	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3 2 162,779 (*) 19,538 22,131 27,339	Amount Thousand dollars) (74) 181,740 134,093 (*) 299 1,623 4,446 5,380 10,083 11,661 10,003 35,028 11,661 386 11,3 31 4 47,650 (*) (*) 1,022 2,551 3,479	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 1	Amount (Thousand (76)) 3,23 1,61 37 22 15 59 16 (1)	Number of returns (77) (Amount (Thousand dollars) (78) 1,105 (*) 487 135 383 26 17 - (*)	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,463 1,261,414 1,588,831 1,811,591 1,882,966 1,802,319 1,660,748 4,904,195 1,244,874 967,167 171,836 47,142 15,560
Grand total Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$6,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$10,000. \$15,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$200,000. \$500,000 under \$200,000.	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,370,051 2,903,934 2,652,147 2,281,493 1,27,869 1,28,137 2,902,148 4,99,271 169,767 7,654 799 102 8 392,904 4,571 98,903 89,032	(Thousand dollars) (69) 112,049,130 111,606,636 24,849 2,506,534 4,649,222 7,145,399 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319 9,545,331 25,824,907 6,162,319 100,427 29,751 5,181 5,374 442,499	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 358,184 667,159 1,125,678 1,439,197 1,601,993 1,829,424 1,887,799 1,818,094 1,673,613 4,736,662 1,262,322 988,519 47,654 15,675 2,834 2,738 68,819	Number of returns (71) 717,765 488,849 6,749 88,019 81,278 68,982 49,229 41,894 32,419 29,970 19,647 50,305 12,164 7,724 381 73 11 1 228,917 (*) 78,573 66,778	Amount (Thoused dollars) (72) 76,449 56,997 137 5,124 9,770 7,575 5,551 7,080 4,546 3,875 3,006 7,131 1,821 1,821 1,209 59 11 2 (1) 19,453 (*) 2,295 6,938	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,432 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3 2 162,779 (*) 19,538 22,131	7.002 (*) 1.002 (2,551)	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 1 (*)	Amount (76) 3,23 1,61 37 22 15 59 19 9 (1) (*)	Number of returns (77) 15 9,450 0 6,957 - (*) 3,185 2,123 148 159 2 (*) - (*) - (*)	Amount (Thousand dollars) (78) 1,105 (*) 487 135 383 26 17 - (*)	tex after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 1,111,463 1,261,414 1,588,831 1,811,591 1,862,319 1,660,748 4,694,195 1,244,874 967,167 171,836 47,142 15,560 2,831 2,724
Classes Grand total. Taxable returns, total. 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 \$7,000. \$6,000 under \$7,000. \$9,000 under \$8,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$10,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$200,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 or more. Returns under \$5,000.	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,370,051 2,903,934 2,851,493 1,827,869 1,438,137 2,902,148 4,39,271 1,69,767 7,654 799 102 8 4,571 98,903 89,903 4,571 98,903 89,903 85,490 45,940 65,968	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319 3,935,111 461,809 100,427 29,751 5,181 5,374 442,499	tax before credits (**Thousand dollars**) (70) 19,745,990 19,677,172 4,928 358,184 697,159 1,125,678 1,439,197 1,601,993 1,829,424 1,837,759 1,818,094 1,673,813 4,736,662 1,262,322 988,519 174,539 47,564 15,675 2,834 2,738 68,819 27 3,342 9,611 8,411 9,669 37,759 3,656,205	Number of returns (71) 717,765 488,849 6,749 88,019 81,278 68,982 49,229 41,894 32,419 29,970 19,647 50,305 12,164 7,724 381 73 11 1 228,917 (*) 78,573 66,778 58,361 20,046 3,175	Amount (Thoused dollars) (72) 76,449 56,997 137 5,124 9,770 7,575 5,651 7,080 4,546 3,875 3,006 7,131 1,821 1,821 1,821 1,821 1,821 1,823 (*) 2,295 6,938 4,932 4,089 1,185	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3 2 162,779 (*) 19,538 22,131 27,329 28,792 62,401	7,496 10,589 10,003 35,028 11,601 134,050 10,003 11,601 10,003 15,423 14,461 47,650 (*) 1,022 2,551 3,479 5,548 33,037 24,364	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 (*) (*) (*) 3,000	Amount (Thousand dollars) (76) 3,23 1,61 37 22 15 56 15 57 (1) (*) (*)	Number of returns (77) (Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17 - (*) - (*) (*)	tax after credits (Thousand dollars) (79) 19,483,389 19,483,389 4,925 357,670 690,405 61,111,463 1,426,142 1,588,831 1,811,591 1,882,966 61,302,319 1,660,748 4,694,195 1,244,874 967,167 171,836 2,831 2,724
Classes Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$8,000 under \$7,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000 under \$1,000,000 \$2,000 under \$3,000 \$3,000 under \$3,000	returns with no taxable income (67) 10,564,593	of returns (68) 30,943,514 30,550,609 616,425 4,713,908 3,574,536 3,572,356 3,370,051 2,903,934 2,652,147 2,281,49 1,827,869 1,438,137 2,902,148 439,271 169,767 7,654 7,654 392,904 4,571 98,903 89,903 89,903 85,490 48,940 65,968	(Thousand dollars) (69) 112,049,130 111,606,636 34,849 2,506,534 4,649,222 7,145,339 8,900,763 9,728,547 10,907,381 11,161,882 10,501,889 9,545,331 25,824,907 6,162,319 3,935,111 461,809 100,427 229,751 5,181 5,374 442,499	tax before credits (Mousand dollars) (70) 19,745,990 19,677,172 4,928 38,184 697,159 1,125,678 1,439,197 1,601,993 1,829,424 1,897,799 1,818,094 1,673,813 4,736,662 21,262,322 988,519 47,654 15,675 2,834 2,738 68,819	Number of returns (71) 717,765 488,849	Amount (Thoushd doilars) (72) 76,449 56,997 137 5,124 9,770 7,575 5,651 7,080 4,546 3,875 3,006 7,131 1,821 1,209 11 (1) 19,453 (*) 2,295 6,938 4,932 4,089 1,185	Number of returns (73) 870,839 708,060 (*) 12,345 29,910 53,815 55,672 60,420 69,332 65,406 65,207 52,615 147,347 48,626 43,223 3,183 327 29 3 2 162,779 (*) 19,538 22,131 27,329 28,792 62,401	Amount Thousand dollars) (74) 181,740 134,093 (**) . 299 1,623 4,446 5,380 10,083 11,601 10,003 35,028 11,601 15,423 14 47,650 - (*) 1,022 2,551 3,479 3,479 3,479 5,548 35,037	Number of returns (75) 9,636 8,931 3,591 3,623 759 885 61 11 (*) (*) (*) (*) (*)	Amount (Thousand dollars) (76) 3,23 1,61 37 22 15 56 15 57 (1) (*) (*)	Cr Cr Cr Cr Cr Cr Cr Cr Cr Cr Cr Cr Cr C	Amount (Thousand dollars) (78) 1,195 1,105 (*) 487 135 383 26 17 - (*) - (*)	tax after credits (Thousand dollars) (79) 19,483,389 4,925 357,670 690,405 {1,111,463 1,426,142 1,588,831 1,811,991 1,882,966 61,802,319 1,660,748 4,694,195 1,244,874 967,167 171,836 47,142 15,5600

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

Table 19 . — RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES — Continued

	Tax from r				GRUSS II				Тах ра	yments				· · · · · · · · · · · · · · · · · · ·
Adjusted gross income classes	prior investmen	year t credit	Self-empl	oyment tax	Tax w	ithheld	securi	social ty taxes hheld	Nonhighwa gasoli		Tax with regulated ment com	invest-		ecified ole taxes neld ⁵
	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 ³	Amount ³ (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	122,794	19,238	2,993,133	600,343	36,244,871	19,510,435	1,101,386	65,223	997,007	70,823	9,078	1,552	6,356	2,188
Taxable returns, total	83,914	12,466	2,007,106	485,268	28,095,617	18,952,969	1,091,515	64,575	604,569	41,238	5,795	· 916	4,553	2,105
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	3,192 3,192	274 260 210	13,166 134,483 175,215 203,071 227,407	743 11,326 21,627 33,009 45,168	554,244 4,303,958 3,200,293 3,327,993	56,205 675,648 874,111 1,283,327	2,204	186	(*) { 23,362 39,097 58,243	(*) 983 1,971 3,291] =	-	n =	-
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	4,389 6,583 5,297 8,572	332 720 869 1,031	197,546 192,034 156,193 136,911	45,953 48,307 42,641 40,065	3,107,755 2,713,585 2,498,059 2,156,048 1,720,780	1,574,110 1,721,000 1,911,381 1,964,474 1,823,983	4,188 12,128 90,780 208,948 182,075	642 1,517	68,211 66,005 70,074 58,642 48,668	4,103 4,135 4,339 4,062 3,377	4,973	.581	2,501	245
\$9,000 under \$16,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	7,974 23,599 8,394 7,887 568	1,715 3,084 1,679 1,967	113,997 296,021 88,765 68,482 3,503	33,952 99,689 33,769 27,485	1,357,629 2,680,956 364,659 105,407	1,650,814 4,217,533 844,442 327,132	139,998 388,330 45,951 12,487	8,522 29,543 5,418 1,872	38,767 93,858 23,996 14,288	3,037 7,536 2,463 1,793	609 174	286 14	2,037	1,356
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	79 4 -	41 4 -	288	1,415 110 9	3,828 376 40 6	24,581 3,773 365 86	650 79 8 1	235 24 3 1	684 70 5 1	117 14 1 (1)	35 4 -	33 2 -	15	504 -
\$1,000,000 or more	1	1			1	4	1	(1)				-		
Nontaxable returns, total	38,883 3,984	6,773 477	986,025 79,842	115,080 4,215	8,149,253 3,665,192	557,469 124,275	9,869	650	392,439	29,584	(*)	(*)	1,800	84
\$600 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 or more	1	2,058 { 591 783 570 2,294	155,174 332,135 193,186 99,852 62,442 63,394	8,427 27,382 23,455 17,072 13,860 20,669	2,126,701 1,098,249 646,909 303,676 207,610 100,916	159,189 101,704 82,977 41,864 27,983 19,477)	122 373 155	48,052 45,259 108,495 65,418 44,285 33,779	2,434 2,346 7,539 4,983 3,831 3,182	(*) - -	(*) - -	1,800	- - 84
Returns under \$5,000	36,881 44,179 24,599 17,135	5,224 6,640 3,331 4,043	1,675,973 853,933 300,957 162,270	206,282	22,542,579 10,545,033 2,682,757 474,502	5,001,392 9,090,071 4,218,492 1,200,480	18,918 634,828 388,463 59,177	1,399 26,722 29,549 7,553	534,799 325,243 97,326 39,639	5,269 34,679 23,603 8,036 4,505	5,073 (*) 1,792 822	947 (*) 255 335	2,406 (*) (*) 668	222 (*) (*) (*) 1,680
	Tax payment	sContinue	a .		T.				Overpay					1,000
Adjusted gross income		s on 1967 aration		e at time Ciling		Total		Cash rec		T	only reques	ted C	redit on 1	068 tox
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number return		, NU	mber of	Amount (Thousand	Number	of Amou	int Nu	mber of	Amount
	(94)	(95)	(96)	dollars) (97)	(98)	do11a	rs)	(100)	dollars) (101)	return	dolla	re) ^		dollars)
Grand total	1,690,805	1,657,144	9,798,131	2,272,88						(102)			(104)	(105)
Taxable returns, total	1,551,650	1,616,599	8,979,798	2,191,04				,136,168	3,325,652	90,2			488,496	142,275
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 51,798 67,554 100,375 124,139	(*) 9,207 19,022 34,302 55,417	62,581 747,009 768,679 992,950 985,315	1,090 37,63 76,84 103,52	553, 9 3,932, 5 2,774, 2 2,620,	845 5 603 35 365 26 716 28	1,863 4,531 3 0,201 2 0,054 2	,950,242 551,249 ,901,416 ,744,572 ,581,597	2,758,782 51,746 350,386 254,752 272,424	12,9	(*) 178 1 177 1	,140	412,493 (*) 19,805 25,987 37,702	122,494 (*) 3,005 4,913 7,042
\$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.	131,785 123,638 115,752 125,107 110,427	67,457 78,506 89,833 94,601 92,705	804,699	129,16' 129,63' 146,400 140,174 146,118	2,080, 3 1,802, 4 1,565, 3 1,165,	108 28 338 28 514 27 476 23	7,781 2 1,544 1 8,421 1 4,340 1	,322,002 ,049,348 ,767,429 ,532,273 ,130,626	282,845 281,690 273,441 267,314 224,482	I.	78 1	,332 ,315	37,358 31,445 31,717 31,034 35,240	7,845 5,804 7,058 10,344 9,306
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	355,927 133,317 102,836 6,017 687	376,067 222,664 368,208 78,680 21,926	1,416,317 314,256 140,304 6,804 719	119,755 489,955 244,345 319,359 72,546	1,477,2 1 123,7 29,4	239 32 798 3 413 2	9,880 2,345 2,782	,398,169 98,460 14,764 230	169,129 294,899 27,051 7,809 752	7,1		347	35,918 82,244 26,995 15,704 671	9,230 28,489 12,559 14,458 2,030
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	91 8 3	6,192 1,518 86	93 8 4	21,558 9,081 1,226 2,634	5	9 -	364 68	16 4 -	59 3 - -		-	-	69	305 66 -
Nontaxable returns, total	139,154	40,548	818,333	81,837	8,272,0	010 58	3,929 8	,185,926	566,870	23,9	95 2	,279	76,004	19,780
Under \$600. \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	18,002 15,404 48,312 28,697 12,168	4,835 2,492 13,275 7,542 4,937	72,455 138,811 273,289 152,493	3,336 7,233 20,031 16,248	2,151,4 1,147,6 656,9	93 16 344 11 945 8	2,124 2 4,091 1 7,985	,692,396 ,137,140 ,125,413 643,318	127,554 159,772 106,946 84,629	16,9	52	924	10,755 8,572 26,009 15,155	2,777 1,878 6,983 3,108
\$4,000 under \$5,000. \$5,000 or more.	7,973 8,598	2,680 4,787	77,709 51,670 51,906	11,153 9,426 14,410	204,3	314 2	3,893	293,706	41,637 27,486	7,0	43 1	,355 }	10,971	3,183
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	476,612 614,090 356,794 243,309	153,915 426,753 376,755 699,721	4,322,961 3,592,235 1,419,786 463,149	415,690 694,927 491,187 671,080	20,418,7 7,601,7 1,479,1	733 1,800 783 1,279 06 32	917 7	94,029 ,192,733 ,430,116 ,399,636 113,683	18,846 1,760,177 1,233,865 295,846 35,764	61,44 22,02 5,19 1,58	27 3 90	,073 1 828	4,542 192,912 169,144 82,777 43,663	1,851 40,774 42,979 28,779 29,743
See text for "Explanation of Cl (*) An asterisk in a cell denot less than \$500. Alegative "Other sources." Includes nonhighway Federal ga NOTE: Detail may not add to to	soline tax a	estimate is	not snown s	eparately b	ecause of h	igh samplin	g variabil	Lity. Howe	ns of the Da	ta." ta are inc	cluded in t	the approp	oriate tota	ls.

AND AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME INCOME, EXEMPTIONS, TAXABLE INCOME, BY MARITAL STATUS OF TAXPAYER GROSS ADJUSTED DEDUCTIONS: 1TEM12ED WITH

Income tax after credits (Nousand dollars) 88**8**8 8,2,2,8 1, 397 78, 177 78, 177 1, 46, 222 1, 46, 222 1, 20, 18, 743 1, 20, 28, 743 1, 20, 28, 743 1, 20, 34, 648 1, 20, 34, 648 2, 486, 722 2, 486, 723 2, 486, 723 326, 989 25,478 39,139 25,478 257,355 531,952,047 531,916 Taxable income (Thousand dollers) 8883 1,570,981 Exemptions (Thousand dollars) 1,659,415 of hea ,927,505 Total deducti 2,686,985 0,41,45 0,41,61 1,60,488 1,60,488 1,60,61 8 2 Adjusted gross incom (Thousand dollars) 283,653,2 ล์ส 15, 48, 588 15, 48, 588 15, 77 100, 174 100, 181 100, 184 10 85.55 86.55 86.55 86.55 86.55 Income ta after credits (Thousand ૹૢ૽ૹૢૹ 878, 7,853, 9,933, 24,771, 2,676,060 (*) (569,312 (108,936,118) (224,639,372 (262,373) (242,373) (262,3 2, 882 3, 870 3, 684 53, 519 63, 793 4,8,8,1,8, 1,9,8,1,7,1 115, 518 115 Exemptions (Thousand dollars) 56, 622, 737 56, 68, 68 1, 1321 1, 1 83, 183 83, 183 83, 183 83, 183 83, 183 84, 183 85, 183 86, 183 87, 183 88, Total
deductions
(Thousand
dollars) 232, 813, 432 317, 080, 613 4, 6, 1091, 756 7, 723, 121 11, 991, 737 11, 991, 737 12, 603, 237 13, 732, 813 14, 632, 681 15, 732, 813 16, 634, 102 17, 732, 813 18, 732, 813 19, 732, 813 10, 632, 634 11, 632, 634 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 632, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 12, 633, 334 13, 633, 334 14, 632, 633 15, 633, 334 16, 633, 334 17, 633, 334 18, 633, 334 Adjusted gross income (Thousand deliars) 88,122,330 8,136 28,136 11,531,938 11,531,938 12,665,332 13,665,332 14,733,332 12,732 12,733 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 12,732 13,732 13,732 14,732 15,732 16,733 16,733 17,733 18,733 8 8 | Creand total | Carable returns, total | Carable returns, total | Carable returns, total | Carable returns, total | Carable returns, total | Carable returns, total | Carable returns returns, total | Carable returns return Taxable returns, total.

Under \$1,000.

\$1,000 under \$2,000.
\$2,000 under \$2,000.
\$5,000 under \$2,000.
\$5,000 under \$3,000.
\$6,000 under \$1,000.
\$10,000 under \$10,000.
\$10,000 under \$10,000.
\$10,000 under \$20,000.
\$20,000 under \$1,000.
\$20,000 under \$2,000.
inc total.

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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)
			Returns of su	rviving spouse			Return	s of single pe	rsons not head	of household	or surviving s	spouse
Grand total	113,955	751,252	176,961	186,053	394,510	77,754	4,193,100	26,371,993	5,924,074	3,437,911	17,355,205	4,086,509
Taxable returns, total	100,209	713,150	157,292	163,219	392,642	77,754	3,688,682	25,256,122	5,042,518	2,911,454	17,302,162	4,086,509
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	8,139 20,434 14,683	19,988 73,993 65,974	6,091 20,789 18,347	9,767 9,767 30,591 24,288	4,130 22,612 23,338	580 3,262 3,396	5,956 244,562 500,223 549,117 487,242	5,448 396,904 1,268,971 1,919,903 2,193,481	1,287 130,466 335,660 451,067 468,295	3,574 167,339 393,487 424,369 369,728	587 99,097 539,823 1,044,467 1,355,461	88 13,863 76,425 156,553 217,502
\$5,000 under \$6,000: \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	14,683 12,101 6,350 4,765 6,150	80,487 78,474 47,232 40,964 57,365	19,674 18,399 10,161 9,881 11,528	22,859 21,662 11,669 9,528 10,356	37,954 38,413 25,403 21,556 35,482	5,532 5,836 4,007 3,512 5,861	468,761 385,943 258,078 202,579 133,300	2,575,013 2,503,259 1,929,046 1,725,358 1,264,976	489,520 473,338 355,200 323,114 239,378	360,854 313,842 194,330 169,765 112,719	1,724,642 1,716,079 1,379,515 1,232,480 912,879	290,947 303,069 252,944 233,314 178,144
\$10,000 under \$15,000: \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	7,674 2,198 2,532 370 103	87,745 36,520 75,096 24,384 13,687	17,095 6,353 11,063 3,935 2,461	13,056 3,854 4,641 700 196	57,594 26,313 59,393 19,749 11,031	9,930 4,938 14,238 6,887 4,928	256,961 81,651 92,616 15,810 4,239	3,050,033 1,396,489 2,667,803 1,056,307 566,778	553,498 244,215 474,138 209,795 120,596	213,701 75,307 89,566 16,683 4,453	2,282,835 1,076,968 2,104,099 829,831 441,731	483,610 266,162 690,658 371,305 230,318
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	23 2 2	6,777 1,353 3,111	917 30 568	46 2 4	5,814 1,321 2,539	3,063 371 1,414	1,330 224 90	380,976 154,285 201,092	88,340 33,119 51,492	1,396 246 95	291,241 120,922 149,505	165,192 68,820 87,595
Nontaxable returns, total	13,747	38,102	19,670	22,834	1,869	-	504,417	1,115,873	881,557	526,459	53,042	-
Under \$600. \$600 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 or more.	(*) - 7,148 6,400	(*) - 12,547 25,461	(*) - 4,564 15,066	(*) - 9,650 12,945	(*) - 80 1,789	(*) - - - -	11,626 49,148 247,498 129,396 31,189 16,666 18,894	4,079 40,922 373,810 308,872 105,657 74,006 208,527	8,337 29,893 235,891 180,794 100,839 92,103 233,700	8,409 35,807 244,653 152,687 39,448 20,950 24,505	27 4,022 33,063 10,582 1,765 3,583	-
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000. Returns \$15,000 or more.	56,560 44,447 7,674 5,274	194,177 307,400 87,745 161,930	63,333 70,308 17,095 26,225	86,568 76,910 13,056 9,519	50,160 160,181 57,594 126,575	7,238 24,748 9,930 35,838	2,272,624 1,463,526 258,620 198,330	6,692,051 10,092,536 3,071,218 6,516,188	2,034,632 1,987,562 574,548 1,327,332	1,860,451 1,171,054 215,650 190,756	3,088,895 6,967,374 2,282,986 5,015,950	464,431 1,258,418 483,610 1,880,050

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 Returns/1967 • Deductions and Exemptions

Table 21 . — RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

	All re	turns	Joint ret husbands			returns of and wives		of heads sehold		ns of g spouse	Returns of sons not hea hold or surv	d of house-
Sources of income or loss	Number	Amount (Thousand dollars)	Number	Amount (Thousand	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	29,774,420	322,813,432	23,729,896	283,653,220	646,265	4,410,123	1,091,202	7,626,845	113,955	751,252	4,193,100	26,371,993
Salaries and wages (gross)	26,384,096	251,438,494	21,668,162	225,043,911	562,583	3,370,306	1,000,889	6,095,405	102,150	524,180	3,050,313	16,404,692
Business or profession: Net profit Net loss	3,042,288 574,075	22,660,027 1,016,578	2,711,582 509,042	21,158,921 907,545	58,481 9,799	304,803 17,733	55,881 9,949	301,125 17,995	6,391 1,028	36,456 1,457	209,953 44,259	858,723 71,844
Farm: Net profit Net loss	500,248 445,902	1,724,692 880,850	440,791 414,134	1,592,291 809,123	8,099 3,974	17,777 11,617	5,643 3,665	16,183 9,856	1,796 1,297	3,144 1,739	43,918 22,832	95,297 48,515
Partnership: Net profit Net loss	973,440 323,659	10,832,229 940,973	863,875 281,778	10,116,461 854,108	13,067 4,027	118,972 13,493	13,982 6,766	121,115 11,008	(*) (*)	(*) (*)	81,510 30,041	460,250 61,181
Sales of capital assets: Net gain Net loss	4,483,577 1,102,950	11,827,134 711,061	3,570,450 866,162	9,874,099 549,121	53,278 55,841	157,219 50,654	114,013 34,311	261,608 21,495	21,234 2,956	43,501 1,537	724,601 143,681	1,490,706 88,254
Ordinary gain from sales of depreciable property	149,870	170,003	136,390	150,275	(*)	(*)	3,168	7 , 811	(*)	(*)	7,705	8,460
Sales of property other than capital assets:												
Net gain	31,491 119,170	47,294 188,109	28,944 109,871	45,086 173,046	(*) (*)	(*) (*)	(*) 1,308	(*) 1,105	(*) (*)	(*) (*)	1,864 6,891	1,512 10,423
Dividends in adjusted gross income	4,426,496	12,384,574	3,170,378	8,286,728	66,488	274,286	144,835	345,755	24,539	43,883	1,020,256	3,433,922
Interest received	16,729,841	9,798,050	13,347,001	7,111,188	259,747	137,191	481,325	280,638	72,159	58,113	2,569,610	2,210,921
Pensions and annuities (taxable portion)	1,391,665	3,102,581	915,055	2,224,076	19,293	41,525	42,701	86 , 779	4,442	5,139	410,174	745,061
Rents: Net income Net loss	2,511,492 1,751,425	3,007,728 1,343,906	1,917,106 1,463,811	2,250,358 1,138,055	39,107 25,557	67,764 15,543	74,738 51,339	74,816 46,669	15,465 4,597	16,430 2,694	465,075 206,123	598,360 140,945
Royalties: Net income	331,515 16,785	550,362 60,824	270,621 14,269	421,940 57,505	5,831 (*)	12,596 (*)	6,956 (*)	17,061 (*)	(*) (*)	(*) (*)	47,731 2,212	98,317 2,252
Estates and trusts: Net income Net loss	350,940 26,549	852,825 27,555	227,629 20,344	475,404 20,220	3,299 (*)	13,938 (*)	10,287 (*)	39,308 (*)	3,030 (*)	7,656 (*)	106,694 4,724	316,517 6,164
Small business corporations: Net profit Net loss	188,605 82,142	1,642,227 327,647	174,874 77,944	1,517,246 303,832	2,386 (*)	21,091 (*)	3,054 (*)	20,832 (*)	(*) (*)	(*) (*)	8,144 2,919	80,210 17,023
Other sources	11,907,854	1,570,902	9,764,418	1,174,921	184,088	34,107	352,448	129,363	49,335	7,868	.,557,565	224,643
Statutory adjustments	3,265,015	3,297,782	2,864,282	2,976,779	64,079	48,863	81,865	57,807	3,461	5,366	251,328	208,961

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

		T	1	1 0-	1			Susiness or	professio	n	· · · · · · · · · · · · · · · · · · ·	Far		
431	·		Adjust	ed	laries and (gross)	wages		profit		t loss	Net	profit	Net :	loss
Adjusted gross income classes	Number of returns	Number of exemptions	(Thouse	Numb	urns (7	nousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount
	(1)	(2)	dollar (3)			(5)	(6)	dollars) (7)	(8)	dollars) (9)	(10)	dollars) (11)	(12)	(13)
Grand total	29,774,420	102,172,73	322,813,	432 26,38			3,042,288	22,660,027	574,075	1,016,578	500,248	1,724,692	445,902	880,850
Taxable returns, total	28,122,330	96,555,777	J 317,080,	615 25,55	2,255 248,	622,869	2,773,870	21,949,947	498,775	801,001	415,420	1,492,517	398,885	745,929
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	6,150 288,489 775,999	339,74	5 468	179 19	*) 8,656 2,473 1,	(*) 301,641 328,878	(*) 28,331 73,597	(*) 38,348 130,625	(*)	(*) 7,874	(*) 7,181 18,746	(*) 6,388 24,222	2,194 9,974	2,939 6,471
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	1,598,75	3,839,42°	7,428, 7,221,	579 1,00 ,219 1,34	3,143 3, 3,509 5,	322,468 690,221 672,170	125,052 170,245 199,318	291,181 489,913	18,751 31,517	24,736 37,031	33,707 42,151	57,909 82,035	20,347 33,707	21,006 39,207
\$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	2,465,610 2,777,354 2,624,359 2,388,952	7,891,31 10,057,45 9,797,95 9,291,98	7 16,053, 5 20,805, 3 22,312, 22,675,	361 2,29 206 2,63 167 2,49 517 2,28	14,113 14, 13,007 19, 13,660 20, 12,790 20,	406,716 166,907 509,383 899,442	221,660 209,160 204,773 194,030	626,243 755,558 774,327 762,620 815,930	49,704 46,473 35,675	37,910 49,347 52,379 42,277 28,778	37,164 36,310 39,691 31,064 25,733	87,569 81,773 89,001 83,010 85,653	43,088 34,111 41,154 33,513 27,129	43,690 38,205 39,692 41,500 33,960
\$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	7,461,216 2,316,676 1,783,212 252,355 50,321	8,806,93 6,899,16 1,002,59	39,371, 50,497, 16,678,	075 2,12 255 1,42 423 17	0,962 32, 3,526 29, 8,150 6,	161,484 799,693 471,570 238,706 872,847	595,389 275,385 399,125 66,069 9,440	3,342,751 2,535,240 7,773,296 2,839,157 613,288		113,728 58,658 136,289 79,156 56,244	74,688 27,276 34,436 5,400 1,006	288,463 161,989 341,727 79,001 19,158	76,790 26,720 36,064 9,786 2,924	102,976 55,521 142,663 82,030 46,829
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12,532 2,048 808	7,40	1,377,	721		598,294 117,739 62,019	1,612 212 73	127,601 20,938 12,504	1,312 287 148	40,580 14,574 19,538	222 35 12	3 ,155 950 73	1,034 242 108	29,767 11,466 8,007
Nontaxable returns, total						815,626	268,418	710,082	75,298	215,581	84,827	232,173	47,018	134,923
Under \$600	28,248 67,623 400,032 397,813 304,696 175,516 278,159	114,07: 793,128 7,118,742 1,115,89: 746,23:	56, 611, 984, 1,052, 780,	138 2 074 16 145 17 098 15 675 10	8,915 6,729 0,981	75,035 51,579 233,344 380,292 478,511 382,641 214,224	(*) 9,775 44,079 54,519 57,107 39,902 58,049	(*) 7,612 49,548 93,166 132,440 119,185 304,529	4,389 3,790 12,833 11,769 16,219 9,486 16,812	12,195 8,420 32,318 24,128 35,148 16,561 86,811	4,588 12,767 15,559 16,756 8,977 26,180	2,439 12,777 21,792 33,741 26,861 134,563	3,790 6,982 10,572 6,617 4,189 14,868	9,889 10,105 18,337 11,472 13,635 71,485
Returns under \$5,000	5,295,286 12,572,659 7,477,882 4,428,593	44,320,566 28,991,208	94,842,	334 11,72 187 7,13	1,203 85, 3,189 82,	247,301 649,927 262,018 279,248	607,993 1,079,670 600,072 754,553	1,356,046 3,951,963 3,387,363 13,964,655	120,125 233,042 114,050 106,858	200,312 251,039 129,125 436,102	161,030 193,501 76,489 69,228	268,606 531,629 306,170 618,287	98,372 191,986 77,553 77,991	133,061 230,392 107,560 409,837
		Partner	ship			Sales of	capital as	sets		inary gain n sales of	Sales	of property	other than	capital
Adjusted gross income	Net	profit	Net	loss	Ne	t gain		Net loss		preciable property	Net	gain	Net	loss
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousan		er Amon		er Amoun	Number	Amount	Number	Amount
		dollars)	I C GULLIS				d of	(Thous	and of	(Thouses	d of	(Thousand	of	(Thousand
ł	[14]	(15)	(16)	dollars) (17)		dollars	retu	rns dolla	retu	ms dollar	returns		returns	dollars)
Grand total	973,440	(15) 10,832,229	(16) 323,659	(17) 940,973	(18)	dollers (19)	(20	rms dolla	(22	chs dollar	(24)	(25)	returns (26)	(27)
Grand total	973,440			(17) 940,973	(18)	(19) 11,827,1	(20 1,102,	rns (Thous dolls) (21	(22)61 149,	ch (23) 370 170,0	(24) 31,49	(25) (47,294	returns (26)	(27) (28,109
Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	973,440 916,933 (*) 3,585 7,569 19,316	10,832,229 10,623,662 (*) 3,839 10,886 42,549	323,659 293,452 - 9,331	(17) 940,973 742,439 - 9,648	(18) 4,483,577 4,163,123 (*) { 23,548 72,805 117,919	(19) 11,827,1 11,375,4 (*) 9,6 31,9 82,5	retu (20 134 1,102, 476 1,043, (*) 5555 5, 777 25, 537 30,	rms (Thous dollar) (21. 950 711, 093 669, 164 2, 022 17, 786 21,	return (22) (24) (24) (25) (26) (27)	783 154,4 - (2) (3) - (2) (23)	7 returns (24) 23 31,492 28 27,907	dollars) (25) 1 47,294 7 43,356	returns (26) 119,170 102,541 - (dollars) (27) 188,109 153,546 - 7,138
Taxable returns, total	973,440 916,933 (*) 3,585 7,569 19,316 21,731 41,297 39,497 52,341 50,651	10,832,229 10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249 204,259 204,259 208,113	323,659 293,452 - 9,331 7,032 10,435 11,730 13,908 17,116	940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494	(18) 4,483,577 4,163,123 (*) (23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271	(19) 11,827,1 11,375,4 (*) 9,6 31,9 82,5 101,4 101,1 126,7 137,6	retu (20 134 1,102, 476 1,043, 555 5, 777 25, 337 30, 417 36, 60, 441 80, 997 55,	ms (Thous dollar) (21) (950 711,) (930 669,) (164 2,, (164 22, (17, (17, (17, (17, (17, (17, (17, (17	(2) (2) (6) (149, (5) (6) (132, (7) (8) (8) (8) (7) (8) (8) (7) (8) (9) (9) (9) (9)	(23) dollar. (23) 370 170,0 17	(24) (24) (3) (3) (49) (3) (3) (49) (49) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	(25) 1 47,294 7 43,356	returns (26) 119,170 102,541 - { } 5,569 { 6,191 { 9,342 5,774 5,968 8,356	dollars) (27) 188,109 153,546
Taxable returns, total	973,440 916,933 (*) 3,585 7,569 19,316 21,731 41,297 39,497 52,341	10,832,229 10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249 204,259	323,659 293,452 - 9,331 7,032 10,435 11,730 13,908	(17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724	(18) 4,483,577 4,163,123 (*) { 23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046	(19) 11,375,4 (*) 9,6 31,9 82,5 101,4 101,1 126,7 137,6 192,6 190,8 869,2 2,688,7 1,739,5	1,102, 1,102, 1,102, 1,102, 1,103,	This (Thousand Inc.) (21) 950 711, 950 711, 950 712, 950 712, 950 712, 950 713, 950 714, 950 715, 950 717, 950 717, 950 717, 950 717, 950 717, 951 717, 951 717, 951 717, 952 717, 953 717, 954 717, 955 717, 956 717, 957 717, 958 717,	(2: (2:)661 149,)56 132, (**)67 4,)68 8,)67 4,)68 8,)78 5,)78 6,)87 8,)79 6,)87 16,)88 22, 16, 16, 16, 16, 16, 16, 16, 16, 16, 16	(*) (23) (23) (23) (23) (23) (23) (23) (23	7 returns (24) 31,49:	(25) (25) (25) (25) (27) (27) (27) (28) (31) (31) (47)	returns (26) 119,170 102,541	(27) 188,109 153,546 - 7,138 5,847 18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660
Taxable returns, total 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 \$7,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000	973,440 916,933 (*) 3,585 7,569 19,316 21,731 41,297 39,497 50,651 43,942 176,088 116,962 251,825 72,148	10,832,229 10,623,662 (*) 3,839 10,886 42,549 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115	323,659 293,452 9,331 7,032 10,435 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102	(17) 940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,100 52,993 196,628 135,284	(18) 4,483,577 4,163,123 (*) { 23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841	(19) 11,827,1 11,375,4 (*) 9,6 31,5 82,5 101,4 101,1 126,7 137,6 160,8 914,8 869,2 2,688,7	7) return (20 (20 (34 1,102,476 1,043,476 1,043,477 25,577 36,617 36,617 36,617 37,77 50,997 55,587 68,997 55,597 68,997 330 194,994 39,994	rns (Thout doll of the color of	(2: (2: (2: (3:) (4: (5:) (5:) (5:) (6:) (7: (7:) (7: (7:) (8: (8: (8: (8: (8: (8: (8: (8:	(*) (23) (23) (23) (23) (23) (23) (23) (23	7 returns (24) 31,49:	(25) (25) (25) (25) (25) (27) (24) (27)	returns (26) 119,170 102,541	(27) 188,109 153,546 7,138 5,847 18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089
Taxable returns, total 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 \$5,000 \$5,000 under \$4,000 \$7,000 under \$8,000 \$7,000 under \$1,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$1,000	973,440 916,933 (*) 3,585 7,569 19,316 21,731 41,297 39,497 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553	10,832,229 10,623,662 (*) 3,839 10,886 42,549 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567	323,659 293,452 - 9,331 7,032 10,435 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 5,538	(17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353 20,229	(18) 4,483,577 4,163,123 (*) { 23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046 38,207 10,657 1,864	(19) 11,327,1 11,375,4 (*) 9,6 31,9 82,5,5 101,4 101,1 126,7 137,6 192,6 160,8 869,2 2,688,7 1,739,5 1,306,3 1,264,0 698,0	7 return (20 (20 (20 (20 (20 (20 (20 (20 (20 (20	ms (Nowhelm 1997) (1) (21) (21) (21) (21) (21) (21) (21)	(2) return (2) (2) (2) (3) (4) (4) (5) (6) (132, 132) (4) (4) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	(*) (23) (23) (23) (23) (23) (23) (23) (23	7 returns (24) 31,49: 32,990 3,186 3,186 3,186 4,12;	(25) 1 47,294 7 43,356	returns (26) 119,170 102,541	(27) 188,109 153,546 7,138 5,847 18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,039 16,660 5,856 4,150 769
Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$7,000 under \$1,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$20,000 under \$100,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$1,000 \$200,000 under \$1,000	973,440 916,933 (*) 3,585 7,569 19,316 21,731 41,297 39,497 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185	10,832,229 10,623,662 (*) 3,839 10,886 42,549 16,848 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,355	323,659 293,452 - 9,331 7,032 10,435 11,730 13,908 17,116 13,747 60,558 37,052 7,026 24,102 7,026 2,424 538 238	(17) 940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,333 20,229 28,927	(18) 4,483,577 4,163,123 (*) { 23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046 38,207 10,657 1,864 753 320,457	(19) 11,827,1 11,375,4 (*) 9,6 31,9 82,5,5 101,4 101,1 126,7 137,6 192,6 160,8 914,8 924,8 93,1 1,306,3 1,264,0 949,7	134 1,102, 134 1,102, 136 1,043, 137 25, 137 36, 137 36, 137 36, 137 36, 138, 139 39, 139 39, 139 39, 139 39, 139 39, 139 39, 130 194, 130 194, 130 194, 131 194, 132 194 194 194 195 133 194, 136 66, 133 1, 136 66, 137 198 11, 138	rns (Thoutself)) (21) 950 711, 093 669, 164 2, 022 17, 786 21, 997 27, 988 29, 574 39, 485 51, 089 37, 644 39, 332 43, 1122 83, 945 136, 857 57, 177 1, 129 47 887 42, 781 1, 197 8 887 42, 781 1, 197 8 896 1, 999 9, 961 61, 9961 61,	(2) return (2) (2) (2) (2) (3) (4) (4) (5) (7) (8) (8) (8) (8) (8) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	(*) (23) (23) (23) (23) (23) (23) (23) (23	7 returns (24) 3 31,49; 3 31,49; 3 3,18; 3 3,18; 5 16; 4 12; 4 177; 4	(25) 1 47,294 7 43,356	returns (26) 119,170 102,541	(27) 188,109 153,546 7,138 5,847 18,425 6,444 4,291 7,727 1,334 22,608 16,769 36,769 36,660 5,856 4,150 769 4,39

Returns \$15,000 or more...... 462,453 8,639,511 151,245 629,285 1,685,386 9,640,520 382,146 259,340 54,829 91,179 10,564 31,100 36,174 82,750 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 Returns/1967 • Deductions and Exemptions

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

					Pension	ns and		Ren	ts			Roy	alties	
	Dividends i gross	in adjusted income	<u>I</u> nterest	received	annu	ities portion)	Net in	· 	Net :	Loss	Net i	ncome		loss
Adjusted gross income classes	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amoun	t Number	Amount
	of	(Thou sand	of returns	(Thousand	of returns	(Thousand	of returns	(Thousand	of	(Thousand	of returns	(Thou see	d of	(Thousand
	returns (28)	dollers) (29)	(30)	(31)	(32)	dollers) (33)	(34)	(35)	returns (36)	dollars) (37)	(38)	doliari (39)	(40)	(41)
													1	
Grand total	4,426,496	12,384,574	16,729,841	9,798,050	1,391,665	3,102,581	2,511,492	3,007,728	1,751,425	1,343,906	331,515	550,36	2 16,785	60,824
Taxable returns, total		11,887,374	15,680,392	8,932,201	1,107,720	2,631,400	2,196,272	2,692,356	1,626,341	1,200,670	297,172	519,52	5 16,684	33,902
Under \$1,000 \$1,000 under \$2,000	(*) 39,893	(*) 15,906	2,781 157,129	881 69,601	(*) 15,076	(*) 15 , 723	31,965	16,780	10,926	7,095	(*)	(*)		: :
\$2,000 under \$3,000 \$3,000 under \$4,000	105,899 130,443	77,888 92,054	398,069 577,452	232,344 351,304	100,386 119,371	144,963 221,490	67,444 127,699	53,954 102,746	33,769 50,671	12,049 21,957	4,776 10,134	1,77] =
\$4,000 under \$5,000	181,158	155,230	758,231	423,424	139,571	291,791	132,929	108,698	73,677	43,924	15,104	11,28		- -
\$5,000 under \$6,000 \$6,000 under \$7,000	180,766 188,571	200,127 160,986	916,776 1,033,882	431,509 381,463	98,647 101,641	232,762 238,893	148,105 151,423	140,613 95,448	109,548 125,959	55,065 64,874	16,961 17,433	9,21 6,75	i9	
\$7,000 under \$8,000 \$8,000 under \$9,000	192,416 214,515	657, 203 240, 973	1,192,450 1,281,606	411,631	68,747 62,931	138,755 155,863	162,827 168,402	112,028 118,266	153,542 151,795	84,731 81,328	17,930 10,339	19,97		3 4,443
\$9,000 under \$10,000	177,231	160,008	1,201,410	365,337	46,366	129,556	177,677	113,258	135,642	65,423	16,835	12,41	11	
\$10,000 under \$15,000 \$15,000 under \$20,000	871,358 595,043	901,544 897,303	4,521,172 1,775,172	1,015,653	169,817 73,547	395,196 223,291	498,572 203,883	428,594 283,614	441,112 151,921	275,496 122,146	55,447 36,258	36,29 43,90	144و3 2	1,482
\$20,000 under \$50,000 \$50,000 under \$100,000	933,690 202,400	3,313,835 2,167,917	1,565,480 236,393	2,021,882 714,639	87,919 16,631	161, 315 170, 82	258,175 52,854	723,237 270,891	151,630 27,868	227,862 82,364	68,056 17,750	142,99		5,958 5 7,774
\$100,000 under \$200,000	45,655	1,427,611	47,692	285,206	4,501	31,436	036و11	89,176	6,054	28,872	5 ,5 88	56,24	.7 834	7,439
\$200,000 under \$500,000 \$500,000 under \$1,000,000	11,802 1,958	1,024,534 385,084	11,948 1,966	138,619 42,507	1,295 201	10,805 1,806	2,643 446	25,325 7,257	1,746 324	17,902 6,800	1,850 362	14,25	3 75	1,992
\$1,000,000 or more	782	462,673	783	41,344	81	787	192	2,471	157	2,782	166	12,12	:5 25	+
Nontaxable returns, total	352,714	497,201	1,049,446	865,851	283,947	471,181	315,220	315,374	125,087	143,236	34,342	30,83	19 (*)	(*)
Under \$600 \$600 under \$1,000	4,181 14,295	1,959 3,820	17,409 42,477	9,790 19,973	(*) 7,347	(*) 7 ,8 25	4,673 12,812	2,189 6,361	3,982 8,145	11,089 12,360	6,371	1,77	·8 } .	: :
\$1,000 under \$2,000 \$2,000 under \$3,000	78,786 89,037	47,453 67,828	277,141 291,377	165,682 219,696	57,357 105,556	57,952 153,171	99,844 74,905	62,251 66,225	28,914 27,124	21,164 24,747) 9,336	3,67	1 :	: :
\$3,000 under \$4,000 \$4,000 under \$5,000	71,412 41,552	74,006 55,475	201,369 88,800	178,118 90,737	66,289 30,175	122,113 65,579	56,931 24,688	61,255 35,117	22,014 10,667	11,855 12,915	8,145 2,787	4,99	15 -	: :
\$5,000 or more	53,451	246,660	130,873	181,855	16,226	63,865	41,367	81,976	24,241	49,106	7,703	19,3		(*)
Returns under \$5,000 Returns \$5,000 under \$10,000	756,858	591,663	2,812,237	1,761,549 2,129,636	643,116 392,678	1,082,235 954,200	633,889 843,586	515,575 631,856	2 69,887 696,620	179,153 380,009	58,838 85,775	30,23 73,88		- (*)
Returns \$10,000 under \$15,000.	994,788 877,180	1,031,146 920,498	5,739,037 4,530,625	1,589,141	170,908	399,317	502,250	443,705	443,972	284,068	998 و56	38,34	480 6	3,627
Returns \$15,000 or more	1,797,670													
		9,841,267	3,647,942	4,317,724	184,963	666,829	531,767	1,416,592	340,946	500,676	130,804	407,91		30,302
		Estates a	<u> </u>	4,517,724	<u> </u>	mall busine				Sick	pay exclus	'	Moving e	xpense
Adjusted gross income			<u> </u>		s		ss corporat:		Other source	Sick		'		xpense
Adjusted gross income classes		Estates a	nd trusts		s	mall busine	ss corporat:	ions et loss	Other source	Sick Sick	of Amou	sion int	Moving e deduc	expense
	Net:	Estates and income Amount (Thousand	nd trusts Net l	OSS Amount (Thousand	Net Number of	mall busine	ss corporat:	ions et loss Amount	Other source	Sick Sick	of Amou	ion int	Moving e deduc	expense etion Amount (Thousand
	Net:	Estates a income Amount (Thousand dollars) (43)	nd trusts Net 1 Number of returns	Amount (Thousand dollars)	Net Number of returns	mall busine profit Amount (Thousand dollars) (47)	Number or returns (48)	Amount (Thousand doilars) (49)	Other source: (Thousandollars (50)	Sick Number retur	of Amou	ion int	Moving e deduc	Amount (Thousand dollars)
classes	Number of returns (42) 350,940	Estates a Income Amount (Thousand dollars) (43) 852,825	Net 1 Number of returns	Amount (Thousand dollars) (45)	Number of returns	Amount (Thousand dollars) (47)	Number of returns (48)	Amount (Thousand dollars) (49)	Other source: (Thousand dollars (50) 7 1,570,9	Sick Sick Number return (51)	of Amor (Thous doll:	sion int	Moving e deduc	Amount (Thousand dollars) (54)
Grand total	Net: Number of returns (42) 350,940 316,038	Estates a income Amount (Thousand dollars) (43) 852,825 805,136	Net 1 Number of returns (44) 26,549	Amount (Thousand dollars) (45)	Number of returns (46)	Amount (Thousand dollars) (47)	Number of returns (48)	Amount (Thousand dollars) (49)	Other source (Thousan dollars (50) 7 1,570,9	Sick Sick Number retur (51) (51) 02 501,5	of Amor (Thous doll:	eion ant and ara)	Number of returns (53) 268,899 258,437	Amount (Thousand dollars) (54) 100,877
Grand total	Net: Number of returns (42) 350,940 316,038 (*)	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*)	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollers) (45) 27,555 24,912	Number of returns (46) 188,605	Amount (Thousand dollars) (47) 1,642,227	Number of returns (48) 82,14 (*)	Amount (Thousand dollars) (49)	Other source (Thousan dollars (50) 7 1,570,9 0 1,503,3 - 18,3 40,1	Sick S Number return (51) 02 501,5 487,5 11 63 11,2	of Amount (Thousands) (52 10 34 32 - 20 1	sion Int sand are) 2) 3,137 4,164	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45)	Number of returns (46) 188,605	Amount (Thousand deliars) (47) 1,642,227	Number of returns (48) 82,14 (*)	Amount (Thousand dollars) (49) 2 327,64	Other source (Thousand dollars (50) 7 1,570,9 10 1,503,3 - 18,3 40,1 - 28,5 51,8	Sick Number retur (51) 02 501,5 59 487,5 11 11,2 73 18,4	of Amou of (Thousall 11) (5) 10 34 42 32 - - 220 1 556 1	int sand ara) 2) 3,137 4,164	Moving e deduc Number of returns (53) 268,899 258,437 (*)	Amount (Thousand dollars) (54) 100,877 (*) 1,289 4,533 4,533
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293	Estates a Income Amount (Thousand dellars) (43) 852,825 805,136 (*) 10,625 17,497 22,044	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollers) (45) 27,555 24,912	Number of returns (46) 188,605 184,966	mall busine profit Amount (Thousand dollars) (47) 1,642,227 1,630,150	Number of returns (48) 82,14 (*) 5,76	Amount (Thousand dollars) (49) 2 327,64	Other source (Thousand dollars (50) 7 1,570,9 20 1,503,3 - 18,3 - 40,1 - 51,8 4 83,4	Sick S Number return (51) (25) (59) 487,5 11 163 11,2 18,4 87 26,5 02 45,2	pay exclusion of Amount (Thousand (Thousand Amount (Thousand (Thousand (Thousand (Thousand (Thousand (Thousa	sion int and ara) 2) 3,137 4,164 - 3,291 4,706 0,012	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,535 7,475
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070	Estates a Income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876	Number of returns (46) 188,605 184,966	Amount (Thousand dollars) (47) 1,642,227 1,630,150	Number of returns (48) 82,14 (*) 5,76	tons at loss Amount (Thousand doilars) (49) 2 327,64 8 262,66 (*)	Other source: (Thousam dellare (50) 7 1,570,9 1,503,2 - 18,3 40,1 - 28,5 51,8 83,4 68,7 73,1 55 (73,1)	Sick S Number return (51) (51) 02 501,5 11 63 11,2 63 73 18,4 87 26,5 55 48,6 01 47,7 01 47,7 01	of Amoto (Thousans doll): (52) 10 34 22 32 23 1 1 1 995 2 2 4 3 3 1 6 3 3 000 3 3 000 3 3	sion mt sand sra) 2) 3,137 4,164 - 3,291 7,001 4,706 0,012 3,594 3,594 63	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,285 4,533 7,475 6,044 6,295
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661	Estates a Income Amount (Thousand dellars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876	Number of returns (46) 188,605 184,966	Amount (Thousand dollars) (47) 1,642,227 1,630,150	Number of returns (48) 82,14 (*) 5,76 9,13	tons at loss Amount (Thousand dollars) (49) 2 327,64 (8 262,62 (*) - (*) - 33 27,38	Other source (Thousand dollars (50) 7 1,570,9 20 1,503,3 - 18,3 - 51,88 4 88,4 68,7 5 73,1 90,6	Sick Number retur (51) 02 501,5 59 487, 11 163 11,2 73 18,4 87 26,5 55 48,6 01 47,5 83 41,4	of Amoto della (5%) of (Thousand 11) of (Thousand 11) of (5%) 10 34 32	sion int and ara) 2) 3,137 4,164 - 3,291 7,001 4,706 0,012 3,594	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,954	Net 1 Number of returns (44) 26,549 24,501 - 5,957	Amount (Thousand dellers) (45) 27,555 24,912 - 2,876	Number of returns (46) 188,605 184,966 5,563 8,806 36,126	mall busine profit Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379	Number of returns (48) 82,14 (*) 5,76 9,13 20,26	Amount (Thousand dollars) (49) 2 327,64 8 262,62 (*) 2 7,38 7 13,04	Other source: (Thousand dillare) (50) 7 1,570,9 10 1,503,3 - 18,3 4 0,1 28,5 51,8 4 83,4 68,7, 5 73,1 90,6 84,4 355,6	Sick S Number return (51) (2) 501,5 11 63 11,2 14,7 26,5 48,6 (0) 47,2 14,7 14,7 14,7 14,7 14,7 14,7 14,7 14,7	of Amoto (Thousands) (Thousands) (5:20 10 34 2 32 - 20 11 6 3 30 3 72 2 2 20 1 48 8 7 7 4 48 7 7 4 48 7 7	ation and are) 2) 3,137 4,164	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,034 26,098 25,210 25,205 63,391	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 7,475 6,042 6,295 8,970 7,635 29,188
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$8,000 \$7,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503	Net 1 Number of returns (44) 26,549 24,501 5,957 6,856	Amount (Thousand dollers) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478	Number of returns (46) 188,605 184,966 \$ 8,335 \$ 8,806 36,126 28,990 70,501	mall busine profit Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,330	Number of returns (48) 82,14 (*) 5,76 9,13 20,26 9,45 18,88	tons at loss Amount (Thousand dollars) (49) 2 327,64 8 262,62 (*) - (*) 3 27,38 41,73 7 19,67 12 82,99	Other source: (Thousand dollars) (50) 7 1,570,9 10 1,503,2 - 18,3 - 28,5 51,8 83,4 68,7 73,1 90,6 5 84,4 355,0 173,6 9 285,0	Sick S Number return (51) (51) (52) 501,5 11 63 11,2 73 18,4 87 26,5 50 48,6 11,5 50 36,1 50 36,1 12 141,7 02 46,8 91 21,4	of Amount (Thousand 1987) of Amount (Thousand 1987) of (Thousand 1987) of (1987) of	aion int and ara) 2) 3,137 4,164 - 3,291 7,001 4,706 0,934 9,90 6,681 5,129 0,934 9,709	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581 12,267	Amount (Thousand dollars) (54) 100,877 (54) 1,288 (4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619
Grand total. Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$15,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743	Estates a Income Amount (Thousand delfars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856	Amount (Thousand dollers) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478	Number of returns (46) 188,605 184,966 8,335 8,806 36,126 22,996	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,333 433,371	Number of returns (48) 82,14 (*) 5,76 9,13 20,26 9,45 18,58 5,55	tons at loss Amount (Thousand dollars) (49) 2 327,64 8 262,62 (*) - (*) 3 27,38 7 13,04 8 41,73 77 19,67 82,99 2 34,69	Other source (Thousan dollars (50) 7 1,570,9 20 1,503,3 - 18,3 - 51,8 4 83,4 68,7 5 73,6 5 84,4 8 3,5 6 84,4 8 4,9 6 84,4	Sick Number retur (51) 02 501,5 59 487,5 11 63 11,2 73 18,4 87 26,5 50 48,0 01 47,1 83 41,4 50 141,7 02 46,8 91 12 141,7 02 46,8 91 12 12,4	of Amount (Thousand (Thousand Amount (Thousand (Thousand (Thousand (Thousand (Thousand (Tho	mt and are) 3,137 4,164 -33,291 7,001 4,706 0,012 3,594 5,163 6,681 5,129 0,934	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798
Grand total	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571	Estates a income Amount (Thousand ds/Isrs) (43) 852,825 805,136 (*) 10,625 17,497 1,893 14,883 12,215 87,054 80,512 257,903 129,603 71,410 46,896	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917 585 212	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492	Number of returns (46) 188,605 184,966 184,966 184,967 18,335 18,806 36,126 28,996 70,500 20,733 4,797 931	mall busine profit Amount (Thousend dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 5,379 10,9,140 579,330 433,371 228,213 101,480	Number of returns (48) 82,14 (*) 5,76 9,13 20,26 18,58 5,55 1,66 62	tons at loss at los	Other source: (Thousand dollars) (50) 7 1,570,9 10 1,503,2 - 18,3 - 40,1 - 28,5 51,8 4 83,4 68,7 73,1 5 90,6 68,7 73,1 91,73,6 91,73,6 92,85,4 94,0 94,0 94,0 91,73,6 91,73,6 92,85,4	Sick Sick Number retur (51) 02 501,5 59 487,5 11 13 11,2 73 18,4 87 26,5 00 47,7 15 48,6 10 47,7 46,8 91 21,4 19 2,6 30 44,5	of Amount of Amo	mt and are) 2) 3,137 4,164 - 3,291 3,291 4,7,001 4,700 6,681 5,129 9,709 2,277 527 168	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 12,267 616 70 13	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798 87
Grand total. Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$6,000 \$9,000 under \$6,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$100,000 under \$20,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571	Estates a Income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,903 129,603 71,410 46,896 46,896 46,896 46,896 46,896 46,896	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555 24,912 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396	Number of returns (46) 188,605 184,966 8,335 8,806 36,126 28,996 70,500 20,731 4,797	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 5,379 109,140 579,330 433,371 228,213 101,486 28,351	Number of returns (48) 82,14 71,42 (*) 5,76 9,13 20,26 18,585 1,66 62 62 62 63	tons at loss (Amount (Thousand dollars) (49) 2 327,64 (8) 262,62 (*) - (*) - (3) 27,38 7 13,04 81,73 7 19,67 82,99 17,34 14,25 11,34 14,25 11,34	Other source (Thousand dollars (50) 7 1,570,9 10 1,503,3 - 18,3 - 51,8 4 83,4 68,7 5 51,8 68,7 68,7 68,7 68,7 68,7 68,7 68,7 73,6 9 173,6 9 173,6 9 173,6 9 173,6	Sick Si	of Amoto delli (70 ms delli (5) (5) (5) (10 34 42 32 - 20 156 1995 2 40 3 60 3 772 2 20 1 148 7 99 3 54 1 198 06	aion int and ara) 2) 3,137 4,164 - 3,291 7,001 4,706 0,012 3,594 5,163 4,950 6,681 5,129 0,934 9,709 2,277 527	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 22,429 23,054 26,058 25,210 25,205 63,391 20,581 12,267 616 70	Amount (Thousand dollers) (54) 100,877 96,527 (*) 1,289 4,533 4,533 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,610 87
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$200,000 under \$20,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,577 2,571 2,571 2,571 181	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603 71,410 46,896 17,058 19,213	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555 24,912 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396	Number of returns (46) 188,605 184,966 5,563 8,8335 8,806 36,126 28,996 70,501 20,731 4,797 933	mall busine profit Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,144 579,336 433,371 228,213 100,486 28,351 34,277	Number of returns (48) 82,14 (*) 5,76 (2) 18,88 (5,55 1,66 (62) 15,8 (8)	at loss (Amount (Thousand dollars) (49) 2 327,64 (*) - (*	Other source (Thousan dollars (50) 7 1,570,9 20 1,503,3 - 18,3 - 51,8 4 83,4 68,7 5 51,8 4 83,4 68,7 68,7 67,3 67,3 67,3 77 67,5	Sick S Number return (51) (25) (51) (25) (25) (26) (26) (26) (26) (26) (26) (26) (26	of Amoto Amo	mt sind sind sind sind sind sind sind sind	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581 12,267 616 70 13 1	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 8,
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$100,000 under \$200,000 \$100,000 under \$200,000 \$100,000 under \$200,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 454 181	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,954 80,512 257,503 129,603 71,410 46,896 17,958 19,213	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917 585 212 38 15	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,945 1,674 2,492 396 149	Number of returns (46) 188,605 184,966 5,563 8,806 36,126 28,999 70,500 20,733 4,797 933 133	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 1,931 1,921 1,9816 85,379 10,948 28,351 10,488 28,351 34,277	Number of returns (48) 82,14 71,42 (*) 5,76 9,13 20,26 18,58 5,55 1,60 62 15 8	at loss (Amount (Thousand dollars) (49) 2 327,64 (*) - (*	Other source (Thousan dollars (50)) 7 1,570,9 10 1,503,3 - 18,3 - 28,5 24 83,4 68,7 7,3,1 5 90,6 84,4 94,6 99 173,6 99 173,6 99 173,6 99 3,3 7 67,5 - 11,6	Sick Number retur (51) 02 501,5 59 487,5 11 1163 11,2 73 18,4 87 26,5 50 48,5 00 47,7 83 41,4 50 36,1 112 141,7 02 46,8 91 21,4 19 2,4 19 30 44 13,5 96 (*)	of Amoto Amo	mt side man man man man man man man man man man	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 12,267 616 70 13 1 2 10,463	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 4,535 7,475 6,042 6,295 8,970 7,035 8,619 87 87 87 87 87 87 87 87 87 87 87 87 87
Grand total. Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$100,000 under \$20,000 \$200,000 under \$20,000 \$200,000 under \$20,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000 under \$200,000 under \$1,000,000 \$1,000 under \$200,000 under	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 454 181 34,902	Estates a income Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,954 80,512 257,903 129,603 71,410 46,896 17,958 19,213	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917 585 212 38 15 (*)	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,945 1,674 2,492 396 149	Number of returns (46) 188,605 184,966 5,563 8,339 8,806 36,126 28,990 70,500 20,733 4,797 933 53 3,639	mall busine profit Amount (Thousand deliars) (47) 1,642,227 11,021 13,816 85,379 109,140 579,330 433,371 228,213 101,488 28,353 34,277	Number of returns (48) 82,14 (*) 5,76 9,13 20,26 9,45 18,58 5,555 1,60 62 19 8	toos at loss Amount (Thousand dollars) (49) 2 327,64 8 262,62 (*) - (3) 7 13,04 8 41,73 77 19,67 8 2,99 17,34 9 17,34 14,25 15,11 15,93	Other source (Thousan dollars (50) 7 1,570,9 10 1,503,3 - 18,3 - 51,8 4 83,4 68,7 7,73,1 5 99,6 355,6 99 173,6 99 173,6 99 3,3 7 667,5 - 11,6 12,7	Sick Si	of Amoto della (5%) of Amoto (77) from della (5%) from	mt sind sind sind sind sind sind sind sind	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581 12,267 616 70 13 1 2	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 4,535 7,475 6,042 6,295 8,970 7,035 8,619 87 87 87 87 87 87 87 87 87 87 87 87 87
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$8,000 \$10,000 under \$9,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$10,000 under \$1,000,000 \$10,000 under \$1,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 454 181 34,902	Estates a Income Amount (Thousand dellars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,903 129,603 71,410 46,896 17,058 19,213	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917 585 212 38 15 (*)	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,945 1,674 2,492 396 149	Number of returns (46) 188,605 184,966 5,563 8,339 8,806 36,126 28,990 70,500 20,731 4,797 931 53 3,636	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 6,85,379 109,140 579,330 433,371 228,213 101,486 28,351 34,277 12,078	Number of returns (48) 82,14 (*) 5,76 6,95 1,60 15 8 10,71 6,95 6,95 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,5	toos at loss Amount (Thousand dollars) (49) 2 327,64 8 262,62 (*) - (3) 7 13,04 8 41,73 77 19,67 8 2,99 17,34 9 17,34 14,25 15,11 15,93	Other source (Thousand dollars (50) 7 1,570,9 10 1,503,3 - 18,3 40,1 28,5 51,8 4 83,4 68,7 5 (73,6 9 173,6 9 173,6 9 173,6 129,9 9 3,3 7 67,5 - 11,6 1,5 28,4 4,9 4,9 4,9 4,9 4,9 6,0 7,0 6,0 7,0 6,0 6,0 7,0 6,0 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7	Sick Number return	of Amoto (Thousands) of Amoto (Thousands) of (Thousands) of (1) of (2) of (3) of (4) of	mt side man man man man man man man man man man	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 12,267 616 70 13 1 2 10,463	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 4,533 7,475 6,042 6,299 8,970 7,635 29,188 10,796 87 11 13 4,351
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$200,000 under \$10,000 \$100,000 under \$10,000 \$200,000 under \$1,000,000 \$1,000,000 or more Nontaxable returns, total Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$20,000 under \$2,000 \$20,000 under \$2,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 454 181 34,902	Estates a Income Amount (Thousand dellars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,903 14,883 12,215 87,903 129,603 71,410 46,896 17,958 19,213	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollers) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396 149 (*)	Number of returns (46) 188,605 184,966 5,563 8,339 8,806 36,126 28,990 70,500 20,733 4,797 933 53 3,639	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 6,85,379 109,140 579,330 433,371 228,213 101,486 28,351 34,277 12,078	Number of returns (48) 82,14 (*) 5,76 6,95 1,60 15 8 10,71 6,95 6,95 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,60 1,50 1,50 1,60 1,5	# 1008 # 1 loss # 1 loss # 1 mount # (Thousand doilars) # (49) # 2 327,66 # (*) # 3 27,38 # 13,04 # 41,73 # 19,67 # 82,99 # 17,34 # 14,25 # 5,11 # 5,93 # 15,93 # 15,93	Other source: (Thousand dilars) (50) 7 1,570,9 10 1,503,3 18,3 - 28,5 24 83,4 68,7 7,3,1 90,1 91,3,6 9285,4 94,0 91,73,6 9285,4 94,0 91,73,6 91,73,6 91,73,6 91,73,6 11,9 91,73,6 11,9 11,1 11,1 11,1	Sick S Number retur (51) 02 501,5 11 63 11,2 73 18,4 87 26,5 50 36,1 55 48,0 11,2 12 141,7 02 46,8 91 21,4 19 21,0 30 4 45 18 86 (*) 96 (*) 96 (*)	of Amoto (Thousands) of Amoto (Thousands) of (Thousands) of (1) of (2) of (3) of (4) of	mt and are) 3,137 4,164 -3,291 7,001 4,706 0,012 3,594 5,163 5,129 9,709 2,277 168 12 10 8,974 *)	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 12,267 616 70 13 1 2 10,463	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 4,535 7,475 6,042 6,295 8,970 7,335 29,188 10,796 8,619 87 18 13 3 4,331
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$200,000 under \$1,000,000 \$3,000 under \$2,000 \$3,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more Returns under \$5,000	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 454 181 34,902	Estates a income Amount (Thousand dellars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,903 129,603 71,410 46,896 17,058 19,213 47,689	nd trusts Net 1 Number of returns (44) 26,549 24,501 - 6,856 3,482 5,439 1,917 585 212 38 15 (*) (*)	Amount (Thousand dollers) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396 149 (*) (*)	Number of returns (46) 188,605 184,966 184,966 8,335 8,806 36,126 28,999 70,500 20,731 4,797 933 133 51 3,636	mall busine profit Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,144 579,330 433,371 228,213 100,486 28,351 34,277 12,076	Number of returns (48) 82,14 (*) 5,76 9,13 20,26 15,85 1,60 62,15 1,60	tons at loss (Amount (Thousand obliers) (49) 2 327,64 8 262,62 (*) 3 27,38 7 13,04 8 41,73 7 19,69 17,34 9 14,25 11 5,11 1 5,93 5 65,02 - 0 36,31 5 28,71 0 41,18	Other source: (Thousand dillars) (50) 7 1,570,9 10 1,503,3 - 18,3 4 0,1 20,5 5 1,8 4 83,4 68,7 7 73,1 90,6 173,6 9 173,6 9 173,6 9 173,6 9 173,6 10 1,9 11,6 6 16,1 16,1 16,6 18 199,5	Sick S Number return (51) (51) (51) (52) (53) (59) (487,5) (73) (48,6) (73) (48,6) (74) (48,6) (49) (44) (13,5) (46,6) (49) (44) (13,5) (46,6) (49) (44) (45) (46) (47) (46) (48) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (56) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (56) (49) (49) (49) (56) (49) (49) (49) (56) (49) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (56) (49) (49) (49) (49) (49) (49) (49) (49	of Amoto (Thousans doll). (5) 10 34 42 32	mt mt mand mrs) 3,137 4,164 - 3,291 7,001 4,706 0,012 3,594 4,950 6,681 15,129 0,934 99,709 2,277 527 168 12 10 8,974 *) 9,387 6,330 0,716	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581 12,267 616 70 13 1 2 10,463 4,682 5,781	Amount (Thousand dollars) (54) 100,877 96,527 (*) 1,289 4,533 4,533 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 8,619 1,694 2,657
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$200,000 under \$20,000 \$200,000 under \$200,000 \$3,000 under \$2,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	Net: Number of returns (42) 350,940 316,038 (*) 9,524 14,290 15,293 11,720 7,070 18,661 12,551 61,324 41,903 87,030 24,743 7,731 2,571 2,571 13,891 10,623 10,623 10,628	Estates a income Amount (Thousand deliers) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,954 80,512 257,903 129,603 71,410 46,896 17,058 19,213 47,689	nd trusts Net 1 Number of returns (44) 26,549 24,501 - 6,856 3,482 5,439 1,917 585 212 38 15 (*) (*)	Amount (Thousand dollers) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396 149 (*) - (*) (*)	Number of returns (46) 188,605 184,966 184,966 8,335 8,806 36,126 28,999 70,500 20,731 4,797 933 133 51 3,636	mall busine profit Amount (Thousand deliars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,144 579,333 433,371 228,213 101,486 28,351 34,277 12,078	Number of returns (48) 82,14 71,42 (*) 5,76 9,13 20,26 18,58 5,55 1,60 62 15,55 18,60 62 17,00 8,54	tons at loss Amount (Thousand obliers) (49) 2 327,64 8 262,62 (*) - (*) - (*) 3 27,38 41,73 7 13,04 8 41,73 7 19,69 14,25 11 5,11 1 5,93 5 65,02 - (*) 0 36,31 5 28,73 0 41,18 61,28 33,93 9 33,93	Other source: (Thousand of 1 are (50) 7 1,570,9 10 1,503,2 - 18,3 40,1 - 28,5 5 23,4 83,4 68,7 5 73,1 90,6 173,6 9 285,4 4 94,0 4 94,0 4 94,0 1 1,5 2 28,4 6 16,1 6 16,4 8 199,5 8 393,8 8 199,5	Sick Sick Sick Sick Sick Sick Sick Sick	of Amoto (Thousand Amoto (Thou	aion int and ara) 2) 3,137 4,164 - 3,291 7,001 4,706 0,012 3,594 5,163 4,950 6,681 5,129 0,934 9,709 2,277 168 12 10 8,974 *) 9,387 6,330	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,381 12,267 616 70 13 1 2 10,463 4,682	Amount (Thousand dollars) (54) 100,877

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

						-Continue	-							
Adjusted gross finance along		business enses		mployed leduction	Total	Itemized	deduction		ptions	Number return		Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amoun (Thousan	t nd (The	ousand (lars)	with n taxabl	e Nu	mber of eturns	Amount (Thousand dollars)	Credits (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)		(62)	(63)	\dashv	(64)	(65)	(66)
Grand total	2,526,723	2,777,529	96,569	76,241	59,622,757	29,774,420	59,622,	757 61,	304,352	1,357,7	41 28,	416,677	203,059,083	43,909,624
Taxable returns, total	2,451,679	2,652,067	95,354	75,914	56,480,821	28,122,330	56,480,	821 57,9	934,138		- 28,	122,330	202,666,493	43,834,057
Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	27,017 59,886	13,105 25,775 59,220 82,832	2,986	- 376	1,321 150,152 532,958 1,086,060 1,683,708	6,156 288,489 775,995 1,251,958 1,598,757	9 150, 5 532, 3 1,086,	958 7 060 1,4	3,694 203,855 734,290 487,521 303,698		- 1,	6,156 288,489 775,995 251,958 598,757	593 114,179 724,522 1,855,033 3,233,855	89 16,036 106,225 281,505 502,091
\$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.	192 /02	113,642 165,064 241,144 224,282 198,351	2,460 3,419 2,855 3,818 2,029	305 976 3,012 1,322 524	2,490,407 3,340,075 4,227,407 4,374,120 4,333,905	2,065,532 2,465,610 2,777,354 2,624,359 2,388,952	3,340, 4,227, 9,4,374,	075 4,7 407 6,0 120 5,8	462,424 734,817 034,490 878,789 575,198		- 2, - 2,	065,532 465,610 777,354 624,359 388,952	5,441,578 7,978,496 10,543,333 12,059,283 12,766,427	858,545 1,270,199 1,694,236 1,978,251 2,128,698
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	277,790 214,704 19,488 3,251	739,527 321,495 378,681 65,704 15,538	10,158 8,134 39,141 17,822 2,298	3,589 4,578 36,845 21,181 2,917	15,789,513 6,328,184 7,417,910 2,391,940 1,093,435	7,461,216 2,316,676 1,783,212 252,355 50,321	6,328, 7,417, 5 2,391,	184 5,2 910 4,1 940 6	343,111 283,999 139,519 601,864 113,619		- 2, - 1,	461,216 316,676 783,212 252,355 50,321	56,859,402 27,758,758 38,939,839 13,684,968 5,427,076	9,984,939 5,352,113 9,412,237 4,931,146 2,488,199
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	798 120 47	5,035 1,376 1,296	216 16 2	267 19 3	691,639 260,717 287,370	12,532 2,048 808	260,	717	27,097 4,444 1,709		-	12,532 2,048 808	2,870,760 1,112,566 1,295,825	1,505,430 607,642 716,476
Nontaxable returns, total	75,044	125,465	(*)	(*)	3,141,938	1,652,091	3,141,	938 3,3		1,357,7	41	294,349	392,590	75,569
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	13,121	22,393 21,091 27,906 16,422 37,653	(*) - - - (*)	(*) - - - (*)	30,637 54,977 384,079 500,131 520,229 404,434 1,247,451	28,248 67,623 400,032 397,817 304,696 175,516 278,159	30,30,33,30,33,33,33,33,33,33,33,33,33,3	637 977 079 4 131 6 229 6 434 4	40,715 68,447 475,883 571,256 581,548 447,742	28,2 67,4 379,1 320,9 240,5 129,5	48 24 88 89 33 75	(*) 20,844 76,828 64,162 45,942 86,374	(*) 4,118 38,587 39,100 41,818 268,940	(*) 564 5,476 5,571 5,968 57,988
Returns under \$5,000	251,947 1,007,466 750,407 516,903	268,743 967,438 749,938 791,410	3,386 15,180 10,358 67,645	411 6,315 3,687 65,828	5,348,684 19,491,030 15,916,707 18,866,336	5,295,286 12,572,659 7,477,882 4,428,593	5,348,0 19,491,0 15,916,0	684 7,1 030 26,5 707 17,3	18,648 592,442 395,038	1,165,9 176,2 9,2	57 4, 59 12, 66 7,	129,329 396,400 468,615 422,333	6,051,830 48,929,092 56,902,307 91,175,854	923,527 7,950,912 9,992,179
<u></u>	L		<u> </u>			, , , , , ,	20,000,	2001	.98,224	6,2	4,	422,333	9191799054	25,043,006
			<u></u>	Tax cr				330 10,1	198,224				1	27,043,006
. Adjusted gross income classes	cr	nt income edit					All ot	ther	Income	tax ir	ax from	recomput r year in t credits	- Self-empl	oyment tax
. Adjusted gross income classes			Investigation In	Tax cı	redits		All of	ther edits Amount	Income afte credi	tax ir	ax from	recomput r year in t credits Amount	Self-empl	Amount
. Adjusted gross income classes	Number of	Amount (Thousand	Number of	Tax cr	Foreign t	ax credit Amount	All of tax cre	ther edits	Income afte credi	tax ir ts ir ts ir ts	ax from ng prio: vestmen Number of	recomput r year in t credits	Self-empl	Amount (Thousand
Adjusted gross income classes	Number of returns (67)	Amount (Thousand dollars)	Number of returns	Tax critment Amount (Thousand dollars)	Foreign t Number of returns (71)	Amount (Thousand	All of tax cree	Amount (Thousand dollars)	Income afte credi	tax ir ir ts ir	ax from ng prio vestmen Number of returns	recomput ryear in t credits Amount (Thousand dollars (77)	Self-empl	Amount (Thousand dollars)
Grand total	Number of returns (67)	Amount (Thousand dollars) (68)	Number of returns (69)	Tax critment Amount (Thousand doilers) (70)	Foreign t Number of returns (71)	Amount (Thousand dollars) (72)	All of tax cre Number of returns (73)	Amount (Thousand dollars) (74)	Income afte credi	tax ir train tax i	ax from ng prio vestmen Number of returns (76)	recomput r year in t credits Amount (Thousam dollars (77) 29,00	Self-empl Number of returns (78) 3,336,985	Amount (Thousand dollars)
Grand total	cr Number of returns (67) 1,038,414	Amount (Thousand dollars) (68)	Number of returns (69) 1,201,626	Tax critment Amount (Thousand dollers) (70) 262,219	Foreign t Number of returns (71) 146,244 3 140,604	Amount (Thousand chilars) (72)	All of tax cre Number of returns (73) 16,588 14,360	Amount (Thousand dollars) (74) 6,096	Income afte credit (Thous doll a (75) 43,436 43,436 102 43,436 43	tax ir train tax i	ax from ng prio vestmen Number of returns (76)	recomput r year in t credits Amount (Thousan dollars (77) 29,00	Self-empl Number of returns (78) 5 3,336,985 3 2,997,631 - (*) - 34,316 85,577 1 122,404	Amount (Thousand dollars) (79) 947,062 883,440 (*) 3,202 10,995 25,890
Grand total. Taxable returns, total 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 \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$9,000. \$7,000 under \$9,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	Number of returns (67) 1,038,414 842,469 - (*) 71,436 99,240	Amount (Thousand dollars) (68) 116,346 98,109 (*) 3,797 7,751	Number of returns (69) 1,201,626 1,109,340 - (*) 7,176 25,511	Tax critment Amount (Thousand dollars) (70) 262,219 225,832 (*) 228 1,300	Predits Foreign t Number of returns (71) 146,244 140,604 (*) 4,675 3,984 4,013	Amount (Thousand dollars) (72) 88,364 67,799	All of tax cre Number of returns (73) 16,588	Amount (Thousand dollars) (74)	Income after credi (Thous dollar (75) 43,436 12 102 272 488 840 1,254 1,679	tax ir ta	ax from ng prio: vestmen of returns (76) 139,172 - (*) 1,995	recomput r year in r year in r year in t creditise (77) 29,00 24,82 (*) 30 34 11,08	Self-empl Number of returns (78) 5 3,336,985 3 2,997,631 - 34,316 85,577 1 152,404 1 152,404 2 12,867 0 232,841 6 246,072 8 229,597 1 202,592	Amount (Thousand dolfars) (79) 947,062 883,440 (*) 3,202 10,995 25,890 43,212 55,697 64,759 62,775 57,040
Grand total. Taxable returns, total. 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 \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$3,000.	(67) 1,038,414 842,469 (*) 71,436 99,240 127,209 102,814 69,748 52,378 51,412	Amount (Thousand dollars) (68) 116,346 98,109 (*) 3,797 7,751 11,406 13,047 10,087 7,572 6,906	Number of returns (69) 1,201,626 1,109,340 (*) 7,176 25,511 40,550 53,434 47,104 56,519 61,458	Tax or tment Amount (Thousand dollars) (70) 262,219 225,833 (*) 226 1,300 2,343 4,677 4,299 5,813 6,200	redits Foreign t Number of returns (71) 146,244 3 140,604 (*) 4,675 3,984 4,013 3,396 2,0,576 15,418 47,087 21,224 22,224	Amount (Thousand chilers) (72) 88,364 67,799 (*) 218 824 850 1,058	All of tax cre Number of returns (73) 16,588 14,360	Amount (Thousand dollars) (74) 6,096	Income after credit (Thouse of 13,436) (75) (43,436) (43,	tax in ta	ax from me from me from the first fr	recomput ryear in t creditis Amount (Thousan dollars (77) 29,00 24,82 (*) 30 34 11,08 91 92 92 93 22,32 8,66	Number of returns (78) 15 3,336,985 13 2,997,631 (*) 15 34,336 85,577 10 152,404 4 212,867 10 232,841 246,072 11 202,592 12 88,246 22 570,010 3 274,902 4 58,864 90,171	Amount (Thousand dollars) (79) 947,062 883,440 (*) 3,202 10,995 25,890 43,212 55,697 64,759 62,775 57,040 55,858 181,562 99,582 180,121 35,889
Grand total Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$20,000 \$10,000 under \$20,000 \$15,000 under \$20,000 \$20,000 under \$50,000	Number of returns (67) 1,038,414 842,469 (*) 71,436 99,240 127,209 102,814 69,748 52,378 51,412 34,381 71,807 14,670	Amount (Thousand dollars) (68) 116,346 98,109 (*) 3,797 7,751 11,406 13,047 10,087 7,572 6,906 5,561 12,982 6,537 9,616 2,027	Number of returns (69) 1,201,626 1,109,340 (*) 7,176 25,511 40,550 53,434 47,104 56,519 61,458 61,793 212,225 212,2894 229,297 83,891	Tax enternt Amount (Thousand dollars) (70) 262,219 225,83: (*) 225,83: (*) 4,678 4,678 4,999 5,819 6,200 7,712 34,932 24,339 71,843	redits Foreign t Number of returns (71) 146,244 3 140,604 (*) 4,675 3,984 4,013 3,396 20,576 15,418 47,087 21,224 9,057 3,413 3,413 693	Amount (Thousand dollars) (72) 88,364 67,799 - (*) 218 824 850 1,058 1,379 3,649 4,077 15,949 13,150	All of tax cre Number of returns (73) 16,588 14,360 6,355	Amount (Thousand dollars) (74) 6,096 5,663 474 454 487 442 228	Income after credit (Thous of the Credit (Thous of	tax ir ts ir ts ir ts ir ts ir ts ir ts ir ir ts ir ir ir ir ir ir ir ir ir ir ir ir ir	ax from ng prio: westmen: (76) 139,172 123,754 - (*) 1,995 4,189 3,857 5,785 5,585 5,647 23,998 15,254 35,638	recomput ryear in t creditis Amount (Thousan dollars (77) 29,00 24,82 (*) 30 34 11,08 91 57 3,23 2,323 2,325 8,66 3,45 1,49	Number of returns (78) 3,336,985 3,2,997,631 (*) 152,404 4,212,867 0,232,841 6,246,072 1,202,592 1,202,592 1,202,592 2,458,864 0,90,171 0,14,464 1,2,953 1,4,464	Amount (Thousand dollars) (79) 947,062 883,440 (*) 3,202 10,995 25,890 43,212 55,697 64,759 62,775 57,040 55,858 181,562 99,582 180,121 35,889 5,486 1,098
Grand total. Taxable returns, total. 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 \$5,000. \$5,000 under \$5,000. \$3,000 under \$5,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$20,000.	Number of returns (67) 1,038,414 842,469 (*) 71,436 99,240 127,209 102,814 69,748 52,378 51,412 34,381 71,807 14,670 4,159 1,263 197	Amount (Thousand dollars) (68) 116,346 98,109 (*) 3,797 7,751 11,406 -13,047 10,087 7,572 6,906 5,561 12,982 6,537 9,616 2,027 568 182 27	Number of returns (69) 1,201,626 1,109,340 (*) 7,176 25,511 40,550 53,434 47,104 56,519 61,458 61,793 212,225 212,235 31,894 299,297 83,891 18,983 5,002 923	Tax enternt Amount (Thousand dollars) (70) 262,219 225,83: (*) 225,83: (*) 4,678 4,299 5,813 6,200 7,712 34,932 24,339 71,841 33,062 15,553 8,197 2,466	redits Foreign t Number of returns (71) 146,244 3 140,604 (*) 4,675 3 ,984 4,013 3,396 20,576 15,418 47,087 21,224 9,057 3,413 693 303	Amount (Thousand dollars) (72) 88,364 67,799 (*) 218 824 850 1,058 1,379 3,669 4,077 15,949 13,150 9,832 7,524 3,159	All of tax cre Number of returns (73) 16,588 14,360 6,355 , 2,072 2,028 2,459 1,006 310 108	Amount (Thousand dollars) (74) 6,096 5,663 474 454 454 228 204 207 172	Income after credit (Thous of the Credit (Thous of	Tax in in in in in in in in in in in in in	ax from grio. ax fro	recomput ryear in t creditis. Amount (Thousam dollars, (77) 29,00 24,82 (*) 33,44 1,08 91 57 3,23 2,32 8,66 6,3,45,149 822 23	Self-empl Number of returns (78) 55 3,336,985 32,997,631 - 44,316 85,577 11,52,404 4212,867 0232,841 246,072 8229,597 11,202,592 2188,246 2274,902 232,841 246,072 8229,597 11,446 22,953 2458,864 090,171 14,464 12,953 99423 135	Amount (Thousand dollars) 947,062 883,440 (*) 3,202 10,995 25,890 64,755 662,775 57,040 55,858 181,562 99,582 180,121 35,889 5,486 1,098 146 52
Grand total. Taxable returns, total. 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. \$5,000 under \$8,000. \$3,000 under \$9,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$200,000. \$200,000 under \$500,000.	Cr Number of returns (67) 1,038,414 842,469 (*) 69,240 127,209 102,814 69,748 52,378 51,412 34,381 92,082 47,411 71,807 14,670 4,159 1,263 197 79	Amount (Thousand dollars) (68) 116,346 98,109 (*) 3,797 7,751 11,406 13,047 10,087 7,572 6,906 5,561 12,982 6,537 9,616 2,027 568 182 27 12	Number of returns (69) 1,201,626 1,109,340 (*) 7,176 25,511 40,550 53,434 47,104 56,519 61,783 212,225 132,894 299,297 83,891 18,983 5,002 923 391	Tax enternt Amount (Thousand dollars) (70) 262,219 225,83: (*) 226,34: 4,676 4,292 5,819 6,200 7,712 34,932 24,333 77,184 33,062 15,552 8,199 2,466 2,833	redits Foreign t Number of returns (71) 146,244 3 140,604 (*) 3 ,984 4,013 3,396 20,576 15,418 47,087 21,224 9,057 3,413 693 303 5,639	Amount (Thousand dollars) (72) 88,364 67,799 (*) 218 824 850 1,058 1,379 3,649 4,077 15,949 13,150 9,832 7,524 3,159 6,072	All of tax cre Number of returns (73) 16,588 14,360	Amount (Thousand dollars) (74) 6,096 5,663 474 454 454 228 228 204 207 172 2,995	Income after credit (Thous of the Credit (Thous of	Tax in in in in in in in in in in in in in	ax from g prio. (76) 139,172 139,172 1,995 4,189 3,837 5,588 5,588 15,254 11,311 3,374 1,280 263	recomput ryear in t credits Amount (Thousan dollars (77) 29,00 24,82 (*) 30 34 41 1,08 91 57 3,23 2,32 2,32 8,66 3,45 1,49 82 26 23 4,18 (*)	Self-empl Number of returns (78) 5 3,336,985 3 2,997,631 - (*) 152,404 4 212,867 0 222,841 6 246,072 2 188,226 2 270,010 3 274,902 2 188,226 2 274,902 3 274,902 3 274,902 3 274,902 4 29,971 0 14,464 1 2,953 9 3 135 2 339,356 3,192 1 3,92 6 49,671 6 69,286 8 69,286 8 51,670	Amount (Thousand dollars) (79) 947,062 883,440 (*) 3,202 10,995 25,890 43,212 55,697 64,759 62,775 57,040 55,858 181,562 99,582 180,121 35,889 5,486 1,098 1,466 273 63,624 273 690 4,307 8,558

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

						Taxpayme	ents					
Adjusted gross income classes	Tax wit	hheld	Excess s security with	taxes	Nonhighwa gasoli		Tax wihh regulated i compa	nvestment	Nonspe refundab with	le taxes	Payments declars	
	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 ²	Amount (Thousand dollars)	returns	Amount (Thousand dollars)
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Grand total	25,627,563	33,285,747	2,988,673	232,204	463,500	27,023	16,255	1/, 305	9,858	5.54	1 2 02/ 555	11,292,0
								14,305		5,54	+	
Taxable returns, total	24,992,159	33,086,149	2,969,079	230,543	391,339	20,984	15,788	14,118	8,859	5,48	6 3,760,404	11,195,1
Under \$1,000 \$1,000 under \$2,000	(*) 169,872	(*) 24 , 534		_	(*) 3,591	(*) 139	_	_	-		14,528	2,0
\$2,000 under \$3,000 \$3,000 under \$4,000	504,182 938,955	125,517 333,196	(*) 3 , 887	(*) 564	10,561 22,935	480 1,220	/ _{*\} -	(*)	-	'	- 73,473 - 129,868	17,
\$4,000 under \$5,000	1,286,557	599,059	8,743	462	28,315	1,420	(*)	(*)	- اا		190,390	41, 74,
\$5,000 under \$6,000	1,791,235	1,032,215	9,559	258		1,691	(*)	(*)	lt		214,010	99,
\$6,000 under \$7,000 \$7,000 under \$8,000	2,252,390 2,608,996	1,552,094° 2,098,211	124,036 377,372	2,907 10,739	28,115 35,867	1,241	<u>-</u> 1	-	6,394	1,32	184,798	107, 123,
\$7,000 under \$8,000. \$8,000 under \$9,000.	2,473,703	2,353,766	722,789	17,654	28,492	1,393)		11		195,285	141,
\$9,000 under \$10,000	2,260,810	2,445,207	366,655	21,919	1	1,283	3,376	2,773	[]		167,128	132,
\$10,000 under \$15,000 \$15,000 under \$20,000	7,066,646 2,086,936	10,564,346 4,759,609	1,153,871 301,218	90,084 33,886	82,357 33,513	3,707 1,671	2,230	942	J ,	3 7/1	700,190 486,497	727, 747
\$20,000 under \$50,000	1,349,189	5,076,088	185,128	34,635	44,729	3,066	5,295	2,349	1,952	1,74	938,177	3,460,
\$50,000 under \$100,000 \$100,000 under \$200,000	158,701 31,614	1,435,664 488,728	36,40 8 8,727	12,180 180,026		1,106 434	2,294 960	2,810 2,303	311 146	1,01		2,570, 1,406,
\$200,000 under \$500,000	7,612	153,186	2,075	987	966	213	342	1,969	42	214	9 11,770	878,
\$500,000 under \$1,000,000 \$1,000,000 or more	1,271 5 1 5	27,844 16,674	336 151	147 65	21.8 11.3	66	77 23	52 1 346	10	21. 8		325, 337,
,-,						⊨			- 	+	+	
Wontaxable returns, total	635,403	199,599	19,593	1,660	72,160	-6,040	(*)	(*)	(*)	(*)	174,151	96,8
Under \$600. \$600 under \$1,000.	8,250 17,270	9,852 2,764	(*)	(*)	2,394	101	[-	-		- 5,369 - 5,042	2, 2,
\$1,000 under \$2,000	113,071	16,819)		6,982	436	-				21,289	6,
\$2,000 under \$3,000	128,541 124,638	26,265 34,361	3,518	413	10,772 13,958	595 855			(*)	(*)	38,413 - 30,814	15,
53.000 under 54.000	82,589	23,058		1,121	9,968	842 3,211	(*)	(*)	(*)	(*)	- 23,899 49,325	9,
\$3,000 under \$4,000 \$4,000 under \$5,000		de /do	14,884								49.363	48,
\$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	161,044	86,480	14,884	2,122	28,086				(*)	+ ` ′-	+	
\$4,000 under \$5,000	3,376,902	1,195,636	19,431	1,761	110,074	6,109	(*) (*)	(*) (*)	(*)	(*)	533,087	185,
\$4,000 under \$5,000 \$5,000 or more	161,044		<u></u>		110,074 174,881		(*) (*) 2,185 11,289	(*) (*) 1,854 11,412		(*)	533,087 997,001 705,187	185,] 628,9 734,8
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due	1,195,636 9,543,416 10,574,918 11,971,777 at time of	19,431 1,279,363 1,155,301	1,761 54,116 90,325	110,074 174,881 84,425	6,109 9,825 4,090	(*) 2,185	1,854 11,412	(*) (*) 3,380	(*) (*) 58	533,087 997,001 705,187	185,1 628,9 734,8
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due	1,195,636 9,543,416 10,574,918 11,971,777	19,431 1,279,363 1,155,301	1,761 54,116 90,325	110,074 174,881 84,425	6,109 9,825 4,090 6,999	(*) 2,185 11,289	1,854 11,412 yments	(*) (*) 3,380	(*) (*) 58, 4,16	533,087 997,001 705,187	185, 628, 734, 9,743,
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling	19,431 1,279,363 1,155,301 534,578 Number	1,761 54,116 90,325 86,002 Total	110,074 174,881 84,425 94,120	6,109 9,825 4,090 6,999 Cash r	(*) 2,185 11,289 Overpa requested Amount	1,854 11,412 yments Bond	(*) (*) 3,380 2,471 ds only req	(*) (*) 58 4,16	533,087 997,001 1 705,187 6 1,699,280 Credit on	185, 628, 734, 9,743, 1968 tax
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling	19,431 1,279,363 1,155,301 534,578	1,761 54,116 90,325 86,002 Total	110,074 174,881 84,425 94,120	6,109 9,825 4,090 6,999	(*) 2,185 11,289 Overpa	1,854 11,412 yments Bond	(*) (*) 3,380 2,471 ds only req er of A	(*) (*) 58 4,16	533,087 997,001 705,187 6 1,699,280	185, 628, 734, 9,743, 1968 tax Amount
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand	19,431 1,279,363 1,155,301 534,578 Number	1,761 54,116 90,325 86,002 Total of A	110,074 174,881 84,425 94,120	6,109 9,825 4,090 6,999 Cash r	(*) 2,185 11,289 Overpa requested Amount (Thousand	1,854 11,412 yments Bond	(*) (*) 3,380 2,471 ds only req er of (m) do	(*) (*) 58 4,16 uested mount	533,087 997,001 1 705,187 6 1,699,280 Credit on	185, 628, 734, 9,743, 1968 tax Amount
\$4,000 under \$5,000. \$5,000 or more. leturns under \$5,000. leturns \$5,000 under \$10,000. leturns \$10,000 under \$15,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars)	19,431 1,279,363 1,155,301 534,578 Number return (94	1,761 54,116 90,325 86,002 Total of A (7)	110,074 174,881 84,425 94,120	6,109 9,825 4,090 6,999 Cash r	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97)	1,854 11,412 yments Bond Numberett	(*) (*) 3,380 2,471 ds only req er of (m) do	(*) (*) 58 4,16 uested mount mount mousand bitars)	533,087 997,001 1 705,187 6 1,699,280 Credit on Number of returns	185, 628, 734, 9,743, 1968 tax Amount (Thousandollers (101)
\$4,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92)	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03	19,431 1,279,363 1,155,301 534,578 Number return (94	1,761 54,116 90,325 86,002 Total of A (ns)	110,074 174,881 84,425 94,120	6,109 9,825 4,090 6,999 Cash r	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7	1,854 11,412 yments Bond Numberetu (9)	(*) (*) (*) 3,380 2,471 ds only req er of (Thris) (Thris) (8)	(*) (*) 58 4,16 uested mount bousand bliers) 99)	533,087 997,001 10 705,187 6 1,699,280 Credit on Number of returns (100)	185, 628, 734, 9,743, 1968 tax Amount (Thousand dollars) (101)
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Adjusted gross income classes Grand total. Paxable returns, total. Under \$1,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*)	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,75 (*)	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 (*)	1,761 54,116 90,325 86,002 Total of (7) 64 1,367 6,	110,074 174,881 84,425 94,120 mount soused oliers) (95) ,605,848 ,331,877 (*)	6,109 9,825 4,090 6,999 Cash r Cash r (96) 20,127,608 19,482,883 (*)	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7. 5,471,4 (*)	1,854 11,412 yments Bond Numberetu (9) 34 5	(*) (*) (*) 3,380 2,471 As only requires of Annual	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	533,087 997,001 705,187 1,699,280 Credit on Number of returns (100) 1,405,886	185,1 628,734,;1 9,743,1 1968 tax Amount (Thousand dollars) (101) 896,7
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$15,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000. \$1,000 under \$2,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,73 (*) 7,78	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618	1,761 54,116 90,325 86,002 Total of (n is (n is),990 6,790	110,074 1174,881 84,425 94,120 mount .1 sousmd .1 sliters) (95) ,605,848 ,331,877 (*) 15,942	6,109 9,825 4,090 6,999 Cash r Number of returns (96) 20,127,608 19,482,883 (*) -11,416	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 (*) 5,15,1.	1,854 11,412 yments Bond Numberett (9) 34 5 39 4	(*) (*) (*) 3,380 2,471 As only requires of Annual	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	533,087 997,001 705,187 6 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906	185, 628, 734,; 9,743, 1968 tax Amount (Thousand dollars) (101) 896, 846,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Paxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	161,044 3,376,902 11,537,984 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,75 (*) 7,78 29,33 56,05	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 (**) 1 156 7 478 8 856	1,761 54,116 90,325 86,002 Total of (7,7) 15 4,990 6,990 6,990 6,990 6,990	110,074 174,881 84,425 94,120 mount cousand oliars) (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690	6,109 9,825 4,990 6,999 Cash r Number of returns (96) 20,127,608 19,482,883 (*) 151,416 445,807 801,248	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7. (*) 15,1 5,471,4 (*) 15,25,2	1,854 11,412 yments Bond Numberett (9) (9) 4 5 39 4 21	(*) (*) (*) 3,380 2,471 As only requires of Annual	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	533,087 997,001 705,187 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971	185, 628, 734, 9,743, 1968 tax Amount (Thou same doll ars) (101) 896, 846,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000 under \$10,000 Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 (*) 130,706 293,803 394,156 447,620	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand deliars) (93) 6,162,03 6,124,72 (*) 7,78 29,33 56,05 79,86	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1 156 7 478 88 858 8 853 1,146	1,761 54,116 90,325 86,002 Total of (7) 15 1,367 6. 1,990 6. 1,790 1,817 1,967	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045	6,109 9,825 4,990 6,999 Cash r Number of returns (96) 20,127,608 19,482,883 (*) 151,416 445,803 801,245 1,082,908	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 54,7 125,2 207,1	1,854 11,412 yments Bond Numberett (9) 4 5 34 5 39 4 69 80 80 80 80 80 80 80 80 80 8	(*) (*) 3,380 2,471 As only req or of A (7) do 8) (50,485	(*) (*) 58 4,16 wested mount count follows and stillars) 14,334 13,835	533,087 997,001 705,187 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 1,293,906	185, 628, 734, 9,743, 1968 tax Amount (Thousame dollars) (101) 896, 846,
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,75 (*) 7,78 29,33 56,00 79,88	19,431 1,279,363 1,1279,363 1,1279,363 1,1259,301 534,578 Number return (94 8 21,348 6 20,618 (*) 1 156 8 85 7 478 8 85 3 1,146	1,761 54,116 90,325 86,002 Total of (7) 18 4 1,367 6 1,990 6 1,990 6 1,990 1,317 1,067 1,990	110,074 174,881 84,425 94,120 mount sousmd silers) (95) 9605,848 9331,877 (*) 15,942 59,115 134,690 224,045 327,263	6,109 9,825 4,990 6,999 Cash r Vumber of returns (96) 20,127,608 19,482,883 (*) 151,445,803 801,245 1,082,908 1,532,746	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 125,2 207,1 5,309,0	1,454 11,412 yments Bond Numberett (90 34 55 39 4	(*) (*) 3,380 2,471 As only req or of A (7) do 8) (50,485	(*) (*) 58 4,16 wested mount count follows and stillars) 14,334 13,835	533,087 977,001 10 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753	185, 628, 734, 9,743, 9,743, 1968 tax 1968 tax Amount (Thousamedolises, (101) 896, 846, 9, 16, 9, 16, 17,
\$5,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 461,676 476,588	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,72 (*) 7,78 29,33 56,05 79,86 90,56 105,77 106,66	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 (*) 1 156 77 478 8 8 86 1,146 2 1,615 3 1,146	1,761 54,116 90,325 86,002 Total of (7) 64 0,790 63,779 6,817 6,970 6,817 6,970 6,362 6,779	110,074 174,881 84,425 94,120 mount 194,000 195,000 196,000	6,109 9,825 4,090 6,999 Cash r Vumber of returns (96) 20,127,608 445,803 640,245 1,082,908 1,532,746 1,943,813 2,237,122 2,237,122	(*) 2,185 11,289 Overpa requested (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 15,2 125,2 207,1 309,0 435,9 5,78,1	1,854 11,412 yments Bond Numberett (9) 34 5 39 4 521 699 73 73 699 11	(*) (*) 3,380 2,471 As only req or of A (7) do 8) (50,485	(*) (*) 58 4,16 wested mount count follows and stillars) 14,334 13,835	533,087 997,001 705,187 6 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,991 75,815 95,753 61,689 69,804	185, 628, 734, 9,743, 9,743, 1968 tax Amount (Thousamedollars, (101) 896, 846, 17, 13, 17, 13, 17,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$6,000 under \$5,000. \$6,000 under \$5,000. \$7,000 under \$8,000. \$7,000 under \$8,000. \$8,000 under \$3,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 (*) 130,706 293,803 394,150 447,626 443,815 461,676 476,588 464,927	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,73 (*) 7,76 29,33 56,06 79,86 90,56 105,71 106,66 108,77	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1,164 17, 478 8 850 3 1,146 2 1,615 3,2 1,995 5 2,256	1,761 90,325 86,002 Total of (7) 8 (2) 1,367 (6) 1,990 (6) 1,990 (6) 1,990 (7) 1,967 1,970 1,362 1,301 1,759 1,266	110,074 174,881 84,425 94,120 mount occumed of the common of the com	6,109 9,825 4,990 6,999 Cash r Wumber of returns (96) 20,127,608 19,482,883 (*) 251,416 445,805 801,245 1,982,908 1,532,742 1,943,813 2,237,123 2,237,123	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7. 5,471,4 (*) 15,11 5,477 125,2 207,1 5,309,0 435,9 578,1 577,9	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 522 188 21 699 73 73 755 755	(*) (*) (*) 3,380 2,471 As only req er of (Marins) (Mari	(*) (*) 58 4,16 mount boused filere) 99) 14,334 13,835 - 1,507	533,087 997,001 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,800	185, 628, 734, 9, 743, 9, 743, 1968 tax Amount (Thousame doll are) (101) 896, 846, 9, 16, 17, 13, 17, 12, 25, 25,
\$5,000 under \$5,000. \$5,000 or more	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 461,676 476,588 464,927 435,273 1,730,123	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,124,72 (*) 7,78 29,33 56,05 79,86 105,76 105,77 116,66 517,66	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1 156 7 478 8 850 3 1,146 1 1,998 5 2,296 9 2,155 9 7 1,948	1,761 54,116 90,325 86,002 Total of (7) 6,367 6,990 6 7,790 7,817 7,970 7,970 7,970 7,970 7,970 7,997 7,997 7,997 7,997 7,997	110,074 174,881 84,425 94,120 mount 191,881 194,881 194,881 194,881 195,887 195,887 196,887 196,887 197,263	6,109 9,825 4,090 6,999 Cash r Number of returns (96) 20,127,608 19,482,883 4,01,245 1,082,908 1,532,746 1,943,813 2,237,122 2,088,241 1,892,813	(*) 2,185 11,289 Overpa requested (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1,1 125,2 207,1 309,0 435,9 5,78,1 5,75,9 5,30,8	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 22 88 22 1 699 73 65 25 7 31 1	(*) (*) (*) 3,380 2,471 As only req er of (Marins) (Mari	(*) (*) 58 4,16 uested mount boused filere) 99) 14,334 13,835 - 1,507 1,851	533,087 997,001 705,187 6 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,991 75,815 95,753 61,689 69,804	185, 628, 734, 9,743, 9,743, 9,743, 1968 tax Amount (Thou same do il are) (101) 896, 4,, 9,, 16,, 17,, 13, 17,, 25, 16, 98, 98,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$3,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$15,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,626 443,815 461,676 476,588 464,927 435,273 1,730,123 888,309	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 6,162,73 (*) 7,77 2,933 56,06 79,86 90,56 105,71 116,66 517,67 116,66 517,67 450,11	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 (*) 1,164 8 850 1,146 2 1,615 2,296 9 2,155 7 1,948 5,721 1,948	Total of (A) i,367 (6) i,367 (7) i,367 (7) i,367 (7) i,367 (7) i,362 (110,074 174,881 84,425 94,120 mount lows and liters) (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 548,432 ,787,971 575,834	6,109 9,825 4,090 6,999 Cash r Cash r (96) 20,127,608 19,482,883 (*) 191,482,883 (*) 1,082,908 1,082,908 1,1,322,742 1,982,813 5,503,029 1,382,783 1,382,783	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7.4 (*) 15,1.1 5,5471,4 (*) 15,2.2 207,1 15,1.3 5,781,1 5,78	1,454 11,412 ments Bond Numberett (9: 34 55 39 4 22 88 21 69 73 3 22 73 1 22 74 1 447	(*) (*) (*) 3,380 2,471 As only req er of A (7) (8) (9),485 (9),383 (6),485 (7) (1),708 (1),708 (1),708 (1),708 (1),708 (1),708	(*) (*) 58; 4,16 uested mount cousind ollars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443	533,087 997,001 10,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,801 58,013 249,766 164,710	185, 628, 734, 9,743, 9,743, 1968 tax Amount (Thousamodollars, (101) 896, 846, 17, 13, 17, 12, 16, 98, 84, 84, 84, 84, 84, 18, 628, 184, 184, 185, 185, 185, 185, 185, 185, 185, 185
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$4,000 under \$2,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$5,000. \$1,000 under \$5,000. \$1,000 under \$1,000. \$2,000 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$2,000. \$3,000 under \$5,000. \$10,000 under \$1,000. \$10,000 under \$50,000. \$20,000 under \$50,000. \$20,000 under \$50,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 461,676 476,528 464,927 435,273 1,730,123 888,309 1,038,171 188,572	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 6,162,03 105,71 106,66 108,77 116,66 517,66 1317,66 1,104,45	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 11 156 8 850 6 21,146 8 850 6 21,199 9 2,155 7 1,948 6 5,722 1,425 3 743 3 743 9 65	1,761 54,116 90,325 86,002 Total of (7) 16,367 6,990 6,379 1,362 1,307 1,362 1,307 1,263 1,362 1,309 1,263 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363	110,074 174,881 174,881 84,425 94,120 mount	6,109 9,825 4,990 6,999 Cash r Vumber of returns (96) 20,127,608 19,482,883 (*) 1,512,416 445,803 801,245 1,982,903 1,932,746 1,943,813 2,237,122 2,237,122 2,237,122 1,988,241 1,982,813 5;503,029 1,282,278 497,965 13,879,965	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 3,5,471,4 (*) 15,1 15,4,7 125,2 207,1 309,0 435,9 5,78,1 5,75,9 5,78,1 1,684,7 489,1 370,7 489,1	1,454 11,412 1,4	(*) (*) (*) 3,380 2,471 Is only req irins (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) 58; 4,16 uested mount ousend stars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85	533,087 997,001 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,801 58,003 249,766 164,710 282,173 49,721	185, 628, 734, 9,743, 9,743, 1968 tax Amount (Thousamedollers, (101) 896, 846, 9, 16, 17, 13, 17, 25, 16, 98, 84, 291, 142, 291,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$1,000 under \$5,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$20,000 under \$1,000. \$10,000 under \$2,000. \$20,000 under \$50,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 447,620 443,815 461,676 476,588 464,927 435,273 1,730,123 888,309 1,038,171 188,572 39,214	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,73 (*) 7,76 29,33 56,06 79,86 90,56 105,77 116,66 517,66 517,66 517,66 1,589,66	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 11,466 17, 478 8 850 13,1,164 19,93 19,93 19,161 19,94 10,17 19,94 10,17 19,94 10,17 19,94 10,17 19,94 10,17 19,94 10,17 19,94 10,17 19,94 10,17 1	1,761 54,116 90,325 86,002 Total of (A) 15 1,367 6 1,990 6 1,790 1,362 1,301 1,362 1,363	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 664,448 548,432 ,787,971 575,834 664,556 625,034 80,223	6,109 9,825 4,990 6,999 Cash r Cash r (96) 20,127,608 19,482,883 (*) 25,1,416 445,805 801,245 1,982,908 1,532,744 1,982,813 5;503,029 1,382,277,123 5;503,029 18,674 2,331	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 15,125,2 207,1 15,13 5,78,1 15,79,9 5,30,8 1,684,7 6,84,7 6	1,454 11,412 ments Bond Numberett (9) 34 55 39 4 21 88 21 89 73 88 77 552	(*) (*) (*) 3,380 2,471 ls only req er of (A furns 8) (60,485 49,383 - 6,749 1,708 19,672 7,198 3,977	(*) (*) 58 4,16 uested mount coused filare) 99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346	533,087 997,001 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,804 58,003 249,766 164,770 282,173 49,721 9,564	185, 628, 734, 9, 744, 9, 744, 9, 744, 1000 and 611 ar a) 611 ar a) 611 ar a) 611 ar a) 611 ar a) 611 ar a) 612 ar a) 613 ar a
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$4,000 under \$2,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$5,000. \$1,000 under \$5,000. \$1,000 under \$1,000. \$2,000 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$2,000. \$3,000 under \$5,000. \$10,000 under \$1,000. \$10,000 under \$50,000. \$20,000 under \$50,000. \$20,000 under \$50,000.	161,044 3,376,902 11,337,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,153 447,620 443,813 461,977 435,273 1,730,123 888,309 1,038,171 188,572 39,214 9,915	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,164,75 (*) 7,78 29,33 56,05 79,86 105,77 116,66 105,77 116,66 11,1589,66 1,104,44 466,66 459,164 496,264	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 11 156 77 478 88 856 33 1,146 22 1,515 77 1,948 76 5,721 21 1,422 21 1,423 76 5,721 21 1,428	1,761 54,116 90,325 86,002 Total of (7) 16,367 6,990 6,379 1,362 1,307 1,362 1,307 1,263 1,362 1,309 1,263 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 5548,432 ,787,971 575,834 664,556 205,034 80,223 39,959	6,109 9,825 4,990 6,999 Cash r Vumber of returns (96) 20,127,608 19,482,883 (*) 1,512,416 445,803 801,245 1,982,903 1,932,746 1,943,813 2,237,122 2,237,122 2,237,122 1,988,241 1,982,813 5;503,029 1,282,278 497,965 13,879,965	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7. 5,5471,4 (*) 15,1: 5,571,6 309,0 3435,9 578,1 578	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 22 8 21 8 21 99 34 5 37 7 38 7 39 7 30 7 31 1	(*) (*) (*) 3,380 2,471 Is only req irins (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) 58; 4,16 uested mount ousend stars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85	533,087 997,001 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,801 58,003 249,766 164,710 282,173 49,721	185, 628, 734, 9, 743, 1968 tax Amount (700 amount (700 amount (101) 896, 169, 169, 169, 169, 169, 169, 169, 1
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Paxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$3,000 under \$5,000. \$3,000 under \$5,000. \$3,000 under \$5,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$3,000 under \$20,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 447,620 443,815 461,676 476,588 464,927 435,273 1,730,123 888,309 1,038,171 188,572 39,214	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,73 (*) 7,76 29,33 56,06 79,86 90,56 105,77 116,66 517,67 116,68	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 11 156 77 478 8 850 12 1,615 13 1,998 15 2,296 19 2,155	1,761 54,116 90,325 86,002 Total of (7) 15 16 17 18 17 18 18 18 18 18 18 18 18 18 18 18 18 18	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 664,448 548,432 ,787,971 575,834 664,556 625,034 80,223	6,109 9,825 4,090 6,999 Cash r Cash	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 15,4,7 125,2 207,1 23,09,0 3,09,0 3,09,0 3,1,684,7 489,1 370,7,7 62,7 20,0 8,6	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 22 8 21 8 21 99 34 5 37 7 38 7 39 7 30 7 31 1	(*) (*) (*) 3,380 2,471 ls only req er of (7) de 8) (7) 60,485 1,708 1,708 1,708 9,672 7,198 3,977 75 4	(*) (*) 58: 4,16 uested mount cousand filars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 10705,187 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,991 75,815 95,753 61,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343	185, 628, 734, 9, 743, 9, 743, 9, 743, 1968 tax (1001) 896, 846, 9, 16, 17, 13, 17, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$4,000 under \$2,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$1,000 under \$5,000. \$1,000 under \$5,000. \$1,000 under \$5,000. \$20,000 under \$50,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 461,676 476,588 464,927 435,273 1,730,123 888,309 1,038,171 188,572 39,214 9,915 1,689	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 6,162,03 6,162,03 105,73 106,66 105,77 116,66 517,66 450,11 1,589,66 1,104,45 646,43 496,26 258,58 360,10	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 11 156 67 478 88 856 13 1,466 12 1,615 13 1,995 16 5,721 1,948 16 5,721 1,948 17 1,948 18 1,995 18 11 18 1,995 18 11 18 12 1,615 18 13	1,761 54,116 90,325 86,002 Total of (7) 15,367 6,990 6,3790 1,817 1,067 1,970 1,362 1,379 1,263 1,997 1,263 1,613 1,667 1,087	110,074 110,074 174,881 84,425 94,120 mount 1811ers) (95) 1605,848 131,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 59,213 327,263 449,654 548,432 548,43	6,109 9,825 4,990 6,999 Cash r Cash	(*) 2,185 11,289 Overpa requested (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 15,2,2 207,1 25,2 207,1 309,0 435,9 575,9 578,1 575,9 50,8 61,684,7 489,1,7 62,7 20,0 8,66 61,2,0	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 50 39 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(*) (*) (*) 3,380 2,471 Is only req er of (mode) ((*) (*) 58: 4,16 uested mount cousand filars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 33,799 57,971 75,815 95,753 61,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343 3,31	185, 628, 734, 9,743, 9,743, 9,743, 1968 tax Amount (Thousame dollars) (101) 896, 4,, 9,, 16,, 16,, 16,, 17,, 25,, 16, 98,, 84,, 291, 142, 60,, 31, 8,, 9,
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Adjusted gross income classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$3,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$6,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$50,000. \$20,000 under \$50,000. \$31,000,000 under \$20,000. \$20,000 under \$50,000. \$10,000 under \$50,000. \$10,000 under \$50,000. \$10,000 under \$50,000. \$10,000 under \$50,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,632 (*) 130,706 293,803 394,115 447,620 443,815 461,676 476,588 464,992 435,273 1,730,123 888,309 1,038,171 188,572 39,214 9,915 1,689 700 225,206	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 7,76 106,66 108,77 116,66 5,17,61 1,589,66 1,104,74 646,41 496,22 258,58 360,10	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1 156 7 478 8 850 3 1,146 2 1,482 1 1,615 2 1,422 1 1,422 1 1,423 3 1,996 8 11 8 2 1 3 1,996 8 11 8 2 1 3 1,996 8 11 8 2 1 3 1,996 8 11	Total of (A) i,367 (6) i,367 (6) i,367 (6) i,367 (6) i,362 (1) i,363 (1) i,363 (1) i,364 (1) i,365 (1) i,366 (1) i,367 (1) i,367 (1) i,362 (1) i,363 (1) i,363 (1) i,364 (1) i,365 (1) i,366 (1) i,366 (1) i,367 (110,074 174,881 84,425 94,120 mount lows and litera) (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 648,432 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973	6,109 9,825 4,090 6,999 Cash r Cash	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7.4 (*) 15,1.1 5,471,4 (*) 15,2.2 207,1 15,1.3 5,99,0 16,84,7 20,0 8,64 2,0 9 223,2 10,7	1,454 11,412 yments Bond Numberett (9: 34 55 39 4 222 88 8 21 8 22	(*) (*) (*) 3,380 2,471 Is only req er of (mode) ((*) (*) 58 4,16 uested mount bousend bliere) 99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 705,187 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,801 58,013 249,766 164,710 282,173 49,713 49,754 2,343 311 99 111,978 2,787	185, 628, 734, 9, 744, 9, 743, 1968 tax Amount (Thousame, 6611 ara) (101) 896, 846, 9, 16, 17, 13, 17, 125, 16, 98, 84, 291, 291, 291, 142, 600, 31, 8, 9, 9, 50, 11,
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$20,000 under \$1,000. \$20,000 under \$1,000. \$20,000 under \$1,000. \$20,000 under \$50,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 464,927 476,588 464,927 435,273 1,730,123 8883,909 1,038,177 188,572 39,214 9,915 1,689 700 225,206	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 6,162,03 6,162,03 105,71 106,66 108,77 116,66 517,66 450,11 1,589,66 1,104,44 496,22 288,56 360,10 37,28	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 11 156 67 478 88 856 83 1,146 12 1,615 13 1,998 16 5,721 1,948 16 5,721 1,948 17 1,948 18 20 18 11 18 20 19 20 10 13 20 725	1,761 54,116 90,325 86,002 Total of (7) 1,367 6,367 6,790 1,317 1,067 1,362 1,379 1,363 1,367 1,361 1,363 1,697 1,613	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 548,432 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973 12,257 4,991	6,109 9,825 4,090 6,999 Cash r Cash r Freturns (96) 20,127,608 19,482,883 (*) 151,416 445,805 801,245 1,082,908 1,532,746 1,943,813 2,237,122 2,088,241 1,892,813 434 434 644,728 11,231 20,257	(*) 2,185 11,289 Overpa requested (Thousand dollers) (97) 5,694,7 5,5471,4 (*) 15,11 125,2 207,1 125,2 207,1 125,2 207,1 125,2 207,1 20,0 8,6,6 2,7 20,0 8,6,6 2,7 20,0 8,6,6 2,7 20,0 8,6,6 2,7 3,8	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 22 8 81 1 1477 82 877 79 177 99 (*	(*) (*) (*) 3,380 2,471 Is only req er of (mode) ((*) (*) 58 4,16 uested mount bousend bliere) 99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 105,187 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 1,293,	185, 628, 734, 9,743, 9,743, 9,743, 1968 tax Amount (Thou same do II are) (101) 896, 4,, 9,, 16,, 17,, 13, 17,, 25,, 16, 88, 84,, 291, 142, 60, 31, 18, 9, 9, 9, 50, 11, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Adjusted gross income classes Orand total. Paxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$3,000 under \$7,000. \$3,000 under \$7,000. \$100,000 under \$15,000. \$100,000 under \$15,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$20,000 under \$100,000. \$20,000 under \$100,000. \$300,000 under \$1,000,000. \$300,000 under \$1,000 under \$2,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,115 447,620 443,815 464,927 435,273 1,730,123 888,309 1,038,171 188,572 39,214 9,915 1,689 7,979 37,901 225,206	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,75 (*) 7,76 29,33 56,00 79,86 90,56 105,77 116,66 517,66 450,11 1,193,16 1,104,44 496,26 258,56 35,07 37,26	19,431 1,279,363 1,1279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 11 156 77 478 88 85,33 1,146 22 1,515 97 1,948 11 1,422 13 743 19 63 11 1,423 19 63 11 1,423 19 63 11 1,423 19 63 10 12 2 725 10 12 2 33 10 2 33	1,761 54,116 90,325 86,002 Total of (7) 15 3,367 6. 3,990 6. 3,900 6. 3,90	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 594,32 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973 12,257 4,991 22,160 38,113	6,109 9,825 4,990 6,999 Cash r Cash	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7. 5,471,4 (*) 15,1: 5,477,4 3,9,9 6,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,575,9 7,8,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 539 11 12 13 14 17 17 17 17 17 17 17 17 17	(*) (*) (*) 3,380 2,471 Is only req er of (mode) ((*) (*) 58 4,16 uested mount bousend filere) 99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 705,187 16 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 99,780 1,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343 311 99 111,978 2,787 3,978 13,936 22,7702	185, 628, 734, 9, 744, 9, 743, 1968 tax Amount (101) 896, 846, 101, 102, 103, 103, 103, 103, 103, 103, 103, 103
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Adjusted gross income classes Grand total. Paxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$6,000. \$9,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$50,000. \$20,000 under \$50,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$10,000 under \$20,000. \$10,000 under \$1,000. \$10,000 under \$2,000. \$20,000 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$2,000. \$3,000 under \$2,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,815 461,676 476,588 464,927 433,273 1,730,123 888,309 1,038,171 188,572 39,214 9,915 1,689 7,979 225,206 2,394 7,979 37,901	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 6,162,73 (*) 7,76 29,33 56,06 79,86 90,56 105,77 116,66 517,67 116,67	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1,66 8 85 3 1,144 1,615 2,296 19 2,155 7 1,948 10 1,623 1,999 2,155 10 2,296 10 1,425 10 1,4	Total of (A) is (A)	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 548,432 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973 12,257 4,991 22,160 38,113 43,078	6,109 9,825 4,990 6,999 Cash r Cash r (96) 20,127,608 19,482,883 (*) 25,1416 445,805 801,245 1,982,908 1,532,742 1,982,813 5;503,029 18,676 18,676 644,728 11,231 20,257 118,641	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 15,25,2 207,1 25,2 207,1 309,0 435,9 5768,1 684,7 489,1 370,7 62,7 20,0 8,66 8,2,0 9,2 10,7 3,8 18,3 31,7 37,1	1,454 11,412 ments Bond Number rett (9) 34	(*) (*) (*) 3,380 2,471 Is only req irins (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) 58 4,16 uested mount bousend filere) 99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17	533,087 997,001 10 11,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 33,799 57,971 75,815 75,815 95,753 61,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343 249,766 2,343 311 99 111,978 2,787 2,787 3,978 13,936 23,702 19,987	185, 628, 734, 9, 744, 9, 744, 9, 744, 9, 16, 17, 17, 13, 17, 17, 16, 18, 18, 18, 19, 16, 16, 17, 17, 17, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Faxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$4,000 under \$2,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$7,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$3,000 under \$5,000. \$10,000 under \$10,000. \$10,000 under \$50,000. \$20,000 under \$1,000. \$20,000 under \$2,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$2,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,150 447,620 443,615 464,927 475,588 464,927 435,273 1,730,123 888,309 1,038,173 1,730,123 888,309 1,038,173 1,730,123 9,915 1,689 7,979 37,900 425,206 2,394 7,979 37,900 43,287 43,287 443,287	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,03 7,76 105,77 116,66 517,67 116,66	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 1,458 8 850 3 1,144 1,615 2,296 9 2,155 7 1,948 1,616 5,721 1,422 1,422 1,422 1,423 1,615 2,155 8 11 8 2 1,422	1,761 54,116 90,325 86,002 Total of (7) 15 3,367 6. 3,990 6. 3,900 6. 3,90	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 594,32 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973 12,257 4,991 22,160 38,113	6,109 9,825 4,990 6,999 Cash r Cumber of returns (96) 20,127,608 19,482,883 (*) 151,416 445,805 801,245 1,982,908 1,532,746 1,982,813 1,982,813 1,882,278 1,982,277 2,331 434 644,728 11,231 644,728 11,231 20,259 118,641 135,398 122,117	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7.4 (*) 15,1.1 5,471,4 (*) 15,1.25,2 207,,1 125,2 207,1 13,1 13,1 13,1 13,1 13,1 13,1 13,1 1	1,454 11,412 yments Bond Numberett (9: 34 55 39 4 22 8 21 8 22 99 31 73 73 73 75 25 77 28 77 28 77 28 77 29 (**)	(*) (*) (*) 3,380 2,471 Is only req irins (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) 58; 4,16 uested mount oussed stars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85 17 (*) (*)	533,087 997,001 705,187 16 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 99,780 1,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343 311 99 111,978 2,787 3,978 13,936 22,7702	185, 628, 734, 9, 744, 9, 744, 9, 743, 1968 tax Amount (Thou same doll ara) (101) 896, 846, 9, 16, 17, 13, 17, 125, 16, 98, 846, 291, 142, 600, 31, 8, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9, 9,
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$15,000 or more. Adjusted gross income classes Adjusted gross income classes Grand total. Paxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$3,000 under \$5,000. \$3,000 under \$5,000. \$100,000 under \$15,000. \$100,000 under \$15,000. \$100,000 under \$20,000. \$20,000 under \$100,000. \$110,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$1100,000 under \$20,000. \$20,000 under \$100,000. \$1100,000 under \$20,000. \$20,000 under \$100,000. \$11,000 under \$20,000. \$20,000 under \$1,000,000. \$11,000 under \$20,000. \$20,000 under \$1,000,000. \$100,000 under \$2,000. \$200,000 under \$2,000. \$2,000 under \$2,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,152 447,620 443,815 461,676 476,588 464,927 39,214 9,915 1,689 700 225,206 2,394 47,979 37,901 225,206 2,394 43,287 45,288 32,919 55,439	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,75 (*) 7,76 29,33 6,162,77 116,66 1105,77 116,66 111,589,66 111,1589,66 111,164,66	19,431 1,279,363 1,279,363 1,155,301 534,578 Number return (94 8 21,348 66 20,618 11 156 77 478 8 856 33 1,466 22 1,515 77 1,948 66 5,722 33 742 39 63 8 11 88 2 30 0 22 729 128 84 132 24 152 24 152 24 152 24 152 24 152 25 3,184	1,761 54,116 90,325 86,002 Total of (7) 15 16,367 16 16,990 16 17,790 1817 1917 1918 1918 1918 1918 1918 1918	110,074 174,881 84,425 94,120 mount (95) ,605,848 ,331,877 (*) 15,942 59,115 134,690 224,045 327,263 449,654 596,753 601,448 5548,432 ,787,971 575,834 664,556 205,034 80,223 39,959 10,481 10,304 273,973 12,257 4,991 22,160 38,113 43,078 28,982 124,392 583,545	6,109 9,825 4,909 6,999 Cash r freturns (96) 20,127,608 19,482,883 (*) 151,416 445,805 901,245 1,082,906 1,532,746 1,943,813 2,237,122 2,088,241 1,892,813 434 45,674 2,331 454 6644,728 11,231 20,257 118,641 135,398 112,117 81,566 155,513	(*) 2,185 11,289 Overpa requested Amount (Thousand dollers) (97) 5,694,7 5,694,7 3,5,471,4 (*) 15,1 15,2 207,1 125,2 207,1 309,0 435,9 575,9	1,454 11,412 yments Bond Numberett (9) 34 5 39 4 53 39 4 11,412 11,41	(*) (*) (*) 3,380 2,471 dis only req er of A (Th de (Th de (Th)	(*) (*) 58 4,16 uested mount cousand filars) (99) 14,334 13,835 - (1,507 1,851 5,586 2,443 2,346 85 17 (*) (*)	533,087 997,001 705,187 16 1,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 1,293,906 5,574 35,799 97,971 75,815 99,780 1,689 69,804 74,801 58,013 249,766 164,710 282,173 49,721 9,564 2,343 311 99 111,978 2,787 3,978 13,936 23,702 19,987 14,546 33,042	185, 628, 734, 19, 734, 19, 734, 19, 743, 100. 110. 110. 110. 110. 110. 110. 110
\$5,000 under \$5,000. \$5,000 or more. Returns under \$5,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more. Adjusted gross income classes Grand total. Taxable returns, total. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$100,000 under \$20,000. \$200,000 under \$50,000. \$100,000 under \$20,000. \$200,000 under \$50,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$200,000 under \$1,000. \$100,000 under \$1,000. \$10,000 under \$1,000.	161,044 3,376,902 11,537,084 7,074,304 3,639,273 Tax due fi Number of returns (92) 7,674,631 7,449,423 (*) 130,706 293,803 394,156 447,620 443,815 461,676 476,588 464,982 435,273 1,730,123 1,888,309 1,038,171 188,572 39,214 9,915 1,689 700 225,206 2,394 7,979 37,901 43,287 44,287 43,287 43,287 43,287 55,439	1,195,636 9,543,416 10,574,918 11,971,777 at time of ling Amount (Thousand dollars) (93) 6,162,03 6,162,73 (*) 7,78 29,33 56,06 79,86 90,56 105,77 116,66 517,67 450,11 1,589,66 1,589,	19,431 1,279,363 1,155,301 534,578 Number return (94 8 21,348 6 20,618 11,166 17, 478 18 850 13 1,146 19 2,155 17 1,948 10 1,425	1,761 54,116 90,325 86,002 Total of (A) 1,790 6,790 6,790 6,790 7	110,074, 881 84,425 94,120 10,001 10,	6,109 9,825 4,090 6,999 Cash r Cash r (96) 20,127,608 19,482,883 (*) -51,416 445,805 801,245 1,082,908 1,732,742 1,943,813 2,237,123 2,237,123 2,237,123 2,237,123 2,237,123 2,127,123 2,128,241 1,892,813 5;030,023 18,674 1,231 20,257 118,641 11,231 20,257 118,543 11,231 20,257 118,543 11,231 20,257 118,543 115,535	(*) 2,185 11,289 Overpa requested Amount (Thousand dollars) (97) 5,694,7 5,471,4 (*) 15,1 15,4,7 125,2 207,1 309,0 435,9 5768,1 575,9 5768,1 684,7 489,1 370,7 62,7 20,0 8,66 62,7 20,0 8,66 8,7 8,8 1,684,7 489,1 370,7 3,8 8,8 1,684,7 489,1 370,7 370,1 23,4 97,9 223,4	1,454 11,412 ments Bond Numberett (9) 34 55 39 4 59 117 286 77 552 31,79 117 664 (**) (**) (**) (**) (**)	(*) (*) (*) 3,380 2,471 ls only req er of A firms (*) de 8) (50,485	(*) (*) 58; 4,16 uested mount soused stars) (99) 14,334 13,835 - 1,507 1,851 5,586 2,443 2,346 85; 17 (*) (*)	533,087 997,001 101 11,699,280 Credit on Number of returns (100) 1,405,886 1,293,906 5,574 35,799 57,971 75,815 95,753 61,689 69,804 74,801 58,003 249,763 16,4710 282,173 49,721 49,764 2,343 311 11,978 2,787 3,978 13,936 23,702 19,987 14,546 33,042	185, 628, 734, 9, 744, 9, 744, 9, 744, 9, 744, 1010 896, 846, 9, 16, 17, 13, 17, 125, 166, 846, 291, 142, 291, 291, 142, 291, 291, 142, 291, 291, 291, 291, 291, 291, 291, 29

See text for "Explanation of Classification and Terms" and "Sources of Data, Description of the Sample, and Limiations of the Data."

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

*Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

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

Table 23. -- NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS OF TAXPAYER

				-		emptions fo	r -	1			Exemption	s for taxpa	yers' depend	dents			
Marital status	Number of	Total number of	Number of exemptions		ers age cover	Blin	dness				ons for		ions for ren not		ions for	Other ev	emptions
	returns	exemptions	for taxpayers	i		ľ		Number of	Number of		home	living	at home	dependen	t parents	Outer Ca	· · · · · · · · · · · · · · · · · · ·
					Number of exemptions		Number of exemptions	returns	exemptions	Number of returns	Number of exemptions		Number of exemptions		Number of exemptions		Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	71.651,909	198,035,957	112,847,418	6,561,206	8,419,322	103,097	106,508	32,365,979	76,663,107	30,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,661	1,100,911	1,515,989
Returns of husbands and wives filing jointly	40,729,022	154,591,215	81,452,303	3,725,605	5,560,690	63,710	67,120	27,370,866	67,511,500	26,602,481	65,178,068	314,588	552,127	954,342	1,011,807	546,665	769,499
Returns of husbands and wives filing separately	2,714,170	6,177,798	3,186,398	153,333	176,363	6,263	6,263	1,229,968	2,808,774	1,117,810	2,554,875	64,526	119,427	46,468	48,504	58,664	85,968
Returns of surviving spouse	2,098,612	5,261,633	2,098,611	105,614	105,614	1,752	1,752	1,828,043	3,055,656	1,245,945	2,228,119	28,411	46,942	481,954	509,805	212,741	270,790
Returns of head of household	213,533	597,578	213,532	9,508	9,508	(*)	(*)	208,409	373,690	207,337	363,876	(*)	(*)	3,894	3,897	4,522	4,792
Returns of single persons	25,896,576	31,407,733	25,896,575	2,567,146	2,567,146	30,524	30,524	1,728,695	2,913,487	1,046,892	1,866,821	197,355	354,077	291,949	307,649	278,319	384,940

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 variablity. However, the data are included in the appropriate totals.

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

Table 24 . -- NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, AND ADJUSTED GROSS INCOME CLASSES

	T									12.2 1.03001	ED GROSS I	HOURE CLA	3313				
				Ad	ditional ex	emptions fo	r —				Exemption	s for taxpa	yers' depend	dents			
Adjusted gross income classes	Number of returns	Total number of	Number of exemptions for		s'age 65 over	Blin	dness	Number of	Number of		for children at home	children	ions for not living home		ions for t parents	Other e	xemptions
		exemptions	taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	returns	exemptions	Number of returns	Number of exemptions		Number of exemptions		Number of exemptions	Number of returns	Number of exemptions
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	71,651,909	198,035,957	112,847,418	6,561,206	8,419,322	103,097	106,508	32,365,979	76,663,107	30,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,661	1,100,911	1,515,989
No adjusted gross income	369,384	1,049,840	601,107	86,851	113,646	(*)	(*)	139,675	333,439	132,950	319,476	(*)	(*)	4,828	5,374	4,194	4,937
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	3,319,019 7,561,689 5,905,285	4,969,182 4,461,014 12,744,394 12,342,313 13,240,765	4,344,481 3,655,506 9,059,725 7,813,585 7,982,663	188,520 238,876 1,286,418 1,094,561 757,282	238,093 293,420 1,561,730 1,419,834 1,008,676	13,956	14,155 13,503 12,917	187,834 261,235 1,153,444 1,514,012 1,938,937	385,809 508,700 2,112,969 3,095,791 4,236,509	166,677 225,617 986,730 1,323,659 1,737,494	353,074 457,472 1,856,950 2,788,394 3,877,027	3,990 4,454 31,987 24,986 39,431	4,693 4,853 53,071 33,551 74,458	13,282 14,681 74,956 96,501 123,914	14,582 16,402 79,136 101,679 126,102	10,865 20,958 88,758 124,605 113,505	13,460 29,973 123,812 172,168 158,921
\$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	5,186,943 5,219,185	14,316,603 14,757,973 16,188,159 17,394,350 15,685,234	8,161,421 8,225,024 8,776,078 9,123,838 8,188,014	581,102 440,608 334,157 278,762 227,521	766,091 562,548 433,081 352,249 276,169	9,752 12,313 10,329	9,752 14,297 10,329	2,292,237 2,518,902 (2,965,118 (3,183,034 2,949,905	5,379,339 5,956,105 6,971,253 7,915,681 7,210,527	2,086,082 2,299,696 2,768,395 3,001,670 2,805,919	4,985,843 5,534,345 6,600,959 7,540,960 6,897,351	45,410 49,702 40,465 67,722 54,821	81,516 98,036 77,345 115,397 95,515	146,760 160,273 150,962 137,220 119,401	158,294 169,405 158,770 143,577 128,633	109,594 106,411 100,737 85,375 70,131	153,685 154,319 134,179 115,746 89,028
\$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.	10,385,432	13,893,404 38,123,620 10,150,875 7,440,232 1,029,208	7,191,730 19,990,534 5,348,554 3,761,070 498,168	165,764 418,348 171,648 224,507 47,652	215,089 541,211 231,427 311,364 68,070	9,094 3,441 3,677 552	9,094 3,475 3,677 552	2,639,431 7,200,463 1,879,989 1,331,466 172,573	6,484,203 17,582,780 4,567,419 3,364,122 462,418	2,527,156 6,926,047 1,785,384 1,253,068 160,229	6,212,599 16,825,978 4,310,520 3,125,853 420,588	40,714 112,300 42,482 38,843 4,869	80,204 206,790 70,133 64,129 8,186	115,051 347,212 132,407 116,457 19,797	118,926 366,003 140,925 126,029 22,267	51,428 135,191 34,461 34,516 7,623	72,475 184,010 45,841 48,111 11,376
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,096	192,536 45,781 7,550 2,924	96,884 23,643 3,875 1,518	13,531 4,118 689 291	19,446 5,824 959 395	145 49 6 2	146 50 6 2	29,683 6,551 1,079 411	76,060 16,264 2,710 1,009	26,687 5,727 930 349	67,191 14,011 2,303 865	1,005 271 46 26	1,601 447 84 36	3,839 861 148 59	4,335 989 169 64	1,900 534 92 33	2,933 817 154 44
Returns under \$5,000	23,834,696	63,124,111 77,919,121 38,123,620 18,869,105	41,618,488 41,504,684 19,990,534 9,733,712	4,233,610 1,446,813 418,348 462,435	5,401,490 1,839,136 541,211 637,485	50,584 35,548 9,094 7,871	51,975 37,532 9,094 7,907	14,256,391	16,052,557 34,537,768 17,582,780 8,490,002		32,786,214 16,825,978	152,688 253,424 112,300 87,542	255,794 466,497 206,790 144,616	474,922 682,906 347,212 273,568	501,570 719,310 366,003 294,779	472,479 414,082 135,191 79,159	656,957 565,747 184,010 109,276

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

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

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

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INTRODUCTION

The taxpayer, in determining his tax liability, took account of several factors. Among these were:

- (1) his income subject to tax. This was generally the taxpayer's adjusted gross income minus the personal deductions and exemptions to which he was entitled,
 - (2) the type of tax computation used,
- (3) marital status of the taxpayer, which determined the tax rate schedule applicable,
 - (4) allowable tax credits that reduce income tax, and
- (5) any additional tax. The self-employment tax or the tax from recomputing prior year investment credit increased the total tax liability.

INCOME SUBJECT TO TAX

For 1967 individuals reported income subject to tax of \$315.1 billion. This compares with \$286.3 billion for 1966, and \$255.1 billion in 1965. In earlier years income subject to tax was described as "tax base."

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions. The taxpayer generally applied a graduated scale of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had long-term capital gains in excess of short-term capital losses. Also, in certain instances, taxpayers averaged the taxable income of several years to arrive at income subject to tax.

METHOD OF TAX COMPUTATION

The "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income" was, as is shown in table 31, used on 58.9 million returns. These returns accounted for 96 percent of the income subject to tax and 94 percent of the total income tax before credits in 1967.

The alternative method of computation was used by individuals reporting capital gains on 115,000 returns, less than 0.2 percent of all returns filed. The advantage of using the alternative method resides in the fact that

Table 3.1 — TYPE OF TAX COMPUTATION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, AND INCOME TAX BEFORE CREDITS

Type of computation	Number of returns	Adjusted gross income	Income subject to tax	Income tax before credits
	1000.0	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)
Total ¹	59,360,190	490,223,342	315,121,482	63,655,614
Returns with normal tax and surtax only ²	58,814,435	461,856,033	291,645,830	54,885,288
Returns with alternative tax, total ² With capital gains tax only	104,010 917	13,302,247 514,354	11,118,732 450,628	5,134,088 228,042
With capital gains tax and normal tax and surtax	103,093	12,787,893	10,668,104	4,906,046
Returns with income averaging, total	441,746	15,065,062	12,356,918	3,636,238
With normal tax and surtax only With alternative tax	431,152 10,594	13,624,851 1,440,211	11,090,110 1,266,809	3,041,905 594,333

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

1Prior year delinquent returns are included in the type of computation applicable

Does not include returns with income averaging. NOTE: Detail may not add to total because or rounding

one-half of the net long-term capital gain (in excess of net short-term capital loss) that was taxable was taxed at a 50 percent rate. The effect of this was that the maximum rate amounted to 25 percent on the total net long-term capital gain. Any taxable income in excess of capital gain was subject to normal tax and surtax rates. For some individuals using the alternative method, capital gain income exceeded taxable income. Because it resulted in less tax, the capital gain and not "taxable income" became the "income subject to tax" which was used for the statistics.

Where taxpayers with capital gains found that the highest marginal tax rate applicable to them was less than 50 percent, the normal tax and surtax rates were used for the whole of their taxable income. Therefore, in order to use the alternative method advantageously a taxpayer must have had taxable income exceeding \$26,000 on a separate return, \$52,000 on a joint return, and \$38,000 on a head of household return. As a result, the 115,000 returns showing use of the alternative method represented only 2 percent of the 5.8 million returns showing a net long-term capital gain in excess of any net short-term capital loss.

Income subject to tax on returns of taxpayers using the alternative computation amounted to \$11.1 billion, as is shown in chart 3A. Of this amount \$4.0 billion was taxed at the capital gains rate and \$7.1 billion at the normal tax and surtax rates (regular computation). This resulted in income tax before credits of \$2.0 billion at the capital gains rate and \$3.1 billion at the normal tax and surtax rates.

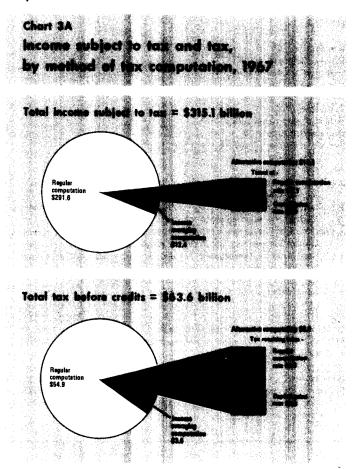


Table 3.2 - RETURNS WITH INCOME AVERAGING: NUMBER OF RETURNS, INCOME, TAX, AND TAX SAVINGS, BY ADJUSTED GROSS INCOME CLASSES

	'	Adiomand		Income	tax :	Tax savings	
Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Before income averaging	After income averaging	due to income averaging	Average tax savings
		(Thousand doilars)	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total	441,746	15,065,062	12,356,920	3,888,945	3,636,238	252,727	572
Taxable returns, total	439,228	15,018,105	12,321,843	3,880,951	3,629,743	251,229	572
Under \$5,000 under \$10,000 \$5,000 under \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	15,439 57,465 69,582	(*) 133,438 729,201 1,215,548 7,004,367	2,317 93,624 526,870 908,070 5,690,475	348 16,885 99,822 182,018 1,473,027	330 15,320 91,644 170,201 1,364,431	19 1,565 8,176 11,815 108,620	16 101 142 170 486
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	10,674 1,828 118	3,901,407 1,390,177 495,547 78,467 65,141	3,335,637 1,209,563 426,123 69,459 59,705	1,230,553 572,503 234,765 38,767 32,263	1,147,136 546,194 226,056 37,227 31,204	83,419 26,309 8,707 1,540 1,059	1,408 2,465 4,763 13,054 34,161
Nontaxable returns	2,518	46,957	35,077	7,994	6,495	1,497	595

NOTE: Detail may not add to total because of rounding

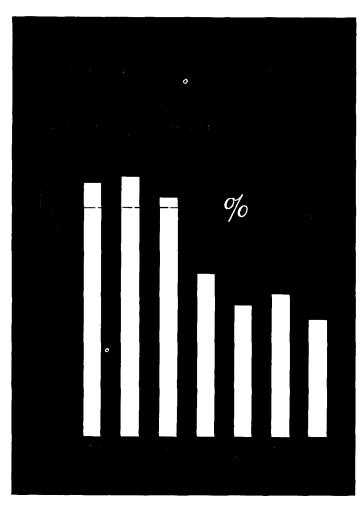
Another form of computation the taxpayer could use was the income averaging method which is discussed below.

INCOME AVERAGING

Use of income averaging was indicated on nearly 442,000 returns for 1967. The total tax savings for tax-payers using this method of computation totalled over \$252.7 million. As table 3.2 shows tax both before and after averaging, the average tax savings was \$572. Only returns showing adjusted gross income of \$50,000 or more reflected a higher average savings.

If a taxpayer had an unusually large amount of taxable income in any one year, it might have been advantageous for him to use the income averaging method of tax computation. Using this method would result in taxing a part of the unusual income in the peak year at the same lower effective rate which applied to the first one-fifth of such income.

The range of savings derived from the use of this computation for 1967 was very wide extending from \$16 in the under \$5,000 adjusted gross income class to over \$34,000 in the \$1,000,000 or more class. However, as chart 3B indicates, tax savings as a percent of income tax before income averaging was proportionately higher at the lower income levels. The percentages differ due



principally to the effects of the graduated tax rates and to the tendency for higher income returns to reflect capital gains as a major source of income.

All types of income could be averaged except income from gifts, inherited property, wagering, and net long-term capital gains.

TAX RATE SCHEDULES

Tax rates were used to classify data for five tables included in this report. Four of the tables (27-30) show the amount of income subject to tax affected by each of the tax rates. In other words, taxable income on each return is subdivided into the amount taxed at each tax rate. In table 31 a greater amount of information from each return is classified by the highest (that is, marginal) tax rate.

The following explanations and illustrations show how the tax return data presented in tables 27 through 30 are derived from information available on the tax return:

Income subject to tax for income averaging returns and returns with normal tax and surtax only was "taxable income." For returns with the alternative tax computation, income subject to tax was either (1) "taxable income," where that amount was greater than one-half the excess of net long-term capital gain over net short-term capital loss, or (2) one-half the excess of net long-term capital gain, where that amount was equal to or greater than "taxable income."

<u>Tax rate</u> was the rate at which all or a portion of an individual's income was subject to tax. Some of the tax rates are described below:

- a. Returns with special tax computation -- These were either returns filed by taxpayers using the income averaging computation or prior year delinquent returns for which the current tax rates were inapplicable.
- b. O percent (returns with no income subject to tax)-This term was used to describe returns that showed deductions plus exemptions equal to or exceeding adjusted
 gross income, and returns with no adjusted gross income
 at all.
- c. 50 percent (alternative tax computation returns with capital gains tax only)--This was the rate applicable to returns which showed one-half the excess of net long-term capital gain over net short-term capital loss, equal to or greater than taxable income. The one-half excess gain, therefore, was the income subject to tax rather than taxable income.
- d. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)—This was the rate applicable to returns where a portion of the income was subject to the capital gains rate, and a portion to the normal tax and surtax rates.

Marginal rate was the maximum rate that applied to any part of the income subject to tax. Example 1 in the 'Illustrations of the presentation of tax return data classified by rate' shows that a joint return with \$11,000 of income subject to tax at the combined normal tax and surtax rates had a marginal tax rate of 22.0 percent. Returns with income subject to tax to which both the capital gains rate and the normal tax and surtax rates applied were classified in their normal tax and surtax marginal tax rate classes.

Total income subject to tax (column 3, table 31) was the entire tax base reported on a return, rather than the part taxed at a specified marginal rate. (The difference between income subject to tax and taxable income is explained above.)

Total income tax before credits (column 4, table 31) was the reported tax before credits of each return classified by the marginal tax rate of the return.

Income taxed at marginal rate (column 5, table 31), was that portion of the income subject to tax that was subject to a specified marginal tax rate. For example, a joint return with \$11,000 of income subject to tax (for normal tax and surtax rates) would have the top \$3,000 taxed at the marginal rate of 22.0 percent. The remaining income subject to tax was subject to the lower rates.

Tax generated at marginal rate (column 6, table 31) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return. It was obtained by applying the tax rate in the stub to the amount in column 5.

Income taxed at tax rate (column 11, table 31) was the income spread according to the applicable tax rate classes to which it was subject. For example, a joint return with an \$11,000 income subject to tax (at the combined 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 31) was the total of the tax generated at each tax rate and was

LUSTRATIONS OF THE PRESENTATION OF TAX ETURN DATA CLASSIFIED BY RATE, AS SHOWN N TABLE 31. XAMPLE 1 ertivation of Income Subject to Tax: \$16,000 - Adjusted gross income -3,800 - Itemized deductions \$12,200 - Balance -1,200 - Exemptions \$11,000 - Income subject to tax ertivation of Tax on Income Subject to Tax: 1st \$1,000 taxed at 14.0%	\$70,000 - -3,800 - \$66,200 - -1,200 - \$65,000 - \$5,000 - \$65,000 - \$65,000 - Derivation c 1st \$1,00 3rd \$1,00 3rd \$1,00 Next \$4,000 of Income Sub Adjusted gro Ing-term of Itemized de Balance Exemptions Tentative in Income subj For capit For norm Total income Total income Of Tax on Inco O taxed at 14. O taxed at 15. O taxed at 15. O taxed at 19. I taxed at 19. I taxed at 22. I taxed at 28. I taxed at 28.	ess income (inc apital gain of ductions acome subject	\$5,000) to tax rtax ax Tax:	\$140 \$150 \$160 \$170 \$760 \$880 \$1,000 \$1,120 \$1,280	\$65,000 EXAMPLE Derivation \$250,000 -13,800 \$236,200 -1,200 \$235,000 \$245,000 Derivation	3 of Income - Adjusted net long - Itemized - Balance - Exempti - Tentativ Income - For cap - For nor - Total income	Dject to tax taxe Total ta Subject to Tax: i gross income e- term capital go i deductions	(including 1/2 ain of \$245.0 ct to tax tax tax tax:	00)	
\$11,000 Total tax	Next \$4,000 Next \$4,000 Next \$4,000	taxed at 36. taxed at 39. taxed at 42.	0%		\$1,440 \$1,560 \$1,680 \$1,800	, .	rates fi ve tax gre	rom tax rate sch ater than capi uses derivati	nedule II. tal gains tax	\$135, 480
	Next \$4,000 Next \$8,000 Bal. \$8,000	taxed at 48. taxed at 50. taxed at 53.	0% 0% 0% 0%		\$1,920 \$4,000 \$4,240		of Capital of income		axed at 50.0%	\$122,500 \$122,500
	\$60,000) Normal tax	and surtax		\$22,300	\$245,000				
		Retu	rns with tax	· · · · · · · · · · · · · · · · · · ·			_{ _		th any tax g	
Tax rate	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	1	Number of returns	Income taxed at marginal rate (Dollars)	Tax generated at tax rate (Pollars)
	(1)	(Dollars)	(Dollars)	(Dollars) (4)	(5)	(6)		(10)	(11)	(12)
xample 1. —Data Reported on Joint Return With Norma	Tax and Su	rtax Only	,					T	3 000	1/0
14.0 percent				:				1 1	1,000 1,000 1,000	140 150 160 170
17.0 percent	i .	16,000	11,000	2,040	3,000	660		1	4,000 3,000	760 660
Example 2. — Data Reported on Joint Return With Capital		nd Normal	Tax and Sur	tax		· · · · · · · · · · · · · · · · · · ·				
14.0 percent. 15.0 percent. 16.0 percent. 17.0 percent. 19.0 percent.	1							1 1 1 1	1,000 1,000 1,000 1,000 4,000	140 150 160 170 760
22.0 percent. 25.0 percent. 28.0 percent. 32.0 percent. 36.0 percent.								1 1 1 1 1	4,000 4,000 4,000 4,000 4,000	880 1,000 1,120 1,280 1,440
39.0 percent							4	1 1 1 1	4,000 4,000 4,000 4,000 8,000	1,560 1,680 1,800 1,920 4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	11	² 70,000 70,000		24,800 24,800	5,000 8,000	2,500 4,240		1 1	5,000 8,000	2,500 4,240
Example 3. — Data Reported on Joint Return With Capital	Gains Tax O	nly						<u> </u>		
50.0 percent (alternative tax computation returns with capital gains tax only)	. 1	250,000	245,000	122,500	245,000	122,500	7	1	245,000	122,500
Summary of Data Reported on the Above Three Joint Re	urns				r				T	,
Total. 14.0 percent. 15.0 percent. 10.0 percent. 17.0 percent. 19.0 percent.	· ·	336,000	321,000	149,340	261,000	129,900		33 2 2 2 2 2 2 2	321,000 2,000 2,000 2,000 2,000 8,000	340
22.0 percent. 25.0 percent. 28.0 percent. 28.0 percent. 32.0 percent. 36.0 percent.	1	16,000	11,000	2,040	3,000	660		2 1 1 1 1 1 1 1	7,000 4,000 4,000 4,000 4,000	1,000 1,120 1,280 1,440
39.0 percent. 42.0 percent. 48.0 percent. 48.0 percent. 50.0 percent.								1 1 1 1	4,000 4,000 4,000 4,000 8,000	1,680 1,800 1,920
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	. 1	² 70,000 250,000 70,000	245,000	² 24,800 122,500 24,800	5,000 245,000 8,000	1		1 1 1	5,000 245,000 8,000	122,500

This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.

This amount is not included in the total for the reason stated in footnote 1.

This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate NOTE: Columns 7, 8, and 9 of table 31 are not shown because they have no application to the above example.

Table 3.3 — RETURNS WITH INVESTMENT CREDIT: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

						·								
			Adjusted		and wage	8	Busines	s or prof	ession		Ι	F	arm	
Adjusted gross income	Number of	Number of	gross income		(ross)		t profit		Net los			profit	Net :	Loss
classes	returns	exemptions	(Thousand	Number	Amoun (Thousan		er Amou			Amount Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand
	<u> </u>		dollara)	returns	dollara) retur	ns dolla	ret	urns	doller=)	returns	dollars)	returns	dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	2,072,466	7,555,287	35,915,286	1,143,908	9,154,3	43 750,	645 9,600	596 96	5,440	368,600	599,26	2 3,353,973	200,782	618,793
Taxable returns, total	1,817,399	6,550,689	34,509,017	1,032,063	8,772,0	47 686,	532 9,310	506 84	,165	316,704	467,04	6 2,827,512	172,429	509,988
Under \$5,000	227,766	524,513	836,282	104,648			338 182		769	14,026	96,35	4 242,650	25,932	39,851
\$5,000 under \$10,000		2,112,674 1,371,695	4,465,035 4,368,295	359,275 216,148					9,989 7,497	38,749 28,998	215,44 93,10			123,831 60,989
\$15,000 under \$20,000 \$20,000 under \$50,000		696,906	3,133,826 10,469,230	102,831 182,024	886,5	98 84,	383 1,049	261 6	5,361 2,675	13,003 62,532	28,49	2 316,806	5 10,579	37,571
\$50,000 under \$100,000	87,074	367,598	5,797,020	49,781		1	275 1,645		4,856	51,911	3,58	1	1 .	103,220 63,221
\$100,000 under \$200,000 \$200,000 under \$500,000	19,310 5,031	76,464 18,936	2,556,445 1,456,846	12,708 3,646			288 399 914 90	506 1 291	814 814	43,516 32,354	64	2 18,420	1,932	38,467 24,871
\$500,000 under \$1,000,000	926 393	3,425	626,530	693	58,5	99	133 15	976	204	13,063	2	0 80	L 184	10,306
\$1,000,000 or more		1,415	799,508	309	1		í	,187	112	18,552		7 67	, ,	7,661
Nontaxable returns	255,065	1,004,598	1,406,269	111,845	382,2	96 64,	113 290	,090 12	2,275	51,896	132,21	6 526,461	28,353	108,805
		Par	tnership			Sa	les of cap	tal asset	s	T	Sales of	property oth	er than capi	tal assets
Adjusted gross income		profit		t loss		Net gai	n I	Net	loss		Net	gain	Net	loss
classes	Number of	Amount (Thousand	Number of	Amour (Thouse	110	mber of	Amount Thousand	Number of	Amo (Thou		Number of	Amount (Thousand	Number of	Amount (Thousand
	returns	dollars)	returns	dollar	re) re	turns	dollara)	returns	do11	ars)	returns	dollars)	returns	dollars)
	(14)	(15)	(16)	(17)	(17) (18)		(19)	(20)	(2:	L)	(22)	(23)	(24)	(25)
Grand total	467,982	7,057,83	87,50	7 413,	656 8	69,747 3	,109,627	148,890	94	,177	15,503	17,912	60,534	52,479
Taxable returns, total	432,257			1			,959,943	136,703			11,837	15,796	49,594	46,278
Under \$5,000 \$5,000 under \$10,000	32,482 95,180		5,016 8 13,56			77,962	43,613	13,648 25,158	3 12	,444	(*) 3,391	(*) 2,430	4,389 15,361	730 5,366
\$10,000 under \$15,000	76,773 51,248	583,37	6 12,89		645 1	34,257 76,340	151,089 123,047	23,452 16,243	? 15	,082	2,297 1,450	. 2,232 910	11,163 5,048	4,418 7,140
\$20,000 under \$50,000	123,250					74,625	495,754	41,057		,187	2,013	5,116	8,944	14,786
\$50,000 under \$100,000	40,955 9,570					55,852 14,383	456,594 392,815	13,695 2,840		,582 ,392	592 183	1,678 1,372	3,141 996	7,687 3,273
\$200,000 under \$500,000	2,312	304,54	2 1,36	0 43,6	620	4,258	422,160	524	+ [461	78	1,543	413	2,012
\$500,000 under \$1,000,000 \$1,000,000 or more	372 115				791 630	844 366	265,187 441,362	6J 25		58 21	29 9	122 273	88 51	489 377
Nontaxable returns	35,725	150,04	7 6,18	6 41,0	021 1	11,475	149,684	12,187	,	,758	3,666	2,116	10,940	6,201
			<u> </u>				Donto		٠			Royalt	100	
				-	Net i	income	Rents	Net los	9		Net inco		Net 1	loss
Adjusted gros	s income cl	asses		Nu	mber of	Amount	Numbe		Amount	Numb	er of	Amount	Number of	Amount
					returns	(Thou sand	retu		Thousand		turns	(Thousand	returns	(Thousand
-					(26)	dollars) (27)	(28	, 	(29)	(3	0)	(31)	(32)	(33)
Grand total					204 014							1		
•				ļ	326,914	603,7		,250	237,437	+	80,799	235,705	7,320	28,253
Taxable returns, total														
45 000 1 410 000					299,724	566,0		2,447	230,003		73,160	226,607	7,310	22,167
\$5,000 under \$10,000					26,918 83,328	25,6 93,1	69 1. 22 39	3,421 9,569	9,674 25,218	:	5,420 18,509	5,595 15,296	(*)	22,167
\$10,000 under \$15,000 \$15,000 under \$20,000					26,918	25,6 93,1 71,1 57,0	69 1.3 22 39 24 32 04 19	3,421	9,674		5,420	5,595	(*) 1,992	22,167 (*) 812
Under \$5,000 under \$10,000. \$5,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$50,000.	• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • •		26,918 83,328 58,476 33,201 71,565	25,6 93,1 71,1 57,0 182,0	69 1: 22 39 24 32 04 19 52 40	3,421 9,569 1,542 9,269 9,734	9,674 25,218 33,944 17,564 69,710		5,420 18,509 12,786 7,197 18,349	5,595 15,296 14,125 16,063 55,345	(*) 1,992 2,449	22,167 (*) 812 4,070
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000					26,918 83,328 58,476 33,201 71,565 20,133 4,622	25,6 93,1 71,1 57,0 182,0	69 1: 22 39 24 32 04 19 52 40 78 1:	3,421 9,569 1,542 9,269	9,674 25,218 33,944 17,564		5,420 18,509 12,786 7,197 18,349 6,950	5,595 15,296 14,125 16,063 55,345 42,232	(*) 1,992	22,167 (*) 812 4,070 5,016
\$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.			• • • • • • • • • • • • • • • • • • •		26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2	69 1.3 22 39 24 32 04 19 52 40 78 12 26 07	3,421 ,569 ,542),542),734 2,737 3,014 885	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762		5,420 18,509 12,786 7,197 18,349 6,950 2,691 933	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574	(*) 1,992 2,449 1,083 520 199	22,167 (*) 812 4,070 5,016 6,069 3,205
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000			• • • • • • • • • • • • • • • • • • •		26,918 83,328 58,476 33,201 71,565 20,133 4,622	25,6 93,1 71,1 57,0 182,0 86,4 33,2	69 1.3 22 39 24 32 04 19 52 40 78 12 26 07 75	3,421 9,569 1,542 9,269 9,734 2,737 3,014	9,674 25,218 33,944 17,564 69,710 40,281 16,917		5,420 18,509 12,786 7,197 18,349 6,950 2,691	5,595 15,296 14,125 16,063 55,345 42,232 32,368	(*) 1,992 2,449 1,083 520	22,167 (*) 812 4,070 5,016 6,069 3,205
\$20,000 under \$50,000					26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5	69 1.1 22 33 24 34 04 19 52 46 78 12 26 07 775 20	3,421 ,569 ,542 ,269),734 ,737 3,014 ,885 179	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238		5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105	(*) 1,992 2,449 1,083 520 199 54	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823
\$20,000 under \$10,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$1,000,000. \$1,000,000 or more.					26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5	69 1.2 22 39 24 32 24 32 552 40 419 778 12 26 07 775 20 779	8,421 ,,569 ,,542 ,,269 ,,734 8,737 8,014 885 179 97	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695		5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904	(*) 1,992 2,449 1,083 520 199 54 21 (*)	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870
\$50,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000. \$1,000,000 or more.					26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5 1,6	69 1: 22 3: 24 3: 04 1: 52 4: 78 1: 26 : 77 75 20 77	8,421 ,,569 ,,542 ,,269 ,,734 8,737 8,014 885 179 97	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695		5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat	(*) 1,992 2,449 1,083 520 199 54 21 (*)	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*)
\$20,000 under \$10,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$1,000,000. \$1,000,000 or more.					26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5 1,6 37,6 Estates a	69 1: 22 3: 24 3: 04 1: 52 4: 78 1: 26 : 77 75 20 77	,421 ,569 ,542 ,549 ,734 ,737 ,014 ,885 179 97 3,803	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434	Si	5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat	(*) 1,992 2,449 1,083 520 199 54 21 (*) Cions Amount	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources
\$50,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000. \$1,000,000 or more.				Num	26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5 1,6 37,6 Estates a	69 11. 22 33 24 32 04 19 552 40 77 78 12 77 77 75 20 77 79 6 Net	,421 ,569 ,542 ,542 ,737 ,014 ,885 179 97 3,803	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434	Si Net pr	5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098	(*) 1,992 2,449 1,083 520 199 54 21 (*)	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*)
\$50,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000. \$1,000,000 or more.				Num	26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190 Net incuber of	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5 1,6 37,6 Estates a	69 1.22 332 24 32.24 32.24 32.24 32.20 4 19.52 44.78 12.20 779 6.20 779 6.20 Number of	,421 ,569 ,542 ,269 ,734 ,737 ,014 ,885 179 97 8,803	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,766 4,238 1,695 7,434	Si Net pr	5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin offit Amount (Thousend	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat	(*) 1,992 2,449 1,063 520 199 54 21 (*) Closs Amount (Thousand	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand
\$50,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000. \$1,000,000 or more.	s income cl	lasses		Num re	26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 27,190 Net incomper of	25,6 93,1 71,1 57,0 182,0 86,4 33,2 11,2 4,5 1,6 37,6 Estates a ome	69 1 222 332 24 33, 04 19 52 44 78 12 78 12 79 6 Number of returns	,421 ,569 ,737 ,701 ,737 ,701 ,701 ,701 ,701 ,701 ,701 ,701 ,70	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434	Si Net pr ber of turns	5,420 18,509 18,509 7,197 18,349 6,950 933 207 118 7,639 mall busin ofit Amount (Thousand dollars)	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40)	(*) 1,992 2,449 1,083 520 199 54 21 (*) 21 (*) Amount (Thousand dollars) (41)	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand dollars) (42)
\$50,000 under \$50,000	s income cl	lasses		Num re	26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190 Net incumber of sturms	25,6 93,1 71,1,1 57,0 182,0 86,4 33,2 11,2 1,5 1,6 37,6 Estates a ome Amount (Thousand dollars)	69 1 222 33 224 33, 204 11: 552 44 778 1 778 1 775 220 779 6 Number of returns (36)	,421 ,569 ,732 ,737 ,701 ,885 ,737 ,701 ,701 ,883 ,737 ,701 ,701 ,701 ,701 ,701 ,701 ,701 ,70	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 4,238 1,695 7,434 t k l k l k l k l k l k l k l k l k l k	Si Net proper of turns	5,420 18,509 18,509 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousend dollers) (39) 1,285,59	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Net Number of returns (40)	(*) 1,992 2,449 1,083 520 199 54 21 (*) Cions Amount (Thousand dollars) (41) 166,800	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand doilars) (42) 115,501
\$20,000 under \$30,000	ss income cl	Lasses		Num re	20,918 83,328 83,328 58,476 33,201 71,565 20,133 4,147 219 115 27,190 Net incomplete of returns 34) 52,926 51,016	25,6 93,1 71,1,1 71,1,1 17,1,1 17,1,1 182,0 86,4 33,2 11,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664	69 1 222 33224 33. 04 11:552 44 78 1 26 777 79 6 Number of returns (36) 4,052	,421 ,569 ,732 ,737 ,701 ,885 ,737 ,701 ,701 ,883 ,737 ,701 ,701 ,701 ,701 ,701 ,701 ,701 ,70	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 t t Num re (()	Si Net proper of turns 38) 13,670 09,779 (*)	5,420 18,509 18,509 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousand doilars) (39) 1,285,59 1,275,07 (*)	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*)	(*) 1,992 2,449 1,083 520 199 54 21 (*) 21oss Amount (Thousand dollars) (41) 166,800	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand dollars) (42) 115,501 114,788
\$20,000 under \$30,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more Nontaxable returns Adjusted gros Grand total Taxable returns, total Under \$5,000 \$5,000 under \$10,000 \$1,000,000 under \$10,000	s income cl	Lasses		Num re	26,918 83,328 83,328 58,476 53,201 71,565 20,133 4,622 1,147 219 115 27,190 Net inc. aber of sturns 34) 52,926 51,016	25,6 93,1 71,1,1 57,0 182,0 86,4 33,2 11,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664 192,892 (*) 22,413	69 1 222 33 224 33 04 115 52 44 78 1 78 1 79 8 1 79 8 1 79 8 1 75 20 77 79 8 1 10 1 11 1 12 1 13 1 14 1 15 1 16 1 17 1 18	,421 ,569 ,732 ,737 ,7014 ,885 ,737 ,7014	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 kt Num rei	Si Net proper of turns 38) 13,670 09,779 (*) 10,926	5,420 18,509 18,509 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousend dollers) (39) 1,285,59 1,275,07 (*) 33,95	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Net Number of returns (40) 4 32,810 8 30,031 (*) 0 2,987	(*) 1,992 2,449 1,083 520 199 54 21 (*) itions Amount (Thousand dellers) (41) 166,800 155,279 (*) 8,020	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand doilars) (42) 115,501 114,788 11,732 8,588
\$50,000 under \$100,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$100,000 \$1,000,000 or more Nontaxable returns Adjusted gros Grand total Taxable returns, total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$15,000	ss income cl	Lasses		Numre (20,918 83,328 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190 Net incomper of exturns 34) 52,926 51,016 (*) 12,401 5,184 4,930	25,6 93,1 71,1,1 57,0 182,0 86,4 33,2 11,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664 192,892 (*) 22,413 5,855 11,225	69 1 222 33 224 33 04 11 55 2 44 78 1 26 77 77 77 77 78 Net Number of returns (36) 4,052 (*) 1,10	1088 Amount (Thousan dollars) 7,866 (*) 444	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 t k Num re ((;	Si Net proper of turns 13,670 10,926 14,664 15,639	5,420 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin offit Amount (Thoused dollars) 1,285,59 1,275,07 (*) 35,95 42,42 73,77	5,595 15,296 14,125 16,063 55,345 42,232 32,368 24,974 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 0 2,987 6,829 5 4,585	(*) 1,992 2,449 1,083 520 199 54 21 (*) 21 (22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 (*) Other sources (Thousand dollars) (42) 115,501 114,788 11,732 8,588 24,690 13,392
\$50,000 under \$50,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$200,000 \$1,000,000 or more Nontaxable returns Adjusted gros Grand total Taxable returns, total Under \$5,000 \$5,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$15,000 \$20,000 under \$50,000 \$50,000 under \$50,000	s income cl	lasses		Num re ((; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	26,918 83,328 58,476 58,476 58,476 20,133 4,622 1,147 219 115 27,190 Net inc. aber of returns 34) 52,926 51,016 (*) 12,401 5,184 4,930 14,366 6,490	25,66 93,1 71,1,1 71,1,1 71,1,1 71,1,1 71,1,1 71,1 11,2,1 12,4 13,2,2 11	69 1 222 33 224 33 04 11 55 2 44 78 1 26 77 77 75 20 6 779 6 Number of returns (36) 4,052 4,024	10ss Amount (Thousan dollars) 7,866 (*	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 kt Numrer ((:	Since prober of turns 13,670 09,779 (*) 10,926 14,664	5,420 18,509 18,509 7,197 18,249 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousend dellars) (39) 1,285,59 1,275,07 (*) 35,55 42,42	5,595 115,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 07 6,829 55 4,585 6 3,206	(*) 1,992 2,449 1,003 520 199 54 21 (*) 22 (*) 21 (*) 22 (*) 21 (*) 22 (*) 22 (*) 23 (*) 24 (*) 26 (*) 27 (*) 28 (*) 29 (*) 29 (*) 29 (*) 20 (*) 21 (*) 22 (*) 21 (*) 22 (*) 22 (*) 23 (*) 24 (*) 24 (*) 25 (*) 26 (*) 27 (*) 28 (22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 (*) Other sources (Thousand doilars) (42) 115,501 114,788 11,732 8,588 24,690 13,332 37,514
\$20,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$200,000. \$1,000,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns. Adjusted gros Grand total. Taxable returns, total. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$50,000 under \$50,000.	ss income cl	Lasses		Numre (20,918 83,328 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190 Net incomper of exturns 34) 52,926 51,016 (*) 12,401 5,182 4,930 14,366 6,490 2,521	25,6 93,1 71,1,1 57,0 182,0 86,4 33,2 1,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664 192,892 (*) 22,413 5,855 11,225 47,546 36,480 26,991	69 1 22 33 224 33 04 11 52 44 78 1 775 20 79 6 10 trusts Net Number of returns (36) 4,052 (*) 1,107 1,456 678 253	1088 Amount (Thousan dollars) 7,866 (*) 2,99 1,944 1,946 1	9,6742 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 t Num re (1) (1)	Since prober of turns 88) 13,670 09,779 (*) 10,926 14,664 15,639 45,321 14,577 3,657	5,420 18,509 18,509 12,786 7,197 18,349 6,950 2,691 933 207 118 7,639 mall busin offit Amount (Thousand dollars) (39) 1,285,59 42,42 73,77 437,80 337,86 192,38	5,595 115,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 0 2,987 6,829 7 6,829 7 6,829 6,535 6 3,206 5 1,006	(*) 1,992 2,449 1,083 520 199 54 21 (*) 21 (*) 21 (*) 31 32 4,100 31 24,100 31 32 32 32 31 32 32 32 32 32 32 32 32 32 32 32 32 32	22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 (*) Other sources (Thousand doilars) (42) 115,501 114,788 11,732 8,588 24,690 13,332 37,514 20,491 8,146
\$20,000 under \$30,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$200,000 \$1,000,000 under \$1,000,000 Nontaxable returns Adjusted gros Grand total Taxable returns, total Under \$5,000 under \$10,000 \$1,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$500,000	s income cl	Lasses		Num re	20,918 83,328 858,476 33,201 71,565 20,133 4,622 1,147 219 215 27,190 Net incompare of returns 34) 52,926 551,016 (*) 12,401 5,184 4,930 14,366 6,490 2,521 1,051 210	25,6 93,1 71,1,1 71,1,1 57,0 182,0 86,4 33,2 11,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664 192,892 (*) 22,413 5,855 5,1255 5,1255 5,1255 5,1255 1,225 47,346 36,480 26,991 19,415 7,454	69 1 22 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 225 2: 226 3: 226 3: 227 3: 226 3: 227 3	1088 Amoun: (Thousam doll arm; (37) (37) (37) (38) (44) (2,35) (44) (2,35) (45) (2,05)	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,695 7,434 t Num re (; (; (; 66 1 1)	Since proper of turns 13,670 09,779 (*) 10,926 14,664 15,639 45,321 14,577 3,657 684 101	5,420 18,509 18,509 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousend doilars) 1,285,59 1,275,07 (*) 35,95 42,42 73,57 437,80 337,86 337,86 337,86 327,88 87,30 25,25	5,595 115,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 07 6,829 5 4,585 4 9,255 6 3,206 5 1,009 8 105	(*) 1,992 2,449 1,083 520 199 54 21 (*) 21 (22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand dollars) (42) 115,501 114,788 11,732 8,588 24,690 13,332 37,514 20,491 8,146 2,206 -887
\$20,000 under \$30,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns. Adjusted gros Adjusted gros Inder \$5,000. \$5,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$20,000. \$50,000 under \$20,000. \$50,000 under \$50,000. \$500,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$100,000 under \$1,000,000.	s income cl	lasses		Num re	26,918 83,328 58,476 58,476 58,476 50,133 4,622 1,147 2119 27,190 Net inc. aber of sturns 34) 52,926 51,016 (*) 12,401 5,184 4,930 14,366 6,490 2,521 1,051 90	25,66 93,1 71,1,1 77,1,1 77,1,1 77,0 182,0 86,4,4 33,2 11,2 4,5,5 1,6 37,66 Estates a ome Amount (Thousand odilars) (35) 197,664 192,892 (*) 22,413 5,855 51,225 47,546 36,480 26,991 19,415 7,454 9,779	69 1 22 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3:	1,421 1,569 1,737 1,014 885 1,737 1,014 885 1,737 1,014 885 1,79 97 8,803	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,699 7,434 William re (3)	Si Net proper of turns 13,670 09,779 (*) 10,926 14,664 15,639 45,321 4,577 3,657 684 101 43	5,420 18,509 18,509 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Mouand dollars) (39) 1,285,59 1,275,07 (*) 35,95 42,42 73,57 437,80 377,86 192,38 87,30 25,25 33,78	5,595 115,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 07 6,829 55 4,585 4,585 6 3,206 5 1,009 8 39,985 6 3,206 5 1,009 8 105 6 6 6 6 6 6	(*) 1,992 2,449 1,083 520 199 54 21 (*) 22 (*) 23 (*) 24 (*) 25 (*) 26 (*) 27 (*) 27 (*) 28 (*) 28 (*) 29 (22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand dollars) (42) 115,501 114,788 11,732 8,588 24,690 13,332 37,514 20,491 8,146 2,260 -887 2,440
\$20,000 under \$100,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns. Adjusted gros Adjusted gros Grand total. Taxable returns, total. Under \$5,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$200,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$500,000.	s income cl	lasses		Num re	20,918 83,328 858,476 33,201 71,565 20,133 4,622 1,147 219 215 27,190 Net incompare of returns 34) 52,926 551,016 (*) 12,401 5,184 4,930 14,366 6,490 2,521 1,051 210	25,6 93,1 71,1,1 71,1,1 57,0 182,0 86,4 33,2 11,2 4,5,5 1,6 37,6 Estates a ome Amount (Thousand dollars) (35) 197,664 192,892 (*) 22,413 5,855 5,1255 5,1255 5,1255 5,1255 1,225 47,346 36,480 26,991 19,415 7,454	69 1 22 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 224 3: 3: 225 2: 226 3: 226 3: 227 3: 226 3: 227 3	1088 Amoun: (Thousam doll arm; (37) (37) (37) (38) (44) (2,35) (44) (2,35) (45) (2,05)	9,674 25,218 33,944 17,564 69,710 40,281 16,917 10,762 4,238 1,699 7,434 William re (3)	Since proper of turns 13,670 09,779 (*) 10,926 14,664 15,639 45,321 14,577 3,657 684 101	5,420 18,509 18,509 18,349 6,950 2,691 933 207 118 7,639 mall busin ofit Amount (Thousend doilars) 1,285,59 1,275,07 (*) 35,95 42,42 73,57 437,80 337,86 337,86 337,86 327,88 87,30 25,25	5,595 115,296 14,125 16,063 55,345 42,232 32,368 24,574 10,105 10,904 9,098 ess corporat Number of returns (40) 4 32,810 8 30,031 (*) 07 6,829 5 4,585 4 9,255 6 3,206 5 1,006 8 1,006 8 1,006	(*) 1,992 2,449 1,083 520 199 54 21 (*) 22 (*) 23 (*) 24 (*) 25 (*) 26 (*) 27 (*) 27 (*) 28 (*) 28 (*) 29 (22,167 (*) 812 4,070 5,016 6,069 3,205 1,823 870 (*) Other sources (Thousand dollars) (42) 115,501 114,788 11,732 8,588 24,690 13,332 37,514 20,491 8,146 2,206 -887

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.

obtained by applying the tax rate in the stub to the income subject to tax in column 11.

TAX CREDITS

After computing his tax liability, a taxpayer was allowed certain credits up to the amount of his tax. In 1967 the amount of these credits totalled \$736 million. The major credits used were for foreign taxes (\$92 million), for retirement income (\$193 million), and for investment in qualifying machinery and equipment (\$444 million). Table 3.3 presents a summary of returns with investment credit.

The investment credit was temporarily suspended by Congress as of October 10, 1966. In general, during the suspension period, the credit was allowed on only the first \$20,000 of investment. The suspension was ended on March 9, 1967.

Briefly, the investment credit was 7 percent of a taxpayer's qualified investment in certain depreciable assets with a useful life of 4 years or more.

Qualified investment was computed as one-third of the cost of property with a life of 4 to 6 years, two-thirds of the cost of property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years

or more. If the property qualifying for the credit was disposed of by the taxpayer before the end of its 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. For 1967, additional tax from recomputing prior year investment credit totalled \$29 million. This compares with \$41 million for

METHOD OF TAXPAYMENT

Individuals met their tax liability usually through tax withholding on wages, payments of estimated tax, and payment with the tax return when filed.

If the provisional payments were in excess of the tax liability for the year, the excess amount could be refunded, applied to the purchase of U.S. Savings Bonds, or applied as a credit against the following year's tax.

In general, taxpayers found that their prepayments of tax seldom were exactly equal to their total tax bill. Therefore, \$8.4 billion of the total tax liability of taxpayers with tax due was payable at the time the returns were filed.

Table 3.4-RETURNS WITH TAX OVERPAYMENT, TAX DUE, OR NEITHER OVERPAYMENT NOR TAX DUE, BY ADJUSTED GROSS INCOME CLASSES [Taxable and nontaxable returns]

			(raxabre a	M HOHEAKADIC								
	Re	turns with t	ax overpayme	nt	Returns	with tax du	e at time of	filing	Returns with neither overpayment nor tax due			
Adjusted gross income classes	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax- payments ² (Thousand dollars)	Over- payment (Thousand dollers)	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax- payments ² (Thousand dollars)	Tax due (Thousand dollars)	Number of returns	Tax Liability ¹ (Thousand dollars)	Tax- payments ² (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total	51,167,803	34,386,738	44,552,406	10,165,890	17,503,592	.29,989,204	21,549,485	8,439,966	2,980,515	149,192	149 ,1 92	
Under \$5,000	23,768,641	3,346,750	5,819,016	2,472,363	5,794,011	1,426,322	810,288	616,107	2,821,402	39,185	39,185	
\$5,000 under \$10,000	17,780,732	12,141,039	16,022,593	3,881,574	5,924,019	4,958,482	3,722,174	1,236,348	129,945	60,307	60,307	
\$10,000 under \$15,000	7,210,567	9,701,356	11,831,427	2,130,076	3,154,063	5,192,732	4,182,570	1,010,163	20,803	25 ,84 6	25,846	
\$15,000 or more	2,407,863	9,197,592	10,879,370	1,681,877	2,631,499	18,411,667	12,834,453	5,577,348	8,365	23 , 854	23,854	

Table 3.5 - RETURNS WITH TAX OVERPAYMENT BY SIZE OF TAX OVERPAYMENT [Taxable and nontaxable returns]

		Total tax	Refu	ind	Credit on	1968 tax	Tax wi	thheld	Payments declara		Other
Size of tax overpayment	Number of returns	liability ¹ (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)	payments ² (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	51,167,803	34,386,738	49,546,414	9,104,059	1,923,049	1,061,836	49,772,469	39,340,354	2,405,857	4,922,841	289,263
Under \$25. \$25 under \$50. \$50 under \$75. \$75 under \$100. \$100 under \$125.	6,377,560 5,142,746 4,916,404 4,818,009 5,289,566	2,463,605 2,110,765 2,071,536 2,200,474 2,517,446	6,229,703 5,008,390 4,797,047 4,712,290 5,190,606	71,311 184,098 297,232 410,945 581,147	148,290 137,910 125,107 111,429 109,593	1,797 5,004 7,512 9,534 11,750	6,205,983 4,993,547 4,800,579 4,723,201 5,201,072	2,399,753 2,167,657 2,251,275 2,498,833 2,994,563	191,901 179,128 164,819 142,504 137,982	127,935 121,825 115,870 112,422 105,985	8,989 10,337 9,129 9,672 9,753
\$125 under \$150. \$150 under \$200. \$200 under \$300. \$300 under \$400. \$400 under \$500.	4,236,411 4,701,095 6,266,531 3,723,576 2,158,262 3,537,644	2,410,235 3,394,617 5,095,697 3,367,841 2,095,824 6,658,698	4,572,172 6,080,643 3,602,836 2,073,698		142,496	12,746 23,674 50,550 46,250 43,689 849,329	4,602,089 6,128,318 3,635,282		118,029 183,910 284,500 184,673 141,180 677,231	99,046 185,352 310,297 258,118 209,242 3,276,749	40,223 35,356

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

1 Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.

2 Taxpayments include tax withheld, payments on 1967 declarations of estimated tax, excess social security tax withheld, credit for nonhighway Federal gasoline tax, tax withheld regulated investment companies, and nonspecified refundable taxes withheld. 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."

1 Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.

2 Includes excess social security taxes withheld, nonhighway Federal gasoline tax credit, tax withheld by regulated investment companies and nonspecified refundable taxes

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

OVERPAYMENT OF TAX

There were 51.2 million returns which showed an overpayment of tax, an increase of 1.8 million over 1966. For returns with overpayment, the tax liability amounted to \$34.4 billion. As table 3.4 shows, tax prepayments totalled \$44.6 billion, so that the overpayment was equal to \$10.2 billion. Average overpayment was \$198 although this varied by income size class, from \$104 for returns with under \$5,000 adjusted gross income to almost \$700 for returns with \$15,000 or more adjusted gross income.

Of the \$44.6 billion, table 3.5 indicates that \$39.3 billion was due to tax withheld, \$4.9 billion was paid on declarations of estimated tax, and a small amount (\$289 million) was from miscellaneous prepayments and credits. The \$39.3 billion withheld included a substantial amount which resulted from voluntary arrangements in which employees asked their employers to withhold more tax than the amounts required by law.

Some 49.5 million returns specified that all or part of the overpayment be refunded. About \$9.1 billion was claimed as a refund. Tax refunds could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). There were also 1.9 million returns on which the overpayments were credited to tax for 1968. The amount involved was \$1.1 billion.

TAX DUE AT TIME OF FILING

Not all taxpayers, however, overpaid their tax. Of the 72 million returns filed for 1967 over 24 percent showed a balance of tax due for the year. There were 17.5 million returns showing an amount of tax due at time of filing. This amount totalled \$8.4 billion, an average of about \$482 per return.

On over one-half the 17.5 million returns with tax due the amount payable was under \$125, although 2.9 million returns showed a balance of payable of over \$500.

Table 3.6 presents a summary of returns with tax due. The total tax liability on these returns, almost \$30 billion, was met by tax withheld of \$13.4 billion, estimatedtax payments of \$8.0 billion, and miscellaneous other tax payments (\$137 million).

Table 3.6-RETURNS WITH TAX DUE BY SIZE OF TAX DUE [Taxable and nontaxable returns]

				Tax wi	thheld
Size of tax due	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(4)	(5)
Total	17,503,592	29,989,204	8,439,966	11,956,229	13,366,487
Under \$25. \$25 under \$50. \$50 under \$75. \$75 under \$100. \$100 under \$125. \$125 under \$150. \$125 under \$200. \$200 under \$300. \$200 under \$400. \$400 under \$500. \$500 or more.	3,264,899 2,168,614 1,622,209 1,219,824 1,043,288 785,401 1,249,208 1,620,072 981,538 642,467 2,906,073	2,143,588 1,569,078 1,339,016 1,086,173 983,048 813,914 1,362,533 1,995,733 1,405,179 1,064,605 16,226,337	35,284 78,462 99,430 106,043 116,419 107,309 216,052 398,467 340,322 287,143 6,655,036	2,838,091 1,604,070 1,178,768 873,584 742,310 534,070 834,029 1,016,857 584,258 356,155 1,394,037	1,954,559 1,350,987 1,108,388 860,353 743,722 586,460 942,061 1,210,068 747,944 495,960 3,365,985
			Payments declar	on 1967	Other
Size of te	ax due	i	Number of returns	Amount (Thousand	payments ² (Thousand

	declar	ation	Other tax-
Size of tax due	Number of	Amount	payments ²
	returns	(Thousand dollars)	(Thousand dollars)
	(6)	(7)	(8)
Total	3,245,445	8,046,368	136,737
Under \$25	224,889	145,058	8,717
\$25 under \$50	186,775	132,056	7,608
\$50 under \$75 \$75 under \$100	176,871 139,013	124,297 114,801	6,949 5,014
\$100 under \$125	133,356	118,081	810و4
\$125 under \$150. \$150 under \$200. \$200 under \$300. \$300 under \$400. \$400 under \$500.	189,142	115,747 196,265 374,021 307,175 275,219	4,388 8,154 13,225 9,709 6,310
\$500 or more	1,280,526	6,143,648	61,853

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

1 Tax after credits plus self-employment tax plus tax from recomputing prior year

Tax after credits plus self-employment tax plus tax from recomputing prior year investment credit.

²Includes excess social security taxes withheld, nonhighway Federal gasoline tax credit, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.

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

Individual Returns/1967 • Tax Computation and Tax Rates

Table 25.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Marchle and nonterable returns]

		Adjust		Itemized de	ductions	Ste	ndard dedu	etion	Exer	nptions	Ta	xable	Income tax before
Adjusted gross income classes	Number of returns	incor (Thouse dolls	ne Nu end r	mber of eturns	Amount (Thousand	Number retur		Amount (Thousand dollars)	Number of exemptions	Amount (Thousandollars	d (The	ncome numend (Iars)	credits (Thousand
	(ì)	(2)		(3)	(4)	(5)		(6)	(7)	(8)	((9)	(10)
Total	59,245,584	475,48	0,885 2	3,305,679	54,769,62	20 30,9	39,906	17,767,106	167,019,60	100,211	,764 302,	735,939	57,927,193
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	627,352 5,122,144 4,516,391 5,053,966	7,65	0,443 9,700 1,275 7,926	6,355 309,333 852,822 1,316,120	1,3' 160,5 591,86 1,151,4	40 4,8 51 3,6	20,997 12,311 63,568 37,346	177,107 1,459,019 1,235,544 1,535,523	627,35 5,652,43 6,674,70 9,845,30	3,391 7 4,004	,824 5,	35,657 ,648,504 ,478,611 ,095,564	5,046 378,126 818,471 1,421,165
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	5,063,689 5,022,630 5,150,040 5,085,959 4,465,920	27,64 33,47 38,08	8,179 8,810 0,744	1,644,698 2,094,475 2,481,342 2,794,093 2,633,552	1,743,0° 2,539,7° 3,370,7° 4,265,2° 4,397,9	68 2,9 93 2,6 64 2,2	18,991 28,155 68,698 91,866 32,369	1,706,313 1,713,730 1,782,976 1,732,205 1,549,702	13,559,86 15,615,64 17,178,41	66 8,135 5 9,369 14 10,307	,920 15 ,387 18 ,048 21 ,950 22	,242,747 ,258,742 ,955,660 ,776,223 ,606,924	1,956,924 2,473,582 3,110,174 3,602,888 3,803,486
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$10,000.	3,834,460 10,376,160 2,758,770 1,944,520 201,770	124,32 46,81 54,55	2,887 0,115 6,164	2,392,938 7,468,615 2,318,570 1,775,556 195,799	4,349,4 15,812,8 6,335,7 7,393,7 1,878,0	29 2,9 50 4 14 1	41,528 07,551 40,206 68,964 5,980	1,360,479 2,900,139 439,394 168,637 5,964	38,075,26 10,139,24 7,412,8	59 22,845 51 6,083 75 4,447	,161 82 ,545 33 ,725 42 ,553 10	,343,167 ,764,518 ,951,719 ,546,060 ,372,181	3,807,606 14,735,156 6,620,180 10,265,992 3,608,436
\$100,000 under \$200,000	18,80 2,63 26 8	3 73 1 17	7,953 3,525 3,957 2,393	18,449 2,621 261 80	458,2 199,3 59,1 60,9	75 41	360 17	357 17 - -	9,4'		,719 L ,687 542 144	,905,674 528,447 114,275 111,266	873,945 298,317 72,598 75,102
Returns 45,000 under \$10,000 Returns \$5,000 under \$10,000 Returns \$15,000 or more	20,383,54 23,559,01 10,376,16 4,926,86	1 60,052,851 5 173,501,273 6 124,322,887		4,129,329 2,396,400 7,468,615 4,311,335	3,648,3 18,923,1 15,812,8 16,385,2	98 11,1 29 2,9	54,212 .62,616 .07,551 .15,527	6,113,506 8,139,092 2,900,139 614,369	75,830,4 38,075,2	53 45,498 69 22,845	,272 100 ,161 82	,501,083 ,940,716 ,764,518 ,529,622	4,579,732 16,797,735 14,735,156 21,814,570
				Tax credits						Income to	tax after credits		
	Retiremen	t income	Inves	Investment Foreign t			Ot	her		44	As a p∈r	cent of-	Average income tax
Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dbllars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	1,743,792	191,197	2,035,024	417,333	136,289	63,536	25,280	3,816	58,558,341	57,251,397	18-91	12.0	4 978
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	(*) 105,960 295,082 290,679	(*) 2,982 20,780 26,515	(*) 35,468 67,196 117,82	4,957	5,773	637	6,267	221	622,581 5,002,397 4,350,531 4,904,314	5,014 373,647 792,549 1,383,731	14.06 14.11 14.47 15.21	7.0 7.8	8 75 1 182 2 282
\$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.	246,412 171,099 116,800 87,972 82,573	26,866 22,705 18,523 12,578 10,982	140,36 146,96 143,16 144,86 139,05	20,966 23,975 5 25,502	5,090 3,383 3,984 5,486 5,115	249 363 732 1,849 1,207	5,369		4,968,808 4,969,466 5,117,757 5,058,847 4,452,228	1,914,323 2,429,517 3,066,417 3,562,928 3,766,271	15.64 15.92 16.18 16.36 16.66	8.7 9.1 9.3 9.9	9 489 6 599 6 704 3 846
\$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.	55,020 142,454 59,574 76,700 9,692	8,634 20,116 8,358 10,502 1,390	120,69 371,66 184,02 343,04 68,32	82,602 5 44,569 99,810	3,497 23,917 16,502 46,504 13,801	1,459 4,782 5,167 17,946 9,126	3,004 2,299 2,753 665	539 747 178	3,827,088 10,363,364 2,755,946 1,941,734 201,556	3,567,639	23.83 34.40	11.7 3 14.0 3 18.5 27.9	7 1,411 2 2,381 8 5,221 8 17,700
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,430 308 39 13	201 45 6 2		9 2,049	2,540 584 89 25	3,832 2,330 1,192 12,665	21	. 95	18,764 2,625 257 78	862,162 293,792 70,911 61,884	45.24 55.60 62.03 55.62	40.0	5 111,921 6 275,918
Returns \$5,000	142,454	77,156 73,422 20,116 20,503	694,74 371,66	3 117,700 5 82,602	21,466	4,782	8,384 3,004	1,099	19,848,630 23,425,387 10,363,364 4,920,960	4,469,264 16,599,930 14,627,244 21,554,959	17.5	5 9.5 7 11.7	709 7 1,411

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.

Table 26. —RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

	T	ř –	T •				T								
			Itemized	deductions	Standard	deduction	Exer	ption	ns			Incom	e subject to	tax	j
Adjusted gross income classes	Number of returns	Adjusted gross income	Number of returns	Amount (Thousand	Number of returns	Amount	Number of exemption	s	Amount	Taxabl		Total	rates (balance for partial tax)	Capital gains tax (one-half excess long- term gain)	credits
		dollars)		(Inousand dollars)		(Thousand dollers)			housand bilars)	(Thousand		Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	((8)	(9)		(10)	(11)	(12)	(13)
Total	114,606	14,742,459	110,998	2,134,129	3,608	3,598	387,50	4 2	232,502	12,372,2	73 12	,385,574	8,127,143	4,258,431	5,728,422
Under \$20,000	-	-	-	-	-	_		-1-	-1		- -	-	-		
\$20,000 under \$50,000	11,245	435,825	9,864	45,694	1,381	1,381	18,16	9	10,901	377,8	49	375,075	323,970	51,105	145,633
\$50,000 under \$100,000	58,454	4,427,310	56,764	520,527	1,690	1,684	205,20	7 1	123,124	3,781,9	84 3	,780,206	3,267,463	512,743	1,499,512
\$100,000 under \$200,000	32,357	4,334,720	31,917	639,354	440	437	118,97	1	71,382	3,623,5	63 3	,623,272	2,641,249	982,023	1,662,579
\$200,000 under \$500,000	10,015	2,891,277	9,930	495,999	85	84	35,98	3	21,593	2,373,6	12 2	,376,900	1,242,229	1,134,671	1,223,542
\$500,000 under \$1,000,000	1,800	1,212,410	1,792	204,222	8	В	6,54	L	3,925	1,004,2	62 1	,008,661	346,918	661,743	538,358
\$1,000,000 or more	735	1,440,917	731	228,333	4	4	2,62	3	1,577	1,211,0	03 1	,221,460	305,314	916,146	658,798
•				Tax	credits							Incom	e tax after	credits	'
	Retiremen	nt income	Inves	tment	Foreign	taxes pa	id O	ther o	credits				Asap	ercent of-	Average
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o		nd retu		Amoun (Thousan	t re	ber of turns	Amount	Taxable income	Adjusted gross income	income tax after credits
	(14)	(15)	(16)	(17)	(18)	(19)))	(21)		22)	(23)	(24)	(25)	(Dollars)
Total	12,387	1,597	37,443	26,62	5 19,5	92 28,	065	758	3,4	475 1	14,597	5,668,5	61 45.8	2 38.45	49,465
Under \$20,000	-	-	-		-	-	-			_	<u> </u>	<u> </u>	_		
\$20,000 under \$50,000	3,006	348	1,790	32	2 1,78	85	372 (+	1)	(*)		1,245	144,5	67 38.2	6 33.17	12,856
\$50,000 under \$100,000	5,384	700	18,917	6,85	7,5	38 4,	999	356		76	58,454	1,486,8	83 39.3	1 33.58	25,437
\$100,000 under \$200,000	2,802	378	11,678	8,60	6,5	44 6,	504	220	:	101	32,356	1,646,9	19 45.4	5 37.99	50,899
\$200,000 under \$500,000	968	139	3,893	6,34	2,8	38 5,	862	87	:	112	10,009	1,211,0	58 51.0	2 41.89	120,996
\$500,000 under \$1,000,000	160	22	, 808	2,19'	7 60	06 2,	236	13	:	165	1,799	533,7	32 53.1	5 44.02	296,682
\$1,000,000 or more	67	10	357	2,29	28	81 8,	092	7	2,9	95	734	645,4	02 53.2	9 44.79	879,294

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 27. —ALL RETURNS WITH	TAXABLE INCOME: 1	NUMBER OF RETURNS	AND AMOUNT OF	TAXABLE INCOME BY	ADJUSTED GROSS INC	OME CLASSES AND BY TAX RATE CLASSES.
						

Re	turns with t	axable in	come	e Tax rate classes													
Reg	ular²	Income	averaging	14 pe	rcent	15 pe	ercent	16 pe	rcent	17 pe	rcent	18	percent	19 pe	rcent	20 p	percent
Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
58,918,446	302,751,294	441,746	12,356,918	58,917,528	46,192,775	50,923,433	40,097,882	46,771,343	36, 959 , 257	39,417,884	30,628,312	1,285,250	1,928,336	33,530,753	75,354,367	656,804	871,574
627,352 5,122,144 4,516,391 5,052,974 5,063,490		<u> </u>	111	627,352 5,122,144 4,516,391 5,052,974 5,063,490	35,657 1,960,830 2,328,179 3,061,458 3,603,532	2,437,233 3,480,357 3,877,764 4,252,947	669,939 1,583,360 2,007,920 2,613,934			1,462,269 2,705,043 2,478,151	411,981 1,269,780 1,167,741	(*) 69,147 186,035	- (*) 20,087 133,490	236,257 2,363,137 2,243,533	12,151 1,142,938 2,775,644	- - - -	-
5,149,441 5,082,778 4,462,302	18,952,352 21,758,068 22,585,240		27,899 21,684 50,374	5,021,639 5,149,441 5,082,778 4,462,302 3,826,818	3,965,558 4,386,931 4,575,901 4,123,656 3,621,528	4,734,685 4,840,507 4,336,057	3,876,375 4,281,966 3,982,779	4,603,197 4,777,746 4,371,404	3,533,667 4,064,455 3,949,937	2,764,931 3,542,681 4,059,982 4,030,787 3,633,537	1,393,976 2,250,908 3,118,338 3,458,106 3,326,254	259,426 250,280 154,269 105,764 73,686	330,817 426,528 289,625 208,386 147,251	1,890,810 2,336,648 3,022,050 3,452,727 3,375,026	3,263,896 3,093,742 3,651,637 5,035,871 6,543,952	37,294 142,547 120,537 97,625 73,287	7,372 75,940 136,558 150,744 137,338
2,688,618 1,731,479	33,036,400 37,218,895	58,132 70,158 224,285 59,286 10,679	532,629 915,318 5,705,014 3,338,801 1,209,870	10,318,035 2,688,618 1,731,379 200,875 40,351	10,001,432 2,616,931 1,670,751 190,218 38,178	2,659,897	2,587,993	2,687,160	2,615,153	10,124,229 2,657,492 1,709,020 197,620 39,598	9,761,10 <u>1</u> 2,585,622 1,648,396 187,023 37,436	133,243 28,180 20,950 3,156 671	265,937 56,311 41,794 6,271 1,338	9,996,418 2,656,106 1,708,392 197,584 39,562	32,000,389 10,291,354 6,593,125 754,014 149,414	132,579 27,978 20,895 3,156 666	258,346 55,563 41,649 6,256 1,326
10,824 1,943 784	2,475,892 1,049,077 1,262,565	1,829 118 31	426,166 69,459 59,705	10,478 1,792 672	9,763 1,666 608	10,250 1,748 651	9,533 1,624 588	10,411 1,765 658	9,698 1,646 597	10,175 1,729 642	9,464 1,608 580	201 30 12	401 60 24	10,150 1,718 636	37,604 6,351 2,285	199 30 12	60
	Number of returns (1) 58,918,446 627,352 5,122,144 4,516,391 5,063,490 5,021,639 5,021,639 5,149,441 5,082,778 4,462,302 3,826,818 10,318,035 2,688,618 10,318,035 2,688,618 10,318,035 2,688,618 10,318,035 2,688,618	Regular ² Number of returns (housend dollers) (1) (2) 58,918,446 302,751,294 627,352 35,657 5,122,144 5,164,391 5,478,611 5,052,974 9,093,866 5,021,639 15,254,623 5,021,639 15,254,623 5,021,639 15,254,623 5,021,639 22,758,568 4,462,302 22,558,240 3,826,818 22,292,794 10,318,035 82,231,889 2,688,618 33,036,400 1,731,479 37,218,395 2,688,618 33,036,400 1,731,479 37,218,395 4,487 4,319,368 10,824 2,475,892 1,943 1,943 1,049,077	Regular Income Number of returns (housed biller) (1) (2) (3) 58,918,446 302,751,294 441,746 627,352 35,657 5,122,144 24,516,391 5,478,611 5,052,974 9,093,866 5,063,490 12,242,108 5,021,639 15,254,623 5,021,639 22,585,240 3,619 32,688,278 21,758,668 4,462,302 22,585,240 3,826,818 22,292,794 7,648 10,318,035 82,231,889 5,4623 3,619 37,218,479 37,218,895 24,285 20,947 10,815,365 99,286 40,487 4,319,368 10,679 10,824 2,475,892 1,943 1,069,077 118	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Regular Income averaging 14 percent 15 percent 16 percent 17 percent	Number of returns	Number of returns	Number of returns Amount Number of returns Regular Income averaging 14 percent 15 percent 16 percent 17 percent 18 percent 19 percent	Number of Peturns Amount Number of Peturns Amount Number of Peturns Taxable income Taxable income Taxable income Taxable income Taxable income Taxable Taxable income Taxable T	

								Tax	ate classes	-Continued	1							
	22 pe	ercent	25 p	ercent	27 pe:	rcent	28 pe:	rcent	31 pe	rcent	32 p	ercent	35 pe	rcent	36 pe	rcent	39 pe	rcent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number 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)
Total	14,218,794	29,398,949	5,531,620	12,077,018	72,448	118,204	2,459,863	6,188,933	47,540	78,734	1,452,685	3,977,968	23,720	41,376	972,794	2,783,912	683,447	2,036,642
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	1,143,873 1,240,082 899,516 679,166 460,022	1,531,203	355,966 538,083 370,350	106,395 452,011 574,900	- - - -	- - - -	- - - 80,581	- - - 17,187	- - - -	-	- - - -	-	- - - -	-	- - - -	- - - -	- - - -	
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.		7,850,405 8,693,905 6,590,817 759,270 150,084	777,180 1,540,108 1,697,576 200,108 39,845	1,278,544 2,589,662 6,122,988 758,022 149,165	22,836 25,291 20,308 3,141 646	24,280 45,529 40,425 6,233 1,284	526,699 210,044 1,395,101 196,577 38,895	717,903 309,390 4,203,871 750,056 146,505	4,234 19,241 20,071 3,131 638	1,530 29,739 39,541 6,206 1,271	191,380 140,045 871,087 199,124 39,104	210,167 260,029 2,564,207 753,946 146,079	(*) 18,195 3,101 619	(*) 32,799 6,150 1,228	43,579 115,139 565,515 198,269 38,593	25,358 187,999 1,633,799 750,124 144,028	65,012 375,986 193,775 37,423	80,421 1,037,559 736,825 140,595
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,226 1,721 636	37,501 6,301 2,266	10,085 1,692 627	36,905 6,199 2,227	187 29 11	373 58 22	9,733 1,629 604	35,871 5,997 2,153	186 28 11	369 56 22	9,724 1,621 600	35,494 5,914 2,131	180 27 10	358 54 20	9,518 1,589 592	34,722 5,783 2,098	9,155 1,522 574	33,623 5,577 2,041

Table 27. -ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES -Continued

		TURNS WIT	II TAMBLE	INCOME:	HOLDER	OF RETURN	AND ANO	ONT OF TA				RUSS INCO	ME CLASSI	S AND BY	TAX RATE	CLASSES	-Continue	ed	
									Tax rate	classes—C	Continued								
Adjusted gross income	40 p	percent	41 p	ercent	42 p	ercent	43 pe	ercent	45 p	ercent	46 pe	ercent	48 pe	ercent	50	percent	computation		native tax with capital aly)
classes	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	One-half excess long term gain
		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand doilars)		(Thousand dollars)	10001111	(Thousand dollars)	100011111	(Thousand dollars)	(Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	14,523	26,118	11,779	21,562	516,061	1,565,816	10,084	18,705	409,476	1,243,275	7,545	27,481	322,302	998,316	259,250	1,414,858	917	437,360	452,717
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-		11111	11111	-	-	-	1111	1111		-		-			- - -	- 1	-	-
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	- - -	-	-	-	- - -	- - -	-	- - -	-	<u>-</u>	- - -	-	-	-	-	-	-	- - -	-
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	10,633 3,076 604	18,397 6,104 1,198	7,913 3,061 597	13,893 6,073 1,186	20,399 256,511 191,323 36,823	17,945 645,778 723,573 138,208	- - 6,245 3,046 589	- 11,088 6,043 1,171	1,622 170,480 189,644 36,762	371 364,054 702,248 136,805	- 3,781 2,991 576	12,709 11,718 2,282	- 96,386 179,129 36,058	178,960 645,012 135,038	56,756 156,740 35,260	161,795 921,210 257,017	- (*) 72 136	(*) 5,254 18,527	(*) 5,254 18,527
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	174 26 10	347 52 20	172 26 10	340 51 20	8,959 1,484 562	32,875 5,448 1,989	169 25 10	334 50 19	8,938 1,471 559	32,500 5,336 1,961	165 24 9	643 96 33	8,748 1,436 546	32,079 5,284 1,944	8,545 1,410 538	61,034 10,082 3,720	346 151 112	92,889 89,170 227,466	96,176 93,569 237,910
									Tax rate	classes—C	ontinued						<u> </u>	· · · · · · · · · · · · · · · · · · ·	
	computation	cent (alternon returns wand normal a	with capita	52]	percent	53 1	percent	55	percent	56 <u>j</u>	percent	58	percent	59]	percent	60	percent	61	percent
Adjusted gross income classes	Number of returns	Balance for partial tax (Thousand	One-half excess long-term gain (Thousand	Number of returns	Taxable income	of	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income
	(56)	dollars) (57)	(58)	(59)	(60)	(61)	dollars) (62)	(63)	dollars) (64)	(65)	dollars) (66)	(67)	dollars) (68)	(69)	(70)	(71)	dollars)	(73)	(74)
Total				 	 			+			1	 	 ` ` `	 	 		(12)	(73)	(74)
Under \$1,000	103,093	7,098,103	3,570,00	3,815	7,142	2 163,417	1,251,762	94,311	751,76	1,991	3,82]	1 59,681	491,298	1,029	5,47	8 39,300	325,868	791	4,257
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-	- - -		= =		-		- -		-		-		-				-	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	-	-		-	-	- - - - -	-	- - - -		-	-	-	-	- - - -				-	
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	10,687 54,196 27,596	308,912 2,985,542 2,162,279	47,097 488,463 897,243	2,511	856 4,832 1,086	91,240	109,942 677,150 358,181	43,524	291,88	1,326	2,497 980		117,331	450			46,089	255	
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,467 1,551 596	1,023,74 <u>1</u> 321,533 296,096	968,711 534,114 634,383	23	309 46 14	8,190 1,352	86,964 14,300 5,226	7,713 1,260	81,79° 13,38°	7 144 5 22	286 44 14	7,246	77,502	131 21	77°	9 6,669 5 1,101	70,973	127	757 119

Table 27. --ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES --Continued

							Ta	x rate class	es-Continue	d	_					
	62 pe	rcent	63 pe	rcent	64 per	cent	66 pe	ercent	67 pe	ercent	68 pe	rcent	69 pe	rcent	70 pe	ercent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total	28,609	361,218	551	3,871	17,958	236,248	12,351	165,359	200	3,540	8,760	120,183	6,672	92,442	5,295	784,240
nder \$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		41,495 184,899	- - 85 319	331 2,373	2,807 7,982	19,541 94,326	1,247 4,633	7,932 48,381	- - - 78	1,184	- 388 2,704	1,860 24,732	- - 52 1,757	114 14,928	- - - 1,225	30,47
200,000 under \$500,000		109,104 18,746 6,975	122 19 6	971 152 44	5,769 1,005 395	98,029 17,649 6,702	5,142 945 384	85,695 16,811 6,540	100 17 5	1,929 326 100	4,409 895 364	71,369 16,044 6,177	3,652 858 353	55,964 15,455 5,980	2,893 838 339	219,63 212,68 321,43
See text for "Explanation of Classifi (*) An asterisk in a cell denotes tha 'These data are not comparable with t 'All returns except income averaging 'These returns are not included in the NOTE: Detail may not add to total be-	t the estima hat shown for returns. e total becau	te is not sh r previous y use they alre	own separate ears. See e	ly because o xplanation i	f high sampl n text.	ing variabil	ity. Howeve	er, the data	are included	in the appr	opriate tota	ls.				

Table 28.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES.

						- ICA	TE CLASSES									
	Ret	urns with tax	cable income							Tax rate	lasses					
	Regu	lar ²	Income	averaging	14 per	cent	15 pe	rcent	16 per	cent	17 per	cent	19 pe	ercent	22 per	cent
Adjusted gross income classes .	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilers)	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 db!lars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	36,245,989	234,587,740	395,685	11,424,718	36,245,433	34,936,828	33,613,950	32,132,294	30,517,221	28,713,526	26,826,979	24,760,069	22,619,193	59,754,349	8,725,091	21,992,724
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000 under \$3,000 under \$4,000. \$4,000 under \$5,000.	144,194 774,073 1,694,456 2,334,707	28,336 500,153 1,846,594 4,071,315	(*)	(*)	144,194 774,073 1,694,456 2,334,707	28,336 466,856 1,287,754 2,105,437	166,209 862,867 1,845,189	33,275 524,052 1,414,467	180,639 930,573	34,647 529,939	151,246	21,078	-	- - - -	- - -	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,878,510 3,487,119 3,984,478 3,698,101 3,348,107		3,585 5,182	19,039 30,679	2,878,510 3,487,119 3,984,478 3,698,101 3,348,107	2,749,085 3,424,863 3,948,627 3,688,713 3,345,394	2,583,546 3,341,100 3,898,858 3,678,219 3,341,153	2,297,796 3,180,874 3,812,040 3,653,917 3,331,866	1,961,461 2,952,239 3,682,034 3,607,801 3,317,647	1,471,972 2,581,886 3,439,851 3,515,673 3,281,703	950,732 2,160,378 3,122,741 3,373,941 3,229,703	492,325 1,561,178 2,650,120 3,129,908 3,124,488	94,709 959,151 2,087,191 2,796,906 2,972,184	8,864 431,024 1,802,329 3,734,651 5,740,993	-	- - - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$10,000 \$100,000 under \$200,000.	9,558,242 2,522,034 1,593,966 181,176 35,411		45,358 63,478 208,810 56,351 10,059	401,595 818,782 5,314,318 3,171,131 1,141,156	9,558,242 2,522,034 1,593,966 181,155 35,355	9,555,026 2,519,683 1,591,734 179,062 35,347	9,554,230 2,521,527 1,593,679 181,140 35,340	9,548,440 2,518,960 1,591,362 179,047 35,330	9,543,586 2,520,711 1,593,249 181,120 35,321	9,523,776 2,517,992 1,590,924 179,031 35,310	9,498,870 2,519,358 1,592,808 181,100 35,304	9,448,756 2,516,672 1,590,465 179,010 35,291	9,371,625 2,518,006 1,592,308 181,080 35,276	30,754,271 10,015,803 6,361,450 721,303 140,893	4,448,934 2,461,445 1,588,116 180,823 35,160	6,407,145 8,364,019 6,318,642 720,432 140,335
\$200,000 under \$500,000	9,124 1,648 643	2,100,425 895,134 1,016,118	1,732 108 30	404,054 63,598 58,686	8,873 1,522 541	8,860 1,516 537	8,850 1,510 533	8,834 1,506 529	8,813 1,499 528	8,799 1,498 526	8,780 1,494 524	8,767 1,490 521	8,756 1,484 518	34,829 5,889 2,049	8,647 1,461 506	34,360 5,784 2,007
							Te	x rate clas	ses—Continue	ed						
	25 pe:	rcent	28 per	cent	32 pe	rcent	36 per	cent	39 per	cent	42 per	cent	45 pe	ercent	48 pe	ercent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number 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 (Thousend dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	3,255,632	9,049,475	1,581,318	4,916,139	962,524	3,193,320	662,301	2,275,250	488,957	1,702,827	372,055	1,311,940	289,272	1,029,672	228,679	818,483
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1111	- - - -		-	- - - -		- - - -	-	 - -	-	- - - -	- - - -	- - - -	-	-	- - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- - -	- - -	-	- - - -	-	-	- - - -	-	-	-	. :	-	-	-	=	- - -
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	92,077 1,375,794 1,561,705 180,603 34,995	30,796 2,265,632 5,852,664 719,398 139,513	75,279 1,280,694 180,332 34,737	43,290 3,975,998 717,939 138,253	738,204 179,893 34,376	2,300,915 715,936 136,687	439,269 179,258 33,938	1,388,948 712,627 134,780	267,784 178,120 33,441	826,243 705,917 132,678	153,925 175,853 32,888	451,406 693,058 130,381	76,441 171,379 32,284	199,317 666,241 127,905	26,731 161,343 31,655	53,475 604,454 125,169
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,526 1,435 498	33,812 5,690 1,969	8,383 1,406 486	33,185 5,554 1,921	8,205 1,373 473	32,482 5,421 1,879	8,027 1,343 466	31,754 5,293 1,848	7,849 1,304 459	31,032 5,146 1,811	7,672 1,270 447	30,313 5,024 1,759	7,497 1,236 435	29,629 4,867 1,713	7,323 1,203 424	28,927 4,772 1,687

58 percent

Number of

(45)

38,561

Taxable

income

(Thousand

(46)

dollars)

375,981

Table 28.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES1—Continued

One-half

excess lone

term gain

(Thousand

dollars)

(37)

375,248

50 percent (alternative tax computation returns with capital gains tax only)

Taxable

(Thousand dollars)

(36)

360,878

Number of

returns

(35)

556

50 percent

Number of

(33)

182,783

Taxable

income

dollara)

(34)

1,172,216

Tax rate classes-Continued

One-half

term gain

(Thousand

(40)

dollare)

2,965,660

53 percent

returns

(41)

112,587

Taxable

doilars)

(42)

1,019,853

income

55 percent

Number of

returns

(43)

63,040

Taxable

income

(Thousand

dollars)

(44)

596,553

50 percent (alternative tax computation returns with capital

gains tax and normal tax and surtax)

Balance for

partial tax

dollars)

5,836,523

(39)

returns

(38)

77,212

\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	-	- - -	-	- - - -	- - - -	- - - -	- - - -	-	-	-	1 1 1	- - -	- - - -	- - - -
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	3,755 139,375	4,063 858,916 240,973	(*) 56	(*) 8,487	- (*) 8,487	43,855 24,226	2,553,887 1,936,363	- - 337,843 758,264		588,826 334,350	- - 28,877 26,383	210,627 295,684	8,566 22,720	- - 47,564 244,070
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,181	55,784 9,220 3,259	251 126 102	68,306 73,949 208,435	70,690 77,626 218,461	7,293 1,342 496	879,112 272,811 194,350	846,138 468,495 554,920	1,127	79,117 13,023 4,537	6,372 1,042 366	73,880 12,096 4,267	5,952 979 344	69,069 11,330 3,950
		41-8P1-1			•		fax rate clas	ses—Continu	ed					
	60 pe	ercent	62 pe	rcent	64 pe	rcent	66 perc	ent	68 per	cent	69 per	rcent	70 pe	rcent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	25,271	253 , 652	17,554	274,661	10,592	172,476	6,978	116,473	4,870	84,654	3,645	64,211	2,843	471,252
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-	- - - -	-	- - - - -	-	1111	- - - -	- - - -	- - -	1111	- - -		1111	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- 1	- - -	-	- - - -	-	-	-	-	- - - - -		-	1 1 1		
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	918 17,557	2,187 172,554	11,171	- - - 153,742	- - - 4,875	- - - - 64,688	- - - 1,915	22,481	- - - - 538	5,237	- - - 68	375	-	- - - -
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5 , 556 922 3 1 8	64,372 10,790 3,750	5 ,196 880 307	98,049 16,973 5,898	4,612 819 286	86,383 15,796 5,609	4,021 766 276	73,665 14,890 5,438	3 ,34 6 725 2 61	60,117 14,197 5,103	2,633 693 251	45,239 13,668 4,929	1,926 675 242	124,726 161,256 185,269

Adjusted gross income classes

Total....

Under \$1,000..... \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.

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 not included in the appropriate totals.

These data are not comparable with that shown for previous years. See explanation in text.

These returns except income averaging returns.

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

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

Table 29. —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 BY TAX RATE CLASSES.

				BY A	ADJUSTED GR	OSS INCOME	CLASSES,	AND BY TAX	RATE CLAS	SSES1						
	Re ⁻	turns with te	xable incom	9						Tax rate	classes					
	Regi	ılar²	Income a	veraging	14 per	cent	15 pe	rcent .	16 pe	rcent	17 pe	rcent	19 pe	rcent	22 pe	rcent
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (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)
Total	20,806,126	60,910,592	40,777	781,862	20,805,796	9,496,138	17,309,483	7,965,585	14,640,102	6,787,283	12,590,906	5,868,243	10,911,560	15,600,018	5,216,465	7,016,711
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,575,977 3,083,622	35,657 2,607,350 4,838,223 6,833,122 7,511,208	=		627,347 4,944,389 3,575,977 3,083,622 2,427,855	35,657 1,919,679 1,738,256 1,524,036 1,209,290	2,437,233 3,314,149 3,014,897 2,407,758	669,939 1,550,085 1,483,868 1,199,466	342,502 2,893,483 2,900,863 2,388,953	17,590 1,125,308 1,411,834 1,179,531	1,462,269 2,705,043 2,326,905	411,981 1,269,780 1,146,663		12,151 1,142,938 2,775,644	- - - -	- - - -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$0,000 under \$9,000. \$9,000 under \$10,000.		7,317,912 6,745,209 5,364,663 4,274,169 2,979,975	5,003 2,267	28,865 18,319	1,840,053 1,397,559 941,848 658,237 405,025	918,279 697,366 470,836 329,007 202,456	1,834,481 1,393,585 941,649 657,838 404,033	914,924 695,500 469,926 328,861 201,979	1,823,344 1,387,187 939,259 657,838 404,033	909,932 692,896 469,157 328,510 201,919	1,814,199 1,382,303 937,242 656,847 403,834	901,650 689,730 468,218 328,198 201,766	934,859 655,821	3,255,032 2,662,718 1,849,308 1,301,220 802,959	1,143,873 1,240,082 896,934 640,272 399,434	417,493 1,306,480 1,530,433 1,206,057 776,604
\$10,000 under \$15,000 \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	626,417 138,370 116,563 16,605 4,392	5,836,065 1,900,735 2,645,238 874,474 459,010	12,008 5,597 13,044 2,305 481	123,705 82,622 323,904 131,992 53,160	626,417 138,370 116,463 16,554 4,321	313,043 69,070 58,097 8,031 2,157	626,417 138,370 116,463 16,544 4,309	312,890 69,033 58,060 8,026 2,152	625,426 138,269 116,363 16,534 4,300	312,537 69,005 58,020 8,022 2,148	625,359 . 138,134 116,213 16,519 4,294	312,345 68,950 57,932 8,013 2,145	624,794 138,100 116,084 16,504 4,286	1,246,118 275,551 231,675 32,711 8,521	620,243 137,588 115,633 16,439 4,240	1,229,952 274,475 230,753 32,587 8,434
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,478 262 127	326,036 138,370 223,176	63 7 1	14,204 4,073 1,018	1,401 239 118	700 119 59	1,400 238 118	699 118 59	1,396 235 118	698 118 59	1,395 235 118	697 118 59	1,394 234 118	2 , 775 463 236	1,380 230 118	2,750 457 236
							Ta	x rate class	es—Continue	đ						
	25 pe	ercent	28 pe	rcent	32 pe	rcent	36 pe	rcent	39 pe	rcent	42 pe	rcent	45 pe	rcent	48 pe	rcent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number 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)
Total	2,142,823	2,832,833	878,546	1,272,794	456,905	728,751	292,144	475,898	194,490	333,814	006 و144	253,876	111,472	197,240	87,441	158,403
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	,	- - -	-		1 1 1 1		1111	- - -	11111	11111		11111	-	- - -	-	-
\$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.	- 355,966 538,083 370,350	106,395 452,011 574,900	- - - 80,581	- - - 17,187		- - - -		-	-	-	-	- - -	-	- - -	- - - -	-
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	604,209 136,742 115,205 16,359 4,197	1,154,703 271,314 229,378 32,381 8,354	526,699 134,764 114,408 16,245 4,158	717,903 266,100 227,873 32,117 8,252	191,380 130,177 113,461 16,120 4,095	210,167 249,788 225,502 31,832 8,140	43,579 115,139 111,814 15,920 4,044	25,358 187,999 219,846 31,377 8,034	65,012 108,203 15,654 3,982	80,421 211,316 30,908 7,917	20,399 102,586 15,470 3,935	17,945 194,372 30,516 7,828	1,622 89,123 15,230 3,896	371 155,914 30,024 7,741	67,090 14,920 3,841	118,180 29,420 7,638
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,366 227 118	2,712 449 236	1,350 223 118	2 ,687 443 232	1,337 220 116	2,651 439 232	1,313 219 116	2,617 437 230	1,306 218 115	2,590 431 230	1,287 214 115	2,563 424 230	1,275 211 115	2,540 421 230	1,266 209 115	2,520 417 229

58 percent

Number of

returns

(45)

19,305

Taxable

dollars)

98,374

(46)

Table 29. —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 BY TAX RATE CLASSES,—Continued

One-half

excess long-

term gain

dollars)

66,662

(37)

50 percent (alternative tax computation returns with capital

gains tax only)

Taxable

dollars)

68,121

(36)

income

returns

(35)

331

50 percent

returns

(33)

71,933

Taxable

dollars)

(34)

234,271

Tax rate classes-Continued

excess long

term gain

dollars)

(40)

535,970

53 percent

Number of

returns

(41)

47,435

Taxable

income

dollars)

(42)

219,779

55 percent

Number of

returns

(43)

28,483

Taxable

dollars)

(44)

141,232

50 percent (alternative tax computation returns with capital

gains tax and normal tax and surtax)

Balance for

partial tax

dollars)

(39)

1,133,689

returns

(38)

23,801

\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$20,000 under \$100,000. \$20,000 under \$50,000.	51,894 14,679 3,792 1,250 205	156,013 57,113 14,946 4,937 814	- - - - - (*) 51 71 77 23 9	(*) 3,553 8,663 20,014 14,399 17,438	(*) 3,553 8,884 20,695 15,032 17,849	10,486 9,086 2,928 1,027 185 88	300,986 371,908 196,286 44,621 90,522	46,827 138,334 120,077 104,096 57,616 69,016	13,938- 7 3,687 3,687 1,218 202	109,256 79,727 21,710 7,240 1,186 660	10,770 12,666 3,551 1,191 195	39,932 77,528 20,917 7,040 1,155	3,339 11,097 3,418 1,152 189 110	9,441 60,299 20,081 6,785 1,110
						Te	x rate classe	es-Continue	d				•	
	60 pe	rcent	62 pe	rcent	64 pe	rcent	66 per	rcent	68 pe	rcent	69 per	cent	70 pe	ercent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	14,029	72,216	10,422	84,201	6,936	59,261	5,052	43,787	3,742	32,894	2,906	26,178	2,364	295,553
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	- - -	- - - -	- - - - -	- - - -	= = = = = = = = = = = = = = = = = = = =	- - - - -	1 1 1 1		1 1 1	- - -	1111	-	- - - -	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- -	- - -	-	-	-	-	-		1 1 1 1	- - - -		- - -	- - - -	- - - -
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	570 8,788	- 862 43,903 19,144	- - 5,948 3,109	41,070 29,818	2,792 2,836	- 19,499 26,858	1,247 2,534	7,932 23,408	- - 388 2,131	1,860 19,028	- - 52 1,674	- - 114 14,427	1,224	- - 30,467
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	179	6,602 1,057 648	1,083 174 108	10,563 1,697 1,053	1,037 167 104	10,245 1,626 1,033	1,007 161 103	9,872 1,572 1,003	971 154 98	9,503 1,529 974	933 150 97	9,198 1,487 951	900 148 92	90,742 48,266 126,078

Adjusted gross income classes

Under \$1,000..... \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.

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 not comparable with that shown for previous years. See explanation in text.

2all returns except Income averaging returns.

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

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

Table 30. — RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES1

Tax rate classes

			T _				· · · · · ·				·							
Adjusted gross income classes	Regu	lar ²	Income a	veraging	14 pe	rcent	16 pe	rcent	18 pe	rcent	20 pe	rcent	22 pe	rcent	25 pe	rcent	27 pe	rcent
Augusted gross Income Classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	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)
Total	1,866,328	7,252,960	5,285	150,338	1,866,298	1,759,809	1,614,019	1,458,447	1,285,250	1,928,336	656,804	871,574	277,237	389,513	133,165	194,710	72,448	118,204
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 33,560 166,341 274,895 300,927	(*) 12,818 140,235 414,170 659,585	-	1 1 1	(*) 33,560 166,341 274,895 300,927	(*) 12,816 123,067 249,668 288,805	(*) 55,604 205,847 272,354	(*) 17,145 144,390 237,244	- (*) 69,147 186,035	- (*) 20,087 133,490	11111	11111	11111	-		-	1111	-
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	105,964	915,915 1,026,111 738,875 586,572 486,814	-	- - -	303,076 264,763 156,452 105,964 73,686	298,193 264,702 156,437 105,936 73,678	293,751 263,772 156,452 105,764 73,686	279,479 258,885 155,447 105,753 73,678	259,426 250,280 154,269 105,764 73,686	330,817 426,528 289,625 208,386 147,251	37,294 142,547 120,537 97,625 73,287	7,372 75,940 136,558 150,744 137,338	- (*) 38,893 60,588	- (*) 15,721 54,842	-	- - - -	-	- - - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	28,214 20,950 3,166	1,123,216 362,703 459,421 166,663 71,587	2,046 2,431 631 139	22,618 66,792 35,678 15,554	133,376 28,214 20,950 3,166 675	133,363 28,178 20,920 3,125 674	133,376 28,180 20,950 3,166 673	133,309 28,157 20,920 3,122 672	133,243 28,180 20,950 3,156 671	265,937 56,311 41,794 6,271 1,338	132,579 27,978 20,895 3,156 666	258,346 55,563 41,649 6,256 1,326	122,590 27,741 20,794 3,146 662	213,307 55,411 41,421 6,251 1,316	80,895 27,572 20,665 3,146 653	93,046 52,715 40,946 6,243 1,298	22,836 25,291 20,308 3,141 646	24,280 45,529 40,425 6,233 1,284
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	33	49,431 15,573 23,271	34 3 -	7,909 1,788	204 31 13	203 31 12	202 31 12	201 31 12	201 30 12	401 60 24	199 30 12	398 60 24	199 30 12	391 60 23	193 30 11	381 60 22	187 29 11	373 58 22
		•						Tax	rate class	es-Continu	ied							
	31 p	ercent	32 pe	rcent	35 pe	rcent	36 pe	rcent	40 pe	rcent	41 pe	rcent	43 p	ercent	45 pe	rcent	46 pe	rcent
Adjusted gross income classes	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income
	resumb	(Thousand dollars)	resurin	(Thousand dollars)	TOURTHS	(Thousand dollars)	10041115	(Thousand dollers)	TC OUT IIB	(Thousand dollars)	reduris	(Thousand dollars)	10041115	(Thousand dollars)	Tevaris	(Thousand dollars)	10001115	(Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	47,540	78,734	33,256	55,897	23,720	41,376	18,349	32,764	14,523	26,118	11,779	21,562	10,084	18,705	8,732	16,363	7,545	27,481
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-	- - - -	-	- - -	-	- -	1111	11111			11111		11111		1111	- - - -	- - - -	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	=	- - - -	-	- - - -	-	-	-	1 1 1			1 1 1	1	-	- - - -	- - -	- - - -	- - - -	- - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	19,241 20,071	1,530 29,739 39,541 6,206 1,271	9,869 19,423 3,111 633	10,241 37,790 6,178 1,253	(*) 18,195 3,101 619	(*) 32,799 6,150 1,228	14,432 3,091 611	25,006 6,120 1,214	10,633 3,076 604	18,397 6,104 1,198	7,913 3,061 597	13,893 6,073 1,186	6,245 3,046 589	11,088 6,043 1,171	- 4,915 3,036 582	8,824 5,983 1,160	3,781 2,991 576	12,709 11,718 2,282
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	186 28 11	369 56 22	182 28 11	362 54 21	180 27 10	358 54 20	178 27 10	351 52 20	174 26 10	347 52 20	172 26 10	340 51 20	169 25 10	334 50 19	166 24 9	330 48 18	165 24 9	643 96 33

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 taxable income

									Tax	rate class	es-Contin	nued			-					
Adjusted gross income classes	48 pe	rcent	50 pe	ercent	computa	ent (alternation returnation to		computa capital g	nt (alternation returnation returnation stax a	ns with ind normal	52 pe	ercent	53 pe	ercent	55 pe	ercent	56 pe	ercent	58 pe	ercent
	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	long-term gain	Number of returns	tax	excess long-term gain	Number of returns	Taxable income	Number of returns	Taxable income	Number of returns	Taxable income	Number of	Taxable income	Number of	Taxable income
		dollars)		dollers)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand doilers)		(Thousand dollars)	revans	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
	(37)	(38)	(39)	.(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	6,183	21,431	4 , 533	8,371	30	8,360	8,718	52 ,08 0	127,890	68,379	3,815	7,142	3,396	12,131	2,788	13,976	1,991	3,821	1,815	16,943
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-		, 1110		1111	-	-	- - -			-	- - - -		1111	- - -		-	-	-	-
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1	- - -	1	-	1	-	-	-	1	-	-	-			-	1 1 1 1		- - - -	1 1 2 1 2	- - - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,565 2,866 562	7,305 11,137 2,232	1,107 2,686 552	1,718 5,181 1,098	- - - - 9	1,377	1,415	(*) 1,255 442	- (*) 59,747 29,630	- (*) 12,286 18,901	- 574 2,511 545	- 856 4,832 1,086	(*) 2,341 539	(*) 8,597 2,121	(*) 1,981 521	(*) 9,730 3,047	1,326 492	2,497 980	1,156 488	- - - 9,469 5,491

Table 30. - RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES - Continued

\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24	632 96 28		312 48 14	18 2 1	4,568 822 1,593	4,791 911 1,600	147 24 12	15,263 4,101 11,223	18,475 8,000 10,447	155 23 7	309 46 14	154 23 7	608 92 28	150 23 7	878 135 42	144 22 7	286 44 14	142 22 7	1,649 262 73
									Tax	rate class	ses—Conti	nued							!	
	59 p	ercent	61 pe:	rcent	62 p	ercent	63 per	rcent	64 p	ercent	66 pe	rcent	67 pe	rcent	68 pe	rcent	69 pe	rcent	70 per	rcent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total	1,029	5,478	791	4,257	633	2,356	551	3,871	430	4,511	321	5,099	200	3,540	148	2 , 635	121	2,052	88	17,435
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-		-	-	1111	1 1 1 1	1 1 1 1	1 1 1 1	1 1 1 1	-		- - -	-	-		-	-	-	-	-
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	-	- - - -	-	-	1		-	-	- - - -		-	-	11411	-				- - -	-	
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	- - 450 421	2,114 2,424	- - - 255 383	1,162 2,183	- - 135 348	- - 424 1,339	- - 85 319	331 2,373	- (*) 271	(*) 2,780	- - - 184	- - - 2,492	- - - 78	1,184	- - - - 35	- - - 468	- - - 15	126	1	, - - - - 12
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	131 21 6	779 1 25 36	127 20 6	757 119 36	125 19 6	493 76 24	122 19 6	97 1 152 44	120 19 5	1,402 227 60	114 18 5	2 ,1 57 349 100	100 17 5	1,929 326 100	92 16 5	1,749 318 100	86 15 5	1,527 300 100	67 15 5	4,170 3,166 10,087

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 not comparable with that shown for previous years. See explanation in text.

2All returns except Income scoring returns.

3These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

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

Individual Returns/1967 • Tax Computation and Tax Rates

Table 31 . - INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Table 31 .—Inco		-		rns with tex	rate as mar	ginal rate				Returns wi	th any tax ge	nerated
						.	Income to	ax after c	redits		at tax rate	
Tax rate classes	Number of returns	Adjusted gross income	Income subject to tax	Total in- come tax before credits	Income taxed at marginal rate	Tax gener- ated at marginal rate	Total	As a per	ent of-	Number of	Income taxed at tax rate	Tax gen- erated at tax rate
		(Thousand dollars)	(Thousand dollars)	(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	gross income	subject to tax	returns ³ (Thousand dollars)	(Thousand dollers)	(Thousand dollars)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	71,651,909	504,809,479	315,121,482	63,655,614	66,702,462	15,212,973	62,919,958	12.5	20.0	71,651,909	-	_
Returns with income averaging1	441,746	15,065,062	12,356,918	3,636,238	1,128,805	-	3,563,465	23.7	28.8	441,746	-	-
O percent (returns with no tax base)2.	12,291,717	14,586,136	-	-	-	-	_	-	-	12,291,717	-	-
Returns with taxable income, total.	58,918,446	475,158,281	302,764,564	60,019,376	65,573,657	15,212,973	59,356,493	12.5	19.6	58,918,446	302,764,564	60,007,553
14 percent. 15 percent. 16 percent. 17 percent. 18 percent.	6,380,076 5,766,109 6,068,208 5,887,131 628,446	15,999,034 20,568,530 28,695,493 34,723,586 3,345,814	2,350,656 6,730,181 12,341,811 17,729,333 1,872,855	340,495 974,978 1,834,461 2,719,010 299,687	2,321,831 2,271,528 2,562,091 2,563,005 614,864	325,056 340,729 409,935 435,711 110,676	317,390 927,492 1,779,590 2,664,747 297,102	2.0 4.5 6.2 7.7 8.9	13.5 13.8 14.4 15.0 15.9	58,917,528 50,923,433 46,771,343 39,417,884 1,285,250	40,097,882 36,959,257 30,628,312	6,466,989 6,014,682 5,913,481 5,206,813 347,101
19 percent. 20 percent. 22 percent. 25 percent. 27 percent.	19,589,196 379,567 8,687,174 2,999,308 24,908	155,242,172 2,748,871 95,247,176 41,926,523 360,032	97,074,512 1,836,229 68,828,966 32,134,663 274,011	16,116,499 314,268 12,464,272 6,324,948 56,936	30,028,516 317,209 11,830,481 3,854,565 23,198	5,705,418 63,442 2,602,706 963,641 6,264	15,966,460 313,345 12,385,843 6,281,519 56,726	10.3 11.4 13.0 15.0 15.8	16.4 17.1 18.0 19.5 20.7	33,530,753 656,804 14,218,794 5,531,620 72,448		14,317,330 174,315 6,467,769 3,019,254 31,915
28 percent. 31 percent. 32 percent. 35 percent. 36 percent.	1,040,434 14,284 474,519 5,372 274,824	18,921,731 235,837 10,818,395 116,196 7,416,616	14,835,702 185,746 8,615,259 91,738 5,970,425	3,170,532 41,108 1,994,604 22,596 1,501,566	1,429,037 12,291 700,676 4,737 413,385	400,130 3,810 224,216 1,658 148,818	3,142,625 40,911 1,971,794 22,372 1,485,899	16.6 17.3 18.2 19.3 20.0	21.2 22.0 22.9 24.4 24.9	2,459,863 47,540 1,452,685 23,720 972,794	6,188,933 78,734 3,977,968 41,376 2,783,912	1,732,901 24,408 1,272,950 14,481 1,002,208
39 percent	167,386 2,744 1,695 115,317 1,352	5,413,996 73,189 49,772 4,315,874 44,672	4,386,678 58,892 40,382 3,516,492 37,468	1,183,506 16,066 11,618 1,016,119 11,668	263,445 2,610 1,442 188,606 1,287	102,744 1,044 591 79,214 553	1,169,796 15,832 11,387 1,004,864 11,488	21.6 21.6 22.9 23.3 25.7	26.7 26.9 28.2 28.6 30.7	683,447 14,523 11,779 516,061 10,084	2,036,642 26,118 21,562 1,565,816 18,705	794,290 10,447 8,840 657,643 8,043
45 percent	85,811 1,363 63,053 95,413 917	3,589,481 57,298 3,004,866 5,205,119 514,354	2,945,941 46,695 2,473,357 4,306,460 450,628	903,463 15,877 803,733 1,494,673 228,042	141,198 2,790 107,426 317,621 450,628	63,539 1,284 51,564 158,811 225,314	893,949 15,714 795,632 1,480,300 226,420	24.9 27.4 26.5 28.4 44.0	30.3 33.7 32.2 34.4 50.2	409,476 7,545 322,302 259,250 917	27,481 998,316 1,414,858	559,474 12,641 479,192 707,429 225,314
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and	103,093	12,787,893	10,668,104	4,906,046	3,570,009	1,785,004	4,856,163	38.0	45.5	103,093	3,570,009	1,785,004
surtax) ⁴ . 52 percent. 53 percent. 55 percent. 56 percent.	419 69,107 34,454 176	21,705 4,588,275 2,796,763 11,876	17,194 3,823,299 2,335,786 9,761	6,247 1,448,873 951,102 3,979	381 313,713 161,448 206	198 166,268 88,796 116	6,148 1,435,729 942,236 3,962	28.3 31.3 33.7 33.4	35.8 37.6 40.3 40.6	3,815 163,417 94,311 1,991	1,251,762 751,761	3,714 663,434 413,469 2,140
58 percent. 59 percent. 60 percent. 61 percent. 62 percent.	11,325 158	1,876,507 21,388 1,232,812 15,913 1,362,590	1,026,664 13,023	677,398 8,096 461,175 5,999 533,575	91,603 733 52,732 460 77,813	53,130 432 31,639 281 48,244	671,458 7,938 455,772 5,932 528,000	35.8 37.1 37.0 37.3 38.7	42.7 44.1 44.4 45.6 46.6	59,681 1,029 39,300 791 28,609	5,478 325,868 4,257	284,953 3,232 195,521 2,597 223,955
63 percent. 64 percent. 66 percent. 67 percent. 68 percent.	5,607 3,539 52	9,058	7,179	5,640 345,757 265,541 3,870 179,406	432 42,316 26,540 580 15,802	272 27,082 17,516 388 10,746		40.2 40.1 41.4 42.3 42.6	47.1 48.7 50.4 53.4 51.9	551 17,958 12,351 200 8,760	236,248 165,359 3,540	2,372
69 percent		309,109 2,361,449		132,637 1,129,356	10,182 784,240	7,025 548,968	131,224 1,098,229	42.5 46.5	53.5 59.2	6,672 5,295		

Individual Returns/1967 • Tax Computation and Tax Rates

Table 31 . -- INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES -- Continued

the same of the sa			Retu	rns with tax	rate as mar	ginal rate				1		
							Income to	ax after c	redits		ith any tax ge at tax rate	enerated
Tax rate classes	Number of returns	Adjusted gross income	Income subject to tax	Total in- come tax before credits	Income taxed at marginal rate	Tax gener- ated at marginal rate	Total (Thousand	As a per Adjusted gross income	Income subject to tax	Number of returns ³ (Thousand	Income taxed at tax rate	Tax gen- erated at tax rate (Thousand
-		dollars)	dollars)	dollars)	dollars)	dollars)	dollars)			dollars)	dollers)	dollars)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	28,610,745	95,978,589	61,690,994	12,315,411	13,228,217	3,051,219	12,180,867	12.7	19.7	28,610,745	_	
Returns with income averaging $1, \ldots$	40,777	915,655	781,862	249,779	70,718	, -	246,293	26.9	31.5	40,777	-	-
O percent (returns with no tax base)2.	7,763,840	5,476,948	-	-	-	-	-	-	-	7,763,840	-	-
Returns with taxable income, total.	20,806,126	89,585,986	60,909,132	12,065,632	13,157,499	3,051,219	11,934,574	13.3	19.6	20,806,126	60,909,132	12,065,611
14 percent. 15 percent. 16 percent. 17 percent. 18 percent.	3,496,313 2,669,381 2,049,196 1,679,346	4,845,043 5,061,271 5,002,503 4,955,326	845,281 1,985,056 2,543,793 2,935,084	119,589 285,575 376,780 449,441	843,152 647,138 493,309 413,836	118,041 97,071 78,929 70,352	114,110 273,088 364,076 436,976	2.4 5.4 7.3 8.8	13.5 13.8 14.3 14.9	20,805,796 17,309,483 14,640,102 12,590,906	9,496,138 7,965,588 6,787,283	1 ' '
19 percent	5,695,095	23,958,143	16,572,479	2,751,411	5,167,883	981,898	2,722,109	11.4	16.4	10,911,560	15,600,018	2,964,003
22 percent	3,073,642 1,264,277	19,732,369 10,936,215 -	15,039,663 8,677,176	2,727,742 1,705,035	2,731,689 1,076,274	600,972 269,069	2,711,903 1,697,340	13.7 15.5	18.0 19.6	5,216,465 2,142,823	7,016,711 2,832,833	1,543,677 708,208
28 percent	421,641 -	4,642,756	3,750,9 9 3	796,737 -	359,442	100,644	792,513	17.1	21.1	878,546	1,272,794	356,382
32 percent	164,761	2,215,013	1,813,162	417,493	144,881	46,362	413,551	18.7	22.8	456,905	728,751	233,200
36 percent	97,654	1,559,059	1,287,860	322,159	87,302	31,429	319,707	20.5	24.8	292,144	475,898	171,323
40 percent	50,484	929,386	770,403	205,958	46,161 -	18,003	203,777	21.9	26.5 -	194,490	333,814	130,188
42 percent	32,534	687,981 -	568 ,39 5	162,299	31,264	13,131	160,314	23.3	28.2	144,006	253,876	106,628
45 percent	24,031	574 ,43 2	474,500 -	144,071	22,657	10,196	142,553	24.8	30,0	111,472	197,240	88,758
48 percent	15,508 24,498 331	423,757 761,265 80,951	348,211 630,000 66,662	112,871 217,766 34,912	14,812 44,746 66,662	7,110 22,373 33,331	111,382 215,777 34,432	26.3 28.3 42.5	32.0 34.3 51.7	87,441 71,933 331	158,403 234,271 66,662	76,033 117,135 33,331
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and surtax) ⁴ .	23,801	2,040,769	1,669,659	812,349	535,970	267,985	802,174	39,3	48.0	23,801	535,970	267,985
52 percent. 53 percent. 55 percent. 56 percent.	18,952 9,178	713,253 429,835	590,291 354,348	221,312 143,623	48,983 25,481	25,961 14,015	219,592 142,624	30,8 33,2	37.2 40.2	47,435 28,483	219,779 141,232	116,483 77,678
58 percent	5,276	304,693	247,587	106,495	14,259	8,270	105,700	34.7	42.7	19,305	98,374	57,057
60 percent	3,608	230,924	188,792	84,432	9,727	5,836	83,574	36.2	44.3	14,029	72,216	43,330
62 percent	3,485	271,013	221,923	104,298	14,838	9,200	102,896	38.0	46.4	10,422	84,201	52,205
63 percent. 64 percent. 66 percent. 67 percent.	1,884 1,310	171,152 147,260	138,912 119,391	68,382 60,951	8,741 6,367	5,594 4,202	67,875 60,375	39.7 41.0	48.9 50.6	6,936 5,052	59,261 43,787	37,927 28,899
68 percent	836	102,462	82,513	43,440	3,834	2,607	42,826	41.8	51.9	3,742	32,894	22,368
69 percent	542 2,364	79,256 770,668	62,121 594,536	33,492 369,368	2,538 295,553	1,751 206,887	33,163 362,342	41.8 47.0	53.4 60.9	2,906 2,364	26,178 295,553	18,063 206,887

Table 31 . — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES — Continued

Table 31 .—INCOME TA	OD. BUATI	o at brott .					LACE OF 1	ne inke	IAN KAI	SOUPPOLES	Continued	
	1		Retu	rns with tax	rate as mar	ginal rate	Income +	ax after c	redits		ith any tax ge at tax rate	enerated
Tax rate classes	Number of	Adjusted gross income	Income subject to tax	Total in- come tax before credits	Income taxed at marginal rate	Tax gener- ated at marginal rate	Total	r	cent of-	Number of	Income taxed at tax rate	Tax gen- erated at tax rate
	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	gross income	subject to tax	returns ³	(Thousand dollars)	(Thousand
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	2,098,612	12,600,630	7,403,659	1,450,638	1,608,678	342,127	1,439,146	11.4	19.4	2,098,612	-	-
Returns with income averaging 1	5,285	181,027	150,338	50,560	10,526	-	49,647	27.4	33.0	5,285	-	-
O percent (returns with no tax base)2.	226,998	424,159	-	-	-	-	-	-	_'	226,998	-	-
Returns with taxable income, total.	1,866,328	11,995,444	7,253,321	1,400,078	1,598,152	342,127	1,389,499	11.6	19.2	1,866,328	7,253,321	1 ' '
14 percent	252,279	759,249 -	147,846	21,323	146,035	20,445	20,663	2.7	14.0	1,866,298	1,759,809	246,373
16 percent	328,769	1,311,356	503,644	74,447	173,410	27,746	73,461	5.6	14.6	1,614,019	1,458,447	233,352
18 percent	628,446	3,345,814	1,872,855	299,687	614,864	110,676	297,102	8.9	15.9	1,285,250	1,928,336	347,101
20 percent 22 percent 25 percent 27 percent	379,567 144,072 60,717 24,908	2,748,871 1,392,271 725,719 360,032	1,836,229 990,162 538,586 274,011	314,268 181,068 105,007 56,936	317,209 123,276 49,894 23,198	63,442 27,121 12,473 6,264	313,345 180,521 104,405 56,726	11.4 13.0 14.4 15.8	17.1 18.2 19.4 20.7	656,804 277,237 133,165 72,448	871,574 389,513 194,710 118,204	174,315 85,693 48,678 31,915
28 percent	14,284 9,536 5,372 3,826	235,837 181,845 116,196 93,667	185,746 146,045 91,738 75,013	41,108 34,869 22,596 19,761	12,291 8,521 4,737 3,772	3,810 2,727 1,658 1,358	40,911 34,653 22,372 19,615	17.3 19.1 19.3 20.9	22.0 23.7 24.4 26.1	47,540 33,256 23,720 18,349	78,734 55,897 41,376 32,764	24,408 17,887 14,481 11,795
39 percent 40 percent 41 percent 42 percent	2,744 1,695	73,189 49,772	58,892 40,382	16,066 11,618	2,610 1,442	1,044 591	15,832 11,387	21.6 22.9	26.9 28.2	14,523 11,779	26,118 21,562	10,447 8,840
43 percent	1,352 1,186	44,672 42,236	37,468 33,256	11,668 10,273	1,287 1,316	553 592	11,488	25.7 24.1	30.7 30.7	10,084 8,732	18,705 16,363	8,043 7,363
46 percent. 48 percent. 50 percent (alternative tax computation returns with capital gains tax only).	1,363 1,650 718 30	57,298 71,160 36,421 9,933	46,695 58,484 28,634 8,718	15,877 20,001 10,265 4,359	2,790 3,335 775 8,718	1,284 1,601 388 4,359	15,714 19,861 10,143 4,352	27.4 27.9 27.8 43.8	33.7 34.0 35.4 49.9	7,545 6,183 4,533	27,481 21,431 8,371	12,641 10,287 4,186 4,359
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and	2,080	234,869	196,271	93,189	68,379	34,190	92,232	39.3	47.0	2,080	68,379	34,190
surtax) ⁴ . 52 percent. 53 percent. 55 percent. 56 percent.	419 608 797 176	21,705 35,111 49,461 11,876	17,194 28,388 40,816 9,761	6,247 10,818 16,149 3,979	381 1,006 2,040 206	198 533 1,122 116	6,148 10,363 15,793 3,962	28.3 29.5 31.9 33.4	35.8 36.5 38.7 40.6	3,815 3,396 2,788 1,991	7,142 12,131 13,976 3,821	3,714 6,430 7,687 2,140
58 percent	786 238	63,366 21,388	52,642 18,011	22,700 8,096	4,602 733	2,669 432	22,453 7,938	35.4 37.1	42.7 44.1	1,815 1,029	16,943 5,478	9,827 3,232
60 percent	158 82	15,913 8,793	13,023 7,137	5,999 3,348	460 153	281 95	5,932 3,285	37.3 37.4	45.6 46.0	791 633	4,257 2,356	2,597 1,461
63 percent. 64 percent. 66 percent. 67 percent. 68 percent. 69 percent.	121 109 121 52 27	13,771 14,652 18,812 9,058 5,329 7,193	11,755 11,648 15,309 7,179 4,488 5,762	5,640 5,764 7,863 3,870 2,469 3,284	432 659 1,099 580 215	272 422 725 388 146 202	5,531 5,549 7,726 3,834 2,450 3,259	40.2 37.9 41.1 42.3 46.0 45.3	47.1 47.6 50.5 53.4 54.6 56.6	551 430 321 200 148 121	3,540	2,439 2,887 3,365 2,372 1,792
70 percent	88	43,477	35,804	22,654	17,435	12,204	22,531	51.8	62.9	88		12,204

Individual Returns/1967 • Tax Computation and Tax Rates

Table 31 . — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES — Continued

			Retu	ırns with ta	rate as man	ginal rate					Continued	
							Income t	ax after c	redits	Returns w	ith any tax go at tax rate	enerated
Tax rate classes	Number	Adjusted gross	Income subject	Total in- come tax before	Income taxed at marginal	Tax gener- ated at marginal		As a per	cent of-			Tax gen-
	of returns	income	to tax	credits	rate	rate	Total	Adjusted gross	Income subject	Number of	Income taxed at tax rate	erated at tax rate
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	income	to tex	returns ³	(Thousand	(Thousand
RETURNS OF HEAD OF HOUSEHOLD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	40,942,554	396,230,261	246,026,828	49,889,565	51,865,568	11,819,633	49,299,946	12.4	20.0	40,942,554	_	<u> </u>
Returns with income averaging 1	395,685	13,968,380	11,424,718	3,335,899	1,047,560	-	3,267,526	23.4	28.6	395,685	-	-
0 percent (returns with no tax base)2.	4,300,879	8,685,029	-	-	-	-	-	-	-	4,300,879	_	-
Returns with taxable income, total.	36,245,989	373,576,852	234,602,110	46,553,666	50,818,008	11,819,633	46,032,420	12.3	19.6	36,245,989	234,602,110	46,542,026
14 percent	2,631,483 3,096,728	10,394,742 15,507,259	1,357,529 4,745,124	199,583 689,402	1,332,645 1,624,391	186,570 243,659	182,617 654,404	1.8 4.2	13.5 13.8	36,245,433 33,613,950	34.,936,828	4,891,156
16 percent	3,690,243 4,207,785	22,381,634 29,768,261	9,294,374 14,794,250	1,383,234	1,895,373 2,149,169	303,260 365,359	1,342,054	6.0	14.4	30,517,221	32,132,294 28,713,526	
18 percent	-	-		-	2,149,109	-	2,227,771	7.5	15.1	26,826,979 -	24,760,069	4,209,212
19 percent	13,894,102	131,284,029	80,502,033	13,365,088	24,860,632	4,723,520	13,244,352	10.1	16.5	22,619,193	59,754,349	11,353,326
22 percent	5,469,460 1,674,3 <u>1</u> 4	74,122,536 30,264,589 -	52,799,141 22,918,900	9,555,462 4,514,906	8,975,516 2,728,397 -	1,974,614 682,099	9,493,419 4,479,774 -	12.8 14.8	18.0 19.5	8,725,091 3,255,632	21,992,724 9,049,475	4,838,399 2,262,369
28 percent	618,794	14,278,975	11,084,709	2,373,795	1,069,595	299,487	2,350,112	16.5	21.2	1,581,318	4,916,139	1,376,519
32 percent	300,223	8,421,537	6,656,052	1,542,242	547,274	175,128	1,523,589	18.1	22.9	962,524	3,193,320	1,021,862
36 percent	173,344	5,763,890	4,607,552	1,159,646	322,311	116,032	1,146,577	19.9	24.9	662,301	2,275,250	819,090
39 percent	116,902	4,484,610	3,616,275	977,547	217,284	84,741	966,018	21.5	26.7	488,957	1,702,827	664,103
41 percent	82,783 -	3,627,893	2,948,097 -	853,820 -	157,342 -	66,084 -	844,551	23.3	28.6	372,055 -	1,311,940	551,015
45 percent	60,593	2,972,813	2,438,185	749,119	117,225	52,751	741,201	24.9	30.4	289,272	1,029,672	463,353
48 percent	45,895 70,197 556	2,509,950 4,407,433 423,470	2,066,662 3,647,827 375,248	670,860 1,266,643 188,771	89,278 272,101 375,248	42,853 136,050 187,624	664,389 1,254,380 187,636	26.5 28.5 44.3	32.1 34.4 50.0	228,679 182,783 556	818,483 1,172,216 375,248	392,872 586,108 187,624
gains tax only). 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).	77,212	10,512,255	8,802,174	4,000,507	2,965,660	1,482,830	3,961,757	37.7	45.0	77,212	.2,965,660	1,482,830
52 percent. 53 percent. 55 percent. 56 percent.	- 49,547 24,479 -	3,839,910 2,317,467	3,204,620 1,940,622	1,216,744 791,331	263,724 133,927	139,774 73,660	1,205,774 783,819	31.4 33.8 -	37.6 40.4 -	112,587 63,040	1,019,853 596,553	540,522 328,104
58 percent	13,290	1,508,448	1,270,553	548,203	72,743	42,191	543,305	36.0	42.8	38,561	375,981	218,069
60 percent	7,717	1,001,887	837,872	376,743	43,005	25,803	372,198	37.1	44.4	25,271	253,652	152,191
62 percent	6,962	1,082,784	904,000	425,929	62,822	38,949	421,819	39.0	46.7	17,554	274,661	170,290
63 percent	3,614 2,108	666,773 467,968	551,584 385,776	271,611 196,727	32,916 19,073	21,066 12,588	268,288 194,369	40.2 41.5	48.6 50.4	10,592 6,978	172,476 116,473	110,385 76,872
67 percent	1,225	308,032	254,012	133,497	11,754	7,993	131,848	42.8	51.9	4,870	84,654	57,565
69 percent	802 2,843	222,660 1,547,303	177,431 1,223,682	95,861 737,334	7,351 471,252	5,072 329,876	94,802 713,356	42.6 46.1	53.4 58.3	3,645 2,843	64,211 471,252	44,306 329,876

Includes income averaging returns with income subject to tax.

Includes income averaging returns without income subject to tax.

The total for column 10 is not the sum of the following tax rate classes because many returns have income taxed at more than one rate.

The cells for columns 1, 2, 3, 4, and 7 for this line are not included in the total because these returns already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."

Table 32 RETURNS WITH TAX	OVERPAYMENT:	TYPE OF TAX	PAYMENT BY	ADJUSTED	GROSS	INCOME	CLASSES
Idaze I Martine							

·		Tal	ole 32 . — R	ETURNS WI	TH TAX OVE	ERPAIMENT:	TIPE OF	TAXPA IMENT	DI ADSO	JIED GROOD	11100115 0						
		Total	returns with	tax overpa	yment					Returns wi	th tax over	payment by	type of ta	xpayment			
			Ref	ınd	Credit on	1968 tax		Tax withhel	ld and no p	ayments on :	1967 declar	ations		Tax withheld	and payment	ts on 1967 de	claration
Adjusted gross income classes	Number of	Over- payment						Tex	Other	Re	fund	Credit on	1968 tax		Tax	Payments on 1967 declara-	Other tax-
	returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Withheld (Thousand	payments (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	withheld (Thousand	tions (Thousand	payments (Thousand
		dollara)		dollars)		dollars)		dollars)	dollars)		dollars)		dollars)	<i>t</i> >	dollara)	dollars)	dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	51,167,803	10,165,890	49,546,413	9,104,059	1,923,049	1,061,836	48,583,176	37,141,531	239,848	48,476,583	8,633,020	133,941	41,207	1,189,294	2,198,824	2,116,398	20,030
Taxable returns, total	42,001,144	9,220,348	40,548,754	8,251,247	1,706,398	969,109	39,898,713	36,374,220	231,388	39,804,386	7,872,324	117,652	36 , 392	1,125,736	2,175,593	2,074,442	18,670
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	555,828 4,089,393 3,253,182 3,470,783 3,510,967	52,036 370,473 319,316 414,744 515,697	555,230 4,066,009 3,200,344 3,390,026 3,414,195	51,996 366,727 310,377 398,581 490,977	(*) 25,379 61,786 95,673 113,173	(*) 3,746 8,940 16,163 24,722	553,839 4,052,085 3,171,310 3,349,741 3,364,040	56,361 670,492 914,944 1,362,158 1,792,068	10 422 596 1,120 2,236	553,839 4,050,295 3,168,728 3,344,077 3,359,263	51,902 364,260 306,235 387,543 476,080	5,763 6,263 6,633	- 307 713 727	7,547 9,359 36,483 46,565	879 958 7,886 14,655	1,422 2,814 9,532 18,409	- - - 48 100
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,695,470 3,801,639 3,862,273 3,320,741 2,840,730	615,044 731,199 875,174 835,788 726,860	3,589,167 3,721,388 3,778,756 3,226,621 2,756,059	591,828 710,873 847,291 801,309 700,736	127,198 93,406 100,838 110,041 93,931	23,216 20,326 27,884 34,479 26,124	3,540,761 3,672,356 3,730,490 3,185,241 2,725,483	2,312,466 2,854,823 3,358,305 3,338,264 3,248,728	1,776 5,442 16,739 25,934 28,840	3,533,802 3,666,382 3,723,332 3,177,776 2,716,146	578,247 695,210 833,426 784,553 690,699	8,954 8,162 9,148 7,864 10,926	1,005 1,331 925 1,190 3,039	57,565 58,853 67,388 70,373 69,808	23,230 25,421 38,523 56,198 63,531	21,485 28,514 32,730 35,457 36,355	99 164 282 250 367
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	7,199,236 1,549,080 773,026 64,542 11,167	2,112,186 615,714 686,901 207,816 80,587	6,922,885 1,389,423 516,805 18,979 2,351	1,985,380 518,910 380,961 63,544 20,128	332,010 191,705 297,876 50,392 9,633	126,805 96,804 305,938 144,277 60,462	6,790,145 1,316,652 435,129 10,528 824	10,867,455 3,345,463 2,022,951 189,008 33,367	104,014 27,873 13,692 1,856 712	6,770,884 1,307,998 422,320 8,849 630	1,928,412 476,225 270,068 22,883 4,508	25,429 10,412 16,022 1,829 219	7,134 2,844 12,326 3,585 892	268,553 165,544 225,042 34,597 6,382	336,867 318,727 828,815 318,361 103,403	203,673 183,809 624,359 422,452 220,808	2,124 2,088 7,298 3,514 1,677
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,621 358 108	40,028 10,481 10,304	438 60 18	8,633 2,079 917	2,349 311 99	31,395 8,402 9,386	83 6 -	6,427 941 -	126 - -	60 5 -	1,636 437	26 2 -	371 3 -	1,428 198 51	32,220 4,557 1,362	136,649 51,440 44,534	514 103 42
Nontaxable returns, total	9,166,660	945,545	8,997,659	852,814	216,648	92,729	8,684,464	767,310	8,459	8,672,196	760,699	16,290	4,818	63,559	23,232	41,959	1,360
No adjusted gross income		82,643	141,907	59,866	28,667	22,777	72,976	32,528	1,155	71,734	32,717	(*)	(*)	11,299	6,561	10,789	372
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,725,348 2,174,537 1,276,636 809,349 439,313 298,035	143,038 167,115 136,251 126,098 87,079 57,875 145,446	3,713,601 2,164,375 1,245,252 780,180 418,124 283,683 250,537	138,720 164,136 125,411 116,648 79,282 51,513 117,238	12,550 39,945 38,857 27,168 18,336	10,840 9,450 7,797 6,362	3,668,854 2,135,394 1,176,927 734,972 397,534 269,258 228,549		502 330 1,339 1,191 1,330 639 1,973	3,667,663 2,135,194 1,175,027 732,983 395,738 268,061 225,796	47,810	3,490 2,987 3,790	342 1,008	3,590 9,259 11,952 7,043 5,980 14,436	564 1,481 2,055 1,533 1,108 9,930	982 3,630 5,792 3,082 2,708 14,976	53 504 84 19 35 293
Returns under \$5,000		2,472,363 3,881,574 2,130,076 1,681,877			336,039	146,487 130,537	17,074,037 6,796,745	5,468,928 15,187,240 10,877,183 5,608,180	10,870 80,257 104,311 44,410	22,922,603 17,034,756 6,777,218 1,742,006	3,654,574 1,937,621	30,208 49,038 25,896 28,799	7,391	149,076 335,374 270,418 434,426	37,679 211,184 338,581 1,611,380	59,158 160,027 207,844 1,689,369	1,215 1,240 2,214 15,361

	Т	able 32	-RETURNS V	VITH TAX	OVERPAYMENT	: TYPE O	TAXPAYME	ENT BY ADJ	USTED GRO	SS INCOME	CLASSES -	-Continue	ì				
						Retur	s with tax	overpayment	by type of	taxpayment	-Continued						
		vithheld and declaration				Payments	on 1967 dec	laration an	d no tax wi	thheld		Neith	er tax with	held nor pa	ymments on 1	967 declar	ation
Adjusted gross income classes	Ref	und	Credit on	1968 tax		Payments on 1967	Other	Ref	und	Credit on	1968 tax		Other	Ref	und	Credit or	n 1968 tax
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	declara- tion (Thousand dollars)	tax payments (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	tax payments (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	550,233	302,222	819,238	485,907	1,216,566	2,806,442	9,499	342,683	156,837	967,789	534,426	178,768	19,888	176,916	11,980	2,081	295
Taxable returns, total	509,360	265,818	781,860	191, 461	966,386	2,678,851	8,255	225,663	111,898	805,731	471,283	10,307	3,967	9,345	1,210	1,160	246
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		1,276 836 3,495 7,511	(*) 6,566 26,036 27,461	(*) 736 4,496 8,069	(*) 28,765 70,125 81,569 99,170	(*) 7,680 23,037 40,387 59,937	(*) 48 64 124 72	(*) 8,561 26,236 25,057 26,475	(*) 1,160 3,121 7,292 7,357	(*) 21,800 51,048 63,073 79,079	(*) 3,296 7,990 10,923 15,926	6,569	(*) 1,289	(*) 2,189 3,079	(*) 185 279	500	34
\$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	30,298 35,623 41,107 33,920 30,919	9,166 9,757 10,738 12,138 7,362	36,022 29,807 37,829 48,956 44,331	6,359 6,979 8,185 10,812 9,887	97,144 69,832 64,195 65,127 44,447	69,397 64,461 74,816 86,220 64,783	211 119 165 125 206	25,067 18,784 14,118 14,925 8,002	4,415 5,861 3,083 4,619 2,214	82,223 55,437 53,862 53,222 38,674	15,852 12,015 18,773 22,476 13,199	(*)	(*)	(*) -	(*) -	-	- - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	69,320	44,278 32,867 82,395 28,283 10,000	184,078 122,424 178,878 30,426 5,749	56,937 50,134 157,964 83,046 32,963	139,941 66,749 112,641 19,412 3,959	295,068 223,391 810,342 421,382 209,115	2,076 1,231 1,557 734 768	25,621 12,004 16,216 2,507 537	12,665 9,807 28,372 12,378 5,620	122,039 58,836 102,821 18,132 3,663	62,696 43,825 135,516 57,608 26,605	1,944	2,287	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(*) -	660	212
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	245 30 14	4,287 657 772	1,289 174 44	16,203 4,302 3,762	1,110 154 57	133,224 45,344 50,081	328 268 159	133 25 4	2,710 985 145	1,034 135 55	14,821 4,097 5,625	- - -	-	-	- - -	-	=
Nontaxable returns, total	40,876	36,407	37,379	24,718	250,179	127,592	1,245	117,021	44,939	162,059	63,146	168,459	15,922	167,568	10,772	(*)	(*)
No adjusted gross income	7 ,84 9	9,019	5 , 714	8,307	35,005	28,524	281	16,819	13,895	21,183	13,893	45,991	5,051	45,504	4,235	(*)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,593 6,477 6,771 4,051 3,786 9,349	895 2,708 4,485 2,523 1,693 15,084	1,795 5,170 6,976 3,990 3,392 10,342	636 2,776 2,695 1,476 1,406 7,422	19,909 16,523 52,363 46,581 27,162 19,903 32,733	6,797 3,906 15,124 16,026 13,171 8,746 35,298	33 57 67 27 117 77 586	9,752 7,358 25,860 24,583 10,761 8,943 12,945	2,364 1,237 5,035 6,178 4,022 1,767 10,441	11,553 10,955 32,675 28,895 20,984 13,348 22,466	4,194 2,253 7,238 6,413 5,862 4,407 18,886	34,790 20,825 38,087 15,843 7,575 2,895 2,454	2,271 1,344 3,600 1,876 767 406 607	34,591 20,825 37,888 15,843 7,575 2,894 2,448	2,023 901 1,852 891 277 243 350	(*) (*) - (*)	(*) (*) - (*)
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	86,144 179,070 127,578 157,441	34,441 54,025 48,558 165,198	88,890 205,140 185,476 339,732	30,953 45,204 58,259 351,491	499,064 367,337 142,740 207,425	223,521 380,237 298,653 1,904,031	966 1,172 2,177 5,184	191,795 91,275 26,590 33,023	53,522 25,745 13,329 64,241	355,191 301,458 124,203 186,937	82,433 92,560 64,849 294,584	173,572 3,984 (*) 548	16,690 1,259 (*) 1,478	172,386 3,984 (*) 346	10,916 742 (*) 291	1,386 - (*) 231	64 (*) 193

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 33 . - RETURNS WITH TAX DUE, OR NEITHER TAX DUE NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES

								Returns wi	th tax due a	t time of	filing							
	Tot	tal							Returns	by type o	f taxpaymen	t						
Adjusted gross income classes		Tax due	Tax with	held and no declarat		n 1967	Tax wi	thheld and	payments on	1967 decla	ration	Payments	on 1967 deci withi		d no tax	Neither payments o	tax withhe on 1967 dec	
	Number of returns	at time of filing	Number of returns	Tax with- held	Other tax- payments ¹	Tax due at time of filing	Number of returns	Tax with- held	Payments on 1967 declaration	Other tax- payments ¹	Tax due at time of filing	Number of returns	Payments on 1967 declaration	Other tax- payments ¹	Tax due at time of filing	Number of returns		Tax due at time of filing
		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand doilers)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	· (13)	(14)	(15)	(16)	(17)	(18)
Grand total	17,503,592	8,439,966	10,639,884	10,886,831	58,363	2,310,914	1,316,346	2,479,655	3,214,264	21,286	2,227,800	1,929,098	4,832,100	7,703	2,346,923	3,618,263	49,385	1,554,329
Taxable returns, total	16,429,222	8,315,803	10,521,730	10,881,086	56,668	2,297,757	1,311,124	2,479,224	3,213,394	21,193	2,227,202	1,889,980	4,825,920	7,363	2,343,898	2,706,387	32,190	1,446,943
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	66,753 877,716 1,062,483 1,387,100 1,432,935	1,193 45,420 106,182 159,620 209,030	(*) 378,312 484,962 820,374 937,313	(*) 25,532 76,337 228,387 352,971	(*) 31 209 715 906	(*) 10,465 26,573 47,498 74,661	(*) 6,560 14,717 22,086	(*) 506 1,624 3,104	(*) 1,028 2,112 4,443	(*) - - 33	(*) 374 1,387 2,584	(*) 29,416 52,402 95,885 145,117	(*) 2,703 8,747 23,820 46,764	(*) 13 61 83 107	(*) 1,091 3,856 10,449 20,927	63,174 469,389 518,559 456,124 328,418	40 680 1,590 2,656 2,935	1,117 33,837 75,379 100,286 110,858
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,248,514 1,293,000 1,183,394 1,122,954 979,176	220,193 252,121 246,869 254,897 236,359	840,332 953,345 900,831 861,361 753,973	392,404 558,403 637,080 743,040 744,867	1,341 1,370 2,470 2,905 3,932	84,456 113,663 115,949 119,418 117,371	43,263 43,443 54,579 70,167 62,089	10,256 10,535 18,441 32,717 31,306	12,819 15,444 22,508 28,849 31,373	60 81 81 105 210	5,322 7,617 10,344 16,569 14,847	145,241 134,651 123,939 112,541 100,914	61,787 76,760 81,705 84,027 92,336	96 103 225 245 157	27,282 32,014 37,660 38,554 37,832	219,678 161,561 104,045 78,885 62,199	3,188 2,678 2,720 2,514 1,959	103,133 98,827 82,915 80,355 66,308
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	3,146,440 1,202,565 1,178,475 195,375 39,933		2,355,645 766,296 431,269 29,973 3,634	3,289,786 1,666,958 1,655,257 383,965 97,439	17,571 9,335 11,387 3,078 904	491,580 291,287 458,299 171,636 71,820	316,797 199,216 362,137 87,381 21,143	264,903 263,891 891,289 568,383 258,217	205,475 195,424 869,406 760,270 496,799	858 1,367 7,096 6,312 2,952	102,170 103,534 505,592 459,695 324,567	328,510 187,045 340,378 74,380 14,719	396,458 365,903 1,520,299 1,043,738 500,942	705 1,059 1,524 1,326 858	186,832 173,157 708,561 480,942 252,115	145,488 50,008 44,692 3,642 437	5,838 2,294 2,389 583 120	227,050 126,474 236,509 64,732 19,475
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,008 1,697 704	505,349 259,809 362,734	61 <i>5</i> 85 30	23,319 3,086 2,200	413 88 13	46,851 22,798 33,365	5,525 988 435	91,580 19,346 13,116	317,276 118,844 131,257	1,465 274 299	272,935 159,359 240,279	3,793 615 235	296,833 111,042 112,034	539 215 47	177,064 75,197 80,356	75 9 4	6 - -	8,498 2,456 8,734
Nontaxable returns, total	1,074,370	124,166	118,153	5,744	1,696	13,158	5,221	433	870	95	599	39,115	6,182	341	3,022	911,877	17,196	
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. \$4,000 under \$5,000. \$5,000 or more.	30,830 74,849 146,790 311,190 195,780 122,996 84,590 107,345	5,046 3,477 7,735 23,129 21,472 17,857 15,948 29,502	3,958 8,977 24,137 27,129 22,142 14,163 17,647	623 270 497 1,125 901 864 1,464	55 23 137 296 429 263 493	1,087 356 1,252 2,114 2,303 1,747 4,299	(*) 2,194 } 2,525	(*) 138 225	(*) 235 449	(*) . 4 91	(*) 141 283	(*) 9,115 7,181 7,580 5,590 8,904	(*) 885 626 1,090 1,067 2,330	(*) 36 32 40 51 177	(*) 351 372 531 502 1,179	25,624 70,987 138,745 279,871 160,272 92,476 64,437 79,465	588 381 601 2,545 2,421 2,431 2,601 5,628	3,697 3,270 7,467 21,590 18,899 14,951 13,603 23,908
Returns under \$5,000	5,794,011 5,924,019 3,154,063 2,631,499	1,010,163	2,724,848 4,326,433 2,356,572 1,232,031	687,562 3,077,125 3,289,867 3,832,277	3,064 12,431 17,634 25,234	168,123 554,800 491,779 1,096,212	47,855 274,738 316,864 676,889	5,519 103,333 264,913 2,105,890	8,249 111,237 205,482 2,889,296	98 560 858 19,770	4,854 54,772 102,176 2,065,998	353,232 624,867 329,444 621,555	85,907 398,556 396,730 3,950,907	427 976 719 5,581	38,176 174,222 187,050 1,947,475	2,668,076 697,981 151,183 101,023	19,468 17,969 6,369 5,579	452,553 229,158

Table 33 RETURNS WITH TAX DUE, OR NEITHER TAX DUE NOR OVERPAYMENT:	TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES—Continued

				Re	turns with n	either overp	ayment nor t	ax due at ti	me of filing				
						Ret	urns by type	of taxpayme	nt	-			
Adjusted gross income classes	Total number of		eld and no pa 57 declaratio		Tax withhe	ld and payme	nts on 1967 (leclaration	Payments o	on 1967 decla tax withhel	ration and	Neither tax nor pays 1967 deci	ments on
	returns	Number of returns	Tax with- held	Other tax- payments1	Number of returns	Tax with- held	Payments on 1967 declaration	Other tax- payments ¹	Number of returns	Payments on 1967 declaration	Other tax- payments ¹	Number of returns	Other tax- payments ¹
			dollara)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	2,980,515	225,344	123,524	254	7,127	5,599	4,678	27	14,500	15,025	33	2,733,543	51
Taxable returns, total	242,572	223,547	123,398	235	6,928	5,594	4,668	13	11,896	14,505	25	(*)	(*)
Under \$1,000. \$1,000 under \$2,000.	35,288	35,288	3,268	=	-	=	-	-	=	-	-	=	Ξ
\$2,000 under \$3,000. \$2,000 under \$4,000. \$4,000 under \$5,000.	34,866 46,431 24,907	32,284 44,641 23,316	6,883 16,272 10,083	7 20	h -	-	-	-	3,778	1,261	-	(*) -	(*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	25,482 23,118 13,180 8,533	22,900 21,461 11,323 6,350	14,859 14,173 10,095 7,489	17 2 - 29	5,690	2,071	2,466	-	4,672	3,051	-	{ -	=
\$9,000 under \$10,000	7,182	6,887	7,412	-	1				2,513	3,172	10	{ :] -
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000.	17,688 4,301 1,478	15,372 3,041 663	21,858 7,461 3,235	131 29	845	1,552 1,891	829 953	1	414 501	1,277	4	(-	=
\$50,000 under \$100,000. \$100,000 under \$200,000.	92 20	(*)	(*)	(*)	7	75	297	_	13	4,416 648	10	\ -	-
\$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more.	5 1	-	- -	-	1	5	123	- - -	4	490 190	1	-	-
Nontaxable returns, total	2,737,942	1,795	126	20	(*)	(*)	(*)	(*)	2,602	519	9	2,733,343	(*)
No adjusted gross income	173,283 280,014	(*)	(*)	(*)		-	-	-	(*)	(*)	(*)	173,262 279,815	-
\$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	375,110 971,466 549,626 230,620	(*)	(*)	(*)	(*)	- - (*)	- - (*)	- - (*)	1,861	2 87	9	374,245 970,269 549,227 229,623	(*) (*) -
\$4,000 under \$5,000 \$5,000 or more.	99,790 58,033)	-	-	(" -	-	-	-	721	227	-	99,391 57,511	
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	2,821,402 129,945 20,803 8,365	137,326 68,920 15,372 3,726	36,632 54,028 21,858 11,006	46 48 131 29	(*) (*) 1,090 1,238	(*) (*) 1,009 3,523	(*) (*) 712 2,201	(*) (*) - 12	5,860 6,159 1,426 1,055	1,565 4,256 2,136 7,068	9 10 - 14	2,676,032 52,250 2,915 2,346	(*)

See text for "Explanations 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 Includes excess FICA, credit for nonhighway Federal gasoline tax, credit for taxes paid by regulated investment companies, and type not specified.

2 The majority of returns shown in column 31 are balance due returns with no tax payments.

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Taxpayers Age 65 or Over; Retirement Income Credit

Basic tables

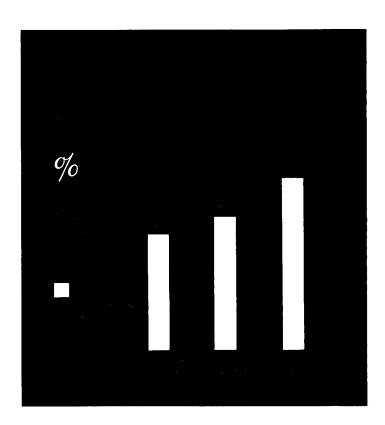
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For 1967, returns with age exemptions constituted 9 percent of all returns filed and contained 8 percent of total adjusted gross income. Comparisons of income, deductions, and taxability on these returns with all returns produced contrasting patterns and reflected the special provisions of Federal income tax law which benefited older taxpayers.

The special tax treatment accorded older taxpayers included an additional exemption of \$600 for each taxpayer age 65 or over. As indicated in an earlier section (table 2.5, section 2), approximately 8.4 million age exemptions were claimed on the 6.6 million returns filed by older taxpayers, and they constituted 43 percent of the 19.4 million total number of exemptions claimed on these returns. Other provisions of the law which benefited older taxpayers were the minimum standard deduction, the exclusion of certain income for tax purposes, the retirement income credit, and the exclusion of all or part of the gain on the sale of a personal residence.

OLDER TAXPAYERS BENEFITED FROM THE MINIMUM STANDARD DEDUCTION

The minimum standard deduction was more liberal for older taxpayers than for taxpayers generally because age exemptions were used in its computation. For example, married taxpayers, both of whom were age 65 or over and filing a joint return, were entitled to a minimum standard deduction of \$600 (\$200 plus \$400--\$100 for each personal exemption and \$100 for each age exemption). This deduction was allowed in addition to a \$2,400 deduction for their four exemptions. The minimum standard deduction, like the 10 percent standard deduction, could not exceed \$1,000 (or \$500 for married taxpayers filing separately). Chart 4A shows that about 39 percent of the returns with age exemptions and positive adjusted gross income reflected the minimum standard deduction as compared with about 32 percent for all returns.



ITEMIZED DEDUCTION RETURNS OF OLDER TAXPAYERS DECREASED

Liberal deductions for medical and dental expenses were no longer allowed taxpayers age 65 or over for tax years beginning after December 31, 1966, and the 1 percent and 3 percent limitations on medical expenses based on adjusted gross income therefore applied to all taxpayers regardless of age. This law change may have contributed to the 6.9 percent decrease from 1966 in the number of returns with itemized deductions filed by older taxpayers, since medical expenses have his-

49.4

Table 4.1—NUMBER OF RETURNS BY TYPE OF DEDUCTION FOR ALL RETURNS AND RETURNS WITH AGE EXEMPTIONS: 1966 AND 1967

[Taxable and nonta	xable return	s]		
Type of deduction and adjusted gross	1966	1967	Change, 196	6 to 1967
income classes	1966	1967	Number	Percent
ALL RETURNS	(1)	(2)	(3)	(4)
With itemized deductions, total	28,560,191	29,774,420	2 22 / 220	, ,
•			1,214,229	4.3
Under \$5,000		5,295,286	-409,231	-7.2
\$10,000 under \$15,000	12,693,402 6,567,336	12,572,659 7,477,882	743,743 910,546	-1.0 13.9
\$15,000 or more	3,594,936	4,428,593	833,657	23.2
With minimum standard deduction, total	23,583,672	23,134,025	-449,647	-1.9
Under \$5,000	21,807,059	21,550,594	-256,465	-1.2
\$5,000 under \$10,000	1,776,128	1,582,928	-193,200	-10.9
\$10,000 under \$15,000	(*)	(*)	-	-
\$15,000 or more	-	-	-	-
With 10 percent standard deduction,				
total	17,642,322	18,374,080	731,758	4.1
Under \$5,000	5,069,291	5,168,790	99,499	2.0
\$5,000 under \$10,000	9,328,030	9,679,108	351,078	3.8
\$10,000 under \$15,000 \$15,000 or more	2,694,773	2,907,052	212,279	7.9
\$15,000 or more	550,223	619,130	68,902	12.5
RETURNS WITH AGE EXEMPTIONS				
With itemized deductions, total	3,237,119	3,013,969	-223,150	-6.9
Under \$5,000	1,606,317	1,448,763	-157,554	-9.8
\$5,000 under \$10,000	997,664	897,140	-100,524	-10.1
\$10,000 under \$15,000	270,383	270,680	297	.1
\$15,000 or more	362,755	397,386	34,631	9.5
With minimum standard deduction, total	2,385,119	2,545,813	160,694	6.7
Under \$5,000	2,342,732	2,508,859	166,127	7.1
\$5,000 under \$10,000	42,387	36,954	-5,433	-12.8
\$10,000 under \$15,000	i -		-	-
\$15,000 or more	_	-	-	-
With 10 percent standard deduction,	l			
total	736,566	914,573	178,007	24.2
Under \$5,000	190,886	189,136	-1,750	9
\$5,000 under \$10,000	386,915	512,719	125,804	32.5
\$10,000 under \$15,000	115,213	147,669	32,456	28.2

(*) 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

torically constituted one of their largest single itemized deductions. Table 4.1 shows that corresponding with the decline in itemized deduction returns of older tax-payers, there was a 24.2 percent increase in 10 percent standard deduction returns and a 6.7 percent increase in minimum standard deduction returns. In contrast, the number of itemized deduction returns filed by all taxpayers increased, returns with the 10 percent standard deduction increased moderately less than for older taxpayers, while minimum standard deduction returns actually decreased slightly.

For 1967, there were 3.8 million joint returns with age exemptions filed. The composition of income on returns with one age exemption differed from that on returns with two age exemptions. About 1.9 million taxpayers under 65 appeared on joint returns of older taxpayers where either the husband or wife was not age 65 or over. Table 4.2 shows that about two-thirds of adjusted gross income on joint returns with one age exemption was composed of income from employment and business activities as compared with about one-third on joint returns with two age exemptions. Investment and retirement income constituted the bulk of income on the latter returns.

OLDER TAXPAYERS REPORTED LARGE AMOUNTS OF INVESTMENT INCOME

Sources of income reported by older taxpayers are shown in table 4.3. This table contrasts the composition

Table 4.2—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OF LOSS

·[Taxable and nontaxable returns]

	danie and i					
	Returns	with on 65 or	e taxpayer e over	age	Returns w taxpayers	age 65
	All retu	ırns	Joint re	turns	oro	ver
Item	Amount	Percent of ad- justed	Amount	Percent of ad- justed	Amount	Percent of ad- justed
	(Thousand dollars)	gross income	(Thousand dollars)	gross income	(Thousand dollars)	gross income
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	28,131,797	100.0	15,057,223	100.0	13,801,243	100.0
Salaries and wages (gross). Business or profession net	10,843,646	38.5	7,937,464	52.7	3,766,330	27.3
profit less net loss Farm net profit less net	1,331,409	4.7	1,018,300	6.8	741,058	5.4
loss	203 , 347	0.7	118,906	0.8	123,685	0.9
net loss	833,438	3.0	538,848	3.6	523,065	3.8
gain less net loss	2,393,831	8.5	1,231,305	8.2	1,447,237	10.5
Dividends in adjusted gross income	4,615,413 3,994,067	16.4 14.2	1,305,216 1,453,782	8.7 9.7	2,328,460 2,245,502	16.9 16.3
loss	1,042,606	3.7	338,852	2.3	684,823	5.0
net loss Pensions and annuities	158,272 2,2 1 2,92 6	0.6 7.9	55 ,1 95 920 ,66 8	0.4 6.1	113,343 1,591,048	0.8 11.5
All other sources, income less loss	639,117	2.3	238,484	1.6	289,788	2.1
Statutory adjustments1	136,210	-0.5	99,763	-0.7	53,038	-0.4

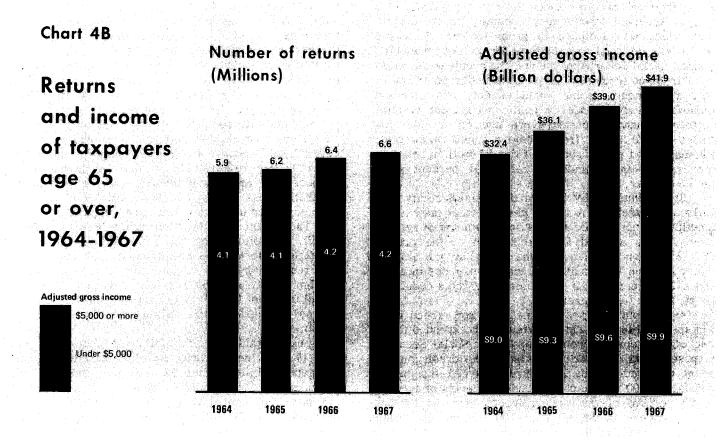
¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

Table 4.3—ALL RETURNS AND RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS

Taxaore	and nontaxan	ile retuin	5)		
	All retu	ırns	All returns		
Ta am		Percent		Percen	of—
Item	Amount	of adjusted	Amcunt	Adjusted	Income
	(Thousand dollars)	gross income	(Thousand	gross income	for all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.	504,809,479	100.0	41,933,040	100.0	8.3
Salaries and wages (gross) Business or profession net profit	411,646,226	81.5	14,607,976	34.8	3.5
less net loss	27,391,139	5.4	2,072,467	4.9	7.6
Farm net profit less net loss Partnership net profit less net	3,353,443	0.7	327,032	0.8	9.8
loss	11,534,274	2.3	1,356,503	3.2	11.8
less net loss	13,681,885	2.7	3,841,068	9.2	28.1
Dividends in adjusted gross income.	14,202,149	2.8	6,943,873	16.6	48.9
Interest received	14,899,452	3.0	6,239,569	14.9	41.9
Rent net income less net loss	2,538,289	0.5	1,727,429	4.1	68.1
Royalties net income less net loss.	676,620	0.1	271,615	0.6	40.1
Pensions and amnuities	5,046,015	1.0	3,803,974	9.1	75.4
All other sources, income less loss	4,182,472	0.8	923,905	2.2	22.2
Statutory adjustments1	4,341,934	-0.9	189,248	-0.5	-4.4

¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

of income for taxpayers age 65 or over with all taxpayers. Salaries and wages represented only 34.8 percent of adjusted gross income on returns with at least one age exemption. The percentage for all returns was 81.5. Conversely, dividends and interest constituted 16.6 percent and 14.9 percent, respectively, of income for age exemption returns, but they comprised only 2.8 percent and 3.0 percent of the income for all returns. Returns with age exemptions contained 8.3 percent of the adjusted gross income total of \$504.8 billion reported for 1967. However, they reflected 40.1 percent of the royalties, 41.9 percent of the interest, 48.9 percent of the dividends, 68.1 percent of the rents, and 75.4 percent of the pensions and annuities reported by all taxpayers.



The distribution of total income on returns filed by older taxpayers also presents a contrast. Chart 4B shows that 64.5 percent of these returns reflected income under \$5,000; whereas on returns of all taxpayers, about 45 percent were in this classification. However, the aged received benefits under the Social Security and Railroad Retirement Acts which were excluded from gross income and therefore not reported for tax purposes.

As shown in chart 4B, age exemption returns with income \$5,000 or more have been gradually increasing in number as well as in proportion to total age exemption returns. The number of returns with income under \$5,000 has remained relatively stable, although they have tended to decline in proportion.

Chart 4B also reflects the disparity in distribution of income of older taxpayers. The 4.2 million age exemption returns with income less than \$5,000 reflected about one-fourth of the total adjusted gross income of older taxpayers. In addition, the proportionate share of income for lower income older taxpayers has decreased while that for higher income taxpayers has grown.

TWO OUT OF FIVE AGE EXEMPTION RETURNS WERE NONTAXABLE

Exclusions from gross income, benefits gained under special provisions of the law, and the higher proportion of low income returns contributed to a large number

of nontaxable age exemption returns. For 1967, about 41 percent of these returns were nontaxable as compared with 18 percent of all returns. However, with the continuing upward shift in income distribution, there has been a decrease in nontaxable returns filed by older taxpayers over the past few years. Since 1964, the number of nontaxable returns with age exemptions has decreased by 9 percent as compared with an increase of 30 percent in taxable returns and an overall increase of 11 percent in returns filed by these taxpayers.

TAXPAYERS CLAIMED A RETIREMENT INCOME CREDIT OF \$192. 8 MILLION

The retirement income credit was designed to provide those who received retirement income subject to tax an exemption which approximated that received by recipients of Social Security and other tax exempt benefit payments. For 1967, a total retirement income credit of \$192.8 million was claimed on 1.8 million income tax returns. As shown in table 37, about 98 percent of these Forms 1040 had supporting schedule B attached outlining the credit computation. Tabulations other than the number of returns and amount of credit were not possible for the other 2 percent with no schedule B.

In general, the credit was available to each taxpayer who met the following conditions:

(1) Received "earned income" in excess of \$600 in each of any 10 calendar years prior to the current

year. This provision corresponded with the "work qualifying test" used for Social Security purposes.

- (2) Received "retirement income" in the taxable year which was included in gross income. Since the credit was intended to substitute for the tax advantages granted Social Security payments, the credit was limited to retirement income. For persons under 65 years of age, retirement income included only pensions and annuities received under a public retirement system. Retirement income of taxpayers age 65 or older included taxable income from pensions, annuities, interest, dividends, and gross rents. Of the 2.1 million retirees represented on schedules B, about 91 percent were age 65 or over.
- (3) Amounts received under the Social Security Act, Railroad Retirement Act, and certain other tax exempt benefits did not exceed the maximum amount of retirement income allowed for computation of the credit. This provision reduced the maximum by the amount of any pension or annuity not included in gross income. About 74 percent of the schedules B showed a deduction for such tax exempt benefits.
- (4) Current 'earned income' did not exceed certain specified levels. This provision corresponded to the test of retirement income adopted for Social Security purposes. Maximum retirement income for credit computation was reduced by (a) current earned income in excess of \$900 for taxpayers under 62 years of age and (b) 50 percent of the earned income over \$1,200 but not in excess of \$1,700 plus 100 percent of earned income over \$1,700 for taxpayers 62 but under 72 years of age. There was no limitation on earned income for taxpayers 72 years of age or older. About 6 percent of the schedule B returns reflected a reduction for earned income.

NINE OUT OF TEN RETIREES USED THE GENERAL RULE FOR CREDIT COMPUTATION

Two methods were available for computation of the retirement income credit.

(1) General Rule--Under this method, the credit was 15 percent applied to the lesser of retirement income received during the year on \$1,524 (\$3,048 on joint returns where husband and wife each qualified for the credit) minus the total of tax exempt benefits and current income above the specified levels mentioned in (4) above. The general rule for credit computation was used by 89 percent of the total retirees.

(2) Alternative method--This method was available to taxpayers who filed a joint return and who were both 65 years of age or older. This computation provided that only one of the taxpayers was required to meet the earned income test, and it increased the maximum limitation on the amount of combined retirement income to \$2,286 reduced by tax-exempt benefits and earned income above the specified levels. Of the 564,000 retirees eligible for the alternative method, about 40 percent actually computed their credit by this method. The remaining eligible retirees presumably chose the general rule because it afforded either an equal credit or a larger credit. This would occur where both spouses had retirement income, and the sum of their separate bases for the credit equaled or exceeded the base computed under the alternative method.

The result of this computation was the tentative credit. In determining the actual credit, there was a limitation whereby the credit could not exceed income tax reduced by any credits for dividends received, foreign taxes, and for tax-free covenant bonds. The actual credit of \$188.1 million on returns with schedules B was therefore \$33.1 million less than the tentative credit.

In using table 37, the following should be noted: (1) Total returns with schedule B reflecting use of the general rule (column 12) will not equal the sum of the number of returns of retirees under age 65 (column 16) plus the number of returns of retirees age 65 or over (column 20). The difference of 38,733 returns is due to joint returns which had both a retiree under 65 and a retiree 65 or over. These returns were tabulated in both categories, but they were counted only once in the total.

- (2) The retirement income credit on returns with schedule B reflecting the general rule (column 14) will not equal the sum of credit for retirees under 65 (column 18) plus credit for retirees 65 or over (column 22). The difference of \$7,226,000 is also due to the same reason mentioned above.
- (3) Retirement income in adjusted gross income will not equal the amount of retirement income in schedule B because the retirement income in adjusted gross income included the income of both husband and wife even though only one was eligible for retirement income credit. In addition, retirement income in adjusted gross income included net rental income after depreciation, repairs, and other expenses rather than the gross amount.

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34. — RETURNS WITH TAXPAYERS 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	Adjuste gross income		(gross)		Net	profit		Net	loss		Net pro	ofit	Net 1	oss
classes		exemptions	Tricome													
-	(1)		(Thousan	d o	(The	ount usand	Number of returns	(Thou	sand	Number of returns	Amou (Thouse	and "	lumber of eturns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
-		(2)	(3)	(4) (:	5)	(6)	(1	7)	(8)	(9)		(10)	(11)	(12)	(13)
Grand total	6,561,206	19,399,824	¹ 41,933,	040 3,10	8,041 14,6	09,976	628,039	2,38	38,975	112,708	316,	508	321,840	630,422	160,392	303,390
Taxable returns, total	3,893,113	11,338,448	37,029,	269 2,21	9,386 13,4	66,376	378,590	2,15	54,947	48,731	121,	504	146,885	487,806	64,476	140,035
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	157,112 439,311 529,517 499,496	314,225 977,429 1,456,546	1,108, 1,850,	732 19 454 28	6,659 3 1,274 7	- 105,535 374,537 764,018	7,580 27,163 40,289 40,694	7	9,123 41,234 79,120 99,378	(*) 2,593 3,391 5,181	1,	054 599 411	5,386 14,562 24,331 20,147	6,218 19,144 38,779 36,517	(*) 5,585 9,974	(*) 4,173 7,260 6,324
\$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	410,832 323,801 272,213 222,556 163,731	1,473,207 1,214,462 1,013,288 847,302 669,690 518,206	2,255, 2,094, 2,029, 1,892,	926 24 480 20 743 19 170 14	0,957 1,0 8,291 1,0 2,569 1,1 1,387	060,169 058,975 155,418 949,497 735,367	36,971 30,382 22,475 16,591 21,845	10	05,215 97,308 85,067 62,539 01,398	4,389 5,386 2,992 2,793 1,995	4, 6, 10, 2,	016 568 544 434 595	13,365 13,570 8,777 7,580 6,383	34,721 35,342 30,923 33,487 29,952	7,375 5,386 6,383 3,657 3,391 2,194	7,171 4,256 4,943 5,069 1,560
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	415,496 169,801 223,228 47,530 13,460	1,335,918 554,149 738,035 162,359 46,475	2,921, 6,619, 3,200, 1,800,	942 9 826 11 359 2 666	4,344 1,0 7,435 1,5 7,956 5 8,217 3	230,952 342,685 744,779 757,380 324,661	55,114 26,931 42,284 7,932 1,813	22 60 21	26,818 23,596 03,433 14,810 74,934	6,467 3,622 6,616 1,822 810	5, 23, 14, 14,	115 312 147 909 865	16,407 6,668 7,919 1,335 349	80,353 44,356 73,306 16,779 5,858	7,928 2,742 5,854 1,879 837	17,755 7,517 26,234 17,634 13,462
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	4,081 668 280	13,939 2,283 935	449,	715		30,105 29,035 12,833	436 66 24	.	23,021 3,878 4,075	361 74 40	3,	833 776 271	86 14 6	1,842 169 60	371 88 34	9,760 4,637 1,917
Nontaxable returns, total	2,668,095	8,061,377				43,602	249,448		34,029	63,975	195,		174,954	142,616	95,913	163,356
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 \$4,000 under \$5,000 \$5,000 or more	86,851 188,520 238,876 1,129,306 655,250 227,765 81,606 59,921	255,124 515,707 672,563 3,084,707 2,182,373 830,318 305,997 214,588	64, 192, 1,683, 1,602, 777, 362,	706 4 921 9 217 40 112 22 788 6 261 2	5,618	14,385 17,418 72,994 64,212 367,309 120,067 35,472 51,745	4,400 28,925 40,289 99,336 49,050 14,562 8,179 4,707		5,356 11,719 24,654 91,789 55,886 18,921 12,575 13,129	27,623 8,046 4,588 8,777 5,585 7,574 1,782	3, 31, 3, 8,	.517 .609 .394 .208 .427	(*) 35,707 30,121 64,432 30,504 9,574 2,593 1,185	9,807 16,646 58,527 34,271 12,231 5,584 4,612	30,823 16,352 9,974 24,137 9,575 3,790	97,465 15,470 8,922 20,930 9,546 3,467 7,556
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	4,233,610 1,446,813 418,348 462,435	12,068,195 4,459,756 1,343,946 1,527,927	¹ 9,872, 10,157, 5,027,	025 1,70 029 89 874 25	1,824 3,3 8,984 5,0 5,594 2,2	326,374 001,695 230,952 050,955	360,467 132,481 55,348 79,743	445	49,754 59,471 27,799 51,951	73,559 18,951 6,600 13,598	185, 28, 9,		238,196 50,673 16,473 16,498	238,660 167,320 80,995 143,447	118,384 22,010 8,061 11,937	173,919 25,293 19,154 85,024
	- 1 (100 (000)	Partner	rship			Sales of	capital Capital	assets		Ordi	nary ga	in from	Sal	es of prope	erty other assets	than
Adjusted gross income	Net pr	ofit	Net :	Loss	Net	gain		Net 1	oss		depreci proper	able		gain	1	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amoun (Thousan dollar:	nd	mber of turns	Amount (Thousand	nd C		Amount Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(2	(0)	(21)	(2	22)	(23)	(24)	(25)	(26)	(27)
Grand total	208,173	1,512,796	57,984	156,293	1,484,004	3,998,	.546 2:	4,700	157,4	78 40),103	49,865	11,49	5 11,386	20,267	51,708
Taxable returns, total	157,265	1,442,739	38,336	95,117	1,048,170	3,657,	.024 1	54,304	116,0	38 2	3,929	35,103	6,21	8 8,117	10,245	16,655
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 8,949 8,960 5,779	(*) 12,324 16,218 15,274	(*) 5,757	(*) 10,605	13,298 63,536 85,206 101,274	31,	113 545 375 466	2,975 9,724 8,937 13,503	1,7 7,7 7,4 7,8	737 (*) 3,386	(*) 1,339	(*)	(*)	3,585	2,831
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000 \$9,000 under \$10,000	11,536 10,744 7,958 8,151 5,015	35,130 35,866 34,111 26,836 26,665	4,172 5,164 8,395	2,207 5,696 8,976	102,859 76,081 64,649 68,652 49,729	77,	330 1 637 1 130 1	13,763 11,790 11,985 12,904 4,086		673 169 42	3,584	7,185 2,422	2,98		3,450	4,163
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	23,217 16,542 33,288 11,210 3,416	115,656 113,180 434,906 284,444 154,835	2,301 6,496 2,627 1,142	3,353 12,968 19,037 10,634	156,228 85,639 133,575 32,937 10,291	339, 268, 755, 454, 361,	811 991 728	25,745 L3,109 26,217 7,219 1,828	16,4 9,1 20,2 5,8 1,5	.92 .84 .215 .329	4,523 2,706 4,340 1,002 385	5,779 2,826 10,007 1,996 1,196	}1,67 80 21 8	5 2,545 0 1,022	339 1,880 556 247	148 5,345 1,914 894
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,068 178 57	94,282 30,772 10,907	519 122 51	11,372 5,206 4,571	3,368 593 255	347, 184, 278,	.544 .728	454 45 20	4	09 42 20	160 33 26	905 366 375	3 1		143 29 16	1,007 197
Nontaxable returns, total	50,910	70,057	19,648	61,175	435,836	341,	524	50,395	41,4	39 1	5,173	14,762	5,27	8 3,269	10,023	35,051
No adjusted gross income Under \$600	2,154	3,083	5,175	50,563	16,075	Į.	456	5,829	8,5	1	2,302	3,303	(*)	(*)	3,052	18,204
\$600 under \$1,000	3,973 7,153 22,176 10,140 3,585	5,498 4,415 22,997 17,638 9,211 7,215	(*) 6,156 6,727	(*) 4,208 5,755	21,959 32,414 149,585 107,834 57,796 27,992 22,181	11, 84, 70, 40, 19,	250	6,355 3,574 9,239 12,512 5,164 3,180 4,542	4,8 2,7 6,8 9,1 3,1 2,8 3,2	726 } 4 375 } 126 } 134 }	7,776	1,475 9,299 685	{ } ^(*) 4,37	2 1,559	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	8,689 8,158
Returns under \$5,000	74,065 44,634 23,417	107,991 162,044 117,162 1,125,599	26,624 11,918 6,046 13,396	68,267 9,047 8,101 70,878	676,968 380,830 157,289 268,917	467, 508, 342,	136 8 350 5 514 6	30,993 58,187 26,278 49,242	63,0 40,1 16,7 37,5	770 19 136 7	9,213 7,563 4,590	16,124 9,762 5,818 18,161	6,26 2,78 (*) 2,04	6 3,454 7 1,954 (*)	10,814 4,771 1,461 3,221	28,657 11,411 1,500 10,140

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED CROSS INCOME CLASSES—Continued

	Dividends	in adjusted	Ţ., 4			ons and		Re	nts			Roya	alties	
Adjusted gross income classes	gross	income	Interest	received		ities e portion)	Net i	ncome	Net 1	.oss	Net:	income	Net	loss
Classes	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns (28)	dollar*)	returns (30)	dollars)	returns	dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thouserd dollers)	returns	(Thousand dollars)
One-4 A-4-1				(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total Taxable returns, total	1,970,945	6,943,873	5,148,453		1,807,053		1,333,762		310,260	218,566	169,143	280,177	4,577	8,56
Under \$1,000	1,445,206	6,466,226	3,242,410	4,848,608	1,099,379	2,707,692	718,800	1,405,025	181,241	131,584	113,046	248,732	4,364	4,94
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	30,557 111,325 107,983 145,196	11,744 79,728 82,650 153,639	121,694 337,676 395,757 399,870	288,655 364,923	35,909 141,049 166,681 156,636	39,769 200,819 331,939 339,959	24,412 63,342 92,741 86,592	20,662 59,571 103,709 102,881	(*) 13,702 21,836 19,265	(*) 4,038 9,620 10,697	(*) 2,787 10,921 13,109	(*) 3,572 8,239 15,671	(*)	(*)
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	129,402 102,449 85,008 97,198	207,831 160,924 198,853 191,913	332,948 262,206 240,802 189,977	346,566 277,442 255,250	107,168 101,828 60,773 59,546	258,312 273,398 134,679 165,656	73,419 54,222 45,507 42,099	104,514 86,495 57,656 75,885	19,265 20,661 14,688 7,353	16,355 8,243 6,441 2,628	7,951 9,536 9,331 3,973	7,599 4,126 9,343 9,363	-	
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	66,075 216,194 112,436 179,777	152,508 648,334 496,147 1,577,514	147,208 378,401 160,368 212,433	696,786 400,454 782,418	42,018 109,726 55,671 56,720	138,655 311,094 159,174 246,453	31,234 85,121 43,185 58,846	63,967 193,230 138,250 254,626	9,370 21,202 9,434 15,566	4,030 10,312 6,438 28,599	7,420 13,786 9,473 16,889	7,643 16,565 15,970 57,110	1,273 541	388
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	43,817 12,910 3,944	956,380 654,635 494,690	45,522 12,757 3,875	116,845 56,841	11,239 3,236 971	69,045 26,824 9,604	13,265 3,583 987	93,500 35,074 11,759	3,592 1,160 444	11,028 4,872 3,625	4,930 1,837	37,981 26,531 16,638	338 139 67	
\$500,000 under \$1,000,000 \$1,000,000 or more	657 278	176,365 222,251	644 272	16,162 18,798	144 64	1,618 69 4	173 72	2,262 984	81 48	2,955 998	133 64	6,884 5,402	14 8	234 452
Nontaxable returns, total No adjusted gross income	525,741 12,769	497,648 13,736	1,906,043 42,921	1,390,962	707,674	1,096,282	614,962	540,971	129,017	86,982	56,098	31,447	(*)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	12,528 25,671 188,350 150,059 72,771	5,072 5,351 87,749 95,112 74,045	93,119 131,848 783,132 528,080 205,389	34,737 26,319 41,855 445,843 426,879 201,861	4,703 8,743 15,093 253,304 256,758 108,664	8,809 5,803 9,902 270,988 384,408 228,128	12,605 34,375 52,637 262,892 149,984 58,776	13,837 11,369 25,343 189,691 147,842 71,185	20,710 14,107 9,735 40,497 26,607 12,510	33,478 6,169 2,389 15,601 18,787 5,203	2,840 (*) 4,372 18,285 15,486	2,589 (*) 1,634 4,889 5,735	(*) - - -	(*)
\$4,000 under \$5,000 \$5,000 or more	32,352 31,241	42,910 153,673	58,489 53,065	92,639 120,809	42,076 18,333	111,460 76,784	21,044 22,649	34,598 47,106	1,197 3,654	962 4,393	9,929 3,989	5,438 10,378	{ (*)	(*)
Returns under \$5,000	889,560 506,136 218,317 356,932	651,807 964,607 659,132 4,668,327	3,107,975 1,220,866 380,688 438,924	2,405,119 1,442,243 704,681 1,687,526	1,189,616 388,056 110,751 118,630	1,931,984 1,042,463 314,978 514,549	859,401 267,324 86,115 120,922	780,687 426,053 199,188 540,067	183,741 74,153 21,863 30,503	107,648 39,881 10,749 60,288	79,125 42,034 13,786 34,198	48,133 46,489 16,566 168,989	(*) - (*) 1,857	(*) (*) 7,922
		Estates an	d trusts		S	mall busines	s corporati	ons	Other				Noving exp	ense
Adjusted gross income classes	Net	income	Net l	.oss	Net pr	ofit	Net	loss	sources (net)	Sick pa	y exclusio	on "	deducti	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	. Number of returns	(Thous	and	mber of turns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	170,901	430,051	4,913	8,322	24,694	242,599	9,105	50,134	305,168	43,50	5 48	,292	902	598
Taxable returns, total Under \$1,000	129,587	384,855	2,525	5,825	23,280	239,657	4,335	23,341	.290,776	37,35	2 38	,726	902	598
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 8,134 13,492	(*) 10,312 18,606	{	-	(*) -	(*)	(*)	(*) - -	7,910 21,035 14,674 23,450	(*)	7 12) , ₂₂₆ {	-	-
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	10,322 11,321 8,139 4,599	19,651 15,963 8,032 4,550	{ (*)	(*)	(*) } 7,448	(*) 25,364	<u> </u>	- -	16,506 15,987 16,152 19,595	6,94	1	,832	-	-
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	24,871 11,559 25,075 7,166	55,421 33,587 107,166 47,396	911 958 390	2,891 564 879	3,245 7,384 2,810	17,267 74,552 56,615	1,174 1,153 580	- 3,679 7,955 3,814	45,462	7,73 2,67 2,02 52	0 2 4 2	- ,432 ,043 ,671 ,663	704 193	461 128
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,538 949 157 74	24,815 20,104 7,079 11,475	150 65 12 5	575 716 95 68	783 178 34 7	35,105 16,973 7,922 3,538	241 133 39 23	2,507 3,265 866 1,232	10,969 4,626 687 . 2,668)	191 65 6 5	2	5 4
Nontaxable returns, total	41,313	45,197	2,388	2,497	1,414	2,943	4,770	26,793	14,394	(*)	(*)	-	
No adjusted gross income Under \$600	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	³ 84,203 1,410	(*)	(*)) _T	-	_
\$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000		6,594 17,090 8,852	} ₍₊₎	(*)	- - -	- - -	(*) (*)	(*) (*)	3,036 43,895 24,713 15,915 7,899	(*)	(*))	-	-
\$4,000 under \$5,000 \$5,000 or more	7,089	11,694	(*)	(*)	(*)	(*)	(*)	(*)) .		

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Employee	business	Self-employed						Standard deduction								
Adjusted succession		ense	pen	sion ction	Tot			Tota	1		Mini		10 percent			Itemized deductions	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	deduct (Thous	and	Numb	per	Amount (Thousandollars	,	Number	Amount (Thousand	Numbe:	Ame	ount ousand	Number	Amount (Thousand
	(55)	(56)	(57)	(58)	(59		(60))	(61)	+	(62)	(63)	(64)		11ars) 65)	(66)	dollars) (67)
Grand total	123,743	137,072	4,726	3,286	8,329	,707	3,460	,386	1,894,8	74	2,545,813	1,255,655	914,5	573 6	39,219	3,013,969	6,434,835
Taxable returns, total	101,565	116,836	3,731	3,099	6,108	,003	1,624	,729	995,2	68	783,844	367,221	840,8	883 6	28,047	2,268,381	5,112,735
Under \$1,000	9,144	4,901 6,232	-	- - - -	222 356	,630 ,943 ,073	263 264	,984 ,647 ,697	47,9 110,5 127,2 108,7	98 04	118,610 258,482 261,323 110,658	47,383 109,296 126,049 62,120	108.0		- 1,884 47,782	35,128 175,663 264,819 284,152	112,345 228,869
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	11,719	5,222 6,609 13,403 12,524	1,534	764	352 330 306	,407 ,089 ,649 ,792	132 117 85	,645 ,523 ,062 ,704 ,565	79,9 86,1 86,7 71,5 64,2	98 83 97	34,771	22,373	114,4 126,9 116,0 85,7 68,5	958 970 704	62,898 81,688 85,990 71,597 64,297	268,186 191,278 155,151 136,852 95,166	324,439 265,890 243,866 235,195
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	20,919 9,601 12,514 2,169 585	23,540 13,457 20,335 6,018 2,351	1,465 608 105	1,452 726 131	749 411 944 507	,489 ,694 ,512 ,965	147 38 25	,602 ,134 ,306 ,270 207	147,1 38,0 25,2 1,2	09 09 80	- - - -	- - - -	147,6 38,1 25,3 1,2	502 1 34 306	47,109 38,009 25,280 1,268 206	267,894 131,667 197,922 46,260 13,253	602,380 373,686 919,232 506,697
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	214 26 15	1,366 313 565	17 2 -	23 3 -	99	,594 ,340 ,622		35 3 1		35 3 1	-	-		35 3 1	35 3 1	4,046 665 279	252,559 99,337 121,621
Nontaxable returns, total No adjusted gross income	22,178	20,239	(*)	(*)	2,221	,709	1,835	,658	899,6	04	1,761,969	888,434	73,6	90	11,171	745,586	1,322,102
Under \$600	6,560	7,374 { 5,546 2,823 2,068	(*) - - - -	(*) - - -	113 623 503 315 148	,565 ,215 ,305 ,554 ,996 ,425 ,649	223 917 414 72 21	,749 ,567 ,691 ,881 ,592 ,843 ,335	80,6 102,1 430,9 227,4 43,3 13,0 2,0	01 11 74 56 86	170,122 211,009 886,534 400,378 72,282 19,461 (*)	80,214 101,120 426,609 223,991 43,253 11,937 (*)	11,6 12,5 31,1 14,5	558 .57 503	405 981 4,302 3,483 2,000	6,771 15,309 211,615 240,370 (155,173 59,762 56,586	5,946 11,114 192,394 276,079 272,639 135,338 428,592
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more	38,019 39,651 20,919 25,154	29,303 39,482 23,540 44,747	(*) (*) (*) 2,536	(*) (*) (*) 2,638	2,854 1,865 781 2,828	,152 ,748	147	,995 ,673 ,669 ,049	1,292,0 390,7 147,1 64,8	41 76	2,508,859 36,954 - -	1,231,972 23,683 - -	189,1 512,7 147,6 65,0	19 3 69 1	60,091 67,057 47,176 64,895	1,448,763 897,140 270,680 397,386	1,562,152 1,474,412 634,573 2,763,698
Adjusted gross income classes	Exemptions	with no taxable	Numbe		e ount	Income befo	ore		ement in	ncome	Investme	Tax c	Foreig cred			other tax edits	Income tax after credits
	(Thousand	income	retur	(The	usand lars)	(Thous		of retu	me (Th	ousand llars)	of returns	(Thousand	of returns	(Thousand	of return	(Thousand	
	(68)	(69)	(70)		1)	(72		(73)		74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total	11,639,89	 		474 24.	81,376	6,332	2.069	1,616,	641 17	0,973	144,334		47,701	16,144	10,58		6,112,480
Taxable returns, total	6,803,06		3,893		18,500	6,293		1,211,		5,338	131,584		47,692	16,060	8,39		6,112,480
Under \$1,000	188,53 586,45 873,92 883,92	- 5 7 7	- - 157 - 439	,112 ,311 2	27,324 299,215 20,594 942,811	3 43 92	3,817 3,169 2,973 4,977		948 504 761 1	143 5,613 4,674 7,331	(*) 3,984 6,765	(*) 159 373	(*)	(*)	(*)	- (*)	3,664 36,399 77,748 (127,091
\$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	728,67 607,97 508,38 401,81 310,92	7 3 1 4 4 4	410, 323, 272, 222,	,832 1,1 ,801 1,1 ,213 1,1 ,556 1,1	.22,839 .34,419 .90,712 .83,565 .96,618	176 182 196 203	5,964 2,423 6,724 3,831 3,447	144, 98, 75, 73, 46,	690 19 139 19 365 16 049 9 088 6	7,073 5,149 0,059 3,770 5,747	9,758 9,962 7,768 7,575	578 1,403 896 5 1,226	8,766	389 862	5,82	617	159,315 165,511
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	801,55 332,48 442,82 97,41 27,88 8,36	9 . 1 . 6 . 5 .	- 13	,801 2,1 ,228 5,2 ,530 2,5 ,460 1,4	41,980 .77,783 .32,496 .94,984 .49,318	452 1,387 982 680	6,463 2,223 7,724 2,859 0,576	76, 14, 4,	304 · 599 10	7,965 7,673 0,321 2,032 570	3,402	2,432 6,714 1 3,690 2 2,212	3,448 14,033 6,613 3,109	268 2,289 2,766 2,840	99 39 13	96 35 97 38	614,679 441,820 1,368,167 974,323 674,876
\$500,000 under \$1,000,000 \$1,000,000 or more	1,37 56	0 .		668	349,008 30,777	195	5,830 3,405		197 80	27 12	1,240 266 117	656	1,319 260 126	2,444 935 3,135		8 22 4 3 2 2,034	492,194 194,204 237,585
Nontaxable returns, total	4,836,82	6 2,251,73	3 416,	,363 2	62,876	38	3,368	404,	908 3	5,635	12,749	2,614	(*)	(*)	(*)	(*)	
No adjusted gross income Under \$600 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 or more	153,07 309,42 403,53 1,850,82 1,309,42 498,19 183,59 128,75	188,520 238,876 4 1,040,013 4 520,513 1 117,993 8 30,188	89, 2 89, 2 134, 2 109, 3 51,		15,209 81,435 59,359 55,851 51,022	11 8 7	2,115 1,641 3,769 7,974 7,869	130, 106,	960 1: 980 8 623 7	- 2,083 1,325 3,446 7,675 5,106	3,978	623	*)		\} (*)	- - (*)	{ -
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,240,91 2,675,85 806,36 916,75	4 23,312 8 2,586	2 1,423,	502 5,6 763 3,4	.01,798 .72,637 .43,731 .63,210	939	5,435 9,848 6,790 9,996	865, 466, 130, 153,	704 6. 964 1'	3,290 3,872 7,968 0,843	29,272 42,472 20,066 52,523	5,396 3,262	(*) (*) 7,734 28,917	(*) (*) 780 14,763	(*) (*) (*) 1,85	(*) (*) (*) (*) 2,408	244,903 869,728 614,679 4,383,170

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34.—RETURNS W	TH TAXPAYE		OR OVER:	SOURCES		AND LOS	s, exem				TAX ITEM	S, BY AD	JUSTED GI	ROSS
	Tax f	'rom							Taxpay	ments			·	
Adjusted gross income classes	recomputi year inv	estment	Self-empl tax		Tax wi	thheld	secu	es social rity taxes ithheld	Nonhig Feder gasoline	hway	Tax with regulated compa	l invest-	refunda	ecified ble taxes bheld
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Numbe of retur	(Thomas and	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	23,618	4,934	794,492	149,649	2,558,742	1,905,212	60,	8,339	187,428	9,702	5,386	5,206	2,352	2,719
Taxable returns, total	16,959	3,845	511,230	127,314	1,973,848	1,844,827	59,	320 8,289	88,348	5,304	4,192	5,168	2,152	2,718
Under \$1,000	(*) -	(*) -	10,971 36,704 53,261 55,722	964 4,137 7,831 9,496	60,411 155,532 238,183 247,879	6,944 27,447 64,686 97,548		(*)	(*) 7,181 11,564 10,373	(*) 268 581 386	- - (*)	(*)	- - - (*)	- - (*)
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,793	224 460	47,277 41,896 32,516 23,407 27,896	9,870 9,935 8,110 6,308 8,696	219,697 198,345 181,038 132,809 93,930	112,794 118,788 134,982 120,773 93,733	11,:	760 923 689	9,564 8,971 6,577 4,788 3,790	460 407 379 341 216	2,239	1,837	-	-
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	3,024 1,929 4,222 1,509 624	390 238 1,207 610 281	72,232 35,874 56,849 12,336 3,184	22,250 12,249 21,271 4,638 1,161	234,448 83,074 97,160 22,618 6,401	308,298 157,382 311,584 171,410 79,285	7,1 9,8 4,9	.99 791 302 1,909 387 1,613	9,533 4,535 6,071 1,692 700	791 341 529 276 97	768 571 270	362 1,092 917	336	1,099 1,289 219
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	338 94 33	274 109 52	908 144 53	330 48 20	1,859 323 141	30,628 5,651 2,894		72 219 74 44 33 14	297 81 38	66 43 43	118 20 7	585 139 225	14	63 41
Nontaxable returns, total	6,657	1,088	283,260	22,335	584,894	60,384	(*)	(*)	99,079	4,398	(*)	(*)	(*)	(*)
No adjusted gross income Under \$000 \$600 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 or more	1,871 (*) - 3,196	291 (*) - 576	3,821 15,559 47,476 127,269 58,514 17,355 8,777 4,489	414 601 2,275 9,362 5,639 1,880 1,232 932	3,729 37,020 79,426 263,675 135,349 45,463 11,521 8,711	1,745 1,140 4,749 21,309 17,474 7,150 2,003 4,814	(*)	(*) (*) - (*) - (*)	14,340 17,742 17,737 28,913 11,963 5,979 2,405	969 560 661 1,157 583 231 237	(*) (*) - (*)	(*) (*) - (*)	(*)	(*)
Returns under \$5,000	7,855 3,790 3,091 8,882	1,056 575 412 2,891	435,431 176,816 72,565 109,680	43,830 43,620 22,382 39,817	1,278,188 834,186 234,448 211,920	252,196 584,36 5 308,298 760,353	2,1 21,0 13,0	.95 201 038 1,449 029 1,360	129,384 34,687 9,733 13,624	5,566 1,887 815 1,434	(*) (*) (*) (*) 2,735	(*) (*) (*) 4,166	(*) (*) (*)	(*) (*) (*) (*) 2,113
	Taxpayments	-Continued							Overn	ayments				
Adjusted gross income	Payments decls	on 1967 aration		at time iling		Total		Cash red		1	only reque	sted	Credit on	L968 tax
classes	Number	Amount	Number	Amount	Numbe	r Am	ount	Number	Amount	Numbe	r Amo	unt	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of return		ousand llars)	of returns	(Thousand dollars)	of retur	(Tho	usand lers)	of returns	(Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(1	01)	(102)	(103)	(104) (10)5)	(106)	(107)
Grand total	1,396,200	3,442,900	2,418,910	1,546,34	9 2,440,	186 6	53,259	2,042,647	403,624	4,	740	1,013	445,328	248,624
Taxable returns, total	1,273,062	3,401,380	2,176,705	1,528,97	4 1,699,	697 5	52,903	1,352,738	321,93	7 4,	341	878	381,941	230,092
Under \$1,000 \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	2,593 38,331 84,214 127,593	513 7,047 22,166 40,572	101,270 284,779 299,866 259,562	2,936 22,70 36,356 43,580	4 149, 5 227, 0 237,	167 468 751	5,846 16,932 38,224 45,580	55,044 137,653 196,888 200,606	5,64/ 15,16: 34,03: 38,80	(*)	-	*)	(*) 14,096 35,344 39,539	(*) 1,688 4,193 6,773
\$5,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	120,822 89,823 76,620 90,517 64,266	50,887 48,039 46,800 67,519 57,266	200,257 157,400 127,616 102,825 91,292	45,73; 39,58' 40,34; 39,89; 38,016	7 165, 3 143, 4 117,	410 406 547	40,649 31,335 29,410 29,066 15,348	176,609 140,774 124,261 89,755 53,586	33,469 27,648 24,970 23,151 11,076	3	2/0	=	39,528 26,431 20,728 27,399 19,252	7,180 3,687 4,348 5,760 4,272

\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,593 38,331 84,214 127,593	513 7,047 22,166 40,572	101,270 284,779 299,866 259,562	2,936 22,704 36,356 43,580	55,842 149,167 227,468 237,751	5,846 16,932 38,224 45,580	55,044 137,653 196,888 200,606	5,642 15,161 34,031 38,807	(*) -	(*)	(*) 14,096 35,344 39,539	(*) 1,688 4,193 6,773
\$5,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	120,822 89,823 76,620 90,517 64,266	50,887 48,039 46,800 67,519 57,266	200,257 157,400 127,616 102,825 91,292	45,732 39,587 40,348 39,894 38,016	209,582 165,410 143,406 117,547 72,438	40,649 31,335 29,410 29,066 15,348	176,609 140,774 124,261 89,755 53,586	33,469 27,648 24,970 23,151 11,076]	-	39,528 26,431 20,728 27,399 19,252	7,180 3,687 4,348 5,760 4,272
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	215,205 114,826 186,312 44,110 12,925	262,297 233,844 863,367 637,381 465,217	240,927 110,189 152,396 34,563 9,916	131,243 96,286 308,820 217,287 156,516	173,415 59,308 70,690 12,957 3,536	67,664 35,690 96,997 49,660 26,556	118,763 31,559 23,815 2,656 594	39,391 16,717 29,829 12,142 5,486	(*)	788 (*)	60,522 30,420 51,868 11,211 3,146	28,058 18,854 66,975 37,506 21,065
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,980 651 274	340,673 122,334 135,458	3,078 544 225	136,014 70,258 103,397	1,001 124 55	15,426 4,147 4,373	145 19 11	2,830 895 692	-	-	903 109 49	12,597 3,252 3,680
Nontaxable returns, total	123,138	41,524	242,203	17,377	740,488	100,356	689,908	81,689	(*)	(*)	63,387	18,531
No adjusted gross income Under \$000 \$600 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 or more	8,320 5,375 5,380 32,022 30,630 12,733 9,935 18,743	5,106 1,129 1,126 6,095 7,122 3,449 2,360 15,077	4,834 15,753 42,888 112,707 45,149 12,373 5,984 2,515	599 722 1,882 7,767 3,941 1,293 753 420	24,499 59,732 93,367 298,290 162,394 57,797 20,458 23,951	7,714 2,828 6,144 26,814 23,395 10,101 3,939 19,421	20,249 57,339 89,782 286,349 153,828 50,439 17,278 14,644	5,183 2,149 5,440 23,855 21,708 8,341 3,482 11,531	- - - - - - -	- (*) -	5,097 2,394 4,183 15,121 12,545 8,356 3,779 11,912	2,532 678 704 2,936 1,573 1,760 458 7,890
Returns under \$5,000	357,126 457,933 216,204 364,937	96,744 279,001 263,243 2,803,912	1,185,166 681,619 241,061 311,064	122,533 203,910 131,279 1,088,627	1,386,766 729,427 174,414 149,579	187,517 157,312 68,516 239,914	1,265,455 598,083 119,065 60,044	163,799 127,086 39,548 73,191	(*) (*) (*) 432	(*) (*) (*) 332	141,851 143,666 61,219 98,592	23,499 29,978 28,754 166,393
See text for "Explanation of G (*) An acterisk in a cell dend ladjusted gross income less de lefticit. Negative "Other sources." Leduies nonhighway Federal g CTT: Detail may not add to f	otes that the eficit.	e estimate is and tax with	s not shown s nheld by regu	separately be	ecause of high	ı sampling [*] va	riability. H			ded in the a	ppropriate t	otals.

76

28,154 19,348 9,333 7,282

310,060 77,234 29,157

19,617

406,223

103

Tayable income Tax credits Self-employment tax Number of ncome tax Foreign tax Retirement income Standard returns with no Investment after Exemption gross credit Number of deduction credits Ad_usted gross income classes income Amount credits taxable Amount Amount Amount returns income returns lumber o / Thousand / Thousand returns returns returns dollars) dollars) dollars) dollars) dollar#) dollars) dollars) dollars) dollars) dollars) (15) (17) (16) (5) (7) (8) (9) (10) (11) (12) (13) (14) (1) (2) (3) (4) (6) 1,117,891 436,068 64,117 1_{12,813,666} 1,894,874 6,055,937 ,609,242 ,851,144 ,306,528 ,193,438 653,600 65,963 59,451 9,220 2.850 140 3,460,386 Grand total..... ,171,635 ,173,583 435,507 47,494 50,531 7,873 2,850 140 117,891 211,823 47,887 2,687,930 ,624,729 9,854,542 995,268 ,624,729 Inder \$1.000.... 3,172 681 \$1,000 under \$2,000.....\$2,000 under \$3,000..... 23,140 28,725 26,331 2,646 4,195 4,476 4,031 7,589 6,629 453 24,251 43,511 110,598 127,204 108,747 8,561 660,984 354,330 263.647 195,939 28,440 264,697 215,344 915,219 965,031 448,327 367,589 264,697 215,344 339,830 68.278 (*) (*) \$3,000 under \$4,000.... 489,002 76,657 63,424 69,711 \$4,000 under \$5,000..... 8,960 641 4,287 4,156 4,163 2,934 3,790 451,358 528,838 572,958 513,509 459,206 20,546 17,953 15,959 \$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. 67,004 142,645 782,164 859,545 870,193 727,831 79.968 250.840 142,645 72,201 45,656 4,871 132,523 117,062 85,704 86,198 86,783 71,597 64,297 132,523 117,062 85,704 68,565 (*) (*) 6,173 1,004 79,591 87,155 37,921 6,511 97,216 91,035 27,061 26,003 3,642 2,567 2,373 4,183 576 92,999 87,713 78,917 10,173 5,819 1,324 12,402 16,473 68,565 649,181 125,680 81.917 9,316 3,958 3,100 164 19 46,001 11,386 7,309 376 72 ,324,293 540,472 614,491 78,611 26,530 29,090 147,602 38,134 25,306 1,270 207 147,602 38,134 25,306 250,899 116,310 165,853 9,028 3,955 3,450 347 1,744,925 651,483 147,109 38,009 273,520 73,018 1,460 243,079 \$10,000 under \$15,000..... 6,327 1,635 1,024 10,935 8,094 438 1.430 49 113,650 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 163,445 687,402 82,358 27,114 25,280 47,630 1,268 206 2,479 379 31,003 175 82 29 12,808 11 45 35 12,682 52 \$100,000 under \$200,000..... 5,445 1,290 2 10,231 2,302 1,564 5,454 1,292 786 13 1 \$200,000 under \$500,000...... \$500,000 under \$1,000,000..... 35 3 35 10.135 2 35 3 61 224,243 16,232 8,920 1,350 1,835,658 ¹2,959,126 899,604 3,368,009 1,609,242 226,415 134,894 19,854 218,094 18,472 Nontaxable returns, total..... 14,762 44,883 113,505 557 61,950 80,619 181,749 297,601 Under \$600 \$600 under \$1,000 181.749 2,136 8,359 4,068 180,152 102,101 379,203 223,567 11,794 50,013 32,991 29,431 (*) 917,691 414,881 72,592 430,911 227,474 43,356 ,557,086 898,651 173,843 844,670 345,024 13,035 73,021 69,857 59,557 (*) 1,347,397 1.648 71.431 1.615 (*) \$1,000 under \$2,000..... \$2,000 under \$3,000..... 7,195 5,045 66,278 57,563 19,847 6,890 4,797 4,003 42,755 6,583 1,396 359 5,774 521 734 302 \$3,000 under \$4,000 \$4,000 under \$5,000 244.586

20,645

,088,753 549,673

147.669

1,171,606 2,534,176

324 976

4,227

1.739

430,757

2,975

432,353 156,088

46,001

19,158

796

1,543 3,297

1,611

336

1.157

21,106 21,350

9,095

7,900

1.167

35,665 21,130

Table 35 . - STANDARD DEDUCTION RETURNS WITH TAXPAYERS AGE 65 OR OVER-ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

95,711 20,604

15,696,770 3,906,737 1,745,756

21,843

2,697,995

549,673 147,669

65,049

53,743 7,882

.676.752

981,832 273,600

123,753

1,198

,609,242

13,086

390,741

64,895

\$5,000 or more.....

Returns under \$5,000.
Returns \$5,000 under \$10,000.
Returns \$10,000 under \$15,000.
Returns \$15,000 or more.

^{1,464,403}

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.

2 Less than \$500.

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

Table 36 . -- ITEMIZED DEDUCTION RETURNS WITH TAXPAYERS AGE 65 OR OVER -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES Taxable income Tax credits tax lumber o Ad justed ncome tal Itemized Retirement income Foreign tax kemptio before Investment after Other tax credit Adjusted gross income Number of credits ductions with no Amount credits credits classes returns imber of Amount taxable Amount Amount Amount Amount returns mber of umber of imber of income Thousand returns returns returns returns dollers) dollers) dollars) dollars) dollara) dollars) dollars) dollars) dollars) dollars) dollars) (1) (3) (4) (5) (7) (2) (6) (8) (9) (10) (11) (12)(13) (14) (15)(16)(17) (18)(19) Grand total..... 3,013,969 29,416,03 434,835 ,430,999 5,138,631 555,640 2,458,329 18,074,848 963,042 20,115 105,010 84,883 7,652 2,857 994,588 85,116 Taxable returns, total..... 2.268.381 27,174,72 ,112,735 4,115,182 2,268,381 17,946,867 5,120,118 776,228 87,845 81,054 18,852 44,841 15,920 2,856 6,660 4,994,588 299,406 79,430 Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 35,128 4,719 614 12,148 34,237 175,663 264,819 284,152 103,276 280,763 453,810 14,729 41,588 68,320 2,583 7,084 10,702 112,345 175,663 447.748 232,124 13,565 1.491 264.819 935 23 425,608 516,344 \$3,000 under \$4,000..... 228 869 (*) 136 (*) (*) 3,636 5,020 24,536 \$4,000 under \$5,000..... 284,152 1,280,91 310,763 118,477 3.386 57,381 29,390 \$5,000 under \$6,000..... 268,186 1,473,762 324,439 477,847 268.186 671.481 104.76 99.035 12,202 4.782 250 399 26,730 92,311 5,584 191,278 155,151 136,852 191,278 155,151 136,852 605,582 617,754 670,056 95,268 99,508 112,796 \$6,000 under \$7,000..... 1.234.93 265.890 60,218 48,304 3,790 3,585 3,585 7,575 85,919 92,722 23,943 16,557 5,779 3,948 380 1,159,551 1,164,339 898,578 \$7,000 under \$8,000...... \$8,000 under \$9,000...... 5,231 556 320 471 340 6,417 47,046 3,374 \$9,000 under \$10,000...... 95,166 175,919 185,249 95,166 537,413 91,530 29,616 4,183 86,734 15,494 4,906 7,703 835 \$10,000 under \$15,000...... \$15,000 under \$20,000...... 267,894 131,667 3,248,104 602,380 267,894 10,771 7,604 22,886 2.117.687 385,564 335,913 84.896 11,638 1,479 371,600 43,142 12,934 131,667 197,922 46,260 13,253 1,408 5,541 3,515 373,686 6,038 9,185 3,346 13,827 6,588 259,437 1.637.311 44 918 24,940 48,755 8,291 395,191 94,942 27,506 \$20,000 under \$50,000..... 197,922 5.932.42 919,232 4,618,004 ,221,871 951,855 69,291 14,390 4,107 18,171 4,475 1,142 2,268 168 .204.722 46,260 13,253 3,118,001 1,773,552 506,697 323,271 \$50,000 under \$100,000..... 2,516,373 1,422,789 1,974 559 8,924 3,357 943,555 662,195 11,898 2,765 396 137 35 38 \$100,000 under \$200,000.... 3,105 667,76 2,177 \$200,000 under \$500,000..... 4,046 665 279 913,922 346,712 429,215 490,843 194,539 242,619 1.174.782 8,303 1,366 4,046 665 1,252 196 252,559 177 1,231 1,435 1,319 2,444 48 22 486,750 902 328 \$500,000 under \$1,000,000... \$1,000,000 or more.... 447,412 99,337 192,914 236,800 27 12 265 117 655 637 260 126 935 144 53 48 20 560 2,034 Nontaxable returns, total 745,586 ,315,816 2,241,31 ,322,102 189,94 127,982 186,814 17,164 3,829 1,264 (*) (*) (*) 55,196 5,689 Under \$600..... \$600 under \$1,000..... 6,771 15,309 2,757 12,769 11,837 3,391 183 11,114 15,309 24,346 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. 335,820 593,386 533,203 266,550 195,342 175,488 104,958 16,273 64,882 50,216 30,773 211.615 192,394 293,757 3,415 31,422 26,368 (*) 13.764 1.003 240,370 155,173 59,762 410,790 324,356 129,859 276,079 272,639 4,445 3,724 3,747 64,682 4,436 15,759 10,772 1,572 49,418 29,776 26,665 2.193 160 \$4,000 under \$5,000..... 26,420 40,357 135,338 28,989 7,381 929 \$5,000 or more..... 56,586 496,825 428,592 1,104 4,939 Returns under \$5,000..... 930,193 3,138,461 2,118,754 11,887,440 137,665 509,091 385,740 32,625 42,742 11,641 8,167 21,122 10,971 ,448,763 4,471,915 .562,152 2,411,174 526.85 921,906 873,828 433,029 384 104,379 463,505 121,550 99,582 43,408 15,262 24,271 13,048 32,535 Returns \$5,000 under \$10,000 ... Returns \$10,000 under \$15,000 ... 2,099 1,651 897.140 6,250,293 3,282,118 474.412 .694.059 23, 312 , 430 753 268,094 394,501 270,680 634.573 532.792 6,610 371,600 Returns \$15,000 or more.....

,106,13

18,002

44,623

15.981

28,581

14,660

1,700

2,328

,055,104

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.

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

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 37. -- RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

												
		Retirement		s with no ng Schedule	в			Returns with	supporting	Schedule B		
Adjusted gross income classes	Number of	income credit		Retireme			Numbe	er of retire	es	Base of	Tentative	Retirement
	returns	(Thousand	Number of returns	credit	retu	mo I	tal	Under 65	65 or over	credit	credit (Thousand	credit
	(2)	dollars)	1.	dollars,)			4-1)		(Thousand dollars)	dollara)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)
Grand total	1,756,179		 	+			117,557	199,006	1,918,549	1,479,256	221,229	188,083
Taxable returns, total	1,331,318	155,107	28,95	5 3,	576 1,30	2,365 1,5	589,476	167,938	1,421,538	1,014,255	151,649	151,530
\$1,000 under \$2,000 \$2,000 under \$3,000	8,932 159,456		h	-	16 15	8,932 6,081 :	8,932 156,081	(*) 18,960	6,948 137,121	1,187 58,921	175 8,784	168 8,784
\$3,000 under \$4,000 \$4,000 under \$5,000	180,518 196,191	17,521	0,74	.8	²⁴⁵ } 17'	7,144	187,272	20,347	166,925 214,165	116,711 125,133	17,446 18,715	17,413 18,687
\$5,000 under \$6,000 \$6,000 under \$7,000	152,043	18,698	6,75	4	598 1	8,863	181,032	11,918	169,114	123,015	18,400	18,394
\$7,000 under \$8,000 \$8,000 under \$9,000	111,642 84,797	12,117	11 750	1 1,	₂₉₃]] 8:	3,407	153,530	23,631 16,773	129,898 88,275	113,044 79,678	16,923 11,914	16,923 11,914
\$9,000 under \$10,000	81,382 54,028	8,568	11 '		5	1,053	101,240 69,121	14,882 9,530	86,358 59,591	68,476 52,151	10,238 7,802	10,202 7,802
\$10,000 under \$15,000 \$15,000 under \$20,000	142,387 59,574	8,358		4	275 5'	7,850	78,944	17,086 4,893	162,540 74,051	132,619 54,022	19,847 8,083	19,847 8,083
\$20,000 under \$50,000 \$50,000 under \$100,000	79,531 15,051	2,086		5	70 14	4,597	104,023	4,198 395	99,826 19,148	70,216 13,628	10,519 2,018	10,513 2,016
\$100,000 under \$200,000 \$200,000 under \$500,000	4,232 1,276	1		4		1,252	5,636 1,694	97 (22 (5,539 1,672	3,942 1,231	568 178	567 178
\$500,000 under \$1,000,000 \$1,000,000 or more	198 80	27		1 (1) 1 (1)		197 79	267 101	1 -	266 101	193 88	27 12	27 12
Nontaxable returns, total	424,862	37,689	10,52	1 1,	136 414	4,340	528,080	31,069	497,011	465,004	69,580	36,553
No adjusted gross income				_					-	- 1	-	-
\$600 under \$1,000 \$1,000 under \$2,000	(*) 97,029		1	-	- (*) 6,829	(*) 96,829	(*) 9,325	87,504	(*) 66,918	(*) 9,988	(*) 2,811
\$2,000 under \$3,000 \$3,000 under \$4,000	135,627 110,161	8,995	10,52	1 1,:	130	0,269	133,444	6,850	126,594 (147,483	127,985 131,041	19,157 19,608	11,428 8,791
\$4,000 under \$5,000 \$5,000 or more	50,221 29,840					8,038 9,242	84,363 52,862	12,910	82,967 52,463	77,079 59,505	11,543 8,914	7,516 5,993
Returns under \$5,000	940,117	77,156	20,24				064,889	95,181	969,707	707,450	105,786	75,612
Returns \$10,000 under \$15,000 Returns \$15,000 or more	513,464 142,454 160,144	20,116		3 [265 139	9,141	662,561 179,692 210,415	77,134 17,086 9,605	585,427 162,606 200,809	495,598 132,640	74,150 19,851	71,195 19,850
422,000 01 110001111111111111111111111111	100,144	22,101	4,57							143,568	21,442	21,426
	Returns with supporting Schedule B—Continued Taxpayers using the general rule											
Adjusted gross income classes		Total		1			5.10 501101					
reference gross income crasses			•			Retirees	under 65			Retirees	65 or over	
	Number - C	I .	etirement R	etirement	N		Retirem		I m		Retirement	Retirement income in
	Number of returns	Number of retirees	etirement R income credit S	income in chedule B	Number of returns	Number of retirees	Retirem income credit	income t Schedul	in Number of	of Number of	Retirement income credit	income in Schedule B
	returns	Number of retirees	etirement income credit S	Income in chedule B (Thousand dollars)	returns	Number of retirees	Retirem income credit (Thousandollars	income t Schedul (Thousa dollar	in Number of returns	of Number of retirees	Retirement income credit (Thousand dollars)	income in Schedule B (Thousand dollars)
Grand total	returns (12)	Number of retirees (13)	etirement R income : credit S (Thousand dbllars)	Income in chedule B (Thousand dollars)	(16)	Number of retirees	Retirem income credit (Thousand dollars (18)	income Schedul (Thousa dollar (19)	in Number of returns of (20)	Number of retirees	Retirement income credit (Thousand dollers) (22)	income in Schedule B (Thousand dollars) (23)
Grand total	(12) 1,587,345	(13) 1,891,063	etirement Rincome credit S (Thousand dellars) (14)	Income in chedule B (Thousand dollars) (15)	(16) 174,841	Number of retirees (17)	Retirem income credit (Thousan dollars (18)	income Schedul (Thousa dollar (19)	In Number of return (20) 500 1,451,2	(21)	Retirement income credit (Thousand dollars) (22)	income in Schedule B (Thousand dollars) (23) 2 7,815,310
Taxable returns, total	(12) 1,587,345 1,207,336	Number of retirees (13) 1,891,063 1,419,339	etirement R income credit S (Thousand dellars) (14) 172,041 139,130	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687	(16) 174,841 145,364	Number of retirees (17) 199,006 167,938	Retirem income credit (Thousand dollars (18)	income Schedul (Thousa dollar (19) 555 228, 593 196,	in Number of return (20) 500 1,451,2 378 1,090,7	0f Number of retirees (21) (27) (27) (28) (1,251,39)	Retirement income credit (Thousand dollars) (22) (26 150,712	income in Schedule B (Thousand dollars) (23) 7,815,310 6,863,309
Taxable returns, total	(12) 1,587,345 1,207,336 8,932 156,081	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081	etirement R income credit S (Thousand chilars) (14) 172,041 139,130 168 8,784	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657	(16) 174,841 145,364 (*) 18,960	Number of retirees (17) 199,006 167,938 (*) 18,960	Retirem income credit (Thousand dollars (18) 28, 25, (*) 2,	income Schedul (Thousa dollar (19)) 555 228, 593 196, - (*) 211 22,	in e B return de de de de de de de de de de de de de	Mumber of retirees (21) (21) (37) 1,692,05 (83) 1,251,35 (6,94) (84) 6,94 (21) 137,12	Retirement income credit (Thousand dollars) (22) (26) 150,712 (29) 119,826 (20) 150,712 (20) 119,826 (20) 119	income in Schedule B (Thousand dollars) (23) 2 7,815,310 8,863,309 5,602 258,983
Taxable returns, total	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984	etirement R income credit (Thousand bilers) (14) 172,041 139,130 - 168 8,784 17,197 17,853	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984	(16) 174,841 145,364 (*) 18,960 20,347 19,254	Number of retirees (17) 199,006 167,938	Retirem income credit (Thousand dollars dollars 28, 25, (*) 2, 2,	income Schedul (Thousand beller (19) (19) (28, 593 196,	(20) 500 1,451,2 378 1,090,7	Mumber of retirees (21) (21) (237 1,692,05 (283 1,251,39 (28 137,12 (21 137,12 (22 157,39	Retirement income credit (Thousand dollars) (22) 66 150,712 99 119,826	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5 5,602 2 258,983 3 292,339
Taxable returns, total	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718	etirement R income credit (Thousand & Ilera) (14) 172,041 139,130 - 168 8,784 17,197 17,853 16,029 14,181	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 425,259	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631	Retirem income credit (Thousam dollars dollars (18) 28, 25, (*) 2, 2, 2, 2, 3, 3, 3	income Schedul (Thousa dellar (19) 555 228, 593 196, - (*) 2211 22, 887 15, 347 8, 395 111, 704 22,	in Number of return of the state of the stat	Mumber of retirees (21) (21) (237 1,692,05 (83 1,251,35 48 6,94 21 137,12 22 157,39 331 187,76 361 140,53 559 105,08	Retirement income credit (Thousand dollars) (22) 66 150,712 99 119,826	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5 5,602 5 258,983 3 392,339 2 544,111 5 73,079 4 02,332
Taxable returns, total. 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 \$8,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112	etirement R income credit S (7housand bilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 425,259 363,221 346,468	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882	Retirem income credit (Thousand (18) 28, 25, (*) 2, 2, 2, 3, 3, 2, 2, 2, 2, 2, 2, 2, 3, 3, 2, 2, 2, 2, 2, 2, 2, 2, 3, 3, 2, 2, 2, 2, 2, 2, 2, 3, 3, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 3, 3, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	income Schedul (Mouse deller (19) 555 228, 593 196,	in e B Number e return de de la company de l	Mumber of retirees (21) (21) (237 1,692,05 (83 1,251,35 (48 6,94 (48 16,74 (48 16	Retirement income credit (Thousand dollars) (22) (22) (41) (42) (43) (44) (45) (45) (45) (45) (45) (45) (45	income in Schedule B (Thousand deliars) (23) 2 7,815,310 3 6,863,309 3 5,602 58,983 392,339 544,111 573,079 402,332 339,866 331,922
Taxable returns, total	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058	etirement Income credit (Mousend chilars) (14) 172,041 139,130	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086	Retirem income credit (Thousand to 11 are 1 income Schedul (Mouse with Income Schedul) (Thousand with Income Schedul) (19) 555 228, 593 196, - (*) 211 22, 887 15, 347 8, 395 11, 704 22, 110 23, 474 14, 686 24,	in e B Number e return de de la company de l	Mumber of retirees (21) (21) (237 1,692,05 (83 1,251,36 (48 6,94 (21 137,12 (22 157,39 (36 140,53 (59 105,06 (37 76,52 (01 76,52 (33 51,84	Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19 119,824 14,355 16,202 15 14,355 17 12,164 28 8,376 99 7,679 0 5,451	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 3 5,602 3 258,983 3 92,339 2 544,111 573,079 402,332 339,866 331,922 265,053	
Taxable returns, total. 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 \$5,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$2,000. \$20,000 under \$50,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706	etirement R income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 425,259 363,221 346,468 289,734 914,203 914,203 1,210,366	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 4,198	Retirem income credit (income Schedul (Mouse deller (19) (19) (19) (19) (19) (19) (19) (19)	in e B Number e return de de la company de l	Mumber of retirees (21) (21) (237	Retirement income credit (Thousand dollars) (22) (28) 150,712 (28) 119,826 11 (6,57:15) 14,356 33 (6,50:16) 12,164 22 8,376 99 7,675 00 5,451 36,900 36,900 36,900	income in Schedule B (Thousand deliara) (23) 2 7,815,310 3 6,863,309 3 258,983 3 922,339 2 541,111 5 733,079 4 02,332 3 339,866 3 331,922 2 65,053 8 77,036
Taxable returns, total. 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 \$10,000. \$10,000 under \$10,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256	etirement R income credit (Thousand dilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893	Retirem income credit (Thousand dollars (18) 28, 25, (*) 2, 2, 2, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 2, 1, 3, 3, 3, 2, 1, 3, 3, 3, 3, 3, 2, 1, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	income Schedul (Mouse deller (19) (19) (19) (19) (19) (19) (19) (19)	in e B Number e return de de la composición del composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición del composición de la composición de la composición de la composición de la composición de la co	1,692,05 (21) (21) (237 1,692,05 (238 1,251,35 (248 6,94 (25 157,35 (26 157,36 (27 167,56 (27	Retirement income credit (Thousand dollars) (22) (36 150,712 19 119,826 11 6,577 14,356 14,439 17 12,164 12 8,377 12,164 13 16,208 15 14,439 17 12,164 18 18 18 18 18 18 18 18 18 18 18 18 18	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5 5,602 3 258,983 3 392,339 5 44,111 5 73,079 4 402,332 2 65,053 3 31,922 2 65,053 2 877,036 3 576,226 1,204,066 4 87,015
Taxable returns, total. 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 \$8,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$50,000 under \$200,000. \$500,000 under \$200,000. \$200,000 under \$200,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 74,235 46,681 126,169 53,185 68,986 68,986 12,872 3,592 1,059	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 88,706 16,379 4,593 1,340 196	etirement Income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 18,194 7,544 9,556 18,194 17,82 1,83 153 21	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,493 4,198 395	Retirem income credit (Thousand 611 are 1 (18)	e income Schedul (Mouse deller (19) (19) (19) (19) (19) (19) (19) (19)	in Representation of the second of the secon	1,591 Number of retirees (21) (21) (27) 1,692,03 (21) (27) 1,692,03 (21) 1,71,22 (21) 1,77,33 (21) 1,77,33 (21) 1,77,33 (21) 1,77,33 (21) 1,77,33 (21) 1,76,56 (21) 1,76,22 (31) 1,31 (39),97 (62) 1,59 (42) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,59 (43) 1,69 (43) 1,69 (43) 1,69 (43) 1,59 (43) 1,59 (43) 1,69 (43) 1,59 (43) 1,69 (43) 1	Retirement income credit (Thousand dollars) (22) (36 150,712 19 119,826 11 6,572 14,350 15 14,435 12,164 12 16,052 13 6,900 15 14,435 12 16,052 14 17 12,164 14 15 15 15 14 15 15 14 15 15 15 14 15 15 15 15 15 15 15 15 15 15 15 15 15	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5,602 3 258,983 392,339 5,44,111 573,079 402,332 265,053 376,226 2877,036 3576,226 487,015 341,037 161,880 45,049
Taxable returns, total. 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 \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$50,000. \$200,000 under \$500,000. \$1,000,000 under \$500,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986 61,2872 3,592 1,059 159 69	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 1,340 83	etirement Income credit (Choused chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 1,782 489 153 21 10	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049 57,713	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22 1	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 4,198 395 97 22 1	Retirem income credit (Thousand credit (Thousa	e income Schedul (Thousand biller (19) 555 228, 593 196, (*) 211 22, 887 15, 347 8, 395 11, 704 22, 110 23, 474 14, 686 24, 098 37, 883 7, 668 6, 76 14	in b Number of return of the state of the st	(21) (21) (237 1,692,05 (237 1,692,05 (237 1,251,35 (248 6,94 (21 137,12 (22 137,12 (23 157,36 (23 157,36 (23 157,36 (23 157,36 (24 157,36 (25	Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19) 119,826 14,355 15 14,355 12,164 22 8,376 19 7,675 12,164 12,164 14,165 14,165 14,165 14,165 14,165 14,165 14,165 14,165 14,165 14,165 14,165 15,165 16,165 1	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 4 5,602 5 258,983 3 92,339 2 544,111 5 77,079 4 02,332 2 655,053 2 877,036 3 576,226 1,204,066 2 487,015 341,037 2 161,880 45,049 57,713
Taxable returns, total. 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 \$5,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 74,235 46,681 126,169 53,185 68,986 68,986 12,872 3,592 1,059	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 88,706 16,379 4,593 1,340 196	etirement Income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 18,194 7,544 9,556 18,194 17,82 1,83 153 21	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,7773 14,882 9,530 17,086 4,893 4,198 395 97	Retirem income credit (Thousand credit (Thousa	e income Schedul (Thousand biller (19) 555 228, 593 196, (*) 211 22, 887 15, 347 8, 395 11, 704 22, 110 23, 474 14, 686 24, 098 37, 883 7, 668 6, 76 14	in Representation of the second of the secon	(21) (21) (237 1,692,05 (237 1,692,05 (237 1,251,35 (248 6,94 (21 137,12 (22 137,12 (23 157,36 (23 157,36 (23 157,36 (23 157,36 (24 157,36 (25	Retirement income credit (Thousand dollars) (22) (36 150,712 19 119,826 15 14,335 15 14,355 12,164 12 16,057 12,164 12 16,057 12,164 14,35 15 14,35 16,900 5,451 12,164 14,35 15 12,164 14,35 15 16,052 16,05	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 4 5,602 5 258,983 3 92,339 2 544,111 5 77,079 4 02,332 2 655,053 2 877,036 3 576,226 1,204,066 2 487,015 341,037 2 161,880 45,049 57,713
Taxable returns, total. 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 \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$50,000 under \$10,000. \$100,000 under \$10,000. \$200,000 under \$10,000.	1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 74,235 46,681 126,169 53,185 68,986 12,872 3,592 1,059 159 69 380,008	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 83 471,726	etirement Income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 18,194 7,544 9,556 18,194 17,82 183 21 10 32,912	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049 57,713	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22 1 - 29,479 (*)	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 4,1988 395 97 22 1 31,069	Retirem income credit (Thousand table (18) 28, 25, (*) 2, 2, 2, 3, 3, 2, 1, 3, 2, 11, 22, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	e income Schedul (Mouse with 19) 196, 197, 198, 198, 198, 198, 198, 198, 198, 198	in e B Number e return de de se la companya (20) (20) (20) (20) (20) (20) (20) (20)	1,000 Mumber of retirees (21) (21) (237 1,692,05 1,251,351,35 1,251,351,351,351,351,351,351,351,351,351,3	Retirement income credit (Thousand dollars) (22) (36 150,712 19 119,826 14,438 14,438 12,166 16,907 12,164 14,38 15,20 15 14,38 16,20 15 14,438 15,16 15 14,38 15,16 15 14,38 15,16 15 15 15 15 15 15 15 15 15 15 15 15 15	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 4 5,602 5 258,983 3 92,339 2 544,111 5 77,079 4 02,332 2 655,053 2 877,036 3 576,226 1,204,066 2 487,015 341,037 2 161,880 45,049 57,713
Taxable returns, total. 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 \$5,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$10,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$10,000. \$50,000 under \$10,000. \$100,000 under \$50,000. \$500,000 under \$100,000. \$100,000 under \$500,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986 12,872 3,592 1,059 159 69 380,008	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 196 83 471,726 (*) 96,829 131,460	etirement Income credit (Thousend chilars) (14) 172,041 139,130	Income in chedule B (Thousand dollars) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049 57,713	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22 1 1 29,479	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 395 97 22 1 31,069	Retirem income credit (Thousand to 11 are 12	income Schedul (Mouse with a schedul (Mouse	in b Number of return of the state of the st	137 1,692,05 137 1,692,05 138 1,251,35 148 6,94 21 137,12 22 157,39 33 148,75 336 140,55 356 105,08 35 76,56 35 15,84 36 65,34 36 65,35 37 1,84 38 13 139,97 38 16 84,55 38 17 1,93 38 18 1,93 38 18 1,93 38 18 1,93 38 18 1,93 38 18 1,93 38 18 1,93 38 18 18 1,93 38 18 18 1,93 38 18 18 18 18 18 18 18 18 18 18 18 18 18	Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19) 119,826 14,355 15 14,355 15 14,355 12,164 12 8,377 12,164 12 8,377 12,164 13 16,052 13 16,052 13 16,052 14,435 12 16 16 30,886 15 17 14,436 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 3 5,602 3 258,983 392,339 2 544,111 5 73,079 5 402,332 359,866 6 331,922 265,053 2 876,226 5 1,204,066 2 487,015 3 410,37 2 161,880 4 55,049 57,713 6 952,002
Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$7,000. \$7,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$15,000. \$20,000 under \$100,000. \$20,000 under \$20,000. \$20,000 under \$200,000. \$200,000 under \$1,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000. \$2,000 under \$1,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986 12,872 1,059 159 69 380,008	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 88,706 16,379 4,593 1,340 196 83 471,726 (*) 96,829 131,460 125,060 69,481	etirement Income credit (Thousend chilars) (14) 172,041 139,130	Income in chedule B (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand Chedule B) (Thousand	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22 1 - 29,479 (*) 9,325	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 4,198 395 97 22 1 31,069	Retirem income credit (Thousand to 11 are 12	e income Schedul (Mouse while (19) (19) (19) (19) (19) (19) (19) (19)	in e B Number e return de de la companya de la comp	(21) (21) (237 1,692,05 (238 1,251,35 (248 6,94 (21 137,12 (22 157,33 (36 140,53 (36) 140,53 (37 76,56 (30) 76,52 (31 31 139,97 (36) 44 65,33 (37 1,692,01 (38 1,13) (39 1,13) (Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19) 119,826 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 14,356 15; 15,451 16; 16,552 16,552 16,552 16,552 16;	income in Schedule B (Thousand deliars) (23) 2 7,815,310 3 6,863,309 3 558,983 3 922,339 2 541,111 3 573,079 402,332 331,922 265,053 8 77,036 2 141,037 2 161,880 4 57,049 5 77,713 5 952,002
Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$7,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$3,000. \$100,000 under \$20,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 or more. Nontaxable returns, total. No adjusted gross income. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$5,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986 68,986 12,872 3,592 1,059 159 96,829 129,277 87,338 38,314 26,266	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 196 83 471,726 (*) 96,829 131,460 125,060 69,481 46,912	etirement Income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 1,782 489 153 21 10 32,912 (*) 2,811 11,411 7,814 5,704 5,158	Income in chedule B (Thousand chedule B (Thousand chedule B) (Thousand chedule B) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049 57,713 984,125 (*) 152,571 254,140 273,825 150,117 152,017	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 365 89 22 1 - 29,479 (*) 9,325 6,850 11,320	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,893 4,198 395 97 22 1 31,069	Retirem income credit (Thousand to 11 are to 12 are to 1	e income Schedul (Mouse with a schedul (Mous	in e B Number e return de de la companya de la comp	Mumber of retirees (21) (21) (237	Retirement income credit (Thousand dollars) (22) (28) (19) (19) (28) (28) (28) (28) (28) (28) (28) (28	income in Schedule B (Thousand deliars) (23) 2 7,815,310 3 6,863,309 5 5,602 3 392,339 5 44,111 5 773,079 402,332 331,866 331,922 265,053 877,036 2 47,015 341,037 2 161,880 45,049 57,713 6 952,002
Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$7,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$100,000. \$1,000,000 or more Nontaxable returns, total. No adjusted gross income. Under \$600. \$600 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$6,000 under \$5,000. \$1,000 under \$5,000. \$2,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$2,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$4,000 under \$5,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 75,467 74,235 46,681 126,169 53,185 68,986 69,931 109,277 87,338 38,314 26,266 870,055 870,055	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 196,829 131,460 125,060 69,481 46,912 978,553 573,627	etirement Income credit (Thousand chilars) (14) 172,041 139,130 168 8,784 17,197 17,853 16,029 14,181 10,434 9,690 7,045 18,194 7,544 9,556 1,782 489 153 21 10 32,912 (*) 2,811 17,411 7,814 5,704 5,158	Income in chedule B (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand chedule B) (Thousand Chedule B) (Thousand	(16) 174,841 145,364 (*)	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,6311 16,773 14,822 9,5300 17,086 4,893 4,198 395 97 22 1 31,069 (*) 9,325 6,850 12,910	Retirem income credit (Thousand to 11 are 12	e income Schedul (Mouse while (19) (19) (19) (19) (19) (19) (19) (19)	in e B Number e return de de la company de l	1,591 1,592 1,594 1,594 1,595 1,596	Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19) 119,826 14,355 14,355 14,355 14,355 12,164 15,165 14,355 14,355 14,355 14,355 14,355 15,155 14,355 15,155 16,052 1	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5 5,602 3 258,983 392,339 66 331,922 265,053 276,266 1,204,066 2 487,015 341,037 2 161,880 45,049 57,713 952,002
Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$100,000. \$20,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$1,000,000. \$100,000 or more. Nontaxable returns, total. No adjusted gross income. Under \$600. \$2,000 under \$1,000. \$2,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$2,000 under \$5,000.	(12) 1,587,345 1,207,336 8,932 156,081 172,379 178,920 132,589 95,961 126,169 53,185 68,986 68,986 12,872 3,592 1,059 380,008 (*) 96,829 129,277 87,338 38,314 26,266	Number of retirees (13) 1,891,063 1,419,339 8,932 156,081 177,742 210,984 152,453 128,718 93,336 91,112 61,370 157,058 70,256 88,706 16,379 4,593 1,340 196 83 471,726 (*) 96,829 131,460 125,060 69,481 46,912	etirement Income credit (Thousend chilars) (14) 172,041 139,130	Income in chedule B (Thousand children) (15) 8,043,810 7,059,687 6,833 281,657 407,693 552,984 584,624 425,259 363,221 346,468 289,734 914,203 583,409 1,210,366 487,378 341,205 161,891 45,049 57,713 984,125 (*) 152,571 254,140 273,825 150,117 152,017	(16) 174,841 145,364 (*) 18,960 20,347 19,254 9,735 19,265 13,399 11,708 7,148 15,231 4,217 3,639 22 1 - 29,479 (*) 9,325 6,850 11,320	Number of retirees (17) 199,006 167,938 (*) 18,960 20,347 23,221 11,918 23,631 16,773 14,882 9,530 17,086 4,839 395 97 22 1 31,069 (*) 9,325 6,850 12,910	Retirem income credit (e income Schedul (Mouse while (19) (19) (19) (19) (19) (19) (19) (19)	in e B Number e return de de la company de l	137 1,692,05 137 1,692,05 138 1,251,35 148 6,94 21 137,12 22 157,39 33 140,55 33 140,55 33 15,94 33 139,97 34 65,33 35 16,66 36 2 15,96 44 440,65 36 44,55 36 44,55 36 44,55 36 44,55 36 44,65 36 46,51 36 883,37 36 486,56	Retirement income credit (Thousand dollars) (22) (22) (36 150,712 19 119,826 14,351 12,164 12 8,377 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,164 14,351 12,165 12,351 12,165 12,351 12,165 12,275 12,351	income in Schedule B (Thousand dollars) (23) 2 7,815,310 3 6,863,309 5 5,602 3 258,983 392,339 66 331,922 265,053 276,266 1,204,066 2 487,015 341,037 2 161,880 45,049 57,713 952,002

Table 37. -- RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES -- Con.

							Schedule B-					
		· · · · · · · · · · · · · · · · · · ·		Ret	irees 65 or			- OIL VALINGU			Deductions	from the
Adjusted gross income classes				Retirement	income in a	djusted gros	s income		•		\$1,524	
Adjusted gross income classes	Pensions an	d annuities	Inte:	rest	Divider adjusted gr		Net nincome		Gross	rents	[ncome exc] gross i	
	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	660,277	1,669,419	1,355,611	2,388,856	725,779	3,110,641	421,855	681,234	418,677	1,807,755	1,176,618	1,347,1
axable returns, total	485,622	1,303,319	1,039,854	2,081,048	611,880	2,992,725	314,483	566,941	312,495	1,567,362	908,358	1,065,
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	69,430 72,622 82,939	103,391 146,323 195,740	6,948 127,591 144,690 156,691	4,343 121,472 171,530 203,816	(*) 45,434 57,546 83,642	(*) 33,742 51,430 103,894	(*) 28,391 40,902 41,478	(*) 19,754 37,968 41,583	(*) 28,391 40,902 40,486	(*) 48,479 103,322 95,829	6,948 129,979 124,262 143,792	9,2 151,1 128,8 184,1
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	52,786 45,856 24,346 29,177 16,473	135,971 148,052 72,003 87,031 60,852	122,461 76,702 64,445 62,328 38,143	186,906 112,517 112,860 146,116 76,670	67,070 43,673 37,644 47,434 25,210	123,776 88,195 130,718 111,660 85,311	41,489 25,222 18,273 19,260 14,495	59,137 40,570 31,574 30,869 25,454	41,489 25,022 18,074 19,260 14,495	179,671 101,405 98,502 77,407 68,060	102,221 62,606 56,904 52,205 32,192	112,3 80,1 58,4 59,8 38,8
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	49,045 17,647 20,779 3,344 905	169,917 69,368 89,664 17,054 6,133	110,941 48,495 63,821 12,087 3,309	318,089 178,137 302,269 85,495 37,265	85,281 41,975 58,248 11,873 3,426	346,976 262,009 748,075 394,828 240,050	34,508 18,462 24,436 4,603 1,280	68,245 63,501 106,423 28,284 9,553	34,638 18,292 24,028 4,502 1,251	198,117 137,994 274,763 69,310 96,818	88,983 41,304 53,414 9,877 2,741	105,2 52,0 67,1 12,1
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	229 27 17	1,600 134 86	985 151 66	16,695 3,737 3,131	1,015 157 69	160,711 45,859 64,425	404 62 27	3,260 230 318	386 62 26	13,463 2,163 1,670	775 112 43	
ontaxable returns, total	174,654	366,101	315,758	307,810	113,900	117,917	107,373	114,296	106,182	240,396	268,261	281,6
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. \$4,000 under \$5,000. \$5,000 or more.	34,319 52,370 51,789 24,412 11,764	43,361 88,831 118,947 61,990 52,972	73,021 103,977 80,784 35,134 22,842	50,126 93,679 75,508 47,788 40,709	23,016 40,475 25,604 15,880 8,925	12,306 37,273 30,217 11,009 27,112	27,388 32,153 25,814 11,514 10,504	20,038 35,518 26,132 14,251 18,357	27,388 32,153 24,623 11,514 10,504	48,302 61,757 62,668 29,591 38,078	75,996 87,909 57,574 31,167 15,615	73, 63, 75, 46, 22,
eturns under \$5,000eturns \$5,000 under \$10,000eturns \$10,000 under \$15,000eturns \$15,000 or more	387,882 180,347 49,045 43,003	758,584 556,762 169,917 184,156	728,836 386,702 111,008 129,065	768,261 672,583 318,093 629,919	293,779 229,765 85,281 116,954	280,937 564,698 346,976 1,918,030	208,830 129,061 34,575 49,389	195,461 204,045 69,989 211,739	206,647 128,662 34,705 48,663	450,336 560,713 199,990 596,716	657,627 321,609 89,050 108,332	733, 371, 105, 137,
							Schedule B-					
	Deduction		payers using 1,524 limit-		rule—Conti	nued	1	Taxpa	yers eligibl	e for the al	ternative me Deductions	
Adjusted smage images alonged			n excess of-		D 0	m	Retirement			Retirement	\$1,524	limit
Adjusted gross income classes		00	\$1,		Base of credit	Tentative credit	income credit	Number of	Number of retirees	income in Schedule B	Income exc	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand	returns	recitees	(Thousand dollars)	Number of returns	Amount (Thousand
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Grand total	18,429	26,788	81,699	70,821	1,347,530	201,548	172,041	322,972	563,791	2,556,575	272,204	454,
axable returns, total	15,005	24,587	67,005	65,949	930,945	139,209	139,130	219,498	380,116	2,126,500	195,917	332,
Under \$1,000 \$1,000 under \$2,000		-	· · ·	(**)	. 166	175		-	-	-	-	
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	l l	5,624	(*) 11,508 12,705 3,978	(*) 5,438 5,202 1,686	1,187 58,921 115,259 119,526	175 8,784 17,230 17,880	8,784 17,197	6,355 30,679	10,129 53,811	14,416 101,199	6,355 30,479	10, 64,
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	7,542	12,628	9,131 3,579 6,350 8,339	3,777 1,736 8,412 7,790	107,195 94,709 69,781 64,780 47,093	16,035 14,181 10,434 9,690 7,045	16,029 14,181 10,434 9,690 7,045	23,631 28,191 15,093 13,702 15,880	38,531 50,820 25,621 24,030 27,986	104,084 160,140 94,733 90,512 105,060	23,432 23,825 13,109 10,921 13,697	36, 42, 21, 16, 19,
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	2,041	5,950 381	5,235 1,961 2,782 325 86	9,190 4,680 12,957 3,620 1,104	121,569 50,418 63,827 12,051 3,362	18,194 7,544 9,562 1,782 489	18,194 7,544 9,556 1,782 489	36,087 19,134 23,926 4,938 1,429	61,246 34,413 42,118 8,259 2,382	308,090 238,159 459,615 190,139 177,630	30,925 16,767 20,584 4,241 1,212	46, 28, 35, 7,
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5	4	26 6 2	160 39 111	1,049 146 72	153 21 10	ė.	379 53 21	646 89 35	59,704 13,603 9,416	308 46 16	
ontaxable returns, total	(*)	(*)	14,694	4,874	416,589	62,337	32,912	103,474	183,677	430,075	76,286	121,
No adjusted gross income	-	-	-	-	-	-		-	-	-	-	<u> </u>
Under \$600 \$600 under \$1,000	-	- - -	10,322	2,586	(*) 66,918 127,245 107,661	(*) 9,988 19,046 16,114	(*) 2,811 11,411 7,814	- - 48,642	78,230	172,749	- - 34,951	57,
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	1 (* / * /	(*)	4,372	2,288	59,585 52,704	8,924 7,895	5,704 5,158	34,336 20,496	64,705 40,742	141,274 116,052	29,970 11,365	45, 18,

Table 37 .—RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES—Con.

Table 37 . — RETURNS WITH RETIRE	MENT INCOM	E CREDIT:	RETTREMEN	VI INCOME,							ADJUSTE	ED GRUSS I	NCOME CLAS	SES—Con.
	Taxpavers	eligible for	the altern	ative metho			orting	Schedule			he altern	ative metho	d	
	Deduction	s from the	Base of				•		T	T			idjusted gro	s income
Adjusted gross income classes	Earned i	ncome in	under the	Tentative credit	THEOME			Number of	Retire income	in Por	nsions and	d annuities	Inte	est.
		f \$1,200 Amount	general rule		credit	retu		retirees	Schedu	re B		Amount		Amount
	Number of returns	(Thousand	(Thousand dollars)	(Thousand	(Thousan				(Thous	and r	mber of eturns	(Thousand dollars)	Number of returns	(Thousand dollars)
	(48)	(49)	(50)	(51)	(52)	(5:	3)	(54)	(55		(56)	(57)	(58)	(59)
Grand total	15,732	32,304	386,028	57,80	7 46,5	562 129	9,357	226,49	3 692	,679	71,041	265,174	122,454	225,396
Taxable returns, total	13,343	31,661	228,526	34,22	1 34,1	188 9.	5,027	170,14	0 597	,385	49,616	197,851	88,522	195,550
Under \$1,000 \$1,000 under \$2,000	-	_	-		-	-	-		-	-	-	-	-	
\$2,000 under \$3,000. \$3,000 under \$4,000.	-	-	1,640	24	4 2	214 (*	, -	(*)	-	,848	-	-	-	-
\$4,000 under \$5,000	1		20,052	2,99	7 2,9	997 1	3,697	26,40	2 46	,384	11,508	30,509	15,287	18,821
\$5,000 under \$6,000 \$6,000 under \$7,000	4,570	3,824	20,030 32,645	4,90	0 4,9	900 1	6,273 4,489	28,57 24,81	1 48	,711 ,351	16,467	55,869	14,290	21,646 20,158
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	<u>'</u>		14,295	2,70	7 2,1	707	7,940 5,164	11,71	9 32	,111 ,823 }	8,733	43,779	7,940 9,336	17,156 16,217
\$10,000 under \$15,000	5,629	9,366	19,710	1			4,372 2,905	7,75 22,56		,762) ,215	6,216	27,964	12,111	33,909
\$15,000 under \$20,000 \$20,000 under \$50,000	1,183 1,675	3,860 10,742	22,229 27,970		8 3,3 0 4,1	187 1	4,665 8,230	8,68 15,31		,104 ,658	1,994 3,669	6,774 25,073	4,597 8,054	11,705 36,683
\$50,000 under \$100,000 \$100,000 under \$200,000	200 65	2,520 1,051	5,324 1,576	79.	3 7	793 : 2 3 6 :	1,724 562	3,16 1,04	4 50	,010 ,645	740 192	5,358 1,477	1,654 534	11,628 4,526
\$200,000 under \$500,000 \$500,000 under \$1,000,000	15 4	151 36	458 49		8	69 8	193 38	35		,071 ,340	78 15	854 129	183 37	2,314 518
\$1,000,000 or more	2	111	24		4	4	10			,352	4	65	10	269
Nontexable returns, total No adjusted gross income	(*)	(*)	157,503	23,58	9 12,3	377 3	4,330	56,35	5 95	,295	21,426	67,324	33,931	29,847
Under \$600	-	_	-		-	-	-		-	-	-	-] [_
\$600 under \$1,000 \$1,000 under \$2,000	-	-	-		-	-	-		-	-	-		_	:
\$2,000 under \$3,000 \$3,000 under \$4,000	-	-	59,035			731	1,631	35,52	2 59	,706	10,317	25,664	21,432	19,661
\$4,000 under \$5,000 \$5,000 or more	(*)	(*)	53,519 44,949				2,699	20,83	3 35	,589	11,109	41,660	12,499	10,186
Returns under \$5,000	4,970 5,762	1,466	134,246				9,817	86,33		,453	29,959	88,035	46,243	43,902
Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,855	8,454 3,912 18,472	149,671 44,438 57,673	6,66	0 6,6	560 1	1,213 2,905 5,422	88,93 22,56 28,65	8 89	,831 ,215 ,180	28,174 6,216 6,692	109,446 27,964 39,729	49,030 12,111 15,070	79,942 33,909 67,643
	7,145	1 10,472	1 27,073	6,000				Schedule			0,0%	39,729	1 15.000	07,042
					Taxpayers		alter	native met	hod —Cont	inued		_	+	1
Adjusted gross income classes		rement income			ome —Conti	nued	_	Deduction		<u>.</u>		Base o	, , , , , , , , , , , , , , , , , , , ,	Retire- ment
	Dividends i		Net income of		Gross	rents		ncome excl			of \$1,200	genera	tibe aredit	income credit
	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand		turns (7	housand	tumber of returns	(Ihousan	d (Thousan		
	(60)	dollars) (61)	(62)	(63)	(64)	(65)			(67)	(68)	dollars (69)	(70)) dollars) (71)	(72)
Grand total	67,449	384,611	42,978	74,391	42,737	201,857	, ,	95,047	144,687	5,311	3,2	280 131,7	26 19,68	0 16,042
Taxable returns, total	54,950	377,494	31,263	59,565	31,022	159,337			117,569	4,121	+			
Under \$1,000 \$1,000 under \$2,000	-	-	-	-	-		-	-	-		†	-	-	-
\$2,000 under \$3,000 \$3,000 under \$4,000	-	-	199	268	, -] :		-		-		- 1,4	52 21	- 5 216
\$4,000 under \$5,000	8,533	7,198	4,765	3,523	11,513	28,618	3 K ')	16,478	31,188	-	-	- 5,6	07 83	5 83
\$5,000 under \$6,000 \$6,000 under \$7,000	15,099	19,476	6,549	7,612 6,184	7,541	14,889	14.	13,298 8,339	18,687 13,258			15,8	35 2,74	2 2,742
\$7,000 under \$8,000 \$8,000 under \$9,000	7,147	18,372	4,167	1,199	}		[7]	9,930	13,758			9,8	97 54	8 512
\$9,000 under \$10,000 \$10,000 under \$15,000	12,310	42,775	1,590	9,047 8,525	6,761	45,674	TU:	13,443	19,289	4,113	3,1	11,0	49 1,65	
\$15,000 under \$20,000 \$20,000 under \$50,000	4,057 7,362	28,721 88,714	1,690 2,953	8,986 9,318	1,589 2,827	13,153 26,657		3,989 6,700	6,813 11,307			3,6	04 53	9 539
\$50,000 under \$100,000 \$100,000 under \$200,000	1,654 550	61,053 44,196	545 192	3,520 1,688	540 183	8,951 4,198		1,410 438	2,302 676			1,5	77 23 79 7	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	190 38	38,454 17,482	56 7	310 -998	56 7	14,535 2,084		150 28	245 39	7			82 2 47	5 25
\$1,000,000 or more	10	11,053	5	-28	5	578		6	7	-	1			ž
Nontaxable returns, total No adjusted gross income	12,499	7,118	11,713	14,827	11,713	42,520	2	20,839	27,119	(*)	(*)	48,4	16 7,24	3 3,64
Under \$600	-	-	-	-	-	-	-	-	-	-		-	-	-
\$600 under \$1,000 \$1,000 under \$2,000	-	-	-	-	:		-	, :	[]	-	:	-	-	-
\$2,000 under \$3,000 \$3,000 under \$4,000	30 105	-	10,522	12,412	11,713	42,520	. K 1	(*) 16,273	(*) 22,041	(*)	(*)	24,1	20 3,60	5 99.
\$4,000 under \$5,000 \$5,000 or more	12,499	7,118	1,191	2,415)		- }	3,574 -	3,552			24,2	96 3,63	3 2,64
Returns under \$5,000	18,057	13,459	16,678	18,617	16,678	51,046		37,317	58,307	(*)	(*)	48,6		
Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	26,202 9,329	42,517 38,963	16,678 4,174	24,453 8,525	16,678 4,174	62,490 18,164		34,946 10,063	49,412 15,578	(*) (*)	(*)	59,6 11,0	08 8,90 49 1,65	

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.

Less than \$500.

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

State and Metropolitan Area Data

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This section of the report presents individual income tax data for each of the 50 States and for the 125 largest standard metropolitan statistical areas. Summary tabulations are shown for the seven Internal Revenue Service Regions and two standard consolidated areas. The methods used in coding returns for these geographic classifications, and the limitations of these methods, are explained in the text below.

STATES

State classifications in the Statistics of Income series are based on the district code given each return in the district office or regional service center in which it was filed. Most taxpayers filed their returns in the district or region in which they resided, and to this extent the State data reflect an accurate picture of taxpayers within each State. There were three exceptions that limit the accuracy of the State classifications somewhat: (1) If a return was filed in the wrong district, e.g., a Connecticut commuter filing in New York City, his place of employment, rather than at Hartford, Connecticut, in his State of residence, it was not transferred to the correct district office unless there was an indication that estimated taxpayments or an elected credit were on record at that office. (2) Similarly, if a return was inadvertently filed at the wrong regional service center, it was generally kept at that service center and arbitrarily coded for some designated district office in that region rather than the taxpayer's district office. (3) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed in, and consequently coded for, the preparer's district rather than the taxpayer's.

State estimates based on taxpayer filing practices generally yield an accurate picture of taxpayers in each State. There may, however, be a slight overstatement of the number of taxpayers in Maryland, since many U. S. Government officials and servicemen stationed abroad or in Washington, D. C. file with the Baltimore District Office. Many servicemen stationed abroad also file their returns in New York, California, or Washington State, where the Army Post Offices (APO's) and Fleet Post Offices (FPO's) are located. To this extent, data for these States are also somewhat overstated.

STANDARD METROPOLITAN STATISTICAL AREAS

Standard metropolitan statistical areas (SMSA's) are defined by the Bureau of the Budget in order to make it possible for all Federal statistical agencies to utilize the same boundaries in publishing statistical data useful for analyzing metropolitan problems. Each standard metropolitan statistical area contains a city (or contiguous "twin" cities) with at least 50,000 inhabitants, and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include most of the metropolitan areas with a 1960 population of 200,000 or more. The counties or cities and towns comprising each of these areas are shown in table 5.1. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socioeconomic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Bureau of the Budget as of March 1967, differ in some cases from those used in previous *Statistics of Income* reports.

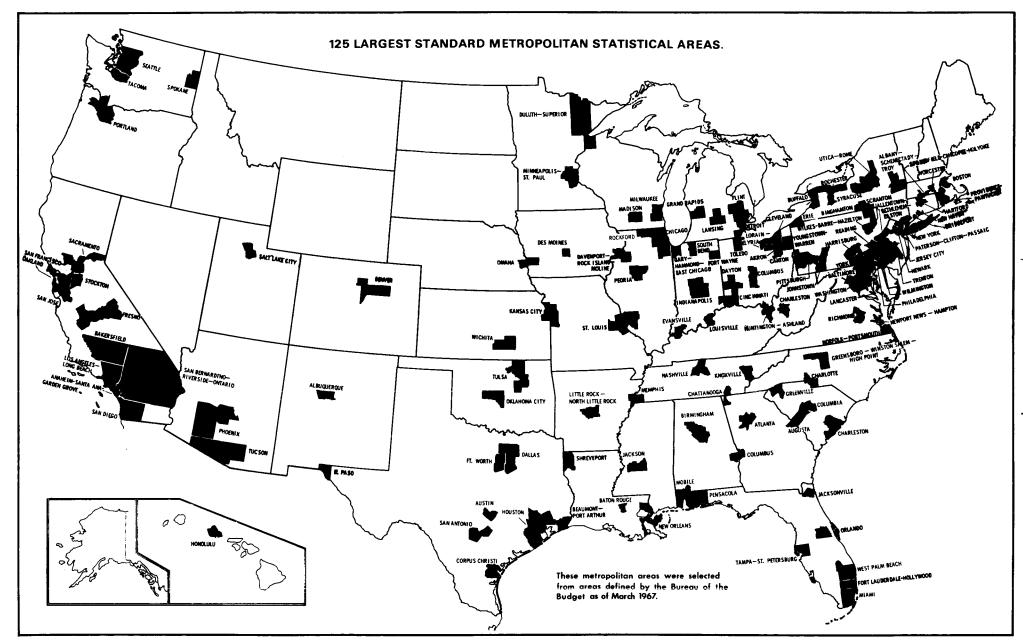


Table 5.1-COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	196 popula
STANDARD METROPOLITAN STATISTICAL AREAS		BOSTON, MASSACHUSETTS—Continued		DALLAS, TEXAS.	1,11
CRON, OHIO	605,367	Norfolk County (part)	446,524	Collin County	4.
Portage County	91,798	Quincy city	87,409 31,069	Dallas County	95
Summit County	513,569	Brookline town	54,044	Ellis County	4
BANY-SCHENECTADY-TROY, NEW YORK	657,503	Canton town	12,771	Ellis County. Kaufman County ¹ Rockwell County ¹ DAVENFORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	2
Albany County	272,926 142,585	Cohasset town	5,840	Rockwall County ¹	
Saratoga County	89,096	Dedham town	23,869	DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	319
Schenectady County	152,896	Dover town	2,846	Scott County, lowa	11
		Holbrook town	10,104	Henry County, Illinois	1 4
BUQUERQUE, NEW MEXICOBernalillo County	262,199 262,199	Milton town.	6,021 26,375	Rock Island County, Illinois	15 72
LENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA-NEW	202,199	Millis town.	4,374	Greene County	1/2
ERSEY	492,168	Needham town	25,793	Miami County	7.
Lehigh County, Pa	227,536	Norfolk town	3,471	Montgomery County	52
Northampton County, Pa	201,412	Norwood town	24,898	Preble County	3.
Varren County, N.J	63,220	Randolph town	18,900	DENVER, COLORADO	92
HEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA	703,925	Sharon town	10,070	Adams County	12
Prange County	703,925	Walpole town	14,068	Arapahoe County	11
ANTA, GEORGIA	1,017,188	Wellesley town	26,071 10,354	Boulder County	79 49
layton County	46,365	Westwood town	48,177	Denver County	12
Sobb County	114,174			DES MOINES, IOWA	26
e Kalb County	256,782	Plymouth County (part)	74,290	Polk County	26
ulton County	556,326	Duxbury town	4,727	DETROIT, MICHIGAN	3,76
winnett County	43,541	Hanover town	5,923	Macomb County	40
USTA, GEORGIA-SOUTH CAROLINA	216,639	Hingham town	15,378	Oakland County	69
ichmond County, Georgia	135,601	Hull town	7,055	Wayne County.	2,66
iken County, South Carolina	81,038 212,136	Norwell town	6,748 5,207	DULUTH-SUPERIOR, MINNESOTA-WISCONSIN	27
TIN, TEXAS	212,136	Pembroke town	4,919	St. Louis County, Minnesota	23
		Rockland town	13,119	Douglas County, Wisconsin	4
CERSFIELD, CALIFORNIA	291,984	Scituate town	11,214	EL PASO, TEXAS	31
ern County	291,984	Suffolk County	791,329	El Paso County	31
TIMORE, MARYLAND	1,803,745	Boston city	697,197	ERIE, PENNSYLVANIA	25
Saltimore city	939,024	Chelsea city	33,749	Erie County	25
nne Arundel County	206,634	Revere city	40,080	EVANSVILLE, INDIANA-KENTUCKY	22
Saltimore County	492,428	Winthrop town	20,303	Vanderburgh County, Indiana	16
Carroll County	52,785	BRIDGEPORT, CONNECTICUT	337,983	Warrick County, Indiana	3
Iarford County	76,722	Fairfield County (part)	296,321	Henderson County, Kentucky	3
loward County	36,152	Bridgeport city	156,748	FLINT, MICHIGAN	41
ON ROUGE, LOUISIANA	230,058	Shelton city	18,190	Genesee County	37
Sast Baton Rouge Parish	230,058	Easton town	3,407	Lapeer County	4
UMONT-PORT ARTHUR-ORANGE, TEXAS	306,016	Fairfield town	46,183		33
efferson County	245,659	Monroe town	6,402	Broward County	33
Orange County	60,357	Stratford town	45,012	FORT WAYNE, INDIANA	23
NGHAMTON, NEW YORK-PENNSYLVANIA	283,600	Trumbull town	20,379	Allen County	23
Broome County, New York	212,661	New Haven County (part)	41,662	FORT WORTH, TEXAS	57
Tioga County, New York	37,802 33,137	LE .	41,662	Johnson County	53
RMINGHAM, ALABAMA	721,207	BUFFALO, NEW YORK	1,306,957	FRESNO, CALIFORNIA	36
Jefferson County	634,864	Erie County	1,064,688	Fresno County	36
Shelby County	32,132	Niagara County	242,269		
Shelby County ¹ walker County ¹	54,211	CANTON, OHIO	340,345	GARY-HAMMOND-EAST CHICAGO, INDIANA	57 51
STON, MASSACHUSETTS	2,595,481	Stark County.	340,345	Lake County	6
Essex County (part)	308,051	CHARLESTON, SOUTH CAROLINA	254,578	GRAND RAPIDS, MICHIGAN.	46
Beverly city	36,108	Berkeley County	38,196	Kent County	36
Lynn city	94,478	Charleston County	216,382	Ottawa County	g
Peabody city	32,202	CHARLESTON, WEST VIRGINIA	252,925	GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH	1
Salem city	39,211	Kanawha County	252,925	CAROLINA	52
Danvers town	21,926	CHARLOTTE, NORTH CAROLINA	316,781	Forsyth County	18
Hamilton town	5,488	Mecklenburg County	272,111	Guilford County	24
Lynfield town	8,398	Union County	44,670	Randolph County	1
Manchester town	3,932	CHATTANOOGA, TENNESSEE-GEORGIA	283,169	Yadkin County	2
Marblehead town	18,521	Hamilton County, Tennessee	237,905	GREENVILLE, SOUTH CAROLINA	25
Middletown town	3,718 3,960	Walker County, Georgia	45,264	Greenville County	20
Nahant town	20,666	Unitered, Indirection	6,220,913	Pickens County	4
Swampscott town	13,294	Cook County	5,129,725	HARRISBURG, PENNSYLVANIA	37
Topsfield town	3,351	Du Page County	313,459	Cumberland County	12
Wenham town	2,798	Kane County	208,246 293,656	Dauphin County	22
Middlesex County (part)	975,287	Lake County	84,210	Perry County	54
Cambridge city	107,716	Will County.	191,617	Hartford County (part)	50
Everett city	43,544	CINCINNATI, OHIO-INDIANA-KENTUCKY	1,268,479	Hartford city	16
Malden city.	57,676	Clermont County, Ohio	80,530	Avon town	10
Medford city	64,971	Hamilton County, Ohio	864,121	Bloomfield town	1
Melrose city	29,619	Warren County, Ohio	65,711	Canton town	"
Newton city	92,384	Dearborn County, Indiana	28,674	East Granby town	
Somerville city	94,697	Boone County, Kentucky	21,940	East Hartford town	4
Waltham city	55,413	Campbell County, Kentucky	86,803	East Windsor town	١.
Woburn city	31,214	Kenton County, Kentucky	120,700	Enfield town	:
Arlington town	49,953	CLEVELAND, OHIO	1,909,483	Farmington town	
Ashland town	7,779	Cuyahoga County	1,647,895	Glastonbury town	-
Bedford town	10,969 28,715	Geauga County	47,573	Manchester town	١.
Burlington town	12,852	Lake County	148,700	Newington town	:
Concord town	12,517	Medina County	65,315	Rocky Hill town	-
Framingham town	44,526	COLUMBUS, SOUTH CAROLINA	260,828	Simsbury town	1
Lexington town	27,691	Lexington County	60,726	South Windsor town	-
Lincoln town	5,613	Richland County	200,102	Suffield town	
Natick town	28,831	COLUMBUS, GEORGIA-ALABAMA	217,985	West Hartford town	
North Reading town	8,331	Chattahoochee County, Georgia	13,011	Wethersfield town	2
Reading town	19,259	Muscogee County, Georgia	158,623	Windsor town] :
	1,806	Russell County, Alabama	46,351	Windsor Locks town]
Sherborn town	17,821	COLUMBUS, OHIO	754,924	Middlesex County (part)	
Sherborn townStoneham town			36,107	Cromwell town	
Sherborn town	7,447	Delaware County			
Sherborn town. Stoneham town. Sudbury town. Wakefield town.	24,295	Franklin County	682,923	Tolland County (part)	3
Sherborn town Stoneham town Sudbury town Wakefield town Watertown town	24,295 39,092	Franklin County	682,923 35,855	Tolland County (part)	3
Sherborn town. Stoneham town. Sudbury town. Wakefield town. Watertown town. Wayland town.	24,295 39,092 10,444	Franklin County. Pickaway County. CORPUS CHRISTI, TEXAS.	682,923 35,855 266,594	Tolland County (part)	3
Sherborn town Stoneham town Sudbury town Wakefield town Watertown town	24,295 39,092	Franklin County. Pickaway County. CORPUS CHRISTI, TEXAS. Nueces County.	682,923 35,855	Tolland County (part)	

Footnote at end of table.

Individual Returns/1967 • State and Metropolitan Areas

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967—Con.

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	196 popula
DLULU, HAWAII	500,409	NEW HAVEN, CONNECTICUT.	320,836	PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND-	ļ
nnolulu County	500,409	New Haven County (part)	320,836	MASSACHUSETTS	821
STON, TEXAS	1,418,323	New Haven city	152,048	Bristol County, Rhode Island	37
arris County	1,243,158	Bethany town	2,384	Barrington town	13
razoria County	76,204	Branford town	16,610	Bristol town	14
ort Bend County	40,527	East Haven town	21,388	Warren town	38
berty County	31,595	Guilford town	7,913	Kent County, Rhode Island (part)	111
Pington-AshLand, West VIRGINIA-KENTUCKY-	26,839	Hamden town North Branford town	41,056	Warwick city	68
O	254,780	North Haven town.	6,771 15,935	Coventry town East Greenwich town.	15
abell County, West Virginia	108,202	Orange town	8,547	West Warwick town	21
Type County, West Virginia	38,977	West Haven town	43,002	Newport County, Rhode Island (part)	2
oyd County, Kentucky	52,163	Woodbridge town	5,182	Jamestown town	1 2
wrence County, Ohio	55,438	_		Providence County, Rhode Island (part)	558
•,	.,.	NEW ORLEANS, LOUISIANA	907,123	Central Falls city	19
ANAPOLIS, INDIANA	944,475	Jefferson Parish Orleans Parish	208,769 627,525	Cranston city	66
oone County ¹	27,543	St. Bernard Parish	32,186	East Providence city	43
amiltor. County	40,132	St. Tammany Parish	38,643	Pawtucket city	81
neock County	26,665			Providence city	20
ndricks County	40,896	NEW YORK, NEW YORK	10,694,632	Woonsocket city	4'
hnsor County	43,704	New York City	7,781,984	Burrillville town	1 3
riom County	697,567	Bronx County	1,424,815	Cumberland town	11
elby County.	33,875 34,093	New York County.	2,627,319 1,698,281	Lincoln town	1 1
was something	وون, وو	Queens County	1,809,578	North Providence town.	18
SON, MISSISSIPPI	221,367	Richmond County.	221,991	North Smithfield town	1
nds County	187,045	Nassau County.	1,300,171	Smithfield town	-
nkin County	34,322	Rockland County	136,802	Washington County, Rhode Island (part)	2:
SONVILLE, FLORIDA.	455,411	Suffolk County	666,784	Narragansett town	1
val County	455,411	Westchester County	808,891	North Kingstown town	1.
EY CITY, NEW JERSEY	610,734	NEWARK, NEW JERSEY.	1,689,420	Bristol County, Massachusetts (part)	5.
dsor, County	610,734	Essex County.	923,545	Attleboro city	2
STOWN, PENNSYLVANIA	2 8 0,733	Morris County	261,620	North Attleboro town	1.
mbria County	203,283	Union County	504,255	Rehoboth town	
merset County	77,450			Seekonk town	
		NEWPORT NEWS-HAMPTON, VIRGINIA	224,503	Norfolk County, Massachusetts	2'
AS CITY, MISSOURI-KANSAS	1,092,545	Hampton city	89,258	Bellingham town	
ss County, Missouri	29,702	Newport News city	113,662	Franklin town	1
ny County, Missouri	87,474	York County	21,583	Plainville town	
ekson County, Missouriatte County, Missouri	622,732	NORFOLK-PORTSMOUTH, VIRGINIA	578,507	Wrentham town	
hnson County, Kansas	23,350 143,792	Chesapeake city	73,647	Blackstone town	
randotte County, Kansas	185,495	Norfolk city	304,869	Millville town	:
VILLE, TENNESSEE.	368,080	Portsmouth city	114,773	Individue down	
derson County	60,032	Virginia Beach city	85,218	READING, PENNSYLVANIA	27
ount County	57,525	OUT AVIOLAL GARNA OUT AVIOLAL		Berks County	27
ox County	250,523	OKLAHOMA CITY, OKLAHOMA	511,833	RICHMOND, VIRGINIA	43
•		Canadian County	24,727 47,600	Richmond city	21
ASTER, PENNSYLVANIA	278,359 278,359	Oklahoma County	439,506	Chesterfield County	7.
neaster County		1		Hanover County	2
ING, MICHIGAN	298,949	OMAHA, NEBRASKA-IOWA	457,873	Henrico County	111
inton County	37,969	Douglas County, Nebraska	343,490	ROCHESTER, NEW YORK. Livingston County.	73
ton County	49,684	Pottawattamie County, Iowa	31,281	Monroe County.	
ghem County	211,296 271,936	ORLANDO, FLORIDA	83,102 318,487	Orleans County.	58
laski County	242,980	Orange County	263,540	Wayne County	6
line County	28,956	Seminole County.	54,947	ROCKFORD, ILLINOIS.	23
IN-ELYRIA, OHIO	217,500		2.19	Boane County	21
rain County	217,500	PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,186,873	Winnebago	20
ANGELES-LONG BEACH, CALIFORNIA	6,038,771	Bergen County.	780,255		آ آ
s Angeles County	6,038,771	Passaic County	406,618	SACRAMENTO, CALIFORNIA	62
SVILLE, KENTUCKY-INDIANA	725,139	PENSACOLA, FLORIDA	203,376	Placer County	5
fferson County, Kentucky	610,947	Escambia County	173,829	Sacramento County	50.
ark County, Indiana	62,795	Santa Rosa County	29,547	Yolo County	6
oyd County, Indiana	51,397	PEORIA, ILLINOIS	313,412	ST. LOUIS, MISSOURI-HLLINGIS	2,10
SON WISCONSIN	າລາ ດາະ	Peoria County	189,044	St. Louis city, Missouri Franklin County, Missouri	75 4
SON, WISCONSIN	222,095 222,095	Tazewell County	99,789	Jefferson County, Missouri	6
HIS, TENNESSEE-ARKANSAS	674,583	Woodford County	24,579	St. Charles County, Missouri	5
elby County, Tennessee	627,019	PHILADELPHIA, PENNSYLVANIA-NEW JERSEY		St. Louis County, Missouri	70
ittenden County, Arkansas	47,564	Bucks County, Pennsylvania.	4,342,897 308,567	Madison County, Illinois	22
I, FLORIDA	935,047	Chester County, Pennsylvania	210,608	St. Clair County, Illinois	26
de County	935,047	Delaware County, Pennsylvania	553,154	SALT LAKE CITY, UTAH	44
AUKEE, WISCONSIN	1,278,850	Montgomery County, Pennsylvania	516,682	Davis County	6
lwaukee County	1,036,041	Philadelphia County, Pennsylvania	2,002,512	Salt Lake County	38
aukee County	38,441	Burlington County, New Jersey	224,499	SAN ANTONIO, TEXAS	71.
shington County1	46,119	Camden County, New Jersey	392,035	Bexar County	68
ukesha County	158,249	Gloucester County, New Jersey	134,840	Guadalupe County.	2'
EAPOLIS-ST. PAUL, MINNESOTA	1,482,030	PHOENIX, ARIZONA.	663,510	SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA	80
oka County	85,916	Maricopa County	663,510	Riverside County	30 50
kota Cour.ty	78,303	PITTSBURGH, PENNSYLVANIA	2,405,435	San Bernardino County	1,03
mapin County	842,854	Allegheny County	1,628,587	SAN DIEGO, CALIFORNIA	1,03
unsey County	422,525	Beaver County	206,948	SAN FRANCISCO-QAKLAND, CALIFORNIA.	2,64
shington County	52,432 363,389	Washington County	217,271	Alameda County	90
ildwin County.	49,038	Westmoreland County	352,629	Contra Costa County.	409
	314,301	PORTLAND, OREGON-WASHINGTON.	821,897	Marin County	14
bbile County	463.628	Clackamas County, Oregon	113,038	San Francisco County	74
VILLE, TENNESSEEvidson County	463,628 399,743	Clackamas County, Oregon	113,038 522,813 92,237	San Mateo County	74 44 64

Footnotes at end of table.

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967—Con.

		,			
Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
SCRANTON, PENNSYLVANIA	234,531	TACOMA, WASHINGTON	321,590	WORCESTER, MASSACHUSETTS	328,898
	234,531	Pierce County.	321,590	Worcester County (part)	328.898
Lac kawanna	2,34,551				
SEATTLE-EVERETT, WASHINGTON	1,107,213	TAMPA-ST. PETERSBURG, FLORIDA	772,453 397,788	Worcester city	186,587
King County	935,014	Hillsborough County		Auburn town	14,047
Snohomish County	172,199	Pinellas County	374,665	Berlin town	1,742
SHREVEPORT, LOUISIANA	281,481	TOLEDO, OHIO-MICHIGAN	630,647	Boylston town	2,367
Bossier Parish	57,622	Lucas County, Ohio	456,931	Brookfield town	1,751
Caddo Parish	223,859	Wood County, Ohio	72,596	East Brookfield town	1,533
SOUTH BEND, INDIANA	271,057	Monroe County, Michigan	101,120	Grafton town	10,627
Marshall County	32,443	TRENTON, NEW JERSEY.	266,392	Holden town	10,117
St. Joseph County	238,614	Mercer County	266,392	Leicester town	8,177
SPOKANE, WASHINGTON	278,333			Millbury town	9,623
Spokane County	278,333	TUCSON, ARIZONA	265,660	Northborough town	6,687
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-		Pima County	265,660	Northbridge town	10,800
CONNECTICUT	493,999	TULSA, OKLAHOMA	418,974	North Brookfield town	3,616
Hampden County, Massachusetts (part)	422,254	Creek County	40,495	Oxford town	9,282
Chicopee city	61,553	Osage County	32,441	Paxton town	2,399
Holyoke city	52,689	Tulsa County	346,038	Shrewsbury town	16,622
Springfield city	174,463		1	Spencer town	7,838
Westfield city	26,302	UTICA-ROME, NEW YORK	330,771	Sterling town	3,193
Agawam town	15,718	Herkimer County	66,370	Sutton town	3,638
East Longmeadow town	10,294	Oneida County	264,401	Upton town	3,127
Hampden town	2,345	·	· '	Westborough town	9,599
Longmeadow town	10,565	WASHINGTON, D.CMARYLAND-VIRGINIA	2,076,610	West Boylston town	5,526
Ludlow town	13,805	Washington, D.C.	763,956	1	1
Monson town	6,712	Montgomery County, Maryland	340,928	YORK, PENNSYLVANIA	290,242
Palmer town	10,358	Prince Georges County, Maryland	357,395	Adams County.	51,906
Southwick town	5,139	Alexandria city, Virginia	91,023	York County	238,336
West Springfield town	24,924	Fairfax city, Virginia.	13,585	•	í (
Wilbraham town	7,387	Falls Church city, Virginia	10,192	YOUNGSTOWN-WARREN, OHIO	509,006
Hampshire County, Massachusetts (part)	64,660	Arlington County, Virginia	163,401	Mahoning County	300,480
Northampton city	30,058	Fairfax County, Virginia	261,417	Trumbull County	208,526
Easthempton town	12,326	Loudon County, Virginia1	24,549		,
Granby town.	4,221	Prince William County, Virginia1	50,164	'	
Hadley town	3,099	- · · -		STANDARD CONSOLIDATED AREAS	l
South Hadley town	14,956	WEST PALM BEACH, FLORIDA	228,106		
Worcester County, Massachusetts (part)	3,383	Palm Beach County	228,106	NEW YORK-NORTHEASTERN NEW JERSEY	14,759,428
Warren town	3,383	WICHITA, KANSAS	381,626	New York SMSA, New York	10,694,632
Tolland County, Connecticut (part)	3,702	Butler County	38,395	Newark SMSA, New Jersey	1,689,420
Somers town	3,702	Sedgwick County	343,231	Jersey City SMSA, New Jersey	610,734
STOCKTON, CALIFORNIA.	249,989	WILKES-BARRE-HAZLETON, PENNSYLVANIA	346,972	Paterson-Clifton-Passaic SMSA, New Jersey	1,186,873
San Joaquin	249,989	Luzerne County	346,972	Middlesex County, New Jersey	433,856
SYRACUSE, NEW YORK	563,781	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY	414,565	Somerset County, New Jersey	143,913
Madison County	54,635	New Castle County, Delaware	307,446	CHICAGO, ILLINOIS-NORTHWESTERN INDIANA	6,794,461
Oncondaga County	423,028		48,408	Chicago SMSA, Illinois	6,220,913
	86,118	Cecil County, Maryland	48,408 58,711	Gary-Hammond-East Chicago SMSA, Indiana	
Oswego County	86,118	Salem County, New Jersey	26,711	Gary-nammond-mast Unicago SrbA, indiana	573,548

¹Added for 1967.

The criteria for including a return in a standard metropolitan statistical area were the return address indicated by the taxpayer and the Internal Revenue district code. As a consequence, all the limitations of the State classifications mentioned above apply to the metropolitan area classifications as well. In addition, if the taxpayer indicated a return address other than that of his place of residence--e.g. his business address, the address of the assistor who prepared the return, a post office box in a town other than the one he lived in, or no address at all--the return may not have been coded properly as to standard metropolitan statistical area.

OTHER GEOGRAPHIC CLASSIFICATIONS

Most of the tables in this section also present data for Internal Revenue Service administrative regions. Each region has a service center which processes the returns filed in the districts which make up the region. The States comprising each region are indicated in the map on page 112, which represents the field organization of the Service in 1967

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Bureau of the Budget has established definitions for two "standard consolidated areas." The Chicago, Illinois--Northeastern Indiana standard consolidated area consists of the Chicago and the Gary-Hammond-East Chicago standard metropolitan statistical areas; the New York--Northeastern New Jersey standard consolidated area is made up of four

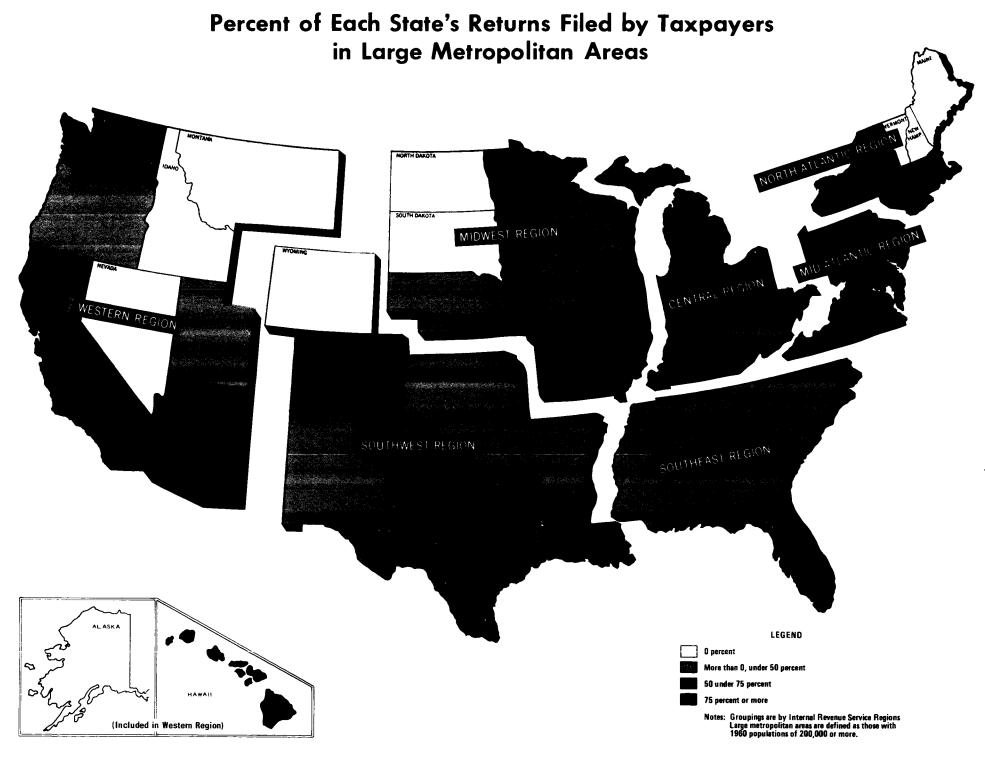
SMSA's in the New York area, plus two contiguous counties in New Jersey (see table 5.1).

Totals in the SMSA tables are for all areas falling into the 125 largest metropolitan areas, plus the two counties in New Jersey which are part of the New York--North-eastern New Jersey standard consolidated area. National totals shown in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These are explained in the Description of the Sample (section 7).

METROPOLITAN AND NON-METROPOLITAN AREAS

The map on page 112 shows, for each of the 50 States, the percentage of all returns with addresses in the 125 largest standard metropolitan statistical areas. Only in seven States--four in the Northeast, three in the West-did large metropolitan areas account for 75 percent or more of the returns filed for 1967. In 22 States, more than 50 percent of the returns came from large SMSA's, and a total of 40 States had at least some taxpayers living in metropolitan areas with populations over 200,000. Ten States had no such metropolitan areas.

A more complete picture of returns from large metropolitan areas in each State can be found in table 5.2. This table also shows that, for the United States as a whole, large metropolitan areas accounted for 61 percent of the returns, 62 percent of the taxable returns, 66 percent of the adjusted gross income, and 70 percent of the tax reported on all returns.



Individual Returns/1967 • State and Metropolitan Areas

Table 5.2—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS, FOR THE 125 LARGEST METROPOLITAN AREAS AND ALL OTHER AREAS, BY STATES

[Taxable and nontaxable returns]

		Tot	al	(I CANCOLO	and nontaxa	Metropolit	an areas			All other	areas	
a consta Mara I		Adjusted	Income t	ax after dits		Adjusted gross	Income t	ax after dits	Vierban ac	Adjusted gross	Income to	ax after dits
Geographic Class I	Number of returns	gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	income (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total STATES	71,653,292	504,719,476	58,668,350	62,899,170	43,372,143	334,011,415	36,666,612	43,860,627	28,281,150	170,708,062	22,001,737	19,038,545
AlabamaAlaskaArizonaArizonaArkansas	984,745 79,635 538,929 563,254 7,294,735	5,891,052 692,171 3,569,788 3,048,192 56,658,527	762,938 59,274 433,799 419,501 6,021,490	628,511 87,669 393,485 307,440 7,005,444	347,318 - 414,429 116,245 6,063,607	2,296,062 - 2,872,375 746,903 48,402,008	282,958 - 344,226 99,624 5,036,717	264,130 - 328,559 80,596 6,060,726	637,426 79,635 124,500 447,009 1,231,129	3,594,990 692,171 697,413 2,301,289 8,256,520	479,979 59,274 89,573 319,877 984,775	364,380 87,669 64,925 226,845 944,718
Colorado Connecticut Delaware District of Columbia Florida	728,209 1,233,338 192,127 325,048 2,219,933	4,932,246 10,239,689 1,540,873 2,194,882 14,011,192	584,270 1,071,910 153,474 261,072 1,742,155	564,771 1,479,070 229,162 314,109 1,691,232	404,514 525,091 127,740 325,048 1,355,589	3,063,304 4,258,268 1,122,806 2,194,882 8,923,289	332,577 457,101 104,721 261,072 1,083,855	371,409 597,276 180,426 314,109 1,121,910	323,695 708,247 64,387 - 864,344	1,868,942 5,981,422 418,067 - 5,087,903	251,693 614,809 48,754 658,299	193,362 881,794 48,736 - 569,321
Georgia	1,387,694 263,518	8,598,673 1,910,919	1,132,303 219,226	975,808 233,530	561,340 198,367	4,151,319 1,496,795	482,861 166,038	523,257 188,951	826,354 65,151 235,477	4,447,353 414,124 1,411,254	649,443 53,188 184,307	452,551 44,581 146,348
Idaho Illinois Indiana	235,477 4,365,268 1,824,416	1,411,254 33,631,805 12,922,245	184,307 3,702,507 1,522,919	146,348 4,573,552 1,568,927	3,202,956 918,619	26,325,355 6,892,079	2,773,689 782,963	3,731,897 866,976	1,162,311 905,797	7,306,450 6,030,165	928,819 739,955	841,654 701,952
Iowa Kansas. Kentucky. Louisiana. Maine.	1,041,285 794,183 975,464 1,028,556 366,113	6,419,938 5,053,016 5,680,753 6,783,193 2,025,320	798,119 628,662 765,202 840,000 283,347	706,433 567,802 621,221 797,228 221,086	179,638 279,489 355,062 521,902	1,258,952 2,107,385 2,468,844 3,795,215	143,481 234,273 311,326 442,497	155,054 259,888 290,923 474,465	861,648 514,694 620,402 506,654 366,113	5,160,987 2,945,631 3,211,908 2,987,978 2,025,320	654,638 394,390 453,876 397,504 283,347	551,379 307,915 330,298 322,764 221,086
Maryland. Massachusetts. Michigan. Minnesota. Mississippi.	1,562,469 2,189,378 3,081,221 1,339,147 557,871	11,616,270 15,898,074 24,060,864 8,824,958 3,044,859	1,304,858 1,870,780 2,667,498 1,053,740 400,907	1,478,371 2,049,910 3,154,361 989,618 307,234	1,127,620 1,348,296 1,992,282 721,872 78,221	8,994,611 9,967,155 16,412,288 5,503,928 490,713	958,246 1,144,299 1,744,391 608,827 63,198	1,174,619 1,325,540 2,198,657 673,156 54,226	434,849 841,082 1,088,940 617,275 479,651	2,621,658 5,930,919 7,648,576 3,321,031 2,554,146	346,612 726,482 923,107 444,912 337,708	303,751 724,370 955,704 316,462 253,007
Missouri Montana. Nebraska. Nevada. New Hampshire.	243,195 547,340 173,596	10,897,183 1,413,401 3,271,544 1,287,781 1,780,347	1,286,528 189,322 402,404 146,751 226,045	1,338,487 152,650 378,719 172,066 215,716	979,558 - 152,633 -	7,468,545 - 1,151,084 - -	823,628 - 125,401 -	980,240 - 152,154 -	663,685 243,195 394,707 173,596 272,286	3,428,638 1,413,401 2,120,461 1,287,781 1,780,347	462,900 189,322 277,004 146,751 226,045	358,247 152,650 226,566 172,066 215,716
New Jersey New Mexico New York. North Carolina North Dakota	6,955,885 1,630,572	21,319,373 1,837,400 56,217,133 9,271,748 1,179,696	2,298,647 214,758 5,938,701 1,229,763 159,997	2,843,616 199,587 7,798,477 992,287 111,727	12,199,561 96,861 6,043,434 352,616	117,817,672 679,414 50,188,367 2,413,784	11,884,160 75,466 5,186,211 276,005	12,417,516 80,392 7,114,656 293,280	504,541 209,379 912,450 1,277,957 218,879	3,501,700 1,157,986 6,028,768 6,857,965 1,179,696	414,487 139,293 752,490 953,757 159,997	426,100 119,194 683,820 699,007 111,727
Ohio. Oklahoma Oregon Pennsylvania Rhode Island	822,578 733,744 4,388,799	27,909,620 5,018,826 4,963,262 30,235,247 2,386,510	3,270,098 643,423 588,486 3,720,244 304,679	3,520,855 558,265 587,408 3,802,555 305,001	2,595,700 369,930 309,508 3,368,407 283,123	19,848,311 2,623,997 2,221,480 23,952,724 1,850,152	2,239,174 301,699 246,575 2,882,260 236,669	2,584,464 323,772 283,617 3,081,191 236,272	1,250,982 452,648 424,235 1,020,391 79,189	8,061,309 2,394,828 2,741,783 6,282,521 536,358	1,030,924 341,724 341,910 837,984 68,011	936,389 234,493 303,791 721,364 68,730
South Carolina. South Dakota. Tennessee. Texas. Utah.	235,533 1,263,598 3,641,314	4,399,728 1,191,924 7,416,336 23,422,868 2,144,554	594,873 160,746 980,191 2,806,281 265,893	461,660 113,325 842,075 2,865,813 212,468	328,647 - 617,131 1,971,169 163,959	2,064,715 - 4,126,099 14,374,373 1,133,322	254,428 - 499,782 1,594,259 135,010	220,156 - 516,942 1,887,782 119,222	446,882 235,533 646,467 1,670,145 174,055	2,335,013 1,191,924 3,290,237 9,048,496 1,011,232	340,444 160,746 480,409 1,212,019 130,883	241,504 113,325 325,132 978,033 93,246
Vermont. Virginia. Washington. West Virginia. Wisconsin.	1,204,794 560,091	891,121 10,439,002 9,061,127 3,287,314 10,858,994	132,706 1,254,425 1,024,490 433,516 1,299,334	373,723	803,497 780,175 129,899 661,090	6,171,143 6,244,753 850,822 5,086,128	687,967 102,908	780,106 810,963 105,222 635,932	163,376 737,647 424,619 430,192 931,330	891,121 4,267,858 2,816,374 2,436,490 5,772,867	132,706 568,495 336,523 330,609 729,194	99,951 460,878 319,826 268,501 622,751
Wyoming Other areas		736,344 1,220,348	96,160 115,629	84,848 145,120	=	-		=	116,591 199,422	736,344 1,220,348	96,160 115,629	84,848 145,120
REGIONS												
Central Mid-Atlantic Midwest North-Atlantic	10,713,690	73,860,794 77,345,642 76,276,042 89,438,195	8,659,233 8,992,721 8,863,374 9,828,169	9,908,796 9,470,542	7,951,874 5,897,747	46,472,345 60,253,837 46,793,991 66,263,939	5,180,762 6,776,389 5,045,164 7,024,280	6,046,242 7,947,968 6,328,433 9,273,743	2,296,313 2,761,816 5,085,368 3,342,744	27,388,449 17,091,805 29,482,052 23,174,256	3,478,471 2,216,332 3,818,210 2,803,890	3,192,844 1,960,828 3,142,109 2,895,466
Southeast. Southwest. Western. Other areas.	8,819,942 8,000,924	52,633,586 50,832,085 83,112,784 1,220,348	6,843,128 6,233,055 9,133,040	5,898,805 5,945,757 10,121,854	3,640,861 3,760,111 7,930,045	24,465,981 27,390,590	2,943,088 3,080,395	2,993,902 3,478,303 7,792,037	5,179,081 4,240,813 3,175,591 199,422	28,167,606 23,441,495 20,742,052 1,220,348	3,900,040 3,152,660 2,516,507 115,629	2,904,903 2,467,454 2,329,818 145,120

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

1 Includes returns from Middlesex and Somerset Counties, New Jersey, which are not part of the standard metropolitan statistical areas, but are included in the standard consolidated areas.

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

Table 38.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES

	_				[Taxa	ible and norite	axable retur	ns]								
		Adjusted gross		und Wages	Business	et profit	Farm ne	t profit	Partne	rship net		and het loss	Domesti	c and forei	n dividends	received
Regions and States	Number of	ir.come (less	(g:	ross) -	or i	loss	or	loss	profit	or loss		s of capital sets	To	tal		in adjusted income
	returns	deficit) (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, total	71,653,292	504,719,476	64,072,456	411,536,612	5,986,675	27,380,736	3,013,161	3,375,422	1,938,601	11,539,667	8,408,178	13,685,000	11,583,381	15,297,585	6,655,490	14,205,085
Alasama. Alaska. Arizora. Arkansas California.	984,745 79,635 538,929 563,254 7,294,735	5,891,052 692,171 3,569,788 3,048,192 56,658,527	901,119 76,548 482,183 485,289 6,519,382	5,100,168 632,215 2,919,258 2,409,901 46,427,232	82,043 10,062 52,604 59,128 686,114	300,461 22,120 209,729 201,422 3,255,221	63,771 819 7,309 58,363 99,502	13,024 12,107 11,028 63,151 111,278	23,381 2,351 14,472 20,202 256,007	144,330 16,284 66,468 108,553 1,192,511	65,962 5,830 75,893 42,499 1,107,635	95,122 9,782 95,505 61,265 1,971,476	84,174 7,554 87,602 41,827 1,357,804	83,432 4,483 113,718 45,033 1,595,517	4,094 49,759 25,567	75,971 3,838 105,344 41,126 1,463,518
Colorado. Sommeeticut Delaware District of Solumbia. Florida.		4,932,246 10,239,689 1,540,873 2,194,882 14,011,192	658,247 1,127,362 175,681 296,662 1,889,997	4,036,564 9,190,721 1,248,824 1,756,615 10,925,287	83,957 95,062 13,139 19,092 203,217	270,556 530,617 56,982 85,574 765,714	32,954 4,630 3,919 (*) 41,484	21,515 16,162 3,324 (*) 135,084	21,484 32,199 2,427 4,833 56,889	106,210 195,020 9,339 19,198 309,388	98,130 162,222 21,513 24,651 286,341	150,007 358,132 40,404 63,067 534,854	115,268 297,625 41,355 41,940 381,410	122,773 524,672 130,801 113,919 671,096	184,953 20,217 30,266	112,102 494,825 127,460 109,873 632,315
Georgia. Hawaii Idaho. Illinois. Indiana	1,387,694 263,518 235,477 4,365,268 1,824,416	8,598,673 1,910,919 1,411,254 33,631,805 12,922,245	1,269,254 245,752 204,189 3,909,707 1,637,918	7,292,654 1,588,723 1,128,835 27,554,587 10,790,746	113,213 22,121 27,613 307,338 142,617	467,941 92,665 85,196 1,571,442 697,184	68,915 3,347 30,702 159,597 141,363	41,752 91 37,839 338,035 156,322	32,990 9,398 6,937 118,104 34,018	200,517 27,527 41,354 782,172 258,745	113,084 42,264 38,835 470,516 165,595	173,026 65,621 42,836 879,019 196,814	150,031 54,204 33,868 762,368 246,245	188,673 50,817 27,356 998,122 246,908	84,152 23,919 16,639 446,334 127,761	176,002 46,505 24,705 924,052 226,685
Iowa Kansas Kentucky Louisiana Maine Maryland	1,041,285 794,183 975,464 1,028,556 366,113	6,419,938 5,053,016 5,680,753 6,783,193 2,025,320	841,187 672,185 859,832 941,981 329,382	4,653,866 3,879,829 4,601,427 5,678,965 1,637,510	108,546 90,654 93,604 91,043 38,016	459,113 308,620 394,747 349,370 147,734	165,649 108,680 114,989 38,401 8,535	441,719 188,506 82,049 10,850 8,121	41,178 24,419 27,027 23,969 4,847	250,033 161,116 187,450 198,997 26,288	208,895 124,873 72,072 73,188 33,620	163,193 114,424 77,509 130,436 37,090	162,374 126,982 98,332 112,290 50,945	103,129 103,788 122,628 122,170 85,148	86,213 71,046 56,792 55,000 32,776	90,773 92,807 114,338 110,965 80,653
Massachusetts Michigan Minnesota Mississippi		11,616,270 15,898,074 24,060,864 8,824,958 3,044,859	1,451,503 2,000,859 2,790,156 1,165,256 503,354	10,043,658 12,951,756 20,094,640 7,134,757 2,525,812	96,794 155,482 213,333 114,825 54,946	517,978 850,416 1,287,092 466,885 190,594	22,470 6,258 93,684 135,210 49,437	17,786 8,844 79,910 191,445 20,172	31,288 32,839 66,100 44,781 15,541	152,500 231,290 492,291 223,515 111,153	143,164 237,950 337,623 244,057 39,302	211,111 434,583 438,433 236,850 48,374	249,716 412,299 506,049 233,705 47,576	281,917 649,074 635,559 213,074 41,432	144,058 226,150 292,270 131,337 28,633	259,809 611,277 584,296 193,772 36,980
Missouri Montana Nebraska Nevada New Hampshire	1,643,243 243,195 547,340 173,596 272,286	10,897,183 1,413,401 3,271,544 1,287,781 1,780,347	1,423,834 201,355 426,055 156,348 247,514	8,728,462 1,038,438 2,260,336 1,095,944 1,465,929	153,432 25,720 55,324 15,296 25,827	655,455 97,582 221,057 55,355 108,704	139,296 30,961 92,620 2,187 2,177	131,042 71,640 248,375 19,908 1,654	50,870 11,577 24,154 8,181 4,446	208,033 47,807 127,517 29,610 20,614	217,256 53,023 95,894 26,181 20,619	309,998 49,555 121,827 60,546 37,955	253,583 50,486 89,436 25,669 42,954	361,168 38,198 70,251 29,539 61,429	151,091 28,666 48,244 11,739 24,050	336,743 34,320 63,024 27,420 57,506
New Jersey. New Mexico. New York. North Carolina. North Bakota.	218,879	21,319,373 1,837,400 56,217,133 9,271,748 1,179,696	2,453,543 273,484 6,314,015 1,465,236 159,715	17,641,272 1,537,959 43,977,681 7,739,477 758,030	187,785 29,918 494,970 128,213 20,578	1,061,975 101,981 2,767,988 502,187 62,087	11,649 15,311 54,770 121,947 56,198	11,945 11,367 55,936 130,373 180,635	71,383 8,455 210,682 40,247 9,416	459,017 29,912 1,631,594 248,746 45,308	326,506 31,504 954,889 107,179 52,592	578,699 41,475 2,292,554 145,914 29,346	588,709 40,917 1,487,465 158,709 35,243	674,072 36,303 2,526,445 211,279 14,957	359,708 20,964 913,146 88,745 19,691	615,329 32,810 2,376,499 197,568 11,671.
Ohio. Oklanoma Oregon. Pennsylvania Rhode Island.	3,846,683 822,578 733,744 4,388,799 362,312	27,909,620 5,018,826 4,963,262 30,235,247 2,386,510	3,494,821 714,399 644,027 3,950,353 329,554	23,362,265 4,024,896 3,953,549 24,966,368 1,967,390	288,497 106,982 74,627 340,697 24,534	1,499,551 352,401 333,255 1,733,627 130,350	134,014 83,108 33,352 70,831 (*)	140,977 40,631 19,315 32,981 (*)	77,119 22,624 29,467 92,572 5,721	450,772 120,524 180,033 657,998 33,137	335,091 93,732 123,349 434,162 30,373	517,040 126,908 160,394 608,063 52,234	573,562 79,902 130,569 723,456 60,001	790,431 95,850 106,930 1,122,237 81,757	323,226 41,675 73,765 432,581 36,861	739,242 88,629 96,479 1,049,202 75,208
South Carolina. South Dakota. Tennessee. Texas. Utan	775,529 235,533 1,263,598 3,641,314 338,015	4,399,728 1,191,924 7,416,336 23,422,868 2,144,554	714,960 176,549 1,152,107 3,263,342 299,613	3,800,859 783,500 6,256,025 19,051,151 1,781,364	63,907 24,534 111,264 397,398 29,777	249,721 72,137 452,602 1,347,570 112,557	36,783 56,047 113,530 230,464 13,677	19,550 129,602 40,680 137,333 0,874	15,461 9,852 34,270 122,339 10,896	108,549 45,782 213,902 587,061 49,767	38,581 70,873 80,486 363,850 38,291	60,759 52,387 123,565 740,775 49,623	53,810 43,072 110,371 429,057 53,862	66,170 20,683 128,120 568,958 49,910	33,621 26,045 62,093 224,545 28,858	61,437 17,183 119,196 526,864 45,689
Vermont. Virginia. Washington. West Virginia. Wisconsin	163,376 1,541,143 1,204,794 560,091 1,592,420	891,121 10,439,002 9,061,127 3,287,314 10,858,994	141,716 1,421,523 1,065,857 516,865 1,388,333	679,440 8,948,196 7,382,411 2,823,355 8,822,808	14,498 104,929 111,076 44,512 129,314	57,487 422,363 544,982 199,896 604,081	6,981 59,818 40,156 13,795 121,187	8,680 11,427 104,544 1774 187,279	2,595 33,622 43,885 12,687 32,692	16,317 203,114 213,073 52,046 218,364	18,899 136,739 169,692 35,613 250,851	22,855 229,804 218,174 35,891 256,567	31,301 222,621 194,461 61,217 254,261	50,648 273,510 164,492 76,126 290,889	22,235 120,932 103,959 34,028 139,538	47,979 253,822 147,741 70,362 269,470
WyomingOther areas	116,591 199,422	736,344 1,220,348	99 , 560 142 , 793	580,276 904,621	15,621 2,882	42 , 296 6,116	9,901 1,234	8,165 1,089	3,965 1,742	19 , 576 9 , 245	27 , 225 39 , 014	29,541 103,558	24,015 61,129	18,917 93,076	12,886 43,888	16,782 86,919
REGIONS								1			j					
Central	10,287,874 10,713,690 10,983,114 11,542,689	73,860,794 77,345,642 76,276,042 89,438,195	9,299,593 9,749,266 9,490,636 10,490,401	61,672,433 64,604,933 60,696,346 70,870,487	782,563 762,435 913,890 838,389	4,078,469 3,878,500 4,112,258 4,593,297	497,845 169,061 925,804 84,154	459,083 61,353 1,848,131 78,475	216,951 236,125 331,047 293,328	1,441,303 1,501,165 1,900,724 2,154,259	945,994 1,086,733 1,610,933 1,458,573	1,265,688 1,701,148 2,049,187 3,235,461	1,485,404 1,867,797 1,834,043 2,382,588	1,871,651 2,596,457 2,072,272 3,979,174	834,076 1,107,763 1,048,492 1,440,170	1,734,922 2,415,496 1,906,687 3,743,948
SoutheastSouthwest	8,819,942 8,000,924 11,105,636 199,422	52,633,586 50,832,085 83,112,784 1,220,348	7,896,026 7,108,488 9,895,2 <i>5</i> 7 142,793	43,640,283 41,199,541 67,947,969 904,621	756,803 874,701 1,055,010 2,882	2,929,220 2,974,216 4,808,662 6,116	495,867 577,182 262,012 1,234	230,467 468,783 228,037 1,089	218,780 247,458 393,171 1,742	1,336,584 1,331,949 1,864,433 9,245	730,935 855,000 1,680,994 39,014	1,181,614 1,394,831 2,723,511 103,558	986,082 970,259 1,996,079 61,129	1,390,202 1,113,792 2,180,960 93,076	591,168 510,041 1,079,891 43,888	1,299,469 1,022,085 1,995,558 86,919

Table 38.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES—Continued

[Taxable and nontaxable returns]

					[Taxable a	and nontaxable	returns]							
	Interest	received	Rent net inc	ome or loss	Royalty net	t income or	Standard o	leduction	Itemized	deduction	Taxable	e income	Income tax af	ter credits
Regions and States	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	. (29)	(30)
United States, total	29,557,695	14,895,475	6,354,228	2,529,582	565 , 281	673,052	41,478,256	22,082,065	29,804,078	59,672,089	59,356,758	314,990,065	58,668,350	62,899,170
STATES														
Alabama Alaska Arizona Arkansas California	265,935	87,584	74,941	33,996	3,523	5,587	546,811	271,501	432,745	739,603	769,029	3,368,317	762,938	628,511
	26,703	13,555	7,692	15,018	(*)	(*)	47,159	27,759	31,829	93,200	59,645	453,472	59,274	87,669
	215,763	105,289	46,144	15,287	5,355	4,942	272,857	139,494	263,429	526,561	438,278	2,036,668	433,799	393,485
	155,821	89,322	57,774	56,718	9,483	4,223	370,726	190,290	188,094	324,771	427,348	1,686,367	419,501	307,440
	3,235,085	2,024,939	801,802	150,811	65,399	62,680	3,356,717	1,730,292	3,882,269	9,342,535	6,094,369	34,895,657	6,021,490	7,005,444
Colorado.	308,024	158,870	81,677	32,661	10,030	11,235	367,980	181,994	353,943	711,596	590,910	2,938,985	584,270	564,771
Connecticut.	676,644	303,660	102,656	30,222	3,214	2,311	724,042	403,880	506,384	1,089,321	1,079,150	6,926,878	1,071,910	1,479,070
Delaware.	85,104	28,576	13,696	11,537	(*)	(*)	122,356	66,206	69,297	179,571	153,977	1,021,497	153,474	229,162
District of Columbia	98,714	68,484	18,462	10,443	(*)	(*)	229,725	118,122	94,750	222,885	266,152	1,444,701	261,072	314,109
Florida.	864,272	605,400	177,006	71,119	5,029	1,942	1,219,877	614,671	984,121	1,841,637	1,762,332	8,387,810	1,742,155	1,691,232
Georgia	377,786	172,673	101,653	56,444	2,638	2,106	862,515	430,950	519,495	1,003,277	1,140,595	5,095,682	1,132,303	975,808
Hawaii	127,729	47,690	27,419	18,500	(*)	(*)	151,720	76,641	110,571	268,511	219,289	1,183,974	219,226	233,530
Idaho	86,986	41,472	21,484	6,554	(*)	(*)	146,177	78,982	85,541	151,577	187,865	805,542	184,307	146,348
Illinois	1,984,115	1,004,477	411,852	215,824	28,539	17,983	2,726,223	1,571,086	1,619;436	3,165,757	3,742,228	22,316,574	3,702,507	4,573,552
Indiana	701,898	328,168	144,853	86,003	6,277	4,828	1,162,015	664,852	652,261	1,153,393	1,541,905	8,200,241	1,522,919	1,568,927
Iowa	459,821	199,407	121,791	116,842	1,551	947	619,453	327,892	408,070	676,351	825,658	3,864,288	798,119	706,433
Kansas	310,331	142,098	125,899	107,948	32,465	28,791	430,335	217,777	355,410	612,798	642,645	3,019,667	628,662	567,802
Kentucky	267,301	125,273	74,344	52,370	11,409	4,051	656,266	336,924	312,582	557,772	771,026	3,292,545	765,202	621,221
Louisiana	306,108	141,501	99,779	81,282	35,656	72,425	638,403	348,468	385,270	694,724	846,526	4,060,461	840,000	797,228
Maine	139,247	56,676	23,169	4,974	(*)	(*)	255,312	127,875	109,319	177,610	290,757	1,175,286	283,347	221,086
Maryland.	596,008	256,291	83,817	36,561	3,022	3,569	973,373	513,927	583,477	1,260,096	1,311,860	7,509,279	1,304,858	1,478,371
Massachusetts.	1,087,130	526,796	214,212	35,136	3,742	6,686	1,261,941	649,245	923,341	1,900,477	1,894,547	10,121,768	1,870,780	2,049,910
Michigan.	1,353,066	632,150	211,933	85,859	14,031	6,191	1,688,912	932,933	1,383,558	2,536,033	2,694,648	15,661,052	2,667,498	3,154,361
Minnesota	602,973	268,911	116,590	56,109	4,179	7,388	730,353	365,610	595,547	1,197,652	1,086,881	5,206,253	1,053,740	989,618
Mississippi.	120,527	52,729	37,206	29,711	6,324	6,667	326,316	163,289	226,146	375,182	404,784	1,644,451	400,907	307,234
Missouri.	625,703	337,179	155,901	101,623	9,544	7,996	930,913	484,167	698,969	1,242,651	1,302,217	6,738,090	1,286,528	1,338,487
Montana	107,888	58,325	32,993	16,320	3,179	3,341	152,665	79,207	87,642	135,582	195,007	845,922	189,322	152,650
Nebraska.	234,486	116,977	82,147	76,761	4,894	1,111	378,074	203,419	161,271	308,316	420,551	1,996,764	402,404	378,719
Nevada.	66,132	34,356	12,849	6,712	1,861	¹ 23,932	104,043	56,932	68,533	158,917	149,535	833,416	146,751	172,066
New Hampshire.	114,909	58,963	21,318	9,108	(*)	(*)	193,618	105,607	78,301	140,055	227,374	1,132,511	226,045	215,716
New Jersey.	1,305,160	620,191	219,804	69,053	3,667	6,155	1,450,532	779,885	1,247,759	2,507,885	2,315,411	13,883,908	2,298,647	2,843,616
New Mexico	90,827	54,358	30,929	22,267	4,787	8,036	192,481	107,888	109,220	191,308	217,301	1,063,170	214,758	199,587
New York.	3,593,533	2,206,198	523,667	91,203	16,308	29,914	3,446,610	1,792,321	3,497,831	8,245,626	5,985,664	35,853,336	5,938,701	7,798,477
North Carolina	420,182	181,322	122,572	82,314	2,077	1,630	1,032,406	513,124	593,708	1,074,011	1,237,792	5,282,777	1,229,763	992,287
North Dakota.	85,305	42,283	32,820	35,460	5,065	2,836	150,872	81,880	66,056	106,312	170,396	655,576	159,997	111,727
Ohio.	1,670,495	717,358	317,730	140,817	15,869	8,314	2,402,358	1,351,599	1,432,828	2,605,931	3,295,994	17,884,446	3,270,098	3,520,855
Oklahoma.	247,397	138,300	115,399	57,943	50,448	61,449	487,588	255,148	325,305	585,433	651,486	2,932,948	643,423	558,265
Oregon.	351,203	157,054	76,875	29,100	4,869	2,465	404,657	206,820	325,209	624,959	595,180	3,075,594	588,486	587,408
Pennsylvania	1,874,326	725,220	317,036	125,396	16,180	4,849	2,644,083	1,435,664	1,730,574	3,000,829	3,753,753	19,207,890	3,720,244	3,802,555
Rhode Island.	182,226	71,721	38,271	6,498	(*)	(*)	225,461	116,829	135,958	227,680	308,467	1,510,780	304,679	305,001
South Carolina	174,359	65,391	50,910	28,831	(*)	(*)	486,415	240,606	285,497	472,088	598,369	2,522,956	594,873	461,660
	87,187	45,738	37,784	46,762	1,998	509	162,946	88,358	66,661	101,326	169,829	654,494	160,746	113,325
	354,462	142,151	87,118	53,368	4,240	2,944	799,606	407,097	459,580	769,422	989,150	4,359,451	980,191	842,075
	1,076,805	585,631	386,358	156,730	137,018	272,603	2,421,033	1,337,128	1,193,659	2,261,782	2,837,491	14,322,958	2,806,281	2,865,813
	141,879	54,405	32,106	8,374	2,444	4,667	154,023	71,764	183,410	349,676	268,665	1,159,859	265,893	212,468
Vermont.	76,589	32,027	13,997	1,707	(*)	(*)	101,038	47,158	61,661	95,676	134,667	529,088	132,706	99,951
Vinginia	533,901	202,334	110,694	53,764	2,894	3,645	952,171	489,517	584,373	1,166,187	1,268,269	6,448,411	1,254,425	1,240,985
Washington.	590,159	297,482	114,285	39,883	4,941	2,434	707,830	398,779	493,898	922,422	1,041,088	5,874,854	1,024,490	1,130,789
West Virginia	173,077	53,409	43,734	15,721	10,150	2,501	446,195	252,287	111,272	179,584	437,627	2,006,901	433,516	373,723
Wisconsin.	776,657	315,653	142,236	48,541	2,016	3,381	952,893	510,961	629,207	1,209,554	1,322,014	6,671,842	1,299,334	1,258,684
Wyoming	48,606	22,145	14,421	4,860	2,228	5,277	75,580	41,690	40,021	66,944	98,735	456,413	96,160	84,848
Other areas	101,151	77,312	22,423	4,195	2,826	2,290	134,597	75,570	58,789	119,043	122,325	768,306	115,629	145,120
REGIONS														
Central.	4,165,836	1,856,358	792,593	380,770	57,735	25,886	6,355,746	3,538,595	3,892,502	7,032,713	8,741,200	47,045,182	8,659,233	9,239,086
Mid-Atlantic.	4,493,213	1,901,094	763,509	306,753	27,011	19,563	6,372,240	3,403,320	4,310,230	8,337,453	9,069,422	49,515,686	8,992,721	9,908,796
Midwest.	4,856,245	2,330,624	1,101,122	697,920	57,786	42,151	6,651,728	3,633,373	4,245,216	8,007,920	9,039,774	48,103,880	8,863,374	9,470,542
North-Atlantic.	5,870,279	3,256,039	937,291	178,847	24,579	39,532	6,208,023	3,242,915	5,312,796	11,876,444	9,920,625	57,249,647	9,828,169	12,169,210
Southeast. Southwest Western Other areas.	2,577,521	1,307,250	651,406	355,783	24,189	21,581	5,273,946	2,641,238	3,501,292	6,275,219	6,902,052	30,661,439	6,843,128	5,898,805
	2,543,918	1,332,225	912,236	520,411	282,115	464,038	4,984,128	2,680,382	2,950,924	5,449,356	6,312,440	30,480,966	6,233,055	5,945,757
	4,949,528	2,834,566	1,173,650	84,900	89,036	58,012	5,497,848	2,866,670	5,532,332	12,573,941	9,248,919	51,164,958	9,133,040	10,121,854
	101,151	77,312	22,423	4,195	2,826	2,290	134,597	75,570	58,789	119,043	122,325	768,306	115,629	145,120

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 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES

[Taxable and nontaxable returns]

							[Taxable ar	id nontaxat	le returns]									
Adjusted pross income	ti mter	Number	Adjusted great income	Total number of	Number of exemptions	Taxatle	: income		tax after dits	Number	Number	Adjusted gross	Total	Number of	Taxable	e income	Income t	
7.440 + 6	of returns	of joint returns	(Thousand	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and tlindness	Number of returns	Amount (Thousand	Number of returns	Amount (Theusand
				Unit	ed States, to	otal					<u></u>	1 (0)112/1/		Alabama		dollars)		dollars)
To tal	71,653,292	40,730,892	2504,719,476	198,051,411	189,532,929	59,356,758	314,990,065	58,668,350	62,899,170	984,745	634,656	15,891,052	2,840,886	2,777,521	769,029	3,368,317	762,938	628,511
No adjustes gress income	370,956	1	² 1,835,778		938,455	_	-	_	_	(*)	(*)	(*)	(*)	(*)			, , , , , ,	0.0,511
Unior \$.00 \$.50 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000	5,914,281	311,841	1,362,556 2,637,257 11,230,989 14,755,272 19,928,669	4,452,491	4,729,648 4,157,572 11,181,230 10,927,559 12,236,914	627,762 5,124,884 4,523,885 5,055,256	2,651,166 5,486,173	4,357,909	4,999 374,002 793,641 1,383,010	70,527 47,091 104,158 95,992 102,520	5,723 7,029 31,741 38,035 62,085	24,514 35,943 153,599 240,873 358,373	87,706 64,558 214,896 225,221 296,385	85,603 63,716 199,933 220,626 289,383	(*) 57,679 70,715 85,181	(*) 28,415 79,972 135,549	(*) 55,188 69,874 84,970	(*) 3,856 11,784 20,595
\$4,000 ader \$5,000 \$5,000 ader \$6,000 \$,000 ader \$6,000 \$,000 ader \$6,000 \$1,000 ader \$6,000	5,191,307 5,214,720 5,105,685	2,665,153 3,015,061 3,526,821 3,993,079 3,694,223	24,545,740 28,560,747 33,895,664 38,226,735 37,966,755	14,352,791 14,788,887 16,176,250 17,366,389 15,656,484	13,577,280 14,213,002 15,736,061 17,010,990 15,370,638	5,067,341 5,025,945 5,145,408 5,079,861 4,458,926	12,235,625 15,248,904 18,931,300 21,745,631 22,569,993	4,972,345 5,113,125 5,052,673	1,912,700 2,427,308 3,061,947 3,557,953 3,760,194	70,540 89,294 92,258 74,512 54,912	52,503 63,380 69,734 69,337 53,035	313,565 493,365 536,234 556,943 467,573	223,345 278,938 286,407 249,458 209,607	220,096 266,500 285,565 242,827 209,397	64,994 87,224 81,290 74,512 54,912	134,358 239,518 283,509 310,561 257,549	63,942 86,803 80,659 74,512 54,702	19,908 37,146 44,380 49,098 41,514
\$1,500 unior \$10,000. \$10,000 ador \$15,000. \$15,000 undor \$20,000. \$20,000 undor \$50,000. \$20,000 undor \$100,000.	10,386,113	2,583,614 1,801,658	36,372,837 124,455,331 46,843,370 55,056,679 17,202,512	13,879,704 38,124,653 10,146,983 7,438,630 1,028,835	13,660,862 37,574,683 9,912,655 7,123,199 960,216		22,307,691 82,784,517 33,947,166 42,928,657 14,153,687	10,364,042 2,754,644 1,953,158	3,768,459 14,631,679 6,560,527 10,282,557 5,054,321	36,440 105,889 25,527 17,124 2,291	31,945 101,900 24,708 16,417 2,154	347,384 1,252,753 430,460 467,329 150,105	125,014 393,407 92,379 65,504 9,335	124,803 389,746 90,707 63,102 8,916	36,440 105,889 25,425 17,097 2,286	215,131 814,780 308,426 361,424 124,785	36,440 105,681 25,425 17,071 2,286	36,761 141,574 58,147 83,728 44,169
\$100,000 under \$200,000 \$2JU,000 or more	51,352 15,669		6,768,243 6,745,898	192,537 56,255	172,946 49,019	51,166 15,529	5,529,272 5,342,864	51,120 15,502	2,509,096 2,816,779	385 95	349 86	49,891 37,504	1,464 353	1,331 307	382 95	41,448 32,747	381 95	18,905 16,926
	10,386,113	17,574,620 9,599,919	¹ 72,624,705 175,022,739 124,455,331 132,616,701	63,195,803 77,867,715 38,124,653 18,863,240	37,574,683	23,540,352 10,376,953	29,500,383 100,803,519 82,784,517 101,901,646	23,406,178 10,364,042	14 631 679	496,017 337,416 105,889 45,423	201,611 287,431 101,900 43,714	¹ 1,101,509 2,401,500 1,252,753 1,135,290	1,129,020 1,149,424 393,407 169,035	1,094,319 1,129,092 389,746 164,364	283,477 334,378 105,889 45,285	378,439 1,306,269 814,780 868,829	278,883 333,116 105,681 45,258	56,163 208,899 141,574 221,875
					Alaska									Arizona				
Total·····	79,635	47,153	¹ 692 , 171	230,184	226,152	59,645	453,472	59,274	87,669	538,929	327,334	¹ 3,569,788	1,616,970	1,563,873	438,278	2,036,668	433,799	393,485
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.	9,185	6,606	6,874 19,817	11,890 27,522	11,890 25,814 21,424	12,191	24,585	12,008	3,739	29,986 25,381 47,662 51,781 47,890	13,050 16,628 25,569	9,899 20,147 73,662 132,699 167,241	31,940 27,672 87,466 106,364 139,392	31,745 27,281 80,611 101,643 132,631	(*) 34,472 41,618 41,957	(*) 17,914 48,798 58,654	(*) 34,277 41,227 40,839	(*) 2,557 7,216 8,655
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000.	9,689 10,054 8,498	4,210 3,495 7,444	72,577	22,583	19,990 37,236	10,054	52,305	10,054	9,379	52,537 48,548 36,736 35,897 23,229	34,429 31,213 25,059 32,712 19,466	237,474 261,755 237,261 269,459 196,448	184,084 154,821 127,104 145,156 74,770	178,551 146,326 121,445 142,334 73,653	40,119 44,394 36,540 35,702 23,034	87,102 123,753 113,195 128,288 113,885	39,923 43,276 35,618 35,506 23,034	13,410 19,147 18,025 20,305 18,684
\$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.	16,367 8,350 4,704 233	12,607 7,774 4,363 228	77,117 199,157 143,646 118,910 15,457	37,236 57,259 30,696 19,539 1,153	56,622 30,561 19,539 1,128	8,498 15,963 8,146 4,545 233	44,637 133,662 97,503 85,938 12,893	8,315 15,963 8,146 4,545 228	7,269 24,480 18,890 18,728 4,363	30,196 73,165 18,977 12,476 1,484	28,352 67,649 18,195 11,374 1,363	286,803 875,363 320,267 350,969 98,673	116,379 286,955 71,255 48,522 6,035	114,339 284,326 69,374 46,096 5,561	29,274 73,094 18,907 12,448 1,468	160,540 554,055 226,811 269,683 78,989	29,078 72,951 18,907 12,448 1,463	26,789 96,929 43,279 64,401 27,799
\$100,000 under \$200,000 \$200,000 or more	15 2	15 2	1,846 818	60 9	59 9	14 2	1,400 549	14 2	562 258	2 7 6 65	242 55	36,664 28,953	992 237	873 212	275 65	29,786 24,911	275 65	13,459 12,787
Returns under \$5,000	29,703 20,261 16,367 13,304	9,515 12,648 12,607 12,383	153,274 159,064 199,157 280,676	59,359 62,109 57,259 51,457	56,491 61,743 56,622 51,296	10,481 20,261 15,963 12,940	20,088 101,438 133,662 198,284	10,481 19,895 15,963 12,935	3,135 17,252 24,480 42,802	257,880 174,606 73,165 33,278	91,655 136,801 67,649 31,229	1607,174 1,251,726 875,363 835,525	584,743 618,230 286,955 127,042	559,335 598,096 284,326 122,116	163,077 168,943 73,094 33,164	212,773 639,661 554,055 630,179	161,177 166,513 72,951 33,158	31,880 102,950 96,929 161,726

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued
[Taxable and nontaxable returns]

			Adjusted		Number of	Taxable	income	Income t	ax after			Adjusted	m-+-1	Number of	Taxable	income	Income to	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand dollers)	Total number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Number of joint returns	gross income (Thousand dollers)	Total number of exemptions	exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					Arkansas									California				
Total	563,254	367,521	¹ 3,048,192	1,636,281	1,565,707	427,348	1,686,367	419,501	307,440	7,294,735	4,116,171	¹ 56,658,527	19,989,449	19,138,839	6,094,369	34,895,657	6,021,490	7,005,444
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	55,750	34,557	² 355,475	157,857	143,043	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	36,629 26,598 73,928 69,862 69,283	2,820 7,935 25,268 34,509 48,259	10,749 20,547 109,352 175,167 247,222	45,782 42,144 149,553 176,001 202,537	43,947 41,043 134,791 161,287 190,968	(*) 41,159 48,837 59,470	(*) 21,307 52,545 88,471	(*) 39,623 46,500 57,133	(*) 2,998 7,205 12,544	383,291 288,646 695,753 549,673 496,188	19,202 22,725 111,994 157,643 183,211	127,873 231,004 1,029,420 1,370,509 1,733,251	457,176 395,134 1,124,261 1,075,476 1,135,663	439,422 377,073 991,071 943,814 1,036,695	62,392 468,516 415,036 424,757	3,373 250,426 506,887 748,384	62,392 462,559 392,256 407,836	475 35,449 72,962 112,144
\$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	47,672 38,185 39,690 35,065 37,417	34,692 30,923 33,960 30,871 33,293	212,564 207,725 257,681 262,933 315,560	150,064 134,051 154,145 125,499 126,988	147,290 129,627 148,853 122,979 123,849	43,909 35,778 39,506 35,065 37,233	90,781 94,132 127,090 146,688 185,748	43,175 35,227 39,506 34,881 37,233	13,566 13,728 19,441 23,166 30,127	523,881 478,368 500,835 522,541 446,396	241,484 255,763 302,558 380,057 311,486	2,365,198 2,633,614 3,249,021 3,920,137 3,787,023	1,364,305 1,333,711 1,419,828 1,710,104 1,394,891	1,370,407	469,042 461,922 491,082 511,761 440,451	1,124,064 1,303,432 1,800,464 2,109,314 2,213,670	458,680 454,081 488,073 508,356 440,251	174,876 208,175 294,897 348,648 377,634
\$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	20,168 43,975 9,790 9,143 1,217	19,183 42,630 8,935 8,652 1,158	193,093 514,462 166,960 263,999 79,192	77,045 162,053 33,848 34,537 4,657	75,693 159,028 32,413 32,473 4,342	20,168 43,975 9,653 9,143 1,217	117,519 338,224 122,266 209,793 66,644	20,168 43,841 9,618 9,143 1,217	19,655 57,957 23,496 48,572 23,391	382,998 1,260,567 410,737 262,194 29,509	308,373 1,131,319 384,155 239,018 26,190	3,641,904 15,266,088 6,977,657 7,209,340 1,943,762	1,325,315 4,499,332 1,489,102 965,371 114,494	4,429,067	382,599 1,258,142 410,107 261,770 29,432	2,137,718 9,752,041 4,867,738 5,386,978 1,508,086	382,002 1,257,150 409,774 261,363 29,377	364,226 1,730,091 935,522 1,259,311 524,181
\$100,000 under \$200,000 \$200,000 or more	181 19	166 19	22,893 9,537	667 67	616 64	177 18	18,840 6,169	177 18	8,494 3,082	5,667 1,742	4,952 1,482	749,483 778,721	21,156 6,274	19,214 5,545	5,634 1,726	572,614 610,468	5,625 1,718	254,707 312,149
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	328,405 170,524 43,975 20,350	157,731 148,230 42,630 18,930	¹ 754,158 1,236,991 514,462 542,581	782,723 617,728 162,053 73,777	735,769 601,002 159,028 69,908	195,416 167,749 43,975 20,208	253,255 671,176 338,224 423,712	188,472 167,015 43,841 20,173	36,333 106,116 57,957 107,034	2,993,181 2,331,138 1,260,567 709,849	1,131,319	16,501,777 17,231,700 15,266,088 17,658,962	5,709,872 7,183,850 4,499,332 2,596,395	6,987,281 4,429,067	1,839,744 2,287,814 1,258,142 708,669	2,633,134 9,564,597 9,752,041 12,945,885	1,783,722 2,272,762 1,257,150 707,856	395,904 1,593,579 1,730,091 3,285,870
					Colorado									Connecticut	г	T	r - 1	
Total	728,209	440,357	¹ 4,932,246	2,070,258	1,983,892	590,910	2,938,985	584,270	564,771	1,233,338	658,467	¹ 10,239,689	3,200,526	3,040,556	1,079,150	6,926,878	1,071,910	1,479,070
No adjusted gross income	6,286	4,861	² 38,555	18,044	16,581	-	-	-	_	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	40,924 39,341 82,635 55,074 47,621	(*) 5,576 16,451 20,760 20,471	13,377 31,710 121,017 136,481 166,817	52,024 53,942 128,928 125,320 113,331	46,448 50,305 114,515 110,237 103,284	9,120 60,769 37,653 40,268	463 31,565 46,988 74,307	9,120 60,581 35,148 38,732	- 66 4,499 6,710 11,167	73,155 46,290 120,230 92,974 79,647	11,979 22,712 21,591	25,763 37,912 174,781 231,200 278,509	84,229 56,121 149,433 170,359 156,147	133,812 136,672	12,947 102,460 77,747 72,545	91,434	12,947 102,089 74,617 70,582	110 7,737 13,257 21,705
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000	55,655 54,721 51,308 59,868 42,420	29,622 37,169 38,683 47,588 37,384	252,095 303,554 330,845 448,524 361,138	149,820 184,219 165,711 201,724 148,638	144,621 178,239 161,104 199,219 146,133	48,223 50,088 50,339 59,679 42,420	116,427 143,287 165,952 244,217 214,627	48,034 48,930 49,773 59,490 42,420	18,166 22,430 26,043 39,876 35,494	71,134 70,379 73,763 76,842 74,608	37,118 46,850	320,164 386,576 477,829 570,959 634,395	227,283	224,577	68,515 70,007 72,312 76,656 74,608	357,612	68,143 69,822 72,312 76,656 74,422	30,387 37,695 48,652 60,665 67,590
\$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	38,476 106,876 26,292 18,209 2,056	34,409	364,374 1,267,684 445,938 504,684 134,565	144,951 400,598 101,489	142,472 394,203 98,686 68,675 7,679	38,476 106,876 26,292 18,209 2,051	210,115 806,815 312,750 388,095 109,807	38,288 106,876 26,258 18,128 2,046	34,812 141,566 59,025 90,553 38,879	99,362 229,737 63,361 49,509 7,358	59,475 45,459	940,768 2,771,124 1,074,221 1,424,724 486,742	341,351 800,912 229,567 195,961 30,261	223,617	229,737 63,324 49,509		98,381 229,737 63,324 49,458 7,349	100,749 343,886 154,586 275,229 146,806
\$100,000 under \$200,000 \$200,000 or more	336 111	309 90	43,797 44,200	1,244	1,125 364	336 111	36,302 37,267	335 111	16,179 19,306	1,543 533	1,380 479	203,653 209,249	5,987 2,020		1,541 530	171,046 172,314	1,541 530	78,366 91,652
Returns under \$5,000	327,536 246,794 106,876 47,003	101,567 195,232 98,941 44,617	1,808,435 1,267,684	641,409 845,243 400,598	585,992 827,168 394,203 176,529	196,033 241,003 106,876 46,998	269,750 978,198 806,815 884,222	191,615 238,901 106,876 46,878	40,608 158,655 141,566 223,942	486,342 394,955 229,737 122,304	210,790	3,010,525 2,771,124	770,789 1,165,029 800,912 463,796	1,126,725	229,737	1,862,064 1,919,833	328,378 391,593 229,737 122,202	73,195 315,351 343,886 746,638

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

							[Taxable ar	nd nontaxat	le returns]									
	Humber	Number	Adjusted gross	Total	Number of ⇒xemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of	Taxable	: income	Income t	ax after
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)
		_			Delaware						<u> </u>		Dist	rict of Colu	mbia	0011978)		dollars)
Total	192,127	108,332	¹ 1,540,873	518,190	498,007	153,977	1,021,497	153,474	229,162	325,048	110,725	¹ 2,194,882	755,415	698,271	266,152	1,444,701	261,072	314,109
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	_	-	-	(*)	(*)	(*)	(*)	(*)	_	_	-	
Under \$600 \$000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,006	16,267 11,315 13,620 14,040 13,824	3,517	5,708 9,253 18,896 33,879 48,645	22,470 13,716 19,026 28,678 25,776	20,683 12,413 16,830 23,391 25,162	(*) 8,827 10,336 12,931	(*) 4,716 12,769 28,619	(*) 8,827 10,336 12,726	(*) 675 1,907 4,523	23,877 14,420 38,802 29,922 24,512	6,894	9,042 10,818 57,751 76,426 87,448	31,543 22,624 64,553 66,401 55,280	30,199 21,645 57,347 56,242 48,424	(*) 25,404 24,320 23,168	(*) 11,960 26,028 41,655	(*) 24,424 22,361 22,189	(*) 1,654 3,344 6,054
\$4,000 imaer \$5,000. \$5,000 under \$6,000. \$,000 inder \$7,000. \$7,000 inder \$9,000. \$2,000 under \$9,000.	9,550 15,719 10,637 14,330 8,246	9,851 7,063 10,455 6,459	43,045 87,966 70,991 106,716 69,535	26,681 46,552 33,094 42,047 27,623	25,787 41,880 33,094 42,047 27,623	6,773 14,825 10,637 14,330 8,246	20,110 45,430 42,634 65,603 43,153	6,773 14,825 10,637 14,125 8,246	3,272 7,092 7,015 10,939 7,258	31,506 29,132 31,667 21,858 13,332	7,926 9,415 17,355 9,035 (*)	141,659 160,386 205,174 161,054 113,474	76,312 77,149 87,545 51,979 26,362	70,200 74,029 80,506 48,441 25,201	31,141 28,949 31,667 21,858 13,332	75,715 93,435 120,025 109,032 81,054	31,141 27,788 31,667 21,858 13,332	12,181 14,955 19,727 19,019 15,004
\$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	15,235 31,787 8,826 7,018 874	12,048 30,423 8,594 6,384 771	142,943 392,016 150,975 197,644 59,316	49,888 116,301 33,201 27,060 3,248	49,683 115,247 32,512 25,908 3,052	15,030: 31,787 8,826 7,018 874	94,422 269,581 110,677 152,783 48,204	15,030 31,729 8,792 7,018 874	16,492 47,510 21,106 36,639 17,782	12,820 27,566 10,061 13,062 1,415	8,488 16,975 7,506 10,747 1,201	120,820 331,517 171,682 356,238 94,902	38,336 78,789 29,395 40,802 4,921	38,287 75,381 27,567 37,497 4,330	12,770 27,566 10,061 13,012 1,410	81,049 243,240 130,621 275,957 76,020	12,770 27,566 10,061 13,012 1,410	14,359 46,590 27,126 67,502 27,843
\$190,000 under \$200,000 \$200,000 or mere	226 140	191 99	30,898 85,115	820 445	743 390	224 137	24,389 58,218	223 137	11,415 35,511	397 123	344 98	53,568 47,465	1,440 414	1,243 348	395 119	42,983 35,892	394 118	19,713 19,035
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	79,090 64,166 31,787 17,084	15,994 45,875 30,423 16,040	1146,759 478,150 392,016 523,948	137,910 199,204 116,301 64,775	125,828 194,327 115,247 62,605	42,043 63,068 31,787 17,079	66,402 291,243 269,581 394,271	41,838 62,863 31,729 17,044	10,404 48,795 47,510 122,453	163,614 108,809 27,566 25,059	26,075 47,779 16,975 19,896	¹ 378,602 760,909 331,517 723,854	318,282 281,372 78,789 76,972	285,442 266,463 75,381 70,985	105,012 108,577 27,566 24,997	155,394 484,594 243,240 561,473	101,095 107,416 27,566 24,995	23,236 83,063 46,590 161,220
				т.	Florida									Georgia			· · · · · · · · · · · · · · · · · · ·	
Total	2,219,933	1,282,757	¹ 14,011,192	6,087,442	5,691,804	1,762,332	8,387,810	1,742,155	1,691,232	1,387,694	787,582	¹ 8,598,673	3,792,650	3,676,775	1,140,595	5,095,682	1,132,303	975,808
No adjusted gross income	15,934	9,013	²171 , 992	39,292	34,711	-	-	-	-	5,684	(*)	²32 , 642	16,972	15,175	-	-	_	_
Under \$600 \$500 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	116,909 117,275 272,456 237,556 198,629	6,494 14,439 70,397 81,690 88,364	38,133 95,206 413,222 589,845 696,082	136,176 158,504 515,574 511,668 481,845	131,364 151,174 418,129 443,653 436,992	24,040 157,586 170,706 177,107	1,297 80,016 187,861 280,825	22,998 152,996 166,948 171,475	181 11,255 27,145 42,291	80,970 63,529 164,155 152,863 144,038	15,066 35,773 45,030 56,907	28,015 49,581 243,300 385,434 497,904	96,607 96,356 283,512 303,231 336,614	94,006 89,528 262,398 285,110 322,771	9,529 113,039 128,586 130,717	417 52,612 154,257 227,120	9,529 112,012 125,107 128,693	60 7,480 22,468 34,373
\$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$9,000.	209,081 163,084 160,078 143,413 119,156	136,201 111,736 116,263 122,340 104,965	943,294 896,666 1,039,931 1,070,168 1,008,925	641,559 499,099 528,249 493,090 415,049	597,319 473,845 507,384 472,430 406,079	195,905 153,277 155,278 143,412 119,156	396,606 447,984 534,307 582,691 584,073	192,980 152,023 155,278 143,202 118,946	59,696 69,589 83,836 92,744 95,797	118,757 127,325 83,875 74,842 76,028	67,770 94,146 52,979 66,430 70,895	528,323 704,750 542,998 557,615 647,395	351,634 422,532 264,995 273,089 270,979	338,974 416,829 256,855 268,613 270,380	109,213 121,482 82,649 74,443 76,028	225,141 350,283 290,887 309,356 383,540	108,216 121,482 82,051 74,443 76,028	34,412 54,542 46,712 49,681 62,885
\$9,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	91,077 245,232 67,234 53,021 7,810	75,220 227,398 61,990 47,529 7,013	864,930 2,947,211 1,145,071 1,505,568 519,078	297,304 890,104 244,086 197,997 30,464	292,360 871,841 233,805 186,419 27,871	91,077 245,091 67,063 52,881 7,780	538,089 1,965,801 832,701 1,180,549 430,965	90,867 244,953 66,994 52,742 7,780	91,946 346,994 161,810 284,742 155,154	61,623 157,611 41,249 30,176 4,056	55,891 150,671 39,386 28,112 3,787	582,956 1,898,151 696,551 854,336 265,471	209,592 580,655 151,536 114,523 16,384	208,166 570,427 148,911 110,060 15,448	61,623 156,970 41,180 30,176 4,050	364,840 1,249,737 495,200 658,829 214,691	61,623 156,840 41,146 30,176 4,050	61,758 219,153 94,009 156,269 75,212
\$100,000 under \$200,000 \$200,000 or more	1,521 468	1,317 389	199,424 210,433	5,682 1,700	4,958 1,472	1,511 464	167,150 176,895	1,510 463	76,140 91,912	. 751 160	676 137	95,967 52,567	2,848 590	2,617 508	750 160	77,231 41,542	750 160	34,629 22,166
Roturns under \$5,000	1,167,840 676,807 245,232 130,054	406,598 530,524 227,398 118,237	12,603,788 4,880,620 2,947,211 3,579,573	2,484,618 2,232,791 890,104 479,929	2,213,341 2,152,097 871,841 454,525	725,344 662,199 245,091 129,698	946,604 2,687,145 1,965,801 2,788,260	707,397 660,316 244,953 129,489	140,568 433,912 346,994 769,758	729,998 423,694 157,611 76,391	224,472 340,341 150,671 72,098	11,699,915 3,035,715 1,898,151 1,964,892	1,484,926 1,441,187 580,655 285,882	1,407,961 1,420,842 570,427 277,545	491,084 416,225 156,970 76,316	659,547 1,698,906 1,249,737 1,487,492	483,556 415,626 156,840 76,281	98,793 275,577 219,153 382,285

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income cre	tax after	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	ax after
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					Hawaii									Idaho				
Total	263,518	128,798	¹1,910,919	697,666	681,921	219,289	1,183,974	219,226	233,530	235,477	156,412	¹ 1,411,254	723,758	694,560	187,865	805,542	184,307	146,348
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	3,272	(*)	(*)	11,405	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	23,078 7,654 26,433 22,418 17,511	11,620	8,132 6,380 37,723 54,799 60,761	23,706 8,073 39,842 47,430 40,023	23,706 7,864 38,378 41,574 38,976	(*) 21,614 16,453 16,046	(*) 10,897 19,160 30,675	(*) 21,614 16,453 16,046	(*) 1,553 2,852 4,903	15,235 14,177 20,815 23,075 16,154	9,490 11,100 9,101	6,366 11,186 31,698 56,078 54,265	18,196 17,065 42,573 53,801 39,704	16,715 16,854 39,611 47,238 38,646	(*) 13,579 16,636 14,673	(*) 8,207 16,741 23,447	(*) 13,579 14,900 14,673	(*) 1,158 2,280 3,580
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000	23,245 18,521 14,750 10,247 16,319	12,869 7,737 10,046	104,153 102,416 94,934 76,739 137,575	51,403 50,225 39,430 37,433 46,049	51,403 49,806 37,965 35,342 46,049	20,945 18,102 14,750 10,247 16,319	57,945 59,859 56,979 34,055 85,841	20,945 18,102 14,750 10,247 16,319	9,351 9,974 9,722 5,441 14,977	20,401 24,867 16,007 18,754 15,451	13,471 21,141 12,361 15,882 15,416	91,602 136,374 102,407 140,697 131,504	66,308 96,861 52,327 69,660 66,694	63,049 93,135 49,702 68,347 66,059	18,454 24,444 15,796 18,754 15,451	35,602 57,007 54,376 80,585 72,067	18,031 24,021 15,796 18,754 15,028	5,071 8,671 8,366 13,024 11,034
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	16,939 41,162 14,068 8,675 1,084	13,802 36,100 13,379 8,214 979	162,137 496,220 238,909 233,907 70,580	62,528 153,485 57,070 33,263 4,152	62,528 152,042 56,519 32,377 3,929	16,939 40,991 14,022 8,654 1,084	96,664 318,410 162,375 172,031 55,025	16,939 40,934 14,022 8,654 1,078	16,658 56,807 30,968 39,802 19,159	10,932 25,611 5,603 4,160 404	10,660 24,747 5,497 3,827 380	104,752 307,683 94,687 118,126 25,540	46,803 99,567 24,175 16,216 1,695	44,390 98,648 23,178 15,679 1,653	10,932 25,611 5,603 4,160 398	58,032 200,135 67,781 94,774 20,863	10,721 25,367 5,532 4,132 398	9,530 34,013 12,364 22,197 7,273
\$100,000 under \$200,000 \$200,000 or more	153 34	133 30	20,214 11,656	566 127	518 107	153 33	15,704 8,218	153 33	7,030 4,314	56 16	52 14	7,514 10,906	215 65	191 61	56 16	6,375 9,429	56 16	2,892 4,878
Returns under \$5,000	121,566 76,776 41,162 24,014	25,507 44,455 36,100 22,736	¹ 265,633 573,801 496,220 575,265	213,338 235,665 153,485 95,178	204,740 231,690 152,042 93,449	77,994 76,358 40,991 23,946	118,813 333,399 318,410 413,352	77,994 76,358 40,934 23,940	18,679 56,771 56,807 101,273	113,614 86,013 25,611 10,239	46,434 75,461 24,747 9,770	¹ 231,064 615,734 307,683 256,773	249,480 332,345 99,567 42,366	233,518 321,632 98,648 40,762	66,644 85,378 25,611 10,232	84,119 322,067 200,135 199,221	64,486 84,320 25,367 10,134	12,106 50,625 34,013 49,604
					Illinois									Indiana	-			
Total	4,365,268	2,392,826	¹ 33,631,805	11,828,871	11,224,374	3,742,228	22,316,574	3,702,507	4,573,552	1,824,416	1,099,334	¹ 12,922,245	5,231,857	5,011,932	1,541,905	8,200,241	1,522,919	1,568,927
No adjusted gross income	19,608	11,180	² 77,335	52,662	43,612	-	-	-	-	10,139	5,973	² 32,168	27,520	21,684	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	186,535 199,004 425,536 324,921 286,124	8,754 15,968 68,841 88,986 91,498	62,374 159,332 626,579 805,972 1,004,772	215,638 281,945 677,343 669,591 622,447	202,724 254,478 568,553 558,733 553,149	38,921 300,701 246,082 261,781	2,090 155,165 302,487 484,333	38,725 293,162 234,619 253,201	298 22,021 43,228 73,819	99,097 87,646 158,276 134,971 133,463	4,419 9,073 25,804 46,413 39,962	32,362 71,532 230,524 331,335 467,502	113,996 120,266 270,480 287,418 275,159	108,149 106,882 230,811 249,608 252,231	17,701 108,001 103,643 123,380	1,134 51,980 117,909 239,041	17,701 105,653 97,886 120,295	156 7,325 16,465 36,589
\$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	328,529 305,287 304,096 308,399 287,421	120,306 125,804 152,306 214,032 237,859	1,471,537 1,688,858 1,977,263 2,314,055 2,443,354	758,613 688,886 838,115 982,627 1,024,528	699,794 654,308 815,039 948,416 1,007,583	311,614 301,341 298,734 307,068 286,444	807,059 1,053,671 1,216,621 1,413,553 1,474,849	305,949 298,759 297,544 306,467 285,849	128,715 173,014 204,172 236,326 246,214	135,525 109,395 151,607 136,891 146,490	62,162 58,753 116,867 111,670 125,234	605,402 601,650 986,464 1,028,038 1,244,602	328,052 284,037 517,398 527,971 540,157	303,992 270,265 499,095 520,828 535,048	129,437 106,411 150,220 135,717 146,490	325,168 350,663 541,991 571,086 747,467	125,927 105,348 148,197 135,080 146,490	50,927 56,701 86,026 93,021 123,103
\$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	255,736 775,114 202,238 132,598 19,030	208,804 715,001 189,348 122,130 17,497	2,422,278 9,315,887 3,417,153 3,732,931 1,261,449	859,730 2,811,912 742,231 507,943 75,682	847,846 2,771,930 724,470 486,633 70,299	255,736 775,048 202,137 132,547 19,004	1,560,284 6,365,356 2,547,909 2,994,760 1,084,124	254,938 774,775 202,005 132,442 19,004	266,877 1,132,750 496,934 730,855 396,282	119,282 294,232 62,928 37,939 5,487	112,068 279,046 59,913 35,872 5,144	1,129,726 3,533,926 1,061,586 1,075,445 357,244	459,717 1,079,079 229,493 145,134 21,952	458,867 1,065,240 225,757 138,858 20,922	119,282 294,232 62,928 37,938 5,482	703,109 2,417,206 792,540 865,459 306,795	118,857 294,167 62,892 37,906 5,477	116,374 427,615 153,025 208,268 109,950
\$100,000 under \$200,000 \$200,000 or more	3,967 1,123	3,550 961	522,574 482,772	14,993 3,984	13,404 3,403	3,956 1,115	450,204 404,110	3,955 1,114	208,054 213,996	828 220	768 194	107,422 89,653	3,232 796	2,992 704	826 218	93,191 75,503	826 218	42,721 40,661
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,770,258 1,460,940 775,114 358,956	405,535 938,805 715,001 333,485	14,053,230 10,845,809 9,315,887 9,416,879	3,278,239 4,393,886 2,811,912 1,344,834	2,881,044 4,273,191 2,771,930 1,298,209	1,159,097 1,449,324 775,048 358,759	1,751,134 6,718,978 6,365,356 7,481,106		268,079 1,126,604 1,132,750 2,046,119	759,118 663,665 294,232 107,401	193,806 524,591 279,046 101,891	¹ 1,706,490 4,990,479 3,533,926 2,691,350	1,422,892 2,329,280 1,079,079 400,606	1,273,356 2,284,103 1,065,240 389,233	482,162 658,120 294,232 107,391	735,232 2,914,315 2,417,206 2,133,488	467,461 653,972 294,167 107,319	111,462 475,225 427,615 554,625

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

			Adjusted		N>		. (Taxable and		ax after			Adjusted					Income t	ax after
Adjusted gross income	Number of	Number of joint	gross income	Total number of	Number of exemptions other than	Taxable	income	cred	lits	Number of	Number	Adjusted gross income	Total number of	Number of exemptions other than	Taxable	income	cred	its
classes	returns	returns	(Thousand dollars)	exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	returns	of joint returns	(Thousand	exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					Iowa									Kansas				
Total	1,041,285	603,066	¹ 6,419,938	2,954,566	2,784,003	825,658	3,864,288	798,119	706,433	794,183	479,205	¹ 5,053,016	2,251,167	2,117,320	642,645	3,019,667	628,662	567,802
No adjusted gross income	13,763	8,808	² 35,208	45,574	37,634	-	-	_	-	8,437	4,823	² 31,134	25,801	22,370	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	65,890 61,549 116,232 101,132 89,362	5,857 5,436 23,008 29,163 39,703	21,831 48,996 167,909 255,166 311,200	91,702 83,144 203,540 187,685 223,509	79,462 75,849 157,898 161,869 205,270	10,383 71,230 84,305 72,729	564 36,136 108,302 130,960	9,962 67,478 80,342 68,170	78 5,000 15,135 18,827	49,734 37,743 105,723 68,026 56,158	29,241 27,525 22,778	15,541 31,133 158,995 166,890 198,078	59,387 48,738 184,406 142,111 131,856	53,477 44,798 158,204 120,440 111,761	7,646 73,705 52,303 50,051	- 425 39,815 59,911 88,381	7,449 72,917 48,166 46,504	59 5,650 8,435 13,102
\$4,000 under \$5,000 \$5,000 under \$6,000 \$0,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	69,457 71,677 65,741 75,536 67,750	41,342 48,193 47,798 63,163 61,550	308,663 394,342 427,130 565,603 573,374	191,607 209,557 228,719 286,247 260,088	180,839 202,366 222,686 283,336 252,301	64,897 70,836 65,321 75,326 67,540	143,239 209,258 228,065 314,304 334,659	58,409 67,390 64,268 73,011 66,698	20,875 31,827 36,002 48,882 53,196	49,853 65,220 59,441 70,276 42,732	31,465 41,278 44,093 66,533 39,186	224,392 355,513 385,130 525,387 362,689	143,639 199,675 196,607 253,243 177,890	131,030 189,628 193,652 247,529 173,359	45,932 60,905 58,456 70,079 42,732	103,075 179,149 205,850 286,917 197,856	44,750 60,117 56,880 69,488 42,338	15,806 27,943 32,070 44,627 31,575
\$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	64,778 128,077 27,551 20,116 2,300	58,043 123,300 26,233 19,005 2,118	614,520 1,513,149 468,448 574,750 149,524	241,166 506,225 104,993 79,771 9,642	238,255 497,694 102,145 76,081 9,063	64,778 128,077 27,453 20,116 2,295	379,078 998,538 344,780 458,575 125,445	64,146 127,592 27,415 20,068 2,295	62,640 170,273 65,207 108,333 44,679	36,015 100,357 24,380 17,555 2,122	33,651 96,829 23,563 15,863 2,002	342,980 1,201,304 408,641 498,450 138,051	133,657 387,788 90,801 65,649 8,400	129,126 381,639 88,494 62,478 7,981	36,015 100,357 24,380 17,555 2,122	208,954 784,225 295,862 393,505 115,420	35,818 99,895 24,345 17,470 2,117	34,772 134,835 55,483 94,138 40,403
\$100,000 under \$200,000 \$200,000 or more	325 49	301 45	42,692 17,850	1,225 172	1,112 143	325 49	37,139 15,247	325 49	17,082 8,399	338 71	308 66	43,561 27,415	1,275 245	1,137 217	338 70	37,217 23,106	338 70	16,887 12,019
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	517,385 345,482 128,077 50,341	153,317 278,746 123,300 47,703	¹ 1,078,556 2,574,969 1,513,149 1,253,264	1,026,762 1,225,776 506,225 195,803	898,821 1,198,944 497,694 188,544	303,544 343,799 128,077 50,238	419,201 1,465,364 998,538 981,185	284,361 336,014 127,592 50,152	59,915 232,546 170,273 243,699	375,675 273,685 100,357 44,466	115,833 224,741 96,829 41,802	1763,895 1,971,699 1,201,304 1,116,118	735,937 961,072 387,788 166,370	642,080 933,294 381,639 160,307	229,636 268,187 100,357 44,465	291,607 1,078,725 784,225 865,110	219,786 264,641 99,895 44,340	43,052 - 170,986 134,835 218,9 2 9
					Kentucky									Louisiana				
Total·····	975,464	594,841	¹ 5,680,753	2,800,765	2,696,805	771,026	3,292,545	765,202	621,221	1,028,556	630,776	¹ 6,783,193	3,079,924	2,998,894	846,526	4,060,461	840,000	797,228
No adjusted gross income	6,615	3,255	² 13,860	16,153	14,514	-	-	-	-	4,882	(*)	² 31,515	12,803	12,035	-	-	-	-
Under \$600 \$500 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	77,158 43,037 120,321 101,412 89,991	9,393 7,592 34,436 46,236 46,800	26,954 33,144 178,835 248,949 318,302	112,360 61,944 222,783 232,842 237,711	106,718 58,885 203,392 213,134 227,481	(*) 80,720 74,408 81,617	(*) 37,031 80,870 135,894	(*) 80,108 72,607 80,597	(*) 5,245 11,641 20,502	54,915 48,146 96,487 98,622 98,466	9,041 24,793 37,439 42,925	19,185 38,693 142,212 250,152 342,176	60,636 73,526 174,186 223,985 232,725	60,019 71,695 162,285 213,837 222,019	12,421 59,048 70,881 90,022	991 32,170 86,773 157,122	12,421 59,048 70,881 87,387	137 4,593 12,948 23,149
\$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	92,526 77,220 68,817 55,203 54,776	63,705 56,171 52,612 53,029 46,514	413,805 427,149 443,015 413,477 467,073	288,208 248,629 243,039 226,181 204,924	278,456 237,518 239,641 222,410 204,516	87,213 76,812 67,860 54,014 54,572	188,287 214,165 229,408 219,344 279,057	85,989 76,404 67,248 54,014 54,572	28,780 32,863 36,141 34,437 46,304	78,736 101,763 76,628 73,463 61,643	43,228 72,827 63,464 66,195 50,670	354,774 561,893 498,179 549,199 521,202	237,071 339,543 293,690 294,569 239,190	233,016 332,314 290,016 289,525 231,717	70,742 98,364 75,589 73,463 61,232	164,325 279,093 235,162 286,992 297,526	70,331 95,709 75,589 73,052 61,232	25,437 42,681 37,044 45,697 48,884
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	42,593 104,241 21,485 17,106 2,490	38,245 98,051 20,020 16,015 2,333	402,094 1,236,822 363,761 485,789 162,512	165,637 383,809 78,334 66,256 10,140	161,662 377,226 76,715 63,294 9,622	42,593 103,898 21,485 17,101 2,490	242,323 821,848 261,940 381,691 138,504	42,593 103,829 21,485 17,022 2,490	40,681 143,799 50,737 91,414 49,113	51,934 123,979 31,358 23,380 3,378	47,252 115,754 28,820 21,253 3,004	492,307 1,489,780 534,489 658,559 223,052	180,201 489,296 119,999 91,459 14,034	173,736 486,007 117,194 87,362 13,416	51,934 123,979 31,358 23,345 3,378	306,067 985,807 389,690 531,006 189,234	51,934 123,775 31,236 23,262 3,378	50,805 174,352 75,602 128,902 68,646
\$100,000 under \$200,000 \$200,000 or more	400 72	368 66	51,311 21,624	1,542 273	1,390 232	399 71	43,881 17,873	399 71	20,032 9,472	622 155	541 132	81,698 57,160	2,4 2 5 5 8 4	2,191 511	620 151	69,642 48,864	617 151	32,229 26,122
Returns under \$5,000	531,060 298,610 104,241 41,553	211,417 246,569 98,051 38,803	11,206,128 2,152,807 1,236,822 1,084,996	1,172,001 1,088,410 383,809 156,545	1,102,580 1,065,746 377,226 151,253	329,732 295,851 103,898 41,545	442,511 1,184,297 821,848 843,889	325,075 294,831 103,829 41,467	66,228 190,427 143,799 220,767	480,253 365,431 123,979 58,893	160,863 300,409 115,754 53,750	¹ 1,115,676 2,622,779 1,489,780 1,554,958	1,014,933 1,347,194 489,296 228,501	974,905 1,317,308 486,007 220,674	303,114 360,581 123,979 58,852	441,380 1,404,839 985,807 1,228,435	300,067 357,515 123,775 58,643	66,264 225,111 174,352 331,501

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

							[Taxable an	d nontaxa	oie returns	1								
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	ax after
classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
	_			<u> </u>	Maine		1 —							Maryland	<u> </u>	1 40114/3/		
Total	366,113	200,992	¹ 2,025,320	1,006,323	959,442	290,757	1,175,286	283,347	221,086	1,562,469	835,935	¹ 11,616,270	4,223,773	4,093,321	1,311,860	7,509,279	1,304,858	1,478,371
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	_	-	5,620	3,606	² 27,923	14,024	13,415	-	_	_	_
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	27,802 25,777 44,839 31,908 32,388	10,841 11,116 13,476	8,205 19,283 68,193 78,407 110,127	30,891 35,978 74,545 64,135 68,331	29,933 34,787 66,456 56,519 60,943	(*) 33,741 25,029 30,281	(*) 16,980 31,261 56,273	(*) 31,825 25,029 27,407	(*) 2,384 4,664 8,653	92,202 59,991 176,358 125,574 110,560	4,268 26,035 32,617 31,897	29,619 47,751 257,904 311,777 387,254	104,829 75,190 292,723 255,152 258,362	104,281 73,913 269,851 234,627 240,464	9,236 122,623 99,966 98,495	788 66,217 128,051 188,471	120,664 99,966	110 9,406 18,892 28,440
\$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	34,735 31,812 33,579 20,924 18,027	18,697 26,808 26,659 17,111 16,620	156, 617 176, 294 217, 020 155, 639 151, 931	83,940 130,728 123,198 83,212 74,724	76,767 126,920 121,773 80,829 72,593	33,329 31,345 33,579 20,691 18,027	84,718 68,875 110,780 78,119 84,382	31,413 30,878 33,579 20,691 17,793	13,117 10,366 17,505 12,163 13,648	122,892 95,133 86,278 113,832 90,715	46,068 52,506 51,515 78,349 66,215	549,986 523,702 563,880 851,221 766,935	299,783 270,639 225,193 335,707 298,551	287,195 261,892 218,586 331,424 291,459	115,710 92,939 86,278 112,853 90,714	297,165 293,425 355,554 527,481 466,525	92,939 85,299 112,488	47,232 47,786 58,876 88,905 79,157
\$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	16,668 33,396 6,405 5,426 809	14,752 32,213 5,961 4,851 750	157,752 386,636 109,016 160,287 51,526	51,909 129,231 25,028 21,110 3,258	51,909 127,142 24,619 19,240 2,983	16,668 33,396 6,405 5,426 809	104,212 261,163 80,631 131,402 44,502	16,668 33,396 6,405 5,426 805	17,535 45,683 15,737 32,897 15,960	79,514 256,426 85,607 55,526 5,128	69,865 234,076 80,725 52,530 4,680	757,643 3,087,998 1,465,823 1,511,623 331,135	287,131 955,813 316,479 209,749 20,234	283,958 944,527 310,984 203,844 19,032	79,332 256,358 85,607 55,526 5,118	477,102 2,047,573 1,056,865 1,170,131 270,897	256,154 85,607	81,435 363,102 204,828 274,950 95,824
\$100,000 under \$200,000 \$200,000 or more	104 31	95 27	13,551 12,048	406 111	348 95	104 30	11,385 10,533	104 30	5,189 5,574	910 204	808 174	118,261 81,682	3,442 773	3,169 701	905 201	97,383 65,653	905 201	44,274 35,155
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	198,932 121,010 33,396 12,775	55,145 101,950 32,213 11,684	¹ 433,621 858,636 386,636 346,427	363,408 463,771 129,231 49,913	330,992 454,024 127,142 47,284	124,277 120,310 33,396 12,774	189,302 446,367 261,163 278,454	117,572 119,609 33,396 12,770	28,828 71,217 45,683 75,358	693,197 465,472 256,426 147,374	144,491 318,451 234,076 138,917	¹ 1,556,367 3,463,381 3,087,998 3,508,524	1,300,062 1,417,221 955,813 550,677	1,223,745 1,387,319 944,527 537,730	446,030 462,115 256,358 147,357	680,691 2,120,086 2,047,573 2,660,929	460,771 256,154	104,081 356,158 363,102 655,030
				М	assachusetts									Michigan	-			
Total	2,189,378	1,107,742	¹ 15,898,074	5,697,530	5,407,492	1,894,547	10,121,768	1,870,780	2,049,910	3,081,221	1,809,607	¹ 24,060,864	8,707,992	8,399,750	2,694,648	15,661,052	2,667,498	3,154,361
No adjusted gross income	4,096	(*)	² 22,486	8,243	7,830	-	-	-	-	8,752	5,249	²44,695	27,165	24,716	-	-	-	-
Under \$600	111,980 95,327 230,809 179,374 165,966	32,175 40,452	36,003 75,734 343,652 447,068 587,605	124,528 102,853 323,192 300,386 303,577	122,403 102,261 284,691 252,105 270,065	18,842 181,441 148,579 154,086	1,309 98,631 197,294 321,655	18,842 178,550 137,779 148,873	181 14,031 28,068 50,367	157,195 116,099 280,853 232,066 190,520	(*) 5,426 39,846 55,271 58,421	49,534 94,839 422,783 569,805 659,930	181,148 139,600 406,216 428,918 381,715	174,552 131,451 360,813 369,898 336,307	28,364 221,047 196,377 172,099	1,627 118,826 237,235 333,286	213,855 187,539	230 16,783 34,658 51,747
\$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	170,427 155,340 167,256 147,401 153,871	54,252 69,424 112,005 111,495 120,831	764,815 855,361 1,090,088 1,104,399 1,310,092	334,921 368,958 520,888 505,030 522,999	303,360 345,754 495,926 492,576 508,497	168,477 151,210 164,336 146,437 153,871	448,965 509,762 602,816 620,191 794,111	166,155 151,013 163,175 146,437 152,907	72,061 83,280 97,465 103,554 134,443	191,556 211,799 212,748 252,261 202,608	90,735 109,084 132,587 185,396 166,009	868,192 1,163,587 1,388,805 1,895,389 1,721,534	492,029 590,126 632,909 813,500 681,832	459,691 576,000 618,971 800,384 670,479	183,427 203,319 211,173 252,073 202,420	443,997 644,771 806,973 1,113,812 1,051,092	251,133	69,737 103,790 133,062 186,115 176,264
\$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	120,223 331,783 81,239 62,622 9,211	95,880 303,584 73,256 56,055 8,390	1,139,478 3,935,264 1,371,796 1,792,846 609,224	430,028 1,265,437 294,756 245,150 37,295	416,490 1,243,589 286,097 233,079 34,582	120,223 331,713 81,239 62,438 9,204	714,435 2,565,420 995,260 1,390,950 496,878	120,223 331,502 81,239 62,438 9,199	122,552 454,206 195,059 339,366 178,928	187,516 576,711 155,293 90,325 12,049	169,513 538,371 148,722 86,247 11,402	1,777,966 6,940,639 2,627,536 2,542,069 796,998	725,496 2,194,273 593,341 358,519 50,341	712,990 2,172,963 584,928 348,008 47,810	187,516 576,570 155,166 90,194 12,038	1,073,200 4,674,043 1,939,910 2,032,968 688,368	576,076 155,098 90,086	180,268 829,326 375,132 489,723 249,606
\$100,000 under \$200,000 \$200,000 or more	1,912 542	1,669 465	252,576 204,561	7,253 2,034	6,416 1,768	1,907 542	202,715 161,377	1,905 542	92 ,2 94 84,054	2,234 637	2,035 550	293,592 292,359	8,558 2,306	7,755 2,034	2,232 633	253,714 247,232	2,229 633	117,602 140,318
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	957,978 744,091 331,783 155,526	154,688 509,635 303,584 139,835	¹ 2,232,389 5,499,418 3,935,264 4,231,003	1,497,700 2,347,904 1,265,437 586,489	1,342,716 2,259,244 1,243,589 561,943	671,425 736,078 331,713 155,331	1,067,853 3,241,315 2,565,420 3,247,180	650,198 733,756 331,502 155,324	164,709 541,294 454,206 889,701	1,177,041 1,066,931 576,711 260,538	259,689 762,590 538,371 248,957	¹ 2,620,389 7,947,282 6,940,639 6,552,554	2,056,791 3,443,863 2,194,273 1,013,065	1,857,428 3,378,824 2,172,963 990,535	801,314 1,056,501 576,570 260,263	1,134,970 4,689,849 4,674,043 5,162,190	1,052,482 576,076	173,155 779,498 829,326 1,372,382

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

							[Taxable and	nontaxat.	le returns;									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					Minnesota									Mississippi				
Total	1,339,147	763,002	¹ 8,824,958	3,829,355	3,664,953	1,086,881	5,206,253	1,053,740	989,618	557,871	343,058	¹ 3,044,859	1,675,607	1,630,368	404,784	1,644,451	400,907	307,234
No adjusted gross income	13,246	8,086	² 29,254	46,093	41,159	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	76,337 74,413 159,731 112,127 105,167	8,139 9,382 26,794 30,194 39,379	25,801 58,456 235,114 276,935 365,181	101,307 106,425 259,840 223,179 240,122	94,437 93,777 230,482 190,914 216,859	10,648 114,889 84,028 93,162	624 58,679 112,267 171,484	10,448 110,930 77,958 85,536	85 8,105 15,982 24,878	44,443 22,576 77,067 53,132 58,874	6,243 3,112 22,165 25,737 33,390	16,310 17,643 115,123 134,848 205,310	67,207 38,281 177,653 116,675 192,222	64,484 36,725 167,338 112,774 186,273	(*) 32,887 40,445 44,131	(*) 16,974 43,743 58,713	(*) 32,498 40,056 43,937	(*) 2,396 6,393 8,777
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	87,584 93,635 90,524 100,176 83,554	43,626 53,280 66,987 85,377 72,421	393,305 513,920 586,832 748,255 709,509	232,756 253,378 312,113 360,924 332,390	222,111 246,087 305,181 355,902 327,568	\$2,423 90,122 87,258 99,375 82,398	192,024 282,940 310,294 407,684 376,616	77,263 86,364 84,254 97,373 81,998	28,677 44,569 48,307 65,196 61,673	61,092 51,649 28,679 42,871 25,807	38,239 40,538 22,048 40,533 25,612	271,738 281,587 184,064 322,584 219,611	205,802 185,383 91,439 172,938 90,273	197,428 184,110 90,368 170,406 90,079	52,314 48,427 28,450 42,871 25,807	106, 590 121, 346 98, 462 163, 237 127, 290	50,853 48,038 28,061 42,676 25,418	15,850 19,108 15,606 25,536 20,309
\$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	80,926 186,104 41,201 29,553 3,975	70,773 176,966 39,802 27,320 3,666	766, 594 2, 194, 553 697, 754 846, 917 262, 704	315,414 741,057 162,078 121,876 16,888	313,304 731,906 159,571 116,670 15,889	80,926 186,104 41,137 29,553 3,965	446,343 1,381,649 486,946 635,796 208,401	80,926 185,293 40,989 29,553 3,965	74,439 237,541 92,188 150,720 72,497	18,997 46,430 10,289 8,949 1,382	18,802 44,840 9,091 8,043 1,318	178,517 556,995 174,564 259,250 88,717	74,237 170,840 39,072 32,346 5,582	74,042 169,895 38,269 30,553 5,207	18,997 46,430 10,190 8,817 1,377	109,473 366,737 122,696 204,676 74,975	18,997 46,369 10,190 8,794 1,377	18,038 63,776 23,735 48,246 25,864
\$100,000 under \$200,000 \$200,000 or more	668 225	611 199	88,043 84,340	2,662 853	2,385 753	666 225	70,023 64,4 8 5	666 225	31,397 33,363	189 38	177 32	23,966 10,461	736 125	682 105	189 38	20,280 9,123	189 38	8,947 4,634
Returns under \$5,000	628,606 448,815 186,104 75,622	165,600 348,839 176,966 71,597	¹ 1,325,538 3,325,110 2,194,553 1,979,757	1,209,721 1,574,220 741,057 304,357	1,089,738 1,548,041 731,906 295,268	385,150 440,080 186,104 75,547	535,077 1,823,877 1,381,649 1,465,650	362,135 430,914 185,293 75,398	77,728 294,184 237,541 380,165	322,594 168,001 46,430 20,846	132,024 147,533 44,840 18,661	¹ 744, 543 1, 186, 364 556, 995 556, 957	812,635 614,271 170,840 77,861	776,652 609,005 169,895 74,816	173,194 164,550 46,430 20,610	226,157 619,807 366,737 431,750	170,761 163,189 46,369 20,588	33,434 98,598 63,776 111,426
					Missouri			•						Montana				
Total·····	1,643,243	956,349	¹ 10,897,183	4,537,942	4,299,339	1,302,217	6,738, 09 0	1,286,528	1,338,487	243,195	140,832	¹ 1,413,401	681,543	653,283	195,007	845,922	189,322	152,650
No adjusted gross income	13,361	8,223	² 29,251	34,416	29,414	-	-	-	-	2,887	(*)	²14,933	8,309	7,433	-	_	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	107,141 83,067 198,027 133,547 128,886	10,745 11,594 48,948 49,142 50,773	35,022 66,553 289,635 333,329 449,732	137,552 120,119 367,440 303,153 302,249	126,743 103,129 306,730 271,867 279,237	11,645 114,001 94,533 114,073	579 54,157 116,214 200,317	11,645 111,837 89,801 111,504	79 7,581 16,934 30,182	11,083 17,927 33,859 20,146 20,971	4,542 8,531 9,422 11,107	4,412 13,929 48,899 49,617 74,255	12,827 28,232 56,238 53,267 46,645	11,858 24,881 49,508 52,685 41,687	(*) 23,083 13,522 20,002	(*) 10,835 16,188 35,636	(*) 21,892 13,328 17,843	(*) 1,494 2,428 5,259
\$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	119,655 109,593 122,796 133,815 86,400	65,385 74,524 78,638 110,550 70,738	534,907 603,384 796,236 1,008,750 730,529	307, 322 322, 547 372, 232 467, 491 296, 786	292, 155 305, 062 363, 893 455, 031 290, 486	113,682 106,500 120,884 133,613 86,400	262,489 322,431 453,657 574,778 443,676	111,519 103,931 120,681 133,005 85,995	40,341 49,657 74,005 92,745 73,801	23,025 16,125 17,842 14,459 17,479	9,031 9,503 14,212 12,464 15,097	103, 259 88, 397 115, 403 108, 382 149, 079	50,587 46,796 63,053 56,588 69,419	50,006 44,830 59,702 56,200 68,228	22,250 15,738 17,842 14,459 17,479	59,249 45,817 63,168 58,721 84,657	22,250 15,157 17,454 13,684 17,285	9,354 7,138 9,383 8,857 13,746
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	84,281 226,116 52,646 37,059 5,446	78,525 208,832 49,523 34,031 4,923	796,432 2,706,848 888,861 1,059,014 359,315	309,488 838,453 192,211 139,602 21,492	305,427 825,693 186,920 132,922 19,870	84,281 226,116 52,646 36,997 5,446	485,073 1,807,293 649,449 838,870 304,167	84,079 226,049 52,646 36,997 5,441	80,710 319,735 125,288 205,201 110,517	9,420 26,964 5,954 4,547 455	9,420 25,041 5,516 4,345 445	88,937 311,195 99,613 133,872 28,018	39,418 105,567 22,603 19,710 2,112	39,418 103,896 21,776 19,021 2,000	9,420 26,964 5,954 4,547 455	54,468 207,374 73,242 107,340 19,932	9,420 26,834 5,882 4,547 455	8,790 35,631 13,552 25,566 6,808
\$100,000 under \$200,000 \$200,000 or more	1,118	1,010 245	146,217 121,672	4,339 1,052	3,879 882	1,115 285	123,720 101,218	1,115 285	56,916 54,794	36 14	30 14	4,737 6,330	114 57	101 53	36 14	3,988 5,244	36 14	1,865 2,768
Returns under \$5,000	783,685 536,884 226,116 96,558	244,809 412,975 208,832 89,733	¹ 1,679,926 3,935,330 2,706,848 2,575,079	1,572,250 1,768,543 838,453 358,696	1,409,275 1,719,898 825,693 344,473	447,934 531,678 226,116 96,489	633,757 2,279,616 1,807,293 2,017,424	436,305 527,691 226,049 96,483	95,117 370,919 319,735 552,716	129,900 75,325 26,964 11,006	44,746 60,696 25,041 10,349	¹ 279,438 550,198 311,195 272,570	256,105 275,275 105,567 44,596	238,057 268,379 103,896 42,951	82,100 74,937 26,964 11,006	121,972 306,831 207,374 209,745	78,555 72,999 26,834 10,934	18,545 47,914 35,631 50,560

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

							[Taxable and	non caxa o.	re lermin)									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income to	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				·	Nebraska									Nevada				
Total	547,340	309,202	¹ 3,271,544	1,490,513	1,388,446	420,551	1,996,764	402,404	378,719	173,596	84,622	¹ 1,287,781	456,819	440,990	149,535	833,416	146,751	172,066
No adjusted gross income	7,994	3,584	² 21,797	18,322	15,857	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	40,401 43,129 64,545 48,052 39,846	4,298 4,817 14,839 14,699 22,097	13,653 33,740 96,870 119,030 139,230	59,274 56,850 122,617 91,933 102,800	50,835 50,216 97,213 74,355 95,179	7,481 39,744 38,326 34,294	478 18,032 47,861 54,832	7,481 34,868 33,245 31,635	- 67 2,396 6,577 7,984	18,363 12,228 15,654 13,306	3,245 } 5,290	7,026 19,773 38,713 47,212	20,984 19,259 20,934 24,737	19,404 16,184 20,726 20,290	9,067 15,029 13,098	6,210 20,317 24,665	7,903 15,029 11,934	- 846 3,030 3,668
\$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	38,716 36,408 51,546 30,318 29,825	23,938 23,784 34,678 25,296 28,453	170, 664 202, 251 336, 136 226, 714 254, 752	107,482 109,074 - 147,075 101,408 132,758	102,425 104,957 141,790 97,495 130,218	37,489 35,240 51,341 30,318 29,825	82,004 108,427 203,022 134,825 134,899	35,648 34,422 50,728 29,500 29,007	12,259 16,488 31,564 21,075 20,564	13,356 13,713 11,355 12,717 6,028	7,761 6,567 } 11,847	60,627 75,662 72,840 93,362 50,816	25,925 51,267 30,100 34,206 22,530	25,925 49,147 30,100 34,206 21,366	13,356 13,505 11,147 12,717 6,028	36,358 30,281 43,867 58,522 30,300	13,356 13,296 10,939 12,717 6,028	5,942 4,679 7,184 10,075 5,222
\$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	30,220 59,628 14,000 11,064 1,356	27,885 56,224 12,785 10,320 1,251	285,717 705,839 238,274 317,760 88,906	111,248 228,116 49,652 45,387 5,426	108,094 222,690 47,665 43,487 4,998	30,220 59,594 13,967 11,064	172, 335 469, 125 179, 705 257, 033 76, 757	30,220 59,045 13,900 11,064 1,351	28,060 79,282 34,171 62,458 27,733	11,034 30,355 9,082 4,614 584	7,192 28,582 8,410 4,127 442	103,054 362,791 153,360 129,605 37,960	38,636 113,229 31,203 16,909 1,972	38,636 111,579 30,890 16,283 1,825	10,826 30,355 9,082 4,554 584	58,277 235,015 114,304 101,665 32,931	10,826 30,355 9,042 4,554 584	10,403 41,409 22,295 24,842 12,409
\$100,000 under \$200,000 \$200,000 or more	229 62	202 51	29,945 33,862	870 222	777 194	229 62	25,999 31,431	228 62	11,959 16,083	130 57	106 44	17,290 32,011	472 169	422 139	130 57	14,430 26,274	130 57	6,631 13,431
Returns under \$5,000	282,683 178,318 59,628 26,711	88,272 140,096 56,224 24,610	¹ 551,390 1,305,568 705,839 708,747	559,277 601,563 228,116 101,557	486,081 582,553 222,690 97,122	157, 334 176, 945 59, 594 26, 678	203,207 753,508 469,125 570,924	142,877 173,877 59,045 26,605	29,282 117,750 79,282 152,405	73,926 54,847 30,355 14,468	9,545 33,366 28,582 13,129	159,030 395,734 362,791 370,226	116,126 176,739 113,229 50,725	106,396 173,456 111,579 49,559	50,551 54,222 30,355 14,407	87,550 221,247 235,015 289,604	48,223 53,806 30,355 14,367	13,486 37,563 41,409 79,608
				N	ew Hampshire	!								New Jersey				
Total·····	272,286	138,040	¹ 1,780,347	714,234	682,050	227,374	1,132,511	226,045	215,716	2,704,102	1,470,439	¹ 21,319,373	7,372,918	7,036,508	2,315,411	13,883,908	2,298,647	2,843,61
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-		5,812	2,923	² 26, 363	14,543	12,479	-	_'	-	
Under \$600	22,018 13,470 25,939 17,925 24,418	2,829	7,371 10,332 38,731 44,731 87,017	26,936 14,567 37,373 31,446 53,266	24,116 13,836 30,884 28,174 50,812	(*) 20,167 16,189 22,499	(*) 11,076 19,001 43,623	(*) 19,350 16,189 22,316	(*) 1,553 2,854 6,763	141,094 118,040 229,553 212,220 177,685	1,267 10,212 41,192 42,978 40,713	49,298 93,834 339,749 532,444 619,941	147,736 168,447 398,792 393,286 331,053	143,839 157,026 327,652 340,207 302,892	149,320	1,495 76,217 222,565 324,009	26,002 145,116 168,988 159,504	204 10, 738 32, 614 50, 405
\$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	26,581 11,428 15,321 21,806 28,218	10,606 7,590 7,677 11,389 24,845	119,138 63,706 99,530 161,838 241,373	66,203 34,047 40,891 66,902 105,505	60,646 33,047 40,526 66,902 101,415	24,195 11,428 15,321 21,623 28,218	65,164 35,305 62,715 101,501 138,096	24,195 11,428 15,321 21,440 28,218	10,390 5,643 10,569 17,340 22,803	194,405 193,306 184,147 198,351 173,324	71,615 80,967 103,701 142,588 139,616	878,674 1,063,035 1,197,856 1,489,890 1,470,328	445,429 495,223 523,913 625,155 635,676	418,976 471,150 508,806 607,705 619,281		474,445 599,395 706,110 880,758 845,547	183,463 187,854 182,722 197,928 173,324	75,560 98,048 118,122 146,981 141,919
\$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	15,482 35,007 7,969 5,472 723	14,664 31,819 7,740 5,035 672	145,818 404,725 136,063 151,088 45,810	51,117 131,578 29,257 20,811 2,885	51,117 128,547 28,366 19,620 2,662	15,482 35,007 7,969 5,472 723	97,640 273,288 101,122 123,904 39,166	15,482 34,862 7,969 5,472 723	16,471 48,034 19,440 29,887 14,014	157,495 464,001 137,676 102,068 12,082	133,750 422,017 128,373 94,664 11,284	1,498,611 5,582,396 2,346,420 2,840,926 798,307	547,691 1,695,980 503,053 388,133 47,859	532,026 1,674,601 492,971 372,261 44,673	156,497 462,896 137,676 102,018 12,077	933,562 3,716,612 1,717,399 2,246,486 677,576	156,497 462,754 137,644 101,940 12,077	159, 650 662, 385 335, 689 541, 881 244, 709
\$100,000 under \$200,000 \$200,000 or more	115 28	103 23	14,894 8,929	433 99	382 80	114 28	12,927 7,807	114 28	5,900 4,029	2,280 565	2,091 487	296,988 247,038	8,803 2,147	8,040 1,924	2,276 560	253,201 208,533	2,275 560	114,925 109,788
Returns under \$5,000	130,717 92,256 35,007 14,306	26,483 66,165 31,819 13,573	1306,574 712,264 404,725 356,784	230,708 298,463 131,578 53,485	209,386 293,007 128,547 51,110	85,989 92,073 35,007 14,305	139,041 435,257 273,288 284,925	84,988 91,890 34,862 14,305	21,585 72,826 48,034 73,271	1,078,807 906,623 464,001 254,671	210,901 600,622 422,017 236,899	12,487,578 6,719,721 5,582,396 6,529,678	1,899,286 2,827,658 1,695,980 949,994	1,703,071 2,738,968 1,674,601 919,868	462,896	1,098,731 3,965,371 3,716,612 5,103,194	683,073 898,325 462,754 254,495	169,520 664,719 662,385 1,346,992

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

				_			[Taxable an	d nontaxab	cle returns	}								
Adjusted gross income	Number	Number	Adjusted gross	Total number of	Number of exemptions	Taxabl	e income		tax after dits	Number	Number	Adjusted gross	Total	Number of	Taxabl	e income		tax after lits
classes	of returns	of joint returns	income (Thousand dollars)	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand
					New Mexico									New York	L	1 (0)11478)		dollars)
Total	306,241	192,182	¹ 1,837,400	967,394	941,204	217,301	1,063,170	214,758	199,587	6,955,885	3,524,268	¹ 56,217,133	18,353,721	17,393,397	5,985,664	35,853,336	5 938 701	7,798,47
No adjusted gross income	4,539	3,260	² 26,742	12,561	12,510	_	-	_	_	11,444	6,404	² 85,543	29,030	24,613	_	_		7,790,47
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	29,646 16,214 30,416 22,916 31,028	8,735 11,548 18,670	10,229 12,582 44,392 57,708 107,707	33,903 23,410 56,208 63,249 111,521	32,259 21,998 54,354 57,507 107,423	(*) 18,679 12,917 21,693	(*) 10,006 15,691 30,812	(*) 18,679 11,948 20,502	(*) 1,430 2,229 4,683	335,886 273,330 671,506 481,016 549,056	8,318 11,264 68,789 102,461 146,518	118,949 215,707 999,817 1,190,263 1,920,061	367,098 324,287 1,078,879 947,845 1,159,035	357,987 316,920 927,998 799,019 1,035,418	46,003 468,943 383,392 498,729	2,700 238,692 457,836 919,302	458,675 367,226	37 33,73 65,90 142,64
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000.	26,866 19,755 20,145 19,449 20,798	18,427 18,565 14,634 17,511 19,608	120,586 108,788 129,437 146,764 175,259	99,826 86,871 78,775 69,884 86,943	98,941 86,650 74,540 68,915 85,973	20,587 18,343 18,944 19,449 20,798	49,457 42,447 59,615 81,535 96,929	20,366 18,343 18,944 19,449 20,798	7,635 6,458 9,572 12,948 15,438	534,774 565,601 508,175 480,410 437,971	179,620 247,733 275,314 322,727 320,946	2,414,094 3,110,423 3,303,787 3,589,181 3,719,003	1,214,664 1,443,783 1,420,166 1,467,736 1,416,551	1,120,445 1,376,022 1,360,216 1,418,419 1,371,982	510, 206 552, 466 503, 577 480, 202 437, 554	1,284,111 1,724,819 1,900,972 2,119,290 2,244,373	502,763 479,011	206,24 281,04 314,54 354,63 380,58
\$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	12,222 34,697 10,579 6,286 573	11,779 33,120 9,902 5,780 546	117,110 427,275 179,376 170,945 36,692	52,827 124,083 41,215 23,238 2,459	51,941 123,026 40,039 22,443 2,308	12,222 34,697 10,579 6,286 573	69,510 291,458 130,979 137,061 31,757	12,222 34,609 10,537 6,255 573	11,376 51,340 25,319 32,408 11,285	382,923 1,079,840 320,381 266,145 42,506	307,178 950,045 287,878 238,566 37,695	3,630,851 12,950,117 5,445,061 7,569,870 2,844,986	1,345,202 3,817,610 1,135,036 974,325 158,918	1,322,418 3,739,729 1,103,859 924,710 146,161	382,725 1,079,000 319,909 265,678 42,445	2,210,276 8,546,828 3,873,839 5,673,814 2,201,069	382,522 1,078,526 319,789 265,579 42,419	379,43; 1,527,07; 757,37; 1,364,640 778,48;
\$100,000 under \$200,000 \$200,000 or more	90 21	80 18	12,153 7,138	333 87	302 74	90 21	10,037 5,775	90 21	4,611 2,842	10,653 4,267	9,215 3,597	1,423,703 1,856,802	38, 563 1 4, 990	34,423 13,063	10,603 4,228	1,089,528 1,365,890	10,596 4,222	487,17 724,58
Returns under \$5,000	161,626 92,369 34,697 17,549	60,640 82,096 33,120 16,326	¹ 326,462 677,359 427,275 406,304	400,679 375,300 124,083 67,332	384,992 368,019 123,026 65,167	75,299 89,756 34,697 17,549	106,068 350,036 291,458 315,608	72,918 89,756 34,609 17,475	15,990 55,792 51,340 76,465	2,857,012 2,375,081 1,079,840 643,952	523,373 1,473,897 950,045 576,953	16,773,351 17,353,246 12,950,117 19,140,419	5,120,838 7,093,440 3,817,610 2,321,833	4,582,395 6,849,056 3,739,729 2,222,217	1,907,273 2,356,527 1,079,000 642,864	2,902,638 10,199,731 8,546,828 14,204,139	2,352,074 1,078,526	448,900 1,710,241 1,527,079 4,112,259
				No	rth Carolina								N	orth Dakota				
Total	1,630,572	959,186	¹ 9,271,748	4,570,896	4,420,032	1,237,792	5,282,777	1,229,763	992,287	218,879	127,912	¹ 1,179,696	657,890	618,052	170,396	655,576	159,997	111,72
No adjusted gross income	4,458	3,118	² 12,200	14,464	13,716	-	-	-	-	(*)	(*)	(*)	8,662	8,056	-	_	-	,
Under \$600 under \$1,000 \$600 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	109,388 105,264 209,018 164,073 167,885	9,360 13,813 54,678 59,407 77,484	37,648 81,951 308,597 411,359 590,663	141,179 151,561 408,380 443,712 449,471	132,933 143,453 359,454 428,890 429,573	16,695 119,631 108,267 141,077	1,190 55,412 134,353 251,762	16,508 118,083 107,706 137,421	165 7,887 19,930 38,395	15,316 11,674 24,885 25,114 22,586	5,706 5,907 8,787 12,755	4,622 9,741 35,562 62,480 70,807	34, 586 16, 773 43, 389 53, 670 65, 830	29,055 15,106 38,464 45,865 56,356	(*) 15,492 19,838 18,039	(*) 7,789 23,880 30,207	(*) 14,887 19,030 14,755	(*) 1,056 3,311 4,404
\$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	149,750 128,757 115,917 97,360 89,929	97,031 99,080 95,257 88,907 86,035	664,253 703,067 752,311 730,371 764,270	473,931 410,643 389,660 339,046 312,105	461,687 402,667 386,565 336,937 307,836	134,137 126,229 115,730 97,360 89,929	284,282 350,174 402,790 413,415 455,532	133,950 125,668 115,169 97,173 89,742	43,278 54,449 63,624 66,005 74,006	27,335 18,840 11,237 10,403 14,144	20,690 10,780 9,192 7,725 11,264	125,894 102,104 72,878 78,242 120,810	99,715 57,747 34,413 39,030 61,123	97,064 56,536 33,605 38,424 61,123	23,596 18,234 11,035 10,403 14,144	47,486 51,018 42,417 46,063 69,505	22,586 16,821 10,026 9,394 13,942	7,029 7,599 6,260 6,690 11,100
\$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	68,584 154,511 32,725 28,090 4,038	64,451 149,164 30,727 26,192 3,746	648,891 1,821,158 556,221 804,231 266,670	230,431 557,304 121,982 107,831 16,099	227,097 549,829 118,405 103,149 15,086	68,584 154,511 32,693 28,090 4,038	406,581 1,196,290 393,069 611,207 215,636	68,584 154,121 32,693 28,090 4,033	67,706 207,470 75,029 144,784 75,998	8,815 18,938 4,086 3,225 294	8,613 17,365 3,848 3,013 279	82,922 227,523 68,898 92,681 18,153	36,268 75,515 15,362 14,254 1,379	33,388 74,916 15,134 13,470 1,324	8,815 18,938 4,086 3,225 294	41,464 151,810 52,042 72,657 14,775	8,411 18,397 3,972 3,225 294	5,633 25,414 9,494 16,899 5,018
\$100,000 under \$200,000 \$200,000 or more	672 152	604 131	86,372 55,916	2,535 562	2,269 4 8 5	670 151	68,627 42,457	670 1 51	30,816 22,747	33 3	32 3	4,238 750	1 <i>5</i> 9 15	150 14	33 3	3,489 693	33 3	1,529 253
Returns under \$5,000	909,836 500,548 154,511 65,677	314,892 433,730 149,164 61,400	12,082,272 3,598,909 1,821,158 1,769,409	2,082,699 1,681,884 557,304 249,009	1,969,705 1,661,103 549,829 239,395	519,806 497,833 154,511 65,642	726,999 2,028,492 1,196,290 1,330,996	513,668 496,337 154,121 65,637	109,655 325,789 207,470 349,373	128,862 63,438 18,938 7,641	55,798 47,574 17,365 7,175	¹ 310,496 456,957 227,523 184,720	322,625 228,581 75,515 31,169	289,967 223,077 74,916 30,092	81,186 62,631 18,938 7,641	109,643 250,467 151,810 143,656	75,480 58,593 18,397 7,527	15,841 37,280 25,414 33,192

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	ax after	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)
		L	dollars)		Ohio		dollars)		dollars)			dollars)		Oklahoma	1	dollars)		(8)118/3/
Total	3,846,683	2,240,705	¹ 27,909,620	10,745,932	10,344,345	3,295,994	17,884,446	3,270,098	3,520,855	822,578	547,771	¹ 5,018,826	2,361,738	2,249,200	651,486	2,932,948	643,423	558,265
No adjusted gross income	11,495	6,434	² 38,093	30,166	27,086	-	-	-	-	9,684	5,454	² 40,782	25,607	24,012	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	213,347 152,851 367,051 290,600 285,012	7,861 7,618 46,133 75,029 85,501	67,911 121,267 554,146 721,431 992,633	240,097 182,600 554,891 573,226 557,392	232,150 168,496 482,556 493,180 516,887	29,279 278,122 228,352 265,727	1,593 153,030 291,963 525,344	29,082 271,067 222,435 261,766	218 21,607 43,052 81,745	46,109 34,685 106,453 80,542 66,882	4,392 3,993 30,356 37,860 43,377	14,948 27,310 159,712 201,373 236,319	58,890 47,434 186,192 185,732 179,450	56,693 43,643 164,525 162,798 169,477	(*) 64,283 58,818 56,205	(*) 34,946 65,332 90,206	(*) 62,687 58,019 55,805	(*) 4,891 9,421 13,390
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000	241,694 261,905 309,857 310,315 293,020	105,097 144,290 222,119 236,060 251,830	1,095,248 1,441,592 2,019,424 2,316,962 2,487,917	551,579 709,035 976,497 1,110,148 1,034,222	519,549 682,109 957,144 1,089,672 1,016,986	231,268 249,524 305,245 308,928 291,863	613,784 806,998 1,145,403 1,308,804 1,511,357	225,977 248,128 304,641 307,927 291,660	97,002 130,711 186,372 214,991 252,781	74,252 63,898 80,378 50,435 35,476	56,056 54,528 70,807 45,849 33,754	329,593 352,889 524,353 373,448 299,222	241,646 212,104 269,473 177,930 131,803	225,567 206,918 260,898 174,936 128,613	65,897 62,102 80,179 50,435 35,476	138,845 164,675 272,440 211,532 176,696	63,105 61,703 78,781 50,435 35,476	20,271 24,862 41,943 33,845 29,462
\$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	233,464 626,006 142,330 91,475 13,146	220,152 596,692 136,011 84,983 12,100	2,214,771 7,461,258 2,412,267 2,581,683 866,897	917,426 2,358,787 532,795 352,703 52,755	911,104 2,329,154 521,131 337,669 49,155	232,280 625,609 142,116 91,445 13,134	1,344,808 5,063,648 1,798,808 2,085,149 739,837	232,216 625,481 142,085 91,393 13,134	224,911 894,150 349,386 508,462 270,119	41,210 92,761 21,618 15,474 2,245	37,222 86,924 20,435 14,273 2,070	391,502 1,104,891 366,725 441,908 146,057	161,893 334,772 80,030 58,177 8,742	159,101 329,600 77,473 55,220 8,081	41,210 92,437 21,618 15,399 2,240	235,829 726,934 268,333 351,745 122,074	40,811 92,263 21,545 15,373 2,235	39,124 126,370 51,145 84,534 43,039
\$100,000 under \$200,000 \$200,000 or more	2,445 671	2,221 575	321,260 271,049	9,248 2,368	8,277 2,037	2,440 666	272,086 221,835	2,440 666	125,862 119,485	362 115	321 100	46,920 42,438	1,410 452	1,261 384	361 114	39,020 34,204	361 114	17,829 18,114
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,562,050 1,408,560 626,006 250,067	333,673 1,074,450 596,692 235,890	¹ 3,514,543 10,480,665 7,461,258 6,453,154	2,689,950 4,747,326 2,358,787 949,869	2,439,905 4,657,016 2,329,154 918,270	1,032,746 1,387,838 625,609 249,801	1,585,712 6,117,370 5,063,648 5,117,716		243,624 1,009,766 894,150 1,373,315	418,607 271,397 92,761 39,813	181,488 242,159 86,924 37,200	¹ 928,473 1,941,413 1,104,891 1,044,049	924,952 953,203 334,772 148,811	846,714 930,467 329,600 142,419	249,915 269,402 92,437 39,732	329,467 1,061,171 726,934 815,376	244,328 267,204 92,263 39,628	47,998 169,236 126,370 214,661
		1			Oregon									Pennsylvania	1		-	
Total·····	733,744	427,080	¹ 4,963,262	1,984,679	1,899,602	595,180	3,075,594	588,486	587,408	4,388,799	2,461,701	¹ 30,235,247	11,728,900	11,224,312	3,753,753	19,207,890	3,720,244	3,802,555
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	14,142	7,530	² 45,847	37,875	33,410	- '	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	41,047 40,472 89,745 58,710 57,213	6,235 22,216 18,173 16,674	12,552 31,434 134,092 150,160 198,255	60,075 51,283 146,184 127,249 114,563	57,329 49,489 129,230 105,327 105,372	(*) 61,812 40,768 48,841	(*) 34,104 51,356 96,095	(*) 59,697 39,605 47,468	(*) 4,813 7,650 14,564	234,042 173,457 459,186 354,768 360,821	6,799 11,274 62,049 104,104 109,091	74,752 138,079 691,819 899,945 1,257,474	264,949 221,469 691,257 685,733 746,454	254,376 206,359 591,676 587,361 670,783	33,296 347,736 283,583 332,432	1,491 188,768 359,951 628,631	33,296 338,416 276,016 321,789	208 26, 671 52, 644 97, 264
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$2,000 under \$9,000	45,931 42,252 52,879 63,822 44,129	19,078 22,699 43,751 52,711 39,765	206,671 235,090 348,143 475,628 373,650	116,670 100,697 175,046 215,196 145,698	109,496 96,577 174,625 211,707 145,488	43,717 41,621 52,459 63,822 44,129	106, 385 139, 282 189, 001 270, 358 224, 847	43,717 40,991 51,828 63,612 44,129	16,900 22,261 30,164 44,394 37,337	337,084 324,531 359,843 363,356 316,276	147,705 193,708 243,583 289,097 273,710	1,523,770 1,782,647 2,339,478 2,715,775 2,689,274	775,125 907,422 1,064,216 1,220,556 1,110,798	736,233 871,334 1,046,890 1,203,311 1,095,634	316,441 315,966 356,431 361,291 316,276	856,644 988,062 1,358,452 1,578,073 1,634,264	314,440 314,967 355,228 360,694 315,676	136,718 159,593 221,212 260,373 272,761
\$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	40,356 108,202 25,030 17,634 2,022	37,460 102,801 24,100 16,389 1,930	383,881 1,303,336 421,820 500,583 132,734	147,753 403,243 93,457 66,021 8,110	144,797 396,918 91,385 62,730 7,600	40,356 108,131 25,030 17,634 2,017	234,618 857,909 302,755 393,114 110,962	40,146 107,847 24,954 17,634 2,017	39,179 150,209 57,116 92,983 39,089	252,679 586,807 132,351 101,650 14,223	227,286 551,984 123,924 93,735 12,950	2,401,235 6,971,768 2,243,640 2,882,365 939,036	926,173 2,139,800 480,157 388,325 55,342	913,356 2,112,295 467,806 370,744 51,115	252,679 586,063 132,149 101,623 14,221	1,497,606 4,728,998 1,663,853 2,318,173 804,294	252,679 585,803 132,013 101,458 14,206	254,093 836,987 323,403 565,275 293,524
\$100,000 under \$200,000 \$200,000 or more	329 94	294 82	43,190 33,620	1,233 359	1,111 305	329 94	36,138 28,478	328 94	16,376 14,346	2,761 823	2,472 699	364,293 365,746	10,332 2,920	9,128 2,504	2,752 814	309,862 290,769	2,752 813	143,284 158,548
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	336,995 243,438 108,202 45,109	85,099 196,385 102,801 42,795	¹ 711,588 1,816,392 1,303,336 1,131,946	627,866 784,390 403,243 169,180	566,360 773,194 396,918 163,130	199,558 242,387 108,131 45,104	288,134 1,058,105 857,909 871,446	194,906 240,706 107,847 45,027	43,955 173,334 150,209 219,910	1,933,501 1,616,683 586,807 251,808	448,554 1,227,383 551,984 233,780	14,539,991 11,928,409 6,971,768 6,795,079	3,422,860 5,229,165 2,139,800 937,075	3,080,197 5,130,523 2,112,295 901,297	1,313,488 1,602,643 586,063 251,559	2,035,485 7,056,457 4,728,998 5,386,950	1,283,955 1,599,244 585,803 251,242	313,505 1,168,031 836,987 1,484,032

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

							[Taxable and	nontaxac	ie returns;									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	ax after its
Adjusted gross income classes	of returns	of joint returns	(Thousand dollars)	number of exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dbliars)
				R	hode Island								Sc	outh Carolina	9			
Total	362,312	184,897	¹ 2,386,510	934,825	883,827	308,467	1,510,780	304,679	305,001	775,529	444,490	¹ 4,399,728	2,166,527	2,115,243	598,369	2,522,956	594,873	461,660
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	3,616	(*)	² 9,668	10,449	9,846	-	-	_	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	16,632 23,880 38,250 34,663 31,652	(*) 4,540 7,438 7,246	6,023 19,202 61,028 87,048 110,900	17,492 25,107 60,249 67,014 57,691	17,492 24,103 50,834 55,082 52,148	(*) 31,623 28,036 28,753	(*) 17,329 36,213 62,631	(*) 29,393 27,814 28,753	(*) 2,430 5,377 9,730	63,819 47,511 86,658 77,232 84,540	7,007 14,424 28,032 39,834	23,577 38,282 127,765 198,790 298,839	76,967 64,549 152,108 193,130 227,123	74,596 60,276 140,950 183,855 221,131	13,556 52,070 56,799 73,207	828 29,156 66,960 128,115	13,556 51,497 56,799 72,825	132 4,140 9,971 19,722
\$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	36,305 26,508 21,054 22,780 23,112	14,702 18,049 15,733 18,607 18,875	165,106 146,697 137,603 172,160 195,042	92,870 79,315 66,465 81,819 76,080	86,274 75,300 65,574 78,585 73,850	34,218 25,425 21,054 22,780 23,112	80,114 78,165 74,870 99,168 119,739	33,214 25,425 21,054 22,780 23,112	12,104 12,269 12,088 16,581 20,389	61,987 58,062 55,796 42,952 44,026	33,824 42,908 50,967 39,712 40,786	275,497 317,454 363,651 325,044 374,916	173,914 195,696 199,162 154,664 163,018	171,752 191,310 198,589 154,664 161,397	54,545 56,282 55,605 42,952 44,026	129,797 149,662 190,348 181,568 223,946	53,207 55,900 55,414 42,761 43,835	20,461 22,711 29,761 28,932 36,457
\$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	19,943 47,189 9,848 7,899 1,391	16,710 44,348 9,337 7,129 1,260	187,336 554,974 163,459 226,819 90,725	69,895 164,830 36,445 30,744 5,457	69,673 163,018 35,223 28,842 5,072	19,943 47,189 9,848 7,899 1,391	121,931 381,618 121,140 184,975 78,629	19,943 46,886 9,820 7,899 1,391	21,063 67,293 23,244 45,920 28,960	42,983 76,873 15,631 11,913 1,694	41,967 75,034 14,903 11,256 1,594	406,113 910,665 263,241 335,777 109,019	158,548 279,756 62,623 46,941 6,912	157,402 275,294 61,120 45,574 6,601	42,983 76,873 15,631 11,913 1,694	246,478 608,388 186,362 259,304 90,091	42,983 76,624 15,631 11,913 1,694	41,054 105,387 35,340 60,956 31,468
\$100,000 under \$200,000 \$200,000 or more	235 77	198 57	30,692 32,664	862 255	752 216	234 77	26,228 27,537	234 77	12,372 15,111	199 38	179 34	25,626 15,141	826 141	757 128	198 38	20,863 11,089	198 38	9,348 5,821
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	182,274 113,398 47,189 19,451	34,595 87,973 44,348 17,981	1448,339 838,837 554,974 544,360	322,657 373,575 164,830 73,763	287,722 362,982 163,018 70,105	129,513 112,315 47,1 8 9 19,450	196,780 493,873 381,618 438,509	126,056 112,315 46,886 19,422	29,710 82,391 67,293 125,607	425,364 243,817 76,873 29,475	125,149 216,341 75,034 27,966	¹ 953,081 1,787,179 910,665 748,803	898,240 871,088 279,756 117,443	862,407 863,362 275,294 114,180	250,176 241,846 76,873 29,474	354,857 992,001 608,388 567,710	247,884 240,891 76,624 29,474	54,425 158,916 105,387 142,932
				S	South Dakota									Tennessee				
Total	235,533	141,168	¹ 1,191,924	716,640	666,918	169,829	654,494	160,746	113,325	1,263,598	751,514	¹ 7,416,336	3,501,733	3,397,170	989,150	4,359,451	980,191	842,075
No adjusted gross income	5,926	4,411	² 16,581	19,914	19,481	-	-	-	-	4,412	3,054	² 17,518	13,072	11,322	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	17,506 15,599 33,989 18,930 23,542	3,245 10,415 10,611 14,245	6,002 12,674 51,077 46,876 82,104	23,611 21,656 65,206 56,074 75,980	20,948 19,709 56,802 46,888 69,872	(*) 21,344 9,401 19,797	(*) 13,378 11,562 26,368	(*) 19,979 8,752 17,784	(*) 1,848 1,604 3,606	66,038 79,267 153,958 131,767 147,654	6,580 12,134 38,197 55,161 82,491	21,190 62,730 226,492 329,778 512,690	92,238 121,003 289,903 313,276 392,507	84,349 114,634 265,815 299,440 380,542	13,180 85,340 94,464 130,161	856 41,580 104,839 208,492	13,180 84,182 91,760 128,227	122 5,927 15,260 31,442
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000	22,764 20,643 18,106 12,495 10,418	11,779 14,835 16,525 11,130 10,418	103,072 114,003 117,942 93,489 88,713	78, 559 76, 508 69, 495 46, 055 44, 350	73,750 70,766 63,904 44,041 44,134	18,756 20,426 17,457 12,495 10,418	43,636 52,198 56,610 53,037 45,757	17,675 19,128 16,375 11,629 10,201	6,650 7,433 7,833 7,948 7,023	115,978 95,041 91,325 84,031 64,952	70,540 65,058 68,398 74,400 57,061	522,651 520,582 592,463 627,986 551,421	335,165 294,178 282,826 298,514 240,587	326,509 291,087 275,492 297,932 237,308	102,940 93,689 91,325 84,031 64,952	249,930 267,002 336,617 350,465 321,198	101,201 93,107 91,131 84,031 64,758	38,842 41,887 53,602 56,377 52,375
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$00,000 \$50,000 under \$100,000	9,466 18,444 4,115 3,220 342	8,534 17,700 3,868 3,091 332	89,407 219,574 68,887 88,428 21,928	31,080 74,774 17,444 14,382 1,431	30,648 74,033 16,922 13,606 1,300	9,466 18,444 4,115 3,220 342	59,537 146,361 51,241 71,515 19,211	9,250 18,175 4,115 3,193 342	9,796 24,870 9,459 16,579 6,829	48,278 123,168 29,990 23,277 3,690	45,387 118,552 28,312 22,027 3,452	456,961 1,459,382 507,234 661,460 241,514	171,133 447,786 104,034 87,986 14,649	169,005 441,727 101,262 84,208 13,918	48,278 123,104 29,990 23,235 3,689	285,238 967,307 368,213 530,979 205,130	47,890 123,040 29,990 23,235 3,689	47,121 168,655 70,183 127,499 73,612
\$100,000 under \$200,000 \$200,000 or more	25 5	24 4	3,018 1,311	106 15	101 13	25 5	2,693 1,261	25 5	1,194 635	641 130	592 119	83,498 55,822	2,402 473	2,193 426	640 130	71,852 49,754	639 130	33,085 26,086
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	138,255 71,127 18,444 7,707	54,707 61,442 17,700 7,319	1285,224 503,554 219,574 183,572	341,000 267,488 74,774 33,378	307,450 253,493 74,033 31,942	73,416 70,262 18,444 7,707	95,073 267,139 146,361 145,921	68,307 66,584 18,175 7,680	13,726 40,033 24,870 34,696	699,074 383,627 123,168 57,729	268,157 310,303 118,552 54,502	11,658,013 2,749,413 1,459,382 1,549,528	1,557,164 1,287,239 447,786 209,544	1,482,612 1,270,824 441,727 202,007	426,085 382,276 123,104 57,685	605,697 1,560,519 967,307 1,225,928	418,550 380,917 123,040 57,684	91,593 251,362 168,655 330,465

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued
[Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand doilers)
					Texas							,		Utah				
Total·····	3,641,314	2,268,647	¹ 23,422,868	10,614,697	10,253,199	2,837,491	14,322,958	2,806,281	2,865,813	338,015	210,965	¹ 2,144,554	1,021,435	986,999	268,665	1,159,859	265,893	212,46
adjusted gross income	26,622	18,292	² 199,182	76,206	67,793	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	
nder \$600	241,887 191,326 430,919 319,510 339,431	23,347 24,228 111,311 130,708 206,423	78,086 151,573 639,121 797,808 1,186,157	318,034 268,585 814,481 759,215 1,009,844	299,900 247,216 751,035 695,052 966,635	27,965 259,810 227,721 274,684	1,520 135,506 256,853 433,411	27,762 256,076 221,599 268,774	215 19,050 37,282 64,950	20,816 23,015 48,812 17,331 19,005	} 16,408 5,661 11,323	5,975 17,800 70,374 43,796 65,619	22,898 31,324 76,019 39,798 43,031	22,898 31,125 65,617 33,958 43,031	5,558 34,925 10,581 16,724	263 16,274 11,142 29,561	5,558 33,837 10,581 16,724	3 2,28 1,64 4,49
4,000 under \$5,000	295,663 252,652 282,122 244,336 198,717	189,459 178,921 230,778 212,514 180,654	1,335,337 1,387,291 1,840,013 1,826,647 1,694,879	956,209 799,714 994,256 908,037 728,910	925,054 775,890 977,310 895,189 724,764	268,387 243,934 277,162 242,173 198,514	572,442 691,636 963,293 1,002,629 1,014,665	262,491 240,453 275,957 240,402 197,116	87,374 106,897 151,953 159,435 166,247	29,775 28,342 24,081 23,669 15,655	15,708 21,895 20,700 21,014 15,655	135,175 156,229 157,239 178,428 133,883	93,352 94,693 85,197 100,059 68,867	88,203 89,942 83,512 98,011 68,867	25,882 25,255 24,081 23,470 15,456	56,576 68,710 75,604 85,313 66,455	25,485 25,056 23,485 23,470 15,258	8,69 10,31 11,32 13,63 10,57
\$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	158,473 440,210 119,045 85,932 11,354	143,258 415,191 112,278 78,332 10,250	1,499,663 5,291,810 2,031,107 2,430,115 751,456	586,824 1,586,926 431,511 320,709 43,937	578,037 1,567,914 421,657 308,602 41,081	158,282 439,640 118,927 85,873 11,325	919,496 3,619,151 1,519,899 1,972,583 640,706	158,060 438,985 118,719 85,488 11,315	153,651 638,909 294,506 479,327 230,978	22,773 46,485 10,466 6,445 626	20,596 44,230 10,352 6,338 597	215,446 550,975 177,120 178,699 41,085	91,604 194,740 46,957 28,286 2,844	91,008 192,408 46,805 27,204 2,706	22,575 46,485 10,466 6,445 626	117,423 329,318 116,092 134,556 34,304	22,575 46,250 10,429 6,425 626	19,65 56,71 21,53 30,86 12,06
100,000 under \$200,000	2,377 741	2,062 641	315,307 365,680	8,696 2,602	7,808 2,263	2,367 727	268,100 311,068	2,360 724	122,330 152,711	118 20	108 19	15,498 6,520	475 67	423 56	117 19	12,787 5,482	117 19	5,74 2,87
eturns under \$5,000 eturns \$5,000 under \$10,000. eturns \$10,000 under \$15,000 eturns \$15,000 or more	1,845,356 1,136,299 440,210 219,449	703,769 946,124 415,191 203,563	13,988,901 8,248,492 5,291,810 5,893,665	4,202,576 4,017,742 1,586,926 807,453	3,952,686 3,951,188 1,567,914 781,411	1,058,567 1,120,066 439,640 219,218	1,399,732 4,591,718 3,619,151 4,712,357	1,036,700 1,111,990 438,985 218,606	208,871 738,181 638,909 1,279,852	159,335 114,520 46,485 17,675	49,462 99,860 44,230 17,413	¹ 333,433 841,225 550,975 418,921	. 307,647 440,420 194,740 78,628	286,057 431,340 192,408 77,194	93,670 110,837 46,485 17,673	113,816 413,504 329,318 303,221	92,184 109,843 46,250 17,616	17,16 65,51 56,71 73,07
					Vermont								1	Virginia				
Total	163,376	69,234	¹ 891,121	407,765	384,721	134,667	529,088	132,706	99,951	1,541,143	880,368	¹ 10,439,002	4,219,765	4,083,940	1,268,269	6,448,411	1,254,425	1,240,98
o adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	4,600	1,651	² 19,798	10,333	9,363	-	-	-	
nder \$600	11,336 6,869 25,337 19,707 11,505	3,857 4,573 3,804	4,536 6,148 38,444 52,463 40,106	13,845 9,949 37,381 46,198 26,292	13,073 8,024 33,529 40,472 26,292	(*) 20,761 14,416 9,964	(*) 10,201 20,233 21,030	(*) 20,761 14,223 9,964	(*) 1,451 3,073 3,292	99,409 75,640 166,138 124,563 123,946	5,621 7,041 36,689 35,634 49,283	32,794 60,147 243,947 313,426 431,399	118,352 104,688 301,801 263,210 287,484	114,693 98,491 279,996 244,392 273,249	18,479 106,061 96,282 117,784	1,359 47,961 116,926 198,508	18,479 101,681 93,707 115,209	6,66 17,2 29,96
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000	19,333 13,324 17,860 5,398 6,739	8,847 (*) 12,851 4,243 5,777	86,945 71,394 116,629 39,952 57,171	48,325 25,882 51,597 17,166 28,302	44,476 25,303 49,480 16,204 27,340	17,409 13,324 17,860 5,398 6,739	41,142 46,658 69,199 25,024 30,117	16,253 13,324 17,474 5,205 6,739	6,271 7,832 10,956 3,890 4,854	125,704 110,465 118,479 109,385 96,571	63,420 74,155 90,938 90,663 73,662	567,686 607,489 768,481 818,760 820,314	329,052 342,786 392,085 358,200 321,732	316,022 325,459 384,167 353,544 317,966	118,606 103,811 115,206 109,385 96,571	293,213 314,646 418,124 477,448 503,169	117,029 102,813 114,821 109,385 95,380	46,19 49,13 67,00 78,33 84,60
9,000 under \$10,000	6,167 12,795 3,101 2,831 336	6,167 10,697 3,101 2,572 287	58,784 149,114 53,744 81,549 21,571	27,562 46,881 13,730 10,262 1,376	26,983 46,321 13,484 9,682 1,269	6,167 12,795 3,101 2,831 336	35, 383 100, 427 36, 459 63, 358 17, 637	6,167 12,795 3,068 2,831 336	5,716 18,011 6,776 15,425 6,053	81,060 193,819 62,521 44,248 3,820	69,606 176,544 59,694 41,544 3,534	768,868 2,334,335 1,069,782 1,197,246 250,038	285,618 690,795 229,727 165,549 15,456	281,852 681,718 225,240 160,744 14,475	81,060 193,753 62,488 44,201 3,811	479,839 1,569,332 773,849 923,839 202,873	81,060 193,620 62,488 44,176 3,806	81,55 279,95 149,45 216,75 71,85
100,000 under \$200,000 200,000 or more	43 17	31 15	5,804 9,366	153 62	131 50	43 17	4,197 7,864	43 17	1,926 4,404	620 157	561 128	81,412 92,677	2,362 535	2,113 457	616 155	66,618 60,709	616 155	30,2 32,0
eturns under \$5,000 eturns \$5,000 under \$10,000. eturns \$10,000 under \$15,000 eturns \$15,000 or more	94,764 49,489 12,795 6,328	21,565 30,965 10,697 6,007	1226,043 343,931 149,114 172,033	184,791 150,510 46,881 25,583	168,475 145,309 46,321 24,616	66,055 49,489 12,795 6,328	92,767 206,380 100,427 129,514	64,707 48,910 12,795 6,294	14,110 33,247 18,011 34,583	719,999 515,960 193,819 111,365	199,339 399,025 176,544 105,460	11,629,601 3,783,912 2,334,335 2,691,154	1,414,921 1,700,421 690,795 413,628	1,336,206 1,662,987 681,718 403,029	457,212 506,034 193,753 111,270	657,966 2,193,226 1,569,332 2,027,887	446,105 503,459 193,620 111,241	100,19 360,6 279,9 500,2

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

							[Taxable and	d nontaxab	ie returns;									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income to	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
			w,		Washington		400.000						We	est Virginia		۵		
Total	1,204,794	731,891	¹ 9,061,127	3,338,435	3,195,313	1,041,088	5,874,854	1,024,490	1,130,789	560,091	337,293	13,287,314	1,583,584	1,530,975	437,627	2,006,901	433,516	373,723
No adjusted gross income	3,066	2,503	² 27,465	9,615	8,683	-	-	_	_	(*)	(*)	(*)	(*)	(*)	_	-	_[-
thder \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	51,568 56,750 117,581 89,238 84,030	8,322 20,699 26,882 37,253	17,505 46,225 172,380 220,495 296,495	56,555 71,222 185,367 191,081 193,871	54,871 67,273 153,234 162,340 177,925	15,308 87,814 67,856 74,424	696 41,318 81,708 137,660	15,308 84,416 64,458 70,108	100 5,798 11,390 20,439	42,970 30,713 75,409 41,166 44,301	5,917 20,090 21,398 23,251	15,222 23,649 112,504 103,563 153,901	57,573 44,637 143,881 104,674 120,606	56,654 39,617 136,634 94,782 113,137	(*) 47,318 27,572 38,172	(*) 23,814 33,503 62,859	(*) 47,318 26,637 35,365	(*) 3,401 4,885 9,634
\$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	84,741 70,598 85,010 88,588 87,586	46,329 27,369 54,731 69,132 78,403	380,140 390,582 551,144 666,131 745,554	220,898 169,818 236,552 276,801 311,961	208,502 159,894 231,503 273,698 309,177	80,703 69,098 84,061 88,588 87,402	198,765 229,542 331,096 394,872 439,192	78,837 68,547 83,510 88,037 86,852	30,681 37,841 54,285 64,936 72,448	46,535 36,315 50,708 42,529 44,064	23,045 30,732 37,650 36,547 41,267	208,236 201,132 328,941 317,726 374,304	127,945 113,785 169,043 165,049 165,971	123,288 112,866 165,501 163,183 162,797	44,497 36,131 50,708 42,529 44,064	105,444 108,278 186,836 183,561 227,666	44,313 36,131 50,525 42,529 44,064	16,540 16,829 30,242 29,668 37,503
\$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	74,381 212,961 59,262 35,161 3,531	67,373 198,473 56,676 33,308 3,258	701,839 2,576,771 1,005,681 958,443 231,003	268,392 769,564 227,041 132,716 14,217	261,198 761,814 221,130 128,073 13,516	74,381 212,891 59,158 35,137 3,526	441,354 1,751,551 742,408 772,521 200,529	74,197 211,971 58,985 35,007 3,516	75,205 310,255 142,142 179,904 71,716	22,378 58,167 12,174 8,719 1,119	20,327 54,733 11,477 8,345 1,018	213,400 687,525 206,248 244,004 72,477	79,027 199,761 44,748 33,279 4,568	79,027 195,861 43,987 32,263 4,283	22,378 58,167 12,174 8,691 1,119	140,264 488,385 157,781 198,914 62,125	22,378 58,167 12,174 8,691 1,119	24,013 86,727 30,702 47,749 22,547
\$100,000 under \$200,000 \$200,000 or more	609 135	559 122	79,688 48,517	2 ,2 71 492	2,066 416	607 135	69,819 41,825	607 135	31,857 21,793	175 25	158 16	22,630 9,059	674 79	611 62	175 25	19,919 7,289	175 25	9,307 3,941
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	486,974 406,161 212,961 98,698	141,987 297,508 198,473 93,923	11,105,774 3,055,250 2,576,771 2,323,332	928,609 1,263,525 769,564 376,737	832,829 1,235,470 761,814 365,200	326,105 403,529 212,891 98,563	460,147 1,836,055 1,751,551 1,827,101	313,126 401,143 211,971 98,250	68,408 304,714 310,255 447,412	283,719 195,994 58,167 22,211	95,023 166,523 54,733 21,014	1,609,867 1,435,503 687,525 554,419	607,600 692,876 199,761 83,347	570,536 683,373 195,861 81,205	161,466 195,810 58,167 22,184	225,882 846,605 488,385 446,029	157,539 195,626 58,167 22,184	34,496 138,254 86,727 114,246
					Wisconsin									Wyoming				
Total	1,592,420	910,385	¹ 10,858,994	4,534,163	4,309,687	1,322,014	6,671,842	1,299,334	1,258,684	116,591	73,587	¹ 736,344	324,561	311,740	98,735	456,413	96,160	84,848
No adjusted gross income	10,320	6,151	² 23 , 977	32,851	28,283	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Inder \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	95,614 76,471 174,701 119,968 143,756	9,957 8,350 25,566 33,456 47,661	33,889 61,884 257,241 296,863 502,531	133,777 115,924 266,173 232,673 318,131	115,844 92,283 224,283 204,815 288,753	14,492 128,535 93,887 126,740	769 67,656 123,633 250,039	14,291 124,977 90,902 120,629	108 9,534 17,613 38,535	8,884 6,754 8,201 10,083	2,528 4,083	2,425 5,636 12,110 24,309	10,871 8,741 11,271 19,768	10,509 8,560 10,187 16,875	(*) 6,756 8,818	(*) 3,643 9,032	(*) 6,395 7,553	(*) 518 1,030
\$4,000 under \$5,000	78,331	32,165	352,027	201,224	194,941	70,039	188,853	68,030	30,183	16,008	9,614	61,462	39,572	33,604	15,647	26,888	15,286	4,099
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	119,046 112,556 119,185 104,693	67,486 79,046 99,244 86,791	651,643 733,035 894,440 886,320	330,627 365,161 450,833 384,605	310,630 353,972 440,447 378,494	116,665 110,978 118,783 104,492	361,926 405,721 485,401 533,395	115,058 109,773 115,970 103,086	56,896 64,972 77,175 88,291	11,244 11,212 6,253 10,702	7,808 9,041 6,253 8,425	62,398 72,979 45,769 92,084	28,377 41,953 21,545 35,436	28,196 41,953 21,364 35,436	10,883 11,212 6,253 10,702	35,062 36,737 27,038 57,194	10,883 11,031 5,892 10,702	5,507 5,861 4,008 9,625
\$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	92,652 258,082 47,805 33,633 4,636	85,767 246,537 45,770 31,223 4,351	881,714 3,081,185 807,475 960,707 307,000	365,196 992,130 182,504 139,332 19,353	360,662 982,569 177,980 134,244 18,234	92,652 257,750 47,771 33,627 4,636	528,491 2,047,046 577,984 722,037 244,146	92,452 257,311 47,703 33,551 4,636	88,327 358,796 110,489 170,186 85,577	6,550 13,975 3,228 2,223 246	6,370 13,786 2,756 2,104 201	62,640 163,161 53,915 62,517 16,327	25, 75 7 55,219 12,491 8,988 1,025	25,757 54,437 12,277 8,320 979	6,550 13,975 3,228 2,223 246	37,834 109,029 39,985 52,844 14,403	6,550 13,975 3,183 2,223 246	6,265 18,930 7,765 12,568 5,326
\$100,000 under \$200,000 \$200,000 or more	784 187	7 02 161	101,681 73,337	3,000 673	2,668 585	782 184	80,382 54,362	782 182	35,972 26,032	23 15	23 14	2,980 4,799	91 61	85 52	23 15	2,615 4,009	23 15	1,149 2,182
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	699,160 548,133 258,082 87,045	163,307 418,334 246,537 82,207	11,480,457 4,047,152 3,081,185 2,250,200	1,300,751 1,896,421 992,130 344,861	1,149,202 1,844,205 982,569 333,711	433,693 543,571 257,750 87,000	630,950 2,314,935 2,047,046 1,678,911	418,830 536,339 257,311 86,854	95,973 375,660 358,796 428,255	50,919 45,961 13,975 5,736	16,807 37,897 13,786 5,097	196,774 335,871 163,161 140,538	93,619 153,068 55,219 22,655	82,884 152,706 54,437 21,713	33,424 45,600 13,975 5,736	39,665 193,864 109,029 113,855	31,436 45,058 13,975 5,691	5,662 31,267 18,930 28,989

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued [Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income orec	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	ax after
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollers)
				Office of In	nternational	Operations								Puerto Rico				
Total·····	169,672	98,793	¹ 1,082,918	509,269	492,412	103,148	701,765	99,115	138,858	29,749	20,726	¹ 137,431	105,487	103,499	19,177	66,541	16,514	6,263
No adjusted gross income	5,712	2,708	² 5,354	15,434	15,434	-	-	-	-	(*)	(*)	(*)	(*)	(*)	_	-	-	_
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	20,531 12,157 23,084 15,722 11,005	9,421 2,069 10,027 8,651 6,106	5,319 9,264 32,512 40,009 38,405	59,945 19,195 61,625 49,247 30,059	58,851 19,087 57,178 48,918 26,850	- (*) 6,438 9,610 9,471	(*) 2,352 12,238 14,105	(*) 6,438 9,189 8,439	- (*) 345 1,675 1 , 434	13,334	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	15,475 10,995 11,881 3,728 3,105	11,398 5,922 8,781 3,244 2,366	69,652 60,385 75,088 28,243 26,466	54,894 26,339 43,112 11,988 9,505	51,520 26,339 41,048 11,886 9,403	13,495 9,860 10,440 3,728 3,105	24,096 31,525 36,556 17,184 16,642	12,150 9,656 10,440 3,723 2,997	3,296 4,947 5,140 2,520 2,409		9,529	48,929	41,322	Í	ŕ	17,235	7,678	-
\$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	5,033 16,120 6,518 7,347 938	3,592 11,971 4,992 6,627 677	46,710 203,116 112,662 208,385 62,282	16,140 55,884 23,170 27,979 3,590	16,037 55,270 22,550 27,463 3,490	5,033 16,120 6,518 7,342 938	30,261 145,968 86,837 170,987 53,898	4,931 15,813 6,349 7,036 914	4,863 25,818 15,634 33,381 14,592	604	5,495 561	54,044 10,977	18,268 2,304	18,268 2,304	5 , 759 604	34,284 8,362	4,239 455	1,697
\$100,000 under \$200,000 \$200,000 or more	237 85	170 71	31,737 38,038	846 318	796 293	237 84	27,254 31,824	232 80	9,397 13,399	10 2	10 2	1,415 617	39 8	38 8	10 2	853 460	10 2	333 230
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	103,685 34,742 16,120 15,125	50,379 23,906 11,971 12,537	1189,807 236,892 203,116 453,103	290,399 107,083 55,884 55,903	277,838 104,712 55,270 54,592	39,743 32,166 16,120 15,119	52,830 132,167 145,968 370,800	36,945 31,746 15,813 14,611	6,759 19,879 25,818 86,402	19,209 8,327 1,597 616	10,493 8,327 1,333 573	145,413 59,764 19,245 13,009	62,055 33,686 7,395 2,351		8,637 8,327 1,597 616	15,388 29,301 12,177 9,675	8,637 (*) 1,070 467	2,311 (*) 1,091 1,581

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.

*Adjusted gross income less deficit.

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

		I		A	dditional ex	emptions f	or				Exemption	ns for taxn	ayers' depen	dents			
	Number of	Total	Number of exemptions	Taxpaye	rs age 65 over		ndness				for children at home	Exemption	s for chil- iving at home	Exempt	lons for	Other e	xemptions
Regions and States	returns	number of exemptions	for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number or exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
United States, total	71,653,292	198,051,411	112,850,810	6,553,688	8,411,921	103,161	106,561	33,723,923	76,682,524	30,232,307	72,202,380	606,547	1,074,895	1,781,581	1,885,050	1,103,485	1,520,197
STATES							İ			İ	İ			1			
labama laska rizona rkansas alifornia	984,745 79,635 538,929 563,254 7,294,735	2,840,886 230,184 1,616,970 1,636,281 19,989,449	1,631,680 126,788 868,317 936,700 11,428,878	49,053 3,549 37,839 51,953 649,549	62,974 4,031 51,334 68,310 839,363	(*) - 1,763 2,265 11,249		541,090 42,170 289,435 287,531 3,457,256	1,145,841 99,363 695,556 629,006 7,709,959	490,506 37,682 250,756 261,021 3,094,041	1,078,542 92,295 636,110 588,407 7,186,832	4,611 2,506 4,740 5,313 95,568	8,850 5,029 6,085 14,433 180,202	21,245 (*) 14,170 10,705 162,841	21,750 (*) 14,602 10,783 179,882	24,729 (*) 19,769 10,492 104,805	36,700 (*) 38,759 15,381 163,041
olorado. onnecticut. elaware. istrict of Columbialorida	728,209 1,233,338 192,127 325,048 2,219,933	2,070,258 3,200,526 518,190 755,415 6,087,442	1,169,022 1,901,717 300,459 439,265 3,527,528	62,218 126,965 14,927 47,132 294,782	85,112 159,409 20,074 57,079 390,133	1,256 (*) (*) (*) (*) 4,463	1,256 (*) (*) (*) 5,505	349,549 531,180 88,306 131,515 1,019,383	814,869 1,138,840 197,548 259,006 2,164,276	330,543 474,076 81,422 99,063 897,923	791,061 1,066,231 189,075 219,226 2,001,459	6,481 9,374 (*) 6,917 20,806	7,795 20,028 (*) 11,054 31,551	6,678 32,466 2,890 13,557 60,080	6,752 33,570 2,995 13,614 61,030	5,848 15,264 3,478 11,977 40,574	9,260 19,011 4,564 15,112 70,236
eorgia	1,387,694 263,518 235,477 4,365,268 1,824,416	3,792,650 697,666 723,758 11,828,871 5,231,857	2,192,962 394,205 392,909 6,779,568 2,932,855	93,802 11,961 18,982 465,004 171,351	113,406 15,690 28,096 596,226 219,679	2,468 (*) (*) 8,268 (*)	2,468 (*) (*) 8,269 (*)	703,997 126,635 110,861 1,921,783 877,520	1,483,813 287,717 301,651 4,444,806 2,079,076	624,096 110,255 106,482 1,714,514 801,518	1,377,283 266,341 296,767 4,192,028 1,977,926	15,929 4,262 1,156 41,382 23,904	24,378 6,150 1,458 64,405 42,199	31,601 8,955 2,395 107,570 34,791	34,432 10,149 2,491 112,441 36,524	32,371 3,163 (*) 58,317 17,306	47,720 5,077 (*) 75,932 22,427
owa. (ansas. (entucky. ouisiana.	1,041,285 794,183 975,464 1,028,556 366,113	2,954,566 2,251,167 2,800,765 3,079,924 1,006,323	1,649,656 1,275,940 1,587,731 1,665,274 567,450	129,945 102,419 75,416 62,066 37,899	169,049 133,292 102,239 80,332 46,825	1,514 (*) 1,721 (*) (*)	1,514 (*) 1,721 (*) (*)	449,226 348,338 472,815 558,937 155,010	1,134,347 841,379 1,109,074 1,333,621 391,992	432,590 327,419 433,708 504,948 136,766	1,111,991 814,029 1,056,049 1,258,378 369,427	3,815 5,188 7,951 12,208 2,740	8,350 6,513 17,782 23,337 4,141	9,390 7,161 18,979 16,255 8,895	9,499 7,461 20,712 17,104 9,859	3,432 8,570 12,177 25,526 6,608	4,507 13,376 14,530 34,802 8,565
iaryland	1,562,469 2,189,378 3,081,221 1,339,147 557,871	4,223,773 5,697,530 8,707,992 3,829,355 1,675,607	2,412,686 3,303,617 4,904,171 2,119,928 910,112	103,789 232,598 246,450 128,830 33,143	129,735 289,275 308,006 164,139 44,066	(*) (*) (*) (*) 1,174	(*) (*) (*) (*) 1,174	738,031 876,742 1,445,914 592,009 324,826	1,680,636 2,103,874 3,495,578 1,545,025 720,255	670,109 802,269 1,304,675 559,343 284,635	1,588,382 2,013,762 3,312,245 1,501,242 671,864	15,255 11,793 32,251 7,193 (*)	30,939 21,564 62,850 15,652 (*)	30,575 44,199 73,434 13,632 22,302	31,434 45,860 75,126 14,960 23,954	22,092 18,480 35,554 11,841 17,394	29,880 22,688 45,356 13,171 23,814
dissouri Ontana. lebraska levada. Iew Hampshire.	1,643,243 243,195 547,340 173,596 272,286	4,537,942 681,543 1,490,513 456,819 714,234	2,606,370 384,257 859,014 258,280 411,226	181,804 20,667 83,289 12,380 26,681	236,403 28,064 101,785 15,622 32,101	2)200 (*) (*) (*) (*)	2,200 (*) (*) (*) (*)	736,858 112,900 219,910 79,996 111,338	1,692,969 269,026 529,432 182,710 270,823	663,753 107,118 207,467 75,113 100,337	1,602,866 261,209 510,858 176,226 258,764	14,159 1,716 4,273 1,015 1,264	23,629 3,038 5,263 1,704 2,210	29,619 2,438 4,930 2,526 6,778	30,625 2,439 6,116 3,054 6,783	29,326 1,628 3,239 1,342 2,958	35,849 2,340 7,195 1,725 3,066
lew Jersey	2,704,102 306,241 6,955,885 1,630,572 218,879	7,372,918 967,394 18,353,721 4,570,896 657,890	4,198,236 498,422 10,533,914 2,614,030 346,994	256,622 21,189 741,963 111,517 30,879	332,997 25,827 944,452 147,644 39,638	3,414 (*) 14,962 3,220 (*)	3,414 (*) 15,872 3,220 (*)	1,275,629 174,930 3,227,045 836,353 101,218	2,838,272 442,781 6,859,482 1,806,002 271,057	1,101,730 157,846 2,729,245 745,706 93,544	2,633,925 413,104 6,288,841 1,689,545 258,448	12,202 1,827 38,436 7,663 3,381	20,608 11,410 61,399 11,380 5,135	114,837 9,589 350,616 48,175 2,084	124,088 11,071 369,265 50,125 2,311	46,860 5,668 108,749 34,809 2,208	59,651 7,195 139,978 54,953 5,163
Dhio. Klahoma. regon. vennsylvania. Thode Island.	3,846,683 822,578 733,744 4,388,799 362,312	10,745,932 2,361,738 1,984,679 11,728,900 934,825	6,103,145 1,371,722 1,162,331 6,872,903 549,152	305, 32 <u>1</u> 82,048 69,442 386,528 40,499	393,476 112,321 83,670 497,623 50,977	8,111 (*) 1,196 6,932 (*)	8,111 (*) 1,406 6,965 (*)	1,790,588 398,748 332,044 1,948,856 147,149	4,241,607 877,478 737,272 4,351,409 334,675	1,637,655 371,076 309,680 1,739,309 134,324	4,024,515 844,323 711,098 4,108,385 318,846	48,849 6,883 6,744 23,524 1,455	99,934 8,149 9,518 41,668 2,431	62,197 10,065 8,911 122,013 7,037	63,986 10,282 9,315 124,632 7,044	41,886 10,725 6,709 64,011 4,333	53,173 14,724 7,341 76,724 6,353
South Carolina	775,529 235,533 1,263,598 3,641,314 338,015	2,166,527 716,640 3,501,733 10,614,697 1,021,435	1,230,370 379,906 2,034,109 5,924,219 549,984	37,738 34,817 83,409 276,661 27,436	48,511 48,790 101,222 357,644 33,347	2,773 (*) 3,342 3,853 1,090	2,773 (*) 3,342 3,853 1,090	409,666 104,891 647,031 1,924,508 171,307	884,873 287,012 1,363,061 4,328,981 437,015	353,442 100,220 567,066 1,754,318 162,002	815,544 281,915 1,258,007 4,111,925 423,580	2,184 (*) 6,906 28,563 3,784	2,433 (*) 7,359 45,277 4,796	20,309 3,621 34,320 80,232 2,356	21,434 3,838 37,152 90,382 2,412	33,732 (*) 38,739 61,396 3,166	45,462 (*) 60,543 81,397 6,227
Termont	163,376 1,541,143 1,204,794 560,091 1,592,420	407,765 4,219,765 3,338,435 1,583,584 4,534,163	235,203 2,437,151 1,941,165 904,822 2,507,872	18,494 99,546 112,604 40,093 176,529	23,043 132,501 140,591 51,674 222,466	(*) 2,325 2,531 (*) 2,011	(*) 3,324 2,531 (*) 2,011	60,146 782,915 544,873 273,881 700,753	149,518 1,646,789 1,254,147 626,153 1,801,815	57,067 685,301 506,308 244,364 655,236	146,388 1,523,925 1,203,533 586,876 1,737,481	(*) 9,672 15,687 3,491 15,123	(*) 20,102 25,104 6,656 31,177	1,430 44,297 10,252 12,894 22,320	1,430 47,168 10,679 14,184 22,757	1,400 43,645 12,627 13,132 8,074	1,413 55,592 14,832 18,438 10,401
yomingther areas	116,591 199,422	324,561 614,756	190,041 326,555	9,855 14,055	12,820 18,839	(*)	(*)	49,582 120,748	121,699 269,357	45,929 96,792	116,575 238,726	(*) 4,469	(*) 6,937	1,761 9,880	1,770 12,387	1,431 9,607	2,697 11,308
regions																	
entral	10,713,690 10,983,114	29,070,131 28,818,961 30,549,943 30,314,923	16,432,724 16,660,700 17,249,308 17,502,279	838,632 908,544 1,231,097 1,225,098	1,075,075 1,170,009 1,578,496 1,546,081	11,251 13,561 15,673 16,449	11,251 14,593 15,674 17,359	4,965,252 4,826,648	11,551,487 10,973,659 11,706,464 11,249,204	4,376,934 4,426,668	10,957,611 10,262,918 11,196,828 10,462,259	116,446 68,086 89,539 65,309	229,421 125,286 153,961 112,060	202,296 328,170 193,167 451,422	210,531 343,932 202,548 473,813	120,056 192,062 117,274 157,794	153,924 241,524 153,127 201,073
outheastouthwestestermther areas.	8,819,942 8,000,924 11,105,636 199,422	24,635,742 23,306,020 30,740,935 614,756	14,140,790 13,031,341 17,507,114 326,555	703,445 668,409 964,407 14,055	907,957 875,658 1,239,809 18,839	17,831 9,002 19,385 (*)	18,873 9,208 19,595 (*)	4,482,346 4,092,123 5,267,477 120,748	9,568,122 9,389,814 11,974,417 269,357	3,963,373 3,753,100 4,759,437 96,792	8,892,242 8,937,804 11,253,991 238,726	58,593 66,923 137,177 4,469	86,575 117,571 243,084 6,937	238,033 142,445 216,171 9,880	249,877 155,605 236,361 12,387	222,347 129,655 154,692 9,607	339,428 178,834 240,981 11,308

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 41.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS [Taxable and nontaxable returns]

					Mable and 1	nontaxable re	- COLTES J						Domestic	and foreign	dividends :	received
125 largest standard metropolitan statistical	Number of	Adjusted gross income (less		and wages oss)		net profit loss	Farm net or 1		Partners profit o		Net gair loss from capital	sales of	Tot		Dividends i	in adjusted
areas and standard consolidated areas	returns	deficit) (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 dollers)	Number of returns	Amount (Thousand doilers)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	43,372,143	334,011,415	39,389,142	274,180,386	3,322,308	17,238,995	470,705	74,012	1,112,978	7,311,330	5,098,503	9,688,262	7,745,091	11,352,788	4,529,155	10,596,043
Akron, Ohio	235,879 257,521 96,861	1,812,031 1,899,778 679,413	218,782 238,260 87,717	1,574,241 1,619,953 574,953	16,762 18,491 8,206	87,350 94,870 34,964	2,409 1,613 1,045	¹ 2,161 565 ¹ 437	2,660 3,411 2,337	22,209 27,002 8,931	15,011 26,042 11,354	23,837 32,973 11,973	31,352 51,714 17,971	43,801 51,114 12,763	16,972 26,150 7,332	40,822 46,247 11,473
New Jersey	217,256 484,023	1,514,554 3,943,934	197,652 425,083	1,291,188 3,374,826	17,658 48,568	87,434 201,057	3,710 4,045	¹ 3,204 ¹ 6,534	5,126 19,208	24,493 65,412	23,261 87,415	23,431 116,216	35,169 90,869	43,810 93,113	20,796 53,134	40,221 83,586
Atlanta, Georgia. Augusta, Georgia and South Carolina. Austin, Texas. Bakersfield, California. Baltimore, Maryland.	457,235 63,510 90,346 103,542 741,972	3,489,697 418,559 541,899 738,725 5,317,697	427,384 58,537 79,869 91,893 682,863	2,958,297 355,162 440,148 596,149 4,536,181	34,490 6,552 9,660 9,959 43,857	178,763 23,722 26,873 56,332 255,781	4,920 1,799 2,966 2,133 5,671	¹ 3,316 1546 12,589 4,573 699	10,001 963 2,976 3,765 13,189	83,008 12,716 13,202 20,772 89,405	48,621 4,707 8,335 11,596 55,800	86,000 6,867 18,111 22,493 89,978	72,221 5,118 10,724 14,966 108,067	106,704 5,999 13,626 10,508 157,876	37,848 3,449 5,885 8,196 62,630	100,592 5,540 12,626 9,044 147,692
Baton Rouge, Louisiana Beaumont-Port Arthur-Orange, Texas Binghamton, New York and Pennsylvania Birmingham, Alabama Boston, Massachusetts	97,571 99,858 95,032 219,169 1,017,247	745,493 715,185 669,807 1,502,930 7,723,867	89,957 91,019 83,497 204,592 930,300	648,043 617,602 548,604 1,299,267 6,185,257	5,520 9,109 8,461 16,389 68,262	22,806 34,927 40,639 72,222 386,207	1,462 2,143 1,743 2,253 (*)	12,058 2,369 3,457 11,910 (*)	1,467 1,764 1,416 5,410 16,222	12,862 15,281 12,751 43,305 121,421	6,556 7,971 16,578 14,054 113,651	22,569 7,798 18,339 21,333 255,549	14,974 16,354 22,627 22,523 191,897	18,150 19,717 23,037 30,778 374,193	9,762 10,096 11,595 12,073 108,423	16,429 18,056 20,923 28,664 356,890
Bridgeport, Connecticut. Buffalo, New York. Canton, Ohio Charleston, South Carolina. Charleston, West Virginia.	153,423 466,466 118,568 89,407 80,729	1,279,945 3,502,384 861,991 573,540 551,436	139,858 424,943 108,813 84,334 75,278	1,058,904 2,973,311 715,317 521,345 467,390	10,098 29,054 10,228 5,633 5,508	61,208 165,193 55,391 25,253 32,947	(*) 1,932 2,104 1,188 (*)	(*) 3,136 1,252 1477 (*)	3,646 6,716 3,078 1,899 1,934	25,735 51,757 18,687 7,520 11,578	15,538 55,327 6,584 4,377 6,947	23,686 64,658 12,798 7,420 7,579	30,536 81,383 15,555 5,528 9,920	43,160 92,293 21,224 5,084 18,908	19,631 49,617 8,524 3,109 6,814	39,986 84,646 19,981 4,591 17,929
Charlotte, North Carolina	124,432 104,116 2,758,312 503,899 740,609	969,697 632,147 22,975,733 3,625,088 5,954,231	116,452 96,023 2,524,002 456,411 670,148	831,458 514,056 19,085,727 2,963,841 4,945,495	8,796 7,423 165,394 32,073 46,827	47,631 40,916 987,682 186,340 273,505	2,305 1,482 12,770 9,190 4,707	859 13,288 11,841 4,811 281	2,361 1,797 72,199 10,944 16,615	26,018 16,218 500,232 68,161 89,756	10,189 5,337 279,700 42,123 74,584	17,174 12,999 - 664,435 81,278 161,573	18,307 6,496 518,547 83,410 133,899	27,132 28,576 799,020 142,240 224,089	10,433 4,433 322,630 49,779 73,484	25,590 27,866 745,014 134,470 211,902
Columbia, South Carolina	108,823 60,493 316,471 96,580 494,300	687,181 365,818 2,444,310 602,581 3,766,086	102,861 58,062 292,829 87,643 455,623	602,402 315,769 2,068,851 494,369 3,086,375	7,751 4,756 24,572 9,126 54,626	37,349 23,053 133,608 33,627 204,474	2,396 (*) 6,001 2,348 12,672	537 (*) 5,992 3,614 ¹ 7,294	1,707 603 4,155 2,576 17,351	18,873 7,078 38,091 20,857 95,023	5,615 4,081 29,929 6,195 56,410	9,354 7,565 46,355 15,456 179,727	7,564 6,486 49,710 8,226 70,769	7,536 9,473 61,039 12,476 102,808	4,204 2,107 29,606 5,349 36,454	7,038 9,025 56,377 11,681 95,677
Davenport-Rock Island-Moline, Iowa and Illinois Dayton, Ohio Denver, Colorado Des Moines, Iowa Detroit, Michigan	123,073 284,611 404,514 104,051 1,511,275	900,989 2,260,396 3,063,304 770,087 12,708,315	110,524 265,320 370,887 96,052 1,381,738	719,501 1,925,313 2,531,605 641,114 10,830,394	10,091 22,858 46,616 10,596 83,998	62,114 136,353 165,413 49,729 575,042	2,093 7,934 5,217 2,799 6,941	7,222 7,331 1,184 2,564 3,616	3,132 3,014 9,711 2,602 30,048	18,699 27,889 65,584 20,899 216,380	16,571 23,345 57,925 10,515 147,004	24,259 31,212 78,298 11,060 229,535	23,065 34,856 77,290 16,646 257,272	20,008 55,364 80,742 14,414 329,980	15,290 21,774 39,031 6,564 154,167	17,754 52,068 73,720 13,273 303,129
Duluth-Superior, Minnesota and Wisconsin. El Paso, Texas. Erie, Pennsylvania Evansville, Indiana and Kentucky. Flint, Michigan.	98,163 96,787 102,782 80,275 128,538	643,355 628,709 735,382 570,634 1,099,984	87,037 91,538 96,018 74,141 110,980	547,950 543,348 630,714 467,423 901,239	5,867 7,323 8,819 7,146 12,434	28,682 26,521 42,725 38,441 68,458	(*) (*) 1,137 3,732 3,332	(*) (*) 899 3,797 1,071	969 1,855 1,396 1,316 3,111	8,958 11,584 18,172 16,771 24,666	11,026 7,108 4,305 5,975 16,028	7,750 16,786 12,970 10,644 17,563	14,659 13,386 11,272 8,069 27,432	15,158 14,499 11,843 14,122 32,815	9,844 7,394 6,281 3,213 16,443	13,688 13,125 10,799 13,467 29,749
Fort Lauderdale-Hollywood, Florida	176,185 92,432 246,368 134,665 227,259	1,214,932 749,340	142,174 85,481 226,734 115,282 212,141	820,214 633,468 1,551,539 698,791 1,432,152	19,038 5,600 27,214 14,768 12,560	76,540 33,793 111,012 67,881 61,881	(*) 2,308 7,566 8,797 (*)	(*) 3,965 ¹ 7,114 8,645 (*)	5,096 1,184 5,966 5,772 4,031	13,925 10,298 36,078 34,345 27,309	30,053 12,724 26,041 18,539 14,154	69,823 15,932 36,625 26,531 11,740	44,845 16,131 30,218 23,774 32,642	97,716 26,332 31,560 22,187 20,320	31,707 10,547 14,370 14,084 18,639	92,400 24,861 28,847 19,973 17,326
Grand Rapids, Michigan Greensboro-High Point, North Carolina Greenville, South Carolina Harrisburg, Pennsylvania Hartford, Connecticut	193,502 228,185 109,103 159,936 239,941	1,403,152 1,444,087	175,762 203,800 102,321 147,203 214,995	1,119,961 1,176,045 580,490 952,039 1,527,682	13,693 15,520 7,339 11,158 16,616	91,265 62,850 25,889 63,845 112,194	5,950 8,676 2,240 4,495 (*)	10,091 8,546 1590 4,922 (*)	5,395 4,719 1,838 3,535 5,666	48,596 39,420 15,619 24,792 36,901	24,555 19,011 4,509 14,816 32,120	31,802 11,613 14,616	31,085 32,041 8,080 25,043 69,262	34,405 58,124 21,869 34,782 104,911	17,354 20,049 5,517 16,153 46,036	20,900 32,291
Honolulu, Hawaii	198,367 621,545	1,496,795 4,883,132 533,157	184,317 577,325 76,005	1,224,410 4,037,364 449,783	16,780 65,061 7,846	72,670 250,229 36,719	14,973	(*) 128,224 1979	6,090 17,862 3,059	24,814 79,102 7,430	31,748 64,846 7,138	220,167	42,802 82,823 6.925	44,720 192,507 9,554	20,345 47,962 3,108	41,228 183,176 9,053
Ohio Indianapolis, Indiana Jackson, Mississippi	84,054 372,609 78,222	2,933,508	343,865		25,643	169,167 32,733	13,315 3,628	11,351 1404	6,872 1,552	64,161 15,844	38,542 6,290	59,133 14,647	54,552 7,903	67,344 8,335	30,003 4,902	62,411 7,341
Jacksonville, Florida	159,330 245,768 83,202 453,244 121,329	1,539,314 505,844 3,414,470	225,107 76,517 404,428	675,640	5,867 38,324 9,334	26,494 168,448 48,937	(*) (*) 11,844 2,944		2,678 5,897 1,910 9,964 2,075	19,222 9,634 68,589 21,714	20,070 6,668 53,537 8,213	26,358 5,619 75,573 12,996	38,558 10,334 71,094 16,103	32,357 9,000 94,421 19,081	5,112 46,291 8,856	28,287 8,060 86,985 17,628
Lancaster, Pennsylvania. Lansing, Michigan Little Rock-North Little Rock, Arkansas. Lorain-Elyria, Ohio. Los Angeles-Long Beach, California.	85,851	943,128 710,311 589,878	113,448 99,984 82,866	599,187	9,380 9,634 5,330	46,510	7,900 1,814 1,279	1,558 14,444	1,476	(*) 21,074 9,256	6,387	11,007 11,325 7,576	15,887 8,676 9,298	19,540 11,874 3,890	6,382 4,275	18,168 10,935 3,131

Table 41.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

				(T)	axable and	nontaxable r	eturns J									
		Adjusted gross		and wages		net profit		t profit		ship net		n or net	Domestic	and foreign		
125 largest standard metropolitan statistical	Number of returns	income (less	(gr	asc)	or	loss		loss	profit	or loss	capital	assets	Tot	tal	Dividends gross	
areas and standard consolidated areas		deficit) (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Louisville, Kentucky and Indiana. Madison, Wisconsin. Memphis, Tennessee and Arkansas Miami, Florida. Milwaukee, Wisconsin.	278,376	1,978,726	254,157	1,603,568	26,504	131,370	6,411	2,125	5,234	55,895	22,118	27,273	42,760	68,807	26,049	64,649
	90,222	725,867	80,167	583,564	7,630	40,332	4,068	8,281	2,433	21,710	13,244	20,806	18,647	16,382	11,648	14,693
	233,095	1,583,707	217,585	1,329,151	18,553	96,991	3,815	3,451	8,834	45,571	15,133	32,544	30,001	28,436	16,881	26,148
	407,458	2,673,246	352,429	2,121,161	35,618	162,978	1,675	15,007	12,605	76,417	56,050	119,200	72,037	123,428	48,372	116,168
	546,412	4,217,591	492,906	3,529,110	39,229	206,126	4,400	5,902	8,310	73,157	67,725	89,943	97,302	130,013	52,311	121,611
Minneapolis-St. Paul, Minnesota Mobile, Alabama Nashville, Tennessee New Haven, Connecticut New Orleans, Louisiana	648,166	5,003,243	598,610	4,215,071	48,679	219,844	7,968	3,457	18,416	112,721	87,793	140,296	115,234	147,054	60,310	136,944
	114,414	723,992	103,043	600,523	10,425	43,016	2,246	1672	1,891	24,243	6,216	16,919	11,926	14,314	6,227	13,423
	181,002	1,245,311	168,226	1,033,357	13,843	70,443	6,463	13,262	3,683	38,714	13,483	33,904	22,006	29,340	10,988	27,575
	130,638	1,046,952	120,507	843,850	9,745	55,891	(*)	(*)	4,098	19,242	22,407	41,001	36,515	53,864	22,239	50,283
	331,175	2,449,176	307,752	2,073,100	26,262	114,913	(*)	(*)	6,982	67,632	28,211	39,045	36,169	56,962	21,162	53,102
New York, New York Newark, New Jersey Newport News-Hampton Virginia Norfolk-Portsmouth, Virginia Oklahoma City, Oklahoma	4,603,416 717,257 91,176 217,608 198,142	39,326,491 6,144,408 627,748 1,428,319 1,412,609	4,176,510 638,288 89,272 204,444 179,701	29,888,330 4,895,962 581,398 1,265,907 1,184,849	314,641 47,832 3,308 11,346 26,866	1,884,243 304,775 19,433 56,867 97,866	3,571 (*) (*) (*) 5,264	113,480 (*) (*) (*) (*) 17,819	164,464 22,270 1,743 1,765 5,603	1,328,930 168,506 11,973 20,562 35,639	691,806 95,942 5,761 11,890 17,797	1,963,621 198,356 4,782 15,658 28,837	1,048,506 176,695 9,072 18,486 22,007	2,055,215 254,384 4,953 22,851 29,093	662,667 112,455 3,652 9,927 11,591	1,945,633 236,015 4,246 21,044 26,735
Omaha, Nebraska and Iowa	175,394	1,297,957	152,675	1,018,353	14,085	77,457	4,346	11,725	5,764	31,304	15,329	47,924	27,322	40,278	16,838	37,797
	133,155	921,603	120,440	768,428	12,841	50,234	3,297	80	4,470	24,647	17,250	24,602	19,888	25,526	12,509	23,712
	507,115	4,505,591	463,533	3,659,604	37,994	237,844	(*)	(*)	16,992	106,633	78,379	157,290	140,485	140,495	87,690	126,194
	72,884	476,372	69,199	430,952	3,457	16,094	(*)	(*)	1,554	12,460	4,329	9,555	6,932	3,110	2,224	2,770
	121,572	915,024	107,556	729,152	12,526	60,637	5,461	15,955	2,800	23,549	12,625	13,732	23,530	20,035	12,057	18,075
Philadelphia, Pennsylvania and New Jersey Phoenix, Arizona	1,758,588	13,116,040	1,597,473	10,793,871	121,140	695,493	6,118	4,600	30,661	281,823	181,855	330,905	306,633	527,404	189,457	496,118
	307,896	2,188,837	280,133	1,830,130	26,205	119,877	3,578	13,541	9,197	43,204	46,691	58,278	54,260	64,813	31,895	59,461
	846,932	6,097,178	756,491	5,020,502	61,817	343,221	4,652	14,056	18,958	118,948	94,950	93,257	160,236	257,434	94,637	240,929
	342,728	2,484,466	305,035	1,980,076	33,135	160,603	7,692	2,845	9,741	88,115	55,172	87,045	64,151	70,090	37,764	64,246
Massachusetts	320,983	2,103,386	293,308	1,743,481	21,644	116,462	560	1,220	3,630	25,534	27,130	47,448	53,554	66,940	31,355	61,430
Reading, Pennsylvania Richmond, Virginia Rochester, New York Rockford, Illinois Sacramento, Galifornia	102,527	706,999	90,733	586,210	8,758	40,441	2,642	3,753	(*)	(*)	10,777	14,878	19,429	24,553	9,492	22,607
	176,194	1,315,920	165,153	1,071,053	10,062	58,208	1,630	1658	3,929	33,645	20,699	43,302	31,450	70,666	18,929	67,911
	314,623	2,576,919	294,668	2,145,704	20,658	118,011	6,836	8,587	5,853	47,851	40,010	60,716	73,714	94,672	39,018	88,055
	91,831	692,660	80,686	567,725	7,213	36,576	3,186	5,191	(*)	(*)	11,643	17,288	16,831	18,843	9,515	17,636
	275,985	2,123,383	249,267	1,826,293	19,329	90,154	5,934	3,041	14,947	41,744	42,158	52,846	49,545	32,398	21,380	27,692
St. Louis, Missouri and Illinois. Salt Lake City, Utah	822,038	6,370,027	750,758	5,275,179	56,384	308,791	14,800	13,537	15,133	58,373	101,959	169,489	155,536	252,050	90,305	237,144
	163,959	1,133,322	145,489	930,456	15,845	64,904	3,301	11,533	5,806	26,938	19,607	31,748	29,928	33,160	14,197	30,873
	225,388	1,418,296	203,119	1,152,680	21,382	82,936	6,347	19,354	5,374	34,571	24,464	34,128	30,383	53,146	16,648	49,735
	340,796	2,421,778	307,459	2,059,662	34,593	120,042	4,087	16,437	9,723	55,996	50,599	67,285	47,665	43,874	22,359	39,491
	376,093	2,851,755	338,309	2,286,162	38,048	158,961	4,750	209	10,277	53,280	65,661	114,753	73,534	93,087	38,368	86,462
San Francisco-Oakland, California	1,222,447	10,137,490	1,083,255	8,012,690	101,145	592,467	4,649	113,221	39,259	295,938	193,914	349,345	297,687	436,798	183,544	407,563
	363,902	3,175,544	334,847	2,663,728	34,567	192,292	4,359	1,670	11,810	56,115	57,529	86,367	72,690	59,315	30,977	52,751
	85,383	470,633	77,494	377,619	7,042	34,791	(*)	(*)	1,278	12,092	5,415	12,894	12,414	17,519	5,852	16,393
	524,359	4,377,081	474,712	3,613,475	44,878	249,960	4,829	6,300	24,797	101,675	70,924	119,593	87,536	87,574	49,848	79,434
	93,157	600,547	86,474	483,400	7,266	29,600	2,261	11,882	3,543	26,153	8,055	22,805	12,408	13,560	3,688	12,369
South Bend, Indiana	100,717	722,125	92,982	608,471	6,005	32,360	5,318	5,836	(*)	(*)	7,911	9,220	13,894	14,779	5,149	13,744
	94,735	640,949	76,983	506,100	9,250	44,859	3,200	4,285	1,775	19,090	15,879	12,139	17,214	17,273	9,750	15,656
Connecticut	178,528	1,246,418	158,589	1,014,548	11,706	75,431	(*)	(*)	2,782	23,852	19,841	18,653	36,267	47,667	15,887	44,604
	96,385	682,836	79,016	489,270	11,445	56,571	4,863	8,848	4,141	37,843	15,843	14,481	20,431	13,750	9,455	11,726
	198,987	1,474,588	182,887	1,238,388	17,672	81,882	3,143	4,890	5,016	38,883	14,300	17,692	31,043	26,235	18,608	23,524
Tacoma, Washington	127,862	963,736	116,814	818,184	9,649	55,198	1,594	1537	3,147	18,925	18,866	17,139	17,572	13,326	9,662	11,804
	310,134	1,873,588	249,508	1,381,261	31,518	118,495	4,034	1,690	8,488	50,008	45,557	60,503	67,865	106,684	45,141	99,615
	235,265	1,757,147	211,769	1,437,652	18,669	93,764	5,684	9,907	5,008	33,615	19,313	30,149	39,626	56,982	21,650	53,982
	111,908	891,385	102,660	705,746	8,281	61,141	(*)	(*)	2,724	19,997	13,350	24,506	23,512	42,412	15,118	40,203
	106,533	683,540	90,793	505,104	9,813	47,252	(*)	(*)	2,378	13,991	17,505	23,273	22,531	35,926	14,082	33,824
Tulsa, Oklahoma	171,789	1,211,387	152,455	987,962	19,521	69,932	4,281	18,329	4,576	26,969	23,243	42,785	20,339	36,055	11,253	34,006
	116,531	797,257	106,559	677,057	9,030	43,056	3,078	10,410	2,368	13,681	12,906	15,356	16,276	16,054	10,023	14,497
	1,008,189	8,535,408	931,338	7,299,016	62,928	335,737	5,260	118,401	26,276	89,160	121,745	219,463	196,358	222,615	115,166	204,829
	96,445	710,437	75,720	452,952	12,091	47,216	(*)	(*)	3,357	19,556	18,664	45,987	21,980	76,144	16,134	73,570
	144,758	974,378	131,983	825,279	14,804	49,790	5,918	4,717	2,434	26,199	19,867	21,767	20,368	20,689	10,481	18,800
Wilkes-Barre-Hazleton, Pennsylvania	129,845 171,066 115,750 104,308 196,414	737,766 1,424,123 753,511 689,681 1,347,592	114,626 159,416 102,161 94,085 180,347	621,580 1,162,196 609,579 569,745 1,165,075	11,375 10,399 8,004 9,458 14,998	48,646 54,724 41,278 48,715 69,983	(*) 1,966 (*) 3,715	(*) ¹ 1,380. (*) ¹ 538. 1,475	2,260 2,149 2,885 1,610 2,786	12,544 10,097 15,429 12,611 18,174	6,272 18,458 10,221 9,376 14,443	9,500 32,943 13,128 12,074 10,813	15,873 36,841 17,254 14,925 25,689	26,579 123,338 20,855 18,859 24,577	12,862 17,988 13,157 8,715	24,846 120,418 19,087 17,444 22,200
STANDARD CONSOLIDATED AREAS		, ,	-,	, , , , , , ,		,.	,	,	_,	,	.,,,,		,,	,	,	,0
New York-Northeastern New Jersey	6,333,857	53,585,214	5,744,425	41,577,116	425,145	2,575,728	5,494	¹ 15 562	212,215	1,647,608	914,717	2,384,824	453,027	2,525,345	913,343	2,374,624
	2,985,571	24,601,916	2,736,143	20,517,879	177,954	1,049,563	14,647	1870	76,2 3 0	527,541	293,854	676,175	551,189	819,340	341,269	762,340

Table 41.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

	Interest	received	Rent ne		Royalty n	et income	Standard	deduction	Itemized	deduction	Taxable	income	Income to	ax after dits
125 largest standard metropolitan statistical areas and standard consolidated areas	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)
Total	19,378,252	10,121,846	3,636,044	1,066,807	244,672	308,421	23,064,926	12,315,746	20,169,578	42,689,172	36,962,089	213,423,624	36,666,612	43,860,627
Akron, Ohio Albany-Schenectady-Troy, New York Albuquerque, New Mexico Allentown-Bethlehem-Easton, Pennsylvania and New Jersey Anahelm-Santa Ana-Garden Grove, California	93,881 127,058 41,071 95,683 190,966	41,444 53,906 19,036 42,063 121,210	13,915 27,420 11,099 14,809 48,705	11,259 2,910 10,351 8,074 124,345	1,340 (*) (*) (*) (*) 4,171	212 (*) (*) (*) (*) 3,798	127,044 145,756 55,628 137,838 179,653	71,169 76,883 30,392 81,122 83,343	108,341 111,765 41,108 78,961 298,684	197,652 213,402 72,740 128,089 807,175	200,218 216,401 76,435 191,817 393,473	1,149,669 1,221,766 417,728 954,780 2,318,088	197,755 216,364 75,466 190,018 383,717	227,348 234,972 80,392 184,905 448,083
Atlanta, Georgia Augusta, Georgia and South Carolina Austin, Texas Bakersfield, California Baltimore, Maryland	153,664	66,889	29,706	8,621	2,011	461	245,126	120,202	211,247	477,925	395,538	2,228,133	395,338	447,790
	18,338	9,407	4,867	1,621	(*)	(*)	34,259	18,505	29,052	55,121	49,772	243,127	48,745	47,255
	36,116	23,618	8,153	1,173	1,821	3,256	61,873	33,339	27,578	51,608	67,590	343,089	67,369	71,048
	37,839	21,378	11,879	3,122	(*)	(*)	50,397	27,531	52,826	109,922	80,550	431,436	79,273	83,380
	276,540	127,907	37,600	18,549	(*)	(*)	449,561	230,863	291,768	578,608	631,229	3,413,706	627,670	667,668
Baton Rouge, LouisianaBeaumont-Port Arthur-Orange, TexasBinghamton, New York and PennsylvaniaBirmingham, AlabamaBoston, Massachusetts.	36,709	14,225	11,587	9,326	3,968	3,001	45,785	24,095	51,362	96,886	88,321	453,382	88,321	86,490
	29,533	15,567	6,186	3,192	1,435	3,549	60,218	34,982	39,446	72,639	78,621	445,462	77,182	84,955
	47,845	21,108	8,756	1,111	(*)	(*)	58,030	32,117	37,001	74,592	75,895	428,451	74,303	82,707
	71,939	25,054	15,356	8,377	(*)	(*)	99,834	49,517	119,292	208,004	181,023	909,661	180,601	178,648
	535,678	277,938	103,757	16,512	2,676	3,238	585,865	301,389	429,929	958,586	887,069	5,011,605	873,301	1,050,361
Bridgeport, Connecticut Buffalo, New York. Canton,Ohio Charleston, South Carolina Charleston, West Virginia	87,382	43,803	9,714	5,938	1,244	940	89,301	53,721	63,563	124,208	138,140	861,391	137,954	172,659
	250,297	114,045	48,209	2,713	(*)	(*)	235,833	126,850	228,967	436,102	410,743	2,211,264	409,361	422,100
	51,055	24,158	10,468	9,001	1,907	379	70,322	41,128	47,653	80,691	105,486	548,303	104,302	108,545
	21,888	7,935	4,767	2,743	(*)	(*)	49,706	26,631	39,318	68,971	73,020	316,497	72,638	58,294
	29,324	7,715	7,049	5,945	(*)	(*)	56,028	31,374	24,701	44,917	64,905	348,499	64,905	67,772
Charlotte, North Carolina	34,546	13,652	7,994	4,986	(*)	(*)	61,028	31,462	63,215	133,293	105,631	603,160	104,271	119,545
	27,023	10,273	7,431	4,746	(*)	(*)	60,254	28,081	43,641	79,105	85,502	381,773	85,437	77,614
	1,303,052	689,060	235,753	84,403	7,359	6,736	1,695,621	990,911	1,056,414	2,236,302	2,408,892	15,612,013	2,396,985	3,315,609
	230,105	124,311	45,849	21,227	631	1,142	315,221	172,028	188,396	356,118	432,431	2,288,353	431,065	461,534
	378,048	164,354	57,306	24,997	1,036	1,403	427,966	242,395	311,895	631,847	647,801	3,943,936	645,630	817,714
Columbia, South Carolina Columbus, Georgia and Alabama Columbus, Ohio Corpus Christi, Texas Dallas, Texas	29,100	7,485	4,109	3,983	(*)	(*)	58,475	31,123	49,937	. 84,409	83,122	399,847	83,122	74,431
	15,151	3,918	3,476	1,533	(*)	(*)	37,905	17,838	22,590	43,432	50,113	210,995	50,113	42,222
	131,183	60,311	25,207	14,169	1,705	77	172,347	96,252	143,233	268,870	275,909	1,580,463	273,586	310,651
	23,737	15,429	9,630	3,844	2,249	8,213	59,113	35,141	36,140	61,062	69,690	346,022	69,662	68,541
	163,175	85,579	44,752	19,868	11,486	27,171	292,594	165,336	199,640	411,614	415,762	2,440,868	412,233	509,063
Davenport-Rock Island-Moline, Iowa and Illinois	58,148	27,918	8,696	9,436	(*)	(*)	69,360	38,924	52,332	95,455	102,003	577,762	101,558	113,264
	121,882	48,874	26,827	16,663	(*)	(*)	167,954	99,105	115,698	205,480	246,485	1,498,004	245,875	297,944
	191,439	101,285	42,795	14,840	5,534	5,630	186,732	93,781	215,879	462,942	334,147	1,883,091	332,577	371,410
	43,326	23,330	7,072	3,110	(*)	(*)	47,001	24,224	56,560	115,789	85,229	482,583	85,229	97,748
	682,055	320,282	97,417	28,361	4,083	419	771,488	427,873	735,872	1,407,070	1,346,343	8,469,202	1,336,317	1,738,808
Duluth-Superior, Minnesota and Wisconsin. El Paso, Texas. Erie, Pennsylvania Evansville, Indiana and Kentucky. Flint, Michigan.	41,087	17,003	3,722	1,326	1,253	485	54,393	30,922	43,568	74,364	83,276	380,858	81,301	68,524
	30,488	13,354	9,077	411	(*)	(*)	67,515	41,136	29,241	48,765	72,164	351,073	71,920	70,930
	42,029	15,347	9,252	1,983	1,213	175	63,852	36,091	38,929	64,770	94,609	457,551	92,942	88,136
	29,400	11,410	5,422	4,458	1,754	1,504	41,265	21,521	38,998	61,957	72,433	354,004	71,805	69,331
	52,016	24,070	8,974	3,547	(*)	(*)	62,384	38,152	65,895	121,200	111,959	702,600	111,576	139,052
Fort Lauderdale-Hollywood, Florida Fort Wayne, Indiana. Fort Worth, Texas. Fresno, California. Gary-Hammond-East Chicago, Indiana.	83,895	77,732	12,652	1154	(*)	(*)	87,060	40,453	87,012	179,137	147,414	734,476	145,118	150,571
	38,732	16,456	4,731	1,750	(*)	(*)	48,338	26,966	42,915	87,135	82,629	490,100	82,623	99,418
	75,072	36,396	24,449	11,499	9,092	11,342	139,805	79,308	105,226	196,451	208,737	1,168,303	208,473	228,792
	51,851	34,733	14,474	6,935	(*)	(*)	74,953	38,996	58,579	108,095	109,029	539,332	105,349	103,687
	79,569	36,306	12,934	7,931	(*)	(*)	139,052	78,213	87,862	154,391	194,372	1,018,479	193,911	189,459
Grand Rapids, Michigan. Greensboro-High Point, North Carolina. Greenville, South Carolina. Harrisburg, Pennsylvania. Hartford, Connecticut.	79,391 75,517 25,151 58,512 142,048	42,652 38,027 8,942 16,866 62,321	13,715 19,309 6,366 9,479 19,714	7,813 14,907 5,781 2,330 5,486	(*) (*) (*) (*)	(*) (*) (*) (*) (*)	91,482 128,586 62,337 97,124 144,365	44,101 59,021 30,100 53,491 78,830	101,639 99,597 46,549 62,410 95,193	174,445 199,784 83,760 102,194 201,569	163,849 173,097 84,380 139,124 205,601	869,908 865,538 382,397 719,289 1,313,062	161,354 171,736 83,614 138,722 204,435	175,655 173,734 71,859 136,834 277,188
Honolulu, Hawaii Houston, Texas Humtington-Ashland, West Virginia, Kentucky and Ohio Indianapolis, Indiana Jackson, Mississippi	96,097	36,846	22,626	21,511	(*)	(*)	109,152	54,155	88,733	216,101	166,095	944,629	166,038	188,950
	203,467	95,652	65,671	10,815	15,393	35,517	383,474	222,317	236,585	496,464	516,695	3,172,236	514,528	674,851
	32,114	12,217	9,893	7,030	(*)	(*)	56,164	30,909	27,499	41,896	69,099	332,241	68,915	63,101
	136,555	75,612	28,826	23,593	(*)	(*)	215,737	120,503	156,004	301,847	319,561	1,901,367	316,220	381,501
	24,063	9,781	5,681	2,219	(*)	(*)	40,454	18,742	37,500	71,530	63,394	278,728	63,199	54,226
Jacksonville, Florida Jersey City, New Jersey Johnstown, Pennsylvania Kansas City, Missouri and Kansas Knoxville, Tennessee Lancaster, Pennsylvania Lansing, Michigan Little Rock-North Little Rock, Arkansas Lorain-Elyrie, Ohio Los Angeles-Long Beach, California	49,389 97,530 23,127 185,898 43,349 37,515 55,798 33,427 35,796 1,174,784	28,861 46,150 7,651 109,830 17,603 20,037 22,005 14,827 11,283 766,999	7,827 30,113 8,168 42,627 7,539 10,050 10,699 9,056 3,776 300,232	1,390 5,207 2,785 20,305 2,108 4,664 3,112 13,621 1,929 88,392	(*) (*) (*) 3,907 (*) (*) 1,540 (*) (*) 33,957	(*) (*) (*) 3,215 (*) (*) (*) (*) (*) 27,070	85,573 163,812 56,968 195,087 71,856 70,785 68,015 58,691 52,325 1,113,609	43,498 90,831 32,223 99,182 34,943 41,094 37,434 28,974 29,399 556,164	73,070 81,745 26,198 255,530 49,082 31,833 55,650 49,861 33,130 1,536,296	135,075 127,614 39,271 475,118 86,158 51,394 107,345 97,734 52,668 3,900,901	124,283 205,580 68,391 382,130 102,088 90,705 107,587 95,718 78,424 2,221,199	638,175 998,917 300,736 2,122,005 488,397 459,525 597,379 406,412 355,285 13,199,253	123,159 203,373 67,595 380,543 101,700 89,117 107,023 95,534 78,424 2,199,693	134,513 190,045 54,631 417,981 96,633 87,569 113,111 76,982 64,009 2,752,578

Table 41. —SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

	Interest	received	Rent ne		Royalty :	net income loss	Standard d	leduction	Itemized d	eduction	Taxable	income	Income ta	
125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Louisville, Kentucky and Indiana	101,201	41,501	16,490	9,883	(*)	(*) _.	150,773	76,728	127,359	243,839	243,283	1,220,276	240,715	240,853
	47,719	26,438	9,978	4,279	497	316	50,201	26,131	39,789	89,153	79,975	478,034	79,212	92,616
	70,681	31,749	14,059	18,681	1,482	809	124,092	63,048	108,756	191,488	185,827	952,587	184,281	194,843
	156,891	124,001	29,647	30,920	(*)	(*)	211,547	107,013	192,415	385,710	326,145	1,695,210	325,101	363,229
	290,513	112,544	46,807	18,702	(*)	(*)	306,457	171,098	237,468	500,772	469,311	2,687,699	467,268	529,181
Minneapolis-St. Paul, Minnesota Mobile, Alabama Nashville, Tennessee Hew Haven, Connecticut New Orleans, Louisiana	315,074	139,206	45,882	18,287	1,632	5,187	300,796	145,412	344,940	775,182	554,321	3,075,452	550,483	618,769
	38,378	16,160	6,138	787	2,395	3,232	58,555	28,284	55,202	96,534	91,882	419,473	91,323	78,940
	62,374	29,749	15,142	8,386	(*)	(*)	102,496	53,070	77,918	143,478	148,365	783,829	147,208	159,575
	72,077	35,415	14,239	1,204	(*)	(*)	73,333	40,697	56,124	105,176	114,607	712,324	113,625	146,400
	114,612	49,852	35,573	31,368	5,972	16,475	199,894	112,659	130,508	259,748	278,239	1,533,015	275,917	315,588
New York, New York. Newark, New Jersey. Newport News-Hampton, Virginia. Norfolk-Portsmouth, Virginia. Oklahoma City, Oklahoma.	2,440,732	1,680,751	313,080	44,840	12,197	26,128	2,082,819	1,055,169	2,515,655	6,355,350	3,981,247	25,259,286	3,951,017	5,773,063
	384,743	214,714	71,978	20,106	1,579	2,263	375,475	204,769	340,969	740,274	626,436	4,076,400	621,499	885,293
	31,979	9,670	6,975	1,347	(*)	(*)	51,169	24,653	39,815	81,469	76,475	370,640	76,475	68,912
	63,064	20,091	12,734	6,197	(*)	(*)	111,017:	54,968	106,394	187,776	181,354	827,896	176,361	154,421
	63,840	39,530	20,577	4,762	12,429	12,516	96,608	48,850	99,121	199,674	160,746	863,459	159,547	168,924
Omaha, Nebraska and Iowa. Orlando, Florida. Paterson-Clifton-Passaic, New Jersey. Pensacola, Florida. Peoria, Illinois.	71,381 44,521 294,803 20,320 55,457	39,187 24,343 141,158 6,211 30,573	20,752 12,729 34,159 7,576 12,681	8,533 1,540 13,182 5,071 12,812	(*) (*) (*) (*) (*)	(*) (*) (*) (*)	93,452 64,269 246,384 37,958 65,572	50,353 31,378 135,082 20,203 36,308	81,675 68,503 259,813 34,926 55,801	160,311 132,413 574,375 64,722 94,673	144,587 111,386 436,204 62,220 100,649	816,675 543,888 3,036,386 266,647 587,587	141,095 110,967 433,875 62,191 100,187	167,735 104,917 640,177 47,963 112,723
Philadelphia, Pennsylvania and New Jersey	804,654	338,037	111,424	51,337	2,102	1,592	898,763	457,147	857,817	1,565,809	1,526,000	8,431,936	1,512,795	1,721,028
	132,257	57,959	25,807	5,871	3,301	2,922	131,173	66,842	174,990	357,410	258,701	1,269,844	255,472	247,206
	383,845	151,250	67,677	34,316	1,971	786	525,989	297,588	320,160	593,810	717,485	3,904,043	715,766	784,123
	178,302	74,592	28,132	16,549	1,953	628	179,877	89,650	161,554	323,416	279,078	1,580,053	276,184	313,952
	167,184	62,829	36,804	4,595	(*)	(*)	198,027	103,390	122,285	204,495	272,769	1,329,652	268,269	266,920
Reading, Pennsylvania Richmond, Virginia Rochester, New York Rockford, Illinois Sacramento, California	53,267	17,324	7,780	2,878	(*)	(*)	65,603	37,449	36,917	56,797	89,582	465,417	89,518	90,619
	64,397	26,405	10,022	8,737	(*)	(*)	106,625	52,832	69,329	151,923	155,003	859,599	154,004	179,209
	161,827	76,377	22,410	10,903	(*)	(*)	175,081	90,587	138,862	312,368	277,190	1,686,351	276,477	337,957
	42,502	17,267	8,932	5,455	1,061	1,040	48,738	24,343	42,852	77,482	77,676	452,489	75,319	91,027
	123,137	54,247	30,806	1,544	(*)	(*)	133,534	71,552	139,316	293,400	235,346	1,330,863	233,138	250,602
St. Louie, Missouri and Illinois. Salt Lake City, Utah. San Antonio, Texas. San Bernardino-Riverside-Ontario, California. San Diego, California.	359,558	189,240	71,534	43,740	6,229	2,725	427,704	226,129	393,581	740,991	702,066	4,126,995	698,240	846,270
	68,260	27,240	16,503	1,012	(*)	(*)	67,702	31,040	95,990	196,418	135,684	625,548	135,010	119,223
	79,519	37,117	18,944	4,598	6,597	14,379	157,498	85,393	67,154	120,518	174,676	872,727	172,894	179,603
	146,980	88,423	37,530	113,477	2,581	1,644	137,546	68,253	199,920	419,459	288,155	1,399,713	285,659	256,739
	167,549	104,862	41,403	5,519	4,515	2,161	182,258	100,048	192,222	438,706	313,277	1,689,134	310,543	325,883
San Francisco-Oakland, California. San Jose, California. Scranton, Pennsylvania. Seattle-Everett, Washington. Shreveport, Louisiana.	592,573	359,255	128,738	31,538	6,078	6,477	621,218	340,858	591,685	1,434,129	1,061,218	6,626,653	1,047,067	1,367,764
	181,144	96,219	37,532	3,100	3,080	8,104	158,953	85,132	203,457	489,172	321,123	2,028,456	319,360	392,769
	31,708	11,832	7,700	¹ 2,246	(*)	(*)	59,921	29,480	24,275	40,399	69,069	291,504	69,069	56,451
	267,900	140,705	44,734	9,845	2,239	1,351	287,620	162,169	235,578	478,185	469,549	2,947,460	465,985	582,439
	21,054	16,618	5,269	2,785	2,964	6,022	55,253	28,161	37,615	70,531	78,263	361,448	78,260	72,388
South Bend, Indiana Spokane, Washington Springfield-Chicopee-Holyoke, Massachusetts and Connecticut Stockton, California Syracuse, New York	42,560	17,060	8,619	4,431	(*)	(*)	62,240	34,967	38,222	62,770	82,330	475,132	82,330	92,901
	48,061	21,881	10,570	7,303	(*)	(*)	57,227	33,955	37,501	64,445	80,017	395,538	77,098	76,256
	95,209	44,445	21,261	5,205	(*)	(*)	102,444	55,146	75,887	132,734	147,594	768,857	146,630	149,436
	43,861	40,505	11,988	11,735	(*)	(*)	48,369	26,150	47,427	88,528	74,826	415,312	72,920	79,244
	84,637	39,337	18,781	6,065	(*)	(*)	114,059	62,218	84,492	164,395	174,613	928,907	172,387	176,270
Tacoma, Washington Tampa-St. Petersburg, Florida Toledo, Ohio and Michigan Trenton, New Jersey Tucson, Arizona	62,729	31,564	10,510	375	(*)	(*)	74,183	43,702	53,572	91,793	115,675	624,831	115,273	121,933
	138,588	92,004	31,421	14,271	1,045	494	165,255	82,994	143,724	240,226	245,844	1,097,668	239,933	214,647
	118,094	41,746	19,286	12,079	(*)	(*)	137,969	76,611	96,848	166,240	200,591	1,159,109	199,407	231,778
	55,130	24,162	8,528	4,775	(*)	(*)	60,685	30,888	51,008	100,119	94,176	603,234	94,176	126,711
	47,670	25,860	10,875	6,553	1,436	1,643	54,227	25,290	52,221	100,403	88,759	404,997	88,753	81,353
Tulsa, Oklahoma. Utica-Rome, New York Washington, D. C., Maryland, and Virginia. West Palm Beach, Florida. Wichita, Kansas.	58,539	34,949	21,144	8,339	4,149	5,734	90,291	45,394	81,013	152,480	142,351	758,266	142,151	154,848
	54,819	18,671	11,644	376	(*)	(*)	74,930	42,014	41,399	78,731	94,054	498,775	93,851	94,282
	425,198	209,826	55,977	17,755	3,389	2,577	593,225	316,677	410,970	1,020,184	862,213	5,752,662	852,886	1,184,471
	53,311	38,580	7,697	4,280	(*)	(*)	53,448	28,860	42,764	91,833	78,431	460,921	77,389	106,073
	47,087	20,839	16,515	4,674	4,084	3,231	68,414	32,532	75,154	130,979	123,480	598,754	121,313	116,878
Wilkes-Barre-Hazleton, Pennsylvania. Wilmington, Delaware, Maryland, and New Jersey. Worcester, Massachusetts. York, Pennsylvania. Youngstown-warren, Ohio.	52,821	16,975	13,199	2,136	(*)	(*)	92,069	51,674	36,531	56,327	106,724	452,741	105,337	85,565
	73,355	24,103	10,084	3,905	(*)	(*)	102,217	54,995	68,046	172,566	141,338	941,193	140,863	214,117
	57,730	26,863	10,696	660	(*)	(*)	76,124	38,819	39,627	78,085	96,945	481,106	93,857	96,122
	40,615	16,764	7,032	2,559	(*)	(*)	70,640	40,079	33,267	49,870	90,042	440,340	89,052	83,615
	86,319	24,155	12,754	2,800	(*)	(*)	105,408	60,213	90,204	137,566	168,271	837,695	167,023	155,758
STANDARD CONSOLIDATED AREAS	İ										į į		İ	
New York-Northeastern New Jersey	3,343,307	2,732,253	464,546	85,963	14,719	29,836	3,002,713	1,557,207	3,322,840	8,049,217	5,479,192	34,695,593	5,437,492	7,745,357
	1,382,621	725,366	248,687	9 2,33 4	7,453	7,770	1,834,673	1,069,124	1,144,276	2,390,693	2,603,264	16,630,492	2,590,896	3,505,068

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.

1Deficit.

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS [Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	ax after
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollar*)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
				 	Total									Akron, Ohio				
Total	43,372,143	23,925, 794	¹ 334,011,415	118,074,508	112,998,705	36,962,089	213,423,624	36,666,612	43,860,627	235,879	152,336	11,812,031	686,612	654,149	200,218	1,149,669	197,755	227,348
No adjusted gross income	137,644	76,090	² 986,985	369,386	327,698	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	2,252,657 1,801,618 4,158,560 3,220,744 3,128,956	75,542 112,437 574,220 803,976 944,297	748,194 1,438,171 6,182,805 8,039,501 10,946,242	2,561,648 2,320,253 6,578,886 6,311,410 6,758,622	2,472,323 2,187,783 5,716,102 5,474,804 6,177,622	350,247 2,961,387 2,538,999 2,804,384	20,971 1,535,525 3,110,566 5,251,469	2,453,086	2,928 217,366 451,764 809,023	14,683 6,465 20,874 9,796 20,480	8,069	5,453 4,860 32,144 24,679 71,512	15,276 7,256 32,099 25,587 49,645	14,881 6,663 27,954 18,876 42,738	(*) } 20,012 18,333	(*) 15,499 30,397	20,012 16,360	2,265 4,752
\$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	3,116,210	1,509,328 1,885,649 2,327,921	14,039,473 16,694,023 20,236,107 23,651,418 24,194,340	7,480,801 8,070,560 8,992,830 10,256,859 9,656,519	7,012,486 7,709,213 8,712,088 10,008,648 9,459,997	3,076,233 3,143,548	7,348,970 9,172,946 11,628,865 13,628,268 14,449,061	2,918,965 3,067,411 3,137,805	1,167,535 1,485,806 1,914,651 2,259,724 2,434,514	17,570 13,720 16,580 16,087 19,516	14,339 13,620 11,991 18,331	{ 79,465 75,151 106,365 121,077 164,455	39,561 26,163 66,123 50,752 72,241	36,403 25,176 64,150 49,962 69,281	17,373 13,523 15,593 16,087 19,516	43,547 47,430 48,360 70,214 97,715	17,175 13,523 15,593 16,087 19,516	6,609 8,062 7,656 11,602 16,044
\$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			23,537,566 86,618,411 34,509,577 40,046,500 13,073,532	8,812,259 26,144,614 7,418,377 5,369,892 771,978	8,675,624 25,758,018 7,259,518 5,149,648 719,156	2,477,146 7,200,048 2,031,298 1,423,761 197,034	14,398,993 57,456,289 24,908,919 31,022,006 10,680,574	7,196,398 2,030,577	2,454,960 10,212,047 4,833,709 7,463,898 3,825,602	20,588 43,033 8,400 6,575 828	18,615 41,612 8,155 6,183 784	195,210 510,903 142,980 184,019 54,341	75,834 164,872 30,065 26,234 3,459	75,834 163,127 29,513 25,056 3,237	20,588 43,033 8,400 6,546 828	120,107 341,996 105,707 147,220 46,196	20,525 43,033 8,369 6,546 828	20,175 60,302 20,348 35,202 16,580
\$100,000 under \$200,000 \$200,000 or more	40,991 12,955	36,248 11,013	5,417,672 5,624,867	153,240 46,375	137,582 40,396	40,832 12,830	4,388,894 4,421,310	40,794 12,808	1,993,126 2,333,972	151 37	141 33	19,665 21,725	545 139	482 117	15 <u>1</u> 37	17,124 18,150	151 37	7,933 9,819
	17,816,293 14,639,010 7,206,790 3,710,050	10,066,334	¹ 40,407,401 108,313,455 86,618,411 98,672,148	32,381,005 45,789,028 26,144,614 13,759,861	29,368,816 44,565,571 25,758,018 13,306,300	14,474,177 7,200,048	17,267,498 63,278,134 57,456,289 75,421,703	14,432,549 7,196,398	10,212,047	90,363 86,492 43,033 15,991	28,131 67,297 41,612 15,296	¹ 216,141 662,257 510,903 422,730	170,183 291,114 164,872 60,443	148,215 284,403 163,127 58,404	55,916 85,307 43,033 15,962	89,450 383,825 341,996 334,398	53,547 85,244 43,033 15,931	13,626 63,538 60,302 89,882
				Albany-So	henectady-Tr	oy, N.Y.							Albuqu	erque, New Me	exico			
Total	257,521	134,723	1,899,778	676,223	643,740	216,401	1,221,766	216,364	234,972	96,861	63,263	¹ 679,413	299,212	288,798	76,435	417,728	75,466	80,392
No adjusted gross income	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 under \$1,000 under \$1,000 under \$2,000 under \$2,000 under \$3,000 under \$4,000 under \$	15,855 15,066 21,612 17,720 9,987	}	5,725 11,596 29,758 42,941 35,585	16,249 18,733 28,832 35,496 15,713	15,855 18,733 23,162 26,974 13,597	(*) 15,123 13,741 9,987	(*) 6,515 14,772 21,077	(*) 15,123 13,741 9,987	(*) 925 2,149 3,364	9,988 10,441 5,216 17,373	- } 5,226	4,522 { 16,406 12,891	10,968 20,881 10,863	9,988 19,690 9,894 54,069	(*) 9,893	(*) 9,114 23,028	(*) 8,923 12,811	(*) 1,208 3,532
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000	17,546 22,531 15,489 16,588 28,217	7,615 10,341 10,805 9,731 18,678	78,613 123,432 99,441 124,371 240,577	36,299 54,515 51,034 41,663 94,780	32,829 54,120 49,115 39,744 91,901	17,151 22,334 14,586 16,588 28,217	45,863 74,006 56,133 83,164 146,479	17,151 22,334 14,586 16,588 28,217	7,556 12,119 9,238 14,397 25,395	17,373 16,098 7,449 8,660	10,104 12,969	66,105 93,336 56,292 80,060	56,228 62,108 22,262 35,569	59,727 21,293 35,348	15,129 7,449 8,660	43,480 36,236 47,310	15,129 7,449 8,660	6,922 5,957 7,671
\$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	15,348 43,455 10,146 7,033 811	12,469 40,435 9,702 6,481 715	145,572 520,673 172,014 196,240 53,516	60,402 153,637 39,468 25,689 3,280	60,008 151,011 38,693 24,635 2,991	15,348 43,455 10,053 7,033 806	88,311 353,951 122,231 151,337 41,838	15,348 43,455 10,017 7,033 806	15,386 62,179 23,453 36,349 14,861	12,565 5,699 2,953 237	12,404 5,174 2,808 228	154,766 95,941 78,132 15,645	46,444 21,217 10,855 1,049	45,913 20,514 10,679 978	12,565 5,699 2,953 237	105,252 70,128 61,988 13,475	12,565 5,699 2,953 237	18,444 13,732 14,543 4,863
\$100,000 under \$200,000 \$200,000 or more	98 19	88 16	12,582 7,143	367 64	315 56	97 19	9,832 6,140	97 19	4,438 3,148	50 9	46 8	6,784 2,234	191 41	177 37	50 9	5,736 1,897	50 9	2,637 872
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	97,785 98,174 43,455 18,107	15,261 62,025 40,435 17,002	204,218 733,393 520,673 441,494	151,323 302,394 153,637 68,869	131,150 294,889 151,011 66,690	57,864 97,074 43,455 18,008	88,344 448,092 353,951 331,379	57,864 97,074 43,455 17,971	14,010 76,534 62,179 82,249	43,141 32,208 12,565 8,947	15,455 27,140 12,404 8,264	196,225 229,687 154,766 198,735	99,475 119,939 46,444 33,354	94,132 116,368 45,913 32,385	23,684 31,239 12,565 8,947	32,227 127,025 105,252 153,224	22,715 31,239 12,565 8,947	4,751 20,550 18,444 36,647

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[laxable an	d nontaxat	re recurns!									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	ax after its
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Theusand dollars)
			Allentown-	Bethlehem-Ea	ston, Pennsy	lvania and	New Jersey					Anahe	im-Santa An	a-Garden Gro	e, Californ	ie		
Total	217,256	129,141	11,514,554	618,935	591,885	191,817	954,780	190,018	184,905	484,023	297,979	¹ 3,943,934	1,422,781	1,366,140	393,473	2,318,088	383,717	448,083
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	_	-	5,686	3,951	² 42,765	19,521	18,365	-	-	-	_
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	8,433 8,673 18,224 12,879 25,131	5,808 7,952	3,253 7,011 27,891 32,664 85,772	8,634 10,662 30,382 22,286 55,176	8,433 10,461 25,177 16,508 47,879	(*) 13,382 11,081 24,146	(*) 7,978 14,164 40,994	(*) 13,382 10,095 23,744	(*) 1,147 1,956 6,102	32,876 19,040 40,512 31,519 28,171	7,463 14,002 8,136	9,587 15,568 59,653 79,243 98,720	34,281 29,901 56,558 70,339 57,712	34,281 29,503 45,807 58,365 51,868	(*) 29,970 20,380 23,882	(*) 15,629 22,400 44,559	(*) 28,921 14,935 23,683	(*) 2,209 2,847 6,804
\$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	15,409 13,249 25,544 19,061 15,628	8,657 10,026 13,644 17,881 12,382	71,055 72,184 166,082 142,479 129,871	44,016 34,520 70,539 81,403 57,649	42,830 33,120 68,542 81,403 57,649	13,150 13,249 25,544 19,061 15,628	35,744 41,410 98,599 73,634 76,811	12,949 13,249 25,333 19,061 15,628	5,748 6,479 16,320 11,695 12,988	25,910 28,607 25,501 37,673 18,560	15,390 13,781 17,036 29,816 10,165	117,260 153,487 165,480 284,146 155,658	68,776 75,491 87,388 129,021 60,092	59,983 69,249 86,339 126,922 59,893	19,868 27,810 25,103 34,977 17,112	46,012 68,266 78,886 136,573 82,677	18,818 26,363 25,103 34,579 17,112	7,170 10,736 12,684 22,101 14,656
\$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	14,207 30,102 4,596 4,900 614	14,207 29,123 4,187 4,546 584	135,324 355,855 77,971 145,503 40,388	56,153 109,087 15,953 18,973 2,277	56,153 107,215 15,440 17,976 2,148	14,207 30,102 4,596 4,900 614	84,476 245,782 58,673 119,276 34,567	14,207 30,102 4,596 4,900 614	14,030 43,345 11,497 30,014 12,572	27,077 104,881 35,534 20,505 1,649	24,823 98,180 33,863 19,563 1,522	257,721 1,280,363 605,535 537,645 107,097	100,965 396,175 147,358 81,366 6,535	100,765 392,199 146,152 79,089 6,164	27,077 104,881 35,534 20,446 1,644	135,228 771,911 400,891 385,166 82,513	27,077 104,750 35,534 20,418 1,639	22,441 134,719 75,920 85,474 28,136
\$100,000 under \$200,000 \$200,000 or more	112 38	103 34	14,476 11,795	418 133	375 115	111 38	12,445 10,192	111 38	5,705 5,308	249 73	221 67	32,722 26,816	1,028 276	949 247	248 73	25,599 21,504	248 71	11,279 10,871
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	89,206 87,688 30,102 10,260	22,419 68,143 29,123 9,456	1222,630 645,937 355,855 290,132	171,829 300,264 109,087 37,755	151,750 296,867 107,215 36,053	63,768 87,688 30,102 10,259	98,918 374,928 245,782 235,152	62,180 87,477 30,102 10,259	14,956 61,510 43,345 65,094	183,714 137,418 104,881 58,010	48,942 95,621 98,180 55,236	¹ 337,265 1,016,492 1,280,363 1,309,814	337,087 452,957 396,175 236,562	298,171 443,169 392,199 232,601	98,567 132,080 104,881 57,945	128,873 501,631 771,911 915,673	90,823 130,234 104,750 57,910	19,067 82,618 134,719 211,679
			_	Atl	anta, Georgi	A						A	ugusta, Geor	gia and Sout	h Carolina			
Total	457,235	242,937	¹ 3,489,697	1,192,472	1,157,479	395,538	2,228,133	395,338	447,790	63,510	39,011	¹ 418,559	187,854	181,573	49,772	243,127	48,745	47,255
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	- '	-	(*)	(*)	(*)	(*)	(*)	ļ <u>-</u>	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	20,802 16,805 50,496 45,973 34,695	8,916 8,474 8,111	6,650 12,965 73,721 113,109 121,624	25,640 20,683 82,688 77,959 64,731	25,241 20,483 77,783 72,028 62,279	(*) 38,942 38,881 32,493	(*) 17,949 51,931 65,929	(*) 38,942 38,881 32,493	(*) 2,560 7,762 10,350	13,053	7,239	11,248	20 ,222 26 ,2 14	17,799 24,161	(*)	(*) 19,663	- (*) 12,176	(*) 2,980
\$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	31,896 28,777 31,118 24,353 26,162	13,777 15,098 14,093 18,193 22,056	142,327 160,879 202,631 181,473 222,052	84,131 71,663 77,304 72,173 93,624	80,851 71,663 73,042 69,093 93,025	28,439 28,378 30,091 24,153 26,162	65,105 93,677 121,807 110,508 126,988	28,240 28,378 30,091 24,153 26,162	10,246 15,006 20,558 18,422 21,069	7,743 } 12,985 } 6,897	12,379	33,804 76,247 54,258	28,561 38,682 27,907	27,534 38,682	12,985	39,732 29,296	12,985	6,351
\$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	24,809 79,238 21,919 16,800 2,015	20,104 74,677 20,590 15,752 1,845	234,467 963,326 369,488 475,631 132,982	73,828 290,050 79,879 64,942 8,075	73,629 285,163 78,570 62,500 7,612	24,809 78,918 21,884 16,800 2,014	150,047 632,670 259,255 360,200 105,467	24,809 78,918 21,884 16,800 2,014	25,997 111,816 49,519 85,646 36,907	8,675 2,371 1,788 211	8,034 2,371 1,660 202	103,723 40,285 52,264 12,921	29,963 8,555 6,297 927	27,907 29,642 8,424 6,030 884	8,675 2,371 1,788 211	69,447 28,983 40,477 10,491	8,675 2,371 1,788 211	4,694 12,373 5,450 9,883 3,556
\$100,000 under \$200,000 \$200,000 or more	416 101	370 84	52,600 32,902	1,543 348	1,409 297	415 101	41,498 24,991	415 101	18,517 13,398	29 4	25 4	3,636 1,228	111 14	96 14	29 4	2,824 1,102	29 4	1 ,24 6 569
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	201,529 135,218 79,238 41,250	40,075 89,544 74,677 38,641	1461,266 1,001,502 963,326 1,063,603	359,041 388,593 290,050 154,788	341,475 380,453 285,163 150,388	141,814 133,593 78,918 41,213	201,026 603,026 632,670 791,411	141,614 133,593 78,918 41,213	30,934 101,053 111,816 203,987	30,550 19,883 8,675 4,402	13,139 13,577 8,034 4,261	173,997 130,505 103,723 110,334	75,396 66,590 29,963 15,905	69,894 66,590 29,642 15,447	16,812 19,883 8,675 4,402	20,776 69,028 69,447 83,876	15,785 19,883 8,675 4,402	3,133 11,045 12,373 20,704

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontexable returns]

	N3		Adjusted	Total	Number of exemptions	Taxable	income	Income t	ax after	Number	Number	Adjusted gross	Total	Number of	Taxable	income	Income to	
Adjusted gross income classes	Number of returns	Number of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			(B) I lars)	A	ustin, Texas		w.na. 2/ 1			<u> </u>			Bakers	sfield, Calif	ornia			
Total	90,346	51,357	¹ 541,899	239,943	229,150	67,592	343,089	67,369	71,048	103,542	66,522	¹ 738,725	326,217	315,737	80,550	431,436	79,273	83,380
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	6,668	(*) } 6,078	2,560 {} 21,521	7,240 28,012	6,859 22,852	- (*)	- (*)	_ (*)	- (*)	9,499 16,306	(*) 8,013	3,524 \$\int 23,505	10,096 36,087	9,698 32,385	8,294	3,945	- 8,294	565
\$2,000 under \$3,000 \$3,000 under \$4,000	10,834 7,685	6,691	26,335 27,728	20,622 30,312	18,866 30,312	3,994	18,032	13,994	2,652	12,011	<i>f</i> *,013	36,266	29,695	27,396	9,913	12,402	8,863	1,705
\$4,000 under \$5,000 \$5,000 under \$6,000	6,893 8,690	9,250	30,759 46,951	25,468 21,049	23,099 21,049	5,899 8,499	10,153 28,361	5,709 8,499	1,529 4,640	} 16,484	14,351	82,703	66,031	66,031	13,422	25,829	13,223	3,828
\$6,000 under \$7,000 \$7,000 under \$8,000	10,838	10,648	73,731	39,830	39,830	10,838	40,518	10,838	6,373	9,056 (5,392	6,753 5,392	63,061 46,313	30,758 22,218	30,355 20,119	9,056 5,392	32,925 25,421	9,056 5,392	5,424 3,598
\$8,000 under \$9,000	6,133	3,923	55,503	16,011	16,011	6,133	36,948	6,133	6,534	9,944	7,889	95,891	38,205	37,807	9,944	53,322	9,944	8,989
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	8,482 3,652 2,436 298	8,049 3,351 2,248 271	102,980 60,897 71,946 19,612	25,816 12,405 9,438 1,083	25,493 12,240 9,218 1,008	8,482 3,652 2,436 298	73,129 45,646 57,057 17,158	8,482 3,620 2,436 298	13,120 8,929 14,380 6,122	15,578 6,122 2,455 316	15,111 5,886 2,291 260	183,161 105,127 71,409 20,672	59,968	59,502 21,257 8,187 1,088	15,578 6,122 2,455 316	117,709 76,030 56,281 16,598	15,578 6,122 2,426 316	20,385 14,686 13,243 5,870
\$100,000 under \$200,000 \$200,000 or more	58 20	55 20	7,649 6,662	216 60	199 58	58 20	6,642 6,007	58 20	3,030 3,253	49 11	46 10	6,211 6,900	217 42	203 38	48 11	4,996 5,979	48 11	2,209 2,877
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	49,737 25,662 8,482 6,465	18,077 19,286 8,049 5,945	¹ 95,969 176,185 102,980 166,765	114,035 76,890 25,816 23,202	104,045 76,890 25,493 22,722	27,174 25,471 8,482 6,465	31,624 105,827 73,129 132,509	26,983 25,471 8,482 6,433	4,667 17,548 13,120 35,713	47,726 31,285 15,578 8,953	15,990 26,927 15,111 8,494	1100,951 244,294 183,161 210,319	117,655 117,106 59,968 31,488	111,255 114,206 59,502 30,774	25,784 30,236 15,578 8,952	27,439 126,405 117,709 159,883	24,735 30,037 15,578 8,923	4,011 20,099 20,385 38,885
		l		Balt	imore, Maryl	and							Baton	Rouge, Louis	siana			
Total·····	741,972	387,653	¹ 5,317,697	1,957,127	1,885,281	631,229	3,413,706	627,670	667,668	97,571	60,745	¹ 745,493	295,938	285,630	88,321	453,382	88,321	86,490
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	=
Under \$600\$600 under \$1,000	38,231 29,543	14,844	11,510 23,312	45,140 34,358	45,140 33,264	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000 \$2,000 under \$3,000	85,259 59,658	13,423	124,550 148,747	142,456 117,637	125,508 104,424	58,946 51,040	29,731 62,398	56,987 51,040	4,172 9,254	18,043	0 477	30,201	30,876	28,240 14,791	12,421 9,600	6,872 20,335	12,421 9,600	1,000 3,132
\$3,000 under \$4,000	53,975	14,768	192,420	127,279	116,703	48,112	94,836	47,133	14,487	9,600	9,678	33,377	15,203	,				
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	65,902 41,436 42,383 64,071	20,293 20,005 23,016 45,736	294,047 228,144 274,268 480,586	147,926 117,114 101,628 192,128	140,418 114,426 98,325 190,169	62,312 40,404 42,383 64,071	166,721 127,886 177,203 298,660	61,947 40,404 42,383 63,888	26,842 21,374 29,899 50,095	9,286 9,697 7,679) } 15,152	63,398 57,430	20,071 38,171 31,520	20,071 35,948 31,520	9,080 9,697 7,679	27,625 29,407 28,143	9,080 9,697 7,679	4,468 4,348 4,550
\$8,000 under \$9,000	48,563	36,521	409,708	159,294	157,152	48,562	244,518	48,562	40,931	14,536	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904
\$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	40,410 118,880 29,890 20,068 2,497	39,196 110,122 28,091 18,649 2,226	382,340 1,415,666 509,427 569,942 161,596	150,917 430,091 103,725 74,107 9,324	149,755 425,418 101,337 71,105 8,599	40,410 118,880 29,890 20,068 2,497	236,850 946,462 372,253 445,414 132,472	40,410 118,812 29,890 20,068 2,492	39,378 166,451 72,331 107,607 47,216	17,598 5,205 2,154 314	15,973 5,042 2,018 291	208,642 88,465 57,416 20,820	8,584	67,549 21,382 8,174 1,191	17,598 5,205 2,125 314	133,992 63,027 44,859 17,570	17,598 5,205 2,125 314	23,732 12,141 10,785 6,276
\$100,000 under \$200,000 \$200,000 or more	464 100	400 86	60,487 35,508	1,666 370	1,488 325	460 99	49,067 28,830	460 99	22,432 15,145	54 14	49 13	7,131 3,165	213 52	198 48		6,047 2,599	54 13	2,786 1,370
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	333,211 236,862 118,880 53,019	63,605 164,474 110,122 49,452	¹ 790,027 1,775,045 1,415,666 1,336,959	616,763 721,081 430,091 189,192	567,183 709,826 425,418 182,854	223,506 235,829 118,880 53,014	354,091 1,085,116 946,462 1,028,037	220,202 235,647 118,812 53,009	54,812 181,675 166,451 264,730	35,667 36,565 17,598 7,741	7,054 30,306 15,973 7,412	183,378 276,475 208,642 176,998	57,403 138,991 67,958 31,586	54,356 132,732 67,549 30,993	36,565 17,598	39,653 145,635 133,992 134,102	26,448 36,565 17,598 7,710	6,141 23,259 23,732 33,358

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

·							[Taxable an	d nontaxat	le returns	J 								
Adjusted gross income	Number of	Number	Adjusted gross income	Total number of	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxabl	e income		tax after
classes	returns	of joint returns	(Thousand dollers)	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Beaumont-Por	t Arthur-Ora	nge, Texas							nghamption,	New York and	Pennsylvan			
Total	99,858	68,477	1715,185	295,355	287,262	78,621	445,462	77,182	84,955	95,032	47,528	1669,807	251,865	238,011	75,895	428,451	74,303	82,707
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	_	_	_	_
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	6,668	12,029	2,386 22,709	8,574 34,715	8,574 30,740	{ <u>,</u> -	-		-	8,051 () 16,148	2,730	2,696 } 19,142	8,254 27,938	8,254 25,005	7,037	3,495	7,037	- 501
\$2,000 under \$3,000 \$3,000 under \$4,000	9,048	J	27,831	21,221	19,465	12,597	11,966	11,412	1,457	11,459	K	32,827	25,602	20,872	9,485	12,465	8,096	1,754
\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000	10,868	6,904	54,630 70,537	29,455 33,584	29,455 32,590	10,868 10,700	29,082 37,397	10,868	4,546	9,365	4,830	45,909	23,518	21,091	9,365	25,810	9,365	4,169
\$7,000 under \$8,000 \$8,000 under \$9,000	7,528	14,443	55,971	23,769	23,769	7,528	32,913	7,528	5,922 5,378	12,850	7,285	91,099	44,473	43,157	12,850	49,800	12,850	8,178
\$9,000 under \$10,000	11,989	10,816	105,829	50,978	50,978	11,989	59,999	11,798	9,738	14,542	12,444	129,832	40,494	40,089	14,542	84,315	14,339	14,319
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	18,061 4,525 2,047 246	17,453 4,392 1,959 236	215,791 76,943 57,200 15,811	66,521 16,994 7,359 1,023	65,912 16,595 7,072 973	18,061 4,525 2,047 246	147,284 57,284 47,057 13,723	17,997 4,525 2,047 246	26,030 11,093 11,576 4,876	15,024 4,683 2,543 312	12,884 4,576 2,445 282	176,580 79,034 67,242 19,909	51,761 18,176 10,099 1,355	50,434 17,900 9,780 1,253	15,024 4,683 2,543 312	121,215 56,275 52,045 15,701	15,024 4,683 2,543 312	21,897 10,772 12,127 5,499
\$100,000 under \$200,000 \$200,000 or more	47 13	41 11	6,052 4,605	162 42	146 36	47 13	5,106 3,652	47 13	2,332 2,008	45 10	43 9	5,999 3 ,22 8	153 40	140 34	45 10	4,685 2,648	45 10	2,089 1,404
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	38,559 36,359 18,061 6,879	15,150 29,235 17,453 6,639	173,379 265,403 215,791 160,612	76,054 127,200 66,521 25,580	70,322 126,206 65,912 24,822	17,513 36,168 18,061 6,879	24,160 147,197 147,284 126,821	16,329 35,977 17,997 6,879	3,356 23,685 26,030 31,884	40,878 31,538 15,024 7,592	5,310 21,979 12,884 7,355	173,759 244,056 176,580 175,412	71,862 98,419 51,761 29,823	62,682 95,788 50,434 29,107	21,741 31,538 15,024 7,592	29,792 146,091 121,215 131,353	20,352 31,335 15,024 7,592	4,501 24,419 21,897 31,890
				Birm	ingham, Alaba	ama							Boston	, Massachuse	tts			
Total	219,169	145,564	¹ 1,502,930	605,116	586,862	181,023	909,661	180,601	178,648	1,017,247	479,870	17,723,867	2,557,590	2,410,768	887,069	5,011,605	873,301	1,050,361
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	16,661 8,377 17,499 17,566 18,341	13,155 11,700	5,465 6,781 23,737 45,327 65,639	17,696 13,639 29,697 34,308 55,367	17,696 13,429 27,416 32,027 54,736	(*) 10,227 13,964 15,496	(*) 4,046 16,398 23,717	(*) 10,227 13,964 15,286	(*) 577 2,441 3,542	55,239 39,065 110,393 77,429 81,844	11,129 11,271 15,801	19,010 30,986 166,633 191,812 291,932	61,472 43,228 147,213 128,647 142,093	59,544 43,030 128,626 107,222 126,228	(*) 88,809 64,821 76,608	(*) 50,212 82,713 165,012	(*) 86,881 57,877 73,717	(*) 7,163 11,423 25,997
\$4,000 under \$5,000\$5,000 under \$6,000\$5,000 under \$7,000\$7,000 under \$8,000\$8,000 under \$9,000	17,019 21,908 19,206 18,792 10,789	12,802 13,550 16,024 17,757 10,578	75,337 123,352 125,414 140,113 92,264	48,525 55,976 60,167 58,271 39,629	48,525 48,730 60,167 55,165 39,629	16,809 21,908 19,206 18,792 10,789	34,227 70,604 70,707 82,518 50,606	16,598 21,908 19,206 18,792 10,789	5,081 11,190 11,308 13,262 8,141	77,402 64,414 74,901 63,295 73,551	22,515 20,269 45,545 41,502 54,991	346,481 351,431 485,496 475,011 626,176	147,986 128,410 211,563 196,963 241,803	136,201 116,991 196,830 191,497 227,498	76,241 61,867 74,901 63,295 73,551	202,245 228,290 288,669 271,785 388,316	76,241 61,867 73,937 63,295 72,587	32,691 37,945 47,075 46,276 66,220
\$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	9,543 30,566 6,126 5,602 910	8,298 29,305 5,819 5,495 874	90,531 357,055 102,972 153,182 60,726	32,156 112,578 20,826 21,644 3,726	32,156 111,217 20,588 20,995 3,560	9,543 30,566 6,024 5,602 910	52,659 231,767 73,370 117,765 50,968	9,543 30,566 6,024 5,602 910	8,925 40,279 13,906 27,025 18,266	57,482 158,013 42,597 33,417 5,178	39,514 144,248 37,178 29,541 4,613	542,444 1,885,017 723,891 949,963 343,309	206,944 590,478 150,168 131,345 20,460	201,533 578,066 145,064 125,419 18,965	57,482 157,943 42,597 33,362 5,178	332,970 1,225,422 527,844 731,082 277,243	57,482 157,873 42,597 33,362 5,173	58,340 217,674 104,653 178,274 100,106
\$100,000 under \$200,000 \$200,000 or more	1 82 39	163 36	23,768 12,823	676 152	610 131	180 39	19,317 10,981	179 39	8,878 5,827	1,217 358	1,040 302	161,387 139,842	4,583 1,345	4,026 1,154	1 ,21 5 358	128,439 110,522	1,214 358	58,538 57,870
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	95,506 80,238 30,566 12,859	37,664 66,208 29,305 12,387	1220,729 571,674 357,055 353,472	199,316 246,198 112,578 47,024	193,913 235,847 111,217 45,885	57,464 80,238 30,566 12,755	78,399 327,094 231,767 272,401	57,043 80,238 30,566 12,754	11,643 52,825 40,279 73,901	442,823 333,643 158,013 82,768	61,127 201,821 144,248 72,674	11,039,900 2,480,559 1,885,017 2,318,391	673,528 985,683 590,478 307,901	603,724 934,350 578,066 294,628	315,320 331,096 157,943 82,710	501,023 1,510,031 1,225,422 1,775,129	303,556 329,168 157,873 82,704	77,391 255,855 217,674 499,441

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted	Total	Number of	Taxable	income	Income t	ax after	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand doilars)
				Bridge	eport, Conne	cticut							Buf	falo, New Yo	rk			
Total·····	153,423	87,774	1,279,945	421,024	397,370	138,140	861,391	137,954	172,659	466,466	264,920	¹ 3,502,384	1,263,673	1,204,192	410,743	2,211,264	409,361	422,100
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	(*) 23,144 10,167 8,803	(*) 7,015	(*) 28,161 25,478 30,931	(*) 31,586 16,799 19,360	(*) 25,304 13,483 17,397	14,702 9,185 7,821	6,430 11,190 15,339	- 14,702 9,185 7,821	- 914 1,682 2,408	20,659 { 17,814 45,353 28,897 33,557	10,271	8,201 14,636 68,662 72,005 118,001	21,267 20,545 71,363 51,968 72,570	21,064 20,545 58,818 39,423 61,695	(*) 31,539 25,558 30,624	(*) 15,462 29,454 55,134	(*) 31,336 24,648 30,421	(*) 2,160 4,203 8,708
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	8,988 8,792 11,648 8,084	8,988	40,581 48,048 76,186 60,500	24,357 27,466 18,466 35,278	21,041 25,503 18,094 35,278	7,909 8,792 11,648 8,084	20,919 23,173 54,435 30,029	7,723 8,792 11,648 8,084	3,297 3,659 9,541 4,696	21,105 26,406 40,729 46,690 39,861	8,753 24,740 41,629 32,527	97,681 146,588 265,382 353,674 335,138	34,466 49,986 99,627 170,522 130,057	31,735 45,939 97,807 168,800 128,034	20,902 26,406 40,729 46,690 39,861	64,065 95,024 163,804 196,193 202,101	20,902 26,406 40,729 46,690 39,861	10,504 15,787 27,374 31,639 34,169
\$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	39,974 7,508 4,854 589	12,816 35,942 7,050 4,488 561	155,717 485,975 127,773 137,233 38,106	48,428 146,677 26,331 18,541 2,286	46,465 144,322 25,262 17,896 2,106	16,938 39,974 7,508 4,854 589	336, 183 96,809 108,624 33,079	39,974 7,508 4,854 589	60,996 19,045 26,120 11,944	33,031 81,143 16,992 10,752 1,518	27,518 75,060 15,682 10,329 1,389	314,448 974,321 289,463 297,308 100,543	117,660 308,665 61,272 43,721 6,330	114,727 304,383 59,889 42,349 5,880	33,031 81,143 16,992 10,752 1,518	194,667 644,076 207,700 223,442 80,081	33,031 81,076 16,992 10,752 1,518	33,544 114,301 40,222 51,987 28,441
\$100,000 under \$200,000 \$200,000 or more	106 30	96 28	13,479 11,161	426 111	389 103	106 29	11,603 8,416	106 29	5,304 4,584	251 43	224 37	33,167 16,574	962 188	844 160	250 43	25,947 13,605	250 43	11,657 7,333
Returns under \$5,000	54,899 45,462 39,974 13,088	11,695 27,914 35,942 12,223	1125,768 340,451 485,975 327,751	97,014 129,638 146,677 47,695	81,951 125,340 144,322 45,757	39,617 45,462 39,974 13,087	53,878 212,800 336,183 258,530	39,431 45,462 39,974 13,087	8,300 36,366 60,996 66,997	169,052 186,716 81,143 29,555	27,031 135,168 75,060 27,661	1 _{375,777} 1,415,231 974,321 737,055	274,683 567,852 308,665 112,473	235,379 555,307 304,383 109,123	113,330 186,716 81,143 29,554	164,624 851,789 644,076 550,775	112,015 186,716 81,076 29,554	25,647 142,513 114,301 139,639
		1			Canton, Chic								Charle	ston, South (Carolina	Г		
Total	118,568	73,276	¹ 861,991	329,690	319,444	105,486	548,303	104,302	108,545	89,407	55,413	¹ 573,540	296,905	288,009	73,020	316,497	72,638	58,294
No adjusted gross income	(*)	(*)	(*)	(*)	(*) .	_	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600	(*) 16,116 12,978 6,812	J	(*) 20,092 31,898 24,091	(*) 19,672 24,231 10,516	(*) 17,499 19,691 10,516	10,092	- 4,884 27,051	10,092 14,459	- 700 4,134	11,254 { 14,398 8,788	11,011	38,374 30,717	13,895 42,110 44,037	13,895 38,045 41,988	18,436	16,551	18,245	2,478
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	8,390 7,673 12,732	9,600	37,441 43,814 83,736	20,605 20,036 36,991	20,605 20,036 36,595	8,390 7,673 12,732	19,347 23,844 47,411	8,390 7,673 12,732	3,044 3,418 7,575	} 16,630 } 9,908	10,308 8,701	83,873 66,512	53,425 36,205	52,409 36,205	16,630 9,908	39,354 32,242	16,439 9,908	6,122 5,066
\$7,000 under \$8,000 \$8,000 under \$9,000	8,684 8,289	7,500 7,302	63,851 70,890	30,989 28,422	30,989 28,422	8,684 8,289	33,862 44,180	8,684 8,289	5,574 7,352	14,163	12,131	127,251	52,209	51,827	14,163	75,455	14,163	12,513
\$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	8,684 19,562 2,644 2,553 453	7,698 19,175 2,261 2,331 423	82,604 234,991 44,706 74,312 31,469	8,721	41,447 70,955 8,987 7,901 1,595	8,684 19,562 2,644 2,553 453	47,644 161,612 34,302 61,999 27,399	8,684 19,562 2,644 2,553 453	8,096 28,554 6,822 15,595 10,128	9,580 2,472 1,638 164	8,893 2,440		35,477 11,474 6,307 700	34,666 11,410 6,031 664	9,580 2,472 1,638 164	77,013 28,822 34,085 8,933	9,580 2,472 1,638 164	13,674 5,449 7,958 3,140
\$100,000 under \$200,000 \$200,000 or more	66 19		8,912 8,751		248 56	66 19	7,882 6,888	66 19	3,728 3,826	24 3	21	3,108 1,684	97 14	91 14	24 3	2,523 1,521	24 3	1,149 746
Returns under \$5,000	47,208 46,063 19,562 5,735	38,983 19,175	¹ 113,954 344,896 234,991 168,150	158,082 72,180	72,213 157,489 70,955 18,787	34,126 46,063 19,562 5,735	51,281 196,940 161,612 138,470	32,942 46,063 19,562 5,735	7,878 32,014 28,554 40,099	40,685 34,841 9,580 4,301	27,520 8,893	115,439	113,467 129,369 35,477 18,592	107,162 127,970 34,666 18,211	34,841	32,191 131,410 77,013 75,883	23,916 34,841 9,580 4,301	4,883 21,295 13,674 18,442

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

							[Taxable an	d nontaxab	le returns]									
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of	Taxabl	e income		tax after lits
classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
				Charles	ton, West Vi	rginia	(delians)	1	adirara)		L	dollars)	Charlo	tte, North Ca	rolina	dollars)	1 Tetans	dollars)
Total·····	80,729	50,255	551,436	226,892	220,765	64,905	348,499	64,905	67,772	124,432	83,114	¹ 969,697	357,773	347,352	105,631	603,160	104,271	119,545
No adjusted gross income	-	-	-	-	-	-	-	-	_	(*)	(*)	(*)	(*)	(*)	-	-	-	
Under \$600 \$600 under \$1,000	8,754)	4,317	10,236	10,052	{ -	-	<u>.</u>	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000 \$2,000 under \$3,000	16,208	8,375	27,811	32,589	30,165	9,690	6,822	9,690	983	20,448	5,865	26,275	32,416	26,126	11,022	5,833	10,036	828
\$3,000 under \$4,000 \$4,000 under \$5,000	10,241	8	39,722	23,615	23,248	9,690	20,399	9,690	3,319	?	5,439	40,944	28,467	26,920	11,168	18,002	11,168	2,779
\$5,000 under \$6,000	11,934	10,245	72,617	41,211	41,211	11,934	38,238	11,934	6,161	6,052 12,394 6,667	15,115	27,476 65,601 44,225	21,860 41,312 21,497	21,860 40,325 21,497	17,272 6,667	39,371 25,709	17,272	6,100
\$7,000 under \$8,000 \$8,000 under \$9,000	13,469	13,469	109,690	46,955	46,020	13,469	65,714	13,469	10,630	8,263	8,263 9,250	61,777 89,708	31,075 28,314	31,075 28,314	8,263 10,237	33,966 59,425		9 ,34 0 10,002
\$9,000 under \$10,000 \$10,000 under \$15,000	14,207	12,564	157,500	49,558	47,798	14,207	107,383	14,207	19,026	9,627 20,767	8,640 20,260	90,982 248,840	30,002 73,934	30,002 73,609	9,627 20,767	56,296 163,799	9,627 20,767	9,454 28,687
\$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	3,765 1,810 292	3,583 1,712 266	63,562 49,852 19,025	13,941 7,391 1,191	13,843 7,090 1,150	3,765 1,810 292	48,543 38,978 16,205	3,765 1,810 292	9,511 9,230 5,881	6,084 3,750 615	5,776 3,619 551	101,788 104,478 41,541	23,622 14,634 2,420	23,147 14,078 2,242	6,084 3,750 615	69,740 78,240 33,514	6,084 3,750 615	13,247 18,018 12,044
\$100,000 under \$200,000 \$200,000 or more	43 7	38 4	5, 32 0 2,018	184 22	173 16	43 7	4,636 1,581	43 7	2,171 860	139 21	131 18	17,976 6,874	547 81	496 70	138	14,292 4,973	138	6,417 2,631
Returns under \$5,000	35,203 28,761 10,848 5,917	9,489 25,959 9,205 5,602	71,852 214,127 125,680 139,777	66,439 103,472 34,252 22,729	63,465 102,536 32,492 22,272	19,379 28,761 10,848 5,917	27,221 120,864 90,472 109,942	19,379 28,761 10,848 5,917	4,302 19,540 16,277 27,653	45,868 47,188 20,767 10,609	11,492 41,268 20,260 10,094	¹ 95,907 352,293 248,840 272,657	90,335 152,200 73,934 41,304	82,497 151,213 73,609 40,033	27,069 47,188 20,767 10,607	33,008 205,594 163,799 200,759	26,083 46,814 20,767 10,607	5,047 33,455 28,687 52,356
				Chattanooga,	Tennessee an	d Georgia								cago, Illino				,
Total	104,116	57,595	¹ 632,147	260,178	250,656	85,502	381,773	85,437	77,614	2,758,312	1,428,023	1 _{22,975,733}	7,340,987	6,990,109	2,408,892	15,612,013	2,396,985	3,315,609
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	6,277	2,446	² 34,313	14,063	10,920	-	-	_	· ·
Under \$600\$ \$600 under \$1,000\$ \$1,000 under \$2,000\$ \$2,000 under \$3,000\$ \$3,000 under \$4,000\$	(*) 7,249 15,862 22,134	(*) 7,883 12,205	(*) 5,612 23,553 61,590	(*) 8,607 21,858 51,919	(*) 8,607 20,905 47,882	(*) 12,212 17,704	(*) 6,761 22,041	(*) 12,212 17,704	(*) 965 3,079	108,749 123,738 251,204 174,702 164,783	(*) 8,981 32,079 31,851 37,316	37,471 99,004 368,599 433,792 581,685	126,200 166,347 380,679 330,431 331,961	118,645 149,361 323,491 272,643 301,510	21,469 182,554 137,531 150,858	1,126 94,822 180,888 297,780	21,469 180,399 132,447 148,501	159 13,609 26,419 46,603
\$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	9,090 13,185 6,730	13,199	41,848 77,370 49,072	19,972 31,485 32,442	18,945 29,558 32,442	9,090 13,185 6,730	23,368 49,252 20,926	9,090 13,185 6,730	3,306 8,309 3,138	206,104 188,428 188,702 189,944 178,538	58,408 58,416 70,380 113,960 138,447	925,753 1,040,740 1,222,926 1,428,031 1,518,323	434,009 404,266 450,991 575,834 625,348	394,005 388,819 433,714 554,081 610,140	201,688 185,868 185,571 188,810 177,561	536,646 662,105 797,213 890,945 921,382	200,104 185,665 185,571 188,607 177,561	87,127 111,311 137,368 151,726 155,868
\$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	11,770 2,828 2,291 469	7,962 11,351 2,254 2,087 411	71,951 138,884 47,264 64,350 29,811	28,253 40,822 8,476 8,330 1,797	28,253 40,757 7,667 7,933 1,734	7,962 11,770 2,828 2,291 469	90,557 31,403 51,936 24,384	7,962 11,706 2,828 2,291 469	7,399 15,842 5,901 12,781 8,746	175,954 529,993 150,729 101,055 15,013	138,925 480,421 141,118 93,240 13,771	1,662,622 6,404,538 2,548,189 2,852,356 1,000,015	582,157 1,903,503 549,124 390,379 59,360	573,175 1,876,420 536,655 376,771 55,319	175,954 529,927 150,729 101,005 14,987	1,070,734 4,374,911 1,897,303 2,279,752 855,053	175,751 529,927 150,663 100,956 14,987	185,016 785,430 371,686 557,619 313,324
\$100,000 under \$200,000 \$200,000 or more	97 18	89 16	12,885 7,423	355 62	318 49	97 18	10,688 5,864	96 18	4,920 3,223	3,372 1,026	3,007 879	446,242 439,763	12, 6 86 3,650	11,314 3,126	3,362 1,019	382,818 368,536	3,361 1,018	177,144 195,201
Returns under \$5,000	58,765 27,877 11,770 5,704	20,308 21,079 11,351 4,857	¹ 133,138 198,392 138,884 161,733	108,156 92,180 40,822 19,020	101,944 90,253 40,757 17,702	40,151 27,877 11,770 5,704	52,212 114,729 90,557 124,275	40,151 27,877 11,706 5,703	7,355 18,847 15,842 35,570	1,035,558 921,565 529,993 271,196	175,461 520,127 480,421 252,014	¹ 2,411,990 6,872,641 6,404,538 7,286,564	1,783,691 2,638,595 1,903,503 1,015,198	1,570,574 2,559,930 1,876,420 983,185	694,099 913,763 529,927 271,103	1,111,262 4,342,378 4,374,911 5,783,462	682,918 913,155 529,927 270,985	173,916 741,290 785,430 1,614,973

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontexable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income 1	ax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	ax after its
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Cin	cinnati, Ohi	o and Kentuc	ky and Indi	ana						Cle	eveland, Ohio)			
Total	503,899	283,603	13,625,088	1,424,724	1,368,266	432,431	2,288,353	431,065	461,534	740,609	393,679	¹ 5,954,231	1,989,455	1,912,512	647,801	3,943,936	645,630	817,714
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	. (*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600	23,572 24,580 47,618 41,048 45,704	5,217 13,015 12,814	7,827 18,913 71,594 102,030 160,733	24,996 30,658 65,393 90,004 93,691	23,979 27,520 57,380 80,913 85,208	(*) 39,728 31,391 43,354	(*) 21,450 38,272 84,270	(*) 39,728 30,229 43,354	(*) 3,048 5,567 12,888	31,166 30,845 66,128 60,944 46,022	(*) - 6,664 8,858 11,204	10,886 24,817 101,030 152,080 159,846	33,313 33,585 97,885 112,833 86,445	32,326 31,438 82,318 96,672 77,388	(*) 45,896 50,557 42,493	(*) 27,012 66,755 87,654	(*) 45,896 48,583 42,493	(*) 3,867 9,788 13,854
\$4,000 under \$5,000	35,027 37,081 40,869 40,107 29,808	15,215 20,337 31,782 33,031 25,364	161,132 204,842 264,095 299,916 255,491	83,552 91,266 141,974 152,916 106,837	79,833 87,025 139,998 146,127 105,878	32,566 35,640 40,869 39,904 29,808	88,066 122,382 139,229 162,110 154,784	32,566 35,640 40,869 39,700 29,808	14,190 19,895 22,314 26,238 26,159	37,634 42,560 58,721 62,938 62,285	8,048 17,494 33,210 39,132 44,967	171,143 232,249 383,555 467,631 529,821	64,519 102,540 153,145 194,493 204,688	59,979 101,947 149,616 189,164 201,332	36,448 40,587 58,523 62,938 62,088	107,671 131,324 237,134 279,368 333,612	36,448 40,587 58,523 62,740 62,088	17,799 22,004 39,584 46,907 57,706
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$0,000 \$50,000 under \$100,000	25,377 79,162 19,113 11,837 2,133	20,556 75,184 17,824 10,863 1,880	240,000 939,661 324,008 333,510 141,016	91,949 322,269 73,011 44,986 8,729	90,760 319,693 71,062 42,588 8,073	25,377 79,097 19,113 11,837 2,133	151,051 619,634 240,405 264,185 118,467	25,377 79,097 19,113 11,837 2,133	25,966 109,569 47,178 63,879 43,562	36,316 141,486 34,692 23,474 3,661	32,369 131,795 33,542 21,672 3,331	346,121 1,687,631 586,385 670,352 245,266	139,342 527,508 128,850 89,242 14,434	138,551 518,597 127,632 85,914 13,470	36,316 141,486 34,585 23,474 3,656	202,346 1,133,883 434,922 541,504 207,018	36,316 141,486 34,585 23,474 3,656	34,274 201,229 84,390 133,904 76,115
\$100,000 under \$200,000 \$200,000 or more	463 114	415 96	60,879 40,846	1,780 416	1,583 355	463 113	50,313 33,644	463 113	23,300 17,771	740 249	678 215	98,040 93,799	2,773 875	2,484 753	738 245	81,316 71,983	738 245	37,418 38,815
Returns under \$5,000	217,832 173,244 79,162 33,661	46,270 131,070 75,184 31,079	¹ 520,826 1,264,345 939,661 900,256	388,590 584,942 322,269 128,923	355,125 569,787 319,693 123,661	148,074 171,600 79,097 33,660	232,149 729,557 619,634 707,013	146,912 171,396 79,097 33,660	35,704 120,573 109,569 195,688	273,487 262,820 141,486 62,816	35,275 167,171 131,795 59,438	1613,383 1,959,375 1,687,631 1,693,842	431,565 794,208 527,508 236,174	383,053 780,610 518,597 230,252	183,166 260,451 141,486 62,698	289,526 1,183,784 1,133,883 1,336,743	181,193 260,253 141,486 62,698	45,368 200,475 201,229 370,642
				Columbi	a, South Car	olina							Columbus,	Georgia and	Alabama			
Total	108,823	65,325	1687,181	321,251	312,853	83,122	399,847	83,122	74,431	60,493	37,597	365,818	169,682	167,201	50,113	210,995	50,113	42,222
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	_	-	-	-	-	-
Under \$600	(*) 9,231 6,947 8,736 7,329	(*) 7,678	(*) 7,436 9,701 22,090 26,909	(*) 13,313 14,945 21,476 21,971	(*) 11,281 14,754 19,253 21,971	17,577	20,035	- 17,577	3,020	\begin{cases} 14,731 \\ 12,746 \end{cases}	9,574	12,308 37,130	19,381 30,548	18,176 30,548	17,099	16,669	- - 17,099	2,487
\$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	9,900 7,052 9,909 9,561 8,768	9,040 7,877 9,561 8,768	43,301 39,539 64,176 71,797 74,900	28,266 17,029 37,794 33,096 36,916	26,868 16,838 37,411 33,096 36,693	6,878 6,860 9,909 9,561 8,768	20,595 22,067 31,116 39,787 43,316	6,878 6,860 9,909 9,561 8,768	3,390 3,385 4,960 6,282 7,052	1 (9,359	73,672	42,704	41,677	13,853	36,731	13,853	5,758 6,475
\$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.	8,320 10,421 2,575 1,890 332	7,303 10,110 2,370 1,865 312	78,159 120,971 44,284 57,100 21,570	28,007 36,848 10,734 7,825 1,332	27,816 36,099 10,529 7,673 1,257	8,320 10,421 2,575 1,890 332	46,998 79,523 31,123 43,516 18,164	8,320 10,421 2,575 1,890 332	7,994 13,861 6,024 10,422 6,398	8,848 7,360 1,833 837 218	8,848 7,045 1,799 717 194	73,630 85,748 31,322 26,419 14,965	38,314 28,021 6,611 2,890 917	38,314 28,021 6,502 2,819 880	7,360 1,833 837 213	39,912 53,721 22,656 20,913 11,931	7,360 1,833 837 213	9,315 4,274 5,559 4,346
\$100,000 under \$200,000 \$200,000 or more	30 3	27 3	3,793 792	132 11	129 11	29 3	3,083 525	29 3	1,388 256	59 1 0	53 8	7,607 3,018	245 50	223 41	59 10	6,035 2,428	59 10	2,709 1,301
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	49,963 43,609 10,421 4,830	11,093 39,545 10,110 4,577	1110,100 328,571 120,971 127,539	111,528 152,841 36,848 20,034	105,301 151,854 36,099 19,599	24,454 43,418 10,421 4,829	40,630 183,283 79,523 96,411	24,454 43,418 10,421 4,829	6,410 29,673 13,861 24,487	34,560 15,617 7,360 2,956	13,600 14,181 7,045 2,771	81,150 115,590 85,748 83,330	72,119 58,828 28,021 10,714	69,888 58,828 28,021 10,464	24,184 15,617 7,360 2,952	30,829 62,483 53,721 63,962	24,184 15,617 7,360 2,952	4,677 10,042 9,315 18,188

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

							(Taxable an	d nontaxab	le returns;									
Adjusted gross income	Number	Number	Adjusted gross	Total number of	Number of exemptions	Taxable	income	Income 1	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
classes	of returns	of joint returns	income (Thousand dollars)	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
				Co	lumbus, Ohio								Corpus	Christi, Tex	(as			
Total·····	316,471	186,590	¹ 2,444,310	883,974	854,275	275,909	1,580,463	273,586	310,651	96,580	67,688	¹ 602,581	343,067	335,313	69,690	346,022	69,662	68,541
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	_	-	_
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	20,105 10,317 20,262 19,176	4,781	6,228 8,200 29,613 47,336	24,851 10,927 30,417 35,639	24,648 10,520 28,093 31,747	(*) 16,422 15,539	(*) 8,193 19,154	(*) 15,463 15,539	(*) 1,149 2,876	11,412	5,085	5,372 18,287	23,435 27,603	23,435 26,037	(*)	(*)	- (*)	(*)
\$3,000 under \$4,000	23,341	6,088	81,571	40,257	38,340	23,137	46,032	23,137	7,165	} 14,341	10,210	42,578	50,149	49,767	9,436	11,435	9,436	1,691
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	24,299 22,260 20,657 26,687 29,631	8,081 11,159 12,983 21,488 27,435	108,849 120,661 135,343 202,047 251,749	51,340 57,329 58,852 99,142 101,912	46,693 55,964 56,936 96,615 99,792	23,137 21,022 20,454 26,687 28,673	63,064 67,595 76,935 112,063 146,126	22,179 21,022 20,250 26,687 28,469	10,217 10,837 12,776 18,185 23,869	12,434 11,682 8,712	10,457 9,695 7,719	59,684 75,527 65,033	62,848 44,730 32,903	61,282 42,552 31,909	9,262 11,682 8,712	18,425 37,306 35,658	9,262 11,682 8,712	2,867 5,824 5,419
\$9.000 under \$10.000	23,346	22,388	220,244	87,872	86,914	23,346	132,371	23,346	22,035	9,548	9,515	86,228	40,727	40,695	9,548	47,948	9,548	7,794
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	50,402 14,784 8,943 1,129	47,697 14,447 8,520 1,027	618,067 248,710 255,386 73,873	185,843 55,915 35,684 4,513	182,806 53,684 34,202 4,154	50,402 14,784 8,943 1,128	421,206 182,526 205,240 63,195	50,402 14,784 8,943 1,128	75,098 35,166 49,944 23,117	9,974 2,579 2,081 264	9,605 2,378 1,969 237	118,201 44,571 63,160 17,292	38,383 8,811 7,548 919	37,885 8,549 7,387 833	9,974 2,579 2,081 259	78,003 33,843 52,237 14,323	9,974 2,579 2,052 259	13,526 6,700 12,790 5,016
\$100,000 under \$200,000 \$200,000 or more	195 48	180 37	24,911 16,877	763 165	681 140	195 48	21,797 14,769	195 48	10,037 8,153	56 17	46 16	7,292 8,663	196 60	174 57	56 17	6,0 2 7 7,508	56 17	2,717 3,718
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	118,389 122,581 50,402 25,099	19,229 95,453 47,697 24,211	¹ 276,444 930,043 618,067 619,756	195,983 405,108 185,843 97,040	182,388 396,220 182,806 92,861	80,228 120,181 50,402 25,098	136,640 535,091 421,206 487,526	78,311 119,775 50,402 25,098	21,435 87,701 75,098 126,417	46,127 35,483 9,974 4,996	21,961 31,476 9,605 4,646	187,110 256,292 118,201 140,978	141,658 145,491 38,383 17,535	138,713 141,715 37,885 17,000	20,236 34,489 9,974 4,991	23,218 130,863 78,003 113,938	20,236 34,489 9,974 4,963	3,477 20,597 13,526 30,941
				De	allas, Texas							Davenpo	rt-Rock Isla	nd-Moline, I	owa and Ill	inois		
Total	494,300	308,282	13,766,086	1,404,330	1,353,323	415,762	2,440,868	412,233	509,063	123,073	72,110	1900,989	344,251	328,350	102,003	577,762	101,558	113,264
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.	27,874 17,514 44,815 29,619 56,531	13,401 10,323 28,252	10,222 14,456 67,633 70,992 196,168	34,315 20,877 77,610 61,581 147,510	30,775 18,891 71,055 56,040 135,529	(*) 31,196 22,789 45,033	(*) 16,462 22,855 80,490	(*) 30,993 22,789 43,858	(*) 2,334 3,302 12,514	12,397 14,290 7,767 11,280	9,459	6,791 21,611 19,366 38,554	16,126 20,281 17,051 31,482	16,126 17,175 14,081 27,577	17,899	11,452 24,910	17,899 12,316	1,584
\$4,000 under \$5,000	43,942 27,795 36,781 34,900 24,851	24,135 18,349 28,226 28,023 21,494	197,523 154,116 238,495 261,375 210,926	115,260 82,784 119,314 126,735 85,818	111,169 78,490 117,734 124,791 85,007	42,362 27,591 35,379 34,900 24,851	97,638 75,060 126,878 145,733 128,761	41,186 26,619 35,379 34,900 24,851	15,082 11,947 20,548 23,574 21,566	4,375 7,829 8,038 8,471	8,460	19,150 43,808 53,157 62,786	15,954 19,595 19,915 24,151	15,542 19,384 19,705 24,151	7,829 8,038 8,471	23,588 33,358 39,913	7,618 8,038 8,471	3,639 3,784 5,593 6,763
\$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	29,224 75,987 23,298 15,927 2,492	24,207 71,240 21,866 14,433 2,280	276,206 916,582 398,394 445,206 164,410	99,040 272,945 83,062 59,118 9,799	99,040 268,439 81,648 57,189 9,273	29,224 75,675 23,298 15,927 2,480	178,533 621,832 297,644 358,735 137,711	29,224 75,675 23,298 15,927 2,480	30,358 110,399 58,387 87,284 49,394	21,251 6,921 2,963 505	13,575 20,493 6,451 2,725 477	139,113 250,200 117,782 86,065 32,443	55,446 80,329 26,337 11,686 2,004	40,271 79,026 25,903 10,912 1,857	15,527 21,251 6,921 2,963 505	83,288 167,091 86,662 69,032 28,124	15,527 21,251 6,887 2,963 505	13,807 29,368 16,760 16,998 10,105
\$100,000 under \$200,000 \$200,000 or more	524 1 60	464 145	69,482 108,029	1,990 573	1,8 12 509	520 155	57,751 94,561	519 152	26,204 36,139	73 7	73 6	9,334 2,788	300 23	270 2 0	73 7	8,019 2,325	73 7	3,657 1,207
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	222,361 153,551 75,987 42,401	77,555 120,299 71,240 39,188	1522,864 1,141,119 916,582 1,185,521	463,152 513,690 272,945 154,543	429,392 505,062 268,439 150,430	145,762 151,945 75,675 42,380	217,669 654,965 621,832 946,402	143,209 150,973 75,675 42,376	33,263 107,993 110,399 257,408	51,488 39,865 21,251 10,469	12,647 29,238 20,493 9,732	103,514 298,864 250,200 248,411	104,466 119,106 80,329 40,350	92,285 118,077 79,026 38,962	30,418 39,865 21,251 10,469	36,362 180,146 167,091 194,163	30,216 39,655 21,251 10,436	5,223 29,947 29,368 48,726

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

			4414.4		N-1		(Taxable and	Income t	ax after			Adjusted		Number of	Taxable	income	Income to	
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total number of exemptions	Number of exemptions other than age and	Taxable	Amount	Number of	Amount	Number of returns	Number of joint returns	gross income	Total number of exemptions	exemptions other than age and	Number of returns	Amount	Number of	Amount (Thousand
	10041111		(Thousand dollars)		blindness	returns	(Thousand dollars)	returns	(Thousand dollars)			(Thousand dollars)		blindness		dollars)	returns	dollars)
		,			Dayton, Ohio								Det	nver, Colora	do			
Total	284,611	177,618	¹ 2,260,396	807,225	784,692	246,485	1,498,004	245,875	297,944	404,514	237,919	¹ 3,063,304	1,146,494	1,094,435	334,147	1,883,091	332,577	371,410
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	17,706 10,293 19,559 19,257 18,542	10,003	5,602 8,353 29,297 46,136 64,000	20,808 12,948 29,028 37,893 29,393	20,808 12,489 25,746 32,083 28,028	(*) 13,802 15,696 18,542	(*) 7,921 17,675 37,052	(*) 13,802 15,492 18,542	(*) 1,135 2,547 5,913	20,671 18,916 38,639 26,730 22,044	8,480 9,533 6,708	6,706 15,618 57,407 66,627 75,658	23,527 24,115 64,514 62,631 46,305	21,803 21,421 54,897 52,557 40,891	(*) 27,035 15,823 17,548	(*) 14,919 20,605 36,657	(*) 26,847 15,635 17,548	(*) 2,126 3,056 5,868
\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	11,921 16,933 25,896 26,786 21,140	9,115 20,215 21,436 18,816	52,967 93,437 169,593 197,315 180,316	30,963 58,723 74,431 78,958 72,342	30,556 56,655 72,514 78,144 70,570	10,962 15,975 25,896 26,786 21,140	27,256 42,973 102,465 123,207 111,939	10,962 15,771 25,896 26,582 21,140	4,313 7,043 16,371 20,168 18,557	25,770 32,851 24,968 37,002 25,639	11,205 18,286 15,597 27,038 22,541	116,256 182,975 160,856 278,219 218,428	63,259 98,190 69,305 117,556 92,771	60,162 93,934 66,612 115,616 92,205	21,515 30,346 23,998 36,813 25,639	54,580 93,907 85,350 154,769 131,859	21,515 29,376 23,998 36,624 25,639	8,788 14,998 14,049 25,650 21,855
\$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	17,671 53,106 14,389 9,167 1,038	17,468 50,190 13,572 8,639 967	166,368 636,656 242,078 253,471 68,290	74,959 189,832 54,387 35,665 4,091	74,959 188,909 53,283 34,303 3,899	17,671 53,106 14,389 9,167 1,038	98,859 443,102 180,084 205,699 58,415	17,671 53,106 14,389 9,167 1,038	16,384 78,741 35,267 49,454 21,299	26,666 70,396 17,895 12,604 1,478	22,788 63,484 17,153 11,888 1,385	252,818 834,548 303,599 345,705 96,915	97,371 257,284 67,286 49,383 5,855	95,836 253,152 65,528 47,893 5,496	26,666 70,396 17,895 12,604 1,473	149,298 529,598 213,001 264,653 79,567	26,666 70,396 17,895 12,576 1,468	25,239 93,597 40,456 61,789 28,057
\$100,000 under \$200,000 \$200,000 or more	200 49	179 41	25,849 23,072	738 149	660 127	199 49	22,146 19,033	199 49	10,180 10,552	261 82	244 68	34,380 30,425	978 308	890 262	261 82	28,579 25,323	260 82	12,715 13,105
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	98,236 108,426 53,106 24,843	16,981 87,049 50,190 23,398	1203,951 807,029 636,656 612,760	162,950 359,412 189,832 95,031	150,670 352,841 188,909 92,272	61,070 107,467 53,106 24,842	90,083 479,442 443,102 485,377	60,867 107,060 53,106 24,842	13,929 78,523 78,741 126,751	154,674 147,125 70,396 32,319	37,447 106,250 63,484 30,738	1324,436 1,093,296 834,548 811,024	290,207 475,193 257,284 123,810	257,011 464,203 253,152 120,069	87,975 143,462 70,396 32,314	127,187 615,183 529,598 611,123	87,598 142,303 70,396 32,280	19,899 101,791 93,597 156,123
				De	s Moines, Io	owa.					·		Det	roit, Michig	gan	,		
Total	104,051	57,811	¹ 770,087	279,272	271,087	85,229	482,583	85,229	97,748	1,511,275	871,501	12,708,315	4,221,892	4,077,857	1,346,343	8,469,202	1,336,317	1,738,808
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	3,914	2,150	² 26,902	13,370	12,991	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	13,109 11,093 15,504	6,059	6,529 15,775 47,454	14,582 13,373 35,531	13,741 11,935 33,672	9,655 12,742	3,387 16,775	9,655 12,742	473 2,580	70,305 51,802 130,901 94,716 88,568	13,936 18,981 24,193	22,829 42,106 199,741 232,363 304,588	85,895 61,313 181,733 162,307 173,472	82,962 59,292 160,284 137,555 150,841	12,691 103,002 83,739 81,376	566 58,888 104,643 152,056	12,691 98,771 80,519 80,177	83 8,300 15,277 23,854
\$4,000 under \$5,000	11,242	5,752 8,190	53,285 78,078	22,957 39,575	22,326 39,153	10,225 11,452	22,998 41,553	10,225 11,452	3,598 6,775	90,531 84,422 96,017 118,738 109,148	32,911 38,717 52,935 77,458 85,945	413,029 464,390 624,606 887,169 927,624	220,280 222,745 262,709 350,085 329,624	203,614 220,159 258,736 340,306 326,662	88,442 82,659 94,630 118,738 108,960	219,820 261,866 371,455 534,570 588,562	88,066 82,659 94,254 118,363 108,960	35,067 42,751 62,280 90,728 100,645
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	10,339 23,038 4,458 2,766 468	7,287 22,644 4,360 2,528 413	95,225 271,695 76,453 79,786 30,544	31,762 88,990 18,022 10,381 1,784	31,551 87,295 17,749 9,703 1,674	10,339 23,038 4,458 2,766 463	64,355 176,938 54,527 62,004 25,219	10,339 23,038 4,458 2,766 463	11,454 30,746 10,448 14,879 9,085	96,315 323,118 95,029 49,337 6,820	83,296 295,774 90,202 47,131 6,457	913,425 3,912,053 1,611,167 1,393,047 448,970	368,330 1,205,839 357,644 192,112 28,433	359,868 1,191,295 353,333 187,565 26,959	96,315 323,048 95,029 49,310 6,815	548,835 2,639,804 1,193,371 1,117,662 387,969	96,315 322,836 95,029 49,282 6,809	93,138 472,142 232,184 270,516 140,453
\$100,000 under \$200,000 \$200,000 or more	77 14	73 14	9,924 7,236	299 56	278 48	77 14	8,462 6,365	77 14	3,828 3,881	1,228 364	1,112 305	161,794 176,317	4,712 1,290	4,297 1,137	1,227 362	139,664 149,472	1,224 362	64,787 86,604
Returns under \$5,000	47,545 25,685 23,038 7,783	8,619 19,160 22,644 7,388	¹ 99,860 194,590 271,695 203,942	76,127 83,613 88,990 30,542	71,568 82,771 87,295 29,453	28,728 25,685 23,038 7,778	36,060 113,008 176,938 156,577	28,728 25,685 23,038 7,778	5,600 19,281 30,746 42,121	530,738 504,641 323,118 152,778	92,170 338,350 295,774 145,207	¹ 1,187,754 3,817,213 3,912,053 3,791,295	1,205,839	807,539 1,505,732 1,191,295 573,291	369,250 501,303 323,048 152,742	2,639,804	360,224 500,551 322,836 152,706	82,580 389,542 472,142 794,544

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD MFTROPOLITAN STATISTICAL AREAS —Continued [Taxable and nontaxable returns]

							[Taxable an	d nontaxab	le returns]									
Adjusted gross income	Nummber of	Number of joint	Adjusted gross income	Total number of	Number of exemptions other than	Taxable	income		tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxabl	e income	Income t	ax after
classes	returns	returns	(Thousand dollars)	exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
			Dul	uth-Superior	, Minnesota	and Wiscons	in	_					E1	Paso, Texas		0.114.15	L)	<u> </u>
Total	98,163	61,611	¹ 643,355	279,436	268,444	83,276	380,858	81,301	68,524	96,787	64,578	¹ 628,709	346,063	341,968	72,164	351,073	71,920	70,930
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	_[(*)	(*)	(*)	(*)	(*)	_	_	_	_
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	19,281	9,470	20,192	25,372	22,861	10,511	4,721	1 0,511	669	18,895	9,250	23,264	35,807	35,616	<u> </u>	-	-	-
\$2,000 under \$3,000 \$3,000 under \$4,000	15,031)	45,487	38,614	34,593	9,341	17,374	8,386	2,392	10,244 11,424	7,090	26,054 40,042	32,125 47,445	29,756 47,445	10,643 8,274	8,336 7,957	10,643 8,274	1,207 1,185
\$4,000 under \$5,000 \$5,000 under \$6,000	12,361	6,333	62,959	32,411	29,124	12,161	31,582	11,206	4,584	12,215	9,066	53,415	54,565	54,183	9,268	14,853	9,077	2,229
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	17,906	14,086	128,640	57,878	57,878	17,906	73,222	17,906	11,885	10,845 8,510	8,679 7,135	69,105 63,293	40,989 35,475	40,989 35,475	10,845 8,510	35,623 34,701	10,845 8,510	5,677 5,232
\$9,000 under \$10,000	17,865	16,890	156,955	62,857	62,657	17,865	98,807	17,865	16,445	6,915	6,915	62,656	31,978	31,978	6,915	33,934	6,915	5,492
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	12,257 1,599 1,410 216	11,866 1,525 1,225 191	141,244 26,451 41,004 13,983	48,928 7,314 4,877 836	48,803 7,143 4,295 771	12,257 1,573 1,410 216	89,842 17,517 31,349 11,814	12,194 1,573 1,410 216	15,443 3,342 7,436 4,152	12,018 3,264 2,084 289	11,312 2,930 1,843 279	143,287 55,413 59,142 20,270	45,333 12,109 8,770 1,196	44,401 12,109 8,639 1,128	12,018 3,264 2,084 288	96,098 42,235 46,567 17,737	12,018 3,264 2,031 288	16,798 8,225 11,280 6,592
\$100,000 under \$200,000 \$200,000 or more	31 6	26 4	4,152 2,441	123 27	100 21	31 6	3,288 1,342	31 6	1,458 718	37 16	33 16	4,892 9,069	144 65	129 56	37 16	4,340 8,692	37 16	1,964 5,052
Returns under \$5,000	38,258 44,386 12,257 3,262	10,271 36,503 11,866 2,971	181,960 332,122 141,244 88,029	70,937 146,395 48,928 13,176	64,404 142,908 48,803 12,329	23,397 44,386 12,257 3,236	30,428 195,278 89,842 65,310	22,441 43,430 12,194 3,236	4,426 31,550 15,443 17,105	52,808 26,271 12,018 5,690	25,436 22,729 11,312 5,101	1141,581 195,054 143,287 148,787	170,004 108,442 45,333 22,284	167,063 108,442 44,401 22,062	28,186 26,271 12,018 5,689	31,146 104,258 96,098 119,571	27,995 26,271 12,018 5,636	4,621 16,400 16,798 33,111
				Erie	Pennsylvan	ia .		· · · · ·	1				Evansville,					
Total	102,782	62,697	735,382	305,425	301,403	94,609	457,551	92,942	88,136	80,275	47,782	¹ 570,634	228,475	221,435	72,433	354,004	71,805	69,331
No adjusted gross income	-	-	-	-	-	-[-	-	-	(*)	(*)	(*)	(*)	(*)	_	-	-	-
Under \$600	19,884	3,871	23,938	22,743	21,720	14,371	7,780	13,331	1,086	10,468	4,068	11,459	12,270	12,066	19,725	28,430	19,309	4,254
\$3,000 under \$4,000	8,378) [25,319	18,757	16,324	5,718	12,019	14,990	6,721	15,081)	46,970	24,762	21,770) [,,,,,	.,2
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	9,870 7,875 12,382	6,194 9,279	44,022 43,085	14,792	14,792 18,670	9,870 7,875	29,800 25,093	7,875	4,148	13,698	7,337	67,401	40,076	39,652	11,692	32,892	11,692	5,363
\$7,000 under \$8,000 \$8,000 under \$9,000	8,881	8,881 7,659	81,274 66,392 67,263	40,878 38,782 38,428	40,679 38,782 38,428	12,382 8,881 7,858	43,984 34,175 35,388	12,382 8,881 7,858	7,210 5,370 5,739	17,201	14,293	117,427	63,642	61,507	17,201	60,845	16,988	9,521
\$9,000 under \$10,000	9,921	9,722	95,107	43,819	43,819	9,921	55,200	9,921	9,143	10,922	9,960	96,500	40,820	40,608	10,922	56,137	10,922	9,158
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	12,433 3,004 1,919 304	12,366 2,633 1,754 274	148,986 51,153 54,072 19,669	49,942 9,896 7,178 1,267	49,942 9,861 6,959 1,187	12,433 3,004 1,919 304	100,504 38,815 44,061 17,291	12,433 3,004 1,889 304	17,491 7,683 10,695 6,326	7,359 2,984 2,195 307	6,889 2,840 2,068 277	88,816 49,331 65,371 20,147	25,979 11,379 8,087 1,255	25,914 10,975 7,612 1,155	7,359 2,984 2,195 307	62,007 36,476 53,067 17,205	7,359 2,984 2,195 307	11,200 7,032 13,127 6,285
\$100,000 under \$200,000 \$200,000 or more	62 11	56 7	8,113 6,991	235 39	209 32	62 11	6,973 6,469	62 11	3,217 3,307	40 8	36 6	5,113 3,065	155 22	141	40 8	4,366 2,582	40	2,017 1,375
Returns under \$5,000	38,132 46,917 12,433 5,300	5,508 40,098 12,366 4,725	93,279 353, 12 1 148,986 139,996	56,291 180,577 49,942 18,615	52,835 180,378 49,942 18,248	29,959 46,917 12,433 5,300	49,598 193,840 100,504 113,609	28,322 46,917 12,433 5,270	7,806 31,610 17,491 31,229	34,285 33,097 7,359 5,534	8,420 27,245 6,889 5,228	197,160 241,633 88,816 143,025	62,505 119,092 25,979 20,899	59,087 116,532 25,914 19,902	26,443 33,097 7,359 5,534	47,586 130,715 62,007 113,696	26,027 32,885 7,359 5,534	7,396 20,898 11,200 29,837

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontexable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	ax after	Number	Number	Adjusted	Total	Number of exemptions	Taxable	income	Income to	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Fl	int, Michiga	n							Fort Lauder	dale-Hollywo	od, Florida			
Total	128,538	91,304	¹ 1,099,984	423,117	401,717	111,959	702,600	111,576	139,052	176,185	107,026	¹ 1,214,932	483,813	428,807	147,414	734,476	145,118	150,571
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	2,113	(*)	² 7,331	6,156	5,733	-		-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	16,801	3,734	18,654	27,766	24,219	{ } 11,620	6,395	- - 11,432	- - 842	9,832 9,4 1 5 15,888	6,488	3,812 7,840 24,147	9,832 14,858 22,996	9,832 14,858 18,819	(*) 12,127	(*) 6,542	(*) 12,127	(*) 932
\$2,000 under \$3,000 \$3,000 under \$4,000	8,412 5,238	7,895	19,666 18,127	23,712 14,098	16,637 11,324	4,110	6,560	4,110	993	17,969 11,899	18,581	43,405 43,133	31,561 28,807	27,594 22,551	15,667 10,436	18,482 17,035	15,667 10,436	2,773 2,486
\$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	9,114 9,649 8,083 9,026 8,838	3,784 5,706 7,072 7,005 4,795	40,593 52,731 53,011 68,286 73,621	22,794 25,292 28,032 36,105 31,757	19,574 25,104 28,032 35,917 28,725	8,550 8,638 8,083 9,026 8,838	21,265 31,230 28,756 35,374 46,154	8,550 8,638 8,083 9,026 8,838	3,295 5,125 4,594 5,643 8,069	19,421 13,156 11,476 14,190 15,017	8,772 9,390 13,148 15,017	88,347 72,276 74,891 106,265 129,867	58,676 39,247 37,771 53,626 53,182	48,662 31,947 29,219 48,413 50,054	19,421 12,113 10,433 14,190 15,017	36,581 36,912 35,841 52,142 74,568	18,378 10,859 10,433 14,190 15,017	5,217 5,441 4,694 7,528 11,699
\$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	7,916 32,971 7,999 3,664 436	7,728 31,435 7,965 3,398 420	74,558 397,871 133,778 96,132 28,768	34,933 128,123 33,306 13,812 1,909	34,933 127,494 33,136 13,370 1,828	7,916 32,971 7,974 3,664 436	42,399 266,351 95,991 75,713 24,408	7,916 32,829 7,974 3,611 436	6,994 46,838 18,236 17,700 8,767	5,220 17,776 6,578 5,106 898	5,220 17,024 5,927 4,770 792	48,225 212,084 113,788 149,031 59,828	20,039 60,981 22,613 19,223 3,386	20,039 58,994 20,900 17,427 3,011	5,220 17,776 6,475 5,106 898	26,934 141,713 81,282 117,296 50,223	5,220 17,776 6,475 5,106 898	4,328 24,894 15,847 27,863 18,389
\$100,000 under \$200,000 \$200,000 or more	103 28	86 23	13,323 13,363	408 99	371 81	103 28	11,345 10,660	103 28	5,423 6,534	177 56	155 51	22,998 22,325	655 206	580 174	176 56	19,450 19,344	176 56	8,712 9,751
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	39,825 43,512 32,971 12,230	15,672 32,305 31,435 11,892	¹ 94,541 322,207 397,871 285,365	89,342 156,119 128,123 49,533	72,726 152,711 127,494 48,786	24,282 42,501 32,971 12,205	34,220 183,912 266,351 218,117	24,094 42,501 32,829 12,152	5,131 30,423 46,838 56,660	86,535 59,058 17,776 12,816	26,761 51,546 17,024 11,695	1203,354 431,524 212,084 367,970	172,885 203,865 60,981 46,082	148,050 179,672 58,994 42,091	59,954 56,972 17,776 12,712	78,772 226,397 141,713 287,594	58,911 55,719 17,776 12,712	11,426 33,689 24,894 80,562
				Fort	Wayne, Indi	ana							For	t Worth, Tex	ras			
Total	92,432	48,845	¹ 749,340	262,768	254,836	82,629	490,100	82,623	99,418	246,368	166,265	¹ 1,818,487	690,178	670,892	208,737	1,168,303	208,473	228,792
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	12,764	-	12,487	12,977	12,764	7,450	3,567 16,002	7,450 11,142	507 2,473	13,771 10,490 23,688 16,073	6,872	4,500 8,286 36,315 39,996	13,974 13,812 40,639 32,415	13,974 11,868 38,815 29,863	(*) 16,947 11,795	(*) 9,187 12,900	(*) 16,947 11,795	(*) 1,310 1,905
\$3,000 under \$4,000	13,065		35,160	22,891	21,717	11,142	,	·		12,865	, ,	43,805 79,494	28,292 46,886	26,915 43,767	12,257 16,114	19,909 40,878	12,055	2,979 6,269
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	7,851 7,544 10,999	13,023	35,218 43,079 79,364	14,994 11,804 55,534	13,071 11,804 55,534	7,638 7,332 10,038	19,065 31,106 35,213	7,638 7,332 10,038	3,043 5,452 5,774	17,564 16,405 23,318 21,347	12,153 10,079 20,293 17,580	89,767 150,923 161,434	44,672 76,542 75,921	41,350 76,339 75,854	16,405 23,318 20,375 16,826	49,760 81,750 87,327 91,814	16,405 23,318 20,375 16,826	7,888 13,133 14,401 15,153
\$8,000 under \$9,000	13,507	12,333	121,790	53,917	53,280	13,507	71,652	13,507	11,761	16,826	15,854 14,170	144,701 145,697	51,248 51,720	50,276 51,720	15,344	91,978	15,344	15,493
\$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	17,489 4,414 3,036 491	15,784 4,306 2,849 461	212,877 72,791 89,002 32,116	58,125 15,361 12,633 2,012	56,015 15,145 12,060 1,921	17,489 4,414 3,036 491	148,799 53,509 70,601 26,674	17,489 4,414 3,036 486	26,784 10,255 17,115 9,329	38,674 11,357 6,263 834	37,753 11,214 5,816 735	464,602 195,931 170,870 55,098	142,655 40,072 23,403 3,135	140,692 39,366 22,865 2,942	38,674 11,357 6,263 834	315,869 147,998 138,311 47,784	38,674 11,321 6,239 834	55,495 28,493 32,866 17,585
\$100,000 under \$200,000 \$200,000 or more	72 19	67 17	9,333 6,595	289 77	269 72	72 19	8,089 5,823	72 19	3,681 3,247	163 46	139 34	21,880 15,241	590 149	524 123	163 46	19,076 13,684	162 46	8,657 7,155
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	34,859 32,051 17,489 8,033	(*) 21,835 15,784 7,700	182,393 244,233 212,877 209,837	53,018 121,254 58,125 30,371	48,737 120,617 56,015 29,467	26,230 30,877 17,489 8,033	38,635 137,970 148,799 164,696	26,230 30,877 17,489 8,027	6,022 22,986 26,784 43,626	95,789 93,242 38,674 18,663	32,599 77,976 37,753 17,937	1202,343 692,523 464,602 459,019	180,070 300,104 142,655 67,349	168,841 295,540 140,692 65,819	59,130 92,270 38,674 18,663	82,952 402,629 315,869 366,853	58,927 92,270 38,674 18,602	12,473 66,068 55,495 94,756

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable an	d nontaxab	le returns]									
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	
classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Fres	no, Californ	ia							Gary-Hammond	-East Chicag	o, Indiana			
Total	134,665	81,910	1887,852	384,225	365,706	109,029	539,332	105,349	103,687	227,259	131.854	¹ 1,626,183	661,504	633,540	194,372	1,018,479	193,911	189,459
No adjusted gross income	(*)	(*)	(*)	(*)	· (*)	-	, <u>.</u>	_	^ _	· (*)	(*)	(*)	(*)	(*)			1,5,,,11	107,437
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	9,423 6,529 13,673 7,048 16,508	4,612	4,050 4,979 21,275 17,742 59,823	10,424 9,621 24,307 12,806 40,155	10,424 9,220 18,686 12,605 38,950	(*) 9,259 6,247 14,502	(*) 4,163 7,640 28,507	(*) 7,251 6,047 14,502	(*) 522 1,091 4,437	13,065 8,140 16,910 19,070	16,745	3,803 6,352 24,381 45,672	13,490 9,101 22,737 38,505	13,490 8,140 18,892 33,639	(*) 12,044 14,953	(*) 6,422 18,108	(*) 12,044 14,953	(*) 918 2,682
\$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	15,741 7,834 9,316 5,500 8,430	9,635 7,567 9,976 8,430	70,809 42,902 59,400 40,586 71,373	52,417 28,932 34,607 14,351 33,722	50,009 26,924 34,607 13,147 33,521	13,733 7,834 9,116 5,500 8,430	28,348 18,483 29,640 26,981 38,802	12,729 7,634 9,116 5,500 8,230	4,280 2,713 4,877 4,548 5,926	22,573 18,927 15,990 14,757 31,786	10,905 10,912 8,871 24,938	85,719 103,756 102,802 110,951 269,500	56,337 49,909 53,575 38,734 125,893	51,318 40,295 53,575 37,773 125,893	20,167 17,966 15,778 14,757 31,786	40,008 59,481 55,871 72,482 154,574	19,741 17,966 15,778 14,757 31,786	6,097 9,639 9,220 12,552 25,774
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	6,047 18,108 5,104 3,718 469	6,019 16,318 4,718 3,296 417	58,537 215,248 86,085 103,079 29,531	24,508 61,982 18,276 12,832 1,919	21,699 61,182 17,459 12,408 1,828	6,047 18,041 5,104 3,718 469	32,894 143,721 63,320 81,471 24,112	6,047 17,975 5,104 3,718 469	5,239 25,285 11,902 19,404 8,340	17,311 36,084 8,577 3,152 494	15,388 32,076 8,111 3,056 469	162,973 432,346 146,604 89,914 32,845	73,088 131,584 32,981 11,899 1,904	72,876 129,962 32,873 11,650 1,868	17,311 36,084 8,577 3,152 489	94,376 296,526 109,128 71,982 28,312	17,311 36,084 8,541 3,152 489	15,668 52,847 21,083 17,309 10,305
\$100,000 under \$200,000 \$200,000 or more	71 12	63 10	9,172 4,013	291 39	272 34	71 12	7,747 3,423	71 12	3,405 1,707	67 10	62 10	8,682 3,470	256 35	247 33	67 10	7,898 3,281	67 10	3,636 1,724
Returns under \$5,000	70,055 37,128 18,108 9,374	25,095 31,993 16,318 8,504	¹ 167,926 272,799 215,248 231,879	152,766 136,120 61,982 33,357	142,625 129,898 61,182 32,001	44,686 36,928 18,041 9,374	68,739 146,800 143,721 180,072	41,473 36,527 17,975 9,374	10,341 23,302 25,285 44,759	80,104 98,771 36,084 12,300	17,056 71,015 32,076 11,707	1162,340 749,982 432,346 281,515	141,647 341,199 131,584 47,074	126,495 330,412 129,962 46,671	48,396 97,597 36,084 12,295	64,568 436,784 296,526 220,601	47,971 97,597 36,084 12,259	9,701 72,854 52,847 54,057
				Grand 1	Rapids, Michi	lgan						Gree	nsboro-High	Point, North	Carolina			
Total·····	193,502	108,907	¹ 1,403,152	561,619	543,985	163,849	869,908	161,354	175,655	228,185	121,364	¹ 1,444,087	581,741	556,335	173,097	865,538	171,736	173,734
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	_	_
Under \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	13,501 21,079 19,010 16,366	6,805	3,662 27,232 45,060 56,133	13,501 31,280 37,950 39,186	13,501 29,894 34,166 37,164	13,740 14,503 12,632	- 6,546 17,021 24,398	13,740 13,492 12,632	935 2,482 3,789	14,158 22,413 30,394 17,819 19,180	9,517 3,463 7,361	5,482 17,150 43,691 42,990 68,094	18,562 27,662 56,512 28,876 44,121	17,201 26,489 47,265 28,502 38,866	(*) 17,684 14,917 16,835	- (*) 6,135 18,768 31,239	(*) 17,684 14,917 15,475	(*) 866 2,757 4,799
\$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	11,788 14,168 13,821 17,318 14,197	13,938 12,364 12,999	51,161 77,053 90,346 129,885 120,236	31,015 33,913 36,527 64,446 60,340	26,407 30,504 36,151 64,446 60,152	11,600 14,168 13,821 17,318 14,197	23,230 45,742 55,066 66,755 64,467	10,401 13,980 13,821 17,318 14,197	3,536 7,443 9,144 11,085 10,514	14,399 19,993 13,090 10,542 12,957	6,935 11,917 9,759 10,356 11,971	64,546 109,884 83,506 79,294 110,551	36,182 63,350 40,999 35,161 39,238	34,873 63,163 40,999 34,974 37,265	12,854 19,009 13,090 10,542 12,957	32,558 54,592 44,529 43,727 66,172	12,854 19,009 13,090 10,542 12,957	5,075 8,622 7,138 6,891 10,737
\$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	7,193 32,135 6,224 5,337 809	7,193 31,647 6,053 5,148 771	68,339 383,711 105,295 159,983 53,158	33,378 127,776 25,508 21,688 3,491	33,378 127,358 25,200 21,027 3,262	7,193 32,135 6,224 5,337 809	36,473 250,267 76,465 129,189 45,477	7,193 32,065 6,224 5,309 809	5,824 43,633 14,689 32,031 16,384	10,613 29,701 6,446 5,242 997	9,627 28,326 6,139 4,886 908	100,788 351,389 108,449 151,709 67,556	35,173 108,243 22,692 20,225 3,884	34,187 106,556 22,185 19,404 3,646	10,613 29,701 6,446 5,242 997	64,252 228,011 75,303 115,210 54,507	10,613 29,701 6,446 5,242 997	10,757 39,810 14,377 27,616 19,710
\$100,000 under \$200,000 \$200,000 or more	132 41	126 40	16,810 15,773	508 161	459 152	132 40	14,664 14,148	132 40	6,664 7,504	18 7 50	156 42	23,911 15,432	681 171	610 142	186 50	18,948 11,377	186 50	8,596 5,955
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	82,126 66,698 32,135 12,543	18,627 46,494 31,647 12,139	1182,564 485,858 383,711 351,019	153,883 228,604 127,776 51,356	141,895 224,632 127,358 50,100	52,474 66,698 32,135 12,542	71,195 268,503 250,267 279,943	50,265 66,510 32,065 12,514	10,741 44,009 43,633 77,272	118,365 67,196 29,701 12,923	27,279 53,629 28,326 12,130	1241,619 484,022 351,389 367,057	211,923 213,922 108,243 47,653	193,204 210,589 106,556 45,986	64,261 66,213 29,701 12,922	88,909 273,272 228,011 275,346	62,900 66,213 29,701 12,922	13,526 44,144 39,810 76,254

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable and nontaxable returns]	nontaxable	e returns]									
			Adjusted		Number of	Taxable	income	Income tax credite	x after		100	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	after
Adjusted gross income classes	Number of returns	Number of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dellars)	Number of returns	Amount (Thousand dollars)	of or returns	of joint returns		of ins	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
				Greenvil	Greenville, South Ca	rolina							Harrisburg,	rg, Pennsylvania	ania			
Tota1	109,103	60,215	1662,798	299,956	292,802	84,380	382,397	83,614	71,859	356,631	92,083 1	1,115,668	425,779	410,170	139,124	719,289	138,722	136,834
No adjusted gross income	*	£	*	*	£	1	ı	•	1	€	£	*	€	€	ı	ı	ı	•
tinder \$600	10,456 9,405 8,554 15,058	8,502	3,586 7,580 13,088 {} 47,863	10,647 12,853 16,473 32,097	10,456 10,612 14,676 31,715	20,190	- 52,484	19,999	3,429	3 13,598 12,619 12,619 10,227 16,573	11,6%	9,052 17,680 25,465 58,605	16,210 17,966 23,591 31,059	13,799 14,809 20,430 30,657	11,031 7,615 15,186	5,003 8,277 33,357	11,031 7,414 15,186	708 985 5,310
\$\$,000 under \$\$,000 \$\$,000 under \$\$,000 \$\$,000 under \$\$,000 \$\$,000 under \$\$,000	12,392 8,276 10,117 5,210	10,934	55,884 44,360 67,356 39,437	36,343 23,603 41,180 19,887	36,152 23,603 41,180 19,887	19,444 10,117 5,210	48,605 32,734 19,017	19,062	7,814	10,007 15,432 11,257 17,868 11,678	10,026 9,086 11,918 10,492	46,356 86,339 71,938 132,757 100,477	23,670 37,268 35,560 52,113 38,451	22,043 35,680 35,128 38,049	9,806 14,408 11,257 17,868 11,678	26,159 53,979 40,584 81,296 64,735	9,806 14,207 11,257 17,868 11,678	4,245 8,701 6,463 13,747 10,911
under unde unde unde	11,460 13,449 1,967 2,199	10,443	100,716 160,303 32,067 63,998 19,324	40,374 48,116 7,502 8,923 1,155	39,358 47,367 7,336 8,724 1,135	13,460 13,449 2,139 285	61,327 105,196 22,538 49,178 15,541	13,449 13,449 2,199 235	2, 12, 13, 12, 13, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	21,617	8,522 21,036 5,689 2,707 467	90,153 252,573 96,108 81,393 24,057	35,897 80,015 19,578 10,445 2,006	35,897 78,015 19,481 10,054 1,867	21,617 21,617 5,722 2,832 506	56,152 168,966 71,884 65,974 29,540	2,507 2,617 5,722 2,832 506	9,417 29,493 13,741 15,909 10,855
\$100,000 under \$200,000	ጽ	72	5,221 3,231	153	143	ጵº	3,874	80	1,753	88	19	9,465	263	ជ្ជឌ	88	8,140	88	3,770
	56,082 35,063 13,449 4,509	15,631 27,186 13,262 4,136	1126,784 251,870 160,303 123,841	109,036 125,044 48,116 17,760	104,043 124,028 47,367 17,364	31,359 35,063 13,449 4,509	47,123 137,045 105,196 93,033	30,785 34,871 13,449 4,509	7,325 22,046 18,141 24,347	63,427 65,742 21,617 9,150	12,055 50,045 21,036 8,947	154, 201 481, 663 252, 573 227, 231	114, 104 199, 289 80, 015 32, 371	104,337 196,113 78,015 31,705	43,639 64,718 21,617 9,150	72,795 296,745 168,966 180,783	43,438 64,517 21,617 9,150	11,248 49,238 29,493 46,855
•				Hartford,	ord, Connecti	leut							Honolulu,	ı, Hawaii				
Total	239,941	116,987	1,921,497	584,016	544,613	205,601	1,313,062	204,435	277,188	198,367	94,106	1,496,795	513,698	501,610	166,095	944,629	166,038	188,950
No adjusted gross income	*	*	*	*	*	1	ı	•	i	£	£	*	*	*	•	1	ı	ı
tinder \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	15,096 2,996 15,435 15,435 15,055	7,985	5,574 8,126 42,878 38,073 49,709	18,174 11,356 39,986 31,405 23,824	17,430 11,356 33,016 24,450 11,61	(*) 25,774 10,765 12,652	(*) 11,992 12,407 26,671	(*) 25,588 10,765 12,652	(*) 1,699 1,746 4,192	18,988 22,962 13,927 14,792	8,319	6,424 () 30,026 34,875 52,060	19,616 35,117 24,602 30,401	19,616 33,652 21,883 29,354	15,73 12,23 13,746	7,339 13,367 29,268	15,734 12,254 13,746	1,050 1,984 4,704
\$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$9,000.	13,3% 13,699 13,994 18,948	7,485 7,138 6,643 11,301	51,354 75,284 87,766 95,094 157,139	28,406 28,406 31,765 25,730 48,682	23 28,8,7 28,638 24,7,7,3,4 617,	12,23,23,24,24,24,24,24,24,24,24,24,24,24,24,24,	26,095 47,471 55,794 67,540 103,545	12,832 13,639 12,914 8,66	3,925 7,908 9,357 11,810 18,250	20,000 13,920 14,541 14,119	7,746	89,672 76,433 97,396	44,602 38,095 43,192 40,594	44,602 37,676 39,635 40,594	17,699 13,501 14,541 14,119	49,322 44,678 53,689 73,517	17,699 13,501 14,541 14,119	7,968 7,441 8,939 12,808
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$20,000 under \$50,000.	17,288 42,645 13,549 8,837 1,367	14,953 38,527 12,807 8,223 1,263	163,225 515,588 228,063 257,167 90,812	68,791 136,597 47,445 35,262 5,411	1,4,673 1,4,788 4,623 7,117 5,072	17,288 42,645 13,549 8,837 1,367	90,745 366,623 170,251 207,627 77,629	16,307 42,645 13,549 8,837 1,367	14,997 66,039 33,123 51,721 28,272	11,711 32,588 12,041 7,146	8,575 27,912 11,352 6,772 883	204, 265 204, 265 190, 487 64, 192	37,436 117,747 49,313 27,312 3,853	37,436 116,304 48,945 26,529	12,74 22,44 12,041 822,7	69,730 255,445 138,036 138,913 49,777	11,711 32,417 12,041 7,125 982	12,259 45,814 26,331 31,928 17,479
\$100,000 under \$200,000 \$200,000 or more	8,8	48	33,272 25,884	960 240	864 198	82 82	28,037	250	12,940	ቋଝ	88	17,975	120	103	87 E	13,902	भूस	6,216 4,029
Returns under \$5,000	97,024 76,199 42,645 24,073	15,851 40,035 38,527 22,574	1192, 204 578, 508 515, 588 635, 197	154,503 203,598 136,597 89,318	131,278 191,687 134,768 86,880	62,684 76,199 42,645 24,073	77,218 365,094 366,623 504,127	62,499 75,218 42,645 24,073	11, 569 62, 322 66, 039 137, 258	91,150 54,292 32,588 20,337	17,542 29,498 27,912 19,154	1209,522 404,994 394,366 487,913	155,529 159,317 117,747 81,105	150,278 155,342 116,304 79,686	59,432 53,873 32,474 20,316	99,296 241,614 255,445 348,274	59,432 53,873 32,417 20,316	15,706 41,447 45,814 85,983

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

					_		[Taxable an	d nontaxab	le returns]									
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Н	ouston, Texa	S					·		on-Ashland,	West Virgini	a, Kentucky		<u> </u>	<u> </u>
Total	621,545	389,395	14,883,132	1,818,139	1,776,938	516,695	3,172,236	514,528	674,851	84,054	49,151	¹ 533,157	233,137	222,876	69,099	332,241	68,915	63,101
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.	42,926 30,139 48,426 42,341 45,715	3,691 10,371 10,585 17,298	12,593 24,933 70,875 107,567 160,894	48,363 35,628 85,688 85,947 100,788	46,988 32,878 77,559 79,465 98,460	(*) 31,734 33,715 40,417	(*) 16,762 43,875 78,327	(*) 30,740 33,524 40,036	(*) 2,339 6,573 12,177	4,856 5,698 6,631 8,456 7,955	9,555	1,259 3,937 10,299 21,943 28,555	5,787 10,356 12,190 15,882 20,633	5,787 9,420 9,338 14,947 20,633	12,035 6,997	- 11,566 12,285	- - 12,035 6,997	1,718 1,893
\$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	35,742 44,436 53,284 40,296 47,590	19,749 28,992 40,655 35,116 41,257	161,218 245,729 348,956 298,869 404,923	105,545 155,279 181,756 152,011 178,168	102,604 154,095 177,220 149,030 176,793	32,414 43,251 52,258 39,297 47,590	71,095 116,586 190,566 162,559 238,958	32,414 43,061 52,067 39,297 47,590	11,292 18,263 30,643 26,375 39,746	11,505 6,655 5,819	8,083	52,762 42,432 44,165	34,158 19,625 22,472	31,919 17,570 22,472	11,505 6,655 5,819	25,241 24,520 25,019	11,321 6,655 5,819	3,684 4,134 4,042
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$30,000 \$50,000 under \$100,000	28,835 107,378 28,508 20,561 2,907	27,842 103,279 27,349 18,407 2,577	274,358 1,305,970 485,067 589,167 194,420	105,497 383,430 103,982 76,522 11,067	105,306 381,872 101,979 74,436 10,423	28,835 107,249 28,423 20,559 2,897	170,491 903,052 360,314 474,469 164,134	28,835 107,120 28,423 20,476 2,892	28,690 160,243 69,872 118,257 60,091	10,043 12,176 1,870 1,758 200	8,127 11,072 1,870 1,708 183	87,058 142,719 30,805 49,173 12,904	35,138 42,229 6,622 6,055 875	35,138 41,427 6,588 5,737 794	10,043 12,176 1,870 1,758 200	52,447 101,450 23,262 39,982 11,088	10,043 12,176 1,870 1,758 200	8,886 18,152 4,457 9,565 4,016
\$100,000 under \$200,000 \$200,000 or more	708 266	619 227	94,858 125,740	2,586 942	2,345 819	705 261	78,906 101,774	701 261	35,862 54,376	36 5	33 5	4,839 1,192	131 12	123 12	36 5	4,374 1,011	36 5	2,040 514
Returns under \$5,000	246,775 214,442 107,378 52,950	63,075 173,862 103,279 49,179	¹ 515,073 1,572,836 1,305,970 1,489,253	466,898 772,711 383,430 195,100	442,620 762,444 381,872 190,002	145,369 211,232 107,249 52,845	210,427 879,160 903,052 1,179,597	143,804 210,851 107,120 52,753	32,434 143,716 160,243 338,458	43,035 24,973 12,176 3,870	15,186 19,092 11,072 3,801	¹ 104,909 186,616 142,719 98,913	91,439 85,772 42,229 13,697	84,476 83,717 41,427 13,256	28,080 24,973 12,176 3,870	42,863 108,213 101,450 79,715	27,896 24,973 12,176 3,870	6,358 17,999 18,152 20, 5 92
				India	napolis, Ind	iana							Jack	son, Mississ	ippi			
Total	372,609	222,290	¹ 2,933,508	1,069,669	1,033,498	319,561	1,901,367	316,220	381,501	78,222	41,902	¹ 490,712	223,682	215,967	63,394	278,728	63,199	54,226
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600	22,019 18,202 27,947 25,109 26,714	4,105 12,978	7,825 14,979 40,675 62,642 93,447	26,338 19,860 39,521 62,279 47,762	24,952 19,648 36,000 52,140 44,989	(*) 22,615 16,509 24,308	(*) 10,306 17,918 51,069	(*) 22,615 14,587 24,095	(*) 1,473 2,292 8,100	9,103 7,230	3,017	21,549 24,638	19,781 17,028 20,580	19,392 16,833 18,437	12,829	10,592	12,829	1,561
\$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.	26,784 12,068 32,016 25,680 29,167	10,895 6,081 21,264 21,410 23,723	119,001 65,300 207,923 192,152 245,906	57,556 36,139 103,215 92,422 109,843	53,610 36,139 98,732 91,036 108,245	26,572 10,895 32,016 25,680 29,167	66,010 33,684 117,579 111,432 142,898	26,359 10,895 31,054 25,680 29,167	10,523 5,790 18,842 18,095 23,500	14,079	8,698 8,861	63,235 72,986	42,138 37,684	40,483 36,419	16,238	35,978 36,691	16,238	5,783 5,785
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$50,000	22,908 70,721 19,204 11,301 1,538	22,908 67,588 18,557 10,582 1,432	219,501 850,948 326,738 318,361 100,546	92,858 260,952 69,565 41,342 6,038	92,858 257,451 68,488 40,067 5,730	22,908 70,721 19,204 11,301 1,538	132,904 572,789 243,628 255,707 86,533	22,908 70,721 19,204 11,270 1,538	22,082 101,217 47,235 62,147 31,148	7,065 2,726 1,753 340	9,933 6,728 2,494 1,526 330	89,392 83,332 45,250 51,006 22,028	41,290 27,159 9,454 6,210 1,455	40,219 26,701 9,316 5,916 1,368	7,065 2,726 1,753 335	48,422 52,262 32,426 38,830 17,597	7,065 2,726 1,753 335	7,715 9,194 6,329 9,209 5,944
\$100,000 under \$200,000 \$200,000 or more	287 75	263 65	37,939 32,612	1,099 277	997 238	287 73	32,118 26,282	287 73	14,807 14,180	41 9	39 9	5,208 2,299	158 32	147 29	41 9	4,225 1,705	41 9	1,870 836
Returns under \$5,000	147,644 121,839 70,721 32,405	28,418 95,385 67,588 30,899	1335,583 930,781 850,948 816,196	255,919 434,477 260,952 118,321	233,517 427,010 257,451 115,520	95,772 120,665 70,721 32,403	145,813 538,496 572,789 644,269	93,424 119,704 70,721 32,371	22,458 88,309 101,217 169,517	42,818 23,469 7,065 4,870	11,982 18,794 6,728 4,398	1119,212 162,378 83,332 125,790	100,238 78,976 27,159 17,309	95,852 76,638 26,701 16,776	29,066 22,398 7,065 4,865	46,570 85,114 52,262 94,782	29,066 22,203 7,065 4,865	7,344 13,500 9,194 24,188

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

			Adjusted	i i	Number of	Taxable	income		tax after			Adjusted		Number of	Taxable	income	Income to	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand dollars)	Total number of exemptions	exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Number of joint returns	gross income (Thousand dollers)	Total number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
		<u></u> 1		Jackso	onville, Flo	rida							Jersey	City, New Je	rsey ·			
Total	159,330	89,619	11,053,113	445,050	429,462	124,283	638,175	123,159	134,513	245,768	110,341	1 _{1,539,314}	578,301	547,455	205,580	998,917	203,373	190,045
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	14,009 10,451 13,596 9,415 16,710	7,315 7,102	3,737 8,320 20,137 24,166 59,314	14,219 20,895 24,053 20,499 45,119	14,009 20,895 21,758 18,826 38,653	(*) 8,576 7,532 13,988	(*) 4,096 6,897 23,964	(*) 8,576 7,532 12,946	(*) 586 983 3,723	12,760 11,054 23,818 25,775 18,695	14,451	4,290 8,846 35,563 64,391 64,036	12,760 16,177 46,697 51,935 40,039	12,760 14,009 35,314 48,940 36,431	(*) 12,263 20,823 17,697	(*) 6,126 23,687 29,924	(*) 11,265 20,823 16,487	(*) 842 3,618 4,560
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$8,000 under \$9,000	15,241 7,939 14,611 8,767 11,266	12,532 11,273 7,724 9,180	70,080 43,608 93,809 67,017 94,548	42,160 26,327 60,333 25,468 39,850	41,118 26,327 60,333 24,216 38,807	13,988 7,939 14,611 8,767 11,266	32,671 21,211 40,134 35,705 55,551	13,988 7,939 14,611 8,767 11,266	5,150 3,440 6,141 5,738 9,242	21,305 24,511 19,752 23,785 10,232	10,423 8,811 15,819 8,235	98,723 136,287 128,191 177,165 87,471	37,123 61,540 52,368 62,045 29,198	33,918 60,331 52,368 58,052 29,198	20,672 24,511 19,752 23,785 10,232	63,023 78,314 80,712 114,211 54,563	20,672 24,511 19,752 23,785 10,232	10,351 12,827 13,697 19,250 9,352
\$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	8,761 18,446 5,242 3,450 590	7,718 17,423 4,866 3,161 509	83,481 217,252 89,092 98,258 38,950	26,492 62,737 18,708 12,787 2,092	26,492 62,391 18,228 12,583 2,006	8,761 18,377 5,242 3,450 590	53,838 148,250 65,133 79,556 33,171	8,761 18,377 5,242 3,369 590	9,056 26,261 12,740 18,900 12,246	14,570 28,575 6,816 3,393 391	8,600 24,618 5,932 2,733 339	139,044 343,168 114,775 88,548 25,330	36,510 94,710 22,530 10,669 1,465	36,510 93,950 21,896 9,971 1,327	14,570 28,575 6,816 3,393 391	100,668 245,688 89,521 71,703 21,534	14,570 28,575 6,816 3,393 391	18,154 44,756 17,861 17,273 7,885
\$100,000 under \$200,000 \$200,000 or more	117 34	101 28	15,498 30,357	450 117	397 101	116 34	13,093 24,743	116 34	6,122 14,163	97 28	85 25	12,539 11,672	332 89	291 78	96 28	10,439 8,706	96 28	4,738 4,867
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	80,108 51,343 18,446 9,433	22,829 40,703 17,423 8,664	1181,243 382,463 217,252 272,155	169,689 178,470 62,737 34,154	157,581 176,175 62,391 33,315	45,131 51,343 18,377 9,432	67,790 206,440 148,250 215,695	44,088 51,343 18,377 9,351	10,465 33,616 26,261 64,171	113,618 92,849 28,575 10,726	24,721 51,888 24,618 9,114	1275,125 668,157 343,168 252,864	206,844 241,661 94,710 35,086	183,483 236,459 93,950 33,563	73,431 92,849 28,575 10,725	122,858 428,468 245,688 201,903	71,224 92,849 28,575 10,725	19,385 73,281 44,756 52,623
				Johnst	own, Pennsyl	vania							Kansas City,	Missouri ar	nd Kansas		1	
Total	83,202	50,664	1505,844	238,920	233,262	68,391	300,736	67,595	54,631	453,244	265,786	13,414,470	1,298,361	1,228,768	382,130	2,122,005	380,543	417,981
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	2,627	2,019	29,505	9,156	8,959	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	7,376 13,685 5,546 4,523	10,889	2,386 16,166 14,639 15,676	7,376 18,579 11,143 10,501	7,376 17,384 10,944 7,382	9,604 7,791	3,425 12,975	9,604 7,592	- 487 1,906	20,530 16,144 48,924 { 29,383 28,093	9,401 7,896	6,233 13,244 72,388 74,151 95,723	57,631	21,137 19,005 66,881 46,784 54,477	(*) 32,163 23,917 22,675	(*) 15,403 28,162 42,284	(*) 32,163 22,730 22,478	(*) 2,185 4,199 6,369
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000	3,075 6,160 14,643 11,768	13,603	14,026 33,991 102,983 99,320	10,706 21,418 48,861 49,791	10,706 20,820 48,861 49,791	8,195 14,643 11,768	20,988 61,205 55,421	7,797 14,444 11,768	3,383 9,758 8,943	33,460 32,989 29,678 43,496 25,007	14,116 18,374 14,485 33,496 20,025	150,659 181,160 194,993 327,353 212,567	95,843 145,869	70,491 95,809 93,642 141,126 87,559	31,527 30,837 28,714 43,294 25,007	78,810 91,417 108,813 183,217 121,052	31,527 30,635 28,714 43,294 25,007	12,470 14,571 18,203 29,662 20,540
\$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	7,676 6,583 1,247 709 154	6,636	73,336 78,956 20,662 20,975 10,704	29,023 24,463 3,385 2,909 642	29,023 24,396 3,115 2,720 622	7,676 6,583 1,247 709 154	46,848 55,877 16,081 16,133 9,380	7,676 6,583 1,247 709 154	8,184 10,214 3,159 4,029 3,432	25,651 84,639 18,761 11,710 1,739	22,203 81,152 18,312 10,972 1,575	242,201 1,027,293 314,005 328,292 113,057	314,919 69,240 44,274	91,850 313,740 67,736 41,943 6,254	25,651 84,639 18,761 11,647 1,739	141,962 675,748 227,313 254,390 93,916	25,651 84,639 18,761 11,647 1,739	23,973 119,019 43,350 61,180 33,834
\$100,000 under \$200,000 \$200,000 or more	18 2		2,292 432	75 13	73 12	18 2	2,042 361	18	938 199	328 85	300 74	42,431 28,225		1,101 275	327 84	35,347 24,101	327 84	16,008 12,408
Returns under \$5,000	34,241 40,247 6,583 2,131	6,990 35,906 5,827 1,941	162,193 309,630 78,956 55,065	58,341 149,092 24,463 7,024	53,829 148,495 24,396 6,542	19,430 40,247 6,583 2,131	21,213 179,648 55,877 43,998	19,032 39,849 6,583 2,131	3,166 29,495 10,214 11,756	179,161 156,821 84,639 32,623	44,818 108,583 81,152 31,233	1,402,894 1,158,273 1,027,293 826,010	527,878 314,919	287,733 509,986 313,740 117,309	84,639	646,460 675,748	110,043 153,302 84,639 32,559	25,232 106,950 119,019 166,780

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX.BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

							[Taxable an	d nontaxat	le returns]									
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxabl	e income	Income t	ax after
classes	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of	Amount (Thousand
			dollars)	Kno	xville, Tenn	essee	dollers)	returns	dollers)			dollers)	Lancas	ter, Pennsyl	vania	dollars)	returns	dollara)
Total	121,329	66,429	¹ 789,109	315,920	305,927	102,088	488,397	101,700	96,633	103,422	60,912	¹ 705.919						
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	102,000	400,397	101,700	96,633	· '	,	, , ,	278,864	266,017	90,705	459,525	89,117	87,569
Under \$600	7,077		(^)	7,465	7,465	_	_	_	_	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$600 under \$1,000 \$1,000 under \$2,000	6,502 15,522	4,249	5,205	7,472 23,208	7,472 19,365	(*) 9,763	(*) 4,569	(*) 9,763	(*) 644	8,958	3,779	5,157	14,059 16,397	13,858 15,393	11,031	6,654	10,046	815
\$2,000 under \$3,000 \$3,000 under \$4,000	9,575 8,646	8,448	23,939	13,814 13,853	13,814 13,465	9,381 8,451	11,734 16,416	9,381 8,451	1,766 2,531	6,047 8,8 8 0	7,655	15,229 30,739	11,213 15,167	8,439 14,363	12,937	24,397	12,937	3,793
\$4,000 under \$5,000 \$5,000 under \$6,000	10,733 10,185	8,257	48,415 55,319	34,354 33,239	32,427 33,239	9,770 10,185	21,882 27,204	9,575 10,185	3,378 4,210	7,998 10,066	8,840	35,345 56,620	18,569 42,453	15,212 39,498	7,998 9,865	19,352 24,694	7,797 9,865	2,586 3,743
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	9,056 9,643	5,971 6,558	58,546 72,395	37,946 23,729	35,825 23,729	9,056 9,643	26,253 48,511	8,862 9,643	4,000 8,258	15,393	9,164	105,814	41,499	41,298	15,393	66,719	14,991	10,972
\$9,000 under \$10,000	13,687	13,687	123,601	48,753	48,365	13,687	74,262	13,687	12,035	10,169	7,959	90,172	32,237	32,237	10,169	59 ,3 09	10,169	10,252
\$10,000 under \$15,000 \$15,000 under \$20,000	12,300 4,789	11,461 4,570	144,487 81,478	41,259 17,713	40,583 17,647	12,236 4,789	96,646 58,993	12,236 4,789	17,010 11,284	17,955 2,614	17,439 2,582	207,950 44,050	64,916 9,195	64,465 8,752	17,955 2,614	142,314 34,046	17,955 2,614	24,760 6,543
\$20,000 under \$50,000 \$50,000 under \$100,000	2,662 475	2,510 444	76,518 30,697	10,276 1,914	9,870 1,762	2,662 475	61,250 25,947	2,662 475	15,120 9,376	2,378 303	2,350 283	67,545 20,425	8,765 1,130	8,434 1,040	2,378 303	55,909 17,937	2,378 303	13,527 6,607
\$100,000 under \$200,000 \$200,000 or more	65 20	58 18	8,722 7,305	252 75	231 72	65 20	7,722 6,787	65 20	3,619 3,370	5 3 10	50 8	6,499 3,073	215 37	186 3 0	53 10	5,775 2,419	53 10	2,659 1,313
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	58,447 42,570 12,300 8,012	12,894 34,473 11,461 7,601	1130,042 309,860 144,487 204,720	100,764 143,667 41,259 30,230	94,605 141,157 40,583 29,582	39,270 42,570 12,236 8,012	54,822 176,230 96,646 160,699	39,076 42,376 12,236 8,012	8,350 28,504 17,010 42,769	44,482 35,627 17,955 5,358	12,237 25,963 17,439 5,273	1103,772 252,606 207,950 141,591	78,418 116,188 64,916 19,342	70,077 113,032 64,465 18,443	31,966 35,426 17,955 5,358	50,403 150,722 142,314 116,086	30,780 35,024 17,955 5,358	7,194 24,966 24,760 30,649
				Lans	sing, Michiga	an						Li	ttle Rock-No	rth Little R	ock, Arkans	8.S		
Total	124,229	73,622	¹ 943,128	359,826	348,155	107,587	597,379	107,023	113,111	108,987	66,405	¹ 710,311	312,931	304,582	95,718	406,412	95,534	76,982
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600\$600 under \$1,000	11,195)	6,135	12,582	11,383	{ -	-	-	-	6,997	ا ا	∫} 2,732	7,180	7,180	13,805	6,488	13,622	925
\$1,000 under \$2,000 \$2,000 under \$3,000	14,432	6,320	25,009	23,635	22,248	11,709	7,654	11,521	1,083	14,794 9,881	2,638	21,028 23,569	20,025 17,399	20,025 16,415	8,528	9,653	8,528	1,436
\$3,000 under \$4,000	10,263)	37,216	24,349	22,774	8,104	17,865	7,916	2,770	10,865	5,687	39,152	30,079	28,109	9,627	13,891	9,627	1,739
\$4,000 under \$5,000 \$5,000 under \$6,000	10,234 7,569 13,346	6,695 7,331	46,444	23,876 17,652	22,490 16,641	10,234	25,721 24,413	7,381	4,160 3,862	10,756 5,041	10,477	47,836 27,464	30,438 15,858	30,254 13,704	13,573	33,942	13,573	5,285
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	16,850	14,828	88,438 131,727	38,291 58,541	35,705 58,541	13,346 16,850	55,473 71,598	13,346 16,850	9,187 11,719	6,714 10,149 9,415	6,714 10,149	43,532 76,080 79,624	27,334 37,643 37,110	27,334 36,474 37,110	6,714 10,149 9,415	21,263 40,064 42,270	6,714 10,149 9,415	3,247 6,302 6,779
\$9,000 under \$10,000	7,402	7,402	70,416	34,075	34,075	7,402	38,056	7,402	6,208	5,041	12,486	48,342	19,981	19,981	5,041	27,673	5,041	4,794
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	22,687 5,337 3,938	21,086 5,200 3,833	274,150 90,756 102,952	87,617 19,946 15,767	86,575 19,227 15,294	22,687 5,337 3,938	180,843 67,476 78,785	22,687 5,337 3,938	31,584 12,977 17,844	14,261 2,122 2,087	13,924 1,780 1,874	169,180 35,954 61,219	52,604 6,707	51,864 6,331	14,261 2,087	110,015 24,816	14,261 2,087	19,057 4,951
\$50,000 under \$100,000	356	351	23,477	1,626	1,546	356	20,360	356	7,317	364	364	24,379	7,802 1,561	7,171 1,438	2,087 364	48,105 19,767	2,087 364	11,634 6,971
\$100,000 under \$200,000 \$200,000 or more	47 9	43 8	6,297 4,066	189 26	169 21	47 9	5,4 3 7 3,700	47 9	2,517 1,882	61 5	57	7 ,398 4,452	236 18	220 16	61 5	6,057 2,410	61 5	2,701 1,163
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000	46,688 45,166 22,687	10,203 32,898 21,086	1109,512 331,919 274,150	86,097 148,559 87,617	80,360 144,963 86,575	30,046 45,166 22,687	51,239 189,540 180,843	29,670 44,978 22,687	8,014 30,976 31,584	53,726 36,361 14,261	14,996 33,406 13,924	1132,687 275,042 169,180	106,077 137,926	102,938	41,477 35,376	52,815 142,428	41,293 35,376	7,697 22,809
Returns \$15,000 or more	9,688	9,435	227,547	37,553	36,257	9,688	175,757	9,688	42,537	4,639	4,079	133,402	52,604 16,324	51,864 15,176	14,261 4,604	110,015 101,154	14,261 4,604	19,057 27,419

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

			Adjusted	Total	Number of	Taxable	income	Income t		Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income to	
Adjusted gross income classes	Number of returns	Number of joint returns	gross income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
			dollara)	Tore	in-Elyria, O	hio	dollars)		dollars)				os Angeles-L	ong Beach, C	alifornia	00110.57		
	-						255 225	78,424	64,009	2,665,772	1,392,859	¹ 21,438,708	7,023,098	6,741,963	2,221,199	13,199,253	2,199,693	2,752,578
Total	85,851	56,715	1589,878	262,325	255,334	78,424	355,285	78,424	64,009	15,867	7,074	297,624	37,738	35,529			_	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(152,096	6,941	49,820	180,998	173,351	_	_	-	_
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	20,456	6,663	33,544	24,404	23,022	14,410	14,806	14,410	2,208	93,478 248,919 199,797 (189,631	8,003 38,459 45,836 55,505	74,704 370,703 507,206 660,055	129,921 400,084 392,977 418,609	122,883 350,626 351,570 388,438	18,287 169,503 142,832 160,228	1,001 88,604 185,156 283,866	18,287 167,404 137,387 155,434	142 12,538 27,208 43,100
\$4,000 under \$5,000	10,339		40,330	23,268	23,268	9,352	19,770	9,352	3,063	198,574	72,000	897,845	442,358	414,780	181,134	461,160	176,990	73,099
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	14,508	10,585	83,830	46,015 73,644	43,844 73,446	14,508 16,925	45,104 69,760	14,508 16,925	7,074 11,206	169,909 169,987 196,266 169,265	81,878 97,413 124,192 107,588	939,922 1,100,958 1,470,635 1,439,874	472,251 494,915 587,644 487,178	449,726 482,232 577,856 482,604	163,522 165,247 193,769 166,171	454,140 583,376 798,356 856,118	159,578 165,246 193,570 166,171	73,216 96,650 134,308 148,576
\$8,000 under \$9,000	, ,				,	6,711	41,254	6,711	6,882	138,523	107,588	1,319,864	459,924	448,149	138,523	783,880	138,125	134,258
\$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	6,711 12,465 2,790 1,058 173	6,711 12,465 2,758 1,003 168	64,448 144,120 48,302 27,998 10,865	25,068 52,645 10,921 4,415 809	22,897 51,870 10,921 4,359 784	12,465 2,790 1,058 173	92,251 35,772 22,485 9,162	12,465 2,790 1,058 173	15,786 6,913 5,331 3,236	448,583 152,386 105,515 13,152	392,666 139,786 94,810 11,597	5,455,221 2,598,343 2,925,859 874,822	1,537,560 536,362 380,026 50,576	1,511,797 525,707 366,327 47,618	447,703 152,084 105,305 13,096	3,459,298 1,793,364 2,145,983 660,055	447,508 151,985 105,138 13,086	618,204 346,649 505,584 229,200
\$100,000 under \$200,000 \$200,000 or more	27	25 4	3,405 2,015	120 26	107 24	27 4	2,982 1,941	27 4	1,364 948	2,860 963	2,488 809	- 380,328 470,175	10,527 3,452	9,676 3,094	2,843 951	280,894 364,002	2,838 946	124,300 185,547
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	31,190 38,144 12,465 4,052	7,058 33,234 12,465 3,958	172,505 280,668 144,120 92,585	48,662 144,727 52,645 16,291	47,082 140,187 51,870 16,195	23,763 38,144 12,465 4,052	34,575 156,119 92,251 72,340	23,763 38,144 12,465 4,052	5,271 25,161 15,786 17,791	1,098,362 843,951 448,583 274,876	233,818 516,884 392,666 249,491	12,462,709 6,271,252 5,455,221 7,249,526	2,002,684 2,501,912 1,537,560 980,942	1,837,176 2,440,567 1,511,797 952,423	671,984 827,232 447,703 274,280		655,502 822,690 447,508 273,993	156,086 587,008 618,204 1,391,280
				Louisville,	Kentucky an	nd Indiana							Media	son, Wiscons	in		· · · · · · · · · · · · · · · · · · ·	
Total	278,376	164,864	¹ 1,978,726	773,225	744,009	243,283	1,220,276	240,715	240,853	90,222	46,988	1725,867	242,698	234,975	79,975	478,034	79,912	92,616
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	- '	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000	17,690 33,337	3,973	5,781 45,667	20,564 39,951	20,564 38,897	23,508	- 11,959	23,508	1,698	15,382		16,253	30,961	-27,633	15,870	16,360	15,870	2,286
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	24,982 22,452	10,692	60,768	48,475 55,405	40,728 53,278	19,437 22,240	20,748 35,239	18,247 21,075	2,820 5,316	10,302 6,428	7,002	24,968 22,080				15,278	6,428	2,443
\$4,000 under \$5,000	22,012	10,209	97,388	47,363	42,461	21,808	55,716	21,808	8,870 8,636	10,617		51,678	18,823	17,246	10,416	34,156	10,416	5,576
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	21,187 22,970 14,268 24,441	13,270 15,077 14,268 18,557	118,288 147,967 106,364 207,646	71,461 64,409 56,479 81,490	67,520 60,584 56,479 81,286	21,187 22,012 14,064 24,237	55,706 85,455 55,418 128,707	20,975 22,012 14,064 24,237	13,587 8,708 21,941	7,776 4,361	17 0,255	54,979 36,965	25,908 6,743	1	1	1	1 '	4,806 5,340
\$9,000 under \$10,000	14,492 41,918 9,563 7,404 1,155	12,318 39,313 8,999 6,870 1,053	137,503 490,581 161,106 204,341 76,063	64,314 152,330 35,296 29,604 4,570	64,314 149,451 34,564 28,182 4,324	14,492 41,918 9,563	75,666 323,238 115,468 158,695 64,685	14,492 41,918 9,563 7,404 1,155	12,772 56,734 22,255 37,878 23,326	6,484 19,234 5,551 3,487 316	18,050 5,323 3,369	237,725 93,829 95,909	73,185 20,869 13,882	72,459 20,489 13,628	19,234 5,551 3,487	159,074 65,980 71,003	19,171 5,551 3,487	5,384 28,272 12,586 16,138 5,833
\$100,000 under \$200,000 \$200,000 or more	220 39	204 35	28,571 12,197	872 151	769 120	219 38	23,946 9,632	219 38	11,025 5,287	40 14								1,942 2,008
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	120,718 97,359 41,918 18,381	34,899 73,491 39,313 17,161	1288,097 717,770 490,581 482,278	212,251 338,151 152,330 70,493	196,415 330,183 149,451 67,960	86,993 95,993 41,918 18,379	123,661 400,951 323,238 372,426	84,637 95,781 41,918 18,379	18,703 65,644 56,734 99,772	37,996 23,585 19,234 9,407	14,461	180,910 237,725	72,848	71,270	23,585	109,459 159,074	23,585	7,421 18,415 28,272 38,508

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

							[Taxable an	d nontaxat	ne returns,									
Adjusted gross income	Number of	Number	Adjusted gross income	Total number of	Number of exemptions	Taxable	e income		tax after dits	Number	Number	Adjusted gross	Total	Number of	Taxabl	e income	Income t	
classes	returns	of joint returns	(Thousand dollars)	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		,		Memphis, T	ennessee and	Arkansas							М	iami, Florid	8.	1		
Total	233,095	127,520	¹ 1,583,707	685,683	669,778	185,827	952,587	184,281	194,843	407,458	210,218	¹ 2,673,246	1,062,763	994,246	326,145	1,695,210	325,101	363,229
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-		-	-	3,496	(*)	² 95,676	7,404	6,046	_	_	_	· -
Under \$600 under \$1,000 \$600 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000	15,770 34,230 23,247 22,240) 13,330 9,598	9,273 51,172 60,265 75,958	23,634 61,987 60,405 62,101	21,524 61,016 55,991 62,101	21,568 13,660 16,298	11,012 17,763 28,328	21,568 13,660 16,104	1,581 2,704 4,369	17,774 24,033 55,347 40,712 38,839	20,057 13,780 9,823	5,636 20,163 83,880 100,429 135,814	20,286 27,807 109,827 85,171 98,339	20,286 26,758 87,710 71,407 92,076	(*) 33,008 30,897 33,409	(*) 16,003 30,757 49,607	(*) 31,965 30,897 33,409	(*) 2,270 4,404 7,349
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000	19,965 17,557 15,402 16,912 14,467	11,144 10,790 9,620 12,885 11,383	91,059 95,021 99,078 127,264 123,202	60,964 60,808 40,453 59,366 59,020	58,073 60,808 40,453 59,366 59,020	17,866 16,593 15,402 16,912 14,467	40,691 39,920 60,329 72,095 70,311	16,903 16,593 15,402 16,912 14,273	6,362 6,363 9,814 11,860 11,985	34,651 29,646 30,270 16,934 21,285	18,787 18,377 18,587 11,301 16,905	155,504 165,229 196,751 125,430 178,877	100,633 74,757 81,624 57,318 83,272	96,666 71,413 81,624 55,232 81,186	30,264 28,603 30,060 16,933 21,285	68,164 92,660 109,528 68,895 96,470	30,264 28,603 30,060 16,933 21,285	10,465 14,891 17,978 11,553 16,026
\$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	7,888 30,440 6,861 6,551 1,098	5,961 28,826 6,576 6,095 1,057	74,823 364,331 115,241 189,793 72,742	25,979 116,625 23,328 25,125 4,472	24,628 114,364 22,890 23,963 4,229	7,888 30,440 6,861 6,551 1,098	48,020 234,881 83,589 150,723 62,034	7,694 30,440 6,861 6,551 1,098	8,327 40,930 15,720 36,619 22,135	17,531 47,601 13,503 13,044 2,190	13,361 41,111 12,406 11,497 1,961	166,301 570,214 229,825 370,818 146,490	54,682 155,919 46,538 48,500 8,442	51,135 152,295 44,756 45,875 7,793	17,531 47,600 13,469 12,995 2,180	105,045 387,068 168,549 289,155 119,528	17,531 47,600 13,469 12,995 2,180	18,061 69,792 32,829 70,351 42,769
\$100,000 under \$200,000 \$200,000 or more	191 30	176 29	25,173 13,076	687 120	632 111	191 30	21,652 11,236	191 30	10,049 6,025	456 145	396 122	59,236 58,324	1,691 553	1,500 486	449 141	47,824 45,582	448 140	21,492 22,945
Returns under \$5,000	115,698 72,225 30,440 14,732	34,124 50,638 28,826 13,932	¹ 283,962 519,390 364,331 416,024	269,699 245,627 116,625 53,732	259,314 244,275 114,364 51,825	69,393 71,262 30,440 14,732	97,795 290,676 234,881 329,235	68,236 70,873 30,440 14,732	15,016 48,349 40,930 90,548	214,852 115,667 47,601 29,338	64,194 78,531 41,111 26,382	1405,750 832,588 570,214 864,694	449,466 351,653 155,919 105,725	400,950 340,591 152,295 100,410	134,898 114,414 47,600 29,233	164,906 472,598 387,068 670,638	133,856 114,414 47,600 29,231	24,542 78,509 69,792 190,386
				Milw	aukee, Wiscon	nsin							Minneapoli	s-St. Paul,	Minnesota	<u>.</u>	···.	
Total	546,412	305,113	¹ 4,217,591	1,545,272	1,474,439	469,311	2,687,699	467,268	529,181	648,166	357,602	¹ 5,003,243	1,801,302	1,730,235	554,321	3,075,452	550,483	618,769
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	_
Under \$600 under \$1,000 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	30,934 21,148 56,335 31,075 45,163	4,332 8,665 13,514	11,207 17,185 82,189 78,242 158,199	41,578 31,592 69,793 57,012 105,246	35,123 25,137 63,279 50,758 96,840	(*) 45,518 23,014 38,593	- (*) 24,099 34,587 75,097	(*) 45,518 22,813 37,617	(*) 3,452 5,159 11,833	35,822 28,053 72,380 45,497 41,092	4,267 6,178 5,269 7,533	12,182 22,202 108,877 112,463 144,916	38,579 36,141 101,052 73,273 74,583	37,778 33,830 88,742 61,010 63,075	(*) 57,222 38,364 37,426	(*) 31,091 54,444 77,998	(*) 57,022 36,253 37,426	(*) 4,433 8,058 11,853
\$4,000 under \$5,000	24,817 35,148 39,621 35,691 26,654	6,685 17,474 23,382 24,502 21,375	110,612 195,251 256,663 267,281 225,490	56,664 95,630 124,574 116,944 94,566	52,361 87,425 121,246 112,067 91,582	23,239 35,148 39,421 35,490 26,453	62,789 112,189 145,965 156,351 135,425	23,038 34,947 39,421 35,490 26,252	10,389 18,201 24,281 26,112 22,816	31,762 38,754 41,219 42,329 52,836	9,248 15,292 29,373 33,508 44,127	141,192 211,645 267,508 315,972 448,890	60,349 93,051 134,294 122,978 207,501	54,371 91,182 131,028 120,267 203,280	31,362 36,042 39,108 41,929 51,881	81,758 119,989 144,281 194,057 230,508	30,761 35,842 39,108 41,528 51,681	12,680 19,839 23,452 32,202 38,593
\$9,000 under \$10,000	45,566 112,447 21,183 15,224 2,391	40,631 106,386 20,482 13,913 2,205	433,393 1,348,679 354,466 435,006 157,778	168,267 423,585 78,946 63,054 9,691	165,513 418,500 77,714 61,048 9,121	45,566 112,447 21,183 15,218 2,391	266,787 899,302 253,831 324,118 125,021	45,365 112,384 21,183 15,218 2,391	45,376 158,736 48,637 77,956 43,626	49,458 114,804 28,417 19,493 3,056	43,326 109,498 27,531 17,895 2,791	467,393 1,365,094 482,929 555,182 203,142	194,272 453,811 109,486 79,811 12,790	193,117 448,289 107,886 76,375 11,991	49,458 114,804 28,417 19,493 3,051	265,826 848,618 335,886 411,736 160,376	49,458 114,679 28,417 19,493 3,051	44,697 147,405 64,069 97,867 56,168
\$100,000 under \$200,000 \$200,000 or more	425 102	3 7 9 87	55,136 38,676	1,601 353	1,420 311	423 100	42,979 28,843	42 3 99	19,131 13,430	562 204	512 181	74,534 77,711	2,224 772	2,001 681	560 204	58,975 59,598	560 204	26,582 30,827
Returns under \$5,000	211,960 182,680 112,447 39,325	34,297 127,364 106,386 37,066	1,378,078 1,378,078 1,348,679 1,041,061	368,060 599,981 423,585 153,646	328,492 577,833 418,500 149,614	135,472 182,077 112,447 39,315	196,888 816,718 899,302 774,791	134,095 181,475 112,384 39,314	30,878 136,786 158,736 202,781	257,034 224,596 114,804 51,732	33,568 165,626 109,498 48,910	1533,244 1,711,408 1,365,094 1,393,497	390,312 752,096 453,811 205,083	344,138 738,874 448,289 198,934	169,374 218,418 114,804 51,725	245,604 954,660 848,618 1,026,570	166,462 217,617 114,679 51,725	37,068 158,783 147,405 275,513

							[Taxable and nontaxable returns]	nontaxable	e returns]									
	Number	Number	Adjusted	Total	Number of exemptions	Taxable	income	Income tax credits	tax after		Number	-		Number of	Taxable income	Income	Income tax credits	tax after edits
Adjusted gross income classes	m	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	Income e (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Theusend dollers)
				, M	Mobile, Alabama	ø							Nash	Nashville, Tennessee	38ee			
Total	114,414	67,527	1723,992	326,915	319, 323	91,882	419,473	91,323	78,940	181,002	102,893	11,245,311	480,315	465,395	148,365	783,829	147,208	159,575
No adjusted gross income	€	*	*	£	*	,	•	•	,	*	£	*	£	£	1	ı	1	ı
thider \$600. \$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	6,988 15,353 13,072 10,311	8,391	2,361 18,671 35,057 36,407	6,988 20,688 35,202 24,872	6,988 19,653 24,781 24,872	- 16,033 9,890	15,802	15,823	2,308	2,922 13,613 13,928 15,928	6,050	2,537 10,770 18,423 40,050 62,851	13,938 16,312 21,319 30,145 41,878	12,780 16,118 16,711 28,218 41,878	9,198 13,818 16,880	3,185 15,706 29,717	9,198 12,854 16,686	- 453 2,198 4,611
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000.	9,897 13,053	14,248 5,613 12,017	89,388 64,701 95,516	68,125 24,439 44,561	65,844 24,229 42,490	14,879 9,897 13,053	32,415 39,423 52,430	14,879 9,897 13,053	6,404	12,986	14,617 8,463 21,014	74,631 93,837 120,678 60,559	28,83 41,305 39,819 25,100 25,69	28,830 40,147 37,892 55,712 25,469	86,62 14,44 16,189 16,189	4,8,8,8,4,6,6,9,6,9,6,9,6,9,6,9,6,9,6,9,6,9,6,9	10,938 13,441 16,189 16,189	6,017 6,017 9,290 10,942
under unde	8,164 14,265 3,300 2,078	7,196 13,950 3,266 1,885	72,121	25,551 52,922 11,745 8,111	25,551 52,714 11,676	8,164 14,265 3,300 2,078	107,030	7,954 14,127 3,300 2,078	68, 34, 11, 160, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	12,152 22,470 6,590 4,276	12,152 21,739 6,241 6,166	265,807	42,24 77,476 77,476 16,136	75,733 75,733 75,733 75,733 75,733	12,15 22,47 6,590 4,234	69,305 178,066 81,147 93,353	22,152 6,590 4,2%	4,12,12,12,12,12,12,12,12,12,12,12,12,12,
\$100,000 under \$200,000 \$200,000 or more	8 2	20	6,463	205	1 2 K	81	5,530	ু প্র	2,534	157	5,73	20,179	596	33	156	17,105	35T 43	7,815 10,029
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	50,875 43,569 14,265 5,705	13,580 13,950 5,655	108,846 302,037 166,102 147,007	107,245 145,599 52,922 21,149	105,158 141,038 52,714 20,413	29, 383 42, 534 14, 265 5, 700	38,306 162,660 107,030 111,477	29,173 42,323 14,127 5,700	5,702 26,042 18,363 28,833	83,428 63,167 22,470 11,937	18,503 21,238 21,759 11,393	1187,705 463,678 265,807 328,121	254,773 204,937 77,476 43,127	146,499 201,464 75,733 41,699	50,835 63,167 22,470 11,893	79,657 267,131 178,066 258,975	49,678 63,167 22,470 11,893	12,222 43,469 31,141 72,743
				New Ha	New Haven, Connecti	leut							New Or	Orleans, Louisiana	lena			
Total	130,638	72,604	1,046,952	337,627	317,622	114,607	712,324	113,625	146,400	331,175	190,771	12,449,176	987,554	960,863	278,239	1,533,015	275,917	315,588
No adjusted gross income	*	£	€	*	*	1	ı	1	1	£	€	€	*	€	1	ı	ī	1
Inder \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$5,000 under \$4,000.	23,701 11,463 7,211	5,522	23,811	27,957 22,676 17,337	26,418 14,825 16,779	12,553	7,301	12,553	3,591	26,733 28,573 28,733	3,639	5,248 11,462 39,339 67,907 98,814	16,398 21,678 42,170 55,325 65,425	15,987 20,669 39,760 52,238 59,988	(*) 18,543 18,435 26,370	(*) 11,025 28,582 48,743	(*) 18,543 18,435 24,146	(*) 1,574 4,329 7,126
\$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000	6,230 8,518 8,751 8,751 14,122	10,104	28,116 46,888 55,363 112,506	8,983 13,002 31,476 41,200	8,797 12,020 31,104 38,256	6,230 8,518 7,671 14,122	19,479 33,533 28,633 72,021	6,230 8,518 7,671 14,122	3,211 4,636 11,860	2,2,33 1,53 1,60 1,160	9,678 22,549 16,173 22,176 12,910	124,430 188,487 140,019 189,530	74,738 115,350 81,479 99,685 67,429	72,329 114,135 81,449 86,658 67,429	ឌុឌ្សង្កង ឧដ្ឋនិង្គ ខ្មែង	63,68 93,245 101,285 90,751	23,831 31,815 32,583 18,160	10, 198 14, 828 11, 426 16, 353 15, 504
\$9,000 under \$10,000. \$10,000 under \$15,000 \$20,000 under \$50,000 \$50,000 under \$100,000	10,440 28,208 5,598 4,361	9,459 26,217 5,313 3,810 655	33,415 335,675 94,002 121,976 46,051	34,822 100,037 19,259 16,212 2,714	24, 636 96, 404 18, 622 15, 313 2, 568	10,440 28,208 5,598 4,361 698	231,901 77,181 86,342 39,225	28, 208 25, 208 25, 598 4, 361 869	84,5,4,4 88,8,4,4	28,036 28,036 20,403 522,1	18,758 43,703 10,205 9,387 1,302	200,806 579,634 195,019 296,089 99,883	75,834 178,993 41,953 40,536 6,054	72,807 177,491 40,927 38,876 5,786	22,187 28,036 10,397 252,1	117,852 390,000 141,499 236,861 83,066	21,187 47,968 11,477 10,397	19,629 70,073 27,833 26,884 30,289
\$100,000 under \$200,000	35	걸ĸ	15,150	438	35 611	35	13,216	35	6,116	289	<i>3</i> ,8	37,594	1,141	1,024	288	31,623	88 CZ	14,571 12,973
Returns under \$5,000	49,787 41,831 28,208 10,812	7,355 28,122 26,217 9,910	313,171 313,171 335,675 291,746	78,339 120,500 100,037 38,751	68,197 116,016 96,404 37,005	24,839 10,732 10,808	24,782 24,782 24,822	33,857 40,752 28,208 10,808	7,830 32,226 41,268 65,076	139,165 120,178 48,036 23,796	33,293 92,565 43,703 21,210	1339,114 872,311 579,634 658,117	278,828 439,777 178,993 89,956	264,043 432,479 177,491 86,850	89,462 116,954 48,036 23,787	152,097 473,935 390,000 516,983	87, 239 116, 954 47, 968 23, 756	23,245 77,741 70,073 144,529
Footnotee at and of table. S	too towt for	"Tvn onetion		of Closed of nettons a	and Thomas and	d IIConnoco	Post Dots	and mat dom of	the Comp.	, and 14-14	+ 30 2007	2040						

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable an	d Horroaxab	re recorns,									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	ax after
Adjusted gross income classes	of returns	of joint returns	(Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			•	New	York, New Yo	rk							Newar	k, New Jerse	У			
Total	4,603,416	2,242,796	139,326,491	11,866,870	11,207,106	3,981,247	25,259,286	3,951,017	5,773,063	717,257	371,981	¹ 6,144,408	1,968,270	1,871,104	626,436	4,076,400	621,499	885,293
No adjusted gross income	4,941	3,131	²66,520	12,623	11,272	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	_	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	209,448 168,285 429,051 326,346 383,094	5,397 6,282 43,145 65,291 94,817	76,067 133,198 642,437 806,407 1,340,718	232,444 192,875 693,630 650,562 821,536	227,110 188,125 595,128 555,236 745,274	30,041 297,571 256,792 347,480	1,359 151,219 304,530 630,228	30,041 289,020 246,634 342,386	193 21,349 43,902 97,733	37,724 25,426 48,595 58,310 47,446	} 12,668 7,948	$ \begin{cases} 13,655 \\ 20,427 \\ 72,298 \\ 146,580 \\ 167,921 \end{cases} $	38,722 29,112 86,176 99,677 85,665	37,724 26,693 68,420 84,646 76,010	6,850 29,689 49,653 44,605	285 16,707 62,167 87,085	6,850 28,691 48,232 42,186	41 2,373 9,062 13,401
\$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	382,003 384,067 323,973 297,346 259,393	128,914 154,332 160,353 183,161 179,456	1,726,092 2,105,220 2,102,443 2,216,089 2,203,680	879,640 985,554 839,147 844,496 790,271	817,236 936,543 797,644 807,150 759,137	364,042 372,900 322,556 297,341 258,976	894,302 1,137,913 1,226,680 1,321,834 1,329,387	360,342 371,461 322,139 296,551 258,976	143,927 185,549 203,436 223,049 226,787	54,662 65,126 44,880 38,392 50,371	17,622 23,054 26,357 24,054 40,428	246,807 357,579 292,985 291,648 429,356	121,768 165,475 137,273 124,966 190,836	116,566 156,280 134,010 120,340 184,635	54,451 64,704 43,882 38,392 50,371	134,994 205,975 161,335 171,654 240,344	54,451 64,704 43,882 38,392 50,371	21,735 33,361 26,958 29,145 40,561
\$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	245,753 706,578 227,579 206,607 35,411	187,341 604,002 201,324 183,016 31,240	2,336,007 8,497,691 3,867,153 5,922,066 2,380,871	815,615 2,403,145 787,578 739,862 129,604	798,116 2,343,107 763,971 700,138 119,034	245,555 705,807 227,235 206,140 35,354	1,428,085 5,570,278 2,737,490 4,425,964 1,835,802	245,555 705,807 227,235 206,090 35,334	247,501 1,001,151 537,342 1,070,668 650,352	42,022 123,679 39,014 34,668 4,959	38,029 107,348 36,606 32,058 4,682	398,410 1,495,861 665,824 987,910 331,006	154,075 438,499 140,904 129,896 19,751	150,447 430,211 137,886 123,799 18,375	41,024 123,012 39,014 34,668 4,954	238,171 1,007,611 485,533 785,344 280,239	41,024 122,941 39,014 34,639 4,954	40,371 181,337 94,727 192,856 101,698
\$100,000 under \$200,000 \$200,000 or more	9,538 4,003	8,223 3,372	1,278,637 1,758,235	34,263 14,024	30,625 12,260	9,492 3,965	976,451 1,287,765	9,486 3,959	436,589 683,536	948 221	883 192	123,824 110,976	3,664 853	3 ,34 3 765	947 221	105,226 93,730	946 221	47,750 4 9,91 4
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,903,168 1,510,532 706,578 483,138	346,977 864,642 604,002 427,175	14,658,399 10,963,439 8,497,691 15,206,962	3,483,310 4,275,083 2,403,145 1,705,332	3,139,381 4,098,590 2,343,107 1,626,028	1,295,926 1,497,328 705,807 482,186	1,981,638 6,443,899 5,570,278 11,263,471	1,268,423 1,494,683 705,807 482,104	307,103 1,086,322 1,001,151 3,378,487	272,976 240,792 123,679 79,810	38,290 151,922 107,348 74,421	1659,029 1,769,978 1,495,861 2,219,540	462,077 772,626 438,499 295,068	411,014 745,711 430,211 284,168	185,247 238,373 123,012 79,804	301,238 1,017,479 1,007,611 1,750,072	180,410 238,373 122,941 79,775	46,613 170,397 181,337 486,946
				Newport N	ews-Hampton,	Virginia							Norfolk-Po	rtsmouth, Vi	rginia			
Total	91,176	53,262	¹ 627,748	266,282	259,910	76,475	370,640	76,475	68,912	217,608	132,004	¹ 1,428,319	648,449	630,480	181,354	827,896	176,361	154,421
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.	9,853 9,793 14,316	13.080	6,155 14,187 } 43,478	14,376 12,067 29,235	14,184 11,068 27,238	14,930	12,833	- 14,930	- 1,922	17,480 25,349 19,586 14,702	8,314	5,245 33,853 49,126 52,064	23,857 49,028 44,972 37,779	23,857 48,450 42,589 34,783	13,788 16,230 14,510	- 5,701 18,003 20,522	11,791 15,231 12,512	- 755 2,655 2,836
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000	12,477	9,265 8,844	62,144 87,373 80,957	39,742 50,400 32,883	37,745 50,014 32,883	11,455	40,055 38,503	18,083 11,455 8,844	6,263 6,431 8,298	18,805 16,471 17,999 20,214 15,413	10,479 12,116 11,924 17,940 14,222	86,969 90,071 117,153 148,975 132,302	56,077 52,700 66,945 73,421 55,806	54,995 49,512 63,564 72,422 55,806	17,722 15,280 16,808 20,214 15,413	40,651 43,723 55,225 79,216 77,080	17,722 15,280 16,808 20,214 15,413	6,425 6,996 8,750 12,642 12,531
\$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	17,944 3,563 1,465 170	17,245 3,230 1,418 161	215,607 61,942 42,345 11,302	69,765 11,584 5,332 633	69,415 11,286 5,214 600	17,944 3,563 1,465 170	50,201 136,880 46,481 34,007 9,087	17,944 3,563 1,465 170	23,960 9,223 8,421 3,234	12,369 28,691 5,656 4,085 514	10,372 26,461 5,190 3,784 481	118,203 339,437 94,998 113,104 34,579	47,707 103,831 18,798 14,773 2,077	46,708 102,584 18,665 14,176 1,919	12,369 28,691 5,656 4,085 514	69,365 222,313 68,504 88,722 28,454	12,369 28,691 5,656 4,085 514	11,698 39,128 13,346 21,191 10,268
\$100,000 under \$200,000 \$200, <u>0</u> 00 or more	20 2	19 1	2,502 684	68 4	67 4	20 2	1,977 616	20 2	842 319	65 9	59 8	8,605 4,073	236 33	204 28	65 9	7 ,32 8 3 , 089	65 9	3,361 1,840
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	39,484 28,528 17,944 5,220	5,932 25,256 17,245 4,829	186,047 207,319 215,607 118,775	65,446 113,450 69,765 17,621	62,258 111,067 69,415 17,170	26,864 26,447 17,944 5,220	39,590 102,003 136,880 92,167	26,864 26,447 17,944 5,220	6,208 16,706 23,960 22,038	96,121 82,467 28,691 10,329	29,447 66,574 26,461 9,522	1226,817 606,705 339,437 255,360	212,122 296,579 103,831 35,917	204,891 288,012 102,584 34,993	62,249 80,085 28,691 10,329	84,878 324,609 222,313 196,096	57,256 80,085 28,691 10,329	12,670 52,617 39,128 50,006

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

	N>	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income	ax after	V	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	Number of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dbliars)
				Oklaho	ma City, Okl	ahoma							Omaha,	Nebraska ar	nd Iowa			
Total·····	198,142	125,796	¹ 1,412,609	566,205	550,271	160,746	863,459	159,547	168,924	175,394	107,397	¹ 1,297,957	495,435	466,152	144,587	816,675	141,095	167,735
No adjusted gross income	2,413	(*)	² 15,766	6,050	5,610	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	12,369 8,676 16,382 17,303 13,464	5,985	3,663 6,812 22,590 41,749 46,969	12,568 11,720 28,676 31,637 29,700	12,369 11,720 25,883 27,848 28,703	(*) 9,401 13,987 11,742	(*) 3,583 15,376 22,276	(*) 9,201 13,787 11,742	- (*) 501 2,142 3,447	16,409 5,622 11,583 13,143 15,475	6,380 8,211	5,899 4,296 15,888 35,073 53,887	19,460 7,632 17,772 22,467 36,928	17,426 7,211 12,751 17,133 29,866	(*) 8,488 10,958 12,313	(*) 3,333 16,806 21,530	(*) 7,525 9,784 11,296	(*) 441 2,498 3,168
\$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	12,016 13,213 19,866 16,205 9,825	17,726 16,676 14,211 8,303	52,211 72,814 130,037 120,243 83,669	33,931 39,642 67,206 60,606 39,969	32,535 39,642 67,206 59,609 39,769	10,620 12,016 19,866 16,205 9,825	24,060 32,086 63,973 63,651 47,471	10,620 11,816 19,267 16,205 9,825	3,761 4,785 9,930 10,222 7,828	9,447 10,356 13,125 14,725 11,336	7,254 7,342 5,724 11,782 10,372	41,368 58,127 85,734 111,079 96,231	27,583 30,025 27,954 54,861 52,845	26,415 28,653 27,329 53,898 50,918	9,447 10,356 12,920 14,725 11,336	17,641 33,166 55,692 61,937 48,095	9,447 10,356 12,710 14,725 11,336	2,721 5,187 9,708 10,109 7,758
\$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	8,775 34,145 7,274 5,324 759	8,575 30,679 6,767 4,979 716	82,782 413,352 125,701 152,997 48,721	35,496 117,180 27,348 20,783 3,143	35,296 114,235 26,660 19,726 2,951	8,775 33,821 7,274 5,324 759	48,157 272,281 90,099 120,548 40,553	8,775 33,821 7,274 5,324 759	7,940 48,189 17,446 29,264 14,092	15,586 27,149 5,610 4,625 762	14,214 25,651 5,175 4,159 712	148,166 321,343 95,104 137,709 49,986	55,291 98,344 20,162 19,373 2,999	55,086 97,424 19,252 18,464 2,695	15,586 27,116 5,576 4,625 762	87,787 213,130 69,411 108,341 42,883	15,586 27,047 5,543 4,601 762	14,715 37,499 13,487 26,988 15,464
\$100,000 under \$200,000 \$200,000 or more	106 29	96 28	14,061 10,005	442 109	411 99	106 29	11,463 7,795	106 29	5,257 4,108	141 33	127 27	18,386 22,830	551 122	503 105	141 33	15,795 21,110	140 33	7,223 10,767
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	82,622 67,883 34,145 13,492	23,546 58,985 30,679 12,586	¹ 158,228 489,545 413,352 351,484	154,282 242,918 117,180 51,825	144,668 241,521 114,235 49,847	46,747 66,686 33,821 13,492	65,381 255,338 272,281 270,459	46,347 65,887 33,821 13,492	9,862 40,706 48,189 70,167	71,946 65,129 27,149 11,170	22,111 49,434 25,651 10,201	¹ 153,264 499,336 321,343 324,014	132,908 220,975 98,344 43,208	111,827 215,883 97,424 41,018	41,410 64,924 27,116 11,137	59,329 286,676 213,130 257,540	38,256 64,714 27,047 11,078	8,830 47,477 37,499 73,929
				Or	lando, Flori	da							Paterson-Cli	lfton-Passaio	, New Jerse	у		
Total	133,155	79,167	¹ 921,603	394,309	376,111	111,386	543,888	110,967	104,917	507,115	277,360	¹4,505,591	1,357,818	1,286,908	436,204	3,036,386	433,875	640,177
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	10,668 17,140 8,159 12,123	6,066	5,571 24,771 21,238 42,856	16,320 31,145 16,727 24,037	14,647 24,043 15,474 24,037	17,777 12,123	13,690 21,761	- 17,777 11,913	- 2,026 3,374	26,021 29,287 41,588 28,465 27,044	8,254	9,096 22,424 62,493 70,190 91,751	27,231 55,088 63,645 51,249 47,448	26,021 52,093 53,605 40,288 40,825	(*) 32,546 23,051 24,069	(*) 17,748 29,575 50,003	(*) 30,549 23,051 24,069	(*) 2,510 4,379 7,811
\$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	12,312 15,239 12,728 10,223) 11,692 9,600	54,559 93,203 93,487 85,694	39,231 58,241 41,318 32,545	35,683 56,780 40,066 32,545	11,269 13,154 12,728 10,223	21,867 40,957 51,634 48,990	11,269 13,154 12,728 10,223	3,332 6,538 8,296 8,322	28,502 20,308 39,509 38,183 28,296	7,275 8,753 18,605 24,016 20,099	127,295 111,447 254,696 286,421 239,874	58,005 58,506 100,623 97,099 94,849		25,892 20,097 39,505 38,183 28,296	69,283 56,638 159,852 183,823 143,570	25,681 20,097 39,505 38,183 28,296	11,072 9,296 27,036 31,262 24,243
\$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	7,099 18,322 5,209 3,065 417	13,147 16,478 4,901 2,876 402	68,579 222,808 87,387 87,452 28,180	24,003 74,104 20,666 12,373 1,770	24,003 73,283 20,221 11,927 1,719	7,099 18,322 5,175 3,035 412	40,582 141,773 62,071 67,220 23,496	6,889 18,322 5,175 3,035 412	6,926 25,073 11,952 15,904 8,433	26,702 105,104 36,274 27,119 3,095	21,097 95,137 33,654 25,454 2,904	255,451 1,271,377 620,077 752,858 202,679	82,392 370,550 130,309 104,255 12,132	76,768 364,640 127,260 100,831 11,454	26,702 104,769 36,274 27,097 3,095	159,828 845,185 450,565 584,766 171,221	26,702 104,698 36,274 27,046 3,095	27,753 151,004 88,254 138,532 61,251
\$100,000 under \$200,000 \$200,000 or more	56 13	48 10	7,068 4,227	204 42	185 33	56 13	6,103 3,746	56 13	2,793 1,947	560 140	512 118	73,347 57,100	2,126 539	1,961 504	560 139	62,650 51,252	560 139	28,419 27,295
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	60,784 45,289 18,322 8,760	20,014 34,439 16,478 8,236	1143,519 340,962 222,808 214,314	129,043 156,108 74,104 35,054	115,350 153,393 73,283 34,085	41,170 43,203 18,322 8,691	57,317 182,162 141,773 162,636	40,960 42,994 18,322 8,691	8,732 30,082 25,073 41,030	181,825 152,998 105,104 67,188	27,012 92,570 95,137 62,641	1380,264 1,147,889 1,271,377 1,706,061	304,437 433,469 370,550 249,362	268,769 411,489 364,640 242,010	111,488 152,782 104,769 67,165	167,036 703,711 845,185 1,320,454	109,280 152,782 104,698 67,115	25,832 119,590 151,004 343,751

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

		1			0		^		ndividual I			• \$		e ai	-			m a	10.00.01
tax after	Amount (Theusand	dellars)	112,723		066	1,480	7,657	7,205	7,003 31,648 113,299 15,290	3,777	4,407 33,599 31,648 43,069		247,206	•	(*) 1,675 2,958 4,272	7,175 10,827 10,915 12,383	20,644 62,002 25,255 38,742 19,995	9,013 8,376	16,115 67,709 62,002
Income tax credits	Number	returns	100,187	•	10,133	7,329	15,068	10,206	21,833 21,833 5,386 3,171	75	22,835 46,432 21,833 9,087		255,472	•	(*) 20,395 17,795 20,457	20,809 25,084 20,281 22,383 15,406	21,786 46,925 11,288 7,622 1,029	182	104,939
income	Amount	dollers)	587,587	1	6,879	9,840	48,282	26,846	53,731 180,724 68,736 66,173	8,317	29,639 205,378 180,724 171,846		1,269,844	'	(*) 11,783 19,668 28,449	71,644 71,644 95,728 79,029	123,601 354,657 133,810 163,140 56,331	19,890	106,471
Taxable	Number of returns		100,649	•	10,133	7,721	15,068	10,206	21,510 21,902 5,386 3,171	75	23,228 46,432 21,902 9,087		258,701	1	(*) 20,591 17,795 21,379	20,809 26,006 21,203 22,383 15,406	21,982 46,996 11,288 7,622 1,029	182	84, 563 106, 979 46, 996
Number of	other than age and blindness	11142046		•	19,677	19,754	13,691	8,8,8 3,8,6 3,6 3,6 3,6 3,6 3,6 3,6 3,6 3,6 3,6 3	25, 25, 21, 28, 28, 28, 28, 28, 28, 28, 28, 28, 28	262	79,442 148,613 76,114 33,533	ix, Arizona	893,801	4,415	14,517 15,710 38,056 46,819 64,143	86,589 86,852 64,420 86,710	85,561 180,672 42,453 28,644 3,964	610	270,249 367,075 180,672
Total	number of exemptions	December	354,376	3	20,266	21,003	16,491	35,26	25, 52 77,217 19,5% 12,810	23	89,186 153,446 77,217 34,527	Phoenix,	921,672	5,062	14,712 15,905 40,636 47,937 67,496	89,355 95,152 67,258 88,554 44,649	85,757 181,190 43,403 29,511 4,268	674 151	281,104 381,370 181,190
Adjusted		dbllers)	1915,024	·	7,335	20,141	29,156	49,75	88, 13 260, 696 91, 491	9,413	189,274 347,000 260,696 218,054		12,188,837	2-24,756	4,807 11,733 40,572 57,518 82,855	124, 185 156, 628 137, 879 166, 986 129, 761	217,756 563,248 192,224 214,200 69,795	24,298	1296, 914 809, 010 563,248
ž E	of joint returns		78,985	•) 10,836 (6,943	9,077	20,7484, 20,760, 20,760, 3,040	4.	13,804 35,733 20,760 8,688		196,410	1,269	5,402 9,988 14,559	2,53 2,53 2,53 2,53 3,53 3,53 3,53 3,53	21,982 43,715 11,112 6,903	163	45,796
	of returns	i i	121,572	<u>*</u>	12,974	715,217	6,699	10,2063	21,902 5,386 3,171	27.	44,151 46,432 21,902 9,087		307,896	1,733	22,32 22,502 22,603 22,603	26,958 29,043 21,203 22,383 15,406	22,904 47,068 11,323 7,650 1,045	183	129,647
me tax after credits	Amount (Thousand	dellare)	47,963	•	1 1	(*)	3,361	10,610	6,561 12,329 3,053 5,149	1,152	4,722 18,573 12,329 12,339		1,721,028	•	10,002 24,119 40,159	53,954 57,129 79,896 97,252 103,283	107,983 385,719 173,365 289,336 137,756	70,775	128,347 445,542 385,719
Income	Number of	returns	62,191	'	1 1	(*)	10,447	17,529	7,928 9,080 1,302 878 878	% '	21,745 29,004 9,080 2,362		1,512,795	ı	11,667 130,717 121,469 122,983	119,353 105,379 126,240 136,872 125,197	107,559 273,585 71,506 51,783 6,708	1,361	506,188 601,249 273,585
income	Amount (Thousand	do (lare)	266,647	•	1 1	(*) 16,758	21,642	66,362	40,270 71,155 16,168 21,332 8,580	2,522	31,035 115,855 71,155 48,602	9êy	8,431,936	1	773 70,398 162,904 255,406	335,567 347,023 481,341 585,193 617,499	633,709 2,180,002 890,090 1,174,893 377,174	153,518 166,450	825,047 2,664,764 2,180,002
Taxable	Number of returns	ge de	62,220	,	· ·	(*) 11,711	10,447	17,529	7,928 9,080 1,302 907	7,	21,745 29,004 9,080 2,391	and New Jersey	1,526,000	•	11,667 134,868 124,437 128,511	119,554 105,379 126,441 136,872 125,197	107,559 273,714 71,506 51,810 6,708	1,361	519,036 601,450 273,714
Number of exemptions	other than age and blindness	Pensacola, Florida	212,343	1	10,034	35,768	39,285	55,507	28,590 %,007 4,657 3,781	8'	70,274 98,910 34,007 9,152	Pennsylvania	4,471,476	4,514	89,787 83,940 218,831 223,211 222,900	259,485 245,675 363,194 446,664 449,399	376,729 1,014,063 257,096 186,345 23,813	1,287	1,102,670
Total	number of exemptions	Pens	218,526	1	10,4%	38,896	39,285	56,553	28,590 35,371 4,726 3,914	& ·	73,822 99,957 35,371 9,376	Philadelphia, Pe	4,666,008	5,185	93,415 90,143 256,300 259,178 240,502	277,736 259,572 371,496 454,175 455,942	384,267 1,026,244 263,974 195,344 25,870	5,175	1,222,458 1,925,452 1,026,244
Adjusted	income (Prouserd	dellare)	476,372	•	6,962	45,755	57,129	124,846	\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	2,890	85,855 220,467 108,570 61,480	Phil	113,116,040	211,495	26,696 56,677 267,669 375,708 468,403	582,778 598,296 835,433 1,028,602 1,062,526	1,024,245 3,290,005 1,212,450 1,467,332 444,824	180,321	11,766,436 4,549,100 3,290,005
1	of joint returns		50,955	1	1,252	7,949	8,358	15,44) 15,625 1,302 856 153	18	14,222 25,666 8,739 2,328		929,883	1,540	6,783 18,463 34,164 23,651	41,807 47,036 71,869 106,418 105,200	257,128 66,791 46,697 6,055	1,216	126,408 425,232 257,128
N. S. S. S. S. S. S. S. S. S. S. S. S. S.	of returns		72,884	1	8,782	15,265	11,909	17,529	9,080		31,366 30,047 9,080 2,391		1,758,588	2,006	85,346 70,524 176,351 147,156 134,397	128,349 109,023 128,612 137,897 125,197	107,559 274,359 71,506 51,810 6,709	1,364	744,130 608,289 274,359
	Adjusted gross income classes		Total	No adjusted gross income	Under \$600\$600 under \$1,000	\$1,000 under \$2,000 \$2,000 under \$3,000	under	6,000 under 87,000 77,000 under 89,000	under under	\$100,000 under \$200,000	Returns 45,000 under \$10,000. Returns \$1,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$600	\$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	អ			_							Ni-mbon	97088	TRIOL	PYPHINTIONS L				
:		Number	gross	Total	exemptions		十	1	+ Total (1)	Jo	of joint	income	_	other than	Number of	Amount	Number	Amount
<u> </u>	returns					Number of returns	(Thousand	of returns	(Thousand	Sur		(Thousand dollars)	5	age and blindness		(Thousand dollars)		(Theusend dollers)
				Pittsburgh,	gh, Pennsylvania	ania							Portland,	Oregon and Washington	ashington		-	
_	846.932	498,041	16,097,178	2,317,393	2,213,316	717,485	3,904,043	715,766	784,123	342,728	189,461	12,484,466	899,123	080,658	279,078	1,580,053	276,184	313,952
moont again to the or			*	*	*	•	'	1	'	*	*	£	*	€	•	•	1	•
Mo Bullin (1900) Section 1900 (1900) Section 1900 (1900) Section 1900 (1900) Section 1900 (1900) Section 1900 (1900) Section 1900 (1900)	52,987 28,681 80,202 61,224	17,015 20,759	16, 305 22, 372 117, 624 151, 502	58,019 35,006 126,521 130,160 156,370	56,625 34,210 104,351 112,772 135,881	(*) 56,490 44,546 60,019	(*) 30,124 56,988 105,148	(*) 56,490 4,347 59,23	(*) 4,296 8,423 15,923	16,522 26,346 22,373 24,38	5,810 3,055	5,318 18,892 61,193 58,871 85,116	19,058 30,808 71,198 47,181 40,253	17,685 30,598 59,442 37,324 36,876	(*) 25,335 17,642 22,381	(*) 15,469 18,931 46,841	(*) 24,382 16,690 21,428	2,177 2,177 2,758 7,276
\$\frac{\psi}{\psi}\times\text{000 under \$\psi\cool{\psi}\times\text{000}\times\text{5000 under \$\psi\cool{\psi}\times\text{000}\times\text{5000 under \$\psi\cool{\psi}\times\text{000}\times\text{5000 under \$\psi\cool{\psi}\times\text{000}\times\text{5000 under \$\psi\cool{\psi}\times\text{5000 under \$\psi\cool{\psi\cool{\psi}\times\text{5000 under \$\psi\cool{\psi}\times\text{5000 under \$\psi\cool{\psi}\time	51,928 67,536 69,435 78,920	25,658 38,228 49,151 59,686	235,047 372,510 451,494 597,496	129, 216 189, 761 197, 753 259, 380 219, 126	126, 738 180, 846 193, 196 254, 044 216, 024	49,069 65,058 69,435 79,920 63,805	127,101 206,123 265,167 354,668 336,719	48,671 65,058 79,236 73,920 63,805	23,266 23,266 28,924 56,678	22,52 19,738 19,637 23,055	8,736 14,538 24,176 21,176	101,405 110,170 128,657 233,834 199,097	54,265 41,317 60,654 98,477 75,375	52,794 37,089 60,654 97,341 75,375	20,942 19,798 19,427 31,055 23,639	55,244 68,822 72,044 137,461	20,942 19,738 19,427 31,055 23,639	8,93 11,36 22,48 20,70 20,34
10,000 *15,000 \$20,000			477,573 1,429,575 480,661 596,688	174,482 438,368 102,708 82,351	170,766 431,484 100,959 78,944 11,553	20,258 119,497 27,869 21,437 3,106	302,448 977,037 355,034 479,427 176,595	50,258 119,431 27,834 21,414	173,806 173,806 115,708 115,708	13,631 56,812 14,599 9,945 1,302	12,678 54,712 14,155 9,268	129,926 685,675 246,295 284,135 86,411	46,483 213,956 24,765 37,283 5,154	45,534 211,338 54,032 35,488 4,755	13,631 56,741 14,599 9,945 1,297	79,915 444,925 174,955 222,828 72,191	13,631 26,741 29,945 11,397	13,493 33,205 53,674 54,642
			83,289	2,333	2,073	630	70,596	630	32,881 24,720	55	220	33,322	931	88	SZ 39	27,760	05 25 29	12,724
Returns wider \$5,000			2,442,646 2,442,646 1,429,575		572,884 1,014,876 431,484 194.072	216,278 328,476 119,497 53,234	319,666 1,465,124 977,037 1,142,216	214,884 328,277 119,431 53,174	49,062 243,730 173,806 317,525	151,997 107,759 56,812 26,160	28,138 80,673 \$4,712 24,938	1323,091 801,683 685,675 674,017	264,483 322,307 213,956 98,377	236,436 315,993 211,338 95,313	88,633 107,549 56,741 26,155	136,629 480,421 444,925 518,078	85,774 107,549 56,741 26,120	21,165 79,373 77,899 135,515
To oo or more	┥ .	-	Providence-P	- 4	wick, Rhode		Massachusetts	S.					Reading,	Ing, Pennsylvania	vania			
	320 983	163.696	12,103,386	824,067	778,364	272,769	1,329,652	268,269	266,920	102,527	59,208	1,706,999	256,673	245,643	89,582	465,417	89,518	90,619
No adjusted gross income			*		*		1	•	ī	£	€	*	£	£	1	1	ı	•
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000.	18,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,	п,втэ	18,699 18,699 52,745 74,932	13,322 24,969 58,120 61,771	13,322 23,769 48,266 52,515	(*) 27,610 23,475	(*) 13,521 29,191	(*) 24,638 23,252 26,195	(*) 1,828 4,311 8.554	9,119 10,707 11,854	3,0%	5,395 16,998 32,113	16,534	13,990 13,961 13,108	} 7,693 11,251	4,507	7,693	2,206
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$8,000 under \$5,000	32,610 23,509 17,892 17,553 21,642	17,967 16,783 14,238 13,316 17,405	149,678 130,238 132,504 183,333	87,743 73,521 73,521 74,862 71,238	2, 23 2, 5, 50 2, 5, 50 6, 65 9, 65 9, 65	30,523 22,426 17,892 17,553 21,642	69,540 68,393 66,061 113,624	22,426 17,892 17,553 21,642	10,473 10,667 13,991	9,747	9,145 6,150 7,537	43,535 40,769 57,839 61,739	16,078 20,053 22,445 25,444	14,893 19,852 22,445 24,459	9,747 7,194 9,145 8,522 17,104	27,769 22,889 37,903 38,961 86.210	9,747 7,194 9,145 8,522	4,458 3,464 6,065 6,352 16,031
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$60,000 under \$50,000.	22,731 39,888 6,800 1,571	20,304 7,092 6,166 1,084	214,114 474,290 127,113 195,169	75,035 143,702 28,510 26,786 4,729	74,812 27,634 27,634 25,334 4,412	22,731 39,888 7,677 6,800 1,201	141,942 323,534 93,429 158,607 67,207	22,731 39,586 7,677 6,800 1,201	24,235 57,307 18,152 39,371 24,646	13,939 2,698 1,814 381	12,648 2,562 1,766	162,770 44,900 48,220 24,350	48,271 10,534 6,595 1,340	47,561 10,365 6,492 1,241		113,475 32,586 39,846 21,156	13,875 2,698 1,814 381	20, 208 6, 240 9, 325 7, 632
\$100,000 under \$200,000	8,4	179	27,439	35. 21.5	673 185	8,3	23,427	\$ 25	11,057	\$8	88	8,514 10,140	84 82 83	10,23		7,284 9,039	\$ 8	3,405
Returns under \$5,000	161,815 103,329 39,888 15,951	30,286 82,045 36,795	1397,130 778,614 474,290 453,352	296, 594 322, 763 143, 702 61,008	264,456 313,226 142,464 58,218	114,685 102,246 39,888 15,950	168,116 472,964 323,534 365,038	110,487 102,246 39,586 15,950	25,241 78,950 57,307 105,422	41,436 42,165 13,939 4,987	6,738 34,991 12,648 4,771	197,358 310,747 162,770 136,124	63,3% 126,172 48,271 18,836	55,071 124,584 47,561 18,427	28,692 41,964 13,939 4,987	47,069 194,963 113,475 109,910	28,692 41,964 13,875 4,987	7, 308 31, 912 20, 208 31, 191

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

							[Taxable an	d nontaxab	le returns]									
Adjusted gross income	Number of	Number of joint	Adjusted gross income	Total number of	Number of exemptions	Taxable	e income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxabl	e income	Income t	
classes	returns	returns	(Thousand dollars)	exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
				Ric	hmond, Virgi	nia							Roch	ester, New Y	ork		<u>. </u>	
Total	176,194	82,811	¹ 1,315,920	439,018	421,317	155,003	859,599	154,004	179,209	314,623	158,956	12,576,919	843,789	815,690	277,190	1,686,351	276,477	337,957
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	_	-	(*)	(*)	(*)	(*)	(*)	_	-	_	_
Under \$600 under \$1,000 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	14,484 22,364 15,206 8,987	9,084	8,549 31,910 39,669 29,483	15,062 38,810 28,741 14,883	14,869 37,041 25,385 12,693	17,623	5,390 32,479	17,623 22,533	759 4 , 926	13,720 10,074 35,893 21,058 16,752	8,908	4,269 8,139 50,144 52,619 58,503	14,329 12,706 46,623 34,773 32,188	13,923 12,706 42,524 33,052 25,359	(*) 28,148 18,427 14,526	(*) 13,044 25,149 28,607	(*) 27,946 18,427 14,323	(*) 1,848 3,794 4,456
\$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	19,611 9,793 12,814 9,566 10,035	9,927 7,568 7,761	87,628 53,103 81,789 71,741 86,088	39,355 24,051 32,859 31,079 32,535	36,359 22,054 31,860 31,079 32,535	19,611 9,793 12,814 9,566 10,035	51,327 30,434 51,671 40,460 54,671	18,612 9,793 12,814 9,566 10,035	8,132 5,100 8,511 6,677 9,208	19,837 30,339 18,723 21,657 17,204	14,958 10,271 14,115 10,833	88,782 168,358 122,344 162,769 146,813	34,316 73,113 58,846 76,502 48,236	33,405 70,049 54,800 76,502 47,831	18,874 30,136 17,610 21,657 17,204	55,818 100,657 71,089 94,596 98,140	18,672 30,136 17,610 21,657 17,204	9,097 16,756 11,897 15,916 17,301
\$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	12,417 27,442 6,821 5,303 911	10,420 25,362 6,621 4,855 844	117,519 332,098 116,840 151,437 59,425	38,191 92,728 25,455 20,529 3,576	37,805 90,733 24,557 20,013 3,271	12,417 27,376 6,821 5,303 911	77,152 226,382 82,986 116,063 48,350	12,417 27,376 6,821 5,303 911	13,223 40,430 16,024 28,052 17,194	10,979 62,058 21,371 12,681 1,293	10,776 55,577 20,181 11,489 1,171	103,382 753,365 363,897 354,837 85,598	53,673 221,977 79,147 49,085 5,133	53,471 219,703 78,027 47,025 4,730	10,979 62,058 21,371 12,681 1,293	54,412 508,763 262,638 264,495 66,178	10,979 62,058 21,321 12,631 1,288	8,605 90,715 50,713 63,195 23,122
\$100,000 under \$200,000 \$200,000 or more	139 60	127 48	18,240 32,560	534 192	465 1 5 9	139 60	15,169 27,064	139 60	7,012 13,961	238 65	209 57	31,553 23,934	937 227	834 177	236 65	24,069 18,402	236 65	10,749 9,752
Returns under \$5,000	80,893 54,625 27,442 13,234	9,278 35,676 25,362 12,495	1195,081 410,240 332,098 378,501	137,289 158,715 92,728 50,286	126,785 155,334 90,733 48,465	59,768 54,625 27,376 13,234	89,197 254,387 226,382 289,633	58,769 54,625 27,376 13,234	13,817 42,719 40,430 82,243	118,015 98,902 62,058 35,648	11,091 59,181 55,577 33,107	¹ 260,070 703,666 753,365 859,818	176,913 310,371 221,977 134,528	162,542 302,652 219,703 130,793	81,900 97,586 62,058 35,646	122,912 418,893 508,763 635,783	81,292 97,586 62,058 35,541	19,237 70,475 90,715 157,530
				Roc	kford, Illino	ois							Sacra	mento, Calif	ornia		L	
Total	91,831	47,093	¹ 692,660	242,179	230,039	77,676	452,489	75,319	91,027	275,985	167,788	¹ 2,123,383	794,289	767,024	235,346	1,330,863	233, 138	250,602
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	12,902 16,720	8,849	8,190 } 27,147	15,260 22,727	14,081 19,596	16,112	- - 8,296	14,160	- 954	16,932 6,106 16,674 22,156 15,301) 0633	5,189 4,366 24,835 55,517 54,548	22,894 6,106 27,617 34,805 40,350	21,690 6,106 25,409 31,793 36,938	9,767 20,551 11,950	5,211 25,800 21,327	9,767 19,547 10,946	742 3,697 3,227
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	8,330		34,232	14,057 30,139	11,902 28,757	8,127	19,192 36,852	8,127 10,521	2,981 5,937	21,953 20,868 21,703	4,699 10,120 16,542	101,072 114,123 141,147	53,307 48,251 63,584	50,698 46,043	20,005 20,868	51,387 67,016	19,804 20,868	8,453 10,790
\$7,000 under \$8,000 \$8,000 under \$9,000	8,981	6,052	71,532	27,138	25,186	8,981	44,155	8,779	7,448	23,172	20,964 14,855	174,542 160,146	86,985 64,844	57,762 85,981 64,844	21,503 22,972 19,072	79,255 91,188 91,073	21,503 22,972 19,072	12,408 14,575 15,401
\$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	6,255 21,026 3,577 2,586 405	5,076 20,680 3,577 2,389 361	59,736 251,459 59,287 76,695 26,643	24,123 82,261 14,310 9,530 1,620	23,920 81,436 14,077 8,865 1,444	6,255 21,026 3,577 2,586 405	36,531 165,548 42,803 63,428 22,837	6,052 21,026 3,577 2,586 405	5,969 29,032 8,083 16,239 8,314	12,675 49,650 17,512 8,233 738	10,639 47,050 16,891 7,837 657	121,139 605,136 296,240 217,793 47,511	41,803 194,816 64,701 30,879 3,117	41,803 193,365 64,111 30,089 2,944	12,475 49,650 17,512 8,181 738	73,701 393,018 211,515 166,040 38,991	12,475 49,650 17,512 8,181 738	12,807 68,840 40,704 37,936 13,653
\$100,000 under \$200,000 \$200,000 or more	75 10	68 10	9,706 4,982	293 40	260 36	75 10	8,288 4,559	75 1 0	3,801 2,268	83 21	78 19	10,580 7,392	324 93	296 91	83 21	8,810 6,532	83 21	3,936 3,432
Returns under \$5,000	38,192 25,959 21,026 6,654	2,220 17,788 20,680 6,405	168,360 195,528 251,459 177,313	52,726 81,400 82,261 25,792	46,058 77,863 81,436 24,682	24,239 25,757 21,026 6,654	27,488 117,538 165,548 141,915	22,287 25,352 21,026 6,654	3,936 19,354 29,032 38,705	102,258 97,489 49,650 26,588	22,137 73,119 47,050 25,482	1227,635 711,097 605,136 579,515	194,893 305,466 194,816 99,114	179,697 296,432 193,365 97,530	62,272 96,888 49,650 26,536	103,724 402,233 393,018 431,888	60,064 96,888 49,650 26,536	16,119 65,981 68,840 99,662

Individual Returns/1967 • State and Metropolitan Areas

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS —Continued [Taxable and nontaxable returns]

	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after lits			Adjusted gross	Total	Number of	Taxable	income	Income t	
Adjusted gross income classes	of returns	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Number of joint returns	income (Thousand dollars)	number of exemptions	exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				St. Louis,	Missouri an	d Illinois							Salt	Lake City, U	Jtah			
Total	822,038	456,584	1 _{6,370,027}	2,263,833	2,169,607	702,066	4,126,995	698,240	846,270	163,959	107,027	¹ 1,133,322	498,547	481,660	135,684	625,548	135,010	119,223
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	- 1	-	-	(*)	(*)	(*)	(*)	(*)	-	- !	-	-
Under \$600	48,215 35,864 82,542 56,258 55,273	4,453 9,950 13,097 10,616	{ 16,706 29,171 121,050 139,420 192,409	54,219 56,115 126,373 113,723 104,588	53,016 49,417 104,471 101,247 98,455	(*) 58,304 42,576 52,341	(*) 28,650 51,084 100,000	(*) 57,356 41,440 51,392	(*) 4,041 7,497 15,456	8,802 11,868 20,032 8,854 7,357	7,357 7,357	2,548 9,474 29,061 23,014 25,752	10,288 13,962 30,151 18,190 15,792	10,288 13,962 24,605 15,814 15,792	(*) 15,772 6,478 6,960	(*) 7,479 5,617 12,575	(*) 15,772 6,478 6,960	(*) 1,068 817 1,929
\$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	43,093 37,890 63,882 73,899 54,706	13,091 18,888 35,047 55,509 46,494	192,012 208,944 413,987 557,640 461,656	94,531 84,899 175,030 243,193 210,040	88,232 78,775 170,643 236,372 207,194	42,700 37,890 62,934 73,899 54,706	107,928 128,722 246,250 328,932 266,690	42,302 37,890 62,934 73,899 54,509	17,449 20,514 41,000 55,087 44,014	10,413 17,918 13,281 11,784 7,629	6,059 12,475 12,276 10,497 7,629	47,606 99,398 86,171 88,285 66,261	37,047 59,811 44,573 46,446 30,714	34,273 58,722 44,374 44,761 30,714	8,812 16,034 13,281 11,784 7,629	16,139 42,903 40,737 43,808 34,795	8,812 15,836 13,082 11,784 7,430	2,345 6,372 6,249 7,033 5,581
\$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	52,757 151,659 36,984 23,713 3,585	49,520 139,524 34,198 21,588 3,212	498,092 1,813,535 624,246 673,359 237,786	185,432 572,808 132,004 90,292 14,393	183,135 565,837 128,284 86,159 13,245	52,757 151,659 36,984 23,713 3,585	306,737 1,204,917 458,714 533,733 201,822	52,560 151,659 36,984 23,713 3,585	50,973 214,124 89,201 131,023 73,995	10,894 23,775 6,267 4,214 496	9,806 22,687 6,152 4,107 477	102,807 282,649 104,985 118,858 32,443	43,984 97,574 27,951 18,859 2,216	43,388 95,967 27,837 18,107 2,109	10,696 23,775 6,267 4,214 496	55,046 166,867 68,903 89,441 27,111	10,696 23,697 6,267 4,214 496	9,137 28,808 12,845 20,954 9,539
\$100,000 under \$200,000 \$200,000 or more	767 198	677 168	101,412 94,759	2,991 705	2,693 587	765 195	86,413 76,051	765 195	40,161 41,691	91 15	84 15	11,858 5,023	370 55	336 47	90 14	9,777 4,167	90 14	4,375 2,145
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	321,997 283,134 151,659 65,248	51,756 205,460 139,524 59,844	1684,613 2,140,317 1,813,535 1,731,562	552,047 898,593 572,808 240,385	496,684 876,119 565,837 230,967	202,979 282,185 151,659 65,243	288,016 1,277,329 1,204,917 1,356,733	199,546 281,792 151,659 65,243	44,491 211,587 214,124 376,068	67,594 61,506 23,775 11,084	20,822 52,683 22,687 10,835	¹ 134,584 442,921 282,649 273,168	125,994 225,527 97,574 49,452	115,298 221,959 95,967 48,436	41,403 59,424 23,775 11,082	41,992 217,290 166,867 199,399	41,403 58,828 23,697 11,082	6,184 34,373 28,808 49,858
				San	Antonio, Te	xas						San	Bernardino-F	liverside-Ont	tario, Calif	ornia		
Total·····	225,388	129,080	¹ 1,418,296	641,722	620,208	174,676	872,727	172,894	179,603	340,796	216,070	¹ 2,421,778	993,759	952,331	288,155	1,399,713	285,659	256,739
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	- ,	-	. 3,329	3,076	² 24,220	10,412	10,121	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	13,758 14,555 27,192 21,813 22,078	} 5,107 } 9,800 14,174	4,068 11,346 41,963 55,764 75,698	17,057 28,127 47,439 36,466 68,737	16,485 24,765 46,064 33,906 65,183	(*) 15,589 20,247 15,578	(*) 10,218 26,992 24,611	(*) 15,589 20,056 14,393	(*) 1,462 4,002 3,774	12,195 17,683 28,166 31,422 22,171	5,306 10,246	4,052 13,843 43,971 78,300 75,446	17,657 20,271 45,956 47,238 55,953	16,860 19,873 38,014 41,394 52,407	(*) 17,921 25,223 17,828	(*) 11,582 32,386 30,474	(*) 17,921 25,223 17,828	(*) 1,593 4,620 4,561
\$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	17,259 19,779 17,761 14,802 12,075	9,799 13,584 12,601 13,427 10,700	78,904 108,711 114,382 112,169 102,442	62,439 60,393 57,707 59,070 45,740	60,070 58,255 57,517 59,070 45,359	15,295 19,779 17,570 14,802 12,075	30,046 53,552 63,703 62,642 59,906	15,295 19,588 17,570 14,612 12,075	4,535 8,418 10,188 9,612 9,890	13,194 24,194 34,275 35,086 22,967	10,541 13,479 22,240 30,268 19,786	58,788 133,359 223,553 264,904 197,794	50,222 69,653 99,687 141,584 77,155	45,825 67,355 95,092 139,287 75,708	10,299 23,730 34,275 35,086 22,967	17,661 61,304 121,308 128,168 115,159	8,852 22,681 34,275 35,086 22,967	2,252 9,740 19,334 20,386 18,978
\$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	8,059 21,776 7,259 5,432 831	6,072 20,909 6,683 4,751 744	75,847 263,634 123,678 158,673 56,338	30,822 75,645 25,538 20,394 3,293	29,828 74,824 24,712 18,985 2,995	8,059 21,776 7,259 5,404 831	44,348 186,291 93,494 132,088 48,354	8,059 21,776 7,259 5,378 831	7,354 33,100 18,223 33,165 17,555	18,980 54,269 13,990 7,919 797	17,931 50,646 13,436 7,370 753	179,439 650,114 235,438 210,879 51,972	75,376 197,215 51,238 30,341 3,166	74,128 193,613 49,995 29,154 2,944	18,980 53,867 13,990 7,919 797	99,048 402,587 165,311 155,082 40,454	18,980 53,867 13,990 7,919 797	15,852 70,608 31,410 35,128 13,697
\$100,000 under \$200,000 \$200,000 or more	175 49	147 39	23,338 19,291	605 171	548 140	175 48	20,363 16,096	174 48	9,550 8,773	135 24	128 21	16,984 7,162	545 90	488 74	131 24	13,003 5,896	131 24	5,706 2,834
Returns under \$5,000	117,390 72,476 21,776 13,746	39,422 56,384 20,909 12,365	¹ 259,795 513,550 263,634 381,317	262,344 253,732 75,645 50,001	247,975 250,029 74,824 47,380	66,899 72,285 21,776 13,716	91,892 284,150 186,291 310,394	65,524 71,904 21,776 13,690	13,776 45,462 33,100 87,265	128,160 135,502 54,269 22,865	40,012 103,704 50,646 21,708	1250,180 999,049 650,114 522,435	247,708 463,456 197,215 85,380	224,494 451,569 193,613 82,655	76,389 135,038 53,867 22,861	92,394 524,986 402,587 379,746	74,942 133,989 53,867 22,861	13,066 84,291 70,608 88,774

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Adineted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable income	income	Income tax aredits	tax after	Number	Number	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	ax after
classes	of	of joint	income	number of	other than	Number of	Amount	Number	Amount	Jo	of joint	income	number of	other than	Vimbon of	Amount	Nimbor	1
	gimnar	recuring	(Thousand dollars)	gioradinava	age and blindness	returns	(Theusand dellers)	of returns	(Thousand dollers)	returns	returns	(Thousand	exemptions	age and blindness	Number of returns	(Thousand	of returns	Amount (Theusand
				San Die	San Diego, Californ	nta						1	San Francisco-Oskland	١.	California			
Total	376,093	240,412	12,851,755	1,150,245	1,102,276	313,277	1,689,134	310,543	325,883	1,222,447	642,681	10,137,490	3,159,202	3,003,096	1,061,218	6,626,653	1,047,067	1,367.764
No adjusted gross income	1,613	<u>*</u>	29,882	5,161	4,164	,	•	1	•	9,543	3,905	250,474	22,711	18,722	1	•		•
thider \$600	14,418 14,122 31,481 29,199 30,931	3,406 13,760 15,659	\ 11,468 44,995 73,775 109,871	15,612 30,089 51,811 69,914 86,687	15,612 28,894 47,070 60,271 83,991	(*) 21,9% 22,844 24,775	(*) 10,505 24,477 41,739	(*) 21,096 21,795 24,576	(*) 1,502 3,437 6,422	46,317 49,045 126,126 83,332 74,316	7,6%	14, 121 40, 392 180, 632 203, 753	53,022 64,487 182,220 154,098	50,413 64,086 160,373 131,462	13,464	44,583 77,194	13,464	105 6,372 10,890
\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000	28,28,22,36,423	20,336 14,642 15,955 22,940 22,073	147,937 153,372 143,803 197,432 223,840	112,002 76,660 72,324 99,377	105,308 73,512 69,429 98,129 107,733	25,540 27,261 21,358 24,995 26,227	59,557 79,720 75,743 100,652 114,557	24,291 27,261 21,358 24,995 26,227	9,111 12,730 12,012 16,261 17,832	79,195 67,098 93,111 78,200 83,888	22,989 29,681 46,740 50,175 55,432	355,010 368,084 602,478 582,733 710,525	173,774 154,239 228,255 241,815	157,227 152,433 218,818 233,785 231,959	28,593 20,103 28,83 28,83 28,83	197,196 213,488 370,472 343,064	78,194 65,693 90,902 75,850	35,163 35,163 57,762 57,762
\$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	23,730 62,847 19,337 10,896 1,398	17,278 57,343 18,104 9,984 1,282	225,042 758,710 326,859 296,130 91,829	78,315 223,068 71,272 39,190 5,752	76,217 218,924 69,657 37,103 5,295	23,531 62,782 19,337 10,847 1,398	134,893 484,608 230,332 222,227 71,229	23,332 62,782 19,304 1,393	23,458 84,892 44,152 24,422	22,12 27,22 77,26 50,765 6,118	45,852 206,788 72,137 44,974 5,293	587,625 2,840,218 1,313,944 1,412,332 400,766	194,450 818,462 268,513 180,356 22,621	190,837 802,654 261,990 171,779 20,709	233,609 77,064 50,739 6,137	371,624 1,864,109 935,791 1,081,247 317,921	62,113 233,409 77,030 50,687 6.127	65,434 333,934 181,435 258,923 112,590
\$100,000 under \$200,000 \$200,000 or more	218	8.3	28,655	255	225	217	22,013	216	9,566	1,218	1,050	162,428	1,3%	3,883	1,212	127,601	1,210	57,762
Returns under \$5,000	127,021 62,847 31,915	60,560 92,888 57,343 29,621	1383,441 943,489 758,710 766,115	371,276 438,607 223,068 117,294	345,310 425,020 218,924 113,022	95,261 123,373 62,782 31,861	136,365 505,564 484,608 562,597	92,765 123,174 62,782 31,822	20,484 82,313 84,892 138,194	467,874 384,409 234,327 135,837	227,879 227,879 206,788 123,776	11,006,164 2,851,445 2,840,218 3,439,663	800,139 1,063,366 818,462 477,235	11,027,832 802,634 459,513	312,627 379,450 233,609 135,532	453,069 1,728,610 1,864,109 2,580,865	300,982 377,242 233,409 135,434	67,944 293,723 333,934 672,163
				San Jose,	Califor	nia							Seranton,	, Pennsylvania				
Total	363,902	218,066	13,175,544	1,020,384	987,368	321,123	2,028,456	319,360	392,769	85,383	40,726	1470,633	199,564	189,150	690,69	291, 504	69,069	56,451
No adjusted gross income	<u>*</u>	<u>*</u>	<u>•</u>	*	*	ï	,	1	1	1,186	1	2662	1,387	1,186	1	,	•	
Under \$600	18,522 14,809 18,798 21,268 15,162) 10,780	26,491 50,765 50,765	19,123 16,614 24,155 41,744 26,402	18,922 15,610 22,550 34,316 22,386	(*) 14,584 15,847 13,557	(*) 6,506 18,957 26,058	(*) 14,584 15,647 12,553	(*) 928 2,781 4,121	8,115 3,435 8,458 8,017	7,013	2,004 2,811 13,278 20,491 41,053	8,115 12,036 12,599 22,992	8,115 3,435 9,262 12,198	6,870	3,761 10,208 10,592	6,870	1,539
\$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	15,126 33,831 27,407 30,138 18,411	12,853 12,585 22,427 12,246	68,493 187,737 180,896 225,297 156,815	26,188 80,820 72,935 90,392 45,107	25,987 75,800 70,727 89,791	14,725 33,029 27,207 30,138 18,411	103,519 103,653 104,938 124,803	14,525 32,829 27,207 30,138 18,411	6,847 16,901 17,552 22,100	8,762 8,400 7,194	6,753	40,288	27,155 21,906 20,734	26,954 18,951 20,533	8,561 8,400 7,194	18,204 25,578 31,084	8,561 8,400 7,194	2,735 4,246 5,204
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	23,086 78,123 29,726 16,666 1,102	21,881 69,808 28,375 15,693	218,538 935,372 505,229 446,931 72,264	87,122 297,862 113,710 67,095 4,442	2%,114 2%,159 112,369 65,733 4,223	23,086 78,056 29,726 16,638	122,369 594,725 349,143 332,603 57,377	23,086 77,989 29,693 16,586 1,096	19,666 105,362 66,643 75,826 20,048	9,293 1,183 1,287 1,287	8,260 1,118 1,211 172	105,310 20,630 38,099 13,121	29,427 4,259 5,557 799	29, 105 4, 058 5, 346 717	7,738 9,293 1,183 1,287	72,421 15,186 11,276	7,738 9,293 1,183 1,287 196	7,714 12,813 2,913 7,428
\$100,000 under \$200,000 \$200,000 or more	192	37.	25,141	170	685	191	20,109	198	8,991	83	83	3,989	106	83	22	3,519	ឧង	1,617
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	105,177 132,874 78,123 47,728	19,032 83,992 69,808 45,234	1203,451 969,282 935,372 1,067,439	159,976 376,377 297,862 186,169	145,516 362,526 296,159 183,167	63,497 131,872 78,056 47,698	94,407 565,176 594,725 774,148	62,092 131,672 77,989 47,607	14,727 93,706 105,362 178,974	50,049 23,332 9,293 2,709	13,766 16,157 8,260 2,543	1118,992 164,046 105,310 82,285	90,944 68,427 29,427 10,766	84,515 65,271 29,105 10,259	33,735 23,332 9,293 2,709	51,766 101,568 72,421 65,749	33,735 23,332 9,293 2,709	7,839 17,164 12,813 18,635

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable and nontaxable returns]	nontaxabl	e returns]									
	redmix	N-min	Ad justed gross	Total	Number of	Taxable	1ncome	Income tax credits	tax after	Number	Number	Adjusted	Total	Number of	Taxable income	income	Income tax credits	r after ts
Adjusted gross income classes		of joint	Income (Thousand dollars)	of	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dellers)		of joint returns		of na	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Theusand dollars)
				Seattle-E	Seattle-Everett, Washington	ington							Shrev	Shreveport, Louisiana	Lena			
Total	524,359	303,825	14,377,081	1,388,549	1,334,176	675,697	2,947,460	465,985	582,439	93,157	53,789	1600,547	256,136	249,269	78,263	361,448	78,260	72,388
No adjusted gross income	*	£	*	*	€	, 1	1	ì	ı	£	£	€	€	€		1	'	1
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$2,000	21,775 13,960 41,973 38,538	8,930	0,516 10,693 60,785 96,026	21,959 14,877 61,742 62,787	21,959 14,877 21,060 22,738	33,374 37,007	(*)) 15,631 47,74	**************************************	(*) 2,214 6,427 9,73	6,759 10,570 10,197	5,642	3,765	8,816 19,347 19,817	8,816 18,357 19,405	3,538	11,694	13,538	1,728
COO to make the COO to	2 6	1 2	310 901	58 853	55 660	10, 00	50 038	20 22	9 365	16,437	86,51 <	64,501	36,292	36,292	16,026	31,690	16,026	4,956
\$5,000 under \$7,000 \$6,000 under \$7,000 \$7,000 under \$5,000	37,329	22,28 22,053 22,053	200,657 260,057	89,073 89,073 87,873	85,58 47,022 476,37	7,8,7,8,7,8,7,9,7,9,7,9,7,9,7,9,7,9,7,9,	12,73 13,7 13,7	1888 1982 1982	, 2, 2, 8, 8, 8, 8, 8, 8, 8, 8, 8, 8, 8, 8, 8,	10,706	7,082	59,067	32,118 27,093 20,962	31,109 26,084 20,962	10,706 8,091 6,857	30,441 30,521 30,521	10,706 8,091 6,857	4,476 4,071 5,054
	260,00	13),00	27,76	110,011	30,7	3 ;	200	1 1	2 8	8,905) 13,507 	78,289	36,332	24,109	8,699	44,096	8,699	7,072
\$9,000 under \$10,000. \$15,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000	34,167 110,581 33,535 19,525 1,857	32,234 32,150 18,259 1,729	380,235 1,338,520 568,131 527,367 121,704	118,674 393,651 127,670 72,401 7,594	389,438 124,420 69,977 7,244	33,535 19,531 19,531 1,852	420, 320 417, 450 420, 889 104, 529	33,535 19,446 1,446	86,322 37,921 37,981 37,883	42,5,1, 42,5,1, 42,6,1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	9,3,4 1,3,4,6 1,4,7,6	117,050 43,506 50,885 21,592	35,921 10,464 6,692 1,364	35, 283 10, 373 6,441 1, 306	2,559 1,814 306	79,937 31,115 40,310 18,058	9,744 1,814 320 320	14,040 6,042 9,838 6,458
\$100,000 under \$200,000 \$200,000 or more	372	3,8	48,993	1,373	1,248	88	42,809 30,119	370	19,596 15,682	28	8%	11,358	287	286	\$ %	9,334	88	4,235 4,417
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	179,346 179,051 110,581 55,381	33,115 115,218 102,934 52,558	1,334,166 1,334,166 1,338,520 1,301,117	303,060 482,467 393,651 209,371	272,624 468,937 389,438 203,177	125,953 177,735 110,511 55,350	185,116 839,229 907,320 1,015,795	123,137 177,184 110,369 55,295	27,734 141,167 161,322 252,216	4,25,25,4,25,4,558,4,803	30,286 30,286 4,199	106,149 240,390 117,050 136,958	84,862 116,504 35,921 18,849	83,251 112,263 35,283 18,472	29,563 24,353 9,544 4,803	43,383 130,565 79,937 107,563	29,563 24,353 9,544 4,800	6,685 20,673 14,040 30,990
				South	h Bend, Indiana	BUI							Spokane,	ane, Washington	ton			
Total	100,717	55,444	1722,125	271,914	261,765	82,330	475,132	82,330	92,901	94,735	58,390	1640,949	266,985	246,955	80,017	395,538	77,098	76,256
No adjusted gross income	£	£	*	*	*	ı	1	ı	1	*	£	*	€	*	1	1	•	1
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	13,917	4,430	8,551 16,538 37,026	15,402 22,604 19,807	20,734	8,140	- 4,613 19,215	8,140 10,215	3,020	9,359 4,898 10,947 7,562	6,487	6,170 6,971 26,475 26,760	15,421 9,030 27,653 19,869	11,624 6,183 23,217 17,022	11,809	9,332	10,859	1,204
\$4,000 under \$5,000	8,565	4,30	36,506	16,422	14,287	8,565	22,585	8,565	3,560	14,308	11,865	68,443	42,714	38,462	13,81	33,600	12,992	4,939
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	9,449) 11,260 	72,156	45,028	45,028	9,449	35,654	677'6	5,726	12,195	9,277	90,788	36,267	35,247	12,195	47,12	12,195	8,354
under unde unde	12,061 19,793 3,446 2,164 436	10,888 3,087 3,087 1,923	236,150 58,748 64,267 27,079	69,514 12,528 7,996 1,838	69,044 12,349 7,481 1,752	19,793 3,446 2,164	23,175	19,793	29,565 11,250 8,053	2, 9, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	8,934 1,867 2,466 265	111,055 39,728 72,328 19,521	34,953 8,745 11,042 1,149	34,812 8,745 10,607 1,103	9,289 2,316 300	74,721 29,590 57,253 16,683	9,218 2,316 2,629 300	13,104 5,973 13,523 13,523
\$100,000 under \$200,000	97	54	5,842 3,171	185	9 8	\$ 5	4,902	3 50	2,241	82	43	6,199	33	174 28	8,	5,487	8.	2,525 1,088
Returns under \$5,000	45,307 29,515 19,793 6,102	6,916 24,283 18,770 5,475	197,334 228,534 236,150 159,107	75,029 104,789 69,514 22,582	66,156 104,789 69,044 21,776	26,920 29,515 19,793 6,102	46,413 136,739 165,686 126,294	26,920 29,515 19,793 6,102	7,242 22,504 29,565 33,590	43,232 36,912 9,289 5,302	18,762 26,046 8,934 4,648	276,655 276,655 111,055 140,108	102,611 108,260 34,953 21,161	85,652 105,835 34,812 20,656	28,514 36,912 9,289 5,302	41,836 167,906 74,721 111,075	25,666 36,912 9,218 5,302	28,23 11,04 104,08 9,060

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

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable an	a nontaxab	ie returns,									
	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income crea	tax after lits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	Income t	
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusend dbllars)
	-	1		-Chicopee-Ho	lyoke, Massa	chusetts an		t	<u> </u>			w	Stoc	kton, Califo	rnia			<u> </u>
Total	178,528	99,962	¹ 1,246,418	507,688	475,908	147,594	768,857	146,630	149,436	96,385	64,328	¹ 682,836	283,863	261,329	74,826	415,312	72,920	79,244
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-		-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600	8,868 10,001 17,933 13,457	10,313	2,407 8,330 26,623 35,186	8,868 10,198 32,436 32,839	8,868 10,001 28,581 22,609	14,789 13,933	- 5,782 22,307	- 14,789 13,933	- 820 3,313	8,963 12,034 7,108	7,249	{} 4,505 17,682 17,882	10,709 21,316 17,143	10,709 18,907 10,718	11,148	8,075	- - 10,144	- - 1,112
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	7,816 14,476 20,543 12,296 14,947	9,344	27,312 64,389 114,915 79,870 112,096	18,714 27,866 54,823 40,541 66,316	16,195 23,047 50,967 40,541 64,958	14,279 19,354 12,296 14,947	36,906 63,721 43,774 54,761	13,315 19,354 12,296 14,947	5,645 10,188 7,465 9,036	7,909 5,559 8,171 } 12,251	9,111 7,167 10,176	27,328 25,724 45,644 83,362	21,978 31,158 32,562 33,942	15,956 29,553 32,162 31,734	6,704 4,355 7,770 11,046	9,164 4,229 18,175 47,398	7,570 11,046	1,497 2,631 7,671
\$8,000 under \$9,000	9,463	7,536	80,367	34,568	34,371	9,463	47,852	9,463	7,982	10,236	7,626	91,387	26,486	25,081	10,236	61,045	10,236	10,300
\$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	9,793 27,906 6,556 3,612 566	7,668 25,684 5,980 3,062 524	93,565 335,409 109,692 102,623 37,200	30,190 109,515 24,534 13,241 2,454	28,634 107,557 24,232 12,512 2,305	9,793 27,906 6,556 3,612 566	62,496 223,309 80,699 81,156 32,038	9,793 27,906 6,556 3,612 566	10,704 39,761 15,718 20,458 11,624	15,695 4,456 3,003 366	15,302 4,096 2,829 340	187,627 74,314 82,305 23,398	58,863 15,668 10,451 1,523	57,686 15,275 10,050 1,452	15,695 4,456 3,003 366	122,832 54,299 65,312 19,397	15,628 4,422 3,003 366	21,309 10,396 15,219 6,677
\$100,000 under \$200,000 \$200,000 or more	80 21	73 18	10,234 6,288	315 74	275 59	80 21	8,646 5,410	80 21	3,959 2,762	41 5	40 4	5,132 1,381	163 18	149 15	41 5	4,353 1,032	41 5	1,916 516
Returns under \$5,000	72,747 67,041 27,906 10,834	19,656 44,965 25,684 9,657	1164,160 480,813 335,409 266,036	131,118 226,437 109,515 40,618	109,497 219,471 107,557 39,383	43,001 65,853 27,906 10,834	64,995 272,604 223,309 207,949	42,037 65,853 27,906 10,834	9,778 45,376 39,761 54,521	42,162 30,658 15,695 7,870	16,747 24,970 15,302 7,309	188,286 220,394 187,627 186,529	104,187 92,990 58,863 27,823	87,726 88,976 57,686 26,941	22,208 29,053 15,695 7,870	21,469 126,618 122,832 144,393	20,603 28,852 15,628 7,837	2,609 20,602 21,309 34,724
				Syr	acuse, New Y	ork							Tac	oma, Washing	gton			
Total	198,987	107,821	¹ 1,474,588	560,117	541,261	174,613	928,907	172,387	176,270	127,862	78,767	¹ 963 , 736	353,631	343,984	115,675	624,831	115,273	121,933
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.	12,914 20,554 16,248 12,654	3,773	6,466 31,312 41,213 44,318	15,801 35,543 28,803 18,120	15,801 31,897 25,464 16,300	12,909 13,918 12,451	7,285 17,186 26,879	12,909 11,895 12,451	1,046 2,533 4,282	8,771 18,516 11,498	8,011 {} 7,518	{ 4,497 29,013 } 35,294	9,688 27,780 24,319	9,321 23,711 23,003	9,232	7,987 14,318	17,289 9,232	1,130 2,226
\$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	18,427 13,111 14,073 14,521 16,747	7,748 7,187 7,848 9,663 14,672	83,104 73,890 92,127 108,129 142,503	36,508 31,942 39,436 41,741 70,982	35,192 31,131 37,412 39,516 70,779	17,818 12,909 14,073 14,521 16,747	49,403 44,678 54,399 67,824 79,263	17,818 12,909 13,870 14,521 16,747	8,088 7,337 8,930 11,509 12,996	} 17,098 8,049 14,598 9,644	{ 9,549 10,713 7,745	83,162 53,397 108,964 83,291	44,150 27,729 46,510 35,512	43,783 25,830 46,510 35,512	17,098 8,049 14,598 9,644	42,519 29,290 63,175 48,630	16,914 8,049 14,598 9,644	6,808 4,708 10,500 8,369
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$0,000 \$50,000 under \$100,000	10,777 33,916 8,681 5,098 728	8,293 4,801	100,567 401,532 148,934 141,570 46,324	40,781 140,803 33,534 20,995 3,032	40,578 139,463 32,646 20,399 2,853	10,777 33,915 8,647 5,098 728	62,263 259,380 105,988 106,783 35,967	10,777 33,915 8,647 5,098 728	10,635 45,761 20,419 25,039 12,355	7,771 22,200 6,351 2,777 405	6,821 18,864 6,223 2,767 375	73,374 267,683 109,337 78,857 26,869	27,463 73,329 24,477 10,069 1,770	27,463 72,764 23,855 9,773 1,659	7,771 22,200 6,351 2,777 405	49,127 189,430 81,327 65,523 23,567	7,771 22,200 6,316 2,777 405	9,651 34,271 15,413 15,663 8,590
\$100,000 under \$200,000 \$200,000 or more	94	82 7	11,972 2,561	369 38	317 30	94 9	9,416 2,192	94 9	4,235 1,106	68 11	64 11	8,755 3,173	267 38	243 27	68 11	7,420 2,520	68 11	3,352 1,254
Returns under \$5,000	81,233 69,229 33,916 14,609	31,708	1204,479 517,217 401,532 351,360	136,464 224,882 140,803 57,968	126,136 219,417 139,463 56,245	57,097 69,026 33,915 14,575	100,753 308,427 259,380 260,347	55,074 68,823 33,915 14,575	15,949 51,407 45,761 63,153	49,655 46,396 22,200 9,611	15,635 34,828 18,864 9,440	1115,470 353,592 267,683 226,991	91,623 152,058 73,329 36,621	85,503 150,160 72,764 35,557	37,468 46,396 22,200 9,611	44,408 210,637 189,430 180,356	37,101 46,396 22,200 9,576	6,794 36,596 34,271 44,272

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

			 -				[Taxable and		ax after			141					Income to	ax after
***************************************	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income	cred	lits	Number	Number	Adjusted gross income	Total number of	Number of exemptions other than	ļ	income	cred	
Adjusted gross income ; classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	(Thousand dollars)	exemptions	age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Tampa-St.	. Petersburg	, Florida							Toledo, (hio and Mich	igan	-		
Total	310,134	173,809	11,873,588	823,909	749,161	245,844	1,097,668	239,933	214,647	235,265	132,766	¹ 1,757,147	633,654	609,770	200,591	1,159,109	199,407	231,778
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	12,337 16,510 41,141 36,550 23,809	13,991 14,833 8,561	4,769 13,031 61,592 91,313 82,498	13,176 18,811 85,811 78,954 46,776	12,966 16,929 64,739 66,436 36,763	(*) 17,133 25,064 23,599	(*) 8,202 28,188 39,576	(*) 15,881 23,812 21,513	- (*) 1,092 3,969 6,017	18,841 9,175 20,813 14,252 12,775	} 6,840 } 7,321	5,474 6,992 32,012 35,604 44,795	20,001 10,335 34,177 27,209 24,122	20,001 9,175 32,400 22,087 21,368	(*) 17,123 11,883 12,379	(*) 9,690 14,036 24,679	(*) 17,123 11,883 12,182	(*) 1,389 2,102 3,962
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000	37,390 27,559 21,915 20,663 10,859	23,188 14,617 16,282 16,906 10,859	167,113 149,013 141,572 152,794 91,619	100,495 71,197 73,049 70,114 39,048	90,682 64,521 70,957 67,819 39,048	37,389 26,516 21,915 20,663 10,859	75,836 83,725 73,343 84,468 49,267	37,179 26,516 21,915 20,663 10,859	11,292 13,025 11,690 13,439 7,869	15,856 13,239 23,419 14,823 20,796	4,960 18,534 11,863 14,853	73,139 72,353 153,566 113,429 176,100	30,680 30,058 80,371 52,698 61,039	28,707 28,874 78,998 52,312 57,684	15,470 13,041 22,432 14,823 20,796	45,820 42,296 81,533 64,316 115,613	14,483 13,041 22,432 14,823 20,796	7,404 7,022 13,151 10,424 20,099
\$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	12,941 31,452 7,819 6,900 935	10,856 29,262 6,687 6,036 874	124,043 370,054 133,328 198,904 62,324	41,538 122,702 29,282 25,962 3,935	41,538 118,397 28,014 23,968 3,641	12,941 31,452 7,819 6,849 935	83,379 238,648 94,875 154,632 52,717	12,941 31,383 7,819 6,849 935	14,492 41,076 18,741 38,216 18,993	11,661 42,861 9,769 5,360 957	11,463 40,786 9,493 5,124 888	112,922 510,692 164,478 148,142 63,109	44,235 157,251 33,380 21,355 3,887	43,642 154,990 32,869 20,334 3,576	11,661 42,861 9,662 5,360 957	72,279 352,044 124,925 118,909 54,331	11,661 42,861 9,662 5,360 957	12,114 62,047 24,192 28,262 19,887
\$100,000 under \$200,000 \$200,000 or more	160 42	141 33	20,306 14,894	619 156	533 140	160 42	17,673 13,015	160 42	8,101 6,624	156 64	141 54	20,315 25,523	590 235	522 203		17,351 21,194	155 64	8,003 11,707
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	168,890 93,936 31,452 15,856	61,256 69,519 29,262 13,772	¹ 414,738 659,040 370,054 429,756	346,307 294,946 122,702 59,954	290,586 283,883 118,397 56,295	105,693 92,894 31,452 15,805	151,927 374,182 238,648 332,911	99,851 92,894 31,383 15,805	22,383 60,514 41,076 90,674	92,161 83,937 42,861 16,306	14,609 61,671 40,786 15,700	¹ 196,521 628,370 510,692 421,564	148,554 268,401 157,251 59,448	135,767 261,510 154,990 57,503	42,861	352,044	57,596 82,752 42,861 16,198	14,870 62,811 62,047 92,050
				Tren	ton, New Jer	rsey							T	ucson, Arizon	na.			
Total·····	111,908	58,172	¹ 891,385	285,344	275,361	94,176	603,234	94,176	126,711	106,533	55,339	¹ 683,540	283,372	270,535	88,759	404,997	88,753	81,353
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	9,058		4,640 34,560	10,669 37,939	10,247 32,315	11,225	- 10,793	- - 11,225	- 1,597	} 12,252 { 8,971 15,094 { 9,958	5,402	6,733 13,381 37,883 35,103	13,425 23,393 21,709 26,808	20,626 20,395	19,975	21,024 12,562	19,975 9,958	3,072 1,929
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	18,193 13,955 8,791	6,795	70,040 84,706 66,140	24,412 39,596 28,753	23,414 38,386 28,753	18,193 12,976 8,791	42,747 50,106 40,013	18,193 12,976 8,791	6,708 8,313 6,643	10,079 9,808 7,117 8,187	18,237	43,708 53,124 44,829 61,686	25,159 24,087 26,706 31,324		9,613 7,117		8,961 9,613 7,117 8,187	3,109 4,605 3,301 4,709
\$8,000 under \$9,000	13,438	8,466	115,963	36,205	36,205	13,438	77,078	13,438	13,531	4,861	14,404	45,010	15,171	15,171	4,861	28,198	4,861	4,874
\$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	19,186 4,862 5,005 468	17,607 4,759 4,615 425	227,109 82,408 146,440 30,230	66,553 20,036 18,472 1,815	66,117 19,902 17,522 1,667	19,084 4,862 4,977 468	154,725 60,145 116,457 25,283	19,084 4,862 4,977 468	27,659 11,605 28,987 9,048	12,343 4,112 3,260 319	3,663 2,910	147,086 68,486 91,403 20,678	12,611	14,670 11,280	4,077 3,260	48,199 70,587	12,343 4,077 3,260 313	16,650 9,332 17,227 5,431
\$100,000 under \$200,000 \$200,000 or more	125 36	115 32	16,652 13,419	515 153	471 137	125 36	14,031 11,858	125 36	6,337 6,283	69 19		9,200 8,534	249 74	204			69 19	3,253 3,862
Returns under \$1,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	46,043 36,183 19,186 10,496	6,567 24,052 17,607 9,946	1108,318 266,809 227,109 289,149	73,245 104,555 66,553 40,991	66,200 103,345 66,117 39,699	29,419 35,205 19,084 10,468	53,540 167,196 154,725 227,773	29,419 35,205 19,084 10,468	8,305 28,488 27,659 62,259	56,438 29,973 12,343 7,779	15,760 22,177 10,465 6,937	1133,506 204,648 147,086 198,300	110,783 97,288 45,929 29,372	96,115 44,873	29,778 12,343	107,944 93,459	38,894 29,778 12,343 7,738	8,110 17,489 16,650 39,104

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX.BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

							[Taxable and	d nontaxab	le returns]									
Adjusted gross income	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	income		tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxable	e income	Income t	
classes	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
				Т	ulsa, Oklaho	na.							Ut10	a-Rome, New	York			
Total	171,789	115,722	¹ 1,211,387	470,883	443,563	142,351	758,266	142,151	154,848	116,531	67,371	1797,257	323,792	315,303	94,054	498,775	93,851	94,282
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	_	_	-	-	(*)	(*)	(*)	(*)	(*)	_	_	-	-
Under \$600 \$600 under \$1,000	15,657	9,825	8,280	20,846	19,450	{ :	-	-	-	} 13,772	5,721	} 7,337	15,899	15,494	8,202	4,956	8,202	707
\$1,000 under \$2,000 \$2,000 under \$3,000	25,307	7,904	39,327 56,640	46,152 38,789	40,044 32,409	15,085 16,726	10,111 25,242	15,085 16,726	1,452 3,803	_j } 20,148) 3,721	99,988	43,176	39,026	13,418	27,288	13,215	4 154
\$3,000 under \$4,000	ľ í		•	Í	, i				-	9,367) 13,313	31,959	13,823	12,913	7 15,416	27,200	13,215	4,174
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	13,958 13,161 16,876	7,578 10,968 15,480	60,930 72,093 108,938	29,714 39,685 55,338	28,517 35,099 51,948	13,758 12,961 16,876	32,467 36,812 56,037	13,758 12,961 16,676	5,074 5,422 8,687	17,871	J	\ } 95,117	55,128	53,308	17,262	50,861	17,262	8,129
\$7,000 under \$8,000 \$8,000 under \$9,000	12,959 10,367	11,963 10,367	96,534 86,125	42,068 35,087	42,068 33,093	12,959	58,287 51,849	12,959 10,367	9,490 8,381	12,399	9,362 9,518	86,599 96,320	32,698 44,640	32,698 44,640	12,399 11,338	54,960 56,552	12,399	9,063 9,217
\$9,000 under \$10,000	8,375	7,378	80,079	32,702	32,702	8,375	47,359	8,375	7,967	8,145	6,324	76,628	27,622	27,622	8,145	48,356	8,145	8,229
\$10,000 under \$15,000 \$15,000 under \$20,000	23,621 6,296 4,425	22,822 6,091 3,984	279,580 104,544 127,291	84,730 24,290 16,336	84,030 23,820 15,697	23,621 6,296 4,350	186,300 75,047 100,037	23,621 6,296 4,350	32,641 14,251 24,298	16,695 3,700 2,516	16,627 3,492 2,466	195,114 63,515 72,471	62,997 14,820 10,515	62,930 14,752 10,024	16,695 3,700 2,516	128,366 45,309 55,462	16,695 3,700 2,516	22,198 8,840 13,035
\$20,000 under \$50,000 \$50,000 under \$100,000	758	684	50,425	2,852	2,587	753	41,596	753	15,001	338	308	22,037	1,500	1,343	338	18,054	338	6,387
\$100,000 under \$200,000 \$200,000 or more	163 63	142 54	21,354 24,196	614 254	540 211	1 62 62	17,716 19,405	162 62	8,191 10,192	27 14	26 11	3,300 7,171	116 47	104 45	27 14	2,703 5,910	27 14	1,142 3,160
Returns under \$5,000 Returns \$5,000 under \$10,000.	74,725 61,738	25,791 56.155	¹ 160,230 443,768	136,929 204,878	121,770 194,909	45,569 61,538	67,819 250,345	45,569 61,338	10,328 39,947	48,196 45.045	9,163 35,278	1100,863 332,786	86,922 146,875	80,141 145,965	25,719 45,045	44,463 198,509	25,516 45,045	6,879 32,640
Returns \$10,000 under \$15,000 Returns \$15,000 or more	23,621 11,705	22,822 10,954	279,580 327,809	84,730 44,346	84,030 42,854	23,621 11,623	186,300 253,802	23,621 11,623	32,641 71,932	16,695 6,595	16,627 6,303	195,114 168,494	62,997 26,998	62,930 26,267	16,695 6,595	128,366 127,437	16,695 6,595	22,198 32,565
			Wa	shington, D.	C., Maryland	, and Virgi	nia						West F	alm Beach, F	lorida			
Total	1,008,189	481,679	¹ 8,535,408	2,613,185	2,499,094	862,213	5,752,662	852,886	1,184,471	96,445	49,053	¹ 710,437	250,766	227,924	78,431	460,921	77,389	106,073
No adjusted gross income	3,994	1,239	² 31,863	8,262	7,708	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	- !
Under \$600\$600 under \$1,000	68,730 41,817	1,355 2,223	23,201 32,132	78,291 54,870	75,619 50,811	8,204	- 459	8,204	64	9,408	ا ١	∫} 3,891	13,381	10,667	{ -	-	-	- 1
\$1,000 under \$2,000 \$2,000 under \$3,000	94,935 70,696	9,055 11,687	139,324 174,998	142,758 129,597	131,029 112,692	72,144 60,123	36,323 72,745	71,164 58,164	5,130 10,175	13,369	4,183	20,298	19,427 36,356	15,880 34,475	10,654 11,695	5,031 18,644	9,611 11,695	711 2,820
\$3,000 under \$4,000	49,316	12,714	172,817	106,471	94,583	46,525	83,172	44,567	12,049	' '	η]'	,	ŕ		·	·	-
\$4,000 under \$5,000 \$5,000 under \$6,000	70,286 62,985	20,177	314,098 346,143	157,218	143,020 132,155	68,576 62,620	174,072 219,227	67,597	27,220 35,571	8,774	713,165	38,865	33,228 29,873	27,595 27,579	8,564 12,525	11,851 43,254	8,564	1,826 6,628
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	60,719 59,443 59,699	30,567 28,660 32,328	396,668 442,476 504,552	157,421 153,912 180,109	146,252 147,052 174,958	60,719 58,463 59,699	244,964 284,348 318,305	60,526 58,463 58,701	40,634 49,609 55,552	11,476	9,391	91,932	36,524	33,397	11,476	56,903	11,476	9,553
\$9,000 under \$10,000	47,198	34,148	449,838	155,980	154,758	46,965	286,136	46,965	50,307	15,708	15,229	186,353	53,744	52,504	15,707	125,714	15,707	21,876
\$10,000 under \$15,000 \$15,000 under \$20,000	171,138 80,590	141,866 74,441	2,095,151 1,382,663	606,699 298,178	597,639 292,919	171,070 80,590	1,418,482 994,306	171,002 80,590	259,617 194,068	3,735	3,358	64,608	13,945	13,294	3,735	47,230	3,735	9,449
\$20,000 under \$50,000 \$50,000 under \$100,000	61,330 4,241	56,729 3,862	1,615,101 277,678	224,655 17,210	217,887 16,277	61,233 4,223	1,234,756 223,461	61,208 4,218	286,640 79,540	3,142 700	2,696 599	89,821 46,414	10,223 2,640	9,044 2,219	3,142 690	70,648 37,785	3,142 690	17,811 13,733
\$100,000 under \$200,000 \$200,000 or more	847 220	764 183	112,366 88,066	3,297 801	3,018 716	841 214	91,425 70,483	840 213	41,510 36,788	174 70	149 53	23,903 28,574	670 250	552 218	174 70	19,412 24,451	174 70	8,858 12,808
Returns under \$5,000 Returns \$5,000 under \$10,000.	399,776 290,045	57,954 145,882	¹ 824,706 2,139,679	677,468 784,877	615,464 755,175	255,573 288,469	366,769 1,352,978	249,697 285,118	54,636 231,672	48,496 26,167	10,267 18,449	1101,778 186,087	102,896 71,709	89,118 65,728	30,914 25,747	35,526 110,813	29,872 25,747	5,357 17,933
Returns \$10,000 under \$15,000 Returns \$15,000 or more	171,138 147,230	141,866 135,977	2,095,151 3,475,872	606,699 544,141	597,639 530,816	171,070 147,101	1,418,482 2,614,433	171,002 147,069	259,617 638,546	13,961 7,821	13,482	169,252 253,320	48,433 27,728	47,751 25,327	13,960	115,057 199,525	13,960 7,810	20,124 62,659

Individual Returns/1967 • State and Metropolitan Areas

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX,BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued [Taxable and nontaxable returns]

		<u> </u>	Adjusted		Number of	Taxable	income	Income t	tax after			Adjusted		Number of	Taxable	income	Income t		
Adjusted gross income classes	Number of returns	Number of joint returns		Total number of exemptions	exemptions other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Number of joint returns	gross income (Thousand	Total number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Theusand	
		l	dollars)	Vi.	chita, Kansa	s	dollars)	Tevania	dollers)	dollars dollars Pevurns dollars dollars dollars dollars dollars									
Total·····	144,758	84,935	¹ 974,378	387,176	371,381	123,480	598,754	121,313	116,878	129,845	68,187	¹ 737,766	328,977	308,496	106,724	452,741	105,337	85,565	
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.	9,129 22,611 9,185 7,824	7,055	2,371 30,371 22,714 25,913	12,281 34,554 15,883 14,467	10,311 30,614 12,337 12,497	14,017 8,397 7,627	- 4,161 9,659 12,659	- 14,017 7,412 6,642	- 555 1,348 1,841	8,595 15,711 9,482 14,324	8,659	5,214 25,063 25,169 50,349	11,045 29,898 21,680 31,863	9,820 20,352 18,284 31,863	9,904 7,895 12,114	4,646 9,638 25,201	8,919 7,895 12,114	- 655 1,432 3,983	
\$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	9,954 12,928 16,924 17,515	14,917 10,620 17,318	45,147 70,396 108,230 131,339	19,552 31,410 44,647 69,507	18,961 31,410 44,253 68,522	9,954 11,746 16,924 17,318	27,064 39,182 65,216 67,329	9,954 11,549 16,924 17,318	4,283 6,371 10,794 10,727	19,567 14,790 12,943 9,002	8,840 9,948 6,993	87,483 81,326 84,133 66,916	48,313 49,544 37,862 24,777	46,343 47,573 37,862 23,792	18,141 12,541 12,943 9,002	50,226 39,764 49,721 41,152	18,141 12,541 12,541 9,002	8,017 6,533 7,825 6,736	
\$9,000 under \$10,000	10,835	8,865	96,033	39,008	39,008	10,835	55,710	10,835	9,367	10,110	6,170	91,064	27,978	27,978	10,110	62,537	10,110	10,970	
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	17,033 5,517 3,595 398	16,511 5,268 3,109 372	201,371 92,191 104,106 26,407	66,824 21,211 12,535 1,499	65,912 21,069 11,876 1,454	17,033 5,517 3,595 398	129,514 65,362 82,146 21,872	17,033 5,517 3,595 398	22,579 12,334 19,993 7,565	10,066 2,185 1,533 227	8,647 1,769 1,342 202	115,645 36,657 44,990 15,355	29,552 7,744 5,870 854	28,971 7,445 5,573 753	10,066 2,185 1,533 227	83,264 27,889 35,090 13,375	10,066 2,185 1,533 227	14,924 5,754 8,749 5,013	
\$100,000 under \$200,000 \$200,000 or more	99 20	88 17	12,619 10,334	358 59	324 48	99 19	10,887 7,993	99 19	4,923 4,200	53 11	50 10	6,779 4,789	192 42	172 39	53 11	5,720 4,517	53 11	2,590 2,387	
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	59,893 58,203 17,033 9,629	15,102 44,468 16,511 8,854	¹ 121,353 405,997 201,371 245,657	100,117 184,572 66,824 35,663	87,505 183,193 65,912 34,771	39,995 56,824 17,033 9,628	53,542 227,437 129,514 188,261	38,025 56,627 17,033 9,628	8,027 37,258 22,579 49,014	68,925 46,845 10,066 4,009	24,216 31,952 8,647 3,372	1190,114 323,438 115,645 108,569	144,561 140,161 29,552 14,703	128,336 137,206 28,971 13,983	48,053 44,596 10,066 4,009	89,711 193,174 83,264 86,592	47,068 44,194 10,066 4,009	14,086 32,063 14,924 24,492	
			Wilmi	ngton, Delaw	are, Marylan	d, and New	Jersey						Worces	ter, Massac	husetts				
Total	171,066	98,444	¹ 1,424,123	481,428	465,252	141,338	941,193	140,863	214,117	115,750	54,525	753,511	275,185	261,463	96,945	481,106	93,857	96,122	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inder \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	11,105 11,818 10,216 13,515 11,309	7,107	3,630 9,365 14,320 33,361 40,467	15,715 11,818 14,879 25,569 24,990	13,928 11,818 13,780 19,496 24,785	9,915 11,002 16,394	3,742 13,968 44,859	9,915 11,002	532 2,030 7,338	14,361 10,845 12,438 11,781	8,970	8,237 15,717 29,883 40,649	14,558 13,386 27,115 23,693	14,558 12,028 23,829 19,641	8,188 11,387	4,880 7,872 20,188	11,245 7,224 9,262	695 955 3,021	
\$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	7,168 14,127 11,048 11,580 8,462	8,368 16,468	31,085 78,960 72,426 85,797 71,998	9,501 48,154 38,656 40,803 28,487	9,319 46,162 38,656 40,803 28,487	13,233 11,048 11,580 8,462	38,189 40,319 47,161 42,599	13,233 11,048 11,164 8,462	6,005 6,480 7,516 7,124	20,259	7,421 8,155 9,913	99,780 76,409 112,934	40,026 28,539 40,556	37,873 27,575 40,556	20,061 11,244 12,804	62,761 48,759 74,296	20,061 11,244 12,804	10,342 7,906 12,724	
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$100,000	15,392 28,214 8,383 6,756 813	11,207 26,280 8,185 6,119 710	145,280 348,637 143,090 189,648 53,972	48,453 109,112 32,510 25,720 2,979	46,793 108,103 32,017 24,760 2,813	15,187 28,214 8,383 6,756 813	97,524 236,128 103,654 147,725 43,947	15,187 28,156 8,383 6,756 813	17,216 42,094 19,826 35,699 16,041	15,776 2,626 3,116 391	14,239 2,561 2,786 381	187,221 45,218 92,814 25,652	63,131 9,559 12,503 1,685	61,901 9,460 12,075 1,582	15,776 2,626 3,115 391	119,619 33,646 72,808 20,996	15,776 2,626 3,115 391	·21,211 6,500 17,866 7,448	
\$100,000 under \$200,000 \$200,000 or more	222 138	185 97	30,305 84,260	811 445	735 391	220 135	23,923 57,453	219 135	11,233 34,982	86 23	78 21	11,352 7,644	360 76	321 64	85 23	9,436 5,844	85 23	4,351 3,105	
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	65,934 60,608 28,214 16,310	11,458 45,411 26,280 15,295	1119,748 1454,461 348,637 501,277	105,301 204,552 109,112 62,463	95,533 200,901 108,103 60,715	37,309 59,510 28,214 16,305	62,570 265,793 236,128 376,702	37, 309 59,094 28, 156 16, 304	9,900 44,341 42,094 117,782	62,685 31,047 15,776 6,242	12,284 22,175 14,239 5,827	154,638 228,972 187,221 182,680	101, 158 86, 714 63, 131 24, 182	91,273 84,787 61,901 23,502	15,776	72,100 146,657 119,619 142,730	40,794 31,047 15,776 6,240	11,135 24,506 21,211 39,270	

Table 42. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued [Taxable and nontaxable returns]

Adjusted gross income	Number	Number	Adjusted gross	Total					tax after dits	Number	Number	Adjusted gross	Total	Number of exemptions	Taxabl	e income	ncome Income tax					
classes	of returns		number of exemptions	other than age and blindness	Number of	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand db/lars)						
	York, Pennsylvania									Youngstown-Warren, Ohio												
Total	104,308	65,243	¹ 689,681	279,627	267,821	90,042	440,340	89,052	83,615	196,414	117,082	¹ 1,347,592	555,327	538,802	168,271	837,695	167,023	155,758				
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(+)	(*)	(*)	(*)	(*)	-	-	-	-				
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	21,537	6,410	26,524	31,240	28,868	12,217	6,835	11,232	931	13,769	-	3,960	14,756 38,173	13,769		= =	-					
\$2,000 under \$3,000 \$3,000 under \$4,000	10,732 7,032		27,532	25,425 12,036	20,298 11,835	7,375 6,831	7,540 13,528	7,375 6,831	1,047 2,077	12,659		34,593 32,113 51,392	24,257 27,389	35,016 22,284 23,442	16,927 10,290 13,275	8,222 12,699 26,283	16,927 9,304 13,275	1,17 1,89 4,22				
\$4,000 under \$5,000 \$5,000 under \$6,000	10,507	8,723	47,494 54,177	19,146 40,744	18,161 38,774	10,507 8,723	30,205 22,530	10,507 8,723	4,772 3,344	11,919 15,938	9,229	55,803 89,810	35,364 45,3 2 3	34,378 44,336	10,561 13,767	28,389 48,222	10,561 13,569	4,530 7,760				
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	10,130	9,145	70,639	29,605	29,204	10,130	42,764	10,130	6,758	14.163 17,738 18,949	10,216 12,607 17,764	92,128 131,977 161,768	40,688 57,950 76,977	39,701 57,753 76,582	14,163 17,738 18,949	54,826 78,372 89,707	14,163 17,738 18,949	8,884 12 ,980				
\$9,000 under \$10,000	12,722	12,722	112,464	46,521	46,521	12,722	70,878	12,722	11,692	15,962	15,962	152,719	58,545	58,150	15,962	95,036	15,962	14,657 15,798				
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	16,584 2,445 2,165 283	16,068 2,308 2,090 268	192,951 42,002 64,428 17,354	56,529 9,143 7,566 1,077	56,336 8,870 7,397 987	16,584 2,445 2,165 283	136,180 32,259 53,100 15,255	16,584 2,445 2,165 278	23,922 6,303 13,056 5,272	28,738 4,511 2,880 419	28,224 4,297 2,726 394	339,634 76,272 83,542 27,995	103,969 16,900 10,919 1,764	102,743 16,272 10,605 1,660	28,738 4,511 2,880 419	233,896 57,671 67,758 23,964	28,675 4,511 2,880 419	40,948 11,141 16,611 8,819				
\$100,000 under \$200,000 \$200,000 or more	51 10	45 9	6,866 3,875	157 35	138 29	50 10	5,795 3,473	50 10	2,684 1,757	79 13	70 10	10,441 4,842	291 41	255 34	79 13	8,860 3,790	79 13	4,166 2,183				
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000	50,210 32,560 16,584	13,864 30,590 16,068	¹ 124,926 237,279 192,951	88,249 116,871 56,529	79,565 114,499 56,336	36,930 31,575 16,584	58,107 136,172 136,180	35,945 31,575 16,584	8,827 21,794 23,922	77,025 82,750 28,738	15,756 65,605 28,224	¹ 176,463 628,402 339,634	141,960 279,483 103,969	130,711 276,521 102,743	51,053 80,579 28,738	75,593 366,163 233,896	50,066 80,381 28,675	11,812 60,078 40,948				
Returns \$15,000 or more	4,954	4,721	134,525	17,978	17,421	4,953	109,881	4,948	29,072	7,901	7,497	203,093	29,915	28,827	7,901	162,043	7,901	42,920				
· ·				icago, Illin	nia-Northwee	tem Indian			indard Consc	Consolidated Areas New York-Northwestern New Jersey												
Total····	2,985,571	1,559,877	¹ 24,601,916	8,002,491	7,623,649	2,603,264	16,630,492	2 500, 404	2 505 000	(222 OFF	2.152.004					21 105 500	E 100 100					
No adjusted gross income	6,623	2,756	² 37,900	15,540	11,937	2,003,204	16,630,492	-	3,505,068	6,333,857 8,304	3,153,998 4,241	¹ 53,585,214 ² 81,179	20,937	15,633,289	5,479,192	34,695,593	5,437,492	7,745,35				
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	121,814 131,878 268,114 193,772 181,257	4,592 8,981 33,040 38,009 44,536	41,274 105,356 392,980 479,464 639,672	139,690 175,448 403,416 368,936 374,655	132,135 157,501 342,383 306,282 339,185	22,702 194,598 152,484 164,926	1,157 101,244 198,996 322,025	22,702 192,443 147,400 162,356	164 14,527 29,101 50,187	297,926 244,107 564,220 461,544 490,942	5,608 9,890 64,911 89,514 115,395	107,266 193,300 842,404 1,144,701 1,716,034	323,975 303,307 930,011 896,208 1,022,002	316,010 290,975 787,915 766,904 925,642	49,941 386,865 369,761 447,093	2,435 197,679 444,916 827,053	48,943 374,321 358,182 438,370	- 340 27,883 64,659 128,271				
\$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	212,203 207,355 204,692 204,701 210,324	60,602 69,321 81,292 122,831 163,385	953,485 1,144,496 1,325,728 1,538,982 1,787,823	447,652 454,175 504,566 614,568 751,241	407,648 429,114 487,289 591,854 736,033	207,787 203,834 201,349 203,567 209,347	552,409 721,586 853,084 963,427 1,075,956	205,990 203,631 201,349 203,364 209,347	89,640 120,950 146,588 164,278 181,642	501,462 508,060 442,682 413,003 371,443	166,902 198,750 222,553 260,371 268,374	2,264,871 2,787,386 2,872,941 3,086,974 3,156,882	1,138,436 1,294,412 1,161,543 1,183,712 1,191,347	1,060,810 1,231,579 1,108,620 1,130,759 1,149,020	478,991 496,260 440,052 412,998 371,026	1,191,752 1,531,682 1,691,320 1,854,607 1,881,229	474,082 494,821 439,635 412,208 371,026	191,730 250,141 281,992 312,962 319,682				
\$9,000 under \$10,000	193,265 566,077 159,306 104,207 15,507	154,313 512,497 149,229 96,296 14,240	1,825,595 6,836,884 2,694,793 2,942,270 1,032,860	655,245 2,035,087 582,105 402,278 61,264	646,051 2,006,382 569,528 388,421 57,187	193,265 566,011 159,306 104,157 15,476	1,165,110 4,671,437 2,006,431 2,351,734 883,365	193,062 566,011 159,204 104,108 15,476	200,684 838,277 392,769 574,928 323,629	345,210 1,019,646 325,103 279,869 44,621	268,255 882,596 292,295 250,903 39,868	3,282,245 12,269,028 5,530,693 7,960,824 2,990,694	1,152,518 3,517,774 1,140,251 1,017,827 166,038	1,125,767 3,441,032 1,109,366 966,931 153,113	344,014 1,017,873 324,759 279,380 44,559	2,016,409 8,099,018 3,952,795 6,031,538 2,352,220	344,014 1,017,731 324,759 279,250 44,539	349,134 1,454,292 775,051 1,457,329 836,875				
\$100,000 under \$200,000 \$200,000 or more	3,439 1,036	3,069 889	454,924 443,233	12,942 3,685	11,561 3,159	3,429 1,029	390,716 371,817	3,428 1,028	180,780 196,925	11,280 4,432	9,827 3,744	1,506,651 1,953,499	40,934 15,657	36,729 13,742	11,230 4,391	1,170,217 1,450,727	11,223 4,385	524,593 770,421				
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,115,662 1,020,336 566,077 283,496	192,517 591,142 512,497 263,721	12,574,330 7,622,623 6,836,884 7,568,079	1,925,338 2,979,794 2,035,087 1,062,272	1,697,069 2,890,342 2,006,382 1,029,856	742,495 1,011,360 566,011 283,398	1,175,830 4,779,162 4,671,437 6,004,063	730,889 1,010,752 566,011 283,244	183,617 814,144 838,277 1,669,030	2,568,506 2,080,399 1,019,646 665,306		16,187,396 15,186,429 12,269,028 19,942,361	4,634,879 5,983,532 3,517,774 2,380,710	4,166,632 5,745,743 3,441,032 2,279,882	1,732,650 2,064,349 1,017,873 664,320	2,663,834 8,975,246 8,099,018 14,957,495	1,017,731	412,884 1,513,913 1,454,292 4,364,268				

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.

Additional exemptions Exemptions for taxpayers' dependents for taxpayers age 65 Total Exemptions for children Exemptions for children Exemptions for 125 largest standard metropolitan statistical areas and standard consolidated areas Number of Other exemptions exemptions living number of at home not living at home dependent parents Number of returns for exemptions Number of Number of Number of Number of taxpayers Number of Number of returns exemptions Number of Number of Number of Number of exemptions exemptions exemption returns returns returns exemptions xemptions (13) (14) (8) (10) (1) (2) (3) (4) (5) (6) (7) (9) (11) (12) (15) 43,372,143 118,074,508 67,528,999 3,931,833 5,011,849 20,294,036 45,469,714 17,974,477 42,526,512 418,859 731,049 1,236,430 1,300,653 664.26 911.503 Total..... 101,511 99,842 47,963 256,517 3,027 2,184 (*) 1,497 235,879 389,531 394,105 264,618 3,558 1.522 Akron, Ohio..... 686,612 20,975 1,145 (*) 6,149 3,571 1,777 108,912 239,243 122,593 6,208 3,681 Albany-Schenectady-Troy, New York..... 257,521 31,827 676,223 24,511 1,754 Albuquerque, New Mexico..... 96,861 299,212 160,124 8,886 10,272 53,514 128,674 Allentown-Bethlehem-Easton, Pennsylvania and 217,256 618,935 20,191 27,042 55,450 109,931 245,280 100,188 232,148 554,056 1,373 2,505 6,437 7,908 7,425 8,608 1,934 10,808 3**,318** 17**,4**57 346**,**607 2,390 226,178 484.023 1,422,781 781,804 42,272 247,399 584,338 4,216 .0در 9,880 (*) 26,823 5,150 34,921 6,277 455,759 421,341 8,168 (*) 9,940 Atlanta, Georgia..... 457,235 1,192,472 701,720 221,274 195,108 14,820 9,658 (*) 8,118 Augusta, Georgia and South Carolina..... 1,707 4,007 2,561 63,510 90,346 104,551 141,703 32,765 38,658 51,955 (*) 77,022 87,448 71,730 1,105 2,102 2,014 2,072 10,792 43,95 80,712 128,381 Austin, Texas..... 239,943 8,327 Bakersfield, California..... 103,542 741,972 326.217 070,171 878,134, 6,406 9.474 60,408 144,668 3,063 6,442 4,293 1,694 1,694 3,69 10,299 Baltimore, Maryland..... 1,957,127 57,956 71,834 332,739 750,403 300,469 704,956 12,209 11,928 12,459 13,900 20,780 3,005 (*) 2,272 Baton Rouge, Louisiana..... 97,571 295,938 158,315 7,560 9,896 52,517 31.5 46,133 118,905 3,005 2,266 169,316 142,761 365,706 112,429 93,175 200,668 295,355 251,865 99.858 7,814 8.091 53.899 117.947 48.822 2,675 2,775 1,716 7,475 23,819 40,817 100,427 1,752 7,844 95,032 12,500 95.250 117 7,238 5,816 12,086 18,18 Birmingham, Alabama..... 219,169 6.313 24,193 Boston, Massachusetts..... 1,017,247 2,557,590 1,501,036 121,642 146.675 387.935 909,732 351.988 865,058 11.843 Bridgeport, Connecticut..... 421,024 1,263,673 329,690 3,254 9,796 2,868 23,653 58,536 64,062 187,877 3,249 8,862 7,242 (*) 153,423 242,526 16,277 68,130 154,845 150,671 (*) (*) ź,700 (*) 449,895 2,585 Buffalo, New York..... 733,260 470,933 127,599 3,999 466,461 118,568 49,707 205,025 7,258 (*) 5,294 53,424 51,911 37,055 Canton, Ohio..... 191.845 9,918 2.574 89,407 80,729 296,905 226,892 148,492 4,158 (*) 5.722 Charleston, South Carolina..... (*) 60.578 139,517 129.612 4.158 4.484 Charleston, West Virginia..... 6,127 42,433 89,597 83,233 (*****) 2,609 3,040 4,749 3,526 89,288 2,499 Charlotte, North Carolina..... 7,869 8,003 139,432 62,115 131,410 (*) (*) 2,430 124,432 357,773 207,919 10,416 69,44 5,069 Chattanooga, Tennessee and Georgia
Chicago, Illinois
Cincinnati, Ohio and Kentucky and Indiana 104,116 2,758,312 503,899 260,178 162,666 4,194,703 8,196 344,878 45,207 1,222,919 87,991 2,795,406 1.669 1.684 3,635 2.04 2.080 46,213 56,814 7,340,98 1.424.724 789,527 1,136,937 56,446 74,676 7,997 8,749 3,231 6,773 45,700 232.19 214,304 12,724 18,754 6,664 16,383 6,708 17,072 7,022 9,297 775,576 Cleveland, Ohio..... 740,609 1,989,455 61.693 331,743 299,837 730,452 9,779 4,751 Columbia, South Carolina..... (*) 137,038 51,494 125,555 6,712 108,823 321,251 175,816 (*) 59,911 (*) (*) 98,501 505,332 164,268 802,784 2.480 6,490 (*) 5,113 (*) 2.466 Columbus. Georgia and Alabama..... 60,493 169,682 32,565 68,700 348,944 26.129 61,582 327,601 5,150 (*) 4,427 316,471 96,580 494,300 29,382 7,754 50,690 141,914 57,581 230,860 Columbus. Objectives 883.974 22,865 12,782 3.411 60,853 171,045 550,539 167,692 524,023 7,206 38,799 5,972 4**,**29] 6,348 13,904 14,198 4,548 1,404,330 2,203 3,007 4,046 (*) Davenport-Rock Island-Moline, Iowa and Illinois.... 123,073 127.958 1.341 380 596 344.251 196,181 12,421 15.869 53,269 132,169 49.344 7,924 2,202 130,385 182,539 45,586 306,904 431,906 106,844 5,001 5,141 (*) 462,230 643,671 16,328 21,522 807,225 142,73 196,696 6,373 (*) 4,594 5,039 4.627 8,437 (*) 404,514 494,494,1 272,972 47.360 Des Moines, Towa..... 104.051 162,072 7.081 8.148 109,014 32,331 49,432 23,330 13,527 Detroit, Michigan.... 1,511,275 4,221,892 2,390,568 119,130 144,017 720,082 1,687,290 634,577 1,580,423 25,10 48,648 Duluth-Superior, Minnesota and Wisconsin...... 98,163 279,436 159,811 8,468 10,790 44,11 108,633 39,529 60,559 98,802 2,286 6,436 240 357 13,266 2,056 3,117 3,038 4,478 El Paso, Texas..... 96.787 346.063 161.399 74.449 180.570 162 329 10,292 130,512 88,748 168,118 2,513 3,046 1,047 1,358 (*) 305,425 165,478 128,058 50,093 41,539 135,924 93,377 2,508 3,046 -,454 1,534 (*) Pennsylvania 102,782 44.695 37,086 66,785 Evansville, Indiana and Kentucky..... 21,398 (*****) 14,710 Flint, Michigan.... 128,538 423,117 219,841 71,991 181,875 Fort Lauderdale-Hollywood, Florida..... 176,185 483,813 283,422 36,123 7,001 54,904 71,232 43,182 145,385 62,456 135,208 3,128 2,10 3,619 3,143 (*) 3,215 (*) 2,504 (*) 3,343 40,156 109,287 3,220 (*) 92,432 246,368 262,768 690,178 1,471 (*) 2,149 (*) Fort Wayne, Indiana..... 141,309 412,633 7,927 18,310 4,004 Fort Worth, Texas..... 258,261 15,100 120,45 Fresno, California..... 134,665 384,225 661,504 217,520 362,457 14,260 18,515 65,098 148.185 59,028 98,701 137.815 1,719 5,033 5.502 3,908 3.909 Gary-Hammond-East Chicago, Indiana..... 227,259 27,96 112,919 271,083 252,023 9,865 6,482 6,489 2**,**703 2,705 Grand Rapids, Michigan..... 193,502 240,616 232,221 2,721 2,696 2,888 2,888 2,052 2,096 561,619 303,369 13,657 17,634 93,780 86,119 3,412 581,741 299,956 425,779 24,075 7,155 15,544 102,778 55,902 78,382 90,640 47,991 72,968 3,776 7,368 5,280 3,736 353,487 169,508 228,185 18.387 202.848 189.396 3,03 6.640 3.016 4,548 4,285 2,686 6,552 13,179 123,295 112,541 3,312 3,336 (*) 7,349 159,936 253,206 Harrisburg, Pennsylvania..... 7,414 Hartford. Connecticut..... 239,941 584,016 357,114 29,720 39,010 92,147 187,498 81,307 175,217 198,367 621,545 294,363 1,012,932 9,446 30,439 12,036 39,959 88,325 335,800 78,206 314,532 5,429 6,981 6,259 7,503 2,804 9,489 Honolulu, Hawaii.... 513,698 207,247 194,445 1,885 4,799 2,557 7,782 3.986 1,818,139 737,211 764,006 Houston, Texas..... Huntington-Ashland, West Virginia, Kentucky. and 2,570 12,120 3,923 (*) 11,456 (*) 2,570 10,831 3,893 3,132 5,659 2,526 87.783 84,054 233,137 135,095 7,138 10,261 42.624 34.965 76,289 (*) 5,999 372,609 78,222 36,170 7,516 189,443 42,776 436,557 94,577 166,990 36,312 403,983 88,010 5,963 (*) 8,997 2,531 596,941 121,390 Jackson, Mississippi..... 223,682 6,093 4,782 16,022 (*) 8,732 Jacksonville, Florida..... 251,487 356,465 134,889 9,880 23,185 (*) 13,503 30,845 (*) 177,976 164,014 162,556 93,991 4,603 14,760 (*) 8,685 4.654 159,330 445.050 84,792 75,407 8.992 11,222 (*) 10,541 (*) 83,202 238,920 40,46 36,238 194,099 6,106 6,252 719,980 190,843 50,442 69.396 485,136 Kansas City, Missouri and Kansas..... 453,244 1.298.361 214,281 508,790 5,391 8,669 Knoxville, Tennessee..... 121,329 315,920 7,385 9,992 58,088 115,085 52.099 106,933 2,403 2,403 1,22 1,231 2.360 4.517

Table 43. --NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

164,736

199,961

175,057 142,565

8,150

9,506

6,656

221,967

12,848

11.671

8,349 6,989 277,176

48,111

60,87

59,04

1.233.587

101,281

148,194

129,525

2,679,040

43,874

57,013

53.585

1,086,709

97,006

142,893

123,287 111,751

2,472,322

278,864

359,826

312,931 262,325

7.023.098

103,422

124,229

108,987

2,665,772

Lancaster, Pennsylvania.....

Lansing, Michigan Little Rock, Arkansas Little Rock-North Little Rock, Arkansas Little R

71,889

2,08. 2,660 (*) (*)

55,060

(*) (*)

3,074

79,769

45,074

3,064

73,835

2,078

1,585

(*) (*) 27,968

		1	1		exemptions		-		Exempt	ions for tax	payers' depe	ndents			
125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Total number of	Number of exemptions	for taxpay or o	ers age 65 ver	Number of		Exemptions living	for children		for children	Exempti	ons for t parents	Other ex	emptions
		exemptions	for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number o
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ouisville, Kentucky and Indiana	278,376 90,222 233,095 407,458 546,412	773,225 242,698 685,683 1,062,763 1,545,272	447,192 137,411 364,446 618,968 853,810	20,889 5,587 11,090 55,488 56,125	29,001 7,458 15,508 68,220 70,776	132,617 38,798 138,578 179,008 246,661	296,817 97,564 305,332 375,277 620,628	121,353 35,100 113,091 147,560 226,339	279,663 87,728 271,911 332,123 594,277	3,359 2,266 2,127 6,858 8,782	8,547 8,389 3,186 10,531 14,685	3,691 (*) 8,604 15,881 10,147	3,816 (*) 8,647 16,218 10,216	4,215 1,189 14,757 8,709 1,393	4,7 1,2 21,5 16,4
nneapolis-St. Paul, Minnesota	648,166 114,414 181,002 130,638 331,175	1,801,302 326,915 480,315 337,627 987,554	1,009,547 186,849 285,040 202,242 522,940	54,928 4,985 13,456 15,973 22,267	71,061 7,522 14,853 20,005 26,612	281,281 57,676 85,258 54,371 177,105	720,688 132,473 180,356 115,380 437,923	267,205 55,079 77,404 47,120 157,469	701,040 129,626 169,050 107,682 408,362	4,212 (*) 977 1,426 6,906	8,501 (*) 1,002 1,480 12,875	6,421 1,977 3,378 3,620 4,117	7,569 1,988 5,001 4,013 4,694	3,443 (*) 3,500 2,205 8,613	3,5 (*) 5,3 2,2
w York, New York wark, New Jersey wport News-Hampton Virginia rfolk-Portsmouth, Virginia lahoma City, Oklahoma	4,603,416 717,257 91,176 217,608 198,142	11,866,870 1,968,270 266,282 648,449 566,205	6,885,658 1,100,487 146,604 352,968 323,937	503,647 76,180 4,135 14,372 12,806	649,501 96,685 6,372 17,971 15,783	2,166,794 342,210 46,357 123,429 102,278	4,321,449 770,618 113,307 277,510 226,335	1,770,790 299,138 42,350 104,034 95,755	3,875,483 717,597 106,170 250,985 218,508	24,242 2,215 (*) 2,306 3,195	36,150 4,713 (*) 7,412 4,221	288,317 28,549 (*) 9,638 2,533	303,475 32,146 (*) 9,663 2,728	83,445 12,308 (*) 7,452 (*)	106,3 16,1 (*) 9,4
aha, Nebraska and Iowalando, Floridaterson-Clifton-Passaic, New Jerseysacola, Floridaoria, Illinois	175,394 133,155 507,115 72,884 121,572	495,435 394,309 1,357,818 218,526 354,376	283,806 215,482 785,474 126,138 201,489	22,607 14,047 52,335 (*) 13,160	29,282 17,954 70,850 (*) 16,674	71,695 70,622 231,518 44,077 55,958	182,346 160,630 501,434 86,205 136,212	66,762 65,253 197,079 38,452 53,734	172,429 154,657 462,536 80,496 131,773	(*) (*) 1,728 (*) (*)	(*) (*) 4,348 (*) (*)	(*) 2,563 26,959 4,506 (*)	(*) 2,566 27,542 4,507 (*)	2,288 2,084 5,753 (*)	5,5 2,1 7,0 (*) (*)
iladelphia, Pennsylvania and New Jersey	1,758,588 307,896 846,932 342,728	4,666,008 921,672 2,317,393 899,123	2,698,631 505,362 1,349,280 532,400	150,170 20,407 77,729 33,572	188,907 27,812 103,641 39,056	767,689 164,816 378,752 153,096	1,772,846 388,440 864,036 326,679	665,919 149,172 342,401 140,430	1,648,732 363,468 822,431 310,667	12,519 (*) 3,897 3,241	24,696 (*) 7,691 6,315	57,550 7,212 24,198 5,940	58,391 7,248 25,361 5,999	31,701 7,160 8,256 3,487	41,0 15,9 8,5 3,7
adding, Pennsylvania chmond, Virginia chester, New York ckford, Illinois ramento, California	320,983 102,527 176,194 314,623 91,831 275,985	824,067 256,673 439,018 843,789 242,179 794,289	486,622 161,735 260,088 476,039 140,833 444,620	36,211 10,134 13,684 21,142 10,337 20,613	45,705 11,025 15,701 26,278 11,793 27,146	130,522 42,842 82,200 138,235 38,276 144,188	291,741 83,907 161,228 339,650 89,207 322,405	117,867 41,317 74,638 124,976 34,906	276,082 82,362 152,452 320,947 85,131	1,255 (*) (*) 2,959 (*)	2,232 (*) (*) 5,864 (*)	7,314 (*) 2,952 8,361 1,821	7,321 (*) 2,967 9,486 1,827	4,086 (*) 3,167 1,938 (*)	6,1 (*) 4,3 3,3 (*)
Louis, Missouri and Illinois. t Lake City, Utah. Antonio, Texas. Bernardino-Riverside-Ontario, California. Diego, California.	822,038 163,959 225,388 340,796 376,093	2,263,833 498,547 641,722 993,759 1,150,245	1,282,962 270,987 355,450 556,865 619,572	77,996 13,024 15,639 29,209 35,689	94,072 15,797 21,485 41,163 47,909	372,428 86,026 118,957 177,643 203,240	886,645 210,674 264,758 395,466 482,704	126,527 333,873 79,986 104,465 161,889 178,414	299,819 836,456 200,964 248,540 376,279 443,420	4,021 7,647 1,991 1,448 2,608 8,681	6,437 15,228 2,718 2,738 3,048 18,978	7,953 17,016 2,065 7,967 7,716 10,316	9,162 17,626 2,065 8,010 7,792 11,568	5,687 13,894 1,983 5,077 5,429 5,828	6,9 17,3 4,9 5,4 8,3 8,7
Francisco-Oakland, California	1,222,447 363,902 85,383 524,359 93,157	3,159,203 1,020,384 199,564 1,388,549 256,136	1,868,136 581,969 127,132 830,555 146,947	124,405 24,513 8,692 42,881 5,555	154,662 31,648 10,415 53,004 6,868	526,597 180,955 30,158 228,623 47,185	1,134,960 405,399 62,018 503,621 102,322	475,900 165,987 28,030 210,803 41,724	1,068,209 385,160 59,852 481,854 94,388	21,165 5,581 (*) 5,939 3,073	32,446 10,613 (*) 9,424 5,113	21,405 6,902 (*) 5,683 2,193	24,208 6,994 (*) 6,081 2,399	8,126 2,485 (*) 6,198 (*)	10,0 2,0 (*) 6,2 (*)
th Bend, Indianakane, Washingtoningfield-Chicopee-Holyoke, Massachusetts and	100,717 94,735	271,914 2 66, 985	156,160 153,158	7,597 16,845	10,148 20,029	41,516 43,114	105,604 93,797	39,969 37,820	101,984 86,426	(*) 3,257	(*) 5,334	(*) (*)	(*) (*)	(*) (*)	(*) (*)
nnecticut. ckton, California.	178,528 96,385 198,987	507,688 283,863 560,117	278,492 160,714 307,012	23,761 16,837 15,656	31,775 22,534 18,858	75,874 42,957 98,799	197,417 100,615 234,248	67,400 39,012 87,019	185,586 92,548 220,889	(*) (*) (*)	(*) (*) (*)	3,363 (*) 8,188	3,466 (*) 8,238	2,708 (*) 2,009	آو3 (*) [و3
oma, Washington. pe-St. Petersburg, Florida. edo, Ohio and Michigan. nton, New Jersey. son, Arizona.	127,862 310,134 235,265 111,908 106,533	353,631 823,909 633,654 285,344 283,372	206,629 488,189 369,956 171,063 161,873	7,643 57,036 18,309 8,448 8,475	9,647 74,737 23,775 9,979 12,836	58,944 129,562 102,400 51,570 44,376	137,354 260,972 239,813 104,297 108,663	56,166 117,529 94,762 42,935 37,237	133,277 243,796 229,719 95,372 95,308	2,158 3,401 1,221 (*) (*)	3,303 5,622 2,683 (*) (*)	(*) 4,842 4,230 5,224 (*)	(*) 4,880 4,235 5,329	(*) 3,791 2,188 3,348	(*) 6,6 1,3 1,3
sa, Oklahoma	171,789 116,531 1,008,189 96,445 144,758	470,883 323,792 2,613,185 250,766 387,176	287,516 183,902 1,494,862 145,498 229,693	20,170 6,454 89,205 19,033 12,974	27,314 8,489 113,274 22,716 15,794	78,553 52,864 462,598 38,370 62,945	156,048 131,400 1,004,231 82,426 141,688	72,291 49,533 396,972 35,641 60,263	149,486 127,953 920,322 78,258 138,820	1,674 (*) 13,990 (*)	1,903 (*) 25,207 (*)	1,979 2,391 31,733 (*)	(*) 1,996 2,498 33,161 (*)	5,612 2,608 (*) 19,901 (*)	25,6 (*) 25,5 (*)
res-Barre-Hazleton, Pennsylvania nington, Delaware, Maryland, and New Jersey ester, Massachusetts t, Pennsylvania gstown-Warren, Ohio	129,845 171,066 115,750 104,308 196,414	328,977 481,428 275,185 279,627 555,327	199,055 269,511 170,277 169,551 314,483	15,068 12,159 12,346 10,292 12,937	20,475 16,117 13,722 11,806 16,519	54,470 82,982 37,654 48,909 100,612	109,441 195,741 91,186 98,269 224,319	44,811 76,514 35,967 42,038 90,734	99,131 187,795 89,491 90,399	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) 8,027 4,300 (*) 3,548	(*) 8,027 4,404 (*) 3,548	(*) (*) (*) (*) 3,323	(*) (*) (*) (*)
STANDARD CONSOLIDATED AREAS	,	,	-2.,		20,019	100,012	224,319	90€76	212,662	1,568	3,175	5,945	6 ,006	2,365	2,4
York-Northeastern New Jersey	6,333,857 2,985,571	16,516,895 8,002,491	9,540,885 4,557,160	674,216	871,486	2,972,755	6,092,407	2,461,700	5,512,770	30,730	48,817	365,815	386,878	114,510	143,9

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 sampling variability. However, the data are included in the appropriate totals.

Explanation of Classifications and Terms

CLASSIFICATIONS

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was generally the basis for classifying data by size of income. Returns with deficit and those on which income and loss were equal were classified as having 'No adjusted gross income' and appear as a separate class.

Marital status

The five marital classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of household,
- (4) Returns of surviving spouse, and
- (5) Returns of single persons not head of household or surviving spouse.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be single for the entire year. Each of the above is described under a separate heading.

Regions and States

State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Districts, or groups of districts, were identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. However, District of Columbia returns were coded separately based on the street address and zip code shown on each return. The Office of International Operations had charge of returns with addresses outside the 50 States. These included returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other areas."

Each of the seven Internal Revenue Regions was composed of a group of districts, as shown by the map in section 5, and each had a service center in which returns filed with the service center or through the district offices were processed.

National totals in the State and regional tables differed slightly from those presented elsewhere because of dif-

ferences in computing the national and district sampling weights used to derive the statistics.

Returns with standard deduction or with itemized deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were Form 1040 returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were also classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns included the following:

- (1) All 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 10 percent or minimum standard deduction.

Returns with 'No adjusted gross income' were classified as standard deduction returns in years prior to 1961. Subsequently, these returns were classified separately and excluded from both the standard and itemized deduction tables.

Taxable and nontaxable returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits. Many nontaxable returns showed an amount of self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for purposes of this classification.

Standard metropolitan statistical areas

A taxpayer's post office address and the Internal Revenue district code assigned to his return were the bases for a return's inclusion in one of the 125 standard metropolitan statistical areas listed in text table 5.1 of section 5. These 125 areas conformed to the 1967 definitions developed by the Bureau of the Budget, and had the largest

populations, within the 50 States, based on the 1960 Census.

Taxpayers age 65 or over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. 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 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

EXPLANATION OF TERMS

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by deductions such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business.
 - (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties.
- (4) Expenses for education required to maintain salary, status, or present employment,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Deductible losses from sales of capital assets and other property,
- (7) Deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss,
 - (8) Net operating loss deduction, and
- (9) Contributions to a retirement fund by the self-employed.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Alternative computation of tax

Under the alternative computation, half the excess of net long-term capital gain over net short-term capital loss was included in taxable income and tax before credits was 50 percent of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income. The effect was to tax long-term capital gains at a maximum rate of 25 percent and all other income at regular rates.

This method of income tax computation was available to taxpayers with a long-term capital gain in adjusted gross income and whose taxable income, including capital gains, exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of head of household, or \$26,000 on single returns or on returns of married persons filing separately. These were the points at which the combined normal tax and surtax marginal rates on the different rate schedules exceeded 50 percent.

Business net income or loss

The following sources of income or loss were included here:

- (1) Business or profession,
- (2) Farm,
- (3) Partnership, and
- (4) Small Business Corporation.

Each is described under separate heading.

Business or profession net profit or net loss

This source was reported by individuals who were 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 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 proprietor was required to exclude dividends and other investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

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

Capital gain distributions received

These distributions included the following:

- (1) Long-term capital gains designated by regulated investment companies or mutual funds (either distributed as capital gain dividends or undistributed and retained by the company though credited to shareholders), and
- (2) Long-term capital gain distributions of real estate investment trusts.

A taxpayer was entitled to a refundable credit of 25 percent of any undistributed capital gains retained by a regulated investment company or mutual fund. This represented the tax paid by the company, but deemed paid by the taxpayer. See "tax withheld by regulated investment companies."

Credit on 1968 tax

This credit, requested on Forms 1040, was that part of the overpayment on 1967 tax which the taxpayer specifically requested be credited to his estimated income tax for 1968.

Dividend exclusions from adjusted gross income

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the

maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

Dividends in adjusted gross income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. Also included were amounts of domestic dividends (after exclusion) from Forms 1040A.

For further explanation see "Domestic and foreign dividends received" and "Dividend exclusion."

Domestic and foreign dividends received

Domestic and foreign dividends received included --

- Dividends eligible for exclusion consisting of- (a) Dividends from domestic corporations received directly, or indirectly as beneficiaries of income
- from estates or trusts, or as partner's share of partnership net profit, together with
- (b) the distribution of earnings of a proprietorship that 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-- $\,$
- (a) foreign corporations, China Trade Act corporations, exempt farmers' 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 was derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual saving 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.

Estates and trusts income or loss

This was the beneficiaries' share of fiduciary income from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer also excluded from estate or trust income his share of dividends, interest, and gains or losses from sales of capital assets and other property. Such income was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in Statistics of Income--1965, Fiduciary, Gift, and Estate Tax Returns.

Excess social security taxes withheld

If more than \$290.40 of social security (FICA) tax was withheld in 1967 from an employee because he worked for more than one employer, the excess could be taken as a refundable credit against the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions

In the computation of taxable income, a \$600 deduction was allowed for each exemption claimed. An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than \$600 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were--

- (1) dependents who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and
- (2) dependents under 19 years of age or students who were required to file a return because their gross incomes were \$600 or more.

These individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm net profit or net loss

This source was reported by individuals who were proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more 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 costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops were reported on the separate schedule for sales of property (schedule D) and were not reflected in farm net profit or loss.

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

Foreign tax credit

A credit against income tax was permitted for foreign taxes paid 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. In general, the 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. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

Heads of household

These returns were filed by certain persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return sheedule.

Health insurance premiums

For tax years beginning after December 31, 1966, one-half the cost of medical insurance up to \$150 was fully

deductible as a medical expense without regard to the 3 percent limitation which limited deductible medical expenses to those in excess of 3 percent of adjusted gross income. The remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense. A deduction for health insurance premiums paid could be claimed only if a taxpayer itemized his deductions. Text table 2.4 of section 2 presents statistics relating to the deduction.

Income averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averagable income for the year was more than \$3,000. "Averagable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other 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 could apply to all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See schedule G, income averaging, reproduced in the section on "Forms and Instructions," for an explanation of the computation involved.

Income subject to tax

For returns with normal tax and surtax, the income subject to tax was "taxable income." For returns with alternative tax computation, the income subject to tax was either.

- (1) Taxable income, when that amount exceeded one-half the excess net long-term capital gain over net short-term capital loss, or
- (2) One-half excess net long-term capital gain over net short-term capital loss when that amount equaled or exceeded taxable income.

Income tax after credits

Income tax after credits was derived by deducting statutory credits from income tax before credits. It did not include self-employment tax or tax from recomputing prior year investment credit.

Income tax before credits

This was the tax liability computed on taxable income based on:

- (1) The regular combined normal tax and surtax including tax from the optional "tax tables,"
 - (2) Alternative tax, or
- (3) Tax computed using the income averaging provisions.

Interest received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts.

Investment and other income

The following sources of income were included for purposes of table 1.7 and table 9 in section 1:

- (1) Dividends in adjusted gross income,
- (2) Interest received,
- (3) Rent,
- (4) Royalty, and
- (5) Estate and trust net income or net loss.

Each is described under separate heading.

Investment credit

The investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 4 years or more. Qualified investment was defined as cost or basis 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.

Total qualified investment was limited to \$50,000 for used property and was reduced by 4/7 if the investment was in public utility property. Income tax against which the credit was applied was first reduced by the foreign tax and retirement income credits. If the amount of tax remaining was more than \$25,000, the credit could not exceed \$25,000 plus 50 percent (25 percent before March 10, 1967) of the tax liability over that amount. Amounts in excess of this limitation could be carried over (or carried back) for a prescribed number of years to be claimed as a credit.

There was a suspension of the investment credit, with certain exceptions, for property constructed or acquired between October 10, 1966 and March 9, 1967 which limited the credit to the first \$20,000 of investment made during that period.

Itemized deductions

Itemized deductions from adjusted gross income could be taken only on Form 1040 returns. Included were deductions for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Joint returns of husbands and wives

These were either returns on which a married couple reported their combined income or returns of married couples where only one spouse had income but exemptions for both were claimed. Generally, the filing of a joint

return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

Marginal tax rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax. Since it applied to income in excess of a specified amount, the marginal rate varied from taxpayer to taxpayer according to the "upper limit" of this taxable income. For example, if a joint return showed taxable income of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$2,190 plus 32 percent of the excess over \$10,000. The marginal tax rate in this case is 32 percent. See also the example in the text in section 3 -- Tax Computation and Tax Rates.

Moving expense deduction

An employee could deduct in the computation of adjusted gross income 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 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 should 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.

See the text and text table 2.1 of section 2 for additional information on the moving expense deduction.

Nonhighway Federal gasoline taxes

A credit could be claimed by any individual for Federal taxes paid on:

- (1) gasoline used--
 - (a) on a farm for farming purposes,
 - (b) other than as fuel in a highway vehicle,
- (c) in furnishing scheduled common carrier public passenger land transportation along regular routes.
- (2) lubricating oil used other than in a highway motor vehicle.

The credit was combined with other prepayments on the tax return and any amounts in excess of income tax liability were refundable.

Nonspecified refundable taxes withheld

Refundable credits for nonhighway Federal gasoline tax or tax withheld by regulated investment companies which the taxpayer did not specifically identify were tabulated under this classification. Such credits were combined with other prepayments on the tax return, and any amounts in excess of the income tax liability were refundable.

Nontaxable distributions received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as 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 was treated similarly.

Normal tax and surtax

The income tax imposed upon taxable income subject to normal tax and surtax rates was divided into a:

- (1) Normal tax of 3 percent of taxable income, and
- (2) Surtax levied on a scale graduated in relation to size of taxable income.

To facilitate computation, the normal tax and surtax rates were combined in the tax tables furnished to the public.

Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights), and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communication, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of property under sections 1245 and 1250, treated as ordinary gain generally depended upon the amount of depreciation claimed on the asset although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based, generally, on depreciation allowed or allowable after 1961.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Other sources of income (or loss)

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, and any other income subject to tax for which no entry was provided on the return form.

Taxpayers were required to apply any deduction for business net operating losses, against "other income." In general, these amounts represented prior year losses of proprietors, partners, and shareholders of electing Small Business Corporations that exceeded the adjusted gross income of the loss year.

Other tax credits

"Other tax credits" included (1) the credit for taxfree covenant bonds, allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return,

The credit for tax-free covenant bonds was for the tax paid on the bond interest by the issuing corporation for the owners. Bonds with a tax-free covenant were issued prior to 1934 and provided that the corporation pay part of the income tax on the interest usually at the rate of 2 percent.

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 distributed income currently to the beneficiaries instead of accumulating it before distribution. Thus, 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.

Credits in excess of the total tax were treated as an overpayment and as such were refundable.

Other taxpayments

This item included credits for the following taxpayments:

- (1) Excess social security taxes withheld,
- (2) Nonhighway Federal gasoline tax,
- (3) Tax withheld by regulated investment companies, and
- (4) Nonspecified refundable taxes withheld. Each is described under separate heading.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit.

Overpayments on Form 1040A gave rise to a refund. Overpayments on Form 1040 could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax. See text table 3.5 in section 3.

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 a 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, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

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

Payments on 1967 declaration of estimated income tax

Such payments were reported on Form 1040 returns. The payments received with the 1967 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 1966 tax liability. See Form 1040ES reproduced at the end of this report for an explanation of the requirements for filing.

Pensions and annuities

Pensions and annuities represented 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 recipient contributed to the cost, methods were provided for computing the nontaxable amount to be excluded. The method used depended upon the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of recipient's cost.

Refund

A refund of tax included all overpayments on Form 1040A and that part of overpayment on Form 1040 not applied by the taxpayer as a credit to the next year's estimated tax. Tax refunds 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

Rent net 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.

Retirement income credit

A credit for "retirement income," as discussed in section 4, 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.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

Two methods were provided for computation of the credit:

- (1) Under the general rule, the tentative credit was 15 percent applied to the lesser of retirement income received during the year or \$1,524 for each qualified retiree (on joint returns, if each spouse met the past earnings and current retirement income requirements, the total retirement income limitation for both was \$3,048) reduced by amounts of earned income and by social security, railroad retirement, or other tax-exempt pensions.
- (2) An alternative method was available if a husband and wife filed a joint return, were both age 65 or over, and at least one met the earned income requirement. This method provided a \$2,286 limitation on the base of the tentative credit which also was reduced by earned income and tax-free pension and annuity payments excluded from gross income.

Earned income was defined, in general, as salaries, wages, and other compensation for personal services rendered with certain adjustments based on the tax-payer's age as follows:

- (1) Taxpayers 62 years of age were required to reduce the maximum amount of retirement income for credit computation by earned income in excess of \$900.
- (2) Taxpayers age 62 but under 72 were required to reduce the maximum by 50 cents for every dollar earned in excess of \$1,200 but less than \$1,700. Earned income in excess of \$1,700 reduced the maximum dollar for dollar.
- (3) Taxpayers 72 years of age or older had no reduction for earned income.

The actual credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld at source on tax-free covenant bond interest.

Retirement income in adjusted gross income

Included here were pensions and annuities, interest, dividends, and rent net income or loss. This amount included the income of both husband and wife even though only one was eligible for the retirement income credit.

Retirement income in schedule B

Included here were pensions and annuities, interest, dividends, and gross rents shown in part V of schedule B (Retirement Income Credit Schedule). This amount included only income of taxpayers eligible for the retirement credit and therefore will not equal retirement income in adjusted gross income.

Royalty net income or loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services prior to adjustments for excludable sick payand certain expenses connected with employment. Also included were 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 were tax-exempt portions of salaries and wages earned abroad.

Sales of capital assets

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with--

- (1) any capital loss carryover from 1959-1963,
- (2) any short-term capital loss carryover from 1964-66, and
- (3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than 6 months were considered to be long-term. To obtain the net long-term gain or loss, 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 distributions of regulated investment companies, mutual funds and real estate investment trusts.
- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders, and
- (4) any long-term capital loss carryover from 1964-66.

Short-term capital loss carryover.--This carryover was the unused portion of any net capital loss sustained from 1959-1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover.--This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain. -- In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on certain returns, 50 percent of the excess net long-term gain over net short-term loss, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the capital loss, (2) taxable income (adjusted gross income if the "tax table" was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000.

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.

Sales of property net gain or loss

Included here were the following sales of property:

- (1) Net gain or loss from sales of capital assets,
- (2) Ordinary gain from sales of depreciable property, and
- (3) Net gain or loss from sales of property other than capital assets.

Each is described under separate heading.

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

The amount included in adjusted gross income resulted from sales or exchanges of property which either were not capital assets or were not treated as capital assets. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or net loss, gain or loss from these transactions were included in their entirety 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 was limited to \$25,000 on separate returns and \$50,000 on joint returns.

Self-employed pension deduction

In general, all self-employed individuals who were subject to self-employment tax were eligible for this deduction which was based on self-employment earnings. These individuals could contribute to a qualified retirement plan and deduct such contributions in computing adjusted gross income.

For purposes of the deduction, self-employed individuals were separated into employees and owner-employees. Owner-employees were proprietors, or partners who owned more than 10 percent of either the capital interest or the profits interest in a partnership. If an owner-employee wished to participate in a retirement plan, all of his employees (excluding part-time and seasonal employees) with 3 or more years of service must also have been included in the plan. An owner-employee might contribute annually to a pension plan 10 percent of his earnings or \$2,500, whichever was less. 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 on the amount of the deduction.

See section 2 and text table 2.2 for additional information on the self-employed pension deduction.

Self-employment tax

This tax was reported by each individual who had self-employment earnings of at least \$400 derived from a proprietorship and from his share of partnership profits even if these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1967 was \$6,600 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was \$422.40 based on the 6.4 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate returns of husbands and wives

These were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification. Returns with community income divided between husband and wife were included here.

Sick pay exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage

continuation plan for periods of absence due to injury or sickness.

If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30 day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed \$100 a week.

If an employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 days, but the exclusion for the first 30 consecutive days of absence was limited to a rate not to exceed \$75a week. After 30 days the weekly rate of exclusion was increased to \$100 a week. The waiting period applied whether the employee was sick or injured, unless he was hospitalized for at least 1 day during the period of absence, in which case, the waiting period was waived.

Single returns

These were returns of unmarried persons who did not qualify as head of household or surviving spouse.

Small Business Corporation profit or loss

Net income or loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each share-holder

To qualify as a Small Business Corporation, a company had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from Personal Holding Company income (rent, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax

More detailed information on Small Business Corporations can be found in Statistics of Income--U. S. Business Tax Returns and Statistics of Income--Corporation Income Tax Returns.

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' deduction was 10 percent of adjusted gross income, and the minimum 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 had to elect the same type of standard deduction.

Taxpayers who selected the so called "optional tax table to compute their tax did not report an amount for standard deduction, since the deduction was already built into those tables. For these taxpayers, standard deduction, using one of the two methods explained above was derived for the statistics based on the amount of tax reported.

Statutory adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Included here were the following:

- (1) Sick pay exclusion,
- (2) Self-employed pension deduction,
- (3) Employee business expense deduction, and
- (4) Employee moving expense deduction.

Each is described under separate heading.

Surviving spouse

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse. However, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit, and
- (4) Other tax credits.

Each is described under separate heading.

Tax due at time of filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) plus the income tax credits were insufficient to cover the total of income tax before credits, self-employment tax, and tax from recomputing prior year investment credit. The balance of tax due was payable when the return was filed.

Tax from recomputing prior year investment credit

The investment credit provisions of the law included a so-called "recapture rule" which required taxpayers to

pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life used in computing the credit. 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. Unless a credit was refundable it could not be applied against this tax.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability. They included the following:

- (1) Tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for nonhighway Federal gasoline tax,
- (4) Tax withheld by regulated investment companies,
- (5) Nonspecified refundable taxes withheld, and
- (6) Payments on 1967 declaration of estimated tax. Taxpayments in excess of total tax were refundable.

Tax rate schedules

The three tax rate schedules designed for individual income taxpayers were for:

- (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.

Reproductions of these schedules can be found in section 8--Forms and Instructions.

Tax savings due to 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 income averaging provisions were not used.

Tax withheld

Tax withheld represented amounts deducted by employers from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 30 percent.

Tax withheld by regulated investment companies

The shareholder's share of net long-term capital gain realized by a regulated investment company but not actually distributed is identified as such by the company in a written notice mailed to the shareholders. The shareholder is entitled to a credit for the 25 percent tax paid by the company for use in computing his income tax for the year.

Taxable income

Adjusted gross income minus deductions (standard or itemized) and personal exemptions equalled taxable income which was shown on most returns. The following returns did not require that taxable income be reported as such, and the methods by which this figure was determined for statistical purposes were as follows:

- (1) "Tax table" returns (Forms 1040 and 1040A with adjusted gross income of less than \$5,000) by taking account of the factors built into the "tax tables," it was possible to estimate taxable income on these returns by,
- (a) Using the mid-point of the income bracket of the tax table into which the taxpayers adjusted gross income fell as the amount of adjusted gross income,
- (b) Providing either the 10 percent standard deduction based on the mid-point or the minimum standard deduction of \$200 (\$100 for married persons filing separate returns) plus \$100 for each exemption and,
- (c) Allowing \$600 for each exemption claimed.(2) Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 taxable income was computed by,
 - (a) Using the total income reported,
- (b) Deducting either the 10 percent standard or, minimum standard deduction as explained above (both are

limited to \$1,000 or \$500 in the case of a separate return) and,

(c) Allowing \$600 for each exemption.

Total deductions

This classification included personal deductions, both standard and itemized.

Total dividends and other distributions

Included here were the following dividends and other distributions:

- (1) Capital gain distributions received,
- (2) Nontaxable distributions received, and
- (3) Domestic and foreign dividends received.

Total tax liability

Total tax liability was the sum of:

- (1) Income tax after credits, plus
- (2) Self-employment tax, plus
- (3) Tax from recomputing prior year investment credit.

Section 7

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

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 1968 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 processed by the Internal Revenue Service for the calendar year 1968, with the exception of returns with accounting periods ending prior to 1962. The great bulk of the returns processed in 1968 represented 1967 income year returns. Office of International Operations (OIO) returns with an accounting period ending prior to January 1, 1967 are classified as prior-year delinquents. Returns from the seven regions (except OIO) with an accounting period of 1962 or later are not separated from 1967 returns and are no longer classified as prior-year delinquents.

Prior-year delinquent returns and returns covering an income year other than 1967 were included in the statistics for the purpose of "covering" data for 1967 returns that were filed after December 31, 1968. It was felt that the characteristics of 1967 returns filed after 1968 could best be represented by previous year returns filed during 1968.

All returns filed except tentative and amended returns were subjected to sampling. However, returns with no information regarding income and tax were included in the sample for the purpose of making the sample count comparable with the count of returns filed, but were excluded from the published tables.

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 de-

rived 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 1967. 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.

Table 7.1—NUMBER OF RETURNS BY TYPE OF DEDUCTION AND FORM OF RETURN: 1966 AND 1967

[Taxable and nontaxable returns]

[Taxable and nontaxable	Teturns		
Form of return, type of deduction and income class	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
Grand total	70,160,425	71,651,909	1,491,48
With standard deduction, total With minimum standard deduction With 10 percent standard deduction	41,225,992 23,583,672 17,642,322	41,508,107 23,134,025 18,374,080	282,11 -449,64 731,75
With itemized deduction	28,560,191 374,240	29,774,420 369,384	1,214,22 -4,85
Standard deduction returns on which tax table was used	26,876,350	26,719,384	-156,96
Form 1040A			
Total	18,925,905	18,436,774	-489,13
Under \$5,000\$5,000 or more	15,694,505 3,231,400	15,225,471 3,211,303	-469,03 -20,09
Form 1040			
Total	51,234,519	53,215,135	1,980,61
Under \$5,000	17,260,601 20,567,174 9,261,579 4,145,164	17,158,583 20,623,393 10,385,432 5,047,727	-102,01 56,21 1,123,85 902,56
With standard deduction, total. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000. \$15,000 or more	22,300,087 11,181,844 7,873,772 2,694,243 550,228	23,071,333 11,493,913 8,050,734 2,907,551 619,135	771,24 312,06 176,96 213,30 68,90
#ith itemized deductions, total	28,560,191 5,704,517 12,693,402 6,567,336 3,594,936	29,774,420 5,295,286 12,572,659 7,477,882 4,428,593	1,214,22 -409,23 -120,74 910,54 833,65
With no adjusted gross income	374,240	369,384	-4,85

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.

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.

Forms 1040A filed for 1967 decreased by 0.5 million to a level of 18.4 million returns. Forms 1040 numbered 53 million, an increase of 2 million returns over 1966. As shown in table 7.1, these changes were accompanied by a decrease in returns with adjusted gross income under \$5,000 and an overall increase in returns with adjusted gross income of \$5,000 or more.

Reflecting the decrease in lower income returns and the continued upward shift in income distribution, tax table and minimum standard deduction returns declined while 10 percent standard and itemized deduction returns increased.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented for individual income tax returns for 1967 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 343,848 returns, about 0.47 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 58 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 (deficit was also used) 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 are the number of returns filed in each stratum, the number of returns in the sample, the weighting factor, and the prescribed sampling rate.

For this year, the sampling strata are based upon adjusted gross income (AGI) including deficit, but are more numerous than in previous years. For example, in 1966, the non-business returns with AGI's of \$10,000 under \$50,000 were assigned to a single stratum. However, for 1967, returns of this type were classified into three strata with AGI sizes of \$10,000 under \$15,000, \$15,000 under \$20,000, and \$20,000 under \$50,000. These additional strata allow for use of a smaller sample size without significantly increasing the sampling variability of the estimates.

Table 7.2 --- NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, WEIGHTING FACTOR AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1967

Sampling stratum (amounts of AGI)	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total	72,410,166	343,848	_	_
Form 1040A	18,623,471	18,645	998 • 845	1/1,000
Form 1040, nonbusiness, total	44,188,287	174,133	-	_
Under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or nore. Form 1040, business, total. Under \$10,000.	31,494,102 8,962,285 2,289,462 1,262,629 140,493 39,316 9,575,084 6,803,761	27,131 22,586 25,210 28,135 39,316 150,757 34,108	991.784 330.334 101.366 50.084 4.994 1.000	1/1,000 3/1,000 1/100 2/100 2/10 1/1
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	1,381,841 535,024 425,110 275,728 123,863 29,757	15,807 14,804 10,889 24,679	66.714 33.847 28.716 25.322 5.019 1.000	15/1,000 3/100 35/1,000 4/100 2/10 1/1
Form 1040, prior year delinquent, total. Under \$50,000	23,324 23,221 103	210	110.576 1.000	1/100 1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In all seven Internal Revenue regions, selection of the sample was based on the individual's social security number. For the Office of International Operations (OIO), the returns were selected manually on the basis of account numbers assigned to the returns shortly after they are filed.

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.

Estimation procedure

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 998.845 for Form 1040A returns was obtained by dividing the total number of returns filed, 18,623,471, by the number of returns in the sample, 18,645. 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 1968.

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 728,000 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

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1967

					,		
		Re	turns with	h adjuste	d gross i	псоте	
Estimated number of returns	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(Percent)			
1,000. 2,000. 5,000. 10,000. 20,000. 25,000.	(1) (1) (1) 31.6 25.8 22.4 20.0	(1) (1) 25.8 18.2 14.9 12.9 11.5	31.5 22.3 14.1 10.0 8.1 7.0 6.3	16.7 11.8 7.4 5.3 4.3 3.7 3.7	15.5 10.9 6.9 4.9 4.0 3.5 3.1	6.3 4.5 2.8 2.0 1.6	No variability returns are p
50,000	14.1 10.0 6.3	8.2 5.8 3.6	4.5 3.1 2.0	2.4 1.7 1.0	2.2 1.5 1.0	0.9 0.6 n.a.	rocesse
500,000 1,000,000 5,000,000	4.5 3.2 1.4	2.6 1.8 0.8	1.4 1.0 n.a.	n.a. n.a. n.a.	n.a. n.a. n.a.	n.a. n.a. n.a.	e Ll

¹Sample too small to yield reliable estimate of sampling variability.

n.a. - Not applicable since the estimated number of returns is greater than population estimates.

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 differences 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 standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table 7.3 for frequency estimates in general. These percents are somewhat higher than those which would have been yielded by the standard formula. Column 1 of table 7.3 may also be used for data on returns not classified by adjusted gross income.

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.

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. All the individual returns filed during 1968 were mathematically verified before they were made available for sample selection. However, corrections resulting from mathematical verification of the taxpayer's entries during revenue processing may not be reflected in the data tabulated since most of these corrections are not made on the returns themselves.

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.

Quality of the basic data abstracted at the seven processing centers was controlled by means of a continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets were independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. 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.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.4 — INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION. TAXABLE INCOME. AND TAX ITEMS. BY ADJUSTED GROSS INCOME CLASSES.

				Relative sa	mpling varia	bility bas	sed on amo	ounts (Percen	t)		
	A11	Adjusted	Salaries	Business or	profession	1	Farm	Pa	rtnership	Sales of c	apital assets
Adjusted gross income classes	All returns	gross income	and wages (gross)	Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	0.03	0.12	0.17	0.39	2.09	1.11	. 2.	00 0.6	55 7.29	0.73	2.10
Taxable returns, total	0.15	0.14	0.18	0.41	1.99	1.28	1.	81 0.0	66 4.17	0.63	2.11
Under \$1,000	3.91 1.29	3.92 1.32	4.09 1.40	17.12 4.73	(*) 18-50	24.17 6.36	19.		32 (*)	(*) 12.09	(*) 25.21
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	1.39 1.30 1.28	1.41 1.31 1.29	1.55 1.43 1.41	3.72 3.19 2.87	15.12 11.93 10.27	5.77 4.86 4.74	9.		42 (*)	9.68 13.16 8.28	17.66 14.73 12.78
\$5,000 under \$6,000 \$6,000 under \$7,000	1.27 1.25	1.28 1.25	1.39 1.34	2.95 2.97	8.17 9.27	5.40 5. 3 7	7.	03 7.3 36 7.3	19 24.26		12.46 11.98
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1.25 1.34 1.45	1.26 1.34 1.46	1.34 1.43 1.55	3.13 3.31 3.45	12.85 9.49 12.79	6.62 6.21 7.00	. 8.	52 7.3 84 6.9 96 6.9	76 (*)	8.97 8.47 9.18	10.68 12.06 11.55
\$10,000 under \$15,000 \$15,000 under \$20,000	0.08 0.11	0.10 0.13	0.15 0.21	0.95 0.93	4.47 5.14	2.45 3.12		54 2.1 26 1.5			3.56 2.66
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	0.08 0.15 0.02	0.14 0.17 0.03	0.30 0.42 0.04	0.66 0.69 (1)	5.16 5.22 (1)	3.06 4.28 (1)		99 1.3 11 0.6 (1)		1.25 0.95	1.52 1.05 0.08
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxable returns, total	0.70	1.12	1.38	2.03	3.49	2.39	3.	82 4-	57 14.99	6.11	8.56
No adjusted gross income	3.02 1.42	2.40 1.60	9.15 3.66	13.33 6.96	4.09 19.62	25·14 6·18	1	33 18·: 31 (*)	33 7.93 (*)	10.45	24·38 25·26
\$600 under \$1,000	1.78	1.80 1.79	2.17	4.90 3.38	17.88 19.17	5.27 4.02	14.	89 17.	78 (*)	23.99 24.81	30.86 20.59
\$2,000 under \$3,000	2.25	2.27 3.09	3.20 4.29	4.07 4.98	13.63 14.84	5.08	10.	62 10.4	96 (*)	9.08	18.41
\$4,000 under \$5,000 \$5,000 or more	3.93 3.69	3.94 3.18	5.25 5.10	6.59 5.30	20.56 12.49	7.17 5.27	27.	02 14.4	49 (*)	17.63	25.22 17.04
Returns under \$5,000	0.32	0.49	0.55	1.28	3.31	1.80		47 3.1		+	6.08
Returns \$5,000 under \$10,000	0.43	0.45	0.49 0.15	1.30 0.95	5.01 5.53	2.45 2.40	4.	62 3.0 61 2.1	13.83	2.70	5.10 3.54
Returns \$15,000 or more	0.06	0.07	0.16	0.43	2.15	1.99	2.	70 0.6	3.32	0.47	1.21
		103		- 	sampling var	riability	(Percent)	Continued			
Adjusted gross income classes	Ordinary gain from		roperty othe ital assets	Dividends adjuste			ions and nuities	Res	nts	Royal	ties
	sales of depreciable property	Net gain	Net loss	gross income	recei		axable ortion)	Net income	Net loss	Net income	Net loss
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total	4.79	8-32	7.8	8 0.	79 0	.74	2.04	1.58	3.20	3.15	30.51
Taxable returns, total	5.13	9.36	8.2			-77	2.39	1.71	2.26	3.28	7.47
Under \$1,000	(*)	(*)	(*)	- 32. 10.	90 5	·03 ·59	(*) 15.24	(*) 13.14	(*) 22.80	(*) _33.86	-
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	34.54 (*) 24.20	(*) (*) (*)	(*) (*) 27.2	10.	07 4	.83 .80	7.96 7.69 8.02	10.01 10.08 9.82	17.13 20.55	(*) 32.04	(*)
\$5,000 under \$6,000	(*)	(*)	(*)	9.	77 4	.75	9.58	10.68	15.49 15.48	25.92 24.44	(*)
\$6,000 under \$7,000 \$7,000 under \$8,000	27.34 23.32	(*)	(*)	10.	87 4	·65 ·68	9.74 12.82	11.12 10.04	10.05 10.91	22.63 29.95	(*) (*)
\$8,000 under \$9,000 \$9,000 under \$10,000	24.90 20.92	(*) (*)	32.6 (*)	1 13.		·61 ·88	12.42 14.22	11.13 11.49	11.93 9.46	(*) 31.66	(* (*)
\$10,000 under \$15,000 \$15,000 under \$20,000	8.87 8.16	23.52 19.50	11.4 13.9			· 54 · 39	4.89 4.69	4.11 3.70	4.06 4.40	9.44 8.51	(*) 23.95
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	6.56 6.75 (1)	16.60 14.49 (1)	8.6 6.8 (1)	3 0.	76 C	.97 .76 .04	3.36 2.83 0.02	2.18 1.82 (1)	4.06 3.44 0.12	5.96 4.05 0.01	15.33 10.72 (1)
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)		(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxable returns, total	12.70	16.11	14.0	0 4.	30 2	.55	4.03	4.12	11.43	10.95	(*)
No adjusted gross income	19.12	(*)	19.5		1	.42	(*)	10.85	19.59	17.00	14.02
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000.	(*)	(*)	(*)	17. 12.	63 6	.99	30.42 17.50	14.24	(*) (*)	(*) 29.02	(1) (1)
\$2,000 under \$3,000	29.00 (*)	(*)	(*) 28.8		93 5	.32	6.29 6.41	6.12 8.70	26.01 19.84	24·35 24·46	(1) (*) (1)
\$3,000 under \$4,000 \$4,000 under \$5,000	28.27 (*) 20.55	(*) (*) 18.73	(*) (*) (*)	14· 21· 7·	06 13	·15 ·13 ·36	10.00 16.08 23.41	13.77 21.74 15.71	18.89 (*) 21.72	(*) (*) 24.43	(1) (1) (*)
\$5,000 or more	40.77	1 10.13	1 (*)		_ ·	-20	25.41	12·/1	21.12	24.43	(7)
\$5,000 or more	12.84	19.60	13.3	4 3.	70 1	.78	2.97	3.31	9.73	10.31	(*)
\$5,000 or more. Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	12.84 14.47 8.68 4.13	19.60 25.83 22.54 8.82	13.3 20.7 11.7 5.0	6 4. 3 3.	96 2	.78 .05 .54	2.97 4.98 4.88	3.31 4.74 4.13	9.73 5.33 4.07	10.31 13.52 9.30	(*) (*) (*)

Footnote at end of table.

Table 7.4 - INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS,

			Relative	sampling var	iability bas	ed on amount	s (Percent)-	-Continued		
Adjusted gross income classes	Estates an	nd trusts	Small by corpore	ations	Other sources	Sick pay exclusion	Moving expense deduction	Employee business expense	Self- employed pension	Total deductions
			Net profit	Net loss (25)	(26)	(27)	(28)	(29)	deduction (30)	(31)
A . A	(22)	(23)	(24)		(26)					
Grand total	2.82	12.36	1.77	6.85	3.68	5.00	5.76	1.79	3.82	0.18
[axable returns, total Under \$1,000	(*)	10.69	1.78	6.78	(*)	5.05	5.87	1.80	3.84	3.99
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	26.39 (*) (*) 24.56	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) (*)	14.96 17.88 19.60 16.04	(*) 31.08 24.78 24.17	(*) (*) 28.23 34.91	20.71 17.25 11.52 9.44	(*) (*) (*) (*)	1.34 1.54 1.46
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	28.38 24.43 33.75 24.72 31.85	(*) (*) (*) (*)	(*) (*) (*) (*) (*)	(*) (*) (*) (*)	13.91 10.97 12.14 12.32 17.79	17.63 19.27 16.77 23.15 18.39	19.63 21.43 21.48 23.01 19.98	8.57 8.64 7.29 7.83 9.46	28.89 30.67 (*) (*) 32.06	1.43 1.39 1.40 1.47
\$10,000 under \$15,000	10.89 7.41 4.21 3.26 0.03	27.21 30.06 21.44 18.81 2.43	10.93 6.91 3.21 2.05 0.17	17.65 15.29 10.74 5.69 0.20	4.68 5.43 4.08 4.03 0.02	6.79 8.23 6.96 6.57 (¹)	9.34 8.88 8.10 11.14 (1)	2.89 3.30 2.43 3.12 0.43	11.78 8.85 2.63 1.44. (1)	0.26 0.3 0.3 0.4 0.0
\$200,000 under \$500,000	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxable returns, total	13.38	31.79	16.69	14.72	10.39	19-62	28.76	9.54	40.11	1.19
No adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	26.45 (*) (*) 31.95 31.83 (*) (*) 23.65	(*) (*) (*) (*) (*) (*) (*)	10.74 (*) (*) (*) (*) - (*) (*) 24.42	16.03 (*) (*) (*) (*) (*) (*) (*) 28.26	(*) 26.59 13.43 17.69 (*) (*)	(*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*)	28.69 34.46 (*) 20.08 16.27 18.19 22.64 26.80	(*) (*) - (*) - (*) (*)	1.49 2.01 2.19 2.76 4.10 6.57
Returns under \$5,000	11.46 12.97 10.67 2.18	32.32 (*) 27.21 10.27	24.51 22.34 10.85 1.51	15.96 24.87 17.21 5.14	(*) 6.24 4.74 3.09	12·16 8·57 6·79 5·45	18·71 9·39 9·32 5·90	5.50 3.69 3.00 1.82	(*) 34.27 11.66 1.69	0.56 0.53 0.27 0.19
				Re	lative samp	ling variabil	ity (Percent)—Continue	i	
Adjusted gross income classes		•	Exemptions	Taxable income	Income tax	Income tax	Tax withheld	Excess social	Tax due at time of	Overpayment
			ļ	THOME	credits	credits	with the same and	security taxes	filing	(total)
			(32)	(33)		(35)	(36)			
Grand total			(32)		credits		j	taxes	filing	(total)
Taxable returns, total				(33)	(34) 0.14 0.14	(35) 0.14 0.14	(36) 0.19	(37)	(38) (0.31	(total) (39) 0.3
			0.20	(33) 0·15	(34) 0.14	(35) 0.14	(36)	(37) 1.24	(38) 0.31	(total) (39) 0.3
Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$7,000 under \$3,000. \$9,000 under \$10,000.			0.20 0.24 3.92 1.33 1.52 1.48	(33) 0.15 4.98 1.51 1.55 1.45 1.42 1.40 1.34 1.33 1.40	0.14 0.14 4.93 1.52 1.56 1.48 1.45 1.43 1.38 1.37 1.43 1.53	(35) 0.14 0.14 4.93 1.52 1.58 1.49 1.46 1.44 1.39 1.37 1.44 1.54	(36) 0.19 4.54 1.52 1.66 1.55 1.53 1.49 1.44 1.42 1.49 1.61	taxes (37) 1.24 (*) (*) (*) (*) (*) 24.99 13.73 5.51 5.19 5.53	0.31 0.31 10.05 3.41 2.88 2.72 2.87 2.84 3.04 3.15 3.41	(total) (39) 0.3 0.4 4.5 1.6 2.1 2.1 2.0 1.9 1.9 2.1 2.2
Taxable returns, total. 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 \$5,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$3,000. \$9,000 under \$15,000. \$10,000 under \$15,000. \$20,000 under \$15,000. \$20,000 under \$50,000. \$20,000 under \$50,000.			0.20 0.24 3.92 1.33 1.52 1.48 1.48 1.44 1.44 1.51	0.15 0.15 4.98 1.51 1.55 1.45 1.40 1.34 1.33 1.40	0.14 0.14 0.14 4.93 1.52 1.56 1.48 1.45 1.43 1.38 1.37	0.14 0.14 4.93 1.52 1.58 1.49 1.46 1.44 1.39 1.37	(36) 0.19 4.54 1.52 1.66 1.55 1.53 1.49 1.44 1.42 1.49	taxes (37) 1.24 (*) (*) (*) (*) (*) 24.04 24.99 13.73 5.51 5.19 5.53 1.97 2.19 2.44 2.11 0.14	0.31 0.31 10.05 3.41 2.88 2.72 2.87 2.84 3.04	(39) 0.3 0.4 4.5 1.6 2.1 2.1
Taxable returns, total			0.20 0.24 3.92 1.33 1.52 1.48 1.44 1.51 1.62 0.26 0.27 0.21 0.24	(33) 0.15 4.98 1.51 1.55 1.42 1.40 1.33 1.40 1.50 0.15 0.15 0.16	0.14 0.14 4.93 1.52 1.56 1.48 1.45 1.43 1.37 1.43 1.53 0.18 0.18 0.22 0.21	0.14 0.14 4.93 1.52 1.58 1.49 1.46 1.44 1.39 1.37 1.44 1.54 0.18 0.18 0.22 0.21	(36) 0.19 4.54 1.52 1.66 1.55 1.53 1.49 1.42 1.49 1.61 0.20 0.25 0.38 0.49	1.24 (*) (*) (*) (*) 34.04 24.99 13.73 5.51 5.19 5.53 1.97 2.19 2.44 2.11	0.31 0.31 10.05 3.41 2.88 2.72 2.87 2.84 3.04 3.15 3.41 1.03 0.96 0.68	(total) (39) 0.3 0.4 4.5 1.6 2.1 2.1 2.1 2.2 0.6 0.5 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2
Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$1,000,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$100,000 under \$500,000. \$100,000 under \$500,000.			0.20 0.24 3.92 1.33 1.52 1.48 1.48 1.44 1.51 1.62 0.26 0.27 0.21 0.24 0.02 (1) (1) (1)	(33) 0.15 4.98 1.51 1.45 1.42 1.40 1.34 1.33 1.40 1.50 0.15 0.16 0.18 0.02 (1)	0.14 0.14 4.93 1.52 1.56 1.48 1.45 1.43 1.37 1.43 1.53 0.18 0.18 0.22 0.21 0.03 (1)	(35) 0.14 4.93 1.52 1.58 1.49 1.46 1.44 1.39 1.37 1.44 1.554 0.18 0.22 0.21 0.03 (1)	(36) 0.19 4.54 1.52 1.66 1.55 1.53 1.49 1.44 1.42 1.49 1.61 0.20 0.25 0.38 0.49 0.04 (1) (1) (1) (1) (1)	taxes (37) 1.24 (*) (*) (*) (*) 34.04 24.99 13.73 5.51 5.19 5.53 1.97 2.19 2.44 2.11 0.14 (1) (1) (1) (1)	(38) 0.31 10.05 3.41 3.11 2.88 2.87 2.87 2.84 3.04 3.15 3.41 1.03 0.96 0.68 0.58 0.04 (1) (1)	(total) (39) 0.3 0.4 4.5 1.6 2.1 2.1 2.1 2.2 0.6 0.9 1.2 1.5 1.6 1.7 1.6 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7
Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$500,000. \$200,000 under \$500,000.			0.20 0.24 3.92 1.33 1.52 1.48 1.48 1.44 1.51 1.62 0.26 0.27 0.21 0.24 0.02 (1) (1)	(33) 0.15 4.98 1.51 1.55 1.42 1.40 1.34 1.33 1.40 0.15 0.15 0.15 0.16 0.18 0.02 (1) (1) (1)	0.14 0.14 4.93 1.52 1.56 1.48 1.45 1.43 1.38 1.37 1.43 1.53 0.18 0.18 0.22 0.21 0.03 (1) (1)	(35) 0.14 4.93 1.52 1.58 1.49 1.46 1.44 1.39 1.37 1.44 1.554 0.18 0.22 0.21 0.03 (1)	(36) 0.19 4.54 1.52 1.66 1.55 1.53 1.49 1.44 1.42 1.49 1.61 0.20 0.25 0.38 0.49 0.04 (1) (1) (1)	taxes (37) 1.24 (*) (*) (*) (*) (*) 34.04 24.99 13.73 5.51 5.19 2.19 2.11 0.14 (1) (1) (1)	0.31 0.31 10.05 3.41 3.11 2.88 2.87 2.87 2.84 3.04 3.15 3.41 1.03 0.96 0.68 0.58 0.04 (1) (1) (1)	(total) (39) 0.: 4.: 1.: 2.: 2.: 0.: 0.: 1.: 1.: 1.: 1.: 1.: 1

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

1 Returns in these cells are not subject to sampling variability.

(*)An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.

Historical Summary, 1958-1967

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These historical data for years 1958 through 1967 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 8.1—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1958-67

Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(Dol	lars)				
Gross income requirement for filing returns 1					60	Šo –				
Regular exemption for taxpayer and each dependent					60	00				
Additional exemptions for age 65 or over and for blindness ²					60	00				
					(Per	cent)				
Minimum income tax rate			20	•0			16.0		14.0	
Maximum income tax rate			91	•0			77.0		70.0	
Maximum income tax limitation			87	•0			(3)		(3)	

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

³No maximum effective tax rate was specified in the law.

Table 8.2—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1958-67

Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
				(Dollars)				
Self-employment net earnings requirement for filing	400				400				40	,— 00
Maximum self-employment income subject to self-employment tax	4,200			4	4,800				6,6	00
				(Percent)				
Self-employment tax rate	3-3/8	3.75	4.	.5	4.7		5.4		6	•15

²Additional exemptions allowed only for taxpayer and spouse.

Individual Returns/1967 • Historical Summary

Table 44.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967

[Taxable and nontaxable returns]

		[1	axable and no	ntaxable retu	rns j					
Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Willion dollars)	Number of returns	Adjusted gross income or deficit (#illion dollars)	Number of returns	Adjusted gross income or deficit (William dollars)	Number of returns	Adjusted gross income or deficit (William dollars)	Number of returns	Adjusted gross income or deficit (William dollars)
	19	58	19	59	19	60	19	61	19	
Grand total	59,085,182	¹ 281,154	60,271,297	¹ 305.095	(1, 000, 001	1015.466		1		
Returns with adjusted gross income, total		·	 - 		61,027,931	¹ 315,466	61,499,420	¹ 329,861	62,712,386	1348,701
	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558	61,067,589	330,936	52,290,595	349,861
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	3,950,030 3,060,247 7,690,812 7,413,127 7,472,426	1,277 2,447 11,369 18,537 26,150	3,918,975 2,995,694 7,400,534 7,128,208 6,993,571	1,275 2,392 10,935 17,834 24,452	3,991,109 2,992,643 7,356,367 6,924,131 6,877,017	1,306 2,381 10,859 17,333 24,033	3,969,165 3,018,799 7,264,693 6,744,070 6,695,282	1,283 2,409 10,694 16,864 23,410	4,002,049 3,001,512 7,267,013 6,558,908 6,588,332	1,304 2,397 10,694 16,396 23,034
\$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	7,385,219 6,375,555 4,676,947 3,226,844 2,171,701	33,191 34,899 30,258 24,102 18,379	7,071,569 6,392,580 5,082,962 3,699,701 2,621,189	31,802 35,067 32,927 27,640 22,202	6,866,523 6,422,593 5,291,911 3,888,676 2,757,554	30,882 35,253 34,281 29,080 23,372	6,582,888 6,227,266 5,282,007 4,142,911 2,984,990	29,620 34,163 34,247 30,956 25,284	6,280,854 6,157,541 5,373,806 4,332,207 3,243,914	28,249 33,834 34,835 32,380 27,507
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	1,452,594 2,488,095 588,262 634,671 91,715	13,746 29,214 10,055 18,209 6,050	1,749,953 3,208,968 707,192 724,368 114,852	16,566 37,688 12,091 20,868 7,559	1,905,564 3,641,612 786,031 765,186 101,272	18,045 42,805 13,400 21,926 6,661	2,146,657, 4,125,222 889,562 853,871 110,476	20,334 48,553 15,151 24,532 7,268	2,404,470 4,940,130 1,047,768 943,365 121,552	22,776 58,230 17,818 26,944 7,984
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	21,899 536 244	3,424 360 499	26,844 722 280	4,230 482 607	23,482 735 306	3,835 494 611	28,347 985 398	4,701 663 806	25,998 821 355	4,213 547 717
Returns with no adjusted gross income	384,258	21,012	433,135	²1,522	435,219	²1,091	431,831	² 1,074	421,791	² 1,160
	19	63	19	64	190	55	190	66	19	
Grand total	63,943,236	¹ 368,778	65,375,601	¹ 396,660	67,596,300	¹ 429,201	70,160,425	¹ 468,451	71,651,909	¹ 504,809
Returns with adjusted gross income, total	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272	71,282,525	506,642
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	3,951,204 2,990,022 7,255,761 6,578,692 6,364,614	1,288 2,381 10,697 16,438 22,256	3,937,988 3,107,878 7,204,380 6,211,330 6,125,320	1,276 2,478 10,587 15,530 21,449	4,180,301 3,206,523 7,298,124 6,128,705 6,038,731	1,354 2,557 10,738 15,325 21,125	4,281,080 3,326,121 7,486,187 6,132,245 5,849,892	1,409 2,657 11,081 15,349 20,422	4,080,211 3,319,019 7,561,689 5,905,285 5,697,243	1,363 2,641 11,224 14,731 19,917
\$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.	6,205,636 5,836,949 5,473,979 4,549,765 3,535,322	27,924 32,087 35,517 34,028 29,950	5,974,720 5,748,156 5,415,250 4,837,778 3,875,555	26,875 31,590 35,143 36,213 32,850	5,767,595 5,460,768 5,497,614 4,979,631 4,147,888	25,947 30,007 35,696 37,265 35,199	5,505,342 5,276,427 5,221,198 4,992,264 4,520,784	24,774 29,047 33,938 37,407 38,360	5,451,222 5,186,943 5,219,185 5,111,630 4,477,651	24,522 28,539 33,925 38,272 38,025
\$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.	2,650,806 5,664,051 1,238,272 1,054,288 132,385	25,120 66,934 21,044 30,005 8,679	3,027,314 6,609,927 1,460,198 1,211,761 159,229	28,692 78,291 24,833 34,505 10,463	3,387,836 7,714,561 1,761,926 1,393,802 188,910	32,114 91,768 29,935 39,648 12,440	3,786,887 9,262,594 2,229,621 1,643,995 218,382	35,919 110,564 37,850 46,426 14,380	3,839,287 10,385,432 2,761,962 1,958,137 260,607	36,412 124,433 46,864 55,056 17,203
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	28,311 816 371	4,569 546 809	34,946 1,073 482	5,707 710 1,019	43,963 1,404 646	7,164 946 1,434	50,944 1,578 644	8,239 1,058 1,392	64,090 2,096 835	10,419 1,410 1,685
Returns with no adjusted gross income	431,992	²1,493	432,317	² 1,552	397,372	² 1,462	374,240	21,821	369,384	² 1,832
,										

¹Adjusted gross income less deficit. ²Deficit.

Table 45. - NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1958-1967

Table 45.—NUMBER OF RETURNS E	Y MAJOR CHA	RACTERISTIC	S, ADJUSTE	GROSS INC	OME AND DEF	CICIT, TAXAE	LE INCOME,	AND TAX, 1	958-1967	
Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(Thou	sands)				
Number of returns, total	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596	70,160	71,652
Taxable	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701	56,709	58,673
Nontaxable, total	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896	13,451	12,979
With texable income	268 384	249 433	257 435	232 432	465 422	576 432	617 432	663 397	668 374	687 369
Returns with standard deductions, total ¹	37,890	37,328	36,509	35,806	35,839	35,357	38,034	39,327	1	41,508
Taxable Nontaxable	26,598 11,291	26,736 10,592	25,876 10,634	25,325 10,481	25,741 10,098	25,495 9,862	26,297 11,737	27,744 11,583	29,917 11,309	30,551 10,957
Returns with itemized deductions, total	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872	28,560	29,774
Taxable Nontaxable	19,054 1,758	20,761 1,749	22,185 1,898	23,258 2,004	24,351 2,100	25,828 2,326	25,009 1,900	25,957 1,915	26,792 1,768	28,122 1,652
Returns with self-employment tax, total	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484	6,545	6,373
Taxable Nontaxable	4,748 2,269	4,838 2,198	4,760 2,130	4,802 1,944	4,815 1,860	4,665 1,817	4,554 1,806	4,819 1,665	5,099 1,446	5,005 1,368
Number of returns by source of income or loss:										
Salaries and wages ²	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706	62,361	64,075
Business or profession: Net profit Net loss	6,881 1,500	6,895 1,715	6,831 1,768	6,980 1,728	6,918 1,710	4,835 876	4,889 903	4,887 898	4,970 938	4,994 994
Farm: Net profit Net loss	} (*)	(*)	(*)	(*)	(*)	2,108 1,086	2,000 1,110	1,999 1,035	1,997 1,012	1,887 1,125
Partnership: Net profit Net loss	1,611 266	1,646 302	1,589 330	1,537 346	1,588 368	1,573 412	1,499 433	1,518 423	1,457 422	1,479 460
Sales of capital assets: Net gain Net loss.	3,469 921	4,007 900	3,842 1,154	4,698 1,097	4,323 1,599	4,947 1,595	5,321 1,502	5,930 1,397	6,002 1,584	6,956 1,442
Ordinary gain from sales of depreciable property.	-	-	-	-	-	152	188	233	260	266
Sales of property other than capital assets: Net gain Net loss	104 131	98 150	100 136	150 177	86 184	100	82	66	63	55
Dividends in adjusted gross income ³	4,235	4,683	4,933			182	186	195	187	211
Interest received4	7,408	9,274	10,288	5,038 10,032	5,831	6,638	5,667	5,890	6,408	6,657
Pensions and annuities:	7,400	7,214	10,200	10,032	14,737	21,387	22,229	23,582	28,316	29,582
Life expectancy method	740 269	728 343	762 374	856 422	1,020 514	1,617	1,788	1,984	2,307	2,503
Rents: Net income. Net loss.	4,089 1,513	4,114 1,605	3,876 1,695	3,863 1,795	4,077 1,885	4,079 2,040	3,916 2,078	3,906 2,181	3,991 2,239	4,001 2,362
Royalties: Net income Net loss	} (*)	(*)	{ 409 23	409 28	403 26	443 32	483 33	496 30	509 24	543 24
Estates and trusts: Income	371 22	381 19	392 26	413 30	426 30	459 . 28	Not tal	ulated	514 37	515 36
Amounts:					(Willion	dollars)				
Adjusted gross income, total	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663	470,272	506,642
Taxable returns Nontaxable returns	262,188 19,978	287,775 18,842	297,152 19,405	311,283 19,652	330,646 19,215	350,447 19,824	376,005 22,207	409,337 21,326	450,185	487,445 19,196
Deficit	1,012	1,522	1,091	1,074	1,160	1,439	1,552	1,462	1,821	1,832
Taxable income, total	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082	286,297	315,108
Taxable returns	149,174	166,385	171,462	181,635	194,952	208,602	. 229,268	254,339	285,502	314,273
Tax, total	34,925 34,336 589	39,347 38,645 702	40,298 39,464 834	43,066 42,225 840	45,790 44,903 887	49,216 48,204 1,002	48,185 47,153 1,016	50,632 49,530 1,078	57,627 56,087 1,499	64,525 62,920 1,553
lear lost lost and the state of	-			-	-	10	16	24	41	52

iFor 1958-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.

For 1958-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.

For 1958-1965, excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

For 1958-1965, excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Individual Returns/1967 • Historical Summary

Table 46.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES 1958-1967

			1958	-1967						
Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
NUMBER OF RETURNS								-		-
Total	45,652,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938
\$600 under \$1,000	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604	622,581
\$1,000 under \$2,000	4,238,404	4,223,548	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824	5,002,397
\$2,000 under \$3,000	5,344,979 6,295,457	5,260,930	5,033,931	4,873,829	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834	4,350,531
\$3,000 under \$4,000 \$4,000 under \$5,000	6,954,051	5,939,254 6,649,987	5,793,668 6,400,547	5,616,783 6,099,597	5,507,689 5,830,951	5,282,080 5,686,287	4,994,752 5,365,249	5,047,285 5,201,239	4,939,112 5,028,982	4,904,314 4,968,808
\$5,000 under \$6,000	6,224,634	6,216,537	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612	4,969,466
\$6,000 under \$7,000	4,644,506	5,036,281	5,236,061	5,208,966	5,306,507	5,390,530	5,315,394	5,378,580	5,101,152	5,117,757
\$7,000 under \$8,000	3,214,399	3,688,764	3,874,647	4,120,040	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850	5,058,847
\$8,000 under \$9,000. \$9,000 under \$10,000.	2,167,447 1,451,196	2,616,468 1,747,657	2,749,349 1,901,543	2,977,973 2,143,339	3,233,674 2,398,655	3,524,119 2,643,623	3,857,806 3,018,742	4,125,098 3,377,613	4,496,362 3,769,699	4,452,228 3,827,088
\$10,000 under \$15,000	1 ' '				4,930,455					
\$15,000 under \$20,000	2,484,984 587,465	3,203,834 706,164	3,637,169 784,630	4,118,486 888,100	1,045,363	5,651,184 1,234,769	6,593,499 1,456,670	7,695,823 1,756,955	9,239,969 2,223,601	10,363,364 2,755,946
\$20,000 under \$50,000	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979
\$50,000 under \$100,000	91,605	114,711	101,080	110,192	121,250	131,971	158,700	188,276	217,765	260,010
\$100,000 under \$500,000 \$500,000 under \$1,000,000	21,831 531	26,716 717	2 3,34 5 72 3	28,214 967	25,841 804	28,146 804	34,626 1,057	43,713 1,391	50,628 1,545	63,754 2,056
\$1,000,000 or more	236	265	295	381	342	351	463	624	626	812
ADJUSTED GROSS INCOME					(#illion	dollara)				<u> </u>
Total	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445
\$600 under \$1,000.	1,083	1,116	1,123	1,156	1,200	1,217	487		595	
\$1,000 under \$2,000	6,359	6,322	6,222	6,146	6,358	6,406	6,306	521 6,638	7,223	586 7,454
\$2,000 under \$3,000	13,450	13,229	12,677	12,246	12,011	12,013	10,631	10,866	11,305	10,901
\$3,000 under \$4,000	22,092	20,835	20,307	19,700	19,314	18,515	17,542	17,695	17,287	17,170
\$4,000 under \$5,000	31,279	29,932	28,812	27,476	26,249	25,615	24,172	23,431	22,655	22,380
\$5,000 under \$6,000	34,086	34,117	34,246 33,924	33,080	32,684	30,893	30,105 34,503	28,602	27,817	27,357
\$6,000 under \$7,000\$7,000 under \$8,000	30,050 24,010	32,628 27,560	33,924 28,975	33,778 30,786	34,405 32,166	34,983 33,786	34,503 35,943	34,931 36,883	33,164 37,018	33,271 37,879
\$8,000 under \$9,000	18,343	22,163	23,303	25,225	27,420	29,856	32,700	35,007	38,152	37,812
\$9,000 under \$10,000	13,733	16,544	18,007	20,302	22,722	25,051	28,611	32,017	35,755	36,296
\$10,000 under \$15,000	29,177	37,628	42,752	48,474	58,115	66,781	78,094	91,550	110,297	124,171
\$15,000 under \$20,000	10,042	12,074	13,376	15,126	17,777	20,984	24,772	29,849	37,747	46,762
\$20,000 under \$50,000. \$50,000 under \$100,000.	18,189 6,043	20,847 7,549	21,901 6,648	24,486 7,250	26,875 7,964	29,916 8,651	34,408 10,429	39,524 12,400	46,284 14,337	54,914 17,162
\$100,000 under \$500,000	3,413	4,207	3,808	4,676	4,182	4,537	5,649	7,115	8,180	10,356
\$500,000 under \$1,000,000	356	478	486	650	535	537	700	938	1,037	1,383
\$1,000,000 or more	483	546	584	727	670	704	952	1,371	1,332	1,590
TAXABLE INCOME										
Total	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273
\$600 under \$1,000	191	195	193	204	213	214	31	33	36	35
\$1,000 under \$2,000	2,488 5,742	2,497 5,714	2,462 5,536	2,423 5,347	2,548 5,397	2,600 5,458	2,130 4,979	2,300 5,198	2,528 5,550	2,621 5,374
\$3,000 under \$4,000	9,984	9,625	9,430	9,211	9,184	8,872	8,515	8,843	8,821	9,000
\$4,000 under \$5,000	14,609	14,192	13,690	13,086	12,723	12,619	12,171	12,015	12,018	12,135
\$5,000 under \$6,000	16,554	16,685	16,731	16,299	16,419	15,612	15,565	15,202	15,007	15,170
\$6,000 under \$7,000	15,724	16,979	17,451	17,472	17,826	18,241	18,320	18,931	18,498	18,886
\$8,000 under \$9,000.	13,646	15,454 13,227	16,144 13,768	16,913 14,722	17,662 15,994	18,516 17,214	20,005 19,050	20,692 20,421	21,035 22,606	21,705 22,561
\$9,000 under \$10,000	8,774	10,390	11,137	12,524	13,953	15,230	17,421	19,473	21,899	22,312
\$10,000 under \$15,000	20,026	25,557	28,753	32,441	38,672	44,195	51,915	60,826	73,545	82,684
\$15,000 under \$20,000	7,485	8,928	9,787	11,031	12,843	15,119	17,970	21,669	27,431	33,921
\$20,000 under \$50,000. \$50,000 under \$100,000.	14,525	16,536 6,229	17,131 5,417	19,198 5,928	20,854	23,190	26,832	30,890	36,185	42,875
\$100,000 under \$500,000	2,740	3,376	2,995	3,731	3,278	7,014 3,557	8,528 4,522	10,204 5,773	11,816 6,636	14,147 8,429
\$500,000 under \$1,000,000	275	377	383	520	420	406	558	760	827	1,118
\$1,000,000 or more	365	425	456	587	525	544	756	1,110	1,063	1,301
INCOME TAX AFTER CREDITS	!									
Total	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920
\$600 under \$1,000	38	39	39	41	42	43	5	5	5	5
\$1,000 under \$2,000	496	497	490	482	505	516	343	329	360	374
\$2,000 under \$3,000. \$3,000 under \$4,000.	1,139 1,998	1,130 1,924	1,096	1,057 1,840	1,064 1,822	1,074 1,753	814 1,427	769 1,356	822 1,353	793 1,384
\$4,000 under \$5,000.	2,945	2,860	1,886 2,764	2,639	2,551	2,525	2,079	1,879	1,888	1,914
\$5,000 under \$6,000.	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409	2,386	2,430
\$6,000 under \$7,000	3,178	3,440	3 ,53 7	3,548	3,608	3,694	3,186	3,030	2,984	3,066
\$7,000 under \$8,000	2,779	3,149	3,297	3,453	3,600	3,774	3,526	3,357	3,435	3,563
\$8,000 under \$9,000. \$9,000 under \$10,000.	2,274 1,822	2,720 2,158	2,834 2,312	3,034 2,602	3,284 2,892	3,537 3,156	3,402 3,154	3,368 3,269	3,751 3,684	3,766 3,775
	1		_		_	1	L			l .
\$10,000 under \$15,000 \$15,000 under \$20,000	4,291 1,757	5,478 2,095	6,159 2,290	6,951 2,577	8,248 2,971	9,430 3,497	9,792 3,709	10,712 4,189	12,981 5,296	14,627 6,562
\$20,000 under \$50,000	4,270	4,863	4,993	5,612	6,025	6,681	6,882	7,440	8,691	10,282
\$50,000 under \$100,000	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654	4,229	5,055
\$100,000 under \$500,000 \$500,000 under \$1,000,000	1,497	1,800 225	1,607 226	1,970 297	1,740 243	1,890 243	2,220 306	2,752 408	3,176 457	4,014 605
\$1,000,000 or more	233	268	281	342	311	326	427	603	590	707
AVERAGE INCOME TAX PER TAXABLE RETURN	——	L	L	L	/8-1	liers)	<u> </u>	L	<u> </u>	<u> </u>
Average income tax	752	814	821	869	896	939	919	922	989	1,072
\$600 under \$1,000.		29	29	29		29	10	9	8	8
\$1,000 under \$2,000		118	117	117		120	80	73	74	75
\$2,000 under \$3,000	213	215	218	217	223	224	192	178	183	182
\$3,000 under \$4,000		324 430	326 432	328 433	331 437	332 444	286 387	269 361	274 375	282 385
\$4,000 under \$5,000	1	E .	I	1					1	
\$5,000 under \$6,000. \$6,000 under \$7,000.		542 683	542 676	548 681	557 680	560 685	489 599	463 563	472 585	489 599
\$7,000 under \$8,000		854	851	838		836	734	681	695	704
\$8,000 under \$9,000	1,049	1,040	1,031	1,019	1,015	1,004	882	816	834	846
\$9,000 under \$10,000	1,256	1,235	1,216	1,214	1,206	1,194	1,045	968	977	936
\$10,000 under \$15,000.	1,727	1,710	1,693	1,688	1,673	1,669	1,485	1,392	1,405	1,411
\$15,000 under \$20,000		2,966	2,918	2,901	2,842	2,832	2,546	2,384	2,382	2,381
\$20,000 under \$50,000	6,736 22,997	6,720 22,902	6,533 22,490	6,584 22,538	6,403 22,144	6,356 22,127	5,695 20,191	5,355 19,408	5,303 19,420	19,440
\$100,000 under \$500,000	68,583	67,391	68,854	69,822	67,345	67,158	64,119	62,958	62,732	62,960
\$500,000 under \$1,000,000	329,456	314,364	311,996	306,713	302,066	302,255	289,283	293,605	295,793	294,087
\$1,000,000 or more	987,962	1,010,438	950,932	896,730	909,050	930,134	921,423	966,838	942,492	871,042

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Table 47. -- SOURCES OF INCOME BY TYPE, 1958-1967

[Taxable and nontaxable returns]

Sources of income	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
			h.		(#illion	dollars)				
Adjusted gross income less deficit	281,154	305,095	315,466	329,861	348,701	368,778	396,660	429,201	468,451	504,809
Salaries and wages1	227,551	247,370	257,918	226,902	283,373	299,443	323,266	347,150	381,067	411,646
Susiness or profession: Net profit Net loss	22,890 2,216	24,323 2,892	23,959 2,887	25,395 2,765	26,851 2,926	22,757	24,802 1,809	26,315 1,727	28,140 1,952	29,555 2,163
'arm: Net profit Net loss	(*)	(*)	(*)	(*)	(*)	4,658 1,902	4,703 2,067	5,218 1,853	5,986 1,916	5,565 2,211
Partnership: Net profit Net loss	9,810 578	10,220 657	9,757 791	9,719 770	10,210 866	10,342 1,029	10,862 1,131	11,960 1,354	12,080 1,354	13,032 1,498
Sales of capital assets: Net gain Net loss,	4,879 549	6,797 522	6,004 704	8,291 670	6,821 1,050	·7,468 1,019	8,909 970	11,069 889	10,960 1,019	14,594 912
Ordinary gain from sales of depreciable property	-	-	-	-	-	85	130	195	244	27.
Sales of property other than capital assets: Net gain Net loss	75 158	87 204	70 153	159 250	69 285	75 313	73 245	57 290	67 324	6: 37:
Dividends in adjusted gross income ²	8,741 3,659	9,356 4,395	9,530 5,057	9,890 5,683	10,640 7,155	11,452 9,212	11,917 10,125	12,961 11,296	13,998 13,225	14,20 14,89
Pensions and annuities: Life expectancy method	885 436	883 578	962 655	1,114 746	1,350 973	2,702	3,118	3,568	4,426	5,046
Rents: Net income Net loss	3,962 735	4,008 773	3,544 816	3,661 902	3,933 1,063	3,924 1,211	3,940 1,315	4,020 1,566	4,359 1,751	4,381 1,848
Royalties: Net income Net loss	(*)	(*)	661 76	584 79	584 75	644 61	686 80	687 66	778 66	744 68
Estates and trusts: Income	618 25	637 26	675 39	669 40	692 30	727 48	4,628	5,592	1,051	1,07
Other sources ⁴	1,910	1,514	2,143	2,525	2,343	2,553	′]	4,179	3,18
Adjustments ⁵	+	-	-	-	-	19	2,879	3,143	3,681	4,34

Table 48.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1958-1967

[Taxable and nontaxable returns]

		[laxe	OLE AND HONCE	cable return	21					
Type of deduction	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(#illion	dollara)				
Total	27,498	32,017	35,313	38,391	41,661	46,053	46,832	50,739	54,566	59,62
Medical and dental expenses. Taxes. Interest paid. Contributions Child care. Casualty losses. Other deductions	3,771	Not tabulated	5,219 10,526 8,416 6,750 103 450 3,848	Not tabulated	6,079 13,045 10,274 7,516 4,747	Not tabulated	7,095 14,071 12,457 8,327 4,882	Not tabulated	7,681 17,468 14,971 9,122 } 5,322	Not tabulated

¹Excludes small amounts of wages not subject to withholding reported as other income on Form 1040A. For 1958-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.

For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

*Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.

*For 1963, includes only self-employed pension deduction, but for 1964-1967 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Individual Returns/1967 • Historical Summary

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967
[Taxable and nontaxable returns]

		(Tax	able and nont	axable retur	ns]					
Adjusted gross income classes	1958	1959	1960	1961	1.962	1963	1964	1965	1966	1967
SALARIES AND WAGES ¹					(≝illior	dollars)				
Grand total	227,551	247,370	257,918	266,902	283,373	299,443	323,266	347,150	381,067	411,646
Returns with adjusted gross income, total	227,354	247,122	257,684	266,720	283,143	299,157	322,984	346,787	380,683	411,261
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	1,129 1,862 8,751 15,185 22,510	1,116 1,823 8,394 14,570 21,106	1,135 1,833 8,342 14,089 20,582	1,130 1,873 8,178 13,621 19,888	1,145 1,883 8,185 13,115 19,441	1,167 1,891 8,203 13,084 18,614	1,166 1,971 8,053 12,233 17,959	1,275 2,120 8,166 12,128 17,667	1,338 2,269 8,660 12,034 16,841	1,367 2,302 8,861 11,509 16,653
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	29,557 31,742 27,639 21,813 16,305	28,410 31,904 30,148 25,084 19,938	27,451 32,159 31,396 26,488 21,052	26,060 30,869 31,277 28,193 22,739	24,647 30,441 31,685 29,477 24,866	24,098 28,532 32,179 30,973 27,049	23,362 28,219 31,953 33,153 30,042	22,375 26,435 32,327 33,951 32,177	21,105 25,467 30,467 34,352 35,138	20,998 25,205 30,613 35,101 34,756
\$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.	11,925 22,648 5,700 7,708 2,068	14,604 30,361 7,232 8,967 2,499	16,089 35,418 8,461 9,960 2,315	18,056 40,489 9,844 11,019 2,457	20,367 49,399 12,155 12,542 2,841	22,647 57,308 14,856 14,480 3,047	26,163 68,572 18,281 16,948 3,635	29,286 80,730 22,472 19,729 4,306	32,736 98,539 29,741 24,664 5,280	33,349 112,013 38,143 31,350 6,358
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	776 26 11	921 31 13	869 32 13	967 40 19	903 38 14	976 36 17	1,206 48 22	1,548 60 35	1,930 85 37	2,498 121 63
Returns with no adjusted gross income	196	248	233	182	230	286	282	363	384	385
DIVIDENDS ²										
Grand total	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202
Returns with adjusted gross income, total	8 ,7 03	9,316	9,470	9,845	10,607	11,401	11,871	12,892	13,917	14,149
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000.	13 34 170 229 249	14 42 196 259 247	19 41 205 308 256	13 44 190 228 263	19 46 218 262 308	20 42 198 269 312	14 35 189 275 288	12 37 192 251 307	22 31 185 245 271	14 31 186 253 229
\$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.	247 241 256 239 216	241 244 257 244 232	274 271 254 257 249	252 263 270 258 241	289 286 304 271 255	323 320 311 335 276	298 280 269 314 273	293 295 307 334 320	288 313 319 289 381	286 307 290 332 363
\$9,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$20,000 under \$250,000. \$50,000 under \$100,000.	189 902 687 2,025 1,326	211 931 732 2,189 1,414	205 1,012 751 2,254 1,301	257 1,046 801 2,441 1,318	275 1,166 833 2,622 1,493	270 1,263 909 2,808 1,611	246 1,187 944 3,002 1,784	288 1,281 989 3,097 2,017	410 1,321 1,086 3,423 2,158	265 1,323 1,100 3,546 2,216
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,236 174 269	1,364 192 307	1,315 199 300	1,430 225 305	1,428 214 318	1,536 250 349	1,771 261 441	2,084 304 483	2,298 372 506	2,493 400 513
Returns with no adjusted gross income	38	40	60	45	33	51	46	69	81	54
INTEREST RECEIVED ³									<u> </u>	
Grand total	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899
Returns with adjusted gross income, total	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201	13,105	14,795
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	30 66 245 273 257	34 71 314 342 271	36 76 370 373 347	42 88 402 407 377	51 108 507 544 508	59 148 646 676 625	60 153 687 742 661	51 131 742 751 703	67 149 799 909 798	68 144 809 991 894
\$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.	246 248 212 192 155	269 280 261 249 201	329 336 303 273 243	363 338 330 306 282	454 453 416 370 344	629 566 580 501 487	625 608 589 558 534	667 642 635 613 562	779 71.5 699 633 658	835 768 727 741 753
\$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.	130 452 256 543 191	173 560 305 634 245	184 674 354 722 243	251 782 407 827 255	304 1,024 504 1,010 309	390 1,385 663 1,207 369	450 1,555 757 1,377 428	536 1,809 904 1,598 526	649 2,166 1,099 1,949 625	650 2,496 1,346 2,300 745
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	105 8 8	130 11 8	12 7 11 11	146 14 11	152 15 11	180 14 14	218 20 17	277 27 25	337 36 35	438 46 44
Returns with no adjusted gross income	41	37	44	55	71	74	86	95	120	104

Footnotes at end of table.

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967—Continued

[Taxable and nontaxable returns]

		, Tux	abre and none	axable return	5]					
Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
BUSINESS AND FARM PROFIT					(¥illion	dollars)				
Grand total	22,890	24,323	23,959	25,395	26,851	27,415	29,504	31,533	34,126	35,119
Returns with adjusted gross income, total	22,868	24,246	23,906	25,351	26,812	27,334	29,413	31,424	34,046	35,044
Under \$600, \$600 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000.	142 312 1,377 1,815 2,104	148 310 1,262 1,671 1,876	143 291 1,192 1,635 1,876	127 279 1,135 1,594 1,876	123 242 1,014 1,452 1,817	118 218 950 1,366 1,663	116 206 877 1,276, 1,569	87 183 779 1,132 1,449	84 158 701 1,021 1,397	72 144 673 909 1,227
\$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.	2,100 1,624 1,285 1,118 999	1,901 1,688 1,384 1,229 1,084	1,902 1,628 1,479 1,260 1,092	1,942 1,767 1,450 1,333 1,199	1,895 1,755 1,595 1,457 1,259	1,867 1,773 1,601 1,422 1,351	1,810 1,781 1,648 1,584 1,350	1,659 1,818 1,736 1,584 1,489	1,647 1,709 1,692 1,594 1,610	1,555 1,567 1,659 1,609 1,559
\$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.	881 2,833 1,789 3,711 639	916 3,176 2,021 4,329 1,061	925 3,191 2,031 4,237 877	1,044 3,445 2,167 4,810 992	1,126 3,899 2,407 5,434 1,134	1,129 4,078 2,541 5,750 1,264	1,255 4,377 2,837 6,762 1,627	1,320 5,038 3,151 7,553 1,974	1,526 5,615 3,558 8,691 2,426	1,524 5,719 3,653 9,284 3,063
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	130 6 4	182 5 4	141 5 3	179 6 5	191 4 7	229 6 9	317 12 9	441 12 21	584 21 12	790 22 13
Returns with no adjusted gross income	22	76	53	44	39	81	92	109	80	76
PARTNERSHIP PROFIT										
Grand total	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032
Returns with adjusted gross income, total	9,793	10,197	9,726	9,702	10,186	10,317	10,801	11,910	12,059	12,999
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	20 40 163 262 391	21 32 152 254 340	16 29 134 214 329	13 27 112 199 285	14 23 114 180 257	10 20 101 174 242	11 19 89 146 196	6 17 79 143 183	7 13 69 122 162	14 17 74 124 146
\$4,000 under \$5,000 \$5,000 under \$6,000. \$6,000 under \$7,000 \$7,000 under \$8,000.	435 526 413 352 333	460 477 428 395 387	401 436 396 388 375	379 388 398 368 342	363 355 376 405 353	328 358 357 397 355	270 324 365 382 351	266 327 341 395 340	237 314 323 311 322	187 249 279 360 342
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$100,000.	357 1,333 993 2,647 1,078	319 1,406 995 2,693 1,269	. 327 1,336 1,060 2,810 1,018	325 1,316 963 2,934 1,072	353 1,410 1,066 3,262 1,177	308 1,396 1,108 3,385 1,255	295 1,411 1,061 3,716 1,513	345 1,465 1,195 4,147 1,797	332 1,490 1,165 4,183 1,981	353 1,509 1,202 4,334 2,393
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	422 19 9	530 26 15	431 15 11	527 31 21	452 15 9	493 17 13	618 21 14	799 43 21	936 67 26	1,237 106 73
Returns with no adjusted gross income	17	24	31.	18	24	25	60	50	21	33
NET GAIN FROM SALE OF CAPITAL ASSETS ⁴										
Grand total	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594
Returns with adjusted gross income,total	4,792 38 40 132 194 227	6,667 64 41 176 224 220	5,814 35 39 152 208 199	8,163 29 44 167 206 243	6,615 34 39 157 192 228	7,299 30 37 168 206 205	8,745 32 36 153 205 213	10,871 40 43 164 200 246	10,658 37 51 142 217 225	14,356 53 56 234 213 238
\$4,000 under \$5,000. \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000.	200 171 161 165 153	223 206 218 180 193	191 184 173 188 170	234 218 234 230 229	196 204 198 171 189	223 213 222 206 222	217 231 214 243 222	254 252 260 259 274	293 246 273 247 297	250 258 257 286 344
\$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.	121 478 314 • 865 543	175 692 450 1,254 804	146 597 390 1,042 658	211 811 565 1,603 913	170 702 466 1,237 742	181 820 541 1,425 833	216 889 602 1,823 1,072	260 1,112 813 2,202 1,342	258 1,143 809 2,124 1,245	294 1,400 1,166 3,121 1,846
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	651 132 208	1,050 222 274	911 241 287	1,401 360 465	1,042 276 372	1,113 238 415	1,477 366 536	1,821 485 845	1,825 463 762	2,648 714 977
Returns with no adjusted gross income	87	130	190	128	206	170	165	198	303	237

¹For 1958-1963 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040A). For 1958-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.

2For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

3For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

4Net gain from sales of capital assets reported in adjusted gross income.

Individual Returns/1967 • Historical Summary

Table 50. -- NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967

	·	[Tax	able and nont	axable return	ns]					
States	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
NUMBER OF RETURNS				,	(Thou	eanda)				
United States1,	59,080	60,260	61,025	61,498	62,709	63,943	65,375	67,599	70,153	71,653
Alaska. Arizona. Arikaneas. California.	798	81.3	825	826	839	860	893	945	973	985
	46	50	58	64	.68	70	71	79	73	80
	358	381	403	422	445	465	477	497	513	539
	437	450	456	467	484	503	512	547	546	563
	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768	7,080	7,295
Colorado Connecticut. Delaware ² District of Columbia ³ Florida	578 943 153 331 1,420	598 960 155 352 1,510	616 974 159 342 1,566	633 987 160 1,604	652 1,008 - 1,685	665 1,029 168 331 1,737	677 1,052 174 308 1,826	683 1,095 173 303 1,919	704 1,128 190 309 1,978	728 1,233 192 325 2,220
Georgia	1,007	1,043	1,055	1,079	1,097	1,162	1,291	1,405	1,472	1,388
	215	225	234	239	244	246	254	257	251	264
	213	215	216	218	217	220	222	226	230	235
	3,717	3,756	3,762	3,764	3,807	3,860	3,935	4,076	4,249	4,365
	1,521	1,550	1,566	1,568	1,591	1,621	1,660	1,717	1,798	1,824
Iowa.	948	957	957	950	947	960	967	991	1,032	1,041
Kansas	736	738	738	741	747	752	760	752	784	794
Kentucky	833	847	855	853	873	894	906	917	961	975
Louisiana	816	828	834	838	857	883	912	947	986	1,029
Maine.	336	340	342	344	343	342	346	354	356	366
Maryland ³ Massachusetts Michigan Minnesota Minsissippi	1,147	1,147	1,187	1,547	1,620	1,341	1,413	1,378	1,645	1,562
	1,966	1,985	2,004	2,013	2,029	2,041	2,053	2,115	2,148	2,189
	2,576	2,601	2,624	2,580	2,612	2,682	2,778	2,946	3,051	3,081
	1,141	1,160	1,155	1,176	1,192	1,210	1,223	1,265	1,319	1,339
	415	425	432	438	448	458	478	512	538	558
Missouri.	1,440	1,459	1,472	1,468	1,483	1,505	1,527	1,587	1,623	1,643
Montana.	226	226	227	227	229	234	237	240	240	243
Nebraska.	497	503	509	512	517	523	526	533	546	547
Nevada.	102	107	114	121	137	151	157	164	163	174
New Hampehire.	222	229	233	236	243	246	251	254	273	272
New Jersey New Mexico. New York. North Carolina. North Dakota.	2,218	2,266	2,306	2,340	2,387	2,419	2,466	2,699	2,609	2,704
	262	271	275	279	284	293	296	306	302	306
	6,412	6,479	6,524	6,576	6,629	6,644	6,765	6,854	6,940	6,956
	1,236	1,292	1,320	1,348	1,354	1,413	1,463	1,517	1,595	1,631
	206	206	207	205	209	212	214	218	221	219
Ohio Oklahoma. Oregon. Pennsylvania. Rhode Island.	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576	3,788	3,847
	698	714	723	731	747	762	773	792	801	823
	586	603	610	612	628	650	670	692	708	734
	4,056	4,053	4,080	4,016	4,021	4,043	4,063	4,257	4,349	4,389
	314	319	321	322	326	327	331	344	354	362
South Carolina. South Dakota. Tenneasee. Texas. Utah.	572	588	606	616	630	651	676	716	754	776
	224	225	226	229	231	232	231	233	234	236
	990	1,030	1,047	1,061	1,091	1,105	1,137	1,189	1,226	1,264
	2,777	2,842	2,873	2,932	3,020	3,110	3,198	3,282	3,578	3,641
	271	281	289	297	307	312	314	318	326	338
Vermont. Virginia. Washington. West Virginia. Wisconsin.	128	130	132	131	133	133	135	151	159	163
	1,200	1,221	1,248	1,273	1,321	1,360	1,373	1,416	1,490	1,541
	965	977	974	988	1,018	1,031	1,038	1,073	1,146	1,205
	560	549	544	531	524	528	533	538	552	560
	1,353	1,376	1,390	1,388	1,407	1,422	1,452	1,502	1,559	1,592
Wyoming	111	115	116	116	116	119	119	118	114	117
	119	142	167	176	200	198	159	165	184	199
ADJUSTED GROSS INCOME (LESS DEFICIT)					(#illio	n dollars)				
United States1	281,252	305,200	315,832	330,074	348,707	368,728	396,717	429,254	468,347	504,719
Alabama Alaska Arizona Arkansas California	3,292	3,501	3,618	3,743	3,967	4,242	4,669	5,100	5,612	5,891
	285	303	394	408	436	501	514	624	627	692
	1,713	1,905	2,115	2,295	2,471	2,641	2,779	2,891	3,202	3,570
	1,507	1,646	1,677	1,787	1,990	2,138	2,305	2,496	2,802	3,048
	29,770	33,072	34,493	37,041	39,616	42,382	45,599	48,213	52,362	56,659
Colorado. Connecticut. Delaware ² District of Columbie ³ Florida.	2,756 5,141 910 1,655 6,270	2,968 5,656 952 1,845 7,053	3,250 5,868 971 1,851 7,383	3,519 6,171 1,016 - 7,854	3,670 6,537 - 8,480	3,783 7,099 1,138 1,903 9,017	3,952 7,487 1,312 1,937 10,012	4,196 8,215 1,416 1,968 11,115	4,533 9,090 1,468 2,100 11,905	4,932 10,240 1,541 2,195 14,011
Georgia. Havaii. Idaho. Illinois. Indiana.	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547	8,420	8,599
	897	1,052	1,195	1,334	1,329	1,382	1,473	1,589	1,784	1,911
	890	939	962	1,005	1,007	1,072	1,102	1,220	1,332	1,411
	19,640	20,932	21,551	22,318	23,435	24,161	26,236	28,551	31,078	33,632
	7,004	7,648	8,022	8,142	8,665	9,239	9,908	10,939	12,118	12,922
Iowa.	3,968	4,010	4,229	4,355	4,512	4,685	5,079	5,593	6,258	6,420
Kansaa	3,197	3,356	3,451	3,647	3,810	4,038	4,106	4,273	4,827	5,053
Kentucky.	3,251	3,472	3,508	3,641	3,951	4,083	4,508	4,853	5,474	5,681
Louisiana.	3,606	3,960	3,838	4,019	4,209	4,549	4,921	5,469	6,100	6,783
Maine.	1,224	1,303	1,408	1,429	1,506	1,496	1,710	1,795	1,922	2,025
Maryland ³ . Massachusetts. Michigan. Minnesota. Mississippi.	5,660	6,146	6,416	8,515	9,282	8,081	8,906	9,473	11,119	11,616
	9,203	10,111	10,509	10,835	11,345	11,893	12,543	13,394	14,245	15,898
	12,922	14,218	14,822	14,630	15,949	17,033	18,922	20,959	23,003	24,061
	4,965	5,319	5,483	5,902	6,090	6,337	6,805	7,448	8,082	8,825
	1,443	1,559	1,683	1,729	1,909	2,060	2,261	2,472	2,794	3,045
Missouri	6,399 912 2,019 567 931	6,842 1,039 2,085 582 1,003	7,115 984 2,204 650 1,078	7,374 1,038 2,415 751	7,745 1,031 2,407 858	8,229 1,133 2,527 1,001	8,660 1,165 2,662 1,095 1,337	9,615 1,335 2,861 1,155 1,418	10,357 1,366 3,193 1,200	10,897 1,413 3,272 1,288 1,780

Individual Returns/1967 • Historical Summary

Table 50.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967—Continued

		[Tax	able and nont	axable return	s)					
States	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
ADMINISTRA OPOGO THOOMS (ATOGO PERVOYE)					(≝illion	dollara)				
ADJUSTED GROSS INCOME (LESS DEFICIT)Continued New Jersey. New Mexico. New York North Carolina. North Dakota.	11,864	12,867	13,303	14,076	14,926	15,811	16,729	18,661	19,324	21,319
	1,138	1,315	1,310	1,385	1,440	1,496	1,548	1,699	1,675	1,837
	34,017	37,042	38,036	40,017	41,477	43,324	46,328	48,886	51,874	56,217
	4,456	5,033	5,267	5,570	5,960	6,399	7,056	7,894	8,726	9,272
	762	747	737	756	899	937	985	1,060	1,126	1,180
Ohio. Oklahoma Oregon Pennsylvania Rhode Island	16,310	17,921	18,472	18,671	19,570	20,672	22,099	24,083	26,524	27,910
	2,933	3,170	3,205	3,421	3,455	3,698	4,038	4,245	4,593	5,019
	2,836	3,096	3,145	3,186	3,400	3,743	4,127	4,246	4,671	4,963
	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,678	28,512	30,235
	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066	2,276	2,387
South Carolina South Dakota. Temmessee. Texas. Utah.	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595	4,050	4,400
	790	742	783	900	951	944	967	1,041	1,117	1,192
	3,785	4,003	4,334	4,552	5,122	5,150	5,662	6,222	6,957	7,416
	12,697	13,435	13,576	14,828	15,439	16,321	17,435	18,977	21,559	23,423
	1,282	1,393	1,438	1,606	1,639	1,749	1,887	1,894	1,991	2,145
Vermont.	483	521	538	559	569	632	692	721	806	891
Virginie.	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498	9,457	10,439
Washington.	4,986	5,240	5,321	5,695	6,012	6,303	6,462	7,040	8,102	9,061
West Virginie.	2,211	2,331	2,406	2,386	2,379	2,570	2,775	2,888	3,150	3,287
Wisconsin.	6,121	6,691	6,967	6,992	7,417	7,730	8,309	9,118	10,075	10,859
WyomingOther areas ⁴	515	565	566	593	586	630	640	644	674	736
	434	611	626	698	812	980	791	901	1,075	1,220
INCOME TAX AFTER CREDITS United States1	34,351	38,653	39,545	42,271	44,893	48,200	47,160	49,525	56,071	62,899
Alabama.	342	374	384	399	436	473	480	503	593	629
Alaska	39	42	56	56	60	69	64	76	77	88
Arizona	194	235	254	275	299	321	303	302	338	393
Arkansas	143	167	165	182	215	232	225	233	277	307
California	3,816	4,422	4,517	4,955	5,281	5,714	5,566	5,592	6,237	7,005
Colorado. Commeticut. Delaware ² . District of Columbia ³ .	329 720 153 231 719	359 803 169 275 847	399 835 167 273 851	444 899 171 - 936	456 947 - 1,002	476 1,046 194 297 1,090	438 1,019 214 288 1,139	442 1,091 230 280 1,226	497 1,257 218 299 1,376	565 1,479 229 314 1,691
Georgia.	437	490	517	554	616	695	723	778	901	976
Hawati	102	129	154	180	167	177	175	178	210	234
Idaho.	94	103	104	107	108	118	107	115	130	146
Illinois	2,622	2,867	2,951	3,124	3,306	3,424	3,398	3,581	4,094	4,574
Indiana.	826	942	997	1,020	1,111	1,197	1,156	1,244	1,429	1,569
Iowa.	436	453	477	503	508	539	536	570	657	706
Kansas.	362	375	396	427	450	485	440	445	510	568
Kentucky	351	378	376	402	451	472	468	490	585	621
Louisiana.	412	502	448	479	502	562	542	580	709	797
Maine.	128	134	148	157	167	167	173	177	193	221
Maryland ³ .	685	788	802	1,115	1,252	1,073	1,083	1,148	1,350	1,478
Massachusetts.	1,125	1,283	1,362	1,411	1,493	1,587	1,520	1,579	1,774	2,050
Michigan.	1,607	1,821	1,908	1,892	2,107	2,315	2,361	2,582	2,934	3,154
Minesota.	565	619	641	691	707	765	733	763	867	990
Mississippi.	128	156	164	166	189	217	213	230	276	307
Missouri	782	864	884	939	980	1,087	1,014	1,095	1,193	1,338
Montana.	100	122	110	120	119	130	119	129	142	153
Nebraska	224	242	262	302	291	310	291	295	345	379
Nevada.	76	81	89	110	125	149	144	143	155	172
New Hampshire.	102	115	125	133	141	156	146	156	190	216
New Jersey. New Mexico. New York North Carolina. North Dakota.	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279	2,469	2,844
	130	152	145	157	164	173	160	173	183	200
	4,494	5,097	5,077	5,629	5,779	6,107	5,969	6,165	6,774	7,798
	405	500	520	578	642	705	696	784	907	992
	73	73	75	73	89	95	90	92	99	112
Ohio. Oklahoma Oregon Pennsylvania Rhode Island	2,041	2,295	2,385	2,433	2,558	2,738	2,667	2,890	3,253	3,521
	325	363	364	404	407	437	438	442	488	558
	344	387	383	392	418	471	476	468	530	587
	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099	3,468	3,803
	172	182	186	209	215	231	230	241	280	305
South Carolina. South Dakota. Tennessee. Texas. Utah.	182	226	227	257	292	310	31.3	342	414	462
	80	69	77	91	96	100	87	89	106	113
	405	456	474	509	613	606	601	653	781	842
	1,541	1,689	1,693	1,866	1,973	2,108	2,028	2,122	2,504	2,866
	128	149	153	175	183	195	185	178	188	212
Vermont. Virginia. Washington. WashVirginia. West Virginia. Wisconsin.	47	55	56	60	62	71	72	71	88	100
	559	633	676	734	81.3	870	885	947	1,086	1,241
	623	661	662	734	781	828	751	787	969	1,131
	237	262	269	273	273	303	302	304	345	374
	701	805	843	851	896	954	925	975	1,119	1,259
Wyoming.	60	68	71	72	74	84	70	68	75	85
Other areas ⁴ .	45	75	69	83	94	122	92	103	130	145

Includes data for "Other areas" described in footnote 4.
For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
For 1961-1962, data for District of Columbia are included in the statistics for Maryland.
Includes data for returns of bona fide residents of Puerto Rico, U.S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 51.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISITCAL AREAS, 1959-1967
[Taxable and nontaxable returns]

	[Taxable and nontaxable returns]														
		Nun	ber of retur	ns		Ac	ljust d gross	income	(Thousand	dollars)	Inc	ome tax afte	r credits	(Thousand	dollara)
Standard metropolitan statistical area	1959	1961	1963	1965	1967	1959	1961	1963	1965	1967	1959	1961	1963	1965	1967
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Akron, Ohio ² Albany-Schenectady-Troy, New YorkAlbuquerque, New MexicoAlbuny-Bethlehem-Easton, Pennsylvania-New Jersey-Anaheim-Santa Ana-Garden Grove, California ⁵	184,139 227,205 - 173,090	173,433 240,116 50,103 169,224	207,985 230,493 196,375 339,602	202,326 258,259 189,334 405,628	235,879 257,521 96,861 217,256 484,023	1,116,953 1,197,483 - 861,326	1,024,554 1,282,864 448,484 955,678	1,346,787 1,352,762 - 1,154,608 2,515,269	1,507,872 1,698,909 - 1,274,069 3,116,992	1,812,031 1,899,778 679,413 1,514,554 3,943,934	147,331 145,262 - 110,825	137,406 158,836 52,569 127,236	177,529 174,010 - 154,552 322,621	185,888 186,495 - 151,544 332,891	227,348 234,972 80,392 184,905 448,083
Atlanta, Georgia Bakersfield, California Baltimore, Maryland ⁴ Beaumont-Port Arthur-Orange, Texas Binghamton, New York-Pennsylvania	328,993 88,786 622,326 92,569	338,393 93,967 663,910 104,572	367,498 95,542 635,225 103,147 101,299	425,806 99,659 622,843 97,523 91,311	457,235 103,542 741,972 99,858 95,032	1,737,036 519,867 3,307,756 473,833	1,927,262 521,414 3,467,064 579,750	2,283,890 583,437 3,745,290 621,706 593,989	2,936,644 642,580 4,209,358 646,071 572,604	3,489,697 738,725 5,317,697 715,185 669,807	215,376 67,899 431,866 59,526	246,902 67,547 435,475 69,397	309,418 70,645 495,824 80,528 78,328	351,865 70,939 502,232 71,304 62,548	447,790 83,380 667,668 84,955 82,707
Birmingham, Alabama ⁴ . Poston, Massachusetts ² . Bridgeport, Connecticut ² . Buffalo, New York. Canton, Ohio.	188,514 962,034 145,011 461,227 106,695	181,630 948,372 129,802 445,358 102,293	182,903 957,620 140,600 441,377 117,337	201,666 991,932 149,001 459,422 123,224	219,169 1,017,247 153,423 466,466 118,568	958,804 5,113,522 825,405 2,609,915 579,291	991,238 5,296,028 748,317 2,508,150 593,076	1,055,849 5,794,070 925,856 2,684,158 724,873	1,274,727 6,479,569 1,007,503 3,077,001 860,693	1,502,930 7,723,867 1,279,945 3,502,384 861,991	118,647 683,100 104,799 346,867 73,071	120,544 722,986 99,728 316,625 76,559	128,976 803,278 126,350 342,128 95,301	140,823 799,700 124,145 344,821 101,416	178,648 1,050,361 172,659 422,100 108,545
Charleston, West Virginia. Charlotte, North Carolina ² Chattanooga, Tennessee-Georgia. Chicago, Illinois. Cincinnati, Ohio-Kentucky-Indiana ²	81,287 90,052 83,901 2,391,800 381,976	76,887 88,518 99,093 2,378,2 - 379,087	113,037 99,481 2,437,231 424,204	114,012 99,400 2,581,895 449,758	80,729 124,432 104,116 2,758,312 503,899	428,750 468,358 419,477 14,614,659 2,161,194	437,771 508,083 491,306 15,391,127 2,167,731	665,684 515,257 16,574,607 2,628,352	811,774 582,578 19,377,910 3,001,485	551,436 969,697 632,147 22,975,733 3,625,088	53,124 56,358 51,256 2,105,200 298,011	55,043 64,000 60,036 2,278,427 304,105	84,915 62,059 2,483,599 363,807	94,942 63,904 2,583,957 360,740	67,772 119,545 77,614 3,315,609 461,534
Cleveland, Ohio ² Columbia, South Carolina Columbus, Chio ² Dallas, Texas ⁴ Davenport-Rock Island-Moline, Iowa-Illinois ²	654,066 - 236,622 358,542 87,040	626,363 68,208 232,136 377,915 100,185	689,707 - 274,350 410,621 108,455	722,876 - 297,997 459,845 131,404	740,609 108,823 316,471 494,300 123,073	3,904,418 - 1,266,140 2,036,558 511,604	3,878,937 322,122 1,387,583 2,250,958 591,105	4,570,828 1,716,972 2,576,630 704,451	5,375,682 - 1,996,554 3,098,708 867,629	5,954,231 687,181 2,444,310 3,766,086 900,989	529,014 169,696 285,719 66,058	537,950 34,278 192,458 321,121 76,010	649,772 233,091 371,715 91,597	721,263 237,961 384,235 98,220	817,714 74,431 310,651 509,063 113,264
Dayton, Ohio ² Denver, Colorado. Des Moines, Iowa. Detroit, Michigan. Duluth-Superior, Minnesota-Wisconsin.	228,902 323,054 96,818 1,287,312 92,388	248,000 335,363 87,565 1,243,765 101,645	258,646 369,174 108,754 1,286,127 88,412	255,965 392,289 91,874 1,467,162 105,296	284,611 404,514 104,051 1,511,275 98,163	1,345,551 1,838,082 533,381 7,693,736 432,675	1,502,209 2,116,033 543,342 7,531,327 515,851	1,695,135 2,388,531 651,159 8,782,292 451,339	1,910,431 2,632,842 638,018 11,138,440 611,449	2,260,396 3,063,304 770,087 12,708,315 643,355	186,177 235,641 68,612 1,037,292 49,314	198,005 289,420 71,793 1,017,613 58,867	234,292 317,322 84,106 1,261,347 51,573	239,067 287,747 76,756 1,450,326 64,154	297,944 371,410 97,748 1,738,808 68,524
El Paso, Texas. Erie, Pennsylvania. Flint, Michigan ² . Fort Lauderdale-Hollywood, Florida. Fort Worth, Texas.	88,018 115,795 189,341	78,804 - 122,358 119,291 186,451	93,520 139,350 136,348 217,158	114,755 - 154,140 151,555 219,526	96,787 102,782 128,538 176,185 246,368	413,319 629,541 991,387	393,506 - 767,398 619,114 1,009,622	472,704 979,099 752,353 1,251,918	649,097 1,208,764 1,000,615 1,340,236	628,709 735,382 1,099,984 1,214,932 1,818,487	50,573 80,392 127,105	46,135 100,101 77,638 130,687	53,605 136,699 92,341 162,091	63,721 154,452 120,019 148,486	70,930 88,136 139,052 150,571 228,792
Fresno, California. Gary-Hammond-East Chicago, Indiana Grand Rapids, Michigan ² . Harrisburg, Pennsylvania ² . Hartford, Connecticut ² .	106,102 169,100 120,984 127,946 203,201	112,380 191,125 128,731 121,045 182,072	112,183 180,661 170,093 137,112 191,693	126,733 205,458 160,783 126,456 206,362	134,665 227,259 193,502 159,936 239,941	469,954 947,310 660,590 636,534 1,208,656	585,010 1,141,008 756,518 607,511 1,168,014	610,625 1,191,184 1,007,737 772,462 1,368,853	778,313 1,448,099 1,050,144 830,520 1,560,321	887,852 1,626,183 1,403,152 1,115,668 1,921,497	65,615 115,072 84,587 80,295 173,252	69,371 145,538 97,001 73,871 176,522	75,035 158,230 124,522 99,724 212,228	85,410 165,091 114,964 94,881 210,308	103,687 189,459 175,655 136,834 277,188
Honolulu, Hawaii	149,770 394,137 72,041 255,642 157,631	164,734 400,198 76,480 260,108 158,147	178,953 461,449 - 346,347 169,923	186,537 543,122 - 355,966 154,007	198,367 621,545 84,054 372,609 159,330	784,018 2,219,726 344,034 1,452,532 757,604	995,232 2,460,022 361,408 1,510,566 801,750	1,078,550 2,895,602 - 2,183,944 892,867	1,254,091 3,697,660 - 2,453,144 984,965	1,496,795 4,883,132 533,157 2,933,508 1,053,113	102,643 306,744 39,939 204,700 92,214	140,434 340,892 42,644 213,304 96,643	141,220 410,595 - 300,527 110,286	146,108 455,255 - 293,917 113,569	188,950 674,851 63,101 381,501 134,513
Jersey City, New Jersey Johnstown, Pennsylvania Kansas City, Missouri-Kansas² Knoxville, Tennessee Lancaster, Pennsylvania	256,486 81,369 368,162 118,288 92,658	244,071 76,310 369,276 109,967 98,338	236,823 83,952 415,288 117,993 107,114	247,455 82,211 405,641 110,980 106,263	245,768 83,202 453,244 121,329 103,422	1,237,721 325,660 2,038,007 537,646 433,309	1,274,157 332,434 2,182,626 538,408 484,209	1,307,365 413,943 2,664,777 617,961 603,701	1,492,803 465,033 2,840,953 658,589 690,873	1,539,314 505,844 3,414,470 789,109 705,919	146,904 35,459 270,449 61,695 55,268	162,548 37,283 288,445 65,305 61,187	172,502 50,265 363,279 77,829 79,691	173,469 46,761 331,833 77,232 81,668	190,045 54,631 417,981 96,633 87,569
Lansing, Michigan Little Rock-North Little Rock, Arkansas ⁴ Los Angeles-Long Beach, California ² Louisville, Kentucky-Indiana Memphis, Tennessee-Arkansas ²	95,523 79,470 2,449,566 233,069 186,518	89,750 - 2,540,469 248,849 196,013	96,559 2,418,330 243,267 196,543	106,045 2,518,674 263,153 222,993	124,229 108,987 2,665,772 278,376 233,095	491,128 385,349 15,097,630 1,215,112 871,143	535,055 - 16,576,244 1,359,904 998,017	617,898 - 16,681,641 1,427,917 1,127,816	749,654 - 18,840,037 1,738,112 1,327,694	943,128 710,310 21,438,708 1,978,726 1,583,707	58,193 43,901 2,046,910 152,726 101,604	67,123 - 2,240,662 167,284 119,201	79,519 2,316,813 183,770 144,158	85,376 - 2,252,984 194,340 154,200	113,111 76,982 2,752,578 240,853 194,843
Miami, Florida Milwaukee, Wisconsin ^{2 4} . Minneapolis-St Paul, Minnesota Mobile, Alabama ² Nashville, Tennessee ²	321,707 433,214 520,344 87,368 122,617	319,233 437,299 516,861 91,735 130,462	349,762 479,707 569,845 103,884 159,411	377,107 480,124 599,144 99,825 171,856	407,458 546,412 648,166 114,414 181,002	1,652,992 2,589,443 2,947,121 444,889 629,971	1,702,713 2,595,014 3,190,100 425,665 695,366	1,878,456 3,035,607 3,654,697 527,471 837,636	2,229,393 3,474,088 4,225,274 573,960 1,022,631	2,673,246 4,217,591 5,003,243 723,992 1,245,311	207,192 342,872 381,338 45,598 83,774	210,651 354,882 418,340 42,396 89,328	238,437 407,104 485,899 60,742 112,068	259,058 405,290 483,972 62,396 120,355	363,229 529,181 618,769 78,940 159,575
New Haven, Connecticut ² New Orleans, Louisiana ² New York, New York New York, New Jersey Norfolk-Portsmouth, Virginia	123,078 268,735 4,307,434 641,133 150,859	117,837 258,953 4,408,026 668,956 179,378	120,994 308,846 4,457,488 692,751 161,450	131,725 332,086 4,546,345 680,733 185,575	130,638 331,175 4,603,416 717,257 217,608	685,670 1,376,852 25,917,626 4,003,580 718,707	691,131 1,362,575 28,420,401 4,285,709 855,586	769,343 1,707,997 30,736,669 4,768,395 861,778	964,193 2,078,760 34,278,160 5,277,951 1,095,972	1,046,952 2,449,176 39,326,491 6,144,408 1,428,319	97,147 195,682 3,729,528 566,328 83,852	96,529 179,322 4,202,766 625,359 93,723	110,488 231,218 4,513,125 695,443 102,002	122,384 235,167 4,572,301 716,981 112,681	146,400 315,588 5,773,063 885,293 154,421

Footnotes at end of table.

Table 51.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1967—Continued [Taxable and nontaxable returns]

		Nur	ber of retu	ms			Adjusted gro	ss income (n	nousand dollars)	Iı	ncome tax aft	er credits (Thousand dollar	75)
Standard metropolitan statistical area	1959	1961	1963	1965	1967	1959	1961	1963	1965	1967	1959	1961	1963	1965	1967
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Oklahoma City, Oklahoma¹ Omaha, Nebraska-Towa Orlando, Florida. Paterson-Clifton-Passaic, New Jersey Peoria, Illinois².	154,795 155,935 - 426,413 111,286	187,212 169,934 99,751 425,344 94,913	194,662 178,976 109,903 461,700 102,364	205,920 185,831 110,136 468,411 120,894	198,142 175,394 133,155 507,115 121,572	805,221 810,907 - 2,601,359 632,493	997,309 1,006,466 534,359 2,809,982 557,667	1,137,066 1,058,856 619,298 3,328,841 663,888	1,203,042 1,152,348 619,170 3,631,413 826,598	1,412,609 1,297,957 921,603 4,505,591 915,024	100,871 101,956 - 352,019 83,581	123,736 138,783 67,064 393,197 75,359	142,751 141,755 72,016 474,297 89,203	127,803 130,828 62,511 465,741 92,812	168,924 167,735 104,917 640,177 112,723
Philadelphia, Pennsylvania-New Jersey	1,515,016 195,650 832,376 279,234 298,837	1,553,685 223,002 794,386 315,085 284,940	1,521,946 257,355 775,915 318,799 290,897	1,597,929 275,900 732,123 327,185	1,758,588 307,896 846,932 342,728 320,983	8,216,144 1,017,729 4,634,777 1,536,415	8,932,000 1,266,680 4,418,754 1,771,920 1,466,089	9,410,933 1,533,018 4,806,974 1,976,167 1,603,292	10,865,580 1,685,621 5,064,555 2,250,414 1,875,198	13,116,040 2,188,837 6,097,178 2,484,466 2,103,386	1,076,097 129,226 669,795 201,445 170,005	1,170,389 158,102 592,529 232,537 186,688	1,262,450 189,602 653,175 257,843 209,057	1,313,111 177,825 631,746 268,172 218,455	1,721,028 247,206 784,123 313,952 266,920
Reading, Pennsylvania	99,665 155,405 219,917 168,312 671,221	99,055 145,569 218,128 181,428 713,059	99,141 172,587 266,169 230,409 752,643	103,555 160,964 313,432 227,145 812,032	102,527 176,194 314,623 275,985 822,038	485,635 776,280 1,352,015 1,019,971 3,791,453	495,523 855,670 1,398,117 1,221,092 4,269,305	553,730 985,252 1,747,027 1,564,285 4,682,927	653,801 1,158,757 2,174,996 1,707,422 5,634,196	706,999 1,315,920 2,576,919 2,123,383 6,370,027	63,968 100,941 186,269 132,108 516,610	62,338 115,118 193,693 165,337 573,311	70,368 130,388 238,669 204,784 650,078	76,175 148,485 254,724 198,565 677,149	90,619 179,209 337,957 250,602 846,270
Salt Lake City, Utah ²	119,730 193,724 249,511 316,593 1,014,096	130,589 204,431 265,004 317,363 1,067,343	166,551 208,330 293,164 337,355 1,105,396	168,864 245,703 305,329 369,541 1,173,439	163,959 225,388 340,796 376,093 1,222,447	649,279 896,448 1,297,862 1,938,115 6,384,584	733,158 974,618 1,449,037 1,878,998 7,236,488	994,006 1,055,259 1,773,993 1,983,157 7,699,293	1,064,466 1,348,256 2,050,093 2,381,542 8,944,867	1,133,322 1,418,296 2,421,778 2,851,755 10,137,490	77,717 108,331 138,833 246,259 929,231	82,438 118,197 165,557 226,724 1,063,405	111,286 133,260 208,156 241,415 1,126,574	106,888 150,606 208,186 247,021 1,137,744	119,223 179,603 256,739 325,883 1,367,764
San Jose, California. Scranton, Pennsylvania Seattle-Everett, Washington. Shreveport, Louisiana South Bend, Indiana ² .	221,515 81,946 380,588 73,829 80,722	232,225 - 390,274 72,852 -	280,502 	330,859 - 429,041 66,591 90,016	363,902 85,383 524,359 93,157 100,717	1,409,616 316,966 2,294,526 408,984 468,859	1,590,047 - 2,505,270 370,615	2,213,780 3,034,367 412,076 513,612	2,530,899 3,152,715 394,276 612,122	3,175,544 470,633 4,377,081 600,547 722,125	182,314 34,353 306,609 57,357 62,814	211,045 345,591 47,754	295,716 - 422,022 52,937 69,887	284,884 383,269 44,432 72,782	392,769 56,451 582,439 72,388 92,901
Spokane, WashingtonSpringfield-Chicopee-Holyoke, Massachusetts-	89,054	77,819	95,032	100,169	94,735	468,546	440,277	546,096	598,890	640,949	59,642	55,372	69,442	65,185	76,256
Connecticut ² Stockton, California. Syraouse, New York. Tacoma, Washington	148,850 71,670 206,034 106,425	148,379 - 203,186 105,067	157,521 204,237 90,007	171,165 - 192,539 120,668	178,528 96,385 198,987 127,862	812,077 378,337 1,072,175 563,652	812,123 - 1,134,622 597,668	902,898 - 1,174,499 537,764	1,117,807 - 1,263,897 744,247	1,246,418 682,836 1,474,588 963,736	100,285 48,082 131,741 69,654	101,036 - 139,792 74,377	116,480 - 144,605 70,770	129,454 - 136,084 78,030	149,436 79,244 176,270 121,933
Tampa-St. Petersburg, Florida. Toledo, Ohio-Michigan². Trenton, New Jersey. Tucson, Arizona. Tulsa, Oklahoma¹.	238,267 156,784 104,086 - 144,112	262,139 155,179 105,638 79,246 139,944	269,544 184,587 105,615 92,551 137,078	301,865 228,527 116,054 84,518 146,317	310,134 235,265 111,908 106,533 171,789	1,085,412 887,350 573,790 - 778,490	1,202,457 905,683 602,240 453,213 808,384	1,354,832 1,198,779 659,780 537,337 819,062	1,616,896 1,532,669 814,526 522,315 1,019,882	1,873,588 1,757,147 891,385 683,540 1,211,387	125,614 121,208 78,759 - 100,253	139,322 123,084 81,841 51,986 109,689	157,583 163,080 91,372 64,720 114,084	164,422 183,730 104,470 60,516 126,738	214,647 231,778 126,711 81,353 154,848
Utica-Rome, New York. Washington, D. CMaryland-Virginia ⁴ . Wichita, Kansas ² . Wilkes-Barre-Hazleton, Pennsylvania Wilkes-Barre, Maryland ² .	106,127 703,658 109,919 119,280 133,802	114,073 714,204 113,209 113,671 124,508	96,944 822,348 135,965 108,110 149,225	93,567 831,996 127,237 106,113 146,919	116,531 1,008,189 144,758 129,845 171,066	516,535 4,315,146 597,541 477,110 854,922	578,278 4,725,622 667,326 480,342 872,082	546,825 5,855,122 801,646 503,748 1,073,900	603,868 6,589,453 810,864 551,707 1,277,333	797,257 8,535,409 974,378 737,766 1,424,123	60,503 614,324 72,014 54,915 153,127	68,122 674,987 81,674 57,074 154,073	68,343 864,147 99,515 60,859 185,446	65,225 890,582 91,595 56,421 214,776	94,282 1,184,471 116,878 85,565 214,117
Worcester, Massachusetts York, Pennsylvania ² Youngstown-Warren, Ohio	108,939 89,841 173,536	93,123 - 170,223	112,424 111,839 159,063	122,221 100,451 173,692	115,750 104,308 196,414	520,751 435,769 908,557	495,557 - 955,459	.641,708 597,578 957,437	749,669 638,334 1,247,646	753,511 689,681 1,347,592	61,711 51,885 107,519	63,758 - 114,971	83,344 71,952 121,626	85,435 76,288 137,245	96,122 83,615 155,758

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rnal Revenue Service				onwithheld Form 104		2. Yo	ur social se	curity nu	mber 4, (check one	:
ا مر ا	1. Name (If joint return, use first names and middi	ie initiais or oot	n)				,	,		a. Single;	
								<u> </u>	🗆	b. Married turn (even i	filing joint (f only one h
E 400"	Home address (Number and street or rural route)					3. Sp	ouse's social s	curity num		Income);	
<u>ءَ ۽</u> ۾										c. Married f	iling separa e is also fili
Internal Revenue Service Please print	City, town or post office, State and ZIP code					name	turn, enter her e here		security num	ber in item	3 and give fi
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mplete iten	n 9). If you compute your own tax, p	ay balance	8.	Tax fron	n Tax Tab	ole or tax co	mputation	schedule	<u> </u>	-	
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US Treasury Department

Internal Revenue Service

1967

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1967 U.S. income tax returns.



For employees who earned less than \$10,000

▶ Please follow these steps in using Card Form 1040A

- A Read instructions below. (See "Who May Use Form 1040A." If ineligible, use Form 1040.)
- **B** Fill out the copy on page 4. If you need help, phone or visit any Internal Revenue Service office.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D Sign the card and mail it with your Wage and Tax Statements (Forms W-2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.
- If your name, address, and social security number are already printed on the card form, please use this card. Correct the preprinted information, if necessary.

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 1967 must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more.

Who may use Form 1040A

If your income was less than \$10,000 and consisted entirely of wages (including tips) subject to withholding tax and not more than \$200 total of dividends, interest, and other wages and tips, 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---

- 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 1966.
- 8 You claim credit for Federal taxes for nonhighway gasoline and lubricating oil.
- 9 You received tips of \$20 or more in a month, which you did not report fully to your employer.
- 10 Your Form W-2 shows an amount as "Uncollected Employee Tax on Tips."
- 11 You are a nonresident alien. (File Form 1040NR.)

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 \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do 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 the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in item 5. and attach the certificate to your, return. If you get a corrected Form W-2, include the amount shown on that form in item 5.

When and where to file

Please file as early as possible with the District Director of Internal Revenue for your district, or with your Internal Revenue Service Center as shown in the mailing instructions on page 8. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, must file with Director of International Operations, Internal Revenue Service, Washington D.C. 20225.

Where to get forms

If you need a Form 1040, you can get one from any Internal Revenue office, or from many banks and 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." Please write your social security number on your check or money order. 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.

Signature

Your return is not valid unless you sign it. Both husband and wife must sign a joint return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

Computation of tax on Form 1040A:

If your income was less than \$5,000

You may find 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 but not the minimum standard deduction.

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.)

Use of the Tax Table or the standard deduction eliminates the need for listing contributions, interest, taxes, losses, medical expenses, child care expenses and certain miscellaneous deductions. The standard deduction is 10 percent 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 four dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of six exemptions).

The standard 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.

Married couple:

Marital Status.—If married at the end of 1967, you are considered married for the entire year. If divorced or legally separated on or before the end of 1967, 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.

How to prepare a joint return

To benefit from 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 non-resident alien at any time during the taxable year.

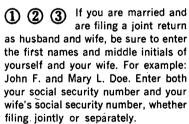
How to prepare a separate return

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 1967 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

Instructions for preparing front of Form 1040A



Enter the total wages (including tips) from all your 1967 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and enter the total on page 1, item 5. Also include in this item wages and tips 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.

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Two or more employers

If a total of more than \$290.40 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 \$290.40 as a credit against your income tax

- (a) Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, make separate computations for you and your wife.
 - (b) Subtract \$290.40.
- (c) Include the balance in the amount shown in item 9.
- a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

6 b. DIVIDENDS.—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to \$100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but 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-\$100 for husband and \$20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

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COMPUTATION OF TAX

a. If your income was: less than \$5,000

You may find 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 find your own tax, complete items 8, 9, and 10 or 11. If you have the Service find your tax, omit items 8, 10, and 11 (but complete item 9). We will send you 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 fax 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. (See "check boxes" to left of item 10.) If you check the U.S. Savings Bonds, and excess refunded box, you will be issued as many bonds as your refund will buy, provided 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

(e) EITHER (1) for the entire year 1967 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* Stepsister Stepchild Stepmother Mother Stepfather Father Mother-in-law Grandparent Father-in-law Brother Brother-in-law Sister Sister-in-law Grandchild Son-in-law Stepbrother Daughter-in-law The following if related by blood: Uncle Nephew

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

Niece

Divorced or Separated Parents

Aunt

For new rules on dependency exemptions for your children if you are divorced or separated see Document No. 5013, Personal Exemptions, which is available at the District Director's office.

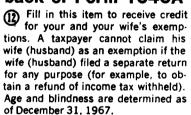
Birth or death of dependent

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 accounted to your employer for business travel expenses and he paid for them (either by advances or reimbursements or by allowing you to use a charge account), or he gave you a flat allowance for subsistence and mileage of not more than \$25 a day and 15 cents a mile, and your expenses equaled your reimbursement, or your expenses exceeded 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. For higher rates in special cases, such as foreign travel, consult your District Director. However, if your employer's payments were more than your expenses, or you wish to claim a deduction for expenses, you may not use Form 1040A, but must use Form 1040.

Instructions for preparing back of Form 1040A



Enter in item 13 the first names and the total number of your dependent children who lived with you during 1967.

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 depend-

ent 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 menths 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.)

PAGE 3

	YOUR	COPY	_KEEI	PFOR	YOU	R REC	ORDS		
104	U.S. Income	dividual e Tax Retur	if total income	0,000 or more, or from interest, div- nwithheld wages is Form 1040.			1	<u>967</u>	
Treasury Department rnal Revenue Service Please	Name (II joint return, us Home address (Number an	<u> </u>	le initials of both)			social security num	a. Single; b. Married turn (even income);	filing joint re- if only one had filing separate-	
Si Si F	City, town or post office, St		/	Enter total wages	name h	· · ·	security number in item	use is also filing t	
(If same as	name and address u above, write "Same.") om separate to joint ames and addresses.		te returns,	Forms W-2, Copy Forms W-2 attac Interest	B. If not she	own on enclosed . Si	Yours >		
If income was Service comp complete ite	ne was \$5,000 or more s less than \$5,000, you pute your tax by omitt m 9). If you comput full with your return.	may have the interi ing items 8, 10, a e your own tax, p	te your tax. nai Revenue 11 (but		s's—before exc d items 5, 6a, ble or tax com	sion \$sion \$	After >	-	
Apply refund to:	U.S. Savings Bor	ed; or Ref	und only.	If item 8 is large			nce due ▶		
LIST YOUR	EXEMPTIONS AND S	IGN ON OTHER	SIDE. [11)	If item 9 is large	i man item 8,	enter			
Check b	TIONS FOR YOURSEL Is included in this ret loxes which apply mes of your dependen	urn, or she (he) ha	(only if all her (hi ad no income)	Spouse	Regular	65 or over Blind	Enter numb of boxes checked Ente	<u></u>	
children	who lived with you		(b) Relationship	(c) Months lived	(d) Did dependent	(e) Amount YOU fur- nished for depend-	(f) Amount furnish by OTHERS includi	ed	
OTHER TO THOSE CLAIMED IN ITEM	HAN Enter figur umn to right (if more space	e 1 in the last col- for each name listed e is needed, attach		in your home. If born or died dur- ing year also write "B" or "D"	have income of \$600 or more?	ent's support. If 100% write "ALL"	dependent. See i struction 14	n.	
-						\$			
	EXEMPTIONS FROM	ITEMS 12 12 AN	D 14 AROVE	1					
Your preser		11Em3 22, 20, A.		Spouse	's present emp	ployer			
City and Sta	ate where employed in expense allowance o				d State where		d check here □ if	appropriate.	
Sign here	Under penalties of p Your signature Spouse's signature (If	perjury, 1 declare th	at to the best of i	ny knowledge and	belief this is a	true, correct, and c	omplete return.	Date Date	
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).									
lf you separa	are a single taxpate return, use this taint on line 5 is:	ayer or a marri x rate schedule	ied taxpayer fil	ing a If	you are man	ried taxpayers fili			
Over Bu \$0 \$500 \$1,000 \$1,500 \$2,000 \$4,000	t not over \$500	% of the amount 0, plus 15% of 45, plus 16% of 25, plus 17% of 10, plus 19% of 90, plus 22% of 130, plus 25% of	excess over \$ f excess over \$ f excess over \$ f excess over \$ f excess over \$ f excess over \$	500 Over 1,000 \$0 1,500 \$1,000 2,000 \$2,000 4,000 \$3,000 6,000 \$4,000	\$2,000 \$3,000 \$4,000 \$8,000		is 15% of excessis 16% of excessis 17% of excessis 17% of excessis 19% of excessis 19% of excessions.	s over \$1,000 s over \$2,000 s over \$3,000 s over \$4,000	

Tax Tables for Incomes Under \$5,000

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

If you checked as your filing status on page 1, Item 4a. Single, use Tax Table A Item 4b. Married Filing Joint Return, use Tax Table B Item 4c. Married Filing Separately, use Tax Table C



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.

1967 TAX TABLE A-FOR SINGLE PERSONS

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.

100	TOR	JINGEL	L E K 3 O		correspondi	ng to the r	number of	exemptions	claimed o	n item 15.	Enter tax	in item 8
f your total	income is—	And the nu	mber of exem	1 -	If your total	income is		An	d the number o	of exemptions i	-	
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	2	3	4	5	If 7 or mer there is no tax
		<u></u>	Your tax is—		{				Your t			
\$0	\$900	\$0	<u>\$0</u>	<u>\$0</u>	\$2,450	\$2,475 2,500	\$236 240	\$124 128	\$23	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
900 925	925 950	5	0	ŏ	2,475 2,500	2,525	244	132	26 30	ŏ	0	8
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975 1,000	1,000	12	0	- 0	2,550 2,575	2,575 2,600	253 257	139	<u>37</u>	0	0	0
1,025	1,050	19	0	ŏ	2,600	2,625	261	147	44	ŏ	ŏ	l
1,050	1,075	23 26	0	0	2,625	2,650 2,675	265 270	151 155	47	0	0	9
1,075 1,100	1,100	30	- 5		2,650 2,675	2,700	274	159	51 54	-		
1,125	1,150	33	0	0	2,700	2,725	278	163	58	Ò	0	1 0
1,150 1,175	1,175 1,200	37 40	0	0	2,725 2,750	2,750 2,775	282 287	167 171	61 65	0	0	8
1,200	1,225	44	0	-	2,775	2,800	291	175	68		0	
1,225	1,250	47	0	Ò	2,800	2,825	295	179	72	0	0	0
1,250 1,275	1,275 1,300	51 54	0	0	2,825 2,850	2,850 2,875	299 304	183 187	76 79	0	0	
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	
1,325	1,350	61) o	o o	2,900	2,925	312	195	87	0	O O	9
1,350 1,375	1,375 1,400	65 68	0	0	2,925 2,950	2,950 2,975	317 322	199 203	91 94	0	0	
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	
1,425	1,450	76 79	0	0	3,000	3,050 3,100	333 342	213 221	104 111	11	0	
1,450 1,475	1,475 1,500	83	ŏ	\ ŏ	3,100	3,150	350	229	119	18	l ŏ	} }
1,500	1.525	87	0	0	3,150	3,200	359	238	126	25	0	
1,525 1.550	1,550 1,575	91 94	8	0	3,200 3,250	3,250 3,300	367 376	246 255	134 141	32 39	8	
1,575	1,600	98	ŏ	ŏ	3,300	3,350	385	263	149	46	Ŏ) }
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	
l,625 l,650	1,650 1,675	106 109	5 9	0	3,400 3,450	3,450 3,500	402 410	280 289	165 173	60	0	
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	
1,700 1,725	1,725	117	16 19	0	3,550	3,600 3,650	427 436	306 315	189 197	81 89	0	
1,750	1,750 1,775	121	23	ŏ	3,600 3,650	3,700	444	324	205	96	ŏ	1 (
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	
1,800 1,825	1,825 1,850	132 136	30 33	0	3,750	3,800 3,850	462 470	343 353	221 229	111 119	11 18	
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	(
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	
1,900 1,925	1,925 1,950	147 151	44 47	0	3,950	4,000 4,050	496 504	381 390	255 263	141 149	39 46	
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53 60	
1,975 2.000	2,000 2,025	159 163	54 58	0	4,100 4,150	4,150	521 530	407	280 289	165 173	67	
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	(
2,050 2,075	2,075 2,100	171 175	65 68	0	4,250	4,300 4,350	547 556	433 442	306 315	189 197	81 89	
2,100	2,125	179	72		4,350	4,400	564	450	324	205	96	
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	1 .4
2,150 2,175	2,175 2,200	187 191	79 83	0	4,450	4,500 4,550	581 590	467 476	343 353	221 229	111 119	11
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250 2,275	199 203	91 94	0	4,600	4,650 4,700	607 615	493 501	372 381	246 255	134 141	32 39
2,250 2,275	2,275	203	98) ŏ	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	2,350 2,375	215 219	106	5 9	4,800 4,850	4,850 4,900	641 650	527 536	410 419	280 289	165 173	60 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	<u>}</u>	<u> </u>	L		<u></u>	<u> </u>	<u> </u>	PAGE

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1967 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 r	number of ons is—	If your total	income is-		And the n	umber of exem	ptions is-	
1			3					T		6
At least	But less than	2	If 4 or more there is no tax	At least	But less than	2	3	4	5	If 7 or more there is no tax
		Your t	ax is—					Your tax is-		
\$0	\$1,600	\$0	\$0	\$2,800	\$2.825	\$172	\$ 72	so	\$0	\$0
1,600	1,625	2	0,	2,825	2,850	176	75	0	0	0
1,625	1,650	5	0.1	2,850	2,875	179	79	Į o	Ō	Ò
1,650	1,675	9 12	.0	2,875	2,900	183	82	Ŏ	Ŏ	Ŏ
1,675	1,700 1,725	16		2,900 2,925	2,925 2,950	187 191	86 89	0	0	0
1,725	1,750	19	ŏ	2,950	2,950 2,975	191	93	ŏ	ŏ	0
1,750	1,775	23	ŏ	2,975	3,000	198	96	l ŏ	ŏ	ŏ
1,775	1,800	26	_ 0 {	3,000	3,050	204	102	4	Ŏ	ŏ
1,800	1,825	30	0	3,050	3,100	211	109	11	0	0
1,825	1,850	33	0 1	3,100	3,150	219	116	18	0	0
1,850 1,875	1,875 1,900	37 40	8	3,150 3,200	3,200 3,250	226 234	123 130	25 32	0	0
1.900	1.925	44		3,250	3,300	241	137	39	- 0	0
1,925	1,950	47	ŏ	3,300	3,350	249	144	46	ŏ	l ö
1,950	1,975	51	ŏ	3,350	3,400	256	151	53	ŏ	l. ŏ
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	Ŏ
2,050 2,075	2,075 2,100	65 68	0	3,550 3,600	3,600 3,650	286 294	181 189	81 88	0	0
2,100	2,125	72	$\frac{3}{0}$	3,650	3,700	302	196	95	0	
2,125	2,150	75	ŏ	3,700	3,750	310	204	102	4	ŏ
2,150	2,175	79	o S	3,750	3,800	318	211	109	11	Ō
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	2,250 2,275	89 93	0	3,900 3.950	3,950 4,000	342 350	234 241	130 137	32 39	0
2,275	2,300	96	ŏ	4.000	4,050	358	249	144	46	ŏ
2,300	2,325	100		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	2,425 2,450	114 117	16 19	4,250 4,300	4,300 4,350	394 401	286 294	181 189	81 88	0. 0
2,450	2,475	121	23	4,350	4,400	401	302	196	95	. 8
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	2,575 2,600	135 138	37 40	4,550 4,600	4,600 4,650	437 444	334 342	226 234	A23	25 32
2,600	2,625	142	44	4,650	4,700	451	350	241	130	39
2,625	2,650	146	47	4,700	4,750	459	358	249	137 144	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	2,750 2,775	161 164	61	4,900	4,950	490	390	279	174	74
2,775	2,800	168	65 68	4,950	5,000	497	. 398	286	181	81

1967 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,

incon	r total le is—	And	the nur	nber of	exempt	tions is-		If your						And t	he num	ber of e	xemptic	ons is-					
				- 2	2	3	3					2		:		4		5	i	(7	
At least	But less than	10%	Mini- mum	10%	Mini- mum	if 4 or ther no	e is	At least	But less than	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini-	10%	Mini-	10%	Mini- mum	If 8 or ther no	e is
						10%	Mini- mum									ĺ						10%	Mini- mum
				Your t	ax is—						···					Your ta	x is—			·	•		
\$0 675	\$675 700	\$0 3	\$0 0	\$0 0		\$0 0	\$0 0	\$2,325 2,350	\$2,350 2,375	\$226 229	\$231 236	\$131 134	\$121 124	\$43 46	\$19 23	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$ 0	\$0 0	\$0 0
700 725	725 750	6	0	0	<u> </u>	0	0	2,375	2,400	233	240	137	128	49	26		0	0	0	0	0	0	0
750	775	12	ō	0	0	0	0	2,400 2,425	2,425 2,450		244 248	141 144	132 136	52 55	30	00	0	0	0	0		0	0
775 800	800 825	$-\frac{15}{18}$	- 2			0		2,450 2,475	2,475	245 249	253 257	148 151	139 143	58 61	37 40	- 0		 8	-0	 0	_	_ 8	2
825 850	850 875	22 25	5 9	0		0		2,500 2,525	2,525 2,550		261 265	155 158	147 151	65 68	44 47	0	0	0	0	0	0	0	Č
875	900 925	28	12	Ō	0	0	Ō	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	
900 925	950	31 34	16 19	0	0	0	0	2,575 2,600	2,600 2,625		274 278	166 169	159 163	74 78	58	0	0	0	0	00	0	0	
950 975	975 1,000	37 40	23 26	0			0	2,023	2,650 2,675		282 287	173 176	167 171	81 84	61 65	0	0	0	0	0	0	0	0
1,000 1,025	1,025	44	30 33	0		0		2,675	2,700	279	291 295	180	175	88	68	- 3	0	0	-	0	- 0	ō	_7
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	184 187	179 183	91 95	72 76	6 9	0	0	Ō	Ó	0	0	0
1,075 1,100	1,100	53 56	40	- 0	<u>_</u>	0	0	2,730			304 308	191 194	187 191	98 101		12 15	%		8	8	- 0	8	
1,125 1,150	1,150 1.175	59 62		0				_,_,			312 317	198 202	195 199	105 108	87 91	18 22	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	(
1,200 1,225	1,225 1,250	69 72	61	0	0	0	0	2,875 2,900	2,900 2,925		327 331	209 212	207 211	115 118	98 102	28 31	0 2	0		0	0	0	(
1,250 1,275	1,275 1,300	75 79	65 68					2,323			336 341	216 220	215 219	122 125	106	34 37	5 9	0		0	0	0	(
1,300 1,325	1,325 1,350	82 86	72 76	0				2,975	3,000	327	346 353	223	223 229	128		40	12	ō	- ō	0	0	0	
1,350	1,375	89	79		0	0	0	3,050	3,100	342	362	236	238	133 140	126	45 51	18 25	0	Ō	0	Ó	Ó	
1,375 1,400	1,400 1,425	92		10		0	- 0	-,			381	252	246 255	147 154	134	58 64	32	8		-0		_	{
1,425 1,450	1,450 1,475	99 102	91 94	13 16							391 400	259 267	263 272	161 169	149 157	70 77	46 53	0		0	0	0	. (
1,475	1,500 1,525	106	98	19 23				3,300	3,350	385	410	275	280	176	165	84	60	Ó	Ŏ	0	<u>o</u>	<u>o</u>	
1,525	1,550	113	106	26	5	0	O	3,400	3,450	402	429	282 290	289 297	183 190		91 97	67 74	5 12	0	0	0	0	- (
1,550 1,575	1,575 1,600	116 119	109 113	32	12	0	Ö	3,500				298 305	306 315	197 205	189	104 111	81 89	18 24	0 4	0	0	0	(
1,600	1,625 1,650	123	117	35 38				-,			457 467	313 322	324 334	212 219	205 213	118 124	96 104	30 37	11	0	0	0	
1,650 1,675	1,675 1,700	129 133		41 45				3,650	3,700	444	476	330 339	343 353	226 234		131	111	43 49	25	o o	ŏ	0	
1,700	1,725	136	132	48	30			3,750	3,800	462	495	348	362	242	238	138 145	119 126	56	32 39	ō	Ö	0	
1,725 1,750	1,750 1,775	140 143	139	51 54	37	0	0	3,850	3,900			356 365	372 381	249 257	246 255	152 159	134	62 68	46 53	0	0	0	. (
1,775	1,800	146 150	143	57 60							524 533	373 382	391 400	265 272	263	166 173	149 157	75 8 2	60 67	- 0	- 8	<u>0</u>	
1,825 1,850	1,850 1,875			64 67	47	0	Ö	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	이	0	
1,875	1,900	161	159	_70	54	. 0	o	4,100	4,150	521	562	399 407	419 429	287 295	289 297	188 195	173 181	95 102	81 89	9 16	0 4	0	_ (
1,900 1,925	1,925 1,950	164 168	163 167	73 77		0		.,				416 424	438 448	303 310	306 315	202	189 197	109 115	96 104	22 28	11 18	0	(
1,950 1,975	1,975 2,000	172 175		80 83							590 600	433 442	457 467	319 328		217 224	205	122	111	35 41	25 32	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	
2,025 2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628		495	353	362	247	238	149	141	54 60		0	0
2,075 2,100	2,125	193		97 100		$\frac{11}{14}$	-0		4,550			476	505 514					157 164	149 157	66 73	60 67	_0	{
2,125 2,150	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493		379		270		171	165	79	74	0	(
2,175	2,200	204	207	110	_ 98	24	0	4,700	4,750	624	676	510	543	396	410	285	280		181	86 93	81 89	7	
2,200 2,225	2,250	211	215		106	30		4,800			685 696	519 527	552 562	405 413				193 200		100 106		14 20	11
2,250 2,275	2,275			120	109	33		4,850	4,900	650	707	536 544		422 430	438	308	306	207	205	113 120	111	26 33	25
	2,325							4,950											221	127	126	39	-39



Mailing Addresses of District Directors' Offices and Internal Revenue Service Centers

Following is a list of District Directors' offices and Internal Revenue Service centers. 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.

▶ Send your return to "Internal Revenue Service" at one of the following addresses:

Send your return to internal Reve	inde Service at one of the	ionowing addresses:
IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006 1160 West 1200 South St., Ogden, Utah 84405 . 1160 West 1200 South St., Ogden, Utah 84405 . 3651 Interregional Highway, Austin, Tex. 78740 . 1160 West 1200 South St., Ogden, Utah 84405 .	ALABAMA ALASKA ARIZONA ARKANSAS CALIFORNIA	4800 Buford Highway, Chamblee, Ga. 30006. Anchorage, Alaska 99501. Phoenix, Ariz. 85025. Little Rock, Ark. 72203. Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 4800 Buford Highway, Chambles, Ga. 30006.	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FLORIDA GEORGIA	Denver, Colo. 80202. Hartford, Conn. 06115. Wilmington, Del. 19802. Baltimore, Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006. 1160 West 1200 South St., Ogden, Utah 84405. 1160 West 1200 South St., Ogden, Utah 84405. 2306 E. Bannister Rd., Kansas City, Mo. 64170. Cincinnati, Ohio 45298.	HAWAII IDAHO	4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813. Boise, Idaho 83701. Chicago, III. 60602; Springfield, III. 62704. Indianapolis, Ind. 46204. Des Moines, Iowa 50309.
3651 Interregional Highway, Austin, Tex. 78740. Cincinnati, Ohio 45298. 3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155.	KANSAS KENTUCKY LOUISIANA MAINE MARYLAND	Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812	MICHIGAN MINNESOTA MISSISSIPPI MISSOURI MONTANA	Boston, Mass. 02203. Detroit, Mich. 48226. St. Paul, Minn. 55101. 4800 Buford Highway, Chamblee, Ga. 30006. St. Louis, Mo. 63101. Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170. 1160 West 1200 South St., Ogden, Utah 84405. 310 Lowell St., Andover, Mass. 01812. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812.	NEBRASKA NEVADA NEW HAMPSHIRE NEW JERSEY NEW MEXICO NEW YORK	Omaha, Nebr. 68102. Reno, Nev. 89502. Portsmouth, N.H. 03801. Newark, N.J. 07102. Albuquerque, N. Mex. 87101. Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan Dist.—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006. 2306 E. Bannister Rd., Kansas City, Mo. 64170. Cincinnati, Ohio 45298	NORTH CAROLINA NORTH DAKOTA OHIO OKLAHOMA OREGON PANAMA CANAL ZONE	4800 Buford Highway, Chamblee, Ga. 30006. Fargo, N. Dak. 58102. Cleveland, Ohio 44113; Cincinnati, Ohio 45202. Oklahoma City, Okla. 73102. Portland, Oreg. 97232. Director of International Operations, Washington, D.C. 20225.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155. Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	PENNSYLVANIA PUERTO RICO	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222. Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
310 Lowell St., Andover, Mass. 01812	RHODE ISLAND SOUTH CAROLINA SOUTH DAKOTA TENNESSEE TEXAS UTAH VERMONT VIRGINIA	Providence, R.I. 02907. 4800 Buford Highway, Chamblee, Ga. 30006. Aberdeen, S. Dak. 57401. 4800 Buford Highway, Chamblee, Ga. 30006. Austin, Tex. 78701; Dallas, Tex. 75201. Salt)Lake City, Utah 84110. Burlington, Vt. 05402. Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405. Cincinnati, Ohio 45298. 2306 E. Bannister Rd., Kansas City, Mo. 64170. 3651 Interregional Highway, Austin, Tex. 78740. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	WASHINGTON	Tacoma, Wash. 98402. Parkersburg, W. Va. 26102. Milwaukee, Wis. 53202. Cheyenne, Wyo. 82001. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

First name on	d initial	Your social security number					
			Last name				
Home address	(Numb	er and street or reral route)		Year	occupation		
City, town or	Ity, teum or past office, and State 21P code						
Enter below n from separate	ame and to joint	d address used on your return for 1966 (if same as above, write or joint to separate returns, enter 1966 names and addresses.	"Same"). If none filed, give reason. If changing	Spour	e's occupation		
Your presen	nt emp	oloyer and address					
		employer and address, if joint return					
Your Fili	ng Si	tatus—check only one:	Your Exemptions Regular 65 or	over			
la 🔲 Sin	gle		2a Yourself		Enter number	1	
		filing joint return (even if only one had income)	2b Spouse		☐ of boxes checked ▶	·[
		filing separately. If spouse is also filing a return,	3a First names of your dependent ch	ildr e n	who lived with		
		(his) social security number in space provided above	you	•••••	***************************************		
		rst name hereed Head of Household	Sh Niverban of abbandance described		Enter number ▶	.	
		3b Number of other dependents (from 4 Total exemptions claimed			_		
ncome	5	g widow(er) with dependent child Wages, salaries, tips, etc. If not shown on at			<u></u>	<u> </u>	
joint re-	6	Other income (from page 2, Part II, line 8)	acried tottis W-2 attach explanation	6		·	
urn include Il income	7	Total (add lines 5 and 6)	7		 		
both	8	Adjustments to income (from page 2, Part III,	8	•••••	 		
usband nd wife	9	Total income (subtract line 8 from line 7)		-		 	
ind tax rom table —OR—	10	If you do not itemize deductions and line 9 is	ou do not itemize deductions and line 9 is less than \$5,000, find your tax from les in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.				
igure tax	11a	If you itemize deductions, enter total from page if you do not itemize deductions, and line 9 (1) 10 percent of line 9; OR (2) \$200 (\$10 plus \$100 for each exemption claimed on Deduction under (1) or (2) limited to \$1,000	is \$5,000 or more enter the larger of: 00 if married and filing separate return) line 4. above.	11a			
sing tax	116	Subtract line 11a from line 9		1995		<u>/////</u>	
chedules	_	Multiply total number of exemptions on line 4,	above by \$600	11b		 -	
		Subtract line 11c from line 11b. Enter balance		-		┝	
		amount by using tax rate schedule on page 11	of instructions.) Enter tax on line 12.	11d		L	
		Tax (from either Tax Table, see line 10, or Tax	Rate Schedule, see lines 11a-11d)	12		ļ	
		Total credits (from page 2, Part V, line 4) Income tax (subtract line 13 from line 12)		13		 	
our		Tax from recomputing prior year investment or	radit (attach statement)	14a		ļ	
ax,	15	14b 15		 			
redits,	16	Self-employment tax (Schedule C-3 or F-1) Total tax (add lines 14a, 14b, and 15)	16		-		
nd	17	Total Federal income tax withheld (attach Forn	ns W-2) 17	7////			
ay-	18	Excess F.I.C.A. tax withheld (two or more employers—see					
ents	19	☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg	-				
	20	1967 Estimated tax payments (include 1966 overpayment					
	21	Total (add lines 17, 18, 19, and 20)		21			
alance	22	If payments (line 21) are less than tax (line 16), enter		22			
ue or	23	If payments (line 21) are larger than tax (line :	23				
	24	24					
lefund			Bonds, with excess refunded or [Refund only	25			

(a) NAME (If more space is needed attach schedule) 1	(b) Relationship	(c) Month home, if t ing year w	s lived in your orn or died dur- rite "B" or "D"	(d) Did depend- ent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount fu by OTHERS in ing dependent	•
3 Total number of dependents listed above.	Entor ho				***************************************		
The state of the s						• • • • •	
Part II Income from sources other 1a Gross dividends and other distributions and amounts—write (H), (W), (J), for stock held	on stock (lis	t payers	Medical an	tax table or	deductions—Use of standard deduction. ense (not compensation)	• •	
jointly)		*********	1 One-half	(but not mo	re than \$150) of in- r medical care		
			E	•	and drugs		
			1		ge 1		-
			5 Other m balance	edical, dental of insurance	e 2 (not less than zero) expenses (include premiums for medi- on line 1)		
Total line 1a	-		I	d lines 4 and !	•		
1b Exclusion (see instructions).	\////////			6 of line 9, pa			_
1c Capital gain distributions (see page 6 of instructions).			9 Total (ac	id lines 1 and	6 (not less than zero) . 8)	1	_
1d Nontaxable distributions (see page 6 of instructions).			Contributio (itemize)	ns.—Cash—i	ncluding checks, m	oney order	's, e
1e Total (add lines 1b, 1c, and 1d)		+	***************************************				
not less than zero)	<u> </u>						
Earnings from savings and loan assoc. a	nd credit u	ınions.	10 Total o	ash contribut			···········
			1				····
			statemen	t). Enter total	instructions for required of such items here.		
					/ears (see page 8 of instr.)		
Other interest (banks, bonds, tax refunds, e	tc.)		13 Total c and 12-	ontributions —see instruct	(add lines 10, 11, ions for limitation) ▶		
		••••••	1	al estate .			
		••••••			oline		
2 Total interest income			l	nd local incor			
3 Pensions and annuities, rents and royalties, part- nerships, estates or trusts, etc. (attach Sch. B) .					 >	<u> </u>	-
4 Business income or loss (attach Schedule C)					Mortgage		
5 Sale or exchange of property (attach Schedule D) .			Other (item			•••••••••••••	
6 Farm income or loss (attach Schedule F)	<u> </u>			***********			
Miscellaneous income (state nature and sour	ce)	••••••••••••••••••••••••••••••••••••••	***************************************	***************************************	***************************************	***************************************	
				•••••			
	·1 		15 Total in	erest expense	.		
7 Total miscellaneous income			Miscellaneo	us deductions	.—(see page 9 of ins	structions) .	••••••••••••••••••••••••••••••••••••••
					***************************************	*******************************	
Part III Adjustments to income			16 Total m	iscellaneous			
1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement).			17 TOTAL	DEDUCTIONS	(add lines 9, 13, 14,		_
2 Moving expenses (attach Form 3903)					d on page 1, line 11a. ▶	1	
3 Employee business expense (attach Form 2106 or other statement)				nt income cr	edit (Schedule B) .		
4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) .			3 Foreign t	ax credit (For	m 3468) m 1116)	***************************************	
5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8			4 TOTAL C	REDITS (for p	age 1, line 13) . ou had an expense a check here \square and see p		_

SCHEDULE B (Form 1040)

Supplemental Schedule of Income and Retirement Income Credit

U.S. Treesury Department Internal Revenue Service (From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1967

Name and address as shown on page 1 of Form 1040

		ANNUITY INCO		ter the total amount r	eceived on line 6 and o	mit lines 1 through 5.)	AMOUNT	
	t in contract							
Expected retur	n		5 Amou	ınt excludable	(line 4 multi-	.		
Percentage of cluded (line 1			أ ا	•	ess of line 4 ov	er line 5)		
.—Special Ruk		employer has centribute s, enter the total amount	d part of the cost and	rour own contributio	n will be recovered to			
Cost of annuity	/ (amounts vo	u paid) .	4 Amoi	unt received th	is year	•		
Cost received to	ax-free in pas	t years .	5 Taxa	ble portion (ex	ess. if any, of ii	ne 4 over line 3) .		
		YALTY INCOM						
1. Kind and loc	ation of property	2. Total amount of rents	nt 3. Total amount of royalties	4. Depreciation (explain in Part if or depletion (at tach computation	V) 5. Repairs (attac · itemized list)	6. Other expenses (attach itemized list)		
Totals		•						
Net income (o	r loss) from r	ents and royalties	(column 2 plus	column 3 less	columns 4, 5, ar	nd 6)		 -
Small busines	s corporation	ss, employer ide	—name, address,	and employer	identification r	umber)	***************************************	
	•	il, AND III (En						_
Part IV.—SCH Iternative guideling o continue using p	EDULE FOR	DEPRECIATIO strative procedures rized prior to these and 65–13 and the	described in Rever revenue procedure second heading for	N PART II AE lue Procedures 6 s. Where doub or other authoriz	SOVE—This school 2-21 and 65-13 le headings appe	edule is designed for as well as for those ar use the first hea	taxpayers who	o wis
1. Group and g	ideline class of property	2. Cost or other basis at beginning of year OR——— Cost or other basis	3. Asset additions in year (amount) Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of OR—OR—OR—OR—OR—OR—OR—OR—OR—OR—OR—OR—OR—O	8. Depreciation for this year	В
Total additions	al first-year de	preciation (do no	ot include in item	s below)				
Total cost or	other basis		j		<u> </u>	L		
2 Total deprecia	tion (Enter he	ere and in Part II,	column 4 above)		<u> </u>			
SUMMARY O		1	Cum ed abe	Units of 1	Additional first year	l au /	1	
	Straight line	Declining balance	Sum of the	Units Of 1	Maintailer rijer Anel	Other (specify)	Total	
	Straight this	- Deciming belonce	years-digits	production	(section 179)		ļ <u></u>	
1 Under Rev. Proc's. 62-21 and 65-13	Stranger time	Datining Delance	years-digits	production	(section 179)			

art V.—RETIREMENT INCOME CREDIT							
.—General Rule	1						
separate return, use column B only. If joint return, use column A for wife and column B for husband->	A				В		
id you receive earned income in excess of \$600 in each of any 10 calendar years before 1967? (Widows or widowers see instructions, page B-3)		Yes	□ N	lo l	☐ Yes		No
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 from Part II, column 2 of this schedule	<u>_</u>						<u> </u>
2 Maximum amount of retirement income for credit computation		\$1,	524	00	\$1	,524	00
3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income							
(b) Earned income received (Does not apply to persons 72 years of age or over):							į
(1) Taxpayers under 62 years of age, enter amount in excess of \$900				-			ļ
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:							
if \$1,200 or less, enter zero			l	-			
if over \$1,200 but not over \$1,700, enter ½ of amount over \$1,200;	\cdot						
or if over \$1,700, enter excess over \$1,450			i				
4 Total of lines 3(a) and 3(b)	-						
6 Line 5 or line 1, whichever is smaller							
7 (a) Total (add amounts on line 6, columns A and B)	 or ove	r, com	iplete i	the			
(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	• •	• •	•	• †			\vdash
9 Amount of tax shown on page 1, line 12, Form 1040							
10 Less: Credits claimed for foreign taxes or tax-free covenant bonds			•				
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 smaller		, whic	hever	ls .			
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 ca	lendaı	years	before	1967	·.		
Furnish the information called for below for both husband and wife even if only one answered "Yes" in colu L. Retirement income of both husband and wife from pensions and annuities, interest, and on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule	nn A c divid	or B ab ends	ove. includ	led			
2 Maximum amount of retirement income for credit computation	<u> </u>	•		• •	<u> </u>	2,280	00
3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions		B—HU	SBAN	<u> </u>			
from gross income							
or over): if \$1,200 or less, enter zero							
if over \$1,200 but not over \$1,700 enter ½ of amount over \$1,200; or	+						
if over \$1,700, enter excess over \$1,450							
4 Total of lines 3(a) and 3(b)							
5 Total (add amounts on line 4, columns A and B)		•	•				
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US Treasury Department

Internal Revenue Service



1967 Form 1040 Instructions for preparing your Federal Income Tax Return

A Personal Letter from the Commissioner of Internal Revenue This is my third letter to you as Commissioner of Internal Revenue. I came to this office with the conviction that our tax system can be effective only to the extent that it has the confidence and support of the people. My time in office has strengthened that conviction. Ours is essentially a self-assessment tax system where the citizen fills out the tax forms and sends in his proper tax. This is what distinguishes the American tax system and makes it a model for the rest of the world.

The main goal of the Internal Revenue Service is to foster and improve our self-assessment tax system. This means we have to keep taxpayers informed of their rights and responsibilities. It also means we must provide even-handed, reasonable, and courteous treatment of taxpayers. At the same time, we believe that the taxpayers who conscientiously meet their obligations want us to proceed vigorously against those few who would shift their burden to others by evading payment of taxes—and to correct those who make honest errors on their returns.

We assist 26 million taxpayers a year, process 78 million income tax returns, audit over 3 million returns, and perform many other services which affect millions of people. We do everything possible to assure that all these contacts are handled in a businesslike and courteous manner.

Given these dimensions, it is perhaps inevitable that in an organization of 60,000 people administering a complex law, occasional missteps will occur and some differences will arise. Our system contemplates this and has a number of built-in safeguards, including avenues of appeal for all taxpayers, large and small. I hope taxpayers will use all these opportunities to resolve any controversies. If you desire further information on our appeals system please contact your local district office.

My colleagues and I are public servants. It is our job to serve you efficiently and to act promptly on any problems a taxpayer may have. That is why I have said publicly and I will say again that we welcome comments, suggestions, even criticisms, from taxpayers. A self-assessment tax system envisions this kind of an exchange. It is the best guarantee we have that tax administration will remain responsive to the needs of all citizens.

As your Commissioner I can tell you that the dedicated employees of the Revenue Service are trying to perform their vital tasks as efficiently and justly as possible. You can help us by completing your return as accurately as possible and filing as soon as you can.

COMMISSIONER OF INTERNAL REVENUE

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About the Tax Return **Package** Mailed You.

The return form in the package shows your name and address on a special two-part label. Please file your return on this form. Should the form become mutilated or otherwise unusable, please remove the top label and attach it to the return that you file. If someone else prepares your return, ask him to use the preaddressed return or label. If you are required to file a Declaration of Estimated Tax, Form 1040–ES, the top part of the label may be used to address that form.

The package also contains an envelope which you should use to mail your return if you are due a refund. Your return will then go directly to the Regional Service Center where refunds are made. If you are not due a refund, mail your return to the office shown on page 10 of the instructions. However, if you live in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, you should use the envelope to send your return to the Service Center whether or not you are due a refund.

Contents (Pages B-1, B-2, and B-3 apply to Schedule B (Form 1040) and are not included with all instructions. If you need these pages they are available from the District Director.)

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Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withhold-ing 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 take the

standard deduction.

The instructions for Form 1040A provide further information about its use

Use of Form 1040

Generally, if your income was entirely 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, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

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Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
Schedule C for income from a personally owned business;

ally owned business;
Schedule D for income from the sale or exchange of property;
Schedule F for income from farming;
Schedule G for income averaging;
Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
Form 2106, Statement of Employee Business Expenses;
Form 2120, Multiple Support Declaration:

laration; Form 2210, Statement Relating to Un-

derpayment of Estimated Income Tax by Individuals;

Form 2440, Statement to Support Exclusion of Sick Pay;
Form 2441, Statement of Expenses for Care of Children and Certain Other

Dependents; Form 3903, Moving Expense Adjust-

ment; Form 4136, Computation of Credit for

Federal Tax on Gasoline and Lubri-

cating Oil; and
Form 4137, Computation of Social
Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

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 must file; except

\$600 or more income must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more. If you had an income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return. You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. (See Form 4136.)

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Earned Income From Sources Outside the United States.—To determine whether an Income tax return must be filed, you must compute income 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 Number.—Be sure to enter your number in the space provided, exactly as shown on your card. If you are married, be sure to enter the number of your wife (husband).

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 the deadline for filling 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.

When and Where to File.—Please file as early as possible with one of the addresses shown in the mailing instructions on page 10. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on page 1, line 22, Form 1040, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money

Tax Due or Refund Under \$1.—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

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.

Deceased Taxpayers.—Where a person died in 1967, or in 1968 before filling a return for 1967, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filling as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a re-

fund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

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 many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the

supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

Form W-2 Missing or Incorrect.—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

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 unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

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, each 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, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. 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. See **Document No. 5192**, Community Property, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is \$100 plus \$100 for each exemption claimed on line 4, page 1.

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. To claim the exemption for your wife or husband, check the boxes 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. 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," under "Special Computations," below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) 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 house-

hold by (1) any related person other than your unmarried child or stepchild (see list on page 4) 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.

Widows and Widowers.—Under certain conditions, a texpayer 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 com-

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puting the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) 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 his wife) for the year

Reporting 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 adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

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. Pensions, annuities, endowments. Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Interest on bank deposits, bonds, notes.

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

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. Railroad Retirement Act benefits. Gifts, inheritances, bequests.

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Exemptions Exemption) (\$600 for Each Allowable

Line 2-You and Wife

Interest on tax refunds.

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, 1967. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1968, you get the additional exemption for age on your return for 1967.

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 1967, 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

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to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) 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 1967.

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

Each child, stepchild and other de-endent 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.)
- 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 this page.)
- Married Dependents.—Did not file a joint return with her husband (or his
- 4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child Stepbrother Sob-in-law Stepchild Stepsister Daughter-in-law Mother Stepmother The following if related by blood: Grand-Mother-in-law Uncle parent Brother Father-in-law Aúnt Brother-in-law Nephew Sister-in-law 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 puting the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from in-come. (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.

Divorced or Separated Parents.—For new rules on dependency exemptions for your children if you are divorced or separated see Document 5013, Personal Exemptions, which is available at the District Director's office.

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 two or more persons contributed to-ward the support of an individual, see Form 2120, Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," 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 Line 5-Wages, Salaries, Tips, etc.-Refor treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line (See Form 4137).

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 as 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, do not report the value of the meals or lodging

the meals or lodging.

Exclusions for Military Combat Pay.—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 \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do 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 the nonoffice which issued the form. If the non-taxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in the second state of the certificate. ence in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund
Line 10—Find Your Tax From Tax
Tables.—The Tax Tables are provided by
law and save you from having to itemize
deductions and figure your tax. The
tables allow \$600 for each exemption
laimed on your return and also provide

Line 19.—Include any am
following sources on this
box(es) to indicate credit. claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "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 13-Total Credits.--Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b-Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as re-computed due to early disposition of such property. Attach computation.

Line 17-Federal income Tax Withheld.—Include the total income tax with-held as reflected on Forms W-2 on this

Line 18—Excess F.I.C.A. Tax Withheld— Two or More Employers.—If a total of more than \$290.40 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 \$290.40 as a credit against your in-

a. Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, separate computations must be made for you and your wife.

c. Enter the balance on this line.

Line 19 .-- Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil .- If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transporta-tion service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies.---include the credit on this line. Attach Copy B of Form 2439.

Line 20-Estimated Tax Payments.-Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1966. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66% percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the addi-tional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on page 1, Form 1040 as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Rail-road Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax re-turn if any such taxes are due on tips turn. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

Line 25—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Se-ries E United States Savings Bonds by checking the first box on line 25, 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 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 25. 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 return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1968 will exceed by \$40 or more the tax to be withheld from your wages, see Form 1040-ES for further

Instructions for Page 2 of Form 1040 Part II

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company payments you receive out of the company payments. pany's earnings and profits are dividends which you must report 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 on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other inter-mediary, list the name of such person.

Dividends from mutual insurance com-Dividends from mutual insurance com-panies which are a reduction of pre-miums are not to be included. So-called "dividends" paid by savings and loan as-sociations, mutual savings banks, co-operative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Document No. 5448, investment Income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

Instructions for Page 1 of Form 1040—Continued/Page 5

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If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but 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.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

- (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 1c—Capital Gain Distributions.— Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div." However, if you are filing Schedule G, Income Averaging, you must use Schedule D.

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

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 which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. Interest received on tax refunds is taxable and must be included in your

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. You may at any time elect to report each year the annual increase in value. However, 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—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on line 27, page 1, Schedule C (Form 1040). Use Schedule C-3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on line 4, Part IV, page 2, Schedule D (Form 1040).

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

Line 7-Miscellaneous Income.-If vou cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. 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 for 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 1967, your business or profession lost money, 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 1967 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 1967, it should be entered as a "minus" figure under "Misc. income." 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.

(a) 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

(b) 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.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of

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Page 6/Instructions for Page 2 of Form 1040—Continued

the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, and 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, under "Misc. income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W-2, 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 allowable 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.

- (a) Travel and transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.
- (b) 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.
- (c) 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.
- (d) Other business expenses.—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous 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.

- (a) The total of all amounts received from or charged to your employer for business expenses,
- (b) The amount of your business expenses broken down into broad categories, and
- (c) 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 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

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 a mile for the first 15,000 miles of business use, and 7 cents a 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 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:

- (a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Misc. income."
- (b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "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 "Miscellaneous deductions."
- (c) 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 this page, and enter the total expense on page 2, Part III, line 3.

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, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) 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 Tổ 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

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject

Instructions for Page 2 of Form 1040—Continued/Page 7

to the 3 percent limitation described in (3) below. The \$3 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance tax which is included as part of the Social Security tax and with-held from wages or paid on self-employment income is not deductible.

- (2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.
- (3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, of Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.---If you itemize deductions, you can deduct gifts to:

- (a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or 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 legisla-
- (b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.
 - (c) Certain veterans' organizations.
- (d) Governmental agencies which will use the gifts exclusively 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 or foreign organiza-

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. Document No. 5672 furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the Superintendent of Documents, Washington, D.C. 20402, at 5 cents a copy. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a

charitable deduction for a transfer of a future interest in tangible personal property 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, taxexempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported 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 spent to maintain such a student.

You CAN Deduct Gifts To

Churches, including assessments paid Salvation Army, Red Cross, CARE United Funds and Community Chests Nonprofit schools and hospitals Certain veterans' organizations

Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, 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

 If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was 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, describe the tax and list amount in the space below "Personal property," and include amount in "Total taxes.

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your

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 transportation, telephone, gasoline, etc.

Federal social security taxes

Hunting licenses, dog licenses

Auto inspection fees, tags, drivers licenses Water taxes

Taxes you paid for another person

Alcoholic beverage, cigarette, and tobacco

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

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STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1967. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1967, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢ Alaska 8¢ Arizona 7¢ Arkansas 7.5¢ California 7¢ Colorado 6¢ Connecticut 6¢ after June 30, 7¢ Delaware 7¢	Florid Georg Hawai Idaho Illinoi: afte	ia 6.5¢ ii 5¢ 6¢ s 5¢ er July: na 6¢		Michiga Minnes	ky 7¢ na 7¢ 7¢ nd 7¢ husetts nn 6¢	6.5∉	Nebraska Nevada	5¢ after J 6¢ New York June 30, 6.5¢ North Cal a 7.5¢ North Dal 6¢ Ohio 7¢ mpshire 7¢ Oklahoma sey 6¢ Oregon 6	une 30, 6¢ rolina 7 kota 6¢ i 6.58¢	7¢ Rho Sou ¢ Sou Ter Te: Uta Ver	nnsylvani ode Islan ith Carol ith Dako inessee kas 5¢ ih 6¢ rmont 6.	d 7¢ ina 7¢ ta 6¢ 7¢	West Wisco Wyom	nia 7¢ ington 7 ar April Virginia ensin 7¢ ing 5¢ ar May 1	30, 9¢
Nonbusiness			RATE	PER G	ALLON			Nonbusiness			RATE	PER GA	LLON		
Mileage Driven	5∉	6∉	6.5¢ & 6.58¢	7¢	7.5∉	8¢	9¢	Mileage Driven	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000	\$7 11 13 15 17	\$8 14 16 18 20	\$9 15 17 19 21	\$10 16 18 21 23	\$10 17 20 22 25	\$11 18 21 24 26	\$13 20 23 27 30	10,000 to 10,999 11,000 to 11,999 12,000 to 12,999 13,000 to 13,999 14,000 to 14,999	\$36 40 43 47 50	\$44 48 52 56 60	\$47 52 56 61 65	\$51 56 61 66 70	\$55 60 65 70 76	\$58 64 69 75 81	\$66 72 78 84 91
5,000 to 5,499 5,500 to 5,999 5,000 to 6,499 5,500 to 6,999	18 20 22 23 25	22 24 26 28 30	24 26 28 30 33	26 28 30 33 35	27 30 33 35 38	29 32 35 38 40	36 39 42	15,000 to 15,999 16,000 to 16,999 17,000 to 17,999 18,000 to 18,999 19,000 to 19,999	54 57 61 64 68	65 69 73 77 81	70 74 79 84 88	75 80 85 90 95	81 86 91 96 102	86 92 97 103 108	97 103 109 116 122
7,500 to 7,999	27	32	35	38	40	43	48	20,000 miles*	70	83	91	98	105	111	125

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

MISCELLANEOUS 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 constitutionalized for at least secutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600 for one dependent, or \$900 for two or more dependents for the care of:

- (a) dependent children under 13 years of age: o
- (b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is in-In case of a husband whose wife is in-capacitated, the deduction is allowed if he files a joint return with his wife. Then, 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 in-curred while the wife is institutionalized

if she is institutionalized for at least 90 consecutive days or a shorter period if she dies

55 58 61

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 pay-ment which is for dependent care may be deducted.

Attach Form 2441, or a statement setting forth all pertinent information.

ting 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. 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

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

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 per-

sonal property Property lost in storage or in transit

Damage by rust, gradual erosion or deteriora-

Animals or plants damaged or destroyed by

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade

or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your establishments. lished salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an in-separable aggregate of personal and capi-tal expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses. (See **Document No. 5952**, Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary

Instructions for Page 2 of Form 1040—Continued/Page 9

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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

Rusiness entertainment Fees to employment agencies

You CANNOT Deduct Cost Of

Travel to and from work Entertaining friends Bribes and illegal payments

MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

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. Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA ALASKA ARIZONA ARKANSAS CALIFORNIA	4800 Buford Highway, Chamblee, Ga. 30006 Anchorage, Alaska 99501. Phoenix, Ariz. 85025. Little Rock, Ark. 72203. Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
9651 Interregional Highway, Austin, Tex. 78740	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FLORIDA	Denver, Colo. 80202. Hartford, Conn. 06115. Wilmington, Del. 19802. Baltimore. Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006.
1800 Buford Highway, Chamblee, Ga. 30006 1160 West 1200 South St., Ogden, Utah 84405 1160 West 1200 South St., Ogden, Utah 84405 12306 E. Bannister Rd., Kansas City, Mo. 64170	GEORGIA HAWAII IDAHO ILLINOIS INDIANA	4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813. Boise, Idaho: 83701. Chicago, III. 60602; Springfield, III. 62704. Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170	IOWA KANSAS KENTUCKY LOUISIANA MAINE MARYLAND	Des Moines, Iowa 50309. Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812 . Cincinnati, Ohio 45298 . 3206 E. Bannister Rd., Kansas City, Mo. 64170 4800 Buford Highway, Chamblee, Ga. 30006 3206 E. Bannister Rd., Kansas City, Mo. 64170	MASSACHUSETTS	Boston, Mass. 02203. Detroit, Mich. 48226. St. Paul, Minn. 55101. 4800 Buford Highway, Chamblee, Ga. 30006. St. Louis, Mo. 63101. Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NEBRASKA NEVADA NEW HAMPSHIRE NEW JERSEY NEW MEXICO NEW YORK	Omaha, Nebr. 68102. Reno, Nev. 89502. Portsmouth, N.H. 03801. Newark, N.J. 07102. Albuquerque, N. Mex. 87101. Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 1120: Buffalo, N.Y. 14202; Manhattan District—120 Churc St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006	NORTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006. Fargo, N. Dak. 58102. Cleveland, Ohio 44113; Cincinnati, Ohio 45202. Oklahoma City, Okla. 73102. Portland, Oreg. 97232. Director of International Operations, Washington, D.(
11601 Roosevelt Blvd., Philadelphia, Pa. 19155. Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.	PENNSYLVANIA	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222. Taxpayers with Puerto Rico addresses and all taxpaye excluding income under section 933: Director of International Operations, U.S. Internal Revenue Servic Ponce de Leon Ave., Hato Rey, Puerto Rico 0091
310 Lowell St., Andover, Mass. 01812 4800 Buford Highway, Chamblee, Ga. 30006 . 2306 E. Bannister Rd., Kansas City, Mo. 64170 . 4800 Buford Highway, Chamblee, Ga. 30006 . 3651 Interregional Highway, Austin, Tex. 78740 . 1160 West 1200 South St., Ogden, Utah 84405 . 310 Lowell St., Andover, Mass. 01812 .	RHODE ISLAND SOUTH CAROLINA SOUTH DAKOTA TENNESSEE TEXAS UTAH VERMONT VIRGINIA	Providence, R.I. 02907. 4800 Butord Highway, Chamblee, Ga. 30006. Aberdeen, S. Dak. 57401. 4800 Buford Highway, Chamblee, Ga. 30006. Austin, Tex. 78701; Dallas, Tex. 75201. Salt Lake City, Utah 84110. Burlington, Vt. 05402. Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalle, St. Thomas, VI. 0801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Poerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Dission, Charlotte Amalie, St. Thomas, VI. 00801; Other Director of International Operations, U.S. Intern Revenue Service, Ponce de Leon Ave. and Bolivia S Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405	WASHINGTON WEST VIRGINIA WISCONSIN WYOMING FOREIGN ADDRESSES	Tacoma, Wash. 98402. Parkersburg, W. Va. 26102. Milwaukee, Wis. 53202. Cheyenne, Wyo. 82001. U.S. citizens with foreign addresses, except A.P.O. ar F.P.O. addresses, and all U.S. citizens excluding incom under sections 911 and 931: Director of Internation Operations, Internal Revenue Service, Washington, D. 20225.

Page 10/Instructions for Page 2 of Form 1040—Continued



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.

-- \$20,000

— \$44,000

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
                                         - $1,500
                      $225, plus 17%
$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
$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
         -- $44,000
                      $15,510, plus 58%
                                        -- $38,000
$44,000
         - $50,000
                                        - $44,000
$50,000 --- $60,000
                      $22,590, plus 62%
                                        -- $50,000
$60,000 — $70,000 . . $28,790, pkis 64%
                                        -- $60,000
$70,000 — $80,000
                      $35,190, plus 66%
                                        -- $70,000
$80,000 — $90,000
                      $41,790, plus 68%
$90,000
        - $100,000 $48,590, plus 69%
                                        -- $90,000
                      $55,490, plus 70%
                                        -- $100,000
```

Schedule II

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

(See page 3)

\$20,000

\$44,000

--- \$24,000

--- \$52,000

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 overof 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 -- \$4,000 \$620, pkrs 19% \$8,000 -- \$12,000 \$1,380, plus 22% - \$8,000 \$12,000 - \$16,000 \$2,260, plus 25% - \$12,000 \$3.260, plus 28% \$16,000 - \$20,000 **— \$16,000**

\$24,000 - \$28,000 - \$24,000 \$5,660, plus 36% \$28,000 **— \$32,000** \$7,100, plus 39% **— \$28,000** \$32,000 -- \$36,000 **— \$32.000** \$8,660, plus 42% \$36,000 **— \$40,000** \$10,340, plus 45% - \$36,000 \$40,000 --- \$44,000 \$12,140, plus 48% — \$40,000

\$4,380, plus 32%

\$14,060, plus 50%

\$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) **Taxpay**ers Who Qualify as Heads of Household

(See page 3)

If the amount on

Enter on line 12, page 1:

line 11d, page 1, is: Not over \$1,000 14% of the amount on line 11d. Over-But not overof excess over---- \$2,000 \$1,000 **— \$1.000** \$140, plus 16% \$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 \$1,500, plus 25% \$8,000 \$10,000 \$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 \$3,800, plus 35% \$16,000 -- \$18,000 **-- \$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 -- \$26,000 \$6,840, plus 43% \$24.000 \$24,000 \$7,700, plus 45% \$26,000 -- \$28,000 - \$26,000 \$28,000 --- \$32,000 \$8,600, plus 46% \$28,000 \$32,000 --- \$36,000 \$10,440, plus 48% - \$32,000 \$12,360, plus 50% \$36,000 - \$38,000 -- \$36,000 \$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 **— \$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% \$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

WHO DO NOT ITEMIZE DEDUC-Tax Tables for Persons With Incomes Under \$5,000 TIONS ON THEIR RETURNS

If you checked as your filing status on page 1, Form 1040

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction.

Line 1a use TAX TABLE A—For Single Persons Filing Joint Returns or Unmarried Heads 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.

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. TAX TABLE A— For Single Persons

				Correspond				P. 110		f anamations is		
If your total	income is—	And the nu	mber of exer		If your total	income is—		And	the number of	f exemptions is-	-	8
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	2	3	4	5	If 7 or more there is no tax
			Your tax is-	-					Your ta	x 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	2,525 2,550	244 248	132 136	30 33	8	0	0
950 975	975 1,000	9 12	0	ŏ	2,550	2,575	253	139	37	ŏ	ŏ	Ŏ
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050 1,075	19 23	0	0	2,600 2,625	2,625 2,650	261 265	147 151	44 47	0	0	0
1,050 1,075	1,100	26	ŏ	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	Ō	0	2,675	2,700	274 278	159 163	54 58	0	0	0
1,125 1,150	1,150 1,175	33 37	8	0	2,700 2,725	2,725 2,750	282	167	61	0	Ó	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44 47	0	0	2,775 2,800	2,800 2,825	291 295	175 179	68 72	0	0	0
1,225 1,250	1,250 1,275	51	ŏ	0	2,825	2,850	299	183	76	Ō	Ō	Ö
1,275	1,300	54	0	0	2,850	2,875	304	/ 187	79	0	<u> </u>	
1,300 1,325	1,325 1,350	58 61	0	0	2,875 2,900	2,900 2,925	308 312	191 195	83 87	0	ŏ	0
1,350	1.375	65	0	0	2,925	2,950	317	199	91	o l	0	8
1,375	1,400	68	0	0	2,950 2,975	2,975 3,000	322 327	203	94	0	- 0	0
1,400 1,425	1,425 1,450	72 76	0	ŏ	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342 350	221 229	111 119	11 18	0	0
1,475	1,500 1,525	83	0	0	3,100 3,150	3,150 3,200	359	238	126		- 0	0
1,525	1,550	91	0	Ö	3,200	3,250	367	246	134	25 32	o	0
1,550	1,575 1,600	94 98	0	0	3,250 3,300	3,300 3,350	376 385	255 263	141 149	39 46	0	0
1,575 1,600	1,625	102		- 0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	2 5	0	3,400	3,450	402 410	280 289	165 173	60 67	0	0
1,650 1,675	1,675 1,700	109 113	9	0	3,450 3,500	3,500 3,550	419	297	181	74	ŏ	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725 1,750	1,750 1,775	121	19 23	0	3,600 3,650	3,650 3,700	436 444	315 324	197 205	89 96	0	8
1,775	1,800	128	26	ŏ	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462 470	343 353	221 229	111 119	11 18	0
1,825 1,850	1,850 1,875	136 139	33 37	0	3,800 3,850	3,850 3,900	479	362	238	l 126 l	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900 1,925	1,925 1,950	147 151	44 47	0	3,950 4,000	4,000 4,050	496 504	381 390	255 263	141 149	39 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 58	0	4,100	4,150	521 530	407 416	280 289	165 173	60 67	0
2,000 2,025	2,025 2,050	163 1 6 7	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300 4,350	547 · 556	433 442	306 315	189 197	81 89	8
2,075	2,100	175 179	68 72	- 0	4,300 4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	Ō	4,400	4.450	573	459	334	213	104	4
2,150 2,175	2,175 2,200	187 191	79 83	0	4,450 4,500	4,500 4,550	581 590	467 476	343 353	221 229	111 119	11 18
2,200	2,225	195	87	0	4.550	4,600	598	484	362	238	126	25
2,225	2,250	199	91 94	0	4,600 4,650	4,650 4,700	607 615	493 501	372 381	246 255	134 141	32 39
2,250 2,275	2,275 2,300		98		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 60
2,325 2,350	2,350 2,375	215 219	106 109		4,800 4,850	4,850 4,900	641 650	527 536	410 419	280 289	165 173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227 231	117 121		4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	1 121	1 19	<u>. </u>	<u>'</u>				<u> </u>		<u>'</u>

190 or 190

1967 TAX TABLE B—Married Filing Jointly * or Unmarried Heads of Household

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 you income	ur total ne is—		the numb			ur totai ne is—			J. 700	And the		of exemptio				
				3	}			And y	2 Du are—	And yo	3 su are—	And vo	4 ou are—	And yo	5 u are—	8
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married couple filing jointly	If 7 or more there is no tax
			our tax is-		}			T		·	Your to	ıx is—		·	<u></u>	<u>'</u>
\$0 900 925 950	\$900 925 950 975	\$0 2 5 9	\$0 0 0	\$0 0 0	\$2,450 2,475 2,500 2,525	\$2,475 2,500 2,525 2,550	\$230 234 238 242	\$121 124 128 131	\$121 124 128 131	\$23 26 30 33	\$23 26 30 33	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0
975 1,000 1,025 1,050	1,000 1,025 1,050 1,075	12 16 19 23	0000	0 0 0	2,550 2,575 2,600 2,625	2,575 2,600 2,625 2,650	246 250 254 258	135 138 142 146	135 138 142 146	37 40 44 47	37 40 44 47	0000	0 0 0	0 0 0	0 0 0	0000
1,075 1,100 1,125 1,150	1,100 1,125 1,150 1,175	26 30 33 37	0000	000	2,650 2,675 2,700 2,725	2,675 2,700 2,725 2,750	262 266 270 274	150 154 158 162	149 153 157 161	51 54 58 61	51 54 58 61	0 0 0	0 0 0	0000	0 0 0	0000
1,175 1,200 1,225 1,250	1,200 1,225 1,250 1,275	40 44 47 51	0000	0000	2,750 2,775 2,800 2,825	2,775 2,800 2,825 2,850	278 282 286 290	166 170 174 178	164 168 172 176	65, 68 72 75	65 68 72 75	0 0 0	0 0 0	0000	0000	0000
1,275 1,300 1,325 1,350	1,300 1,325 1,350 1,375	54 58 61 65	000	000	2,850 2,875 2,900 2,925	2,875 2,900 2,925 2,950	294 298 302 307	182 186 190 194	179 183 187 191	79 82 86 89	79 82 86 89	0000	0000	0000	0000	0000
1,375 1,400 1,425 1,450	1,400 1,425 1,450 1,475	68 72 75 79	0000	0000	2,950 2,975 3,000 3,050	2,975 3,000 3,050 3,100	311 316 322 330	198 202 208 216	194 198 204 211	93 96 102 109	93 96 102 109	0 0 4 11	0 0 4 11	0000	0000	0000
1,475 1,500 1,525 1,550	1,500 1,525 1,550 1,575	82 86 89 93	0000	000	3,100 3,150 3,200 3,250	3,150 3,200 3,250 3,300	338 346 354 363	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39	18 25 32 39	0000	0000	0000
1,575 1,600 1,625 1,650	1,600 1,625 1,650 1,675	96 100 103 107	0 2 5 9	0000	3,300 3,350 3,400 3,450	3,350 3,400 3,450 3,500	371 379 387 395	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67	46 53 60 67	0000	0000	0000
1,675 1,700 1,725 1,750	1,700 1,725 1,750 1,775	110 114 117 121	12 16 19 23	0000	3,500 3,550 3,600 3,650	3,550 3,600 3,650 3,700	403 411 419 427	288 296 305 314	279 286 294 302	176 184 192 200	174 181 189 196	74 81 88 95	74 81 88 95	0000	0000	0000
1,775 1,800 1,825 1,850	1,800 1,825 1,850 1,875	124 128 131 135	26 30 33 37	0000	3,700 3,750 3,800 3,850	3,750 3,800 3,850 3,900	435 444 452 460	323 332 341 350	310 318 326 334	208 216 224 232	204 211 219 226	102 109 116 123	102 109 116 123	4 11 18 25	11 18 25	0000
1,875 1,900 1,925 1,950	1,900 1,925 1,950 1,975	138 142 146 150	40 44 47 51	0000	3,900 3,950 4,000 4,050	3,950 4,000 4,050 4,100	468 476 484 492	359 368 376 384	342 350 358 365	240 248 256 264	234 241 249 256	130 137 144 152	130 137 144 151	32 39 46 53	32 39 46 53	0000
1,975 2,000 2,025 2,050	2,000 2,025 2,050 2,075	154 158 162 166	54 58 61 65	0000	4,100 4,150 4,200 4,250	4,150 4,200 4,250 4,300	500 508 516 525	392 400 408 417	372 379 386 394	272 280 288 296	264 271 279 286	160 168 176 184	159 166 174 181	60 67 74 81	60 67 74 81	0000
2,075 2,100 2,125 2,150	2,100 2,125 2,150 2,175	170 174 178 182	68 72 75 79	000	4,300 4,350 4,400 4,450	4,350 4,400 4,450 4,500	533 541 549 557	425 433 441 449	401 408 415 422	305 314 323 332	294 302 310 318	192 200 208 216	189 196 204 211	88 95 102 109	88 95 102 109	0 0 4 11
2,175 2,200 2,225 2,250	2,200 2,225 2,250 2,275	.186 190 194 198	82 86 89 93	0000	4,500 4,550 4,600 4,650	4,550 4,600 4,650 4,700	565 573 581 589	457 465 473 481	430 437 444 451	341 350 359 368	326 334 342 350	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39
2,275 2,300 2,325 2,350	2,300 2,325 2,350 2,375	202 206 210 214	96 100 103 107	0 2 5 9	4,700 4,750 4,800 4,850	4,750 4,800 4,850 4,900	597 606 614 622	489 498 506 514	459 467 474 482	377 386 395 404	358 366 374 382	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67
2,375 2,400 2,425	2,400 2,425 2,450	218 222 226	110 114 117	12 16 19	4,900 4,950	4,950 5,000	630 638	522 530	490 497	413 422	390 398	288 296	279 286	176 184	174 181	74 81

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

1967 TAX TABLE C—For Married

This table is designed to enable married persons filling 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.

Persons Filling Separate Returns

Read down their income columns below until you find the line covering the total income (page 1, line 9, form 1040). Their read across to the appropriate column headed by the number corresponding to the number of your examptions. This is your tax.

If your tot		And	the nu	mper o	f exem	ptions i	s	If you incom	r total					And ti	he num	ber of e	xempt	lons is-	-				
		1		2	?	3				1		2	!	-	3		4		5	. (В	7	
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2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126	39	39

1967 State Sales

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

income as shown on line 9, page 1, Form 1040 plus any	A	llaba	ma¹				Ariz	ona	2			Ar	kan	sas		C	alif	rnia	3	1	C	olor	ado	2		Co	mne	octi	cut	0	istri	ct o	f Co	
nontaxable income such as social se-	Famil	y Size			F	emily	y Siz	e (Pe	rson	s)	Fan	nily S	Size ((Pers	ons)	Fami	ly Siz	(Per	sons)	F	mily	Size	(Per			Famil	y Size		rsons		amily	y Siz	• (P	raons)
curity, railroad retirement, etc.	1	2 3 &		ver 5	1	2	3	4	5	Over 5	1	2	3 &	4 5	Over 5	1 & 2	3 & 4		Over 5	1	2	3	4	5 Ov	5	1 & 2	2 3 4		5 and Over		1	2 3	& 4	Over 5 5
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on line 9, page 1, Form 1040 plus any nontaxable in- come such as so- cial security, rail-				Far	nily S		Pers	ons) Over 5		nity :	lawa Size (I	Perso	ons) ver 5		mily	Idah Size (1	O Perso	is)		lil mily S	ize (l		Ove	1		Indi y Size 3	(Per	(Over	Fa		low Size	/a	sons) Over 5 5
on line 9, page 1, Form 1040 plus any nontaxable in- come such as so- cial security, rail-1 road retirement, etc. Under \$1,000 \$1,000-1,499 \$1,500-1,999		5 \$13 \$19 \$24	orsons Over 5	Far 1 321 27 33 38	nily S	Size (Pers	Over 5	1	nity :	3&4 3&4 \$48 (61 74	Perso 5 5 53 1 67 82	ver 5	Fr 1	2 \$23 \$29 36	Size (I	0 Persoi 5 1 \$31 9 39 7 47	is)	1 \$25 \$32 39	nily S	7 \$46 8 58 9 70	5 \$46 5 58 7 70	Ove 5 \$46 58 71	1	2	y Size	(Per	5	5 23 5	Fa 1	mily 2	low Size	/ a (Per	sons) Over
on line 9, page 1, Form 1040 plus any nontaxable in- come such as so- cial security, rail- road retirement, etc. Under \$1,000 - 1,999 - 11,500-1,999 - 12,000-2,899 - 12,500-2,999 - 13,500-3,990 - 13,500-3,990 - 13,500-3,900 - 13,500-3,900 - 13,500-3,900 - 13,500-3,900 - 13,500-3,900 - 13,500-3,900 - 13,50	amily S & 3 & 2 4 \$9 \$13 13 18 17 23	5 3 \$13 3 19 3 24 3 29 2 34 6 39 0 44 4 48	\$13 19 24 29 34 39 44	\$21 27 33	nily 5	Size (3 & 4 \$30 39 47	Pers 5 \$32 42 52	\$32 42 52 61 69 77 84 91	\$36 46 56 65 73 81 89 96	\$47 59 71 82 92 101 109 117	3&4 3&4 \$48 61 74 86	Person 5 5 67 82 95 07 1 18 1 28 1 38 1	53 67 82 95 07 18 29 39	\$17 22 27	\$23 \$ \$23 \$ \$29 \$6 42 48 53 58 63	Size (1 3 4 23 \$31 30 39 37 47	Person 5 1 \$31 9 39 7 47 4 54	s) Over 5 \$31 39 47	\$25 \$ 32 39 46 52 58 64 69	mily \$ 2 3 33 \$3 42 4 52 5	7 \$46 8 58 9 70 9 81 8 90 7 99 5 108 3 116	5 5 5 5 7 6 8 1 5 8 1 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Ove 5 3 \$46 3 58 3 71 3 83 4 95 1 106 1 116 1 126	\$13 17 21 24 27 30 33 36	\$17 22 27 32 36 40	y Size	(Per 4 323 \$ 29 35 41 46 50 54 58	5 23 29 35 41 46 51	5 23 29 35 42 48 53 58 63	Fa: 1 15 1 19 23 27 30	mily 2 19 24 29 34 38	Size 3 3 520 3 26 32 38 43 48 52	/ a (Per	sons) Over 5 5
on line 9, page 1, Form 1040 plus any nontaxable in- come such as so- cial security, rail- road retirement, etc. Under \$1,000 \$1,000-1,499 \$2,500-2,499 \$2,500-2,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$3,500-3,999 \$4,500-4,999 \$5,500-5,499	\$ 38 2 4 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 \$13 \$13 \$19 \$24 \$3 \$29 \$44 \$48 \$3 52 566 60 64	\$13 19 24 29 34 48 52	\$21 27 33 38 43 48 52	\$24 32 32 39 46 52 58 64 69 74 79 84 89 94	\$30 38 4 \$30 39 47 55 63 70 76 82 88 94 99 104 109	\$32 42 52 61 69 77 84 91	\$32 42 52 61 69 77 84 91 98 105 112 118 124	1 \$36 46 56 65 73 81 89 96 103 109 115 121	92 101 109 117 124 131 138 145 151	\$48 1 61 74 86 97 1 107 1 116 1 125 1	0055 677 82 95 07 118 1 38 1 38 1 48 1 57 1 1 666 1 74 1 82 1	75 553 67 82 95 07 18 29 39 49 59 68 77 86	\$17 222 27 32 36 40 44 48 52	2 323 \$ 29 36 42 48 53 58 63 67 71 75 79 83	Size (1 3 4 23 \$3 30 39 37 47 44 54	Person 5 1 \$31 9 39 7 47 4 54 5 66 5 66 5 7 79 2 85 1 101 9 106	\$31 39 47 54 62 69 76 82 88 94 100 110 112	\$25 \$32 39 46 52 58 644 69 74 79 1 84 1 92 1	mily \$ 2 3 33 \$3 42 4 52 5 61 6 69 7 76 8 83 9 90 10	7 \$46 8 58 8 58 9 70 9 81 8 90 7 7 99 5 108 3 116 1 123 8 130 7 144 8 150	5 \$46 \$58 \$100	5 \$46 5 \$46 5 \$46 6 58 71 106 116 116 116 116 116 116 11	\$13 17 21 24 27 30 33 36 39 41 43 45	\$17 22 27 32 36 40 44 47 50 53 56 59 62	3 \$19 24 30 35 40 44 48 52 56 60 63 66	4 4 23 35 41 46 50 54 58 62 66 67 72 75	5 23 29 35 41 46 51 56 61 65 69 73 77 81	5 23 29 35 42 48 53 58 63 68 73 77 81 85	Fai 1 315 1 19 23 27 30 33 36 39 42 44 46	mily 2 319 3 24 29 34 38 42 46 50 54	Size 3 3 3 520 3 26 32 38 43 48 52 56 60 64 68 72 76	(Per 4 30 37 43 48 53 58	sons) Over 5 5 324 \$24 30 31 37 38 43 45 49 51 54 57 59 63
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¹ Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

² Local sales taxes are not included. Add the amount paid.

³ Local sales taxes are included.

1967 State Tables

Sales

If you leamize your deductions, you may use these tables to determine the general sales tax to be entered on page 2. Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

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1967 State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gassoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

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Local sales taxes are not included. Add 50 percent if paid all year. Otherwise, add a proportionate amount.

Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.

Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

Local sales taxes are included.

Local sales taxes are included. Taxpayers not paying local sales taxes should use 3 of the amount allowed by the table.

Local sales taxes are not included. Add 10 percent if paid through June 30.

B-1-Instructions for Schedule B (Form 1040)

Pensions ● Annuities ● Rents ● Royalties ● Partnerships ● Small Business Corporations ● Estates ● Trusts ● Retirement Income Credit

Part I

PENSIONS AND ANNUITIES

Noncontributory Annuities.—If you did not contribute to the cost and were not subject to tax on your employer's contributions, the full amount of your annuity or pension must be included in 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 excludable portion each year. 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. (For details see Document No. 5018, Retirement income and Credit, which may be obtained from the District Director.)

Part II

RENTS

If you are not engaged in selling real estate to customers, but receive rent from property you own or control report the total amount in column 2. If you received property other than money as rent, report its fair market value.

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. You cannot deduct the value of your own labor.

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 part. 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 received 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.

ROYALTIES

Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses on separate Schedule C, Form 1040. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See **Document No. 5048**, Sales and Exchanges of Assets, available at the District Director's office.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and show such taxes withheld by the producer in column 6, other expenses.

Part III

PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses will only be allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income from the following sources should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Salaries and interest paid by the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. (See instructions on page B-2 for limitations on additional first-year depreciation.)

The individual partner must include his distributive share of partnership

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income (or loss) from the operation of a trade or business in his net earnings from self-employment. The partner's share of such partnership income (or loss) which constitutes net earnings from self-employment 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. For further details see **Document No. 5179**, Partnerships, which may be obtained from the District Director.

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 2 of this part, except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends exclusion. Your share of any net operating loss may not exceed the adjusted basis of your stock plus the adjusted basis of any indebtedness of the corporation to vou.

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 from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation which is allocable to you on estate or trust property 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 tax-payer 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), gives alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories, not item-by-item) are, in most cases, substantially shorter than those used prior to Revenue Procedure 62-21. 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 these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62–21, 65–13, and previously prescribed rules and standards.

Depreciation Methods.—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 answer 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. The rate of depreciation for used property under this method may not exceed 1½ times the applicable straight-line rate.

Special Rules for New Assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods, provided that (a) the asset is tangible, (b) it has an

estimated useful life of 3 years or more to the taxpayer, and (c) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below, with respect to certain real property.

- (1) Declining balance method. This method may be used with a rate not in excess of twice the applicable straight-line rate.
- (2) 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, fourfifteenths, etc.
- (3) 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 200% declining balance method. This limitation applies only during the first two-thirds of the property's useful life.
- (4) Real property.—In general, the methods described in paragraphs (1), (2), and (3) do not apply to real property which was constructed, reconstructed, or erected between October 9, 1966, and May 24, 1967. For special rules concerning this period see **Document No. 5050**, Depreciation, Investment Credit, Amortization, and Depletion, which may be obtained from the District Director.

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 total additional first-year depreciation for the year should be entered on the line provided in the depreciation schedule. It is not to be included on the line used to show the regular depreciation of an asset.

Complete the "Summary of Depreciation," showing the amounts computed under the methods and procedures indicated.

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, 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 rea-

sonable allowance as compensation for the personal services you rendered, 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. Roy-

alties are not considered rents for this purpose.)

Except as provided in the "Alternative computation." 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. (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.

B-3	CUT ALONG	THIS LINE	
Other Internal Revenue public	ations containing helpful tax int	ormation	,
taxpayers in preparing their incon	8 Edition. Issued each year to help le tax returns, this useful booklet than the instructions which accomillustrations. 50 cents per copy	this tax guide answers, i	SUSINESS, 1968 Edition. Published annually, in plain layman's language, the Federal tax Partnerships, and Sole Proprietorships. 160 50 cents per copy
They will be available on or about of Documents, Washington, D.C. 2 money order.	December 15 and may be obtained from 19402. Indicate the number of each	n your District Director or by publication desired in the b	mailing this order blank to the Superintendent poxes provided below and remit by check or
YOUR FEDERAL INCOME TAX -			TAX GUIDE FOR SMALL BUSINESS
U.S. GOVERNMENT PRINTING OFFICE DIVISION OF PUBLIC DOCUMENTS WASHINGTON, D.C. 20402 OFFICIAL BUSINESS	YF	TG	POSTAGE AND FEES PAID U.S. GOVERNMENT PRINTING OFFICE
RETURN AFTER 5 DAYS	Name		
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	City, State, and ZIP Code		o59—1 0 —1

SCHEDULE C (Form 1040) U.S. Tressury Department Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorships)
(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1967

(200	pal business activityseparate instructions)	(For example: retail—hardwa	ire; wholesale	productlegal; manufactur	ing—furniture; etc.)
3 Busin	ess name		. C Empl	oyer Identification Number	
) Busin	ess address if different from above, other	erwise enter "same"	•••••		
Indica	ite method of accounting: (1) 🔲 cash;	(2) accruai; (3) o	ther.		(ZIP code)
• Was a	nn Employer's Quarterly Federal Tax Re	turn, Form 941, filed for	this busine	s for any quarter in 1967?	□ Yes □ No.
	s business located within the boundaries		icated on L	ne D? 🗌 Yes 🔲 No.	
	ou own this business at the end of 1967				
How r	many months in 1967 did you own this b	usiness?			
Gros	s receipts or gross sales \$	Less: Returns and	i allowance	s \$	\$
Inver	ntory at beginning of year (if different tach explanation)	nt from last year's clos	ing invent	ory .	
	chandise purchased \$				
	ithdrawn from business for personal us		-		
	of labor (do not include salary paid				
Mate	erial and supplies				
	r costs (explain in Schedule C-1) .				
,	Total of lines 2 through 6			•	
Inve	ntory at end of this year				
Cost	of goods sold (subtract line 8 from line	7)			
	s profit (subtract line 9 from line 1)				
THEF	R BUSINESS DEDUCTIONS			r	-
	reciation (explain in Schedule C-2)				
	s on business and business property (
	on business property				
	irs (explain in Schedule C-1)				
	ries and wages not included on line 4 (e				
	rance				
	l and professional fees				
	missions				
9 Amoi	rtization (attach statement)				
O Retir	ement plans, etc. (other than your sha	re-see separate instruc	tions)		
1 Inter	est on business indebtedness			_	
2 Bad	debts arising from sales or services	· • • • • • • •		-	1
	es of business property (attach stater				
4 Deple	etion of mines, oil and gas wells, timbe	er, etc. (attach schedule)			
5 Other	r business expenses (explain in Sched	ule C-1)			
	Total of lines 11 through 25 .			-]
7 Net	profit (or loss) (subtract line 26 from I	ine 10). Enter here; in S	chedule C-	3, line 1; and on Form 1040,	
	SCHEDULE	C-1. EXPLANATION	OF LIN	ES 6, 12, 14, AND 25	
		Amount	Line No.	Explanation	Amount
Line No.		<u> </u> \$			\$
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	1967									Page 2
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l Total additional first-y	ear depre	ciation (do not in	clude in items	belo	w)					

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SCHEDULE C-3 (Form 1040)

Computation of Social Security Self-Employment Tax

Attach this schedule to your income tax return, Form 1040

U.S. Tressury Department Internal Revenue Service See instructions on page 2 If you had wages, including tips, of \$6,600 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 2 Add to net profit (or subtract from net loss) losses of business property shown in 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.) The largest amount of combined wages and self-employment earnings subject to social 8 (a) Total "F.I.C.A." wages as indicated on Form W-2. . . . (b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9 (c) Total of lines 8(a) and 8(b). Enter here and in item G below 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 \$6,600, enter \$422.40; if less, multiply the amount on line 10 by 6.4%. Enter this amount here and on page 1, line 15, Form 1040 . . 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 U.S. Report of Self-Employment Income (Form 1040) For crediting to your social security account U.S. Treasury Department Internal Revenue Service PLEASE DO NOT WRITE IN THIS SPACE Indicate year covered by this return (even though income was received only in part of year): A Calendar year 1967 : or other taxable year beginning If less than 12 months, was short year due to (a) Death, or (b) Change in accounting period, or (c) Other BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) BUSINESS ADDRESS (number and street, city or post office, State, ZIP code) D SOCIAL SECURITY NUMBER OF PERSON NAMED IN ITEM E BELOW F ENTER AMOUNT 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) G ENTER AMOUNT FROM Ξ (City or post office, State, and ZIP code) H ENTER AMOUNT

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income from a trade or business or from a partnership is subject to the self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

If you have conscientious objections to social security insurance It you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not 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 elect coverage shall in addition to their other items of income include for the pursnail 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.

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.—Report farm income and net earnings from farm self-employment on Schedules F and F-1 (Form 1040).

EXCLUSIONS

EXCLUSIONS

Income (or loss) from the following sources and deductions attribfrom 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 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.—Income of an employee over 18 from the sale of newspapers or magazines to an ultimate consumer is subject to self-employ-

ment 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 leadled and 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. Report these amounts on page 2, Part II, Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or 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 includible 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 as a "minus" figure

on Form 1040, page 2, Part II, in "Misc. income."

MORE THAN ONE TRADE OR BUSINESS.—If an individual is engaged in more than one trade or business, his net earnings from engaged in more than one trade or business, his het carnings 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 nave self-employment income, separate Schedules C and C-5 little 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 4, 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, 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 4, 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 1940). But III decisions the attention of the case of a partnership of the case of the share of the case of the share of the case of the share of the case of the share of the case of the share of the case of the share of the case of the share of the case of the share of the sh 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).

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 any 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-em-

ployment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security 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

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 by SE must be filed by each.

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)---1967

U.S. Treasury Department-Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, 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 and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, 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 "construcilar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them

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 address.—If business is actually conducted at address shown on page 1, Form 1040, write "same" on this line. Enter business address only if different from address shown on page 1, Form 1040. Use 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 1964, 1965, 1966, and 1967 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 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 obsoles-cence 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 standards 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. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedures indicated.

Line 14-Repairs.-You may deduct the cost of incidental rerepairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own 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.—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 (optimal in the first ware resint profit for the form) 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

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, deprecia-tion allowed or allowable since acquisition, insurance proceeds, 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 attached to your return.

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 7 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 as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

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) indental 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 payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

SCHEDULE D (Form 1040) U.S. Treasury Department

Internal Revenue Service

Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

1967

16-79725-1

Name and address as shown on page 1 of Form 1040 Part I-CAPITAL ASSETS-Short-term capital gains and losses-assets held not more than 6 months h. Cost or other basis, cost of subsequent improve ments (if not purchased, attach a. Kind of prop-erty. Indicate security, real estate, or other (Specify) quired. Enter letter b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) g. Depreciation allowed (or allowable) since acquisition d. Date acquired (mo., day, yr.) 1. Gain or loss (f plus g less h) symbol (See instr.) explanation) and expense of sale 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . 4 Net short-term gain (or loss) from lines 1, 2, and 3. . Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock) 5 Enter gain from Part II, line 3. . Total long-term gross sales price . . 6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . 7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . 9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here 11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side 13 If line 10 shows a LOSS-Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000. Part II-GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250assets held more than 6 months (see instructions for definitions) Where double headings appear, use the first heading for section 1245 and the second heading for section 1250. e. Cost or other basis, cost of subsequent improvements (if not purchased, attach expla-nation) and expense of sale a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset) d. Gross sales price t. Depreciation allowed (or allowable) since acquisition h. Total gain (d less g) J. Other gain (h less i) f-1. Prior to January 1, 1962 | f-2. After December 31, 1961 Prior to January 1, 1964 After December 31, 1963 2 Total ordinary gain. Enter here and In Part IV, line 2, on reverse side 3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is

combined with other gains and losses from section 1231 property enter the total of column J in Part III, line 1.

Schedule D (Form 1040) 1967	CADITAL AC	eete			w _ w _ w _	Page 2
a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	o. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	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						
			1		, ,	
			1 1	i e	j l	
	.]					4
2 Enter your share of partnership and fiduc 3 Net gain (or loss) from lines 1 and 2.	iary gain (or lo: inter here and i	ss) from prop n Part IV, lin	erty other than ca	apital assets .		
Part IV-TOTAL GAINS OR LOSSES						
Net gain (or loss) from Part I, line 12 or	13					
Total ordinary gain from Part II, line 2.						*********
Net gain (or loss) from Part III, line 3 .						
Total net gain (or loss), combine lines 1,	2, and 3. Ent	ter here and o	on page 2, Part II,	tine 5, Form 1040	o <u>.</u>	
income exceeding \$26,000, or (b) a joint no flowshold with taxable income exceeding 1 Enter the amount from page 1, line 11d,	\$38,000.					, or (c) as a head
Enter amount from Part I, line 11, on rev	erse side					
Enter tax on amount on line 3 (use appli-	cable tax rate s	chedule on p	age 11 of Form 1	040 Instructions)	+
Enter 50% of line 2						
Alternative tax (add lines 4 and 5). If	smaller than th	e tax figured	on the amount	on page 1, line	11d, Form 1040,	
enter this alternative tax on page 1, line 1			ternative" to left			
In column (c) of Part I and column (a) following symbols to indicate how the prope purchase on the open market; "B" for ex through employee stock purchase plan; "C"D" for exchange involving carryover of prio other. "Capital assets" defined.—The term property held by the taxpayer (whether of trade or business) but does NOT include— (a) stock in trade or other property of a kin inventory if on hand at the close (b) property held by the taxpayer primar in the ordinary course of his trade or property used in the trade or business subject to the allowance for depreciation (d) real property used in the trade or business (e) certain government obligations issued of at a discount, payable without interest date not exceeding 1 year from date of is (f) certain copyrights, literary, musical, etc.; or (g) accounts and notes receivable acquire of trade or business for services rend property referred to in (a) or (b) abo Special rules apply to dealers in securitiegain or ordinary loss on the sale or exchanteal property subdivided for sale may be Sections 1236 and 1237.	rty was acquiree ercise of stock or for inheritant or asset basis; at a "capital asset r not connected ind properly into for the taxable yilly for sale to business; a of a character in provided in seness of the taxpen or after Marc and maturing issue; or artistic cond in the ordinered or from the ered or from the set of securities for determining of securities.	d: "A" for option or option or ce or gift; and "E" for ts" means it with his cludible in year; customers r which is ection 167; ayer; h 1, 1941, at a fixed apositions, ary course he sale of ing capital Certain	of Schedule D. be entered in P on Form 1040. Section 1231 (a) sale, exching in certain preciable period for m (b) sale, exching the cutting in the cutting iron ore, to the cutting iron ore, to the cutting iron ore, to the cutting iron sections Gain from tions 1245 (Part II).—(for 6 months tion 1245 progethan livestock) ble real property if used as an in or of furnishing gas, water, or	In the event of art III of Schedu deals with gain ange, or involum cases unharveste property if they ore than 6 month ange, or involumeding, or dairy if for I year or m of timber or the which section 6 antary conversion 1231 and 631 if disposition of and 1250—as Report any or less in Part verty means depul including intary (except for builtegral part of might transportation sewage disposa	atary conversion of purposes (but not purposes (but not purposes) (but not purpose) de disposal of timber 31 applies, and not capital assets for specific condition depreciable prosets held more gain from such III.) Except as preciable (a) person ngible personal pridings and their struanufacturing, produen, communications, I services, or used	transactions should pplicable schedules ag from— if land (including the land) and dede or business and livestock held for including poultry) c, coal, or domestic held more than 6 as applicable. perty under section 6 months property held rovided below secal property (other operty; (b) tangitural components) tion, or extraction, electrical energy, as a research or
If the total distributions to which an eran employees' pension, bonus, or profit-sha exempt from tax under section 501(a), are one taxable year, on account of the employeice, the aggregate amount of such distribution the amounts contributed by the employee, sterm capital gain. (See section 402(a).) Gain on sale of depreciable property be or between a shareholder and a "controll treated as ordinary gain. Gains and losses from transactions describe treated as gains and losses from the sa	ring trust plan paid to the er es separation in, to the extent shall be treated etween husband ed corporation bed in section le or exchange	which is nployee in from servit exceeds as a long-and wife shall be	and escalators. Except as pr real property (See section tions involvin (c) certain tax- conversions; (and exchanges tributed by a pa residence (secti Column f or	ovided below set other than section is 1245(b) and ig; (a) disposit free transactions e) sales or exto comply will artnership to a partnership to a partnership to a partnership to an incomply.	rith these activities; ction 1250 property). 1245 property). 1250(d) for exception by gift; (b) it; (d) like kind excludings to effect th S.E.C. orders; artner; and (g) disposant putting depreciation	means depreciable otions and limita- transfers at death; nanges, involuntary tate FCC policies (f) property dis- osition of principal a allowed or allow-

Schedule D (Form 1040) 1967						rage A
Part III-PROPERTY OTHER THA	N CAPITAL A	ASSETS				
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	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						
	-				-	
·	L .	Ł	1		1 1	
2 Enter your share of partnership and fi 3 Net gain (or loss) from lines 1 and 2						<u> </u>
Part IV—TOTAL GAINS OR LOSSE	S FROM SALI	E OR EXCHA	NGE OF PROP	ERTY		
Net gain (or loss) from Part I, line 12	or 13					
2 Total ordinary gain from Part II, line 2						
Net gain (or loss) from Part III, line 3						
Total net gain (or loss), combine lines	1, 2, and 3. I	Enter here and	on page 2, Part II,	line 5, Form 104	0	
COMPUTATION OF ALTERNATIVE exceeds the net short-term capital loss, income exceeding \$26,000, or (b) a join of household with taxable income exceed	or if there is a nt return, or as	net long-term a surviving hus	capital gain only,	and you are fili th taxable income	ing (a) a separate r e exceeding \$52,000	eturn with taxab
1 Enter the amount from page 1, line 1	1d, Form 1040			· · · · · ·		
2 Enter amount from Part I, line 11, on	reverse side .					
Subtract line 2 from line 1						
4 Enter tax on amount on line 3 (use a	oplicable tax rate	schedule on p	page 11 of Form 1	1040 instructions)	
5 Enter 50% of line 2						
6 Alternative tax (add lines 4 and 5). enter this alternative tax on page 1, li	If smaller than ne 12, Form 104	the tax figured 10 and write "A	on the amount lternative" to left	on page 1, line of entry	11d, Form 1040,	
INCTE	HICTIONS (Continued for	rom reverse	side of origi	inal\	

reverse side of original)

Column i of Part II, section 1250 property only.--If held for

Column 1 of Part II, section 1250 property only.—If neld 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 433.

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

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or

(b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Document No. 5017, Selling Your Home, is available free at any

Document No. 5017, Selling Your Home, is available free at any Internal Revenue Service office.

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 (i) and describe in column (b), 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.

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 posified on Form 2439 which constitutes your share of the

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 19, 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.

to the extent provided in that section.

16-79725-1 U.S. GOVERNMENT PRINTING OFFICE

SCHEDULE F (Form 1040) U.S. Tressury 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

1967

President maille and	address				***********************				••••••	
ocation of farm(s)	and nur	nber of acres in ea	ch ferm	••••••	•**	***************************************		Employer id	lentifi	cation numbe
FARM INCOME	FOR TA	VARIE VEAR	CASH RECEIPTS A	ND DIS	DIIBCEMENTE	METHOD				
			ts from sale of livestock held				of livestoc	k held for draft, b	nibeetd	ng, or dairy purpos
port such sales on Sche SALES OF I	dule D (For MARKET LI	m 1040)) Ivestock and Produ	CE RAISED AND HELD PI	RIMARILY F	OR SALE	11	0	THER FARM INC	OME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount		i tem	*		3. Amount
Cattle	·····	\$	Eggs		\$	Mdse. rec	'd for p	roduce	. 1	5
			Meat products			Machine			• }-	***************************************
Sheep		ļ	Poultry, dressed .			Wood and			•	***************************************
wine			Wool			Other fore	•		• -	
oultry			Honey	ļ	 	11		ends, per-ui	nit	
lees		ļ	Syrup and sugar .		· · · · · · · · · · · · · · · · · · ·	retains			. • [•	*****************
irain		l	Other (specify):			U		ram payment	- 1	
iay				·		11			1	***************************************
Cotton		·····		ļ		11		is and service		
obacco		····		·		H	-	Credit loans fo		
egetables			***************************************	•		II .	•	inder election)	' I	••••••••••••
ruits and nuts .		<u> </u>		·		Other (sp	ecify):	***************************************	-	************************
• •			******************************	•		············	••••••	************	····· }•	
Total of col	umns 1,	2, and 3. Enter l	here and in Part IV, I	ine 1 belo	w	<u> </u>	<u></u>	<u></u>	. 1	<u> </u>
ART II.—SALES	OF PL		STOCK AND OTHE	R ITEMS			LE			
		a. Description			b. Date acquired	c. Amount	received	d. Cost or other	basis	e. Profit (or loss
						\$		\$		5
	•••••	***************************************								
	••••••••									*************************
										•••••••••••••••••••••••••••••••••••••••
Totals (ente	r amoun	t from column e, i	n Part IV, line 2 below	w)		\$ \$		\$		
					etructions)	\$		<u> </u>		
ART III.—FARM	EXPEN	ISES FOR TAXAL	BLE YEAR (see sej	parate in	•	\$		•		F
PART III.—FARM	EXPEN	ISES FOR TAXAL	BLE YEAR (see sej	parate in	e, such as taxes, insu	\$ rance, repairs, e	itc., on you	r dwelling)		
ART III.—FARM	EXPEN	ISES FOR TAXAL	BLE YEAR (see sej ettributable to production o	parate in f farm incom	•	-	otc., on you	r dwelling)		S. Amount
PART III.—FARM Do not include personal of items	EXPEN	ISES FOR TAXAL	BLE YEAR (see sej	parate in f farm incom	e, such as taxes, insu	Retire	itc., on you Item	r dwelling)		
PART III.—FARM Do not include personal of litems abor hired	EXPEN	ISES FOR TAXAL	BLE YEAR (see sej ettributable to production o	parate in f farm incom	e, such as taxes, insu	Retire (Other	itc., on you Item	r dwelling) is plans, etc. pur share—	\$	
PART III.—FARM Do not include personal of Items abor hired	EXPEN	ISES FOR TAXAL	BLE YEAR (see seg ettributable to production o	parate in farm incomicine .	e, such as taxes, insu	Retire (Other See in	item item ment i	r dwelling) is plans, etc. our share— ins)	\$	
PART III.—FARM De met include personal of litems abor hired	EXPENDED IN THE SECONDARY OF SE	ISES FOR TAXAL	SLE YEAR (see segentributable to production of terms Veterinary, med Gasoline, fuel,	parate in farm incomicine .	e, such as taxes, insu	Retire (Other See in	item item ment than yearstruction	r dwelling) is plans, etc. our share— ins)	\$	
PART III.—FARM Do not include personal of tems abor hired	EXPEN or living ex	ISES FOR TAXAL	stributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho	parate in farm incomicine .	e, such as taxes, insu	Retire (Other See in	item item ment than yearstruction	r dwelling) is plans, etc. our share— ins)	\$	
PART III.—FARM Do not include personal of tems abor hired	EXPEN or living ex	ISES FOR TAXAL	SLE YEAR (see separatributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes	parate in farm incomicine .	e, such as taxes, insu	Retire (Other See in	item item ment than yearstruction	r dwelling) is plans, etc. our share— ins)	\$	
PART III.—FARM Do not include personal o	EXPEN or living ex	ISES FOR TAXAL	SLE YEAR (see sejetributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes	parate in farm incom- licine . oil ousing .	e, such as taxes, insu 2. Amount \$	Retire (Other See Ir Other	item item ment than yearstruction	r dwelling) is plans, etc. our share— ins)	\$	
PART III.—FARM Do not include personal of terms abor hired	EXPENOR living ex	SES FOR TAXAI penses or expenses not 1. Amount \$	SLE YEAR (see sejetributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes	parate in farm incomparate in farm incomparate in consistence oil	e, such as taxes, insu 2. Amount \$	Retire (Other See in Other	item Item ment than you structio (specify	r dwelling) is plans, etc. our share— ins)):	\$	
ART III.—FARM be set include personal of tems abor hired tepairs, maintenan nterest seed purchased seed, plants purch ertilizers, lime fachine hire	EXPENOR LIVING 8X	SES FOR TAXAI penses or expenses not 1. Amount \$	SLE YEAR (see sejetributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes	parate in farm incomicine	e, such as taxes, insu 2. Amount \$	Retires (Other See in Other	item item ment i than you structio (specify	r dwelling) is plans, etc. our share— ins)):	\$	
ART III.—FARM be set include personal of tems abor hired tepairs, maintenan neerest eed, plants purch fertilizers, lime fachine hire supplies purchased treeding fees	EXPENOR LIVING EX.	SES FOR TAXAI penses or expenses not 1. Amount \$	SLE YEAR (see sej ettributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes	parate in farm incom licine . oil . ousing	e, such as taxes, insu 2. Amount \$	Retires (Other See in Other	item you item ment - than you struction (specify	r dwelling) is plans, etc. pur share— ins)):	\$	
ART III.—FARM De set include personal of tems abor hired	EXPEN or living ex	SES FOR TAXAI penses or expenses not 1. Amount \$	SLE YEAR (see sej ettributable to production o items Veterinary, med Gasoline, fuel, Storage, wareho Taxes Insurance . Utilities Rent of farm, p Freight, trucking	parate in farm incomplicine	e, such as taxes, insui 2, Amount \$	Retire (Other See ir Other See)	item on you item ment if then you item than you item (specify specify specific specific specific specific specific specific specify specific specific specific specific specific specific specific specific specific	r dwelling) is plans, etc. pur share— is)	\$	
PART III.—FARM Do not include personal of terms abor hired . Repairs, maintenan interest . Geed, plants purchertilizers, lime wachine hire . Supplies purchased . Greeding fees . Total of col (accrual PART IV.—SUMI	EXPENOR LIVING EX.	SES FOR TAXAI penses or expenses not in the second	Veterinary, med Gasoline, fuei, Storage, wareho Taxes Insurance Utilities	parate in farm incomparate in farm incomparate in i	2. Amount \$	Retires (Other See in Other Other Other DISBURSE	item you item ment if than you struction (specify	r dwelling) is plans, etc. our share— ins)): t VII, line 6	\$	3. Amount
PART III.—FARM De set include personal of terms Labor hired Repairs, maintenan interest Seed, plants purchesed, plants purchertilizers, lime dachine hire Supplies purchased Greeding fees Total of col (accrual PART IV.—SUMI) Sale of livestoct	EXPENOR LIVING EXPENDENT LIVING EXPENDEN	ises for taxal penses or expenses not in the second	Veterinary, med Gasoline, fuei, Storage, wareho Taxes Insurance Utilities	parate in farm incomparate in farm incomparate in i	2. Amount 2. Amount \$	Retires (Other See in Other Other Other DISBURSE (from Part II	ite, on you item ment if than you structio (specify 2, Par EMENTS	r dwelling) is plans, etc. pur sharo- ns)): t VII, line 6 METHOD \$	\$	3. Amount
ART III.—FARM De set include personal of terms abor hired	EXPENDED LIVING SX.	SES FOR TAXAI penses or expenses not in the second	Veterinary, med Gasoline, fuei, Storage, wareho Taxes Insurance Utilities	parate in farm incomparate in farm incomparate in i	e, such as taxes, insui 2. Amount \$	Retires (Other See in Other Other Other DISBURSE (from Part I) om Part V) .	ite, on you item ment if than you structio (specify 2, Par EMENTS	r dwelling) is plans, etc. our share— ins)): t VII, line 6	\$	3. Amount
ART III.—FARM be set include personal of terms abor hired tepelrs, maintenan interest teed, plants purch seed, plants purch seed, plants purch seed, plants purch seeding fees Total of col (accrual PART IV.—SUMI) Sale of livestock other farm in the Profit (or loss)	ce	SES FOR TAXAI penses or expenses not . 1. Amount \$	Veterinary, med Gasoline, fuei, Storage, wareho Taxes Insurance Utilities	parate in farm incomparate in farm incomparate in i	2. Amount 2. Amount \$	Retires (Other See in Other Other Other DISBURSE (from Part I) om Part V) .	ite, on you item ment if than you structio (specify 2, Par EMENTS	r dwelling) is plans, etc. pur sharo- ns)): t VII, line 6 METHOD \$	\$	3. Amount
ART III.—FARM De set include personal of terms Labor hired	EXPENOR LIVING EXPENDENT OF LIVING EXPENDENT O	SES FOR TAXAI penses or expenses not in the second	Veterinary, med Gasoline, fuei, Storage, wareho Taxes Insurance Utilities	parate in farm incomparate in farm incomparate in i	e, such as taxes, insui 2. Amount \$	Retires (Other See in Other Other Other DISBURSE (from Part I) om Part V) .	ite, on you item ment r than you astructio (specify 2, Par EMENTS	r dwelling) is plans, etc. pur sharo- ns)): t VII, line 6 METHOD \$	\$	3. Amount

.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	rst heading	taxpay g for d	eyers using the yers who wish to epreciation und	er Revenu	using practi e Procedures	ces authorized 62-21 and 6	prior to to 5–13 and	hese reven	ue procedui	res. Whor other	nere double hea authorized prac	ading
1. Group and gu OR Description of		a	Cost or other basis t beginning of year — OR ———— Cost or other basis	in year (amount)	Asset retirements in year (amount) plicable only to Re Proc. 62–21)	, allowed	oreciation or allowable or years	6. Method of computing depreciation	7. Class I OR Rate (% or life	— - 8. Depreciati	ion for
Total additiona	d first-vear	depre	ciation (do not	include in	items below					<u>'</u>	-	
				<u> </u>		· · · · · · · · · · · · · · · · · · ·				l		
,		[[
				.								
				.	·		[
						*	[

Total cost or	other basis	3. <u> </u>		J								
Total depreciat				sh method), or in Part	VII, line 7 (ac	crual meth	nod))	<u> </u>	<u></u>	. \$	
SUMMARY OF	DEPREC	IATIO	<u>N</u>			11-12	Additional					
	Straight	line	Declining balanc	e Sun	n of the rs-digits	Units of production	Additional (section		Other (spe	cify)	Total	
Under Rev. Proc's. 62-21 and 65-13					200000							
Other			<u> </u>								<u> </u>	
PART VIFAF							F 1040					
Do not include sales	of livestock he	ld for d	raft, breeding, or da	ry purposes;	report such sale			1	n trom "On nar	to at pegini	ning or year, colum	nn)
Description			i									
(Kind of livestock, o	crops,	hand at	beginning of year	Purchase	ed during year	Raised during year	Consumed or lost during year		during year		On hand at end of y	/Bar
or other product	crops,	hand at	lnventory value	Purchase Quantity	Amount pai	during year	lost during		during year		On hand at end of y	
or other product	crops,					during year	lost during year	Sold				
or other product	crops,					during year	lost during year	Sold				
or other product	crops,					during year	lost during year	Sold				
or other product	crops,					during year	lost during year	Sold				
or other product	crops, Q	iantity	S			during year	lost during year	Sold	Amount rece	ived Qu	antity Inventor	y valu
or other product	crops, Q	iantity	S		Amount pai	Raised during year	lost during year	Sold	Amount rece	ived Qu	santity Inventor	y valu
Totals (ent	er here ar below)	antity	\$	Quantity	Amount pai	Raised during year during year during year	tost during year Quantity	Sold	Amount rece	ived Qu	antity Inventor	y valu
Totals (ent	er here ar below) .	antity	\$	Quantity	\$(Enter on line)	d Quantity Quantity RUAL METI	tost during year Quantity HOD	Quantity	Amount rece \$	Quived Qui	\$	y valu
Totals (enter Part VII.—SU	er here ar below) .	of In	\$	Quantity DEDUCT	\$(Enter on line IONS—ACC	d Quantity Quantity RUAL METH	lost during year Quantity	Quantity	Amount rece	Quived Qui	santity Inventor	y valu
Totals (entreated VII.—SU L(a) Inventory of (b) Sales of liventory	er here an below) . JMMARY of livestock, creaters	of In	\$(Enter on line 3) ICOME AND s, and products and products du	Quantity DEDUCT	\$(Enter on line IONS—ACC	d Quantity Quantity RUAL METH	dot during year Quantity HOD 6 Farr 7 Dep	Quantity	Amount rece \$	Quived Qui	\$	y valu
Totals (entreated of the Part VII.—SU L(a) Inventory of (b) Sales of live (c) Agricultural	er here an below) . JMMARY of livestock, creprogram program	OF IN	\$(Enter on line 3) ICOME AND s, and products and products du	Quantity DEDUCT	\$(Enter on line IONS—ACC	Raised during year during year during year	dot during year Quantity don do Farr 7 Dep 8 Other	Quantity n expenser reciation or farm de	Amount rece \$	1(b))	\$	y valu
Totals (entrement of the part VII.—SU L(a) Inventory of (b) Sales of live (c) Agricultural (1) In of the product of the part VII.—SU	er here ar below) . IMMARY I livestock crestock, crestock, crestock crest	of In crops	\$(Enter on line 3) NCOME AND s, and products and products du nts:	Quantity DEDUCT	\$(Enter on line IONS—ACC year . \$	Rused Rai	HOD 6 Farr 7 Dep 8 Other (specific parts)	Quantity m expenser reciation (er farm de ecify):	Amount rece \$	Quille Qu	\$	y valu
Totals (entreated VII.—SU L(a) Inventory of (b) Sales of live (c) Agricultural (1) In contact (2) In respectively.	er here ar below) . JMMARY of livestock, creprogram pash	OF IP, crops, and paymen	\$(Enter on line 3) NCOME AND s, and products du nts:	DEDUCT at end of ring year	\$(Enter on line IONS—ACC	during year d Quantity RUAL METH	dot during year Quantity HOD 6 Farr 7 Depth 8 Other	Quantity n expenser reciation der farm de ecify):	Amount rece \$	1(b)) \$	\$	y valu
Totals (entreated VII.—SU L(a) Inventory of (b) Sales of live (c) Agricultural (1) In contact (2) In respectively.	er here ar below) . JMMARY of livestock, creprogram pass	OF IN OF IN	\$(Enter on line 3) NCOME AND s, and products and products dunts:	DEDUCT at end of ring year	\$(Enter on line IONS—ACC	during year d Quantity RUAL METH	HOD HOD Grantity Granti	Quantity n expenser reciation der farm de ecify):	Amount rece \$	1(b)) \$	\$	y valu
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Totals (entrement of the part VII.—SU (a) Inventory of (b) Sales of live (c) Agricultural (1) In of (2) In results (3) Comment (4) Other farm	er here ar below) . IMMARY of livestock con program peach	OF III	\$(Enter on line 3) NCOME AND s, and products du nts: ervices	DEDUCTI at end of ring year	\$	during year d Quantity RUAL METH	HOD HOD 6 Farr 7 Dep 8 Othe	Quantity n expenser reciation (er farm descify):	\$(Enter on line) s (from Part ductions	1(b)) \$	\$	y valu
Totals (entrement of the part VII.—SU (a) Inventory of (b) Sales of live (c) Agricultural (1) In co (2) In rough (3) Com (d) Other farm	er here ar below) . IMMARY of livestock con program peach	OF III	\$(Enter on line 3) NCOME AND s, and products du nts: ervices	DEDUCTI at end of ring year	\$	during year d Quantity RUAL METH	HOD HOD 6 Farr 7 Dep 8 Othe	Quantity n expenser reciation (er farm descify):	\$(Enter on line) s (from Part ductions	1(b)) \$	\$	y valu
Totals (entrement of the part VII.—SU (a) Inventory of (b) Sales of live (c) Agricultural (1) In of (2) In results (3) Commod (d) Other farm	er here ar below) . FMMARY of livestock, croprogram program program program production income (s	OF IP	\$	Quantity DEDUCT at end of ring year r under el	\$	during year d Quantity RUAL METH	HOD HOD 6 Farr 7 Dep 8 Othe	Quantity n expenser reciation (er farm descify):	\$(Enter on line) s (from Part ductions	1(b)) \$	\$	y valu
Totals (entreat VII.—SU (a) Inventory of (2) In r (3) Com (d) Other farm Total of line Total of line Inventory of at beginning	er here ar below) . IMMARY If livestock, croprogram program program program production income (s	OF IP	\$	Quantity DEDUCTI at end of ring year r under el	\$	during year d Quantity RUAL METH	HOD 6 Farr 7 Dep 8 Oth (spc	Quantity n expenser reciation or farm de ccify):	\$(Enter on line) s (from Part ductions	1(b)) \$	\$	y vali
Totals (entreat VII.—SU (a) Inventory of (2) In rr (3) Com (d) Other farm Total of line Total of line Total of line Cost of lives	er here are below). IMMARY If livestock, cruprogram passh anaterials are income (some context of the cont	of In	\$	DEDUCTI at end of ring year	\$	during year d Quantity RUAL METH	HOD G Farr 7 Dep 8 Oth (spe	Quantity n expenses reciation for farm descify):	\$	1(b)) \$	\$	y valu
Totals (entrement of the part VII.—SU (a) Inventory of (2) In r (3) Com (d) Other farm Total of line Total of line Total of line Total of line Cost of lives during year	er here are below). JMMARY of livestock restock, cruprogram plash materials a simodity Cruincome (s	OF In OF In or or or or or or or or or or or or or	\$(Enter on line 3) NCOME AND s, and products and products du ants: ans forfeited (o	DEDUCT at end of ring year	\$(Enter on line (ONS—ACC year . \$	during year d Quantity RUAL METH	HOD G Farr 7 Dep 8 Oth (spe	Quantity m expenses reciation (estimate): tal of line	\$	1(b)) \$	\$	y valu
Totals (entrement of the part VII.—SU L(a) Inventory of (b) Sales of live (c) Agricultural (1) In c (2) In r (3) Com (d) Other farm Total of line 2 Total 3 Inventory of at beginning 4 Cost of lives during year 5 Gross profits	er here are below). JMMARY of livestock restock, cruprogram plash materials a simodity Cruincome (s	OF In OF IN OF IN	\$	Quantity DEDUCT at end of ring year runder el	\$(Enter on line (ONS—ACC year . \$	RUAL METH	HOD	Quantity n expenser reciation (er farm de leify): tal of line al deducti	Amount rece \$	1(b)) \$	\$	y vali

(Form 1040)
U.S. Treesury Department

SCHEDULE F-1 (Form 1040) Computation of Social Security Self-Employment Tax on Farm Earnings (for social security)

Attach this schedule to your income tax return, Form 1040

If you had wage		<u>_</u>		2)			
	s, including tips, of \$6	5,600 or more which	were subject to social	security taxes, do	not fill in this	page.	
	-	•	See instructions, page	•	-	•	
			arm and nonfarm source tax. Net farm earnings				
(Form 1040) on							
IAME AND ADDRES:	S (as shown on page 1,	Form 1040)					
IAME OF SELF-EMP	LOYED PERSON (as sho	wn on social security	v card)		i	Social Seco	urity Number
			,,				
he optional method	l (line 3, below) by a less than \$1,600. If	farmer (1) whose G	arnings for self-employm iROSS profits are \$2,400 from farming are not m	or less, or (2) v	hose GROSS pr	ofits are n	nore than \$2,400
COMPUTATION U	NDER REGULAR M	METHOD					
1 Net farm profit (or	r loss) from:						
(a) Schedule F, p	page 1, line 8 (cash m	ethod), or page 2,	line 10 (accrual method)	\$			1
(b) Farm partner	ships	· · · · · · ·		L			
	m self-employment fro INDER OPTIONAL i	_	lines 1(a) and (b)			· \$	
			00, enter two-thirds of th	e gross profits .		-} s	
			1,600, enter \$1,600 .				
VII, line 5 (accrual m	nethod), plus the distrit	outive share of gross	profits from Schedule F, profit from farm partner ler \$400, do not fill in re	ships as explaine	sn method), or i i on page 2.	art	
	F SOCIAL SECURI						i
			ent earnings subject to a	ocial security	6,600	00	
	wages as indicated	on Form W–2					1
• •	ps, if any, subject to F.						ł
	5(a) and 5(b). Enter		=				}
						1	
o Baiance (subtract	line 5(c) from line 4)			L			
7 Self-employment	income. Enter here a	nd in item H of Sch	edule SE below your cho	ice of EITHER:		-)	
7 Self-employment (a) REGULAR ME	income. Enter here a	nd in item H of Sch of line 2 or 6	edule SE below your cho	ice of EITHER:		·}	
7 Self-employment (a) REGULAR ME (b) OPTIONAL M	income. Enter here a THOD.—The smaller ETHOD.—The smaller	nd in item H of Sch of line 2 or 6 of line 3 or 6	edule SE below your cho		6.4%. Enter	.} \$	
7 Self-employment i (a) REGULAR ME (b) OPTIONAL M B Self-employment	income. Enter here a THOD.—The smaller ETHOD.—The smaller	and in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40;	edule SE below your cho		<u> </u>	. \$	
7 Self-employment i (a) REGULAR ME (b) OPTIONAL M 8 Self-employment	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6	and in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40;	edule SE below your cho		<u> </u>	. \$	F-1 (Form 1040)
7 Self-employment (a) REGULAR ME (b) OPTIONAL M 8 Self-employment amount here and	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1	ind in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40; 5, page 1	edule SE below your cho	unt on line 7 by		. \$ Schedule i	·
7 Self-employment (a) REGULAR ME (b) OPTIONAL M 8 Self-employment amount here and	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1	and in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40; 5, page 1	if less, multiply the amo	unt on line 7 by	ount is used in 1	. \$ Schedule i	·
7 Self-employment (a) REGULAR ME (b) OPTIONAL M B Self-employment amount here and important.—The amon your earnings, p	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1 nounts reported on the	and in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40; 5, page 1	edule SE below your cho	unt on line 7 by	ount is used in 1	. \$ Schedule i	·
7 Self-employment (a) REGULAR ME (b) OPTIONAL M B Self-employment amount here and important.—The amon your earnings, pi	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1	and in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40; 5, page 1	if less, multiply the amo Do not detach r your social security accounting the security accounting th	unt on line 7 by	ount is used in 1 and completely.	. \$ Schedule i	·
7 Seif-employment (a) REGULAR ME (b) OPTIONAL M B Seif-employment amount here and mportant.—The amon your earnings, p. SCHEDULE SE (Form 1040)	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1	and in item H of School line 2 or 6 of line 3 or 6	if less, multiply the amo Do not detach r your social security accurity accurity security	unt on line 7 by	ount is used in 1 and completely.	. \$ Schedule i	·
7 Self-employment (a) REGULAR ME (b) OPTIONAL M 8 Self-employment amount here and important.—The amon your earnings, p.	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1 mounts reported on the ayable to you, your detections.	and in item H of School line 2 or 6 of line 3 or 6	if less, multiply the amo Do not detach r your social security accounting the security accounting th	unt on line 7 by	ount is used in 1 and completely.	. \$ Schedule i	·
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7 Self-employment (a) REGULAR ME (b) OPTIONAL M B Self-employment amount here and important.—The amon your earnings, possible of the self-employment services	income. Enter here a THOD.—The smaller ETHOD.—The smaller tax—If line 7 is \$6,6 on Form 1040, line 1 mounts reported on the ayable to you, your de U.S. For the by this return (even though to rother taxable year beginning).	nd in item H of Sch of line 2 or 6 of line 3 or 6 00, enter \$422.40; 5, page 1 e form below are forpendents, and your Report of For crediting income was received only noting	if less, multiply the amo Do not detach r your social security accurity or survivors. Fill in each Self-Employ g to your social securit in part of year): 1967, ending	unt on line 7 by	ount is used in indicompletely.	. \$ Schedule i	y benefits, based
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SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Page 2

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 conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040

Optional method for computing net earnings from selfemployment from farming.—If a farmer's gross profits for the year from farming are not more than \$2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$2,400 and his actual net earnings from farming are less than \$1,600, he may report \$1,600. 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 4 or 6, 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 com-

munity 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 4 or line 6, 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 any 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 as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

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—INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1967 Internal Revenue Service

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

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCRUAL METHOD

ACCRUAL METHOD

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. 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).

Oualified per-unit retain certificates and patronage dividends re-

Qualified per-unit retain certificates and 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.

Non-qualified per-unit retain certificates and 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 cassets and other property in separate Schedule D (Form 1040).

assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F-1 (Form 1040).) If you have filed Form 4029, do not file Schedule F-1, however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If you use the "cash method," include in income any Federal gasoline tax claimed as a credit on Form 1040 for the prior year. However, if you use the "accrual method," include in income any Federal gasoline tax you are claiming as a credit on Form 1040 for this year. **Agriculture Program Payments.**

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting

EXPENSES AND OTHER DEDUCTIONS

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 sections surched for laborary or hierarchical durible. 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

repitalizers 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.

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 per-cent of your gross income from farming, but any excess may be carried

cent 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 persion profit sharing annuity.

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 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, station-

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 land. Do not claim depredepreciation do not include the value of land. Do not claim depre-ciation 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.

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 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 Do not deduct personal losses

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Additional information available.—You may obtain I.R.S. Publication of the company of the comp

lication No. 225, Farmer's Tax Guide, free from your county agricultural agent or any Internal Revenue Service office.

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

INCOME AVERAGING

1967

Attach this schedule to your income fax return, Form 1040

Name and address (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND	ADJUSTMENTS	3			
	(a) Computation year	(b) 1st preceding base period year 1966	(c) 2d preceding base period year 1965	(d) 3d preceding base period year 1964	(e) 4th preceding base period year 1963
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 11, Schedule D, Form 1040, except 1963 and 1964 which is line 10a, Schedule D)					
4 Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1967 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 AVE	RAGABLE INC	OME			
1 Adjusted taxable income (line 7, column (a), F	Part I)				
2 331/3% of the sum of line 7, columns (b), (c					
3 (a) 25% of the sum of line 3, columns (b), zero appears in line 6, Part I, see Instru	(c), (d), and (e), F	Part I. NOTE: If an	amount less than		
(b) Amount from line 3, column (a), Part					
(c) If line 3(a) is more than line 3(b), enter 4 Averagable income (line 1 less lines 2 and 30	difference—if not	, make no entry.		· · · · · ·	
COMPLETE THE REMAINING PAR LESS, YOU DO NOT QUAL	TS OF THIS FORM	I ONLY IF LINE 4 IS AVERAGING. DO	S MORE THAN \$3,0 NOT FILL IN REST	00. IF \$3,000 OR OF FORM.	G
PART III.—SEGMENTS OF INCOM					
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, les in line 5, Part I	s any income subje	ct to a penalty unde	er section 72(m)(5)	which was included	
5 If line 3(b) is more than line 3(a), Part II, 6 Total (sum of lines 1 through 5)	nter difference—if	not, make no entry	<u>.</u>		
PART IV.—COMPUTATION OF TAX	.				
1 Tax on the amount on line 6. Part III					
1 Tax on the amount on line 6, Part III 2 Sum of lines 1, 2, and 3, Part III			. <u></u>	 .	
2 Sum of lines 1, 2, and 3, Part III				-	•
2 Sum of lines 1, 2, and 3, Part III 3 Tax on amount on line 2					
2 Sum of lines 1, 2, and 3, Part III				}	-
2 Sum of lines 1, 2, and 3, Part III				-	_
2 Sum of lines 1, 2, and 3, Part III					<u> </u> -
2 Sum of lines 1, 2, and 3, Part III					-
2 Sum of lines 1, 2, and 3, Part III					

	unt from line 10, Part IV .																		
Amo	unt from line 5, Part IV																		
(a)	Amount from line 2, Part II .											.].	-				-		
(b)	Amount from line 3(c), Part II																-		
(c)	Sum of lines 3(a) and 3(b).											.[_		
Tax	on amount on line 3(c)																		
Diff	erence (line 2 less line 4)																		
Amo	ount from line 1, Part IV											٠.							
Sun	of lines 1, 2, 3, and 4, Part III											ا.					-1		
Tax	on amount on line 7																 		
Diff	erence (line 5 less line 8)																.		
O Sun	of lines 5 and 9											•					ļ		
1 Amo	ount from line 3, column (a), Pa	rtl							•			.					_		
2 509	of line 11				٠	٠				•							l		
If li	ne 10 is more than line 12, ente	r differe	nc e	-othe	rwis	e al	tem	ative	tax	do	es n	ot a	appl	у.					
	mative tax (line 1 less line 13).	Enter	here	and a	an li		12	200	1. 1	Fon	n 1	040). ar	nd w	rite	"Sch	G" to	left of	entry.

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 1967 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 1967 income which exceeds by one-third the income of your four prior years (1963-1966) is taxed, in effect, by averaging that excess over the five-year period (1963-1967). 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. appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1967, 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

- (1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1967.

 A nonresident alien at any time during the five taxable year period ending with 1967 is not eligible.
- (2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1963 through 1966. 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 4, Form 1040 Instructions.

Exceptions. The support requirement is waived if-

(1) You were age 25 or more before the end of 1967 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 year pursuing a full-time course of institutional confarm trainpursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational

- ing 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, our adjusted taxable income for 1967 (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 1967, or

 (3) You file a joint return for 1967 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
- (1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States
- or any income 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 G. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1963–1966) must be determined in a manner consistent with your return for 1967. If you make a separate return for 1967, 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 1967, 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 1967 and were married and made joint returns with each other for any base period year, your base joint returns with each other for any base period year, your base 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 you make a return for 1967 as a surviving widow (er) (under section 2(b)), your base period income for each of the base period years (1963–1966) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a hus-

band and wife married in 1967 and make a joint return for 1967, and neither person was married from 1963 through 1966, 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 1967 and made a joint return with your wife (husband), but had a different wife (husband) for 1967 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 of your adjusted separate income and deductions for the base period year.
 - (2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1967, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1)

(3) One half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1967 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 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 band 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

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 2. 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 1967 for which they made a joint return. W, however, was

wise engine to choose the benefits of intonic averaging for each able year 1967 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1963. H was unmarried for 1963. H and W compute their base period income for 1963 in the following manner:

A & W (Joint Return)

Salary	\$16,000 2.000 \$18,000 3,600 \$14,400	\$11,500 500 \$12,000 2,400 \$9.600	\$4,500 1,500 \$6,000 1,200 \$4,800	\$3,000 1,000 \$4,000 1,600 \$2,400
(1) 6000 (W's separate adjusted gross income) 18000 (A and W's adjusted gross income from joint return) (Total of itemized deduc exemptions on A & W's joint return)	ctions and personal	=1200		
Method No. 1 — W's separate income and deductions	ase period income	(since there	are no adjustme	\$7,200

Page 4

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part

- 1 Except as noted below, enter on this line the amount (never less than zero) from—
 - (a) Form 1040 (1963-67)-line 11d, page 1
 - (b) Form 1040A (1964-66)—line 5, page 4 Tax Computation Schedule Form 1040A (1963)—line 5, page 3

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 (1963-67)—line 9, page 1
- (b) Form 1040A (1963-66)—item 7, 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 1962, 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 1967 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 1967, or any base period year (1963 through 1966), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1967 exceeds \$3,000. (If the property was received prior to 1963 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 1967 (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 the actual amount of net income attributable to an interest in property for all the years 1963 through 1967, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

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 1967 (including a joint return filed by a survivor with his deceased wife (husband) for 1967), or if one of them files a return as a surviving widow(er) for 1967. The rules do apply where the property transferred was received by the transferor husband (wife) from a third party in any of the years 1963 through 1967, as a gift, bequest, devise, or inheritance.

- 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 1967, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

Attributable to Service of H W Total Community Earned Income . . . \$40,000 \$20,000 \$60,000

- (1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$30,000).
- (2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).
- (e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m) (5).

Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Examp															CO	KU	П	(D),	, Part I
Line	3				•	•		•	•										\$100
Line	6	٠	•	٠	٠	•	•	٠	٠	٠	٠	•	•	•	•	•	•	•	\$100 (670)
Capi co	tal mp	ga uti	in ng	ne	t i	nco for	me li	fo	or 1 3(a	this	ye Par	ear t I	for	r p	urI	os.	es	of	zero
Examp	le	(2)	-															
Examp	le	(2)	-															
Examp	le	(2)	-															\$2000 (1300)

Parts IV and V

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.

1040-ES

U.S. Treasury Department

Declaration of Estimated Income Tax for Individuals

1968

INSTRUCTIONS

NOTE: If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

- 1. Purpose of declaration.—The purpose of the declaration is to provide a basis for paying currently any income and self-employment tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in Instruction 2.
 - 2. Who must make a declaration.—Every citizen of the United

States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax on Form 1040–ES if his total estimated income and self-employment 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 household or a widow or widower entitled to the special tax rates;
 - (2) \$5,000 for other single individuals;
- (3) \$5,000 for a married individual not entitled to file a joint declaration;
- (4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR
- (b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.
- A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040-ES (OIO).
- 3. When and where to file declaration.—Your declaration must be filed on or before April 15, 1968, or such later date as is specified in Instructions 8, 9, and 10.

Taxpayers located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, should file Form 1040-ES with the Director, Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia, 30006. Taxpayers located in states other than those mentioned, should file with the Director of Internal Revenue for their district.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens who expect to exclude income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United

States) must file Form 1040-ES with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. Taxpayers with Puerto Rico addresses and all taxpayers who expect to exclude income under section 933 (income from sources within Puerto Rico), must file with Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

- 4. Name and address, including ZIP code.—If available, the top part of the special label from your tax return booklet may be used to address your declaration. If the name or address on the label is not correct for purposes of this declaration do not use the label but enter your correct name and address including ZIP code on the declaration.
- 5. Social security number(s).—Enter your number exactly as shown on your social security card. Married persons must show both numbers whether filing a separate or joint declaration.
- 6. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1968, June 15, 1968, September 15, 1968, and January 15, 1969. The first installment must accompany the declaration. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

The declaration of estimated tax form is designed to apply the overpayment credit from 1967, if any, against the first installment of your 1968 estimated tax by entering the full amount of the credit on line 7 and line 8. However, if you wish to apply your 1967 overpayment credit evenly against each installment rather than all against the first installment, divide the credit shown on line 7 by the number of installments required to be made, and enter that portion on line 8. 7. Joint declaration.—A husband and wife may file a joint declaration, except in the following cases: if either the husband or the wife is a nonresident alien; if they are separated under a decree of either divorce or separate maintenance; or if they have different taxable years. If a joint declaration is made but a joint return is not made for the taxable year, the estimated tax for such year may be treated as

the estimated tax of either one, or may be divided between them in such manner as they may agree.

- 8. Farmers and fishermen.—If at least two-thirds of your gross income is derived from farming or fishing, you may file the declaration on or before January 15, 1969, instead of April 15, 1968. If you wait until January 15, 1969, you must then pay the entire amount of the estimated tax (line 9 of the declaration). However, if you file your final tax return on or before February 15, 1969, and pay the total tax at that time, you need not file a declaration for 1968.
- 9. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1969, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.
- If by January 31, 1969, you file your 1968 income tax return and pay in full the balance of tax due, then on or before January 15, 1969, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1969; or (c) pay the last installment of estimated tax.
- 10. Amended declaration.—If, after you have filed a declaration, you find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you should file an amended declaration on or before the next filing date—June 15, 1968, September 15, 1968, or January 15, 1969. For this purpose, use the form provided on the bill if one is mailed to you for estimated tax

payments. If you do not receive a bill, obtain Form 1040-ES (Amended) from any Internal Revenue Service office.

Any amended declaration should be filed with the Internal Revenue office with whom the original declaration was filed even if you move to another district, and whether or not you expect to file your individual income tax return for 1968 with that office.

- 11. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.
- 12. Additional charge for failure to pay estimated income and self-employment tax.—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least 80 percent (66%3% for farmers and fishermen) of the amount due, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1967 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210.
- 13. How to estimate your tax for 1968.—If you made a 1967 return on Form 1040 and expect your income, exemptions, and deductions for 1968 to be the same, enter on line 3 of your 1968 declaration the amount shown on line 16, page 1, Form 1040 for 1967. Otherwise use Form 1040 and related instructions as a guide. If you are self-employed use Schedules C-3 (Form 1040) or F-1 (Form 1040), Form 1040SS, or Form 1040P.R. for 1967 together with related instructions, to assist you in estimating your self-employment tax for 1968.

Ente	r amount of tot	al income expected in 1968 (line 9, page 1	, Form 1040) .		l		
		nized, enter total. Otherwise, see Form 1040					
		line 1. Enter the difference here					
		ns (\$600 for each exemption, including addi					
Subt	ract line 4 from	line 3. Enter the difference here. This is	is your estimated	taxable income			
Tax "inc	on amount on li ome averaging"	ne 5. (Include tax from recomputation of prethod for computing your tax use Schedule	prior year investm le G. (Form 1040)	ent credit.) NOTE: If you u	se the		
the	capital gains alt	ernative tax computation, use Schedule D ((Form 1040) as	guide			
7 Cred	lits (see Form 10	40, page 2, Part V and Form 4136, line 4) .					
Your	restimate of 196	8 tax (line 6 less line 7). Enter here and o	n line 1 below .				
the	amount by 6.4%	Forter here and on line 2 below J If joint	declaration and both	have self-employment) itations and enter total)	ultipry		
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.S. Trea	sury Department Revenue Service	For calendar year 1968 or fiscal ye	ear ending	19			
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Your	estimate of 196	8 income tax]_		
Your	estimate of 196	B self-employment tax (see line 9 of Income 1	Tax Computation :	Schedule above)	[_		
		add lines 1 and 2)	•		[
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FORM **3468**

Computation of Investment Credit TO BE ATTACHED TO YOUR TAX RETURN For calendar year 1967 or other taxable year beginning

....., 1967, ending

1967

U.S. Treesury Department Internal Revenue Service Name and address

Type of property		of three striette in property of	y a partnership, estate, ti	riod property rust, small business c	orporation, or	
	Line	(1) Life years	Cost or basis	(3) Applicable percentage	(4 Invest (Column 2 x	ment
	(a)	4 or more but less than 6		331/4		
NEW	(b)	6 or more but less than 8		66%		
PROPERTY	(c)	8 or more		100		
USED	(d)	4 or more but less than 6		331/3		
PROPERTY ee instructions for	(e)	6 or more but less than 8		66%		
dollar limitation)	(f)	8 or more		100		
		es 1(a) through (f) on line 2 which is attribut				
• •	•	from suspension period which is selected to be			L	
		unt selected in prior year)				
	-	ow the amount of investm		ng to life years:	_	
Lif	(1) e years	Cost or basis	(3) Applicable percentage	(Column 2 x column 3)	_	
4 or more	out less than 6	i	33 1/3			
6 or more	out less than 8		66%			
80	r more		100	<u> </u>		
		unused credit(s) (attach cond 7		<u> </u>	:	
		LIMITATIO	N			
a) (a) Individuals	Enter am	ount from line 12, page 1,	Form 1040		-]	
• •		nter amount from line 25 or	.,		III	••••••
		mount from line 7, Tax Cor	•	1	•	
) Individuals, est	ates and tru	usts: (a) Foreign tax credi				
		(b) Retirement incor		•	-	
	es 10(a) and	i (b)			•	
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GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return. Partnerships must complete the information set forth in Schedule K of Form 1065. Small business corporations must attach a statement to their returns showing the allocation of investment (including investment in suspension period property) to the shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment (including investment in suspension period property) among the (including investment in suspension period property) among the

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more for the first year such property is placed in

C. Property Defined.—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, etc., or used as a research or storage facility in connection with these activities, and (c) elevations are the content of the co tors and escalators.

The investment credit is not applicable to (1) suspension period property; (2) certain property which is used predominantly outside the United States; (3) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (4) property used by a tax-exempt organization (except where the unrelated business income tax applies). plies); (5) property used by governmental units; (6) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. See section 48(d).

E. Replacement Property.—Where insured property is damaged or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for the investment credit.

F. Recomputed Tax on Early Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be reported on the line provided on your tax return

G. Carryback and Carryover of Unused Credits.—If the investment credit exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and a carryover to each of the 7 succeeding taxable years. A claim for refund based upon the carryback of an unused investment credit may be made on Form 843 or by filing an amended return for the year to which the unused credit is carried. Taxpayers who desire a tentative (quick) refund may file Form 1045 (individuals) or Form 1139 (corporations). (corporations).

H. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover. No adjustment for additional first-year depreciation or salvage value is required. value is required.

value is required.

 Suspension Period Property.—The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967.
 Suspension period property is property which would otherwise qualify for the investment credit but does not qualify for the credit

because it is property—

(1) whose construction, etc., began during the suspension period or began, pursuant to an order placed during such period, before May

24, 1967, or

(2) which was acquired by the taxpayer during the suspension period or acquired by the taxpayer, pursuant to an order placed during such period, before May 24, 1967.

Property referred to in (1) above will be suspension period property only to the extent of that portion of the cost attributable to construction, etc., before May 24, 1967.

J. Exemption from Suspension of \$20,000 of Investment.

A taxpayer may select to exempt from suspension of the investment credit up to \$20,000 of the cost of investment in suspension period property purchased for use in his trade or business. Thus, up to \$20,000 of the cost of such investments which would otherwise be ineligible for the credit may be selected to be treated as qualified property. This exemption applies to property used in a trade or business but not to property used for the production of income.

The \$20,000 exemption from suspension is not an annual exemption but is the total amount of suspension preside property which may

The \$20,000 exemption from suspension is not an annual exemption but is the total amount of suspension period property which may be selected to be treated as qualified property for all taxable years. In determining the amount selected to be exempt from suspension period property, the following rules apply:

(1) The cost of used property is determined under the same rules set forth in instruction H. Property inherited, received as a gift, or acquired from certain related parties does not qualify.

(2) Affiliated groups must apportion the \$20,000 exemption among all members.

among all members.
(3) The \$20,000 limitation applies to a partnership and to each

(4) If a husband and wife file separate returns and if each placed

(4) It a husband and when he separate returns and it each placed suspension period property in service during the taxable year, the exemption for each may not exceed \$10,000.

K. Exceptions to Suspension Period Property.—Section 48(h) (3) through (13) provides exceptions to the definition of suspension period property. In general, if the following type of property is otherwise qualified it will continue to be eligible for the investment credit: (1) Certain water and air pollution control facilities (21) otherwise qualified it will continue to be eligible for the investment credit: (1) Certain water and air pollution control facilities; (2) certain replacement property; (3) property received in certain transfers; (4) property acquired or constructed, etc., pursuant to a binding contract in existence on and after October 9, 1966; (5) property constructed, etc., if such construction, etc., was begun before October 10, 1966; and (6) property acquired, or constructed, etc., pursuant to certain other legal and economic commitments of the taxpayer.

SPECIFIC INSTRUCTIONS

Line 1. Suspension Period Property.—Although suspension period property is not eligible for the investment credit, the basis of investment in such property placed in service during the taxable year must be entered in line 1 since it must be taken into account in lines 3, 4, and 15 in determining the credit allowable with respect to investment in qualified property.

New Property.—Enter the basis of property as described in instructions C and H placed in service during the taxable year.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. Property inherited, received as a gift, or acquired from certain related parties does not qualify for the investment credit. See instruction H.

Dollar Limitation on Used Property.—In general, the amount of used property (whether or not suspension period property) taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account, the amount may not exceed \$25,000. In the case of a partnership the \$50,000 limitation applies to the partnership and to each partner. In the case of a care partner all the second for each partner. \$50,000 limitation applies to the partnership and to each spartner. In the case of a corporation electing not to be taxed, the \$50,000 limitation applies to the corporation and to each shareholder. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In case of an estate or trust the amount of investment is apportioned between the estate or trust and the beneficiaries on the basis of income of the estate or trust allocable to each. Line 9.—Individuals and corporations filing forms other than Forms 1040 and 1120, enter the amount of tax liability shown on your return which is comparable to the amount to be used by a tax-payer using Form 1040 or 1120. For nonresident aliens and foreign corporations, such amount does not include the flat tax of 30 percent

corporations, such amount does not include the flat tax of 30 percent imposed by sections 871(a) and 881.

Line 13. Limitation.—The investment credit may not exceed the amount of the tax liability if the tax liability is \$25,000 or less.

For calendar years and other taxable years beginning before March 10, 1967, if the tax liability (line 12) exceeds \$25,000, the applicable percentage to be used in line 13(b) is computed as follows:

Number of days in the taxable year after March 9, 1967, divided by total number of days in the taxable year, multiplied by 25%, plus 25%; or $\left(\frac{\text{days}}{365} \times 25\%\right) + 25\% = \text{applicable percentage}$.

For taxable years beginning after March 9, 1967, if the tax liability (line 12) exceeds \$25,000, enter 50 percent of the excess on

line 13(b).

In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 13(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 13(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among all members. In the case of an estate or trust, the \$25,000 limitation specified on lines 13(a) and (b) shall be reduced to an amount which have the areas artist in \$25,000 as the amount of equilified. which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

FORM 3903

Moving Expense Adjustment

1867

U.S. Treasury Department Internal Revenue Service

(Attach this statement to your individual income tax return)

	(See instructions before completing this form	
lame and address	s as shown on page 1 of Form 1040	
ctual travel expe	n allowance or reimbursement from your employer for any expenses for you and members of your household, or transportation (See instruction 5.)	enses related to this move which were no on expenses of your household goods and
Dates	Departed Arrived	
of		
move		, 19
a) What is the d	listance from your former residence to your (b) What is the solution? miles	distance from your former residence to business location? miles
IOTE: The moving	expense deduction is not allowed unless distance (a) is 20 or more miles to be included in income reported on your return (see instruction 1).	
	s of employer at old location	
Name and addres	ss of employer at new location	
Address of old re	esidence	
Pariod of employ	ment in new location (see instruction 7)	Total number of week
r eriod or employ.	Here in now issued in Cost included in 17	
		10
	From	19
	SCHEDULE OF EXPENSES	
1 Travel expense	98:	
(a) Railroad,	airplane, boat, etc., fares	. \$
(h) Moole and	d lodging en route	
(c) Automobil	le expenses (attach schedule)	
To	otal travel expenses	· · · · · · \$
2 Transportation	n of household and personal property (see instruction 3)	
3 Total moving	expenses (add lines 1 and 2)	
4 Reimburseme	nt for this move (other than amounts included on Form W–2) (se	ee instruction 6)
	payments (line 4) are less than moving expenses (line 3), entent page 2, Part III, line 2, Form 1040	
E if amplayaria	payments (line 4) are larger than moving expenses (line 3),	enter the excess pay-
o ir employer's	e and on page 2, Part II. line 7, Form 1040 as "Excess movi	ing reimbursement"

INSTRUCTIONS

1. Who May Deduct Moving Expenses.—Employees, including new employees, can deduct moving expenses which include the cost of moving household goods, personal property, the cost of traveling from the taxpayer's former residence to his new residence, and the moving of an employee's personal automobile to his new place of residence.

The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, if (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence. In either case, during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer must be a full-time employee, in such general location, during at least 39 weeks.

- 2. "Reasonableness" of Moving Expenses.—The term "moving expenses" includes only those expenses which are reasonable under the circumstances of the particular move. Generally, expenses are reasonable only if they are paid or incurred for movement by the shortest and most direct route available from the taxpayer's former residence to his new residence by the conventional mode or modes of transportation actually used and in the shortest period of time commonly required to travel the distance involved by such mode.
- 3. Household Goods and Personal Effects.—Expenses of moving household goods and personal effects owned by the taxpayer or a member of his household from the taxpayer's former residence to his new residence includes the actual cost of transportation or hauling, packing and crating, in-transit storage, and insurance.
- 4. Traveling Expenses.—Expenses of traveling from the taxpayer's former residence to his new residence include the cost of transportation and of meals and lodging en route (including the date of arrival) of both the taxpayer and members of his household, who have both the taxpayer's former residence and his new residence as their principal place of abode. The deduction for traveling expenses is allowable for only one trip made by the taxpayer and members of his household; however, it is not necessary that the taxpayer and all members of his household travel together or at the same time. Members of the taxpayer's household do not include, for example, an individual such as a servant, governess, chauffeur, nurse, valet, or personal attendant.

If the taxpayer uses his own automobile as the mode of transportation he can compute the transportation expenses in either of two ways: (1) the actual out-of-pocket expenses, for example, gasoline, oil, repairs, etc., or, (2) at a rate of 5 cents per mile. If you claim out-of-pocket expenses you must keep adequate records to verify the amount. If you use the optional method of 5 cents per mile you need only verify the mileage used in the computation. (Attach schedule.)

5. Nondeductible Expenses.—Moving expenses do not include such items as costs incurred in the purchase or sale of property, losses arising from the sale of property, penalties for breaking leases, mortgage penalties, expenses of refitting rugs or draperies, expenses of connecting or disconnecting utilities, losses arising from the disposal of memberships in clubs, tuition fees, and similar items.

Travel expenses do not include, for example, living or other expenses of the taxpayer and members of his household following their date of arrival at the new place of residence and while they are waiting to enter the new residence or waiting for their household goods to arrive; expenses in connection with house or apartment hunting; living expenses preceding the date of departure for the new place of residence; expenses of trips for purposes of selling property; expenses of trips to the former residence by the taxpayer pending the move by his family to the new place of residence; or any allowance for depreciation.

- 6. Reimbursements and Allowances.—Include on line 4 of this form, all payments (allowances or reimbursements) received from your employer for expenses incurred in connection with your moving unless they have been included on your Form W-2. Any such amounts shown on your Form W-2 must be reported on line 5, page 1, Form 1040. Check with your employer if you are in doubt as to whether or not the payments are included in your Form W-2.
- 7. The 39-Week and 12-Month Period.—The 39-week and 12-month period begin on the date you arrive in the general location of your new principal place of work. Generally, this is the date on which you arrive in the new area, immediately before you commence regular work on the new job, regardless of when your family arrives or when you move into the new residence. It is not necessary that you actually have employment on the date you arrive at the new location. It is not necessary that you work for one employer for the 39 weeks, nor that the weeks be consecutive. It is necessary only that you be employed on a full-time basis, and within the general commuting area of such place of employment for at least 39 weeks during the 12-month period following your arrival in the new area.

If, on or before the due date of your return, you have not met the 39-week full-time employment test, but it appears that by the end of the 12-month period that this requirement will be met, you may claim these moving expenses on your 1967 return. However, you may claim this adjustment after you meet the test in 1968 by filing either an amended 1967 return or a claim for refund on Form 843 based upon the allowable moving expenses. If you choose to claim this adjustment on your 1967 return before meeting the 39-week test but then fail to meet the test in 1968, you must either include the amount as income on your 1968 return or file an amended 1967 return eliminating the adjustment claimed.

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