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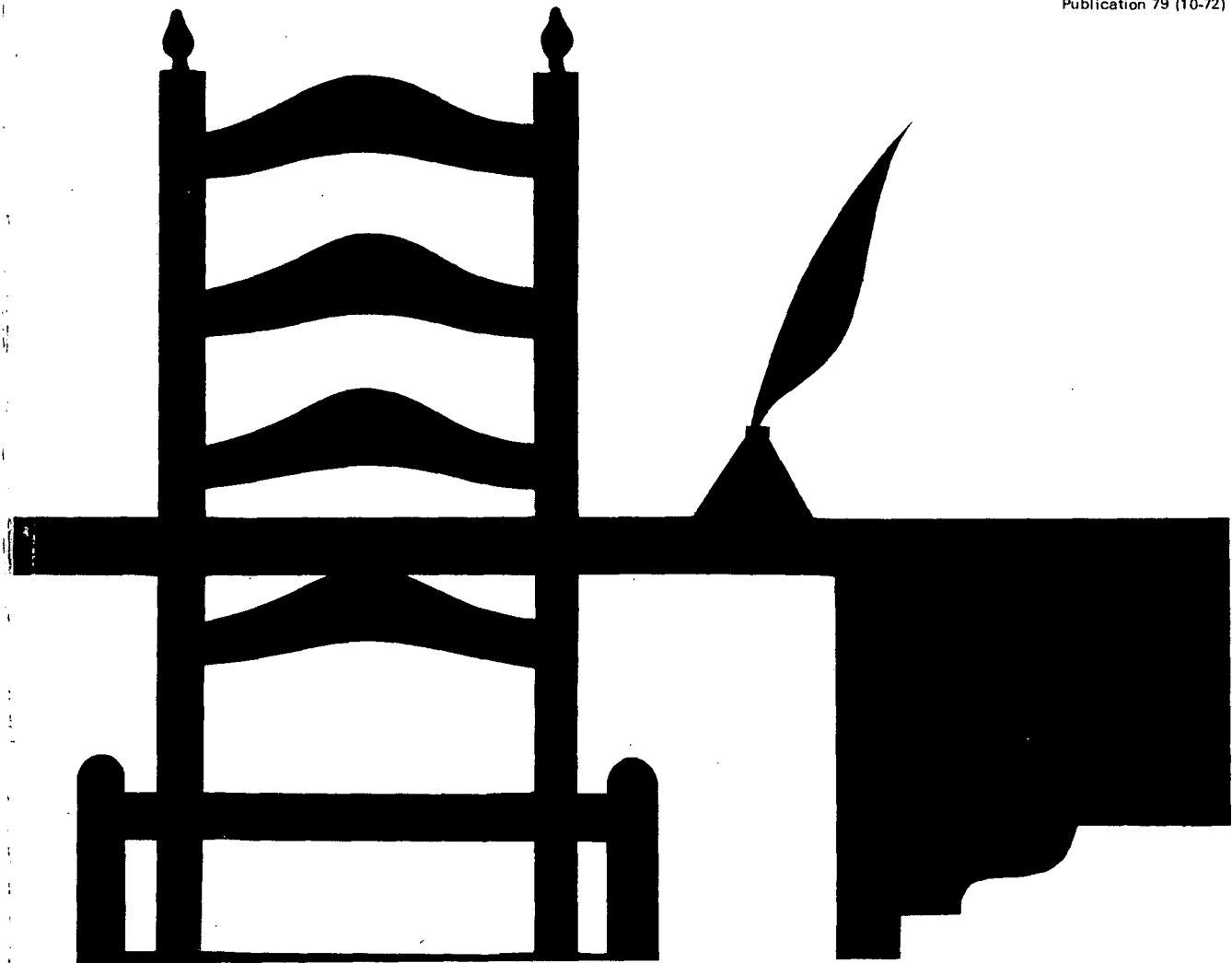
INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service



Publication 79 (10-72)

STATISTICS OF INCOME . . . 1970, INDIVIDUAL INCOME TAX RETURNS



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

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STATISTICS
OF INCOME **1970**

INDIVIDUAL INCOME TAX RETURNS

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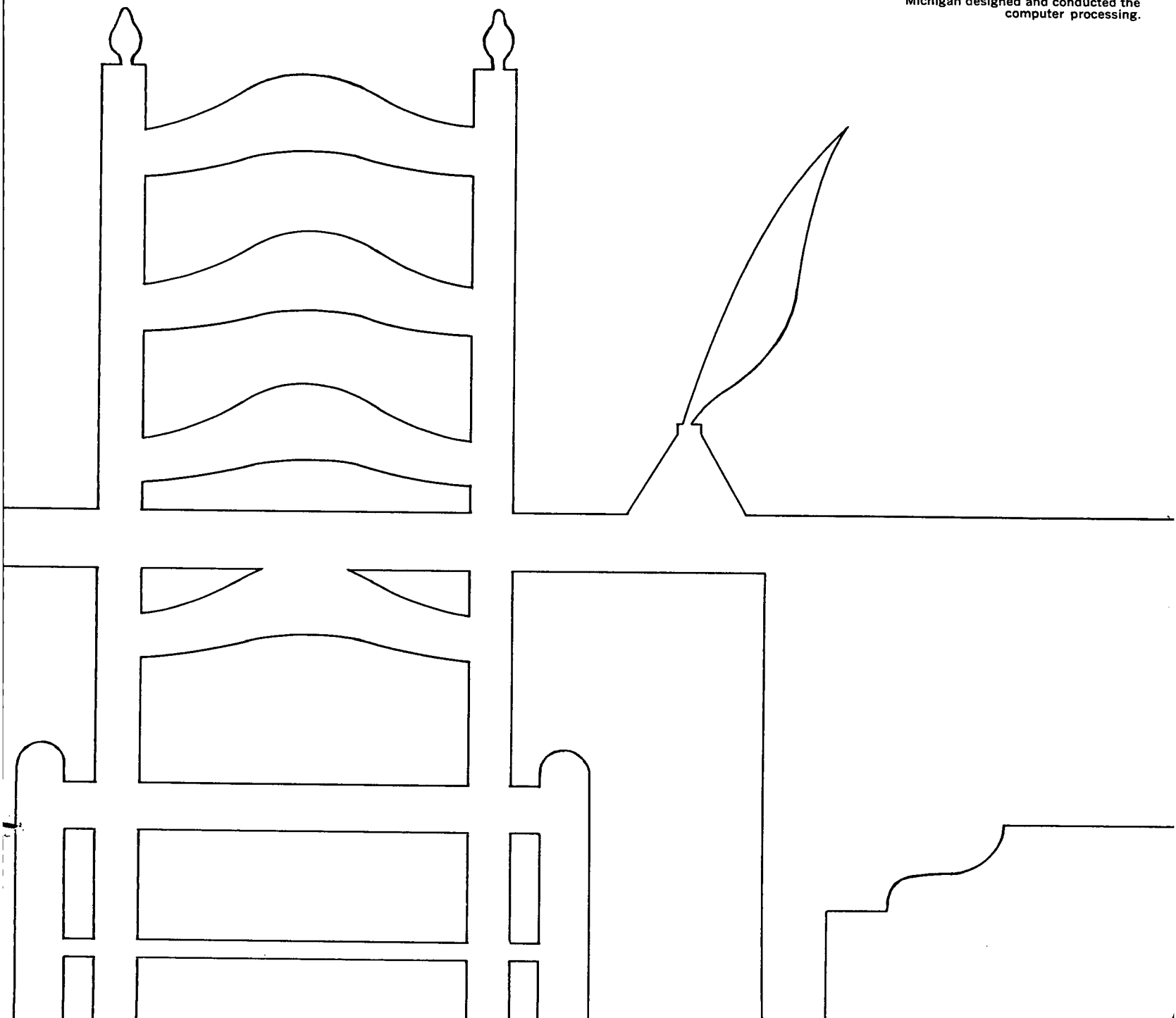


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This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The Data Center at Detroit, Michigan designed and conducted the computer processing.

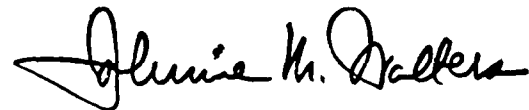


Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C. September 5, 1972,

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1970, Individual Income Tax Returns*. This report, based on a sample selected from over 74 million individual income tax returns filed during calendar year 1971, presents new information on income from specified types of property and exempt income earned abroad, as well as on such provisions of the Tax Reform Act of 1969 as the low-income allowance, the revised treatment of the alternative tax computation, and the additional tax for tax preferences. It also features data on sources of income and loss, types of itemized deductions, exemptions, taxable income, and tax items such as tax due and overpayment. Major classifiers used in the report are size of adjusted gross income, State of residence, and sex and marital status of taxpayers.



Commissioner of Internal Revenue.

Hon. George P. Shultz,
Secretary of the Treasury.

Foreword

The data presented in this report are estimates based on a stratified sample of individual income tax returns, and represent coverage of Forms 1040 filed by the Nation's taxpayers for income year 1970.

To facilitate its use, this report is organized in ten sections. Each of the first five 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 explanations of the classifications and terms used in this report. The sources and limitations of the data and return-sampling procedures are described in section 7. Historical data for income years 1961 through 1970 are presented in section 8. Reproduction of the 1970 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1970 include:

- (1) Introduction of a new minimum standard deduction or low-income allowance,
- (2) Increase in the deduction allowed for each exemption,
- (3) Liberalization of the tax return filing requirements,
- (4) Changes in tax withholding,
- (5) Broadening of the qualification for head of household status,
- (6) Introduction of a tax on specified tax preferences,
- (7) Imposition of higher rates on capital gains,
- (8) Liberalization of the income averaging computation,
- (9) Changes in charitable contributions deduction,
- (10) Suspension of the investment tax credit,
- (11) Limitations on the capital loss deduction,
- (12) Reduction in certain percentage depletion rates,
- (13) Liberalization of the moving expense deduction.

These changes in the tax law are explained in greater detail in the affected sections of this report.

In addition to statistical data reflecting changes in the law, information is presented for the first time on:

- (1) Gains or losses from sales of property, classified by the type of tax treatment they received under the Internal Revenue Code,
- (2) Exempt income earned abroad,
- (3) Social security tax on tip income,
- (4) Returns classified by sex, marital status, and State.

Contents

Guide to Basic and Historical Tables, vi

Section 1

Returns Filed and Sources of Income, 1

Decrease in number of returns, 2

Filing requirements, 2

Change in withholding, 2

Qualifications for head of household status, 2

Taxable and nontaxable returns (shift in pattern), 3

Pensions and annuities, 3

Gains and losses from the sales of property, 5

Section 2

Deductions and Exemptions, 101

Deductions from gross income, 102

Deductions from adjusted gross income, 102

Low-income allowance, 103

Percentage standard deduction, 104

Itemized deductions, 104

Exemptions, 105

Section 3

Tax Computation and Tax Rates, 147

Introduction, 148

Income subject to tax, 149

Regular method of computation, 149

Alternative tax computation, 149

Income averaging, 149

Additional tax for tax preference (minimum tax), 150

No-benefit exclusion, 151

1970 net operating loss eligible for carryover, 151

Unused retirement income credit, 152

Social security taxes on tip income, 152

Tax rates, 152

Overpayment and balance due, 154

Section 4

Taxpayers Age 65 or Over; Retirement Income Credit, 199

Returns with age exemptions, 200

Returns with retirement income credit, 200

Section 5

State and Regional Data, 227

Introduction, 227

New system of geographic classification, 229

Section 6

Explanation of Classifications and Terms, 277

Section 7

Sources of the Data, Description of the Sample and Limitation of the Data, 295

Sources of the data, 296

Description of the sample and limitations of the data, 296

Sample criteria and selection, 296

Method of estimation, 296

Sampling variability, 297

Response and other nonsampling errors, 297

Section 8

Historical Summary, 1961-1970, 307

Section 9

1970 Forms and Instructions, 323

Section 10

Index 379

Guide to Basic and Historical Tables

Section 1

Returns Filed and Sources of Income

Cumulated income and taxes (table 1), 7
Returns by marital status (tables 2, 3), 9 , 13
Sources of income and loss and taxes (tables 4-7), 14 - 35
Nontaxable returns (table 8), 42
Returns with selected sources of income or loss:
 Salaries and wages (table 9), 47
 Dividends (tables 10-12), 49 - 56
 Interest (tables 13, 14), 58 , 63
 Business or profession (tables 15, 16), 65 , 67
 Farm (tables 17, 18), 68 , 70
 Partnership (tables 19, 20), 71 , 73
 Sales of capital assets (tables 21-24), 74 - 79
 Sales of property (table 25), 80
 Rents (tables 26, 27), 84 , 85
 Royalties (tables 28, 29), 86 , 87
 Pensions and annuities (table 30), 88
 Exempt income earned abroad (table 31), 90
Marital status and taxpayer sex (table 32), 91

Section 2

Deductions and Exemptions

Itemized deductions:
 Marital status (tables 33, 34), 108, 112
 Sources of income (tables 34, 35), 112 , 113
 As a percent of income (table 37), 121
 By type (table 36), 120
 Taxes deducted (table 38), 123
 As a percent of income (table 39), 124
 Interest deducted (table 40), 125
 As a percent of income (table 41), 126
 Contributions deducted (table 42), 127
 As a percent of income (table 43), 128
Medical and dental expense deductions (table 44), 129
 As a percent of income (table 45), 130
Standard deduction:
 Marital status (tables 46, 47), 131 , 135
 Sources of income (tables 47, 48), 135 , 136
Exemptions, by type (table 49), 143

Section 3

Tax Computation and Tax Rates

Regular tax computation (table 50), 156
Alternative tax (table 51), 157
Tax rate classes:
 By income class and tax schedule (tables 52-55), 158 - 168
 Income tax at each rate (table 56), 171
Surcharge (table 57), 176
Size of total income tax (tables 58-60), 177-183
Tax preferences (tables 61-63), 184-188
Additional tax for tax preferences (tables 64, 65), 191 , 192
Sales of capital assets (table 66), 194

Section 4

Taxpayers Age 65 or Over; Retirement Income Credit

Taxpayers age 65 or over (tables 67-70), 203 - 217
Retirement income credit (tables 71, 72), 221 , 222

Section 5

State and Regional Data

Sources of income (table 73), 230
Marital status (table 74), 232
Selected tax items (table 75), 236
Itemized deductions (tables 76, 77), 239 , 241
Exemptions (table 78), 242
Size of income (table 79), 244

Section 8

Historical Data, 1961-1970

Characteristics (tables 80, 81, 83), 308 , 309 , 311
Sources of income (tables 82, 84), 310 , 312
Itemized deduction (table 85), 314
States (table 86), 315
Metropolitan areas (table 87), 319

Returns Filed and Sources of Income

Contents

Decrease in number of returns, 2

Filing requirements, 2

Changes in withholding, 2

Qualification for head of household status, 2

Taxable and nontaxable returns: shift in pattern, 3

Pensions and annuities, 4

Gains and losses from the sales of property, 5

Text tables

1A Returns, income, and taxes, 1969 and 1970, 2

1B Number of returns by marital status and size of adjusted gross income, 1969 and 1970, 3

1C Nontaxable returns by size of adjusted gross income, 1969 and 1970, 4

1D Pensions and annuities by size of adjusted gross income, 4

1E Gains and losses from sales of property, 5

1F Sources of income by marital status or sex of taxpayer, 6

Charts

1A Components of income and relative change, 2

1B Change in number of returns by size of adjusted gross income, 1961-1970, 3

1C Distribution of selected sources of income by marital status and (on nonjoint returns) by sex, 5

Basic tables

1 Returns, adjusted gross income, taxable income, income tax after credits, and total income tax, by size of adjusted gross income and income cumulated, 7

2 All returns: adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences, by size of adjusted gross income and by marital status of taxpayer, 9

3 All returns: sources of income by marital status of taxpayer, 13

4 All returns: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 14

5 Joint returns of husbands and wives and returns of surviving spouses: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 21

6 Separate returns of husbands and wives and returns of single persons: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 28

7 Returns of heads of households: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 35

8 Nontaxable returns: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 42

9 Returns with salaries and wages: number and salaries and wages, by size of adjusted gross income and salaries and wages, 47

10 Returns with domestic and foreign dividends received: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 49

11 Returns with dividends and other distributions: number and amounts by marital status and size of adjusted gross income, 54

12 Returns with domestic and foreign dividends received: number and dividends received, by size of adjusted gross income and dividends, 56

13 Returns with interest received: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 58

14 Returns with interest received: number and interest received, by size of adjusted gross income and interest received, 63

15 Returns with business or profession net profit: number and business or profession net profit, by size of adjusted gross income and net profit, 65

16 Returns with business or profession net loss: number and business or profession net loss, by size of adjusted gross income and net loss, 67

17 Returns with farm net profit: number and farm net profit, by size of adjusted gross income and net profit, 68

18 Returns with farm net loss: number and farm net loss, by size of adjusted gross income and net loss, 70

19 Returns with partnership net profit: number and partnership net profit, by size of adjusted gross income and net profit, 71

20 Returns with partnership net loss: number and partnership net loss, by size of adjusted gross income and net loss, 73

21 Returns with capital gains or losses: gains and losses by type, by size of adjusted gross income, 74

22 Returns with net gain from sales of capital assets: number and net capital gain, by size of adjusted gross income and net capital gain, 76

23 Returns with one-half excess of net long-term capital gain over net short-term capital loss: number of returns and size of one-half excess, by adjusted gross income classes, 78

24 Returns with net loss from sales of capital assets: number and net capital loss, by size of adjusted gross income and net capital loss, 79

25 Returns with gains or losses from sale of property: type of gain or loss and class of property by size of adjusted gross income, 80

26 Returns with rent net income: number of returns and size of income, by adjusted gross income classes, 84

27 Returns with rent net loss: number and net loss, by size of adjusted gross income and rent net loss, 85

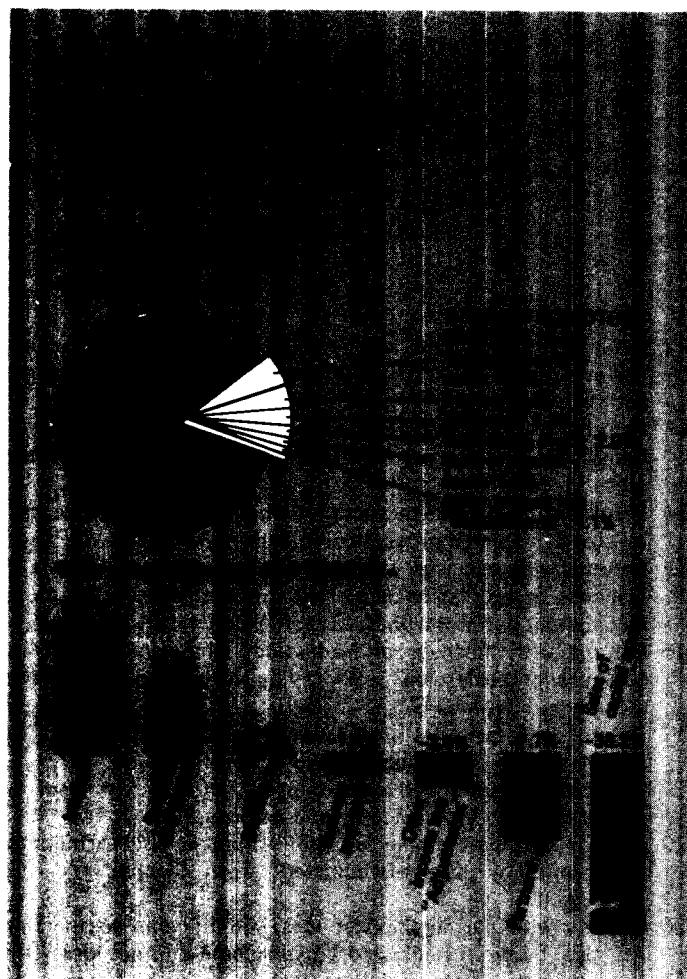
28 Returns with royalty net income: number of returns and size of income by adjusted gross income classes, 86

29 Returns with royalty net loss: number and royalty net loss, by size of royalty net loss, 87

30 Returns with pensions and annuities by pension method and size of adjusted gross income, 88

31 Returns with exempt income earned abroad: selected sources of income, exemptions, taxable income, and tax items by size of adjusted gross income, 90

32 Marital status and sex of taxpayer for selected items by size of adjusted gross income, 91



Decrease in Number of Returns

A total of 74,279,831 individual income tax returns were filed for 1970. Table 1A shows that this number represented a decrease of 1,554,557 from the number filed for 1969. The decrease, shown in table 1B, was concentrated among taxpayers with incomes under \$5,000, and was one of the most evident first-year effects of the Tax Reform Act of 1969. The Tax Reform Act took many low-income taxpayers off the tax rolls, firstly by eliminating their tax liabilities (see the details on the low-income allowance and the increased personal exemption in section 2 of this report), secondly by changing the tax return filing requirements, and finally by modifying the withholding system so that persons who expected to be nontaxable did not have taxes withheld from their salaries and wages. The Tax Reform Act contained provisions to liberalize the filing requirements still further for tax year 1972.

Filing Requirements

The income level at which a tax return had to be filed was increased to \$1,700 for a single person and \$2,300 for a married couple entitled to file a joint return or a single person age 65 or over. A married couple with both spouses age 65 or over did not have to file a return unless their joint income exceeded \$3,500. For 1969, the filing requirements were \$600 for persons under 65 and \$1,200

Table 1A.—RETURNS, INCOME, AND TAXES, 1969 AND 1970

[Money amounts in millions of dollars]

Item	1969	1970	Increase or decrease (-), 1970 over 1969
	(1)	(2)	(3)
Number of returns, total.....	75,834,388	74,279,831	-1,554,557
Taxable.....	63,721,394	59,317,371	-4,404,023
Nontaxable.....	12,112,994	14,962,460	2,849,466
Adjusted gross income (less deficit).....	603,546	631,693	28,147
Sources of income:			
Salaries and wages (gross).....	498,865	531,884	33,019
Business and profession net profit less net loss.....	30,412	30,554	142
Farm net profit less net loss.....	3,578	2,789	-789
Partnership net profit less net loss.....	11,854	10,900	-954
Small Business Corporation net profit less net loss.....	1,839	1,738	-101
Sales of capital assets net gain less net loss.....	14,583	9,007	-5,576
Dividends in adjusted gross income.....	15,740	15,807	67
Interest received.....	19,626	22,021	2,395
Rent net income less net loss.....	2,646	2,427	-219
Royalty net income less net loss.....	689	806	117
Estates and trusts net income less net loss.....	1,418	1,449	31
All other sources (net) ¹	² 2,298	2,310	12
Taxable income.....	388,820	401,154	12,334
Income tax after credits.....	86,568	83,787	-2,781
Self-employment tax.....	1,898	1,830	-68
Additional tax for tax preferences.....	-	122	122
Total tax liability ²	88,524	85,767	-2,757

¹Includes income from pensions and annuities, ordinary gain from depreciable property, other property, other income or loss, less statutory adjustments.

²The sum of income tax after credits (including surcharge) plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on unreported tip income, and uncollected employee social security tax on tips.

NOTE: Amount detail may not add to total because of rounding.

for persons 65 or over. In the case of married couples, a return was required if either spouse had income exceeding these limits. However, as in previous years, self-employed persons were required to file a 1970 return for social security tax purposes if they had gross income from self-employment of \$400 or more.

Changes in Withholding

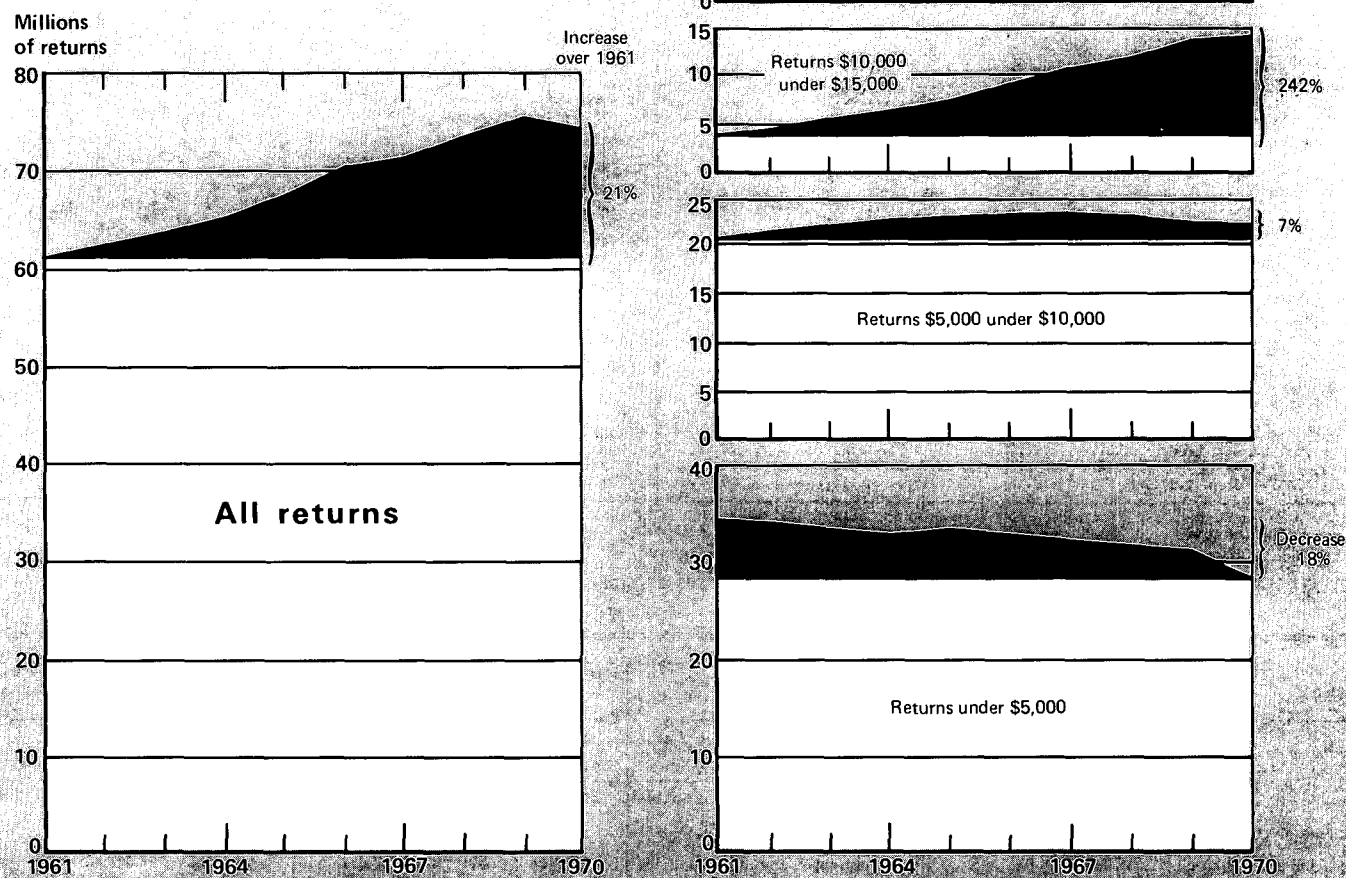
The changes in filing requirements, in and of themselves, would not have achieved the desired result of removing many low-income taxpayers from the tax rolls, since most low-income persons would still have filed returns in order to obtain a refund of taxes withheld from their salaries and wages. Therefore, the Tax Reform Act of 1969 provided for the first time that an individual's wages would not be subject to withholding of Federal income tax if he certified to his employer that he expected to have no Federal income tax liability for the current year, and had no income tax liability in the prior year.

Qualification for Head of Household Status

Table 1B shows that the overall decrease in number of returns was not reflected in the data for head of household returns. The Tax Reform Act of 1969 increased the number of persons who qualified for the head of household status by making certain married persons living apart eligible to claim this marital status. Prior to 1970, married persons whose spouses were absent for the entire tax year, and who were supporting their children and maintaining a household for them, but who were not legally separated or divorced and who did not file a joint return, were required to file a separate return, using the most disadvantageous tax computation (\$500 limitation

Chart 1B

Change in number of returns by size of adjusted gross income, 1961-1970



NOTE: The change in the number of returns for 1970 reflects the new filing requirements permitted under the Tax Reform Act of 1969.

Table 1B.—NUMBER OF RETURNS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME, 1969 AND 1970

[Taxable and nontaxable returns]

Size of adjusted gross income and marital status	1969	1970	Change, 1969 to 1970
	(1)	(2)	(3)
All adjusted gross income classes ¹	75,834,388	74,279,831	-1,554,557
Joint returns of husbands and wives....	42,429,638	42,376,365	-53,273
Separate returns of husbands and wives.....	2,737,403	2,369,511	-367,892
Returns of heads of households.....	2,879,840	3,572,789	692,949
Returns of surviving spouses.....	294,360	283,976	-10,384
Returns of single persons.....	27,493,147	25,677,190	-1,815,957
Under \$5,000, total ¹	31,405,265	28,308,034	-3,097,231
Joint returns of husbands and wives.....	7,561,573	6,970,137	-591,436
Separate returns of husbands and wives.....	1,815,761	1,453,347	-362,414
Returns of heads of households.....	1,399,321	1,696,081	296,760
Returns of surviving spouses.....	194,531	166,257	-28,274
Returns of single persons.....	20,434,079	18,022,212	-2,411,867
\$5,000 under \$10,000, total.....	22,657,528	22,303,067	-354,461
Joint returns of husbands and wives.....	15,048,020	14,066,186	-981,834
Separate returns of husbands and wives.....	735,092	730,840	-4,252
Returns of heads of households.....	1,169,978	1,442,137	272,159
Returns of surviving spouses.....	69,679	78,882	9,203
Returns of single persons.....	5,634,759	5,985,022	350,263
\$10,000 under \$15,000, total.....	13,649,392	14,106,019	456,627
Joint returns of husbands and wives.....	12,233,585	12,384,852	151,267
Separate returns of husbands and wives.....	129,501	143,451	13,950
Returns of heads of households.....	221,272	329,339	108,067
Returns of surviving spouses.....	21,252	24,986	3,734
Returns of single persons.....	1,043,782	1,223,391	179,609
\$15,000 or more, total.....	8,122,203	9,562,711	1,440,508
Joint returns of husbands and wives.....	7,586,460	8,955,190	1,368,730
Separate returns of husbands and wives.....	57,049	41,873	-15,176
Returns of heads of households.....	89,269	105,232	15,963
Returns of surviving spouses.....	8,898	13,851	4,953
Returns of single persons.....	380,527	446,565	66,038

¹Includes returns with no adjusted gross income.

on the standard deduction and "single persons" tax rate schedule). This worked a hardship on spouses supporting broken families. Starting with 1970, Congress made such persons eligible for the more favorable head of household status in the determination of tax liability, if they otherwise qualified for this marital status (i.e., they had maintained a home for their children for the full taxable year). Married persons living apart who maintained homes for their children for less than a year, but for more than 6 months, qualified for the "single" marital status. However, if they maintained homes for their children for less than 6 months, they were required to file as married persons filing separately.

Taxable and Nontaxable Returns (Shift in Pattern)

The low-income allowance provisions of the Tax Reform Act of 1969 resulted not only in a reduction in the number of persons with incomes under \$5,000 who had to file income tax returns; but also in a reduction of the tax liability of those who had to file. Many of these persons became nontaxable as is shown in table 1C. On the other hand, the same table also shows a decrease in the number of nontaxable returns filed by persons with

Individual Returns/1970 • Returns Filed and Sources of Income

Table 1C.—NONTAXABLE RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1969 AND 1970
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns			Adjusted gross income or deficit		
	1969	1970 ¹	Change, 1969 to 1970	1969	1970	Change, 1969 to 1970
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	12,112,994	14,962,460	2,849,466	15,326,575	21,420,634	6,094,109
No adjusted gross income.....	458,657	416,032	-42,625	-2,032,867	-2,451,726	-418,859
\$1 under \$600.....	3,982,580	3,054,647	-927,933	1,316,361	1,061,650	-254,711
\$600 under \$1,000.....	2,650,088	2,667,049	16,961	2,019,672	2,129,233	109,561
\$1,000 under \$2,000.....	2,142,743	5,028,762	2,886,019	3,154,619	7,169,252	4,014,633
\$2,000 under \$3,000.....	1,408,338	1,890,932	482,594	3,486,135	4,627,091	1,140,956
\$3,000 under \$4,000.....	658,374	952,704	294,330	2,274,459	3,287,231	1,012,772
\$4,000 under \$5,000.....	407,242	483,125	75,883	1,797,747	2,146,239	348,552
\$5,000 under \$6,000.....	189,732	216,227	26,495	1,033,174	1,186,497	153,323
\$6,000 under \$7,000.....	92,111	107,332	15,221	590,560	684,216	93,656
\$7,000 under \$8,000.....	48,853	59,044	10,191	360,285	438,419	78,134
\$8,000 under \$9,000.....	18,796	38,391	19,595	158,562	324,759	166,207
\$9,000 under \$10,000.....	15,489	8,630	-6,859	146,386	83,103	-63,283
\$10,000 under \$15,000.....	23,993	25,118	1,125	283,212	294,502	11,290
\$15,000 under \$20,000.....	7,720	6,553	-1,167	132,066	109,702	-22,364
\$20,000 under \$25,000.....	2,993	2,816	-177	65,111	61,011	-4,100
\$25,000 under \$30,000.....	857	1,759	902	23,302	48,022	24,720
\$30,000 under \$50,000.....	2,204	2,002	-202	82,734	72,811	-9,923
\$50,000 under \$100,000.....	1,479	937	-542	97,028	62,853	-34,175
\$100,000 under \$200,000.....	445	289	-156	59,273	39,002	-20,271
\$200,000 under \$500,000.....	188	90	-98	55,376	24,466	-30,910
\$500,000 under \$1,000,000.....	60	18	-42	40,945	12,118	-28,827
\$1,000,000 or more.....	52	3	-49	182,435	10,163	-172,272
Returns under \$5,000.....	11,708,022	14,493,251	2,785,229	12,016,126	17,969,030	5,952,904
Returns \$5,000 under \$10,000.....	364,981	429,624	64,643	2,288,967	2,717,003	428,036
Returns \$10,000 under \$15,000.....	23,993	25,118	1,125	283,212	294,502	11,290
Returns \$15,000 or more.....	15,998	14,467	-1,531	738,270	440,147	-298,123

¹Includes a few prior year and noncalendar year returns not affected by the Tax Reform Act of 1969. The reasons for the inclusion of these returns are explained in section 7 under "Sources of the Data." NOTE: Amount detail may not add to total because of rounding.

Table 1D.—PENSIONS AND ANNUITIES BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Total pensions and annuities						
	Number of returns	Adjusted gross income	Amount received	Amount excludable	Taxable portion	Taxable income	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	3,478,553	29,133,596	9,152,629	1,273,823	7,878,808	17,635,339	3,952,994
Under \$5,000.....	1,584,576	4,803,358	3,117,374	491,144	2,626,230	1,116,537	136,876
\$5,000 under \$10,000.....	1,025,151	7,349,616	2,878,531	322,208	2,556,323	4,100,108	650,505
\$10,000 under \$15,000.....	467,526	5,658,886	1,457,285	215,241	1,242,044	3,837,401	701,659
\$15,000 or more.....	401,300	11,321,736	1,699,438	245,228	1,454,212	8,581,273	2,463,954
Size of adjusted gross income:	Fully taxable pensions and annuities		Partially taxable pensions and annuities				Nontaxable pensions and annuities
	Number of returns	Amount received	Number of returns	Amount received	Amount excludable	Taxable portion	Number of returns
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total.....	2,697,595	6,907,298	551,963	1,669,026	697,517	971,511	228,995
Under \$5,000.....	1,272,812	2,366,802	232,464	540,697	281,269	259,428	79,300
\$5,000 under \$10,000.....	795,419	2,237,856	150,410	468,604	150,137	318,468	79,322
\$10,000 under \$15,000.....	350,819	1,082,279	72,121	268,983	109,218	159,764	44,586
\$15,000 or more.....	278,545	1,220,361	96,968	390,742	156,893	233,851	25,787

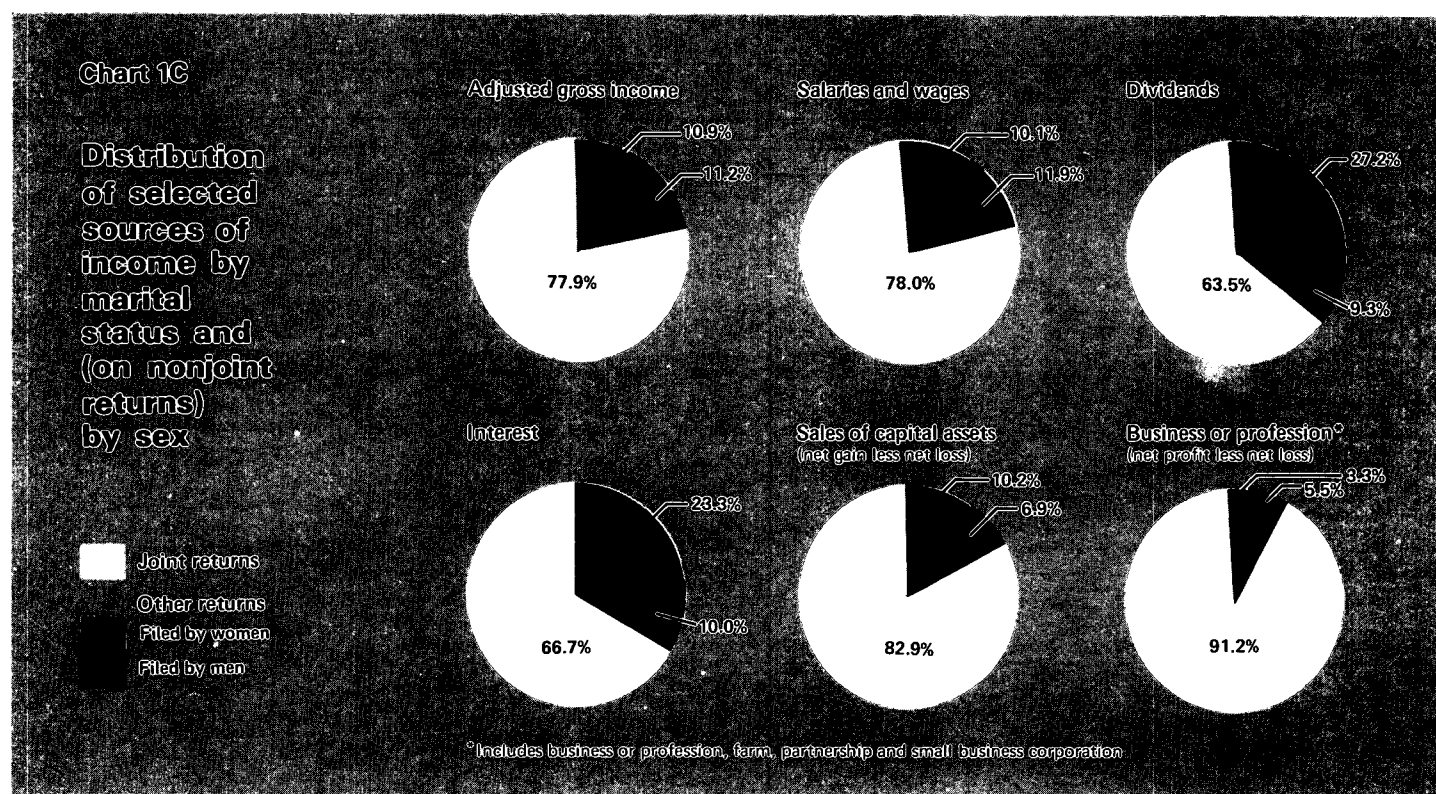
NOTE: Amount detail may not add to total because of rounding.

incomes over \$50,000. This decrease was related in large part to such provisions of the Tax Reform Act of 1969 as the additional tax for "tax preferences" (see section 3 of this report) and the limitation placed on charitable contributions deductions (see section 2).

Pensions and Annuities

Pensions and annuities are divided into three major categories for the first time in this year's statistics: those which were fully taxable, those which were partially taxable, and those which were nontaxable (see table 1D). Amounts received as pensions and annuities were fully taxable if paid under a retirement plan to which the

employee had made no contributions (i. e., financed solely by the employer). If both the employer and the employee had contributed under a retirement plan, the amount received was partially taxable; the nontaxable or excluded portion was the amount attributable to the employee's contribution (including in the case of certain survivor-annuitants, a death benefit exclusion of up to \$5,000), while the taxable portion was that part given by the employer. However, when a retired employee could recover his payments to the plan within 3 years, the payments received were fully nontaxable until he recovered his contribution, after which time the amounts received were fully taxable. If the entire pension or annuity payment received during the year represented recovery of an



employee's contribution, it is shown as a nontaxable pension or annuity in table 1D. However, it should be noted that many taxpayers with wholly nontaxable pensions and annuities failed to report these amounts on their income tax returns, and are thus not reflected in these tabulations.

Gains and Losses from the Sales of Property

Dispositions from the sales of property were treated as either capital or ordinary gains and losses, depending on the nature of the property and the length of time it was held prior to its sale (see table 1E). For tax purposes, capital assets were investment properties such as stocks, bonds, and non-business real estate. Short-term capital assets were those held for 6 months or less, and were fully taxable, while only 50 percent of gains from long-term capital assets—those held for more than 6 months—were taxable. Capital losses were allowed to offset capital gains, but were limited in the extent to which they could be deducted from other sources of income. The limitation was \$1,000 for all taxpayers except for married persons filing separately, for whom the deduction was limited to \$500 under provisions of the Tax Reform Act of 1969. The Act further restricted this deduction by permitting only one-half of the net long-term loss in excess of any short-term gain to be used in computing the capital loss deduction; previously, the entire amount had been deductible.

The sales of certain properties, in general those used in trade or business, which had been held for more than 6 months were eligible for special tax treatment under sec-

Table 1E.—GAINS AND LOSSES FROM SALES OF PROPERTY
[Money amounts in thousands of dollars]

Type of gains and losses	Number of returns	Amount
Capital gains and losses, total.....	7,962,663	15,686,609
Section 1231 gain.....	607,253	2,320,849
All other long-term gains and losses.....	7,112,355	10,820,316
Short-term gains and losses.....	1,561,320	2,545,444
Ordinary gains and losses, total.....	653,269	-110,038
Section 1245 gain.....	220,709	253,118
Section 1250 gain.....	38,235	47,875
Other ordinary gain.....	118,010	170,256
Section 1231 loss.....	10,991	20,287
Other ordinary loss.....	315,621	561,001

tion 1231 of the Internal Revenue Code. Net gains from such sales were afforded the benefit of being taxed as long-term capital gains while net losses were exempted from the capital loss deduction limitation. Cattle and horses held for 24 months or more, and other livestock held for 12 months or more, were also afforded this special treatment.

For business equipment as well as other personal property such as patents or copyrights which were subject to depreciation, any gain realized as a result of the depreciation deduction taken in prior years (since 1961) was included as ordinary gain and is shown in table 1F as "section 1245 gain." In the case of certain depreciable real property, part of the excess of accelerated over straight-line depreciation (taken since 1963) was considered ordinary gain, shown as "section 1250 gain." The portion of gains from the sales of these two types of property that were not included in ordinary gain was eligible for capital gain treatment and was included in "section

Table 1F.—SOURCES OF INCOME BY MARITAL STATUS OR SEX OF TAXPAYER
[Money amounts in thousands of dollars]

Sources of income	All returns		Joint returns of husbands and wives		Other returns					
					Total		Filed by men		Filed by women	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income (less deficit).....	74,279,831	631,692,540	42,376,365	491,946,212	31,903,466	139,746,327	16,215,086	70,725,052	15,683,380	69,021,275
Salaries and wages (gross).....	66,965,659	531,883,892	38,234,377	414,773,294	28,731,282	117,110,598	15,124,943	63,308,501	13,606,339	53,802,097
Business or profession:										
Net profit.....	4,827,064	33,542,837	4,074,934	30,450,448	752,130	3,092,387	422,208	1,991,898	329,922	1,100,490
Net loss.....	1,332,921	2,988,636	1,092,754	2,462,618	240,167	526,019	144,435	337,411	95,732	188,608
Farm:										
Net profit.....	1,792,438	5,688,226	1,439,974	5,051,558	352,464	636,666	227,752	443,739	124,712	192,927
Net loss.....	1,234,092	2,899,513	1,076,768	2,601,034	157,324	298,478	100,506	194,799	56,818	103,678
Partnership:										
Net profit.....	1,405,231	13,737,906	1,135,404	12,476,921	269,827	1,260,985	122,588	767,270	147,239	493,715
Net loss.....	599,774	2,837,347	494,985	2,470,703	104,790	367,242	68,683	271,064	36,107	96,178
Small business corporations:										
Net profit.....	312,438	2,578,058	252,601	2,248,777	59,837	329,281	36,689	187,067	23,148	142,214
Net loss.....	147,650	840,105	136,567	760,252	11,083	79,854	6,578	63,993	(*)	(*)
Sales of capital assets:										
Net gain.....	5,488,224	10,655,553	3,990,873	8,709,143	1,457,351	1,946,409	535,284	817,116	962,067	1,129,292
Net loss.....	2,474,439	1,648,870	1,864,095	1,243,457	610,344	405,411	288,825	198,059	321,519	207,352
Ordinary gain from sales of depreciable property.....	261,295	342,800	224,998	310,969	56,297	31,830	19,318	19,218	16,979	12,612
Sales of property other than capital assets:										
Net gain.....	115,410	163,494	92,640	138,581	22,770	24,912	11,070	15,015	11,700	9,898
Net loss.....	329,361	616,332	281,188	500,693	48,173	115,635	30,006	76,331	18,167	39,304
Dividends in adjusted gross income.....	7,729,939	15,806,923	4,931,126	10,045,381	2,798,813	5,761,542	870,676	1,463,764	1,928,137	4,297,778
Interest received.....	32,630,355	22,021,267	21,797,266	14,685,470	10,853,089	7,335,796	4,397,822	2,205,671	6,435,267	5,130,125
Pensions and annuities (taxable portion).....	3,249,558	7,878,808	2,058,559	5,372,315	1,150,999	2,506,493	328,772	798,002	862,227	1,708,491
Rents:										
Net income.....	3,595,041	4,884,370	2,646,447	3,601,817	948,594	1,282,552	295,273	387,869	653,321	894,683
Net loss.....	2,456,606	2,457,918	1,974,881	2,003,781	481,725	454,138	193,520	202,877	288,205	251,260
Royalties:										
Net income.....	473,160	877,106	365,795	616,473	107,365	260,629	32,521	68,622	74,844	192,007
Net loss.....	32,691	70,741	24,749	56,755	7,942	13,986	(*)	(*)	6,615	10,616
Estates and trusts:										
Net income.....	573,700	1,533,321	300,191	757,875	273,509	775,443	79,509	177,869	194,000	597,574
Net loss.....	41,473	84,521	25,758	51,268	15,715	33,251	3,513	6,951	12,202	26,300
Other sources (net).....	7,084,281	2,205,962	5,427,412	1,527,810	1,656,869	678,152	704,084	167,616	952,785	510,536
Statutory adjustments.....	6,370,552	7,665,251	5,209,991	6,671,976	1,160,561	993,274	715,026	739,298	445,535	253,976

(*) 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.

1231 net gain." Losses from the sales of the type of property described in sections 1245 and 1250 was included in "section 1231 loss."

"Other ordinary gains" comprised gains from property covered by sections 1231, 1245, and 1250, but not held long enough to qualify for capital gain treatment, and, for the first time under the Tax Reform Act of 1969, certain amounts of gains from the sales of farm property described in sections 1251 and 1252. The portion of the

gain subject to ordinary gain treatment under section 1251 depended on the extent to which farm losses had been used to offset other gains in previous years. Gains from the sales of farm land were treated as ordinary gain under section 1252 to the extent that they represented the applicable percentage of deductions taken for conservation and clearing expenditures. (See "Ordinary gains from sales of depreciable property" and "Sales of capital assets" in the "Explanation of Classifications and Terms.")

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

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size or adjusted gross income and classes cumulated	All returns					Taxable returns													Average income tax (dollars)	
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits			Total income tax					
	Number	Percent of total	Amount	Percent of total ¹	Average (dollars)	Number	Percent of total	Amount	Percent of total ²	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—				
																Total	Taxable income	Adjusted gross income		
SIZE OF ADJUSTED GROSS INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Total.....	74,279,831	100.0	3,631,692,540	100.0	8,504	59,317,371	100.0	3,610,271,856	100.0	400,859,064	100.0	59,314,011	83,787,323	100.0	83,909,314	100.0	20.9	13.7	1,415	
No adjusted gross income.....	417,383	0.6	-2,557,723	-	-6,128	1,351	(4)	-105,998	-	-	-	-	-	-	8,600	(4)	-	-	6,365	
\$1 under \$600.....	3,054,663	4.1	1,061,651	0.2	348	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	-	(*)	(*)	
\$600 under \$1,000.....	2,705,424	3.6	2,163,987	0.3	800	38,375	0.1	34,754	(4)	4,067	(4)	38,348	587	(4)	725	(4)	17.8	2.1	19	
\$1,000 under \$2,000.....	6,288,188	8.5	9,420,883	1.5	1,498	1,259,426	2.1	2,251,631	0.4	337,939	0.1	1,259,394	47,697	0.1	47,781	0.1	14.1	2.1	38	
\$2,000 under \$3,000.....	5,608,762	7.6	13,954,379	2.2	2,488	3,717,830	6.3	9,327,287	1.5	3,699,387	0.9	3,717,709	546,852	0.7	547,318	0.7	14.8	5.9	147	
\$3,000 under \$4,000.....	5,147,201	6.9	18,049,036	2.8	3,507	4,194,497	7.1	14,761,805	2.4	7,631,375	1.9	4,194,343	1,202,432	1.4	1,202,563	1.4	15.8	8.1	287	
\$4,000 under \$5,000.....	5,086,413	6.8	22,919,940	3.6	4,506	4,603,288	7.8	20,773,641	3.4	11,302,695	2.8	4,603,268	1,827,121	2.2	1,827,330	2.2	16.2	8.8	397	
\$5,000 under \$6,000.....	4,761,126	6.4	26,165,728	4.1	5,496	4,544,899	7.7	24,979,231	4.1	14,059,158	3.5	4,544,857	2,324,833	2.8	2,325,282	2.8	16.5	9.3	512	
\$6,000 under \$7,000.....	4,655,467	6.3	30,225,632	4.8	6,493	4,548,135	7.7	29,541,416	4.8	17,038,282	4.3	4,548,092	2,885,075	3.4	2,885,258	3.4	16.9	9.8	634	
\$7,000 under \$8,000.....	4,429,286	6.0	33,202,220	5.2	7,496	4,370,242	7.4	32,763,802	5.4	19,372,389	4.8	4,370,101	3,331,371	4.0	3,331,525	4.0	17.2	10.2	762	
\$8,000 under \$9,000.....	4,283,653	5.8	36,370,204	5.7	8,490	4,245,262	7.2	36,045,435	5.9	21,716,245	5.4	4,245,220	3,795,465	4.5	3,795,545	4.5	17.5	10.5	894	
\$9,000 under \$10,000.....	4,173,535	5.6	39,635,243	6.2	9,497	4,164,905	7.0	39,552,140	6.5	24,434,715	6.1	4,164,894	4,321,911	5.2	4,322,000	5.2	17.7	10.9	1,038	
\$10,000 under \$11,000.....	3,680,850	5.0	38,602,608	6.1	10,487	3,672,438	6.2	38,515,712	6.3	24,149,535	6.0	3,672,431	4,312,895	5.1	4,312,988	5.1	17.9	11.2	1,174	
\$11,000 under \$12,000.....	3,261,205	4.4	37,461,317	5.9	11,487	3,255,107	5.5	37,391,320	6.1	24,042,502	6.0	3,255,070	4,360,121	5.2	4,360,518	5.2	18.1	11.7	1,340	
\$12,000 under \$13,000.....	2,790,195	3.8	34,842,781	5.5	12,488	2,784,519	4.7	34,772,364	5.7	22,967,953	5.7	2,784,498	4,235,091	5.1	4,235,232	5.0	18.4	12.2	1,521	
\$13,000 under \$14,000.....	2,368,158	3.2	31,940,404	5.0	13,487	2,364,498	4.0	31,891,618	5.2	21,284,571	5.3	2,364,458	3,978,034	4.7	3,978,193	4.7	18.7	12.5	1,682	
\$14,000 under \$15,000.....	2,005,611	2.7	29,054,015	4.6	14,486	2,004,339	3.4	29,035,610	4.8	19,766,537	4.9	2,004,313	3,746,456	4.5	3,746,687	4.5	19.0	12.9	1,869	
\$15,000 under \$20,000.....	5,538,453	7.5	94,510,858	14.9	17,064	5,531,900	9.3	94,401,156	15.5	66,590,277	16.6	5,531,794	13,218,680	15.8	13,219,811	15.8	19.9	14.0	2,390	
\$20,000 under \$25,000.....	1,909,167	2.6	42,209,206	6.7	22,109	1,906,351	3.2	42,148,195	6.9	30,983,643	7.7	1,906,272	6,651,429	7.9	6,652,912	7.9	21.5	15.8	3,490	
\$25,000 under \$30,000.....	768,235	1.0	20,858,730	3.3	27,151	766,476	1.3	20,810,708	3.4	15,638,464	3.9	766,429	3,615,382	4.3	3,616,247	4.3	23.1	17.4	4,718	
\$30,000 under \$50,000.....	918,188	1.2	34,122,667	5.4	37,163	916,186	1.5	34,049,856	5.6	26,447,697	6.6	915,829	7,140,908	8.5	7,146,603	8.5	27.0	21.0	7,800	
\$50,000 under \$100,000.....	350,978	0.5	23,106,912	3.6	65,836	350,041	0.6	23,044,059	3.8	18,390,076	4.6	349,747	6,630,729	7.9	6,645,711	7.9	36.1	28.8	18,985	
\$100,000 under \$200,000.....	62,467	0.1	8,154,642	1.3	130,543	62,178	0.1	8,115,640	1.3	6,408,935	1.6	61,987	2,985,545	3.6	3,005,745	3.6	46.9	37.0	48,341	
\$200,000 under \$500,000.....	12,830	(4)	3,623,602	0.6	282,431	12,740	(4)	3,599,136	0.6	2,713,127	0.7	12,631	1,508,019	1.8	1,533,892	1.8	56.5	42.6	120,399	
\$500,000 under \$1,000,000.....	1,751	(4)	1,174,213	0.2	670,596	1,733	(4)	1,162,095	0.2	842,960	0.2	1,699	511,403	0.6	526,891	0.6	62.5	45.3	304,034	
\$1,000,000 or more.....	642	(4)	1,419,405	0.2	2,210,912	639	(4)	1,409,242	0.2	1,036,535	0.3	627	609,287	0.7	633,908	0.8	61.2	45.0	992,033	
CUMULATED FROM SMALLEST SIZE OF ADJUSTED GROSS INCOME																				
Under \$1.....	417,383	0.6	2,557,723	-	-6,128	1,351	(4)	-105,998	-	-	-	-	-	-	8,600	(4)	-	-	6,365	
Under \$600.....	3,472,046	4.7	1,061,651	0.2	306	1,367	(4)	1	(4)	-	-	-	-	-	8,649	(4)	-	(5)	6,327	
Under \$1,000.....	6,177,470	8.3	3,225,638	0.5	522	39,742	0.1	34,755	(4)	4,067	(4)	38,348	587	(4)	9,374	(4)	230.5	27.0	236	
Under \$2,000.....	12,465,658	16.8	12,646,521	2.0	1,015	1,299,168	2.2	2,286,386	0.4	342,007	0.1	1,297,742	48,284	0.1	57,155	0.1	16.7	2.5	44	
Under \$3,000.....	18,074,420	24.3	26,600,899	4.2	1,472	5,016,998	8.5	11,613,673	1.9	4,041,394	1.0	5,015,451	595,136	0.7	604,473	0.7	15.0	5.2	120	
Under \$4,000.....	23,221,621	31.3	44,649,935	7.0	1,923	9,211,495	15.5	26,375,478	4.3	11,672,769	2.9	9,209,794	1,797,568	2.1	1,807,036	2.2	15.5	6.9	196	
Under \$5,000.....	28,308,034	38.1	67,569,875	10.7	2,387	13,814,783	23.3	47,149,119	7.7	22,975,463	5.7	13,813,062	3,624,689	4.3	3,634,366	4.3	15.8	7.7	263	
Under \$6,000.....	33,069,160	44.5	93,735,603	14.8	2,835	18,359,682	31.0	72,128,350	11.8	37,034,621	9.2	18,357,919	5,949,522	7.1	5,959,647	7.1	16.1	8.3	325	
Under \$7,000.....	37,724,627	50.8	123,961,235	19.5	3,286	22,907,817	38.6	101,669,766	16.7	54,072,903	13.5	22,906,011	8,834,597	10.5	8,844,905	10.5	16.4	8.7	386	
Under \$8,000.....	42,153,913	56.8	157,163,455	24.8	3,728	27,278,059	46.0	134,433,568	22.0	73,445,292	18.3	27,276,112	12,165,968	14.5	12,176,430	14.5	16.6	9.1	446	
Under \$9,000.....	46,437,566	62.5	193,533,659	30.5	4,168	31,523,321	53.1	170,479,003	27.9	95,161,536	23.7	31,521,332	15,961,433	19.0	15,971,975	19.0	16.8	9.4	507	
Under \$10,000.....	50,611,101	68.1	233,168,902	36.8	4,607	35,688,226	60.2	210,031,143	34.4	119,596,252	29.8	35,686,226	20,283,345	24.2	20,293,975	24.2	17.0	9.7	569	
Under \$11,000.....	54,291,951	73.1	271,771,510	42.8	5,006	39,360,664	66.4	248,546,855	40.7	143,745,787	35.9	39,358,657	24,596,239	29.4	24,606,963	29.3	17.1	9.9	625	
Under \$12,000.....	57,553,156	77.5	309,232,827	48.8	5,373	42,615,771	71.8	285,938,174	46.8	167,788,289	41.9	42,613,727	28,956,360	34.6	28,967,481	34.5	17.3	10.1	680	
Under \$13,000.....	60,343,351	81.2	344,075,608	54.2	5,702	45,400,290	76.5	320,710,538	52.5	190,756,242	47.6	45,398,225	33,191,451	39.6	33,202,712	39.6	17.4	10.4	731	
Under \$14,000.....	62,711,509	84.4	376,016,012	59.3	5,996	47,764,788	80.5	352,602,156	57.8	212,040,813	52.9	47,762,683	37,169,485	44.4	37,180,906	44.3	17.5	10.5	778	
Under \$15,000.....	64,717,120	87.1	405,070,027	63.9	6,259	49,769,127	83.9	381,637,766	62.5	231,807,350	57.8	49,766,996	40,915,941	48.8	40,927,593	48.8	17.7	10.7	822	
Under \$20,000.....	70,255,573	94.6	499,580,885	78.8	7,111	55,301,027	93.2	476,09,												

Table 1.—RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income and classes cumulated	All returns					Taxable returns													
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits		Total income tax					
	Number	Percent of total	Amount	Percent of total ¹	Average (dollars)	Number	Percent of total	Amount	Percent of total ²	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of--			Average income tax (dollars)
																Total	Taxable income	Adjusted gross income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
CUMULATED FROM LARGEST SIZE OF ADJUSTED GROSS INCOME																			
\$1,000,000 or more.....	642	(4)	1,419,405	0.2	2,210,912	639	(4)	1,409,242	0.2	1,036,535	0.3	627	609,287	0.7	633,908	0.8	61.2	45.0	992,033
\$500,000 or more.....	2,393	(4)	2,593,618	0.4	1,083,836	2,372	(4)	2,571,338	0.4	1,879,495	0.5	2,326	1,120,690	1.3	1,160,799	1.4	61.8	45.1	489,376
\$200,000 or more.....	15,223	(4)	6,217,220	1.0	408,409	15,112	(4)	6,170,474	1.0	4,592,622	1.1	14,957	2,628,709	3.1	2,694,691	3.2	58.7	43.7	178,314
\$100,000 or more.....	77,690	0.1	14,371,862	2.3	184,989	77,290	0.1	14,286,114	2.3	11,001,557	2.7	76,944	5,614,254	6.7	5,700,435	6.8	51.8	39.9	73,754
\$50,000 or more.....	428,668	0.6	37,478,774	5.9	87,431	427,331	0.7	37,330,173	6.1	29,391,633	7.3	426,691	12,244,983	14.6	12,346,147	14.7	42.0	33.1	28,891
\$30,000 or more.....	1,346,856	1.8	71,601,441	11.3	53,162	1,343,517	2.3	71,380,028	11.7	55,839,330	13.9	1,342,520	19,385,891	23.1	19,492,750	23.2	34.9	27.3	14,509
\$25,000 or more.....	2,115,091	2.8	92,460,171	14.6	43,714	2,109,993	3.6	92,190,737	15.1	71,477,794	17.8	2,108,949	23,001,273	27.5	23,108,997	27.5	32.3	25.1	10,952
\$20,000 or more.....	4,024,258	5.4	134,669,377	21.2	33,464	4,016,344	6.8	134,338,932	22.0	102,461,437	25.6	4,015,221	29,652,702	35.4	29,761,910	35.5	29.0	22.2	7,410
\$15,000 or more.....	9,562,711	12.9	229,180,236	36.1	23,966	9,548,244	16.1	228,740,088	37.5	169,051,714	42.2	9,547,015	42,871,382	51.2	42,981,721	51.2	25.4	18.8	4,502
\$14,000 or more.....	11,568,322	15.6	258,234,251	40.7	22,323	11,552,583	19.5	257,775,698	42.2	188,818,251	47.1	11,551,328	46,617,838	55.6	46,728,408	55.7	24.7	18.1	4,045
\$13,000 or more.....	13,936,480	18.8	290,174,655	45.8	20,821	13,917,081	23.5	289,667,316	47.5	210,102,822	52.4	13,915,786	50,595,872	60.4	50,706,601	60.4	24.1	17.5	3,643
\$12,000 or more.....	16,726,675	22.5	325,017,436	51.2	19,431	16,701,600	28.2	324,439,680	53.2	233,070,775	58.1	16,700,284	54,830,963	65.4	54,941,833	65.5	23.6	16.9	3,290
\$11,000 or more.....	19,987,880	26.9	362,478,752	57.2	18,135	19,956,707	33.6	361,831,000	59.3	257,113,277	64.1	19,955,354	59,191,084	70.6	59,302,350	70.7	23.1	16.4	2,972
\$10,000 or more.....	23,668,730	31.9	401,081,361	63.2	16,946	23,629,145	39.8	400,346,712	65.6	281,262,812	70.2	23,627,785	63,503,979	75.8	63,615,339	75.8	22.6	15.9	2,692
\$9,000 or more.....	27,842,265	37.5	440,716,603	69.5	15,829	27,794,050	46.9	439,898,852	72.1	305,697,528	76.3	27,792,679	67,825,890	81.0	67,937,339	81.0	22.2	15.4	2,444
\$8,000 or more.....	32,125,918	43.2	477,086,808	75.2	14,851	32,039,312	54.0	475,944,287	78.0	327,413,772	81.7	32,037,899	71,621,355	85.5	71,732,884	85.5	21.9	15.1	2,239
\$7,000 or more.....	36,555,204	49.2	510,289,028	80.5	13,959	36,409,554	61.4	508,708,088	83.3	346,786,161	86.5	36,408,000	74,952,726	89.5	75,064,408	89.5	21.6	14.8	2,062
\$6,000 or more.....	41,210,671	55.5	540,514,660	85.2	13,116	40,957,689	69.0	538,249,505	88.2	363,824,443	90.8	40,956,092	77,837,801	92.9	77,949,666	92.9	21.4	14.5	1,903
\$5,000 or more.....	45,971,797	61.9	566,680,388	89.3	12,327	45,502,588	76.7	563,228,736	92.3	377,883,601	94.3	45,500,949	80,162,634	95.7	80,274,948	95.7	21.2	14.3	1,764
\$4,000 or more.....	51,058,210	68.7	589,600,327	93.0	11,548	50,105,876	84.5	584,002,376	95.7	389,186,295	97.1	50,104,217	81,989,755	97.9	82,102,278	97.8	21.1	14.1	1,639
\$3,000 or more.....	56,205,411	75.7	607,649,363	95.8	10,811	54,300,373	91.5	598,764,181	98.1	396,817,670	99.0	54,298,560	83,192,187	99.3	83,304,841	99.3	21.0	13.9	1,534
\$2,000 or more.....	61,814,173	83.2	621,603,742	98.0	10,056	58,018,203	97.8	608,091,468	99.6	400,517,057	99.9	58,016,269	83,739,040	99.9	83,852,159	99.9	20.9	13.8	1,445
\$1,000 or more.....	68,102,361	91.7	631,024,624	99.5	9,266	59,277,629	99.9	610,343,099	100.0	400,854,997	100.0	59,275,663	83,786,736	100.0	83,899,940	100.0	20.9	13.7	1,415
\$600 or more.....	70,807,785	95.3	633,188,611	99.8	8,942	59,316,004	100.0	610,377,853	100.0	400,859,064	100.0	59,314,011	83,787,323	100.0	83,900,664	100.0	20.9	13.7	1,415
\$1 or more.....	73,862,448	99.4	634,250,263	100.0	8,587	59,316,020	100.0	610,377,854	100.0	400,859,064	100.0	59,314,011	83,787,323	100.0	83,900,714	100.0	20.9	13.7	1,415
All returns.....	74,279,831	100.0	631,692,540	-	8,504	59,317,371	100.0	610,271,856	-	400,859,064	100.0	59,314,011	83,787,323	100.0	83,909,314	100.0	20.9	13.7	1,415

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.

¹Percentages are based on total adjusted gross income of \$634,250,263 instead of adjusted gross income less deficit of \$631,692,540.

²Percentages are based on total adjusted gross income of \$610,377,854 instead of adjusted gross income less deficit of \$610,271,856.

³Adjusted gross income less deficit.

⁴Less than 0.05 percent.

⁵Exceeds 100 percent.

⁶Does not include returns in the under \$1 class.

NOTE: Amount detail may not add to total because of rounding.

Table 2. —ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER
[Money amounts in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	74,279,831	1,631,692,540	120,549,755	127,531,202	401,154,285	2,018,078	83,787,323	121,987	42,376,365	1,491,946,212	87,510,998	99,338,057	312,988,881	1,578,740	65,545,206	108,898
No adjusted gross income.....	417,383	-2,557,723	-	724,402	-	-	-	8,600	255,986	-2,026,945	-	575,805	-	-	-	7,751
1 under \$1,000.....	5,760,087	3,225,638	6,063,780	4,557,746	4,068	-	587	-	450,535	267,273	501,216	900,197	-	-	-	-
\$1,000 under \$2,000.....	6,288,188	9,420,883	6,585,743	6,052,784	341,764	133	47,697	-	957,617	1,474,915	1,124,076	1,956,480	182	-	26	-
\$2,000 under \$3,000.....	5,608,762	13,954,379	4,983,437	6,830,309	3,738,490	6,262	546,852	1,077	1,400,109	3,532,567	1,580,258	3,061,065	106,097	5	15,009	963
\$3,000 under \$4,000.....	5,147,201	18,049,036	4,008,755	7,084,124	7,671,039	24,390	1,202,432	-	1,794,631	6,299,314	1,910,116	3,924,453	1,050,193	327	146,751	-
\$4,000 under \$5,000.....	5,086,413	22,919,940	4,313,878	7,581,046	11,367,742	37,013	1,827,121	-	2,111,259	9,531,299	2,175,565	4,634,898	2,985,696	3,346	424,461	-
\$5,000 under \$6,000.....	4,761,126	26,165,728	4,617,302	7,657,712	14,100,705	49,798	2,324,833	-	2,301,269	12,664,722	2,589,272	5,284,319	4,974,752	10,638	732,548	-
\$6,000 under \$7,000.....	4,655,467	30,225,632	5,104,412	8,138,993	17,046,968	64,957	2,885,075	-	2,609,283	16,960,249	3,175,046	6,119,478	7,721,480	23,388	1,189,210	-
\$7,000 under \$8,000.....	4,429,286	33,202,220	5,694,513	8,161,285	19,389,143	77,845	3,331,371	953	2,839,943	21,305,350	3,862,197	6,627,683	10,844,837	38,622	1,735,381	911
\$8,000 under \$9,000.....	4,283,653	36,370,404	6,204,029	8,486,107	21,719,131	90,743	3,795,465	-	3,080,049	26,181,379	4,718,387	7,338,062	14,152,241	54,789	2,323,784	-
\$9,000 under \$10,000.....	4,173,535	39,635,243	6,626,397	8,600,228	24,436,864	105,390	4,321,911	-	3,235,642	30,750,194	5,346,034	7,674,042	17,745,297	72,396	2,986,751	-
\$10,000 under \$11,000.....	3,680,850	38,602,608	6,505,783	7,967,799	24,153,224	105,818	4,312,895	-	3,078,199	32,293,572	5,610,871	7,366,155	19,336,785	81,290	3,315,682	-
\$11,000 under \$12,000.....	3,261,205	37,461,317	6,197,859	7,226,647	24,054,031	106,820	4,360,121	-	2,819,148	32,393,453	5,474,496	6,794,625	20,135,187	86,236	3,526,089	-
\$12,000 under \$13,000.....	2,790,195	34,842,781	5,699,089	6,198,866	22,973,513	103,821	4,235,091	1,022	2,468,250	30,823,610	5,124,722	5,855,742	19,860,101	87,133	3,553,216	1,022
\$13,000 under \$14,000.....	2,368,158	31,940,404	5,212,504	5,437,082	21,298,750	97,458	3,978,034	-	2,154,695	29,058,031	4,786,601	5,214,866	19,062,511	85,138	3,470,072	-
\$14,000 under \$15,000.....	2,005,611	29,054,015	4,714,427	4,581,112	19,766,660	91,788	3,746,456	-	1,864,560	27,013,578	4,435,734	4,433,950	18,151,920	82,613	3,370,134	-
\$15,000 under \$20,000.....	5,538,453	94,510,858	15,233,228	12,701,320	66,606,619	324,144	13,218,680	-	5,184,434	88,507,076	14,352,766	12,327,834	61,853,627	294,573	12,029,749	-
\$20,000 under \$25,000.....	1,909,167	42,209,206	6,792,273	4,441,458	30,992,339	163,257	6,651,429	3,481	1,801,862	39,834,670	6,399,926	4,320,090	29,128,161	150,093	6,124,677	3,219
\$25,000 under \$30,000.....	768,235	20,858,730	3,414,631	1,819,610	15,642,128	89,042	3,615,382	-	723,194	19,632,517	3,183,966	1,768,076	14,690,282	81,732	3,320,638	-
\$30,000 under \$50,000.....	918,188	34,122,667	5,506,628	2,218,047	26,449,685	176,331	7,140,908	5,694	853,237	31,710,546	5,039,960	2,141,081	24,547,125	158,795	6,452,423	5,290
\$50,000 under \$100,000.....	350,978	23,106,912	3,849,190	881,321	18,394,655	163,211	6,630,729	14,981	323,387	21,281,428	3,455,504	846,576	16,993,894	147,859	6,009,956	13,197
\$100,000 under \$200,000.....	62,467	8,154,642	1,608,084	149,144	6,411,717	73,637	2,985,545	20,200	56,147	7,311,324	1,393,020	141,351	5,788,836	65,342	2,653,212	18,129
\$200,000 under \$500,000.....	12,830	3,623,602	891,667	28,825	2,715,117	37,177	1,508,019	25,871	10,979	3,086,986	738,900	26,550	2,330,697	31,419	1,274,773	23,003
\$500,000 under \$1,000,000.....	1,751	1,174,213	333,213	3,905	843,398	12,593	511,403	15,488	1,467	983,859	270,763	3,541	714,145	10,566	429,415	13,626
\$1,000,000 or more.....	642	1,419,405	388,933	1,330	1,036,535	16,320	609,287	24,620	483	1,075,245	261,602	1,138	814,835	12,440	461,249	21,787
Taxable returns, total.....	59,317,371	1,610,271,856	102,560,081	106,996,461	400,859,064	2,017,495	83,787,323	121,987	38,003,668	1,482,025,381	81,311,430	88,024,967	312,810,322	1,578,344	65,545,206	108,898
No adjusted gross income.....	1,351	-105,998	-	3,799	-	-	-	8,600	(*)	(*)	-	(*)	-	-	-	(*)
\$1 under \$1,000.....	38,391	34,755	7,647	23,962	4,067	-	587	-	(*)	(*)	(*)	(*)	-	-	(*)	-
\$1,000 under \$2,000.....	1,259,426	2,251,631	1,100,981	813,018	337,939	133	47,697	-	(*)	(*)	(*)	(*)	-	-	(*)	-
\$2,000 under \$3,000.....	3,717,830	9,327,287	2,800,438	2,828,376	3,699,387	6,261	546,852	1,077	238,187	641,008	225,947	311,157	104,749	5	15,009	963
\$3,000 under \$4,000.....	4,194,497	14,761,805	2,672,751	4,457,811	7,631,375	24,390	1,202,432	-	1,035,701	3,680,568	897,157	1,748,132	1,035,409	327	146,751	-
\$4,000 under \$5,000.....	4,603,288	20,773,641	3,461,129	6,009,974	11,302,695	37,012	1,827,121	-	1,718,926	7,787,932	1,526,171	3,329,235	2,932,647	3,345	424,461	-
\$5,000 under \$6,000.....	4,544,899	24,979,231	4,126,022	6,794,273	14,059,158	49,753	2,324,833	-	2,114,960	11,642,547	2,171,305	4,529,812	4,941,642	10,633	732,548	-
\$6,000 under \$7,000.....	4,548,135	29,541,416	4,835,656	7,667,673	17,038,282	64,954	2,885,075	-	2,509,728	16,326,199	2,936,705	5,675,548	7,714,143	23,385	1,189,210	-
\$7,000 under \$8,000.....	4,370,242	32,763,802	5,451,792	7,940,288	19,372,389	77,779	3,331,371	953	2,796,568	20,980,411	3,703,931	6,436,609	10,840,524	38,603	1,735,381	911
\$8,000 under \$9,000.....	4,245,262	36,045,435	5,998,824	8,330,569	21,716,245	90,732	3,795,465	-	3,047,816	25,908,567	4,570,443	7,188,915	14,149,361	54,778	2,323,784	-
\$9,000 under \$10,000.....	4,164,905	39,552,140	6,536,952	8,580,685	24,434,715	105,386	4,321,911	-	3,230,397	30,700,526	5,300,816	7,656,630	17,743,149	72,392	2,986,751	-
\$10,000 under \$11,000.....	3,672,438	38,515,712	6,430,062	7,936,249	24,149,535	105,804	4,312,895	-	3,070,045	32,209,423	5,541,062	7,335,398	19,333,097	81,277	3,315,682	-
\$11,000 under \$12,000.....	3,255,107	37,391,320	6,140,412	7,208,648	24,042,502	106,768	4,360,121	-	2,814,605	32,341,442	5,433,324	6,778,799	20,129,560	86,214	3,526,089	-
\$12,000 under \$13,000.....	2,784,519	34,772,364	5,620,322	6,184,150	22,967,953	103,797	4,235,091	1,022	2,464,048	30,771,931	5,073,713	5,843,282	19,854,995	87,111	3,553,216	1,022
\$13,000 under \$14,000.....	2,364,498	31,891,618	5,177,634	5,429,480	21,284,571	97,392	3,978,034	-	2,152,671	29,030,927	4,766,427	5,209,476	19,055,090	85,105	3,470,072	-
\$14,000 under \$15,000.....	2,004,339	29,035,610	4,691,063	4,578,055	19,766,537	91,878	3,746,456	-	1,863,322	26,995,672	4,412,934	4,430,976	18,151,806	82,613	3,370,134	-
\$15,000 under \$20,000.....	5,531,900	94,401,156	15,128,462	12,684,056	66,590,277	324,067	13,218,680	-	5,179,193	88,418,796	14,269,717	12,312,665	61,837,993	294,500	12,029,749	-
\$20,000 under \$25,000.....	1,906,351	42,148,195	6,731,270	4,434,693	30,983,643	163,182	6,651,429	3,481	1,799,886	39,791,266	6,358,319	4,314,568	29,119,679	150,019	6,124,677	3,219
\$25,000 under \$30,000.....	766,476	20,810,708	3,357,215	1,815,519	15,638,464	89,021	3,615,382	-	721,862	19,596,284	3,145,556	1,764,548	14,686,666	81,711	3,320,638	-
\$30,000 under \$50,000.....	916,186	34,049,856	5,391,187	2,213,877	26,447,697	176,319	7,140,908	5,694	851,961	31,663,579	4,983,510	2,137,765	24,545,162	158,783	6,452,423	5,290
\$50,000 under \$100,000.....	350,041	23,044,059	3,778,312	878,971	18,390,076	163,211	6,630,729	14,981	322,662	21,233,291	3,401,587	844,564	16,989,409	147,820	6,009,956	13,197
\$100,000 under \$200,000.....	62,178	8,115,640	1,563,316	148,512	6,408,935	73,603	2,985,545	20,200	55,926	7,281,804	1,358,851	140,798	5,786,881	65,319	2,653,212	18,129
\$200,000 under \$500,000.....	12,740	3,599,136	863,246	28,628	2,713,127	37,148	1,508,019	25,871	10,909	3,068,244	716,828	26,376	2,329,198	31,398	1,274,773	23,003
\$500,000 under \$1,000,000.....	1,733	1,162,095	318,885	3,870	842,960	12,586	511,403	15,488	1,457	977,055	262,595	3,517	714,145	10,566	429,415	13,626
\$1,000,000 or more.....	639	1,409,242	376,503	1,325	1,036,535	16,320	609,287	24,620	481	1,068,723	253,036	1,133	814,835	12,440	461,249	21,787
Nontaxable returns, total.....	14,962,460	121,420,684	17,989,680	20,534,744	295,220	588	-	-	4,372,697	19,920,837	6,199,569	11,313,087	178,561	400	-	-
Returns under \$5,000.....	28,308,034	165,012,151	25,955,593	32,830,411	23,123,103	67,797	3,624,689	9,677</								

Table 2.—ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives															
	Total								Spouse filing							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	2,369,511	11,531,248	1,784,508	3,408,332	6,794,275	34,424	1,393,951	1,600	1,997,935	19,996,195	1,578,073	2,450,422	6,229,845	31,658	1,288,715	1,363
No adjusted gross income.....	18,117	-71,775	-	22,627	-	-	-	(*)	14,550	-60,744	-	14,259	-	-	-	67
\$1 under \$1,000.....	213,725	130,794	19,747	231,509	3,514	-	507	-	179,382	112,018	17,513	158,777	3,514	-	507	-
\$1,000 under \$2,000.....	335,473	499,588	81,987	398,895	106,787	100	14,587	-	276,605	411,993	70,521	283,145	104,130	100	14,220	-
\$2,000 under \$3,000.....	317,316	791,985	129,157	472,145	271,568	640	39,433	-	262,072	654,150	111,337	332,659	256,462	617	37,721	-
\$3,000 under \$4,000.....	280,477	984,758	147,386	402,106	453,722	1,665	72,494	-	225,797	790,294	116,677	269,768	412,402	1,529	66,481	-
\$4,000 under \$5,000.....	288,239	1,296,088	175,323	488,057	655,551	2,482	108,601	-	234,258	1,052,601	143,798	332,757	583,584	2,269	97,508	-
\$5,000 under \$6,000.....	245,591	1,355,839	212,349	381,201	775,724	3,381	133,308	-	206,239	1,137,016	183,803	253,616	702,513	3,099	121,413	-
\$6,000 under \$7,000.....	182,613	1,179,023	149,249	320,563	712,753	3,161	126,364	-	157,558	1,016,259	134,320	229,032	652,967	2,909	116,512	-
\$7,000 under \$8,000.....	137,970	1,033,103	137,703	187,367	709,927	3,458	132,585	-	118,996	892,554	114,284	135,862	642,407	3,069	120,725	-
\$8,000 under \$9,000.....	69,022	585,739	74,275	87,518	424,044	2,150	82,820	-	66,504	563,716	70,996	81,431	411,289	2,092	80,394	-
\$9,000 under \$10,000.....	95,644	912,608	137,255	144,160	633,329	2,981	123,435	-	85,310	814,700	128,068	123,303	565,265	2,651	109,839	-
\$10,000 under \$11,000.....	54,269	569,601	91,856	77,666	400,080	2,083	82,104	-	50,181	526,529	85,543	66,364	374,622	1,960	77,066	-
\$11,000 under \$12,000.....	31,972	368,567	61,935	47,880	258,752	1,443	54,680	-	30,652	353,153	59,461	44,168	249,525	1,397	52,816	-
\$12,000 under \$13,000.....	29,394	365,400	52,338	43,546	269,517	1,441	58,753	-	25,905	321,720	46,585	36,629	238,507	1,277	52,004	-
\$13,000 under \$14,000.....	18,950	254,369	41,634	25,967	186,767	1,027	42,277	-	18,950	254,369	41,634	25,967	186,767	1,027	42,277	-
\$14,000 under \$15,000.....	8,866	128,160	23,983	18,128	86,049	469	19,283	-	7,347	106,430	20,518	13,833	72,079	393	16,151	-
\$15,000 under \$20,000.....	24,455	410,792	70,462	34,091	306,237	1,979	74,160	-	21,966	368,263	66,301	28,256	273,705	1,708	68,026	-
\$20,000 under \$25,000.....	7,915	172,761	31,717	11,379	129,684	870	36,449	43	6,875	151,160	28,280	8,523	114,374	788	32,354	43
\$25,000 under \$30,000.....	2,978	81,399	13,853	4,715	62,831	459	19,805	-	2,680	73,097	12,959	4,027	56,111	417	18,047	-
\$30,000 under \$50,000.....	4,317	157,360	29,388	5,827	122,647	1,291	45,772	60	4,039	148,321	27,708	5,329	115,786	1,167	43,316	60
\$50,000 under \$100,000.....	1,643	108,688	28,520	2,268	78,315	873	34,750	172	1,539	101,721	27,778	2,075	72,276	792	32,487	130
\$100,000 under \$200,000.....	346	46,989	13,492	439	33,924	480	18,252	86	321	43,625	12,111	383	31,929	454	17,177	86
\$200,000 under \$500,000.....	144	42,313	13,865	192	28,292	418	17,254	251	137	40,563	13,157	181	27,261	402	16,641	251
\$500,000 under \$1,000,000.....	43	30,081	9,688	50	20,683	342	13,274	301	41	28,527	9,567	47	19,253	319	12,346	281
\$1,000,000 or more.....	32	97,018	37,546	36	63,578	1,231	43,004	580	31	94,160	35,154	31	63,117	1,222	42,687	445
Taxable returns, total.....	1,862,626	10,722,026	1,586,955	2,353,858	6,787,802	34,421	1,393,951	1,600	1,652,195	19,531,114	1,433,549	1,878,330	6,225,719	31,654	1,288,715	1,363
No adjusted gross income.....	(*)	(*)	-	(*)	-	-	-	(*)	(*)	(*)	-	(*)	-	-	-	(*)
\$1 under \$1,000.....	31,376	28,375	5,251	19,610	3,514	-	507	-	31,376	28,375	5,251	19,610	3,514	-	507	-
\$1,000 under \$2,000.....	198,377	297,120	48,638	143,412	105,070	100	14,587	-	187,918	279,720	44,747	132,517	102,457	100	14,220	-
\$2,000 under \$3,000.....	224,871	564,091	78,597	217,679	267,816	640	39,433	-	204,206	511,985	71,584	185,390	255,012	616	37,721	-
\$3,000 under \$4,000.....	241,071	848,785	115,235	280,193	453,357	1,665	72,494	-	204,449	717,935	95,782	210,116	412,038	1,529	66,481	-
\$4,000 under \$5,000.....	266,836	1,199,863	160,242	384,114	655,507	2,482	108,601	-	223,442	1,003,792	133,464	286,789	583,540	2,269	97,508	-
\$5,000 under \$6,000.....	235,659	1,300,880	201,266	323,901	775,713	3,381	133,308	-	204,254	1,126,778	182,647	241,628	702,502	3,099	121,413	-
\$6,000 under \$7,000.....	180,430	1,165,588	145,815	307,019	712,753	3,161	126,364	-	157,181	1,013,846	132,396	228,483	652,967	2,909	116,512	-
\$7,000 under \$8,000.....	135,889	1,017,897	132,969	175,396	709,531	3,458	132,585	-	118,744	890,545	114,032	134,502	642,011	3,069	120,725	-
\$8,000 under \$9,000.....	69,004	585,584	74,089	87,450	424,044	2,150	82,820	-	66,504	563,716	70,996	81,431	411,289	2,092	80,394	-
\$9,000 under \$10,000.....	93,963	895,822	119,384	143,109	633,329	2,981	123,435	-	83,629	797,914	110,396	122,252	565,265	2,651	109,839	-
\$10,000 under \$11,000.....	54,268	569,591	91,848	77,663	400,080	2,083	82,104	-	50,181	526,529	85,543	66,364	374,622	1,960	77,066	-
\$11,000 under \$12,000.....	31,972	368,567	61,935	47,880	258,752	1,443	54,680	-	30,652	353,153	59,461	44,168	249,525	1,397	52,816	-
\$12,000 under \$13,000.....	29,394	365,400	52,338	43,546	269,517	1,441	58,753	-	25,905	321,720	46,585	36,629	238,507	1,277	52,004	-
\$13,000 under \$14,000.....	18,950	254,369	41,634	25,967	186,767	1,027	42,277	-	18,950	254,369	41,634	25,967	186,767	1,027	42,277	-
\$14,000 under \$15,000.....	8,866	128,160	23,983	18,128	86,049	469	19,283	-	7,347	106,430	20,518	13,833	72,079	393	16,151	-
\$15,000 under \$20,000.....	24,455	410,792	70,462	34,091	306,237	1,979	74,160	-	21,966	368,263	66,301	28,256	273,705	1,708	68,026	-
\$20,000 under \$25,000.....	7,902	172,442	31,387	11,371	129,684	870	36,449	43	6,862	150,840	27,951	8,515	114,374	788	32,354	43
\$25,000 under \$30,000.....	2,978	81,399	13,853	4,715	62,831	459	19,805	-	2,680	73,097	12,959	4,027	56,111	417	18,047	-
\$30,000 under \$50,000.....	4,181	151,461	23,157	5,657	122,647	1,291	45,772	60	3,903	142,422	21,476	5,159	115,786	1,167	43,316	60
\$50,000 under \$100,000.....	1,620	107,223	26,733	2,248	78,315	873	34,750	172	1,516	100,256	25,991	2,054	72,276	792	32,487	130
\$100,000 under \$200,000.....	340	46,199	11,927	424	33,924	480	18,252	86	317	43,071	10,844	375	31,929	454	17,177	86
\$200,000 under \$500,000.....	140	41,119	12,842	188	28,104	415	17,254	251	133	39,369	12,134	177	27,073	399	16,641	251
\$500,000 under \$1,000,000.....	43	30,081	9,688	50	20,683	342	13,274	301	41	28,527	9,567	47	19,253	319	12,346	281
\$1,000,000 or more.....	31	93,378	33,682	36	63,578	1,231	43,004	580	30	90,520	31,290	31	63,117	1,222	42,687	445
Nontaxable returns, total.....	506,885	1,809,224	197,554	1,054,477	6,471	(*)	-	-	345,740	1,465,082	144,526	572,093	4,127	3	-	-
Returns under \$5,000.....	1,453,347	13,631,437	553,600	2,015,339	1,491,140	4,887	235,623	107	1,192,665	12,960,312	459,845	1,391,364	1,360,091	4,515	216,437	67
Returns \$5,000 under \$10,000.....	730,840	5,066,311	710,631	1,120,808	3,255,778	13,131	598,512	-	634,606	4,424,245	631,471	823,245	2,974,442	13,818	548,883	-
Returns \$10,000 under \$15,000.....	143,451	1,686,097	271,746	213,186	1,201,165	6,463	257,096	-	133,035	1,562,200	253,741	186,960	1,121,498	6,054	240,313	-
Returns \$15,000 or more.....	41,873	1,147,402	248,532	58,999	846,190	7,942	302,719	1,494	37,629	1,049,436	233,015	48,852	773,811	7,267	283,082	1,297

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

(Money amounts in thousands of dollars)

Size of adjusted gross income	Separate returns of husbands and wives—Continued								Returns of heads of households							
	Spouse not filing															
	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	371,576	11,535,055	206,437	957,913	564,431	2,770	105,236	237	3,572,789	121,843,818	4,605,044	5,404,324	12,519,815	57,861	2,448,770	1,652
No adjusted gross income.....	(*)	(*)	-	(*)	-	-	-	(*)	11,954	-56,913	-	15,363	-	-	-	(*)
\$1 under \$1,000.....	34,343	18,775	2,234	72,732	-	-	-	-	96,817	55,840	108,691	115,771	-	-	-	-
\$1,000 under \$2,000.....	58,868	87,595	11,466	115,750	2,657	-	367	-	284,113	439,506	304,543	377,917	5,181	-	734	-
\$2,000 under \$3,000.....	55,244	137,835	17,820	139,486	15,106	24	1,712	-	368,378	920,399	389,039	539,513	121,970	81	16,811	-
\$3,000 under \$4,000.....	54,680	194,465	30,709	132,338	41,320	136	6,014	-	451,756	1,602,920	396,123	694,631	557,090	1,107	83,305	-
\$4,000 under \$5,000.....	53,980	243,487	31,525	155,300	71,967	212	11,093	-	483,063	2,170,184	434,254	737,060	1,014,131	3,066	158,636	-
\$5,000 under \$6,000.....	39,353	218,822	28,545	127,585	73,211	282	11,895	-	394,526	2,165,188	388,780	597,600	1,182,177	4,638	194,420	-
\$6,000 under \$7,000.....	25,055	162,763	14,929	91,530	59,786	253	9,852	-	364,768	2,362,308	458,789	568,114	1,342,106	5,443	228,399	-
\$7,000 under \$8,000.....	18,974	140,549	23,419	51,505	67,520	390	11,860	-	299,572	2,249,090	403,228	455,419	1,390,442	5,799	242,153	-
\$8,000 under \$9,000.....	12,852	119,932	12,267	26,944	80,819	388	16,022	{	217,606	1,844,886	309,020	352,169	1,184,134	5,129	212,856	-
\$9,000 under \$10,000.....									165,665	1,570,021	261,148	258,703	1,050,170	4,689	192,248	-
\$10,000 under \$11,000.....	8,897	102,167	14,540	21,932	65,697	333	13,651	{	121,713	1,268,255	225,288	189,401	853,567	3,983	160,846	-
\$11,000 under \$12,000.....									78,300	899,788	141,183	116,578	642,123	3,098	125,310	-
\$12,000 under \$13,000.....									70,167	876,707	140,950	113,489	622,373	3,093	124,153	-
\$13,000 under \$14,000.....									35,546	479,122	89,391	61,919	327,813	1,612	64,755	-
\$14,000 under \$15,000.....	1,519	21,730	3,465	4,295	13,970	76	3,132	-	23,613	341,792	54,944	37,556	249,387	1,269	52,275	-
\$15,000 under \$20,000.....	2,489	42,529	4,161	5,836	32,532	271	6,134	-	63,578	1,073,843	178,992	102,827	792,308	4,373	176,171	-
\$20,000 under \$25,000.....	1,040	21,602	3,436	2,856	15,310	82	4,095	-	16,920	371,843	73,081	28,361	270,587	1,741	66,517	-
\$25,000 under \$30,000.....	298	8,302	894	689	6,720	43	1,757	-	7,010	190,571	35,542	11,224	143,805	971	38,881	31
\$30,000 under \$50,000.....	278	9,039	1,680	498	6,861	125	2,456	-	11,108	408,985	76,830	18,884	313,271	2,496	98,255	20
\$50,000 under \$100,000.....	104	6,967	742	193	6,039	81	2,263	42	5,299	346,988	74,510	9,498	263,414	2,633	105,677	178
\$100,000 under \$200,000.....	25	3,364	1,382	57	1,995	26	1,075	-	1,015	135,421	32,292	1,783	101,568	1,230	49,888	391
\$200,000 under \$500,000.....	7	1,750	708	11	1,031	16	613	-	248	70,910	17,764	437	52,773	758	30,571	576
\$500,000 under \$1,000,000.....	2	1,555	122	3	1,430	23	928	21	36	22,600	6,994	73	15,562	242	9,916	146
\$1,000,000 or more.....	1	2,858	2,393	5	460	9	317	134	18	33,564	9,668	34	23,863	410	15,993	204
Taxable returns, total.....	210,431	11,190,913	153,410	475,531	562,086	2,770	105,236	237	2,899,776	120,533,383	3,773,258	4,256,525	12,505,978	57,823	2,448,770	1,652
No adjusted gross income.....	(*)	(*)	-	(*)	-	-	-	(*)	(*)	-	-	(*)	-	-	-	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,459	17,400	3,891	10,895	2,614	-	367	-	19,490	36,341	18,012	13,147	5,181	-	734	-
\$2,000 under \$3,000.....	20,665	52,106	7,013	32,289	12,804	24	1,712	-	174,981	452,102	155,127	176,350	120,625	81	16,811	-
\$3,000 under \$4,000.....	36,622	130,849	19,453	70,077	41,320	136	6,014	-	385,282	1,371,901	293,451	521,659	556,790	1,107	83,305	-
\$4,000 under \$5,000.....	43,394	196,071	26,779	97,325	71,967	212	11,093	-	456,162	2,052,114	377,737	664,709	1,009,669	3,066	158,636	-
\$5,000 under \$6,000.....	31,405	174,102	18,619	82,272	73,211	282	11,895	-	385,005	2,112,496	364,993	565,418	1,182,084	4,638	194,420	-
\$6,000 under \$7,000.....	23,249	151,742	13,419	78,537	59,786	253	9,852	-	363,053	2,350,944	448,138	560,699	1,342,106	5,443	228,399	-
\$7,000 under \$8,000.....	17,145	127,352	18,937	40,895	67,520	390	11,860	-	299,572	2,249,090	403,228	455,419	1,390,442	5,799	242,153	-
\$8,000 under \$9,000.....	12,834	119,777	12,082	26,876	80,819	388	16,022	{	217,355	1,842,761	306,929	351,698	1,184,134	5,129	212,856	-
\$9,000 under \$10,000.....									165,665	1,570,021	261,148	258,703	1,050,170	4,689	192,248	-
\$10,000 under \$11,000.....	8,896	102,156	14,532	21,929	65,697	333	13,651	{	121,713	1,268,255	225,288	189,401	853,567	3,983	160,846	-
\$11,000 under \$12,000.....									78,129	897,766	139,962	115,682	642,123	3,098	125,310	-
\$12,000 under \$13,000.....									70,144	876,415	140,596	113,446	622,373	3,093	124,153	-
\$13,000 under \$14,000.....									34,884	470,511	88,729	60,728	321,055	1,578	64,755	-
\$14,000 under \$15,000.....	1,519	21,730	3,465	4,295	13,970	76	3,132	-	23,588	341,420	54,547	37,496	249,378	1,269	52,275	-
\$15,000 under \$20,000.....	2,489	42,529	4,161	5,836	32,532	271	6,134	-	63,179	1,067,585	174,157	101,828	791,600	4,370	176,171	-
\$20,000 under \$25,000.....	1,040	21,602	3,436	2,856	15,310	82	4,095	-	16,851	370,373	71,716	28,231	270,425	1,740	66,517	-
\$25,000 under \$30,000.....	298	8,302	894	689	6,720	43	1,757	-	7,009	190,544	35,517	11,221	143,805	971	38,881	31
\$30,000 under \$50,000.....	278	9,039	1,680	498	6,861	125	2,456	-	11,108	408,985	76,830	18,884	313,271	2,496	98,255	20
\$50,000 under \$100,000.....	104	6,967	742	193	6,039	81	2,263	42	5,282	345,808	73,137	9,466	263,414	2,633	105,677	178
\$100,000 under \$200,000.....	23	3,128	1,084	49	1,995	26	1,075	-	1,008	134,341	31,000	1,773	101,568	1,230	49,888	391
\$200,000 under \$500,000.....	7	1,750	708	11	1,031	16	613	-	246	70,371	17,207	435	52,773	758	30,571	576
\$500,000 under \$1,000,000.....	2	1,555	122	3	1,430	23	928	21	35	21,774	6,141	71	15,562	242	9,916	146
\$1,000,000 or more.....	1	2,858	2,393	5	460	9	317	134	18	33,564	9,668	34	23,863	410	15,993	204
Nontaxable returns, total.....	161,145	134,139	53,028	482,383	2,344	-	-	-	673,013	11,310,437	831,785	1,147,800	13,839	38	-	-
Returns under \$5,000.....	260,682	1,671,125	93,755	623,974	131,049	372	19,186	40	1,696,081	15,131,937	1,632,650	2,480,255	1,698,373	4,253	259,486	106
Returns \$5,000 under \$10,000.....	96,234	642,066	79,160	297,563	281,336	1,312	49,629	-	1,442,137	10,191,493	1,814,965	2,232,006	6,149,030	25,698	1,070,075	-
Returns \$10,000 under \$15,000.....	10,416	123,897	18,005	26,226	79,667	409	16,783	-	329,339	3,865,663	651,756	518,943	2,695,262	13,054	527,339	-
Returns \$15,000 or more.....	4,244	97,966	15,517	10,146	72,379	675	19,637	197	105,232	2,654,724	505,673	173,120	1,977,152	14,854	591,868	1,546

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Total deductions	Returns of surviving spouses						Returns of single persons not heads of households or surviving spouses					
				Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total.....	283,976	1,640,291	420,971	487,223	863,032	3,876	168,346	341	23,677,190	1,047,730,975	26,228,235	18,893,273	67,988,263	343,180	14,231,068
No adjusted gross income.....	1,898	-	-	3,833	-	-	-	(*)	129,428	1,396,264	-	106,774	-	-	-
\$1 under \$1,000.....	22,064	11,113	24,120	33,840	73	-	10	-	4,976,946	2,760,618	5,410,006	3,276,429	229,342	-	79
\$1,000 under \$2,000.....	38,534	37,249	43,824	38,778	1,962	-	274	-	5,972,431	6,949,623	5,031,313	3,260,714	229,342	33	32,340
\$2,000 under \$3,000.....	36,098	83,910	39,386	64,766	4,962	-	5,633	-	4,968,901	8,623,517	2,845,387	2,692,980	3,226,694	5,336	473,326
\$3,000 under \$4,000.....	27,786	130,021	32,877	52,180	41,962	39	5,633	-	2,582,551	9,032,022	1,522,125	2,000,735	5,369,072	21,232	894,049
\$4,000 under \$5,000.....	29,697	135,483	30,877	55,059	51,594	80	7,717	-	2,173,955	9,786,886	1,497,659	1,665,972	6,660,770	28,039	1,127,706
\$5,000 under \$6,000.....	15,439	85,758	25,914	22,491	36,333	87	5,474	-	1,804,301	9,894,222	1,399,988	1,372,101	7,131,700	31,054	1,259,083
\$6,000 under \$7,000.....	16,108	105,535	25,860	22,179	57,577	241	9,639	-	1,482,925	9,618,517	1,301,467	1,108,660	7,213,051	32,723	1,331,471
\$7,000 under \$8,000.....	19,847	145,461	29,660	36,004	79,748	298	12,781	-	1,131,954	8,469,215	1,261,726	854,761	6,364,188	29,668	1,208,471
\$8,000 under \$9,000.....	18,335	153,898	31,833	38,643	83,448	333	14,066	-	898,641	7,604,302	1,070,514	669,716	5,875,263	28,342	1,161,940
\$9,000 under \$10,000.....	9,133	85,722	15,237	17,551	52,933	210	8,686	-	667,431	6,316,698	866,922	505,772	4,955,134	25,114	1,010,791
\$10,000 under \$11,000.....	6,634	69,502	13,917	16,564	39,022	166	6,924	-	420,035	4,401,678	563,851	318,014	3,523,770	18,299	747,339
\$11,000 under \$12,000.....	6,102	69,415	13,566	11,753	44,097	189	7,876	-	325,683	5,006,680	506,680	235,810	2,973,872	15,855	646,167
\$12,000 under \$13,000.....	6,101	76,599	11,805	8,392	56,402	238	10,595	-	216,283	2,700,465	369,275	177,698	2,165,120	11,897	488,375
\$13,000 under \$14,000.....	2,767	37,646	11,207	4,697	21,742	36	4,083	-	156,200	2,111,237	283,671	129,633	1,699,917	7,596	396,847
\$14,000 under \$15,000.....	3,382	46,602	5,818	5,071	37,713	169	7,116	-	106,190	1,521,884	193,947	86,407	1,241,591	7,399	297,647
\$15,000 under \$20,000.....	7,347	124,930	23,507	12,228	89,195	470	17,363	-	258,639	4,394,218	607,501	224,341	3,565,232	22,749	921,238
\$20,000 under \$25,000.....	2,967	65,254	11,022	6,290	47,941	268	10,121	-	79,705	1,764,679	176,232	75,338	1,415,967	10,266	413,637
\$25,000 under \$30,000.....	941	25,998	5,038	1,766	18,693	336	4,081	-	34,112	928,746	176,232	33,829	726,517	5,777	231,838
\$30,000 under \$50,000.....	1,882	66,424	10,041	3,777	54,608	336	14,611	-	47,644	1,777,332	281,409	48,478	1,412,032	11,394	529,848
\$50,000 under \$100,000.....	933	39,356	9,393	1,204	29,410	299	10,639	(*)	20,066	1,330,432	281,262	21,775	1,099,662	11,627	469,717
\$100,000 under \$200,000.....	91	11,508	2,064	207	9,235	106	4,196	(*)	4,868	649,401	167,195	5,365	478,154	6,480	259,997
\$200,000 under \$500,000.....	25	7,735	1,770	52	5,913	82	3,761	27	1,534	415,659	119,569	1,594	297,443	4,500	182,061
\$500,000 under \$1,000,000.....	2	2,166	1,024	4	1,184	19	3,960	76	202	135,508	47,744	238	91,823	2,191	58,008
\$1,000,000 or more.....	2	3,333	82	4	3,247	47	1,931	109	107	210,244	80,034	119	131,014	2,191	87,111
Taxable returns, total.....	179,113	1,457,701	297,900	298,950	861,153	3,876	168,346	341	16,372,188	195,533,373	15,590,534	12,062,159	67,893,813	343,035	14,231,058
No adjusted gross income.....	(*)	(*)	-	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
\$1,000 under \$2,000.....	5,795	15,292	6,086	7,244	1,962	-	274	-	1,040,247	1,915,815	1,033,406	624,974	227,433	5,335	32,340
\$2,000 under \$3,000.....	29,996	102,063	22,754	40,791	39,063	39	5,833	-	3,073,996	7,634,795	2,334,681	2,115,946	3,204,236	5,335	473,326
\$3,000 under \$4,000.....	25,655	116,963	22,678	42,691	51,594	80	7,717	-	2,502,447	8,797,943	1,344,154	1,867,036	5,946,796	21,251	894,049
\$4,000 under \$5,000.....	15,439	85,758	25,914	22,491	36,333	87	5,474	-	2,135,739	9,618,517	1,301,467	1,589,225	6,653,278	28,039	1,127,706
\$5,000 under \$6,000.....	15,933	104,763	25,632	21,554	57,577	241	9,639	-	1,793,836	9,837,551	1,361,344	1,332,632	7,123,366	31,016	1,259,083
\$6,000 under \$7,000.....	19,847	145,461	29,660	36,004	79,748	298	12,781	-	1,478,941	9,593,923	1,279,366	1,102,833	7,211,702	32,723	1,331,471
\$7,000 under \$8,000.....	18,210	152,826	30,891	38,487	83,448	333	14,066	-	1,118,366	8,370,942	1,182,005	816,809	6,352,144	29,668	1,208,471
\$8,000 under \$9,000.....	9,133	85,722	15,237	17,551	52,933	210	8,686	-	892,877	7,555,697	1,016,472	664,019	5,875,263	28,342	1,161,940
\$9,000 under \$10,000.....	6,634	69,502	13,917	16,564	39,022	166	6,924	-	663,727	6,300,060	840,367	504,692	4,955,134	25,114	1,010,791
\$10,000 under \$11,000.....	6,102	69,415	13,566	11,753	44,097	189	7,876	-	419,778	4,398,940	557,947	317,224	3,523,770	18,295	747,339
\$11,000 under \$12,000.....	6,101	76,599	11,805	8,392	56,402	238	10,595	-	324,299	3,714,129	491,623	234,533	2,967,971	15,824	646,167
\$12,000 under \$13,000.....	2,767	37,646	11,207	4,697	21,742	36	4,083	-	214,832	2,682,019	341,870	175,485	2,164,666	11,894	488,375
\$13,000 under \$14,000.....	3,382	46,602	5,818	5,071	37,713	169	7,116	-	155,226	2,082,019	269,637	128,612	1,699,917	7,596	396,847
\$14,000 under \$15,000.....	7,347	124,930	23,507	12,228	89,195	470	17,363	-	105,181	1,521,796	193,781	86,384	1,241,591	7,399	297,647
\$15,000 under \$20,000.....	2,967	65,254	11,022	6,290	47,941	268	10,121	-	257,726	4,379,054	590,619	223,244	3,565,232	22,749	921,238
\$20,000 under \$25,000.....	941	25,998	5,038	1,766	18,693	336	4,081	-	78,745	1,748,861	238,826	74,232	1,415,914	10,266	413,637
\$25,000 under \$30,000.....	1,881	66,424	9,998	3,773	54,608	336	14,611	-	33,686	916,984	157,250	33,268	726,470	5,777	231,838
\$30,000 under \$50,000.....	567	37,486	6,998	1,119	29,410	299	10,639	(*)	47,023	1,727,432	297,092	47,798	1,412,009	11,394	529,848
\$50,000 under \$100,000.....	91	11,508	2,064	207	9,235	106	4,196	(*)	19,910	1,320,231	269,897	21,574	1,029,528	11,627	469,717
\$100,000 under \$200,000.....	25	7,735	1,770	52	5,913	82	3,761	27	4,813	641,789	129,433	5,310	477,328	6,468	259,997
\$200,000 under \$500,000.....	3	2,166	1,024	4	1,184	19	3,960	76	1,420	411,667	114,600	1,577	297,139	4,495	182,061
\$500,000 or more.....	2	3,333	82	4	3,247	47	1,931	109	107	210,244	80,034	119	131,014	2,191	87,111
Non-taxable returns, total.....	104,863	1,182,591	123,070	188,274	1,900	-	-	-	9,305,002	19,197,598	10,637,704	6,831,114	94,450	147	-
Returns under \$5,000.....	166,237	413,949	171,192	278,296	94,591	120	13,834	(*)	18,022,212	196,756,403	16,306,921	13,003,624	15,696,832	54,839	2,529,500
Returns \$5,000 under \$10,000.....	78,882	576,374	129,504	136,918	310,099	1,169	50,667	-	5,985,022	41,902,954	5,900,617	4,511,010	11,604,270	146,902	5,971,728
Returns \$10,000 under \$15,000.....	24,986	301,765	56,312	46,477	198,976	878	36,594	-	1,223,991	14,465,917	1,917,425	967,562	11,604,270	62,992	2,576,375
Returns \$15,000 or more.....	13,851	348,202	63,961	25,332	229,425	1,710	67,250	257	446,565	11,606,258	2,103,275	411,076	9,147,824	78,427	3,153,455

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: Amount detail may not add to total because of rounding.

Table 3.—ALL RETURNS: SOURCES OF INCOME BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number	Amount	Number	Amount	Total		Spouse filing		Spouse not filing		Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit).....	74,279,831	631,692,540	42,376,365	491,946,212	2,369,511	11,531,248	1,997,935	9,996,195	371,576	1,535,055	3,572,789	21,843,818	283,976	1,640,291	25,677,190	104,730,975
Salaries and wages (gross).....	66,965,659	531,883,892	38,234,377	414,773,294	2,181,365	10,434,681	1,850,184	9,008,500	331,181	1,426,181	3,336,327	19,388,755	243,034	1,224,054	22,970,556	86,063,111
Business or profession:																
Net profit.....	4,827,064	33,542,837	4,074,934	30,450,448	89,798	377,482	74,973	330,606	14,825	46,876	106,407	607,128	13,269	69,937	542,656	2,037,842
Net loss.....	1,332,921	2,988,636	1,092,754	2,462,618	27,263	67,923	25,127	56,337	2,136	11,587	33,760	90,094	3,859	8,718	175,285	359,286
Farm:																
Net profit.....	1,792,438	5,688,226	1,439,974	5,051,558	35,250	42,845	17,554	25,048	17,696	17,798	26,547	66,534	6,106	9,779	284,561	517,511
Net loss.....	1,234,092	2,899,513	1,076,768	2,601,034	17,013	33,739	11,474	22,817	5,539	10,922	19,617	42,743	3,361	7,343	117,333	214,652
Partnerships:																
Net profit.....	1,405,231	13,737,906	1,135,404	12,476,921	23,934	118,819	23,471	117,320	(*)	(*)	28,658	168,805	2,523	27,638	214,712	945,725
Net loss.....	599,775	2,837,947	494,985	2,470,703	7,851	40,282	7,555	38,633	(*)	(*)	9,418	47,027	1,451	2,289	86,070	277,645
Small Business Corporations:																
Net profit.....	312,438	2,578,058	252,601	2,248,777	1,951	17,125	1,937	16,344	(*)	(*)	3,267	28,772	(*)	(*)	54,366	280,276
Net loss.....	147,650	840,105	136,567	760,252	1,126	13,037	895	9,970	(*)	(*)	(*)	(*)	(*)	(*)	8,243	359,666
Sales of capital assets:																
Net gain.....	5,488,224	10,655,553	3,990,873	8,709,143	61,873	114,146	55,001	101,630	6,872	12,516	135,131	211,972	28,286	42,493	1,272,061	1,577,797
Net loss.....	2,474,439	1,648,870	1,864,095	1,243,457	61,013	51,367	58,249	48,778	2,764	2,589	80,552	56,019	10,231	7,499	458,548	290,527
Ordinary gain from sales of depreciable property.....	261,295	342,801	224,998	310,969	5,108	5,146	5,084	5,003	(*)	(*)	(*)	(*)	(*)	(*)	28,750	22,576
Sales of property other than capital assets:																
Net gain.....	115,410	163,493	92,640	138,581	5,869	5,206	5,616	4,732	(*)	(*)	(*)	(*)	(*)	(*)	15,783	17,914
Net loss.....	329,361	616,332	281,188	500,693	4,570	11,261	4,370	10,420	(*)	(*)	3,865	11,076	(*)	(*)	39,364	92,656
Dividends in adjusted gross income.....	7,729,939	15,806,924	4,931,126	10,045,381	105,573	319,509	99,242	300,943	6,331	18,567	286,715	514,778	35,178	65,784	2,371,347	4,861,470
Interest received.....	32,630,355	22,021,266	21,797,266	14,685,470	476,942	263,468	431,545	234,723	45,397	28,745	1,086,590	679,838	123,907	136,754	9,145,650	6,255,739
Pensions and annuities (taxable portion)...	3,249,558	7,878,808	2,058,559	5,372,315	45,276	99,554	39,031	86,149	6,245	13,405	82,144	192,490	21,106	54,394	1,042,473	2,160,056
Rents:																
Net income.....	3,595,041	4,884,370	2,646,447	3,601,817	56,043	72,361	49,291	63,806	6,752	8,556	94,600	126,006	15,960	19,900	781,991	1,064,286
Net loss.....	2,456,606	2,457,918	1,974,881	2,003,781	44,959	31,284	40,831	28,718	4,128	2,565	84,895	84,759	8,640	12,234	343,231	325,864
Royalties:																
Net income.....	473,160	877,106	365,795	616,473	5,556	7,774	5,399	7,138	(*)	(*)	9,120	18,036	(*)	(*)	90,864	228,229
Net loss.....	32,691	70,741	24,749	56,755	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,841	7,080
Estates and trusts:																
Net income.....	573,700	1,533,321	300,191	757,875	10,877	27,774	10,131	25,106	(*)	(*)	20,685	70,763	6,449	26,679	235,498	650,228
Net loss.....	41,473	84,521	25,758	51,268	(*)	(*)	(*)	(*)	(*)	(*)	2,298	5,280	(*)	(*)	11,418	25,492
Other sources (net) ¹	7,084,281	2,205,962	5,427,412	1,527,810	113,693	16,794	102,422	16,627	11,271	168	300,900	245,829	24,792	7,570	1,217,484	407,961
Statutory adjustments.....	6,370,552	7,665,251	5,209,991	6,671,976	119,865	133,612	115,310	122,884	4,555	10,727	166,555	127,525	15,181	18,307	858,960	713,834

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

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

¹Includes income or loss not allocable. See "Other sources (net)" in "Explanation of Classifications and Terms."

NOTE: Amount detail may not add to total because of rounding.

Table 4.—ALL RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
				Number of returns	Amount	Net profit ¹		Net loss ¹		Net profit ¹		Net loss ¹		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	74,279,831	204,126,402	2631,692,540	66,965,659	531,883,892	4,827,064	33,542,837	1,332,921	2,988,636	1,792,438	5,688,226	1,234,092	2,899,513	1,405,231	13,737,906	599,775	2,837,947
No adjusted gross income.....	417,383	1,162,752	-2,557,723	142,485	612,581	21,927	104,703	157,016	1,032,974	10,164	38,841	132,927	714,029	8,993	41,962	36,185	869,635
\$1 under \$1,000.....	5,760,087	7,296,428	3,225,638	5,216,676	3,024,129	154,017	91,750	46,655	78,944	128,568	64,993	60,935	88,570	22,210	16,413	11,992	27,557
\$1,000 under \$2,000.....	6,288,188	9,689,622	9,420,883	5,471,672	8,005,815	269,129	314,421	54,094	86,153	173,668	161,458	69,587	118,525	28,752	30,795	12,469	36,965
\$2,000 under \$3,000.....	5,608,762	10,933,812	13,954,379	4,594,425	11,030,613	280,573	521,287	59,527	124,816	173,226	246,026	67,254	122,542	49,578	80,769	9,735	43,703
\$3,000 under \$4,000.....	5,147,201	11,341,589	18,049,036	4,289,072	14,528,148	287,812	703,932	58,107	89,795	159,983	311,782	72,479	124,092	61,792	138,409	13,475	37,244
\$4,000 under \$5,000.....	5,086,413	12,135,636	22,919,940	4,419,875	19,134,974	316,094	946,234	70,819	105,537	152,929	346,035	82,349	123,254	59,008	165,172	15,612	43,122
\$5,000 under \$6,000.....	4,761,126	12,260,074	26,165,728	4,264,697	22,599,992	296,075	1,005,973	74,731	103,076	127,412	351,813	79,201	137,516	56,270	153,063	28,237	65,887
\$6,000 under \$7,000.....	4,655,467	13,026,731	30,225,632	4,299,452	26,951,055	285,753	1,103,898	73,850	97,962	127,449	373,393	75,556	129,511	54,011	176,808	21,699	34,813
\$7,000 under \$8,000.....	4,429,286	13,061,647	33,202,220	4,101,988	29,725,510	287,130	1,169,588	83,658	100,196	110,607	367,749	80,952	116,700	69,520	259,162	19,541	23,880
\$8,000 under \$9,000.....	4,283,653	13,582,270	36,370,204	4,046,900	33,193,698	265,919	1,166,795	79,481	105,454	93,941	342,564	72,397	111,808	70,802	327,486	22,559	41,106
\$9,000 under \$10,000.....	4,173,535	13,763,400	39,635,243	3,962,265	36,622,720	251,909	1,111,206	74,215	86,785	87,083	275,452	71,841	103,421	52,472	275,908	23,281	39,411
\$10,000 under \$11,000.....	3,680,850	12,752,277	38,602,608	3,515,272	35,663,361	237,018	1,135,693	66,763	75,296	70,355	272,772	57,775	90,271	60,795	271,000	22,471	35,702
\$11,000 under \$12,000.....	3,261,205	11,566,018	37,461,317	3,115,702	34,483,242	224,083	1,127,603	63,354	72,472	60,383	274,300	48,055	70,870	56,558	263,095	22,472	45,656
\$12,000 under \$13,000.....	2,790,195	9,920,468	34,842,781	2,671,433	32,117,865	196,146	1,065,519	53,236	61,547	51,024	218,791	38,019	56,533	46,312	284,896	19,511	32,263
\$13,000 under \$14,000.....	2,368,158	8,701,462	31,940,404	2,270,759	29,469,225	158,755	933,210	48,661	55,449	38,723	198,718	34,000	54,188	48,474	288,027	17,274	28,193
\$14,000 under \$15,000.....	2,005,611	7,331,142	29,054,015	1,916,828	26,745,590	141,138	933,693	38,214	48,494	34,311	190,694	28,987	50,349	47,227	304,024	18,929	38,735
\$15,000 under \$20,000.....	5,538,453	20,327,153	94,510,858	5,240,045	84,729,154	449,966	3,758,265	115,437	159,982	95,174	616,508	77,816	152,926	162,074	1,154,922	74,478	131,401
\$20,000 under \$25,000.....	1,909,167	7,108,020	42,209,206	1,730,980	34,704,488	232,603	2,912,435	45,886	75,178	41,436	355,747	26,203	73,821	109,740	1,064,561	49,343	123,723
\$25,000 under \$30,000.....	768,235	2,912,131	20,858,730	659,719	15,269,988	135,887	2,280,607	21,621	51,059	17,058	181,399	13,643	55,664	70,836	880,799	33,528	95,334
\$30,000 under \$50,000.....	918,188	3,549,926	34,122,667	720,980	19,775,807	224,403	5,681,699	28,322	110,443	25,698	326,564	24,103	139,259	150,835	2,833,903	67,925	300,699
\$50,000 under \$100,000.....	350,978	1,410,582	23,106,912	256,997	9,932,765	95,531	4,306,247	13,255	113,744	9,006	130,852	14,697	139,227	96,757	3,160,569	44,395	339,620
\$100,000 under \$200,000.....	62,467	238,734	8,154,642	46,104	2,669,133	13,046	945,277	4,220	67,212	1,767	32,462	3,846	68,560	18,875	1,052,127	11,103	190,497
\$200,000 under \$500,000.....	12,830	46,146	3,623,602	9,537	716,450	1,836	174,228	1,398	49,276	389	6,899	1,166	36,771	3,637	333,719	3,043	133,958
\$500,000 under \$1,000,000.....	1,751	6,252	1,174,213	1,300	114,370	232	31,948	278	22,898	55	1,979	210	9,060	458	80,437	537	46,659
\$1,000,000 or more.....	642	2,130	1,419,405	496	63,219	82	16,626	123	13,894	19	435	94	12,046	145	99,880	221	32,184
Taxable returns, total.....	59,317,371	171,249,689	2610,271,856	54,778,963	513,559,579	3,985,483	31,916,319	969,320	1,563,430	1,271,936	4,996,056	873,824	1,755,534	1,262,687	13,434,101	508,853	1,859,124
No adjusted gross income.....	1,351	6,079	-105,998	860	35,962	(*)	(*)	330	40,430	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	38,391	38,545	34,755	36,317	40,382	(*)	(*)	4,526	5,815	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	1,259,426	1,302,510	2,083,057	1,192,934	2,083,057	26,778	32,981	18,155	19,502	12,943	14,333	5,700	5,614	12,125	22,222	1,120	7,663
\$2,000 under \$3,000.....	3,717,830	4,527,567	9,327,287	3,345,176	8,128,630	104,578	202,067	30,441	39,854	62,806	88,201	18,074	26,260	12,125	22,222	7,877	22,632
\$3,000 under \$4,000.....	4,194,497	7,126,935	14,761,805	3,648,682	12,454,545	173,360	422,100	30,441	39,854	100,422	186,391	39,681	70,687	39,681	89,191	10,743	22,467
\$4,000 under \$5,000.....	4,603,288	9,620,446	20,773,641	4,069,480	17,662,966	250,033	734,991	53,425	73,009	124,472	270,153	66,439	88,740	49,340	137,561	10,743	22,467
\$5,000 under \$6,000.....	4,544,899	10,876,870	24,979,231	4,104,421	21,723,459	264,053	887,659	64,613	81,794	114,604	306,304	75,110	122,008	48,743	126,218	26,660	53,108
\$6,000 under \$7,000.....	4,548,135	12,272,263	29,541,416	4,213,196	26,402,781	269,852	1,029,384	69,338	82,934	124,057	359,711	72,426	119,583	51,100	159,899	20,730	28,302
\$7,000 under \$8,000.....	4,370,242	12,707,742	32,763,802	4,063,306	29,438,901	279,941	1,122,942	79,080	88,876	108,966	361,578	78,875	107,927	66,823	253,830	18,957	22,064
\$8,000 under \$9,000.....	4,245,262	13,335,173	36,045,435	4,017,753	32,936,492	260,608	1,135,725	77,992	98,145	92,320	325,004	71,935	109,105	70,680	327,068	20,969	34,753
\$9,000 under \$10,000.....	4,164,905	13,732,110	39,552,140	3,956,178	36,562,824	249,499	1,091,627	73,921	84,335	86,566	270,965	71,094	99,657	52,465	275,844	19,874	25,528
\$10,000 under \$11,000.....	3,672,438	12,701,796	38,515,712	3,508,446	35,592,680	235,275	1,125,938	65,710	71,979	70,010	271,498	57,332	89,052	58,943	263,268	21,887	27,679
\$11,000 under \$12,000.....	3,255,107	11,537,202	37,391,320	3,111,986	34,439,999	223,113	1,119,543	63,102	71,871	59,637	271,931	48,021	70,059	55,586	263,058	21,752	35,935
\$12,000 under \$13,000.....	2,784,519	9,896,872	34,772,364	2,668,185	32,086,687	195,750	1,060,488	53,031	60,523	51,010	218,548	37,722	54,444	46,279	284,478	19,077	28,249
\$13,000 under \$14,000.....	2,364,498	8,689,219	31,891,618	2,268,110	29,433,032	158,332	929,745	48,402	54,403	38,710	198,717	33,935	53,077	48,116	287,030	17,080	25,470
\$14,000 under \$15,000.....	2,004,339	7,326,244	29,035,610	1,915,762	26,724,877	140,884	930,960	37,910	46,343	34,233	190,636	28,978	49,886	47,115	302,869	18,821	32,593
\$15,000 under \$20,000.....	5,531,900	20,299,444	94,401,156	5,236,325	84,667,932	448,969	3,747,277	115,125	157,803	95,003	615,181	77,746	151,490	161,806	1,146,858	73,794	120,614
\$20,000 under \$25,000.....	1,906,351	7,097,155	42,148,195	1,729,346	34,682,950	232,302	2,908,524	45,754	74,488	41,341	355,581	26,127	72,742	109,415	1,062,246	49,148	120,344
\$25,000 under \$30,000.....	766,476	2,905,585	20,810,708	659,017	15,256,802	135,640	2,276,190	21,426	49,703	17,058	181,399	13,598	54,250	70,780	879,685	33,040	89,580
\$30,000 under \$50,000.....	916,186	3,543,249	34,049,856	719,939	19,748,550	224,079	5,675,292	28,024	105,857	25,657	326,427	23,981	136,216	150,550	2,827,771	67,285	281,974
\$50,000 under \$100,000.....	350,041	1,406,815	23,044,059	256,399	9,909,212	95,434	4,303,313	13,048	107,295	8,989	130,685	14,550	134,126	96,561	3,155,486	44,174	333,694
\$100,000 under \$200,000.....	62,178	237,720	8,115,640	45,894	2,658,936	13,025	943,995	4,191	65,930	1,762	32,343	3,824	67,434	18,800	1,049,128	11,031	186,258
\$200,000 under \$500,000.....	12,740	45,830	3,599,136	9,468	711,996	1,823	173,898	1,380	46,864	387	6,882	1,151	35,767	3,613	332,468	3,011	

Table 4.—ALL RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received	
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	312,438	2,578,058	147,650	840,105	5,488,224	10,655,553	2,474,439	1,648,870	261,295	342,801	115,410	163,493	329,361	616,332	7,729,939	15,806,924	32,630,355	22,021,266
No adjusted gross income.....	2,460	21,817	11,815	253,471	81,937	332,970	22,975	29,882	12,683	17,126	4,100	10,301	24,595	169,953	51,177	131,420	167,812	201,864
\$1 under \$1,000.....	382	1,109	2,110	18,678	101,433	49,433	31,965	19,035	5,541	2,901	2,850	1,085	9,042	19,397	151,385	35,146	1,012,011	188,775
\$1,000 under \$2,000.....	9,179	9,583	4,576	26,141	237,714	128,561	50,171	32,126	6,787	4,600	3,849	4,530	13,753	12,001	283,393	119,644	1,730,243	597,331
\$2,000 under \$3,000.....	14,016	21,012	2,092	15,720	252,995	168,287	81,515	47,925	8,783	5,731	7,254	2,846	12,726	16,090	427,083	300,494	1,912,583	1,128,764
\$3,000 under \$4,000.....	9,912	20,848	1,721	12,807	287,010	189,251	71,867	52,309	10,416	6,917	5,487	3,106	17,529	20,660	335,069	311,346	1,734,941	1,143,472
\$4,000 under \$5,000.....	7,961	13,653	4,500	13,981	277,292	216,727	77,373	51,407	11,009	8,160	2,809	1,286	20,844	24,948	370,572	309,594	1,768,345	1,331,151
\$5,000 under \$6,000.....	4,597	11,631	7,110	26,390	290,473	233,574	84,069	59,077	12,596	7,639	6,647	3,579	24,478	19,151	347,018	403,233	1,732,828	1,075,136
\$6,000 under \$7,000.....	7,152	24,592	4,326	14,034	281,828	230,319	74,524	48,217	15,327	11,381	5,041	4,852	26,029	24,874	322,581	300,500	1,703,970	917,631
\$7,000 under \$8,000.....	1,701	1,467	7,256	23,775	277,814	229,011	97,902	58,248	16,928	10,624	7,510	16,875	16,257	331,268	345,563	1,755,899	1,045,182	1,045,182
\$8,000 under \$9,000.....	7,214	8,214	7,190	15,573	261,019	209,130	122,783	83,614	12,405	12,031	3,665	3,101	18,216	15,291	376,869	320,927	1,903,363	883,897
\$9,000 under \$10,000.....	5,990	6,889	4,968	13,667	284,230	284,435	103,746	63,771	15,350	17,385	4,958	8,110	20,795	27,670	345,586	322,362	1,897,194	889,079
\$10,000 under \$11,000.....	7,631	13,543	7,466	15,884	259,332	205,982	110,739	69,313	9,760	8,957	4,967	5,021	15,182	17,780	354,206	313,322	1,866,265	873,008
\$11,000 under \$12,000.....	11,396	32,681	5,672	8,469	231,125	216,454	118,881	71,520	11,834	13,994	5,678	6,592	12,287	12,365	322,894	287,493	1,750,392	846,383
\$12,000 under \$13,000.....	7,228	22,118	4,174	12,037	203,998	231,288	116,378	74,550	11,776	27,905	4,841	4,241	8,354	16,488	310,053	306,213	1,630,107	734,328
\$13,000 under \$14,000.....	13,482	36,743	4,463	10,723	215,499	220,221	108,380	73,140	10,502	11,675	2,420	1,631	11,027	10,685	289,413	293,766	1,417,443	715,313
\$14,000 under \$15,000.....	8,933	13,984	4,126	13,288	187,625	199,705	91,710	53,576	8,528	8,728	2,210	2,888	5,614	6,568	247,035	260,092	1,255,154	573,150
\$15,000 under \$20,000.....	43,625	194,799	19,207	49,683	695,019	827,115	385,730	239,299	27,452	31,598	14,073	20,863	22,033	33,365	1,050,903	1,309,387	3,919,234	2,418,176
\$20,000 under \$25,000.....	33,926	189,812	10,755	41,051	372,369	615,193	236,490	156,864	15,000	26,044	7,183	11,096	14,267	30,525	616,962	1,085,278	1,565,893	1,454,523
\$25,000 under \$30,000.....	25,639	191,403	8,763	35,788	198,996	472,994	132,364	90,381	9,713	17,561	4,087	9,814	7,838	13,152	331,529	773,363	669,929	895,190
\$30,000 under \$50,000.....	49,616	544,926	12,890	55,790	299,877	1,124,026	221,837	165,417	16,983	43,149	7,990	17,839	14,233	42,803	530,925	2,157,275	832,671	1,787,842
\$50,000 under \$100,000.....	31,491	612,563	8,949	74,772	146,898	1,280,431	109,804	88,728	8,895	28,513	3,734	14,906	9,891	39,510	265,525	2,458,272	329,786	1,319,054
\$100,000 under \$200,000.....	7,389	358,454	2,520	33,417	984,534	1,250,534	19,630	17,139	2,192	9,359	894	6,043	8,734	14,526	54,311	1,607,362	59,652	554,906
\$200,000 under \$500,000.....	1,330	161,288	749	24,773	8,603	908,800	3,187	2,897	659	8,380	298	5,610	8,585	11,897	1,124,662	12,315	274,819	274,819
\$500,000 under \$1,000,000.....	136	33,694	164	7,699	1,361	449,729	300	274	109	1,493	65	2,617	148	1,302	1,664	406,825	1,703	93,164
\$1,000,000 or more.....	52	31,235	88	22,494	501	647,383	119	168	67	950	32	4,026	71	2,386	621	523,385	622	79,128
Taxable returns, total.....	294,372	2,525,478	120,736	477,984	4,731,315	9,839,456	2,243,573	1,474,340	218,311	304,025	97,294	137,659	249,508	361,610	6,822,549	14,904,582	28,375,933	19,584,282
No adjusted gross income.....	(*)	(*)	(*)	(*)	1,167	88,914	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	888	18,541	1,121	19,329
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,725
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	24,923	8,640	(*)	(*)	2,776	688	4,535	1,435	5,337	6,300	32,149	14,174	239,003	60,052
\$2,000 under \$3,000.....	26,401	41,053	3,649	14,298	95,237	41,332	33,117	15,911	(*)	(*)	(*)	(*)	(*)	(*)	196,165	130,576	1,061,522	476,253
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	195,720	131,708	39,486	29,078	7,056	4,248	3,681	1,440	7,816	10,616	235,954	223,573	1,348,941	786,369
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	229,502	166,123	57,566	35,961	8,317	5,632	1,877	880	14,785	16,155	318,772	247,023	1,585,583	1,123,668
\$5,000 under \$6,000.....	4,546	11,164	5,411	8,703	263,662	193,666	78,427	54,008	11,409	7,113	5,428	2,766	20,970	13,150	328,733	370,192	1,670,361	1,010,587
\$6,000 under \$7,000.....	6,897	23,474	4,054	12,748	272,732	211,207	68,306	43,418	13,784	10,447	4,913	3,058	23,872	18,082	311,939	284,348	1,665,060	882,446
\$7,000 under \$8,000.....	(*)	(*)	6,975	19,789	267,896	218,099	94,049	55,146	16,126	9,961	10,231	7,482	16,055	15,208	318,172	323,848	1,729,620	991,185
\$8,000 under \$9,000.....	7,214	8,214	7,055	14,653	255,283	198,719	116,125	77,106	10,994	11,479	3,659	2,822	16,270	12,595	366,673	286,760	1,887,771	854,051
\$9,000 under \$10,000.....	5,989	6,860	4,834	12,810	282,538	274,511	101,187	61,520	15,062	17,100	4,912	7,811	20,559	26,272	343,098	308,096	1,894,109	884,631
\$10,000 under \$11,000.....	7,616	13,534	6,907	13,772	257,048	203,648	109,887	68,586	9,508	8,868	4,842	4,894	15,159	16,997	351,006	306,340	1,862,376	865,562
\$11,000 under \$12,000.....	11,385	32,577	5,529	7,323	230,032	214,045	117,953	70,592	11,770	13,925	5,553	5,244	12,215	11,853	320,955	276,574	1,746,519	839,336
\$12,000 under \$13,000.....	7,228	22,118	4,174	12,037	201,025	218,771	116,246	74,421	11,774	27,896	4,795	4,185	8,352	16,467	307,737	293,903	1,626,140	721,263
\$13,000 under \$14,000.....	13,481	36,742	4,447	10,372	215,216	218,069	107,961	72,732	10,443	11,650	2,419	1,626	10,961	10,283	288,841	292,159	1,415,360	703,079
\$14,000 under \$15,000.....	8,899	13,506	4,109	12,183	187,541	193,746	91,611	53,478	8,482	8,657	2,201	2,859	5,586	6,405	246,612	256,317	1,254,049	572,187
\$15,000 under \$20,000.....	43,517	191,707	18,945	46,260	693,612	817,427	384,331	238,163	27,334	31,551	14,025	19,869	21,886	27,547	1,047,859	1,281,632	3,914,724	2,408,639
\$20,000 under \$25,000.....	33,878	188,697	10,571	35,956	371,253	607,534	235,747	156,157	14,953	26,013	7,136	11,093	14,208	29,794	614,862	1,059,973	1,563,869	1,445,595
\$25,000 under \$30,000.....																		

[Money amounts in thousands of dollars]

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Statutory adjustments										Total deductions	Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)		(62)	(63)	(64)	(65)	(66)	(67)
All returns, total.....	6,370,552	7,665,251	901,795	768,066	990,593	794,569	4,213,201	5,254,929	591,655	847,692	120,549,755	38,432,401	32,371,271	20,905,272	19,783,831	17,527,129	12,587,441
No adjusted gross income.....	37,973	116,276	11,803	32,682	1,868	1,825	8,102	36,033	16,232	45,736	-	-	-	-	-	-	-
\$1 under \$1,000.....	35,012	68,970	16,172	35,431	(*)	(*)	10,747	17,076	7,275	15,546	6,063,780	5,699,864	5,993,392	5,532,862	5,984,246	167,002	9,147
\$1,000 under \$2,000.....	70,637	85,877	9,793	33,889	14,494	2,811	38,302	37,205	11,912	11,973	6,585,743	6,069,712	6,292,564	5,923,971	6,270,961	145,741	21,602
\$2,000 under \$3,000.....	171,964	164,057	25,408	31,596	39,878	15,460	100,235	103,466	11,217	13,536	4,983,437	4,899,935	4,107,789	4,750,824	4,070,069	149,111	37,720
\$3,000 under \$4,000.....	236,513	234,671	35,429	44,857	56,122	30,161	135,868	130,209	21,862	29,445	4,008,755	3,663,960	2,150,961	2,278,531	1,652,072	1,385,429	498,889
\$4,000 under \$5,000.....	283,306	328,612	38,051	39,338	68,945	35,376	182,840	231,203	14,529	22,696	4,313,878	3,113,221	1,683,437	1,059,894	758,885	2,053,327	924,552
\$5,000 under \$6,000.....	362,107	383,628	54,186	45,361	84,032	42,435	221,125	264,393	22,340	31,440	4,617,302	2,712,203	1,595,867	642,411	465,974	2,069,792	1,129,893
\$6,000 under \$7,000.....	357,312	347,339	52,534	44,557	78,273	29,477	224,052	253,472	22,171	19,833	5,104,412	2,460,370	1,636,564	403,537	314,588	2,056,833	1,321,976
\$7,000 under \$8,000.....	377,833	446,093	59,183	57,076	70,557	33,042	239,852	329,482	29,014	26,492	5,694,513	2,111,477	1,585,746	191,576	159,700	1,919,901	1,426,045
\$8,000 under \$9,000.....	432,373	442,135	70,893	47,776	60,147	23,680	303,747	348,064	27,274	22,616	6,204,029	1,745,878	1,482,585	93,542	88,246	1,652,336	1,394,339
\$9,000 under \$10,000.....	435,753	484,831	60,616	49,010	81,457	54,523	300,714	361,106	20,968	20,191	6,626,397	1,598,986	1,498,392	22,824	16,859	1,576,162	1,481,533
\$10,000 under \$11,000.....	434,371	444,346	63,826	43,310	69,675	47,895	291,726	327,666	29,518	25,474	6,505,783	1,193,486	1,188,026	-	-	1,191,769	1,187,380
\$11,000 under \$12,000.....	395,533	392,529	56,148	37,838	62,400	43,003	270,395	293,688	25,908	18,001	6,197,859	908,411	906,198	-	-	907,751	905,934
\$12,000 under \$13,000.....	366,748	363,359	62,925	35,542	46,414	38,595	255,282	268,406	24,404	20,815	5,699,089	665,139	662,346	-	-	662,798	661,176
\$13,000 under \$14,000.....	352,623	358,696	51,029	32,913	39,448	41,542	255,861	268,411	20,945	15,829	5,212,504	442,763	441,750	-	-	442,763	441,750
\$14,000 under \$15,000.....	293,445	339,170	43,833	34,999	37,303	39,722	210,254	247,637	17,621	16,812	4,714,427	325,313	325,300	-	-	325,313	325,300
\$15,000 under \$20,000.....	912,898	1,079,515	125,100	73,770	102,390	148,438	658,535	785,644	64,859	71,665	15,233,228	621,405	620,643	-	-	621,405	620,643
\$20,000 under \$25,000.....	351,181	531,028	37,850	24,005	39,831	79,937	250,751	370,949	38,173	56,597	6,792,273	124,119	123,970	(*)	(*)	123,947	123,922
\$25,000 under \$30,000.....	163,076	296,931	13,707	11,395	17,150	38,991	108,918	191,180	30,606	55,365	3,414,631	37,712	37,630	(*)	(*)	37,703	37,628
\$30,000 under \$50,000.....	199,887	455,883	10,437	9,208	15,987	37,843	108,863	251,623	73,644	157,208	5,506,628	31,796	31,470	(*)	(*)	31,395	31,371
\$50,000 under \$100,000.....	86,368	250,013	2,339	2,800	2,617	7,640	31,772	109,746	53,265	129,827	3,849,190	5,919	5,913	-	-	5,919	5,913
\$100,000 under \$200,000.....	11,968	41,817	427	570	356	1,109	4,422	21,783	7,199	18,355	1,608,084	649	647	-	-	649	647
\$200,000 under \$500,000.....	1,485	7,652	94	128	48	134	719	5,345	665	2,046	891,667	79	77	-	-	79	77
\$500,000 under \$1,000,000.....	147	1,319	9	13	5	11	91	1,114	47	180	333,213	4	4	-	-	4	4
\$1,000,000 or more.....	39	504	3	2	1	2	28	487	7	14	388,933	-	-	-	-	-	-
Taxable returns, total.....	6,046,386	7,066,730	835,927	630,220	947,928	761,676	4,040,285	4,931,674	540,816	743,166	102,560,081	25,279,591	18,426,158	8,149,453	5,906,204	17,130,138	12,519,955
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	7,647	34,737	6,649	27,889	6,082	6,848	567
\$1,000 under \$2,000.....	14,786	7,041	-	-	(*)	(*)	10,411	5,441	-	-	1,100,981	1,197,195	1,062,188	1,164,750	1,057,249	32,445	4,939
\$2,000 under \$3,000.....	101,206	59,668	15,373	15,561	27,211	7,945	59,171	34,442	4,076	2,418	2,800,438	3,314,820	2,442,633	3,227,679	2,420,271	87,141	22,362
\$3,000 under \$4,000.....	182,731	153,689	25,031	34,924	46,451	19,049	105,673	81,655	17,840	18,061	2,672,751	3,037,245	1,495,797	1,680,144	1,006,597	1,357,101	489,200
\$4,000 under \$5,000.....	259,541	279,644	35,616	33,926	67,623	33,808	164,467	195,203	12,580	16,708	3,461,129	2,862,690	1,428,073	828,770	512,187	2,033,920	915,886
\$5,000 under \$6,000.....	339,646	345,670	51,592	41,709	81,653	37,831	203,859	235,880	21,059	30,250	4,126,022	2,615,606	1,499,417	553,419	373,345	2,062,187	1,126,072
\$6,000 under \$7,000.....	347,486	323,319	52,259	44,248	77,268	28,177	215,375	231,143	22,051	19,751	4,835,656	2,417,459	1,593,373	362,451	272,328	2,055,008	1,321,045
\$7,000 under \$8,000.....	371,585	430,889	57,502	56,639	70,055	32,534	235,935	315,424	28,866	26,293	5,451,792	2,104,959	1,579,790	186,864	154,988	1,918,095	1,424,801
\$8,000 under \$9,000.....	426,145	429,846	70,233	47,716	59,236	23,158	298,693	336,614	27,010	22,358	5,998,824	1,741,508	1,478,276	89,490	84,194	1,652,018	1,394,082
\$9,000 under \$10,000.....	434,678	481,772	60,616	49,010	81,330	53,737	299,804	359,265	20,930	19,760	6,536,952	1,598,683	1,498,094	22,697	16,732	1,575,986	1,481,362
\$10,000 under \$11,000.....	432,486	440,879	63,826	43,310	69,549	47,666	289,968	324,504	29,391	25,399	6,430,062	1,193,359	1,187,899	-	-	1,191,642	1,187,253
\$11,000 under \$12,000.....	394,820	391,332	56,148	37,838	62,400	43,003	269,700	292,536	25,890	17,956	6,140,412	908,348	906,135	-	-	907,688	905,871
\$12,000 under \$13,000.....	366,633	362,276	62,925	35,542	46,414	38,595	255,167	267,323	24,404	20,815	5,620,322	665,091	662,298	-	-	662,750	661,128
\$13,000 under \$14,000.....	352,356	357,523	51,029	32,913	39,448	41,542	255,658	267,336	20,881	15,732	5,177,634	441,441	440,428	-	-	441,441	440,428
\$14,000 under \$15,000.....	292,785	333,202	43,833	34,999	37,303	39,722	209,594	241,669	17,621	16,812	4,691,063	325,313	325,300	-	-	325,313	325,300
\$15,000 under \$20,000.....	912,281	1,078,340	125,100	73,770	102,390	148,438	658,131	784,864	64,646	71,269	15,128,462	621,009	620,247	-	-	621,009	620,247
\$20,000 under \$25,000.....	351,114	530,823	37,850	24,005	39,831	79,937	250,684	370,285	38,173	56,597	6,731,270	123,989	123,840	(*)	(*)	123,817	123,792
\$25,000 under \$30,000.....	162,881	296,032	13,707	11,395	17,150	38,991	108,746	190,322	30,583	55,323	3,357,215	37,709	37,627	(*)	(*)	37,700	37,625
\$30,000 under \$50,000.....	199,763	455,395	10,414	9,197	15,975	37,734	108,754	251,263	73,641	157,201	5,391,187	31,795	31,469	(*)	(*)	31,394	31,370
\$50,000 under \$100,000.....	86,269	249,207															

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

(Money amounts in thousands of dollars)

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits							
	Number of returns	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits ⁴	
										Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total.....	35,430,047	88,178,487	127,531,202	14,686,233	59,593,598	401,154,285	82,138,617	50,971,038	2,018,078	1,357,266	167,656	145,969	30,554	200,397	169,623	11,669	1,777
No adjusted gross income.....	-	-	724,402	417,383	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$1 under \$1,000.....	60,223	70,388	4,557,746	5,721,487	38,600	4,068	583	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	218,476	293,179	6,052,784	1,267,318	1,267,318	341,764	48,117	22,157	133	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	708,827	875,648	6,830,309	5,020,870	3,795,842	3,738,490	548,351	1,564,016	6,262	119,408	7,359	6,921	262	-	-	-	-
\$3,000 under \$4,000.....	1,483,241	1,857,794	7,084,124	877,112	4,270,089	7,671,039	1,196,245	2,732,127	24,390	202,920	17,409	9,794	707	6,046	1,083	(*)	(*)
\$4,000 under \$5,000.....	1,973,192	2,630,441	7,581,046	416,029	4,670,384	11,367,742	1,818,567	3,309,985	37,013	228,115	26,604	12,100	923	-	-	(*)	(*)
\$5,000 under \$6,000.....	2,048,923	3,021,436	7,657,712	195,553	4,565,573	14,100,705	2,300,785	3,632,972	49,798	168,282	22,587	12,446	972	6,080	2,517	(*)	(*)
\$6,000 under \$7,000.....	2,195,097	3,467,847	8,138,993	97,975	4,557,492	17,046,968	2,839,384	3,998,015	64,957	116,788	17,220	14,306	1,576	-	-	-	-
\$7,000 under \$8,000.....	2,317,809	4,108,768	8,161,285	49,264	4,380,022	19,389,143	3,271,739	4,042,159	77,845	90,737	12,251	13,812	1,661	9,680	4,297	(*)	(*)
\$8,000 under \$9,000.....	2,537,775	4,721,444	8,486,107	37,421	4,246,232	21,719,131	3,720,556	4,084,982	90,743	74,521	9,989	10,030	1,741	13,521	4,060	(*)	(*)
\$9,000 under \$10,000.....	2,574,549	5,128,004	8,600,228	8,082	4,165,453	24,436,864	4,228,968	4,084,531	105,390	63,096	9,586	10,585	1,847	5,976	1,013	-	-
\$10,000 under \$11,000.....	2,487,364	5,317,758	7,967,799	7,459	3,673,391	24,153,224	4,217,188	3,629,765	105,818	42,603	8,285	6,409	1,151	3,671	656	-	-
\$11,000 under \$12,000.....	2,352,794	5,291,661	7,226,647	4,055	3,257,150	24,054,031	4,262,945	3,224,511	106,820	36,499	5,741	4,821	825	6,617	3,031	(*)	(*)
\$12,000 under \$13,000.....	2,125,056	5,036,743	6,198,866	4,978	2,785,217	22,973,513	4,138,611	2,774,834	103,821	28,758	4,550	3,261	466	7,569	2,304	-	-
\$13,000 under \$14,000.....	1,925,395	4,770,754	5,437,082	2,216	2,365,942	21,298,750	3,889,937	2,354,220	97,458	22,899	3,259	6,139	1,247	7,211	4,862	-	-
\$14,000 under \$15,000.....	1,680,298	4,389,127	4,581,112	1,248	2,004,363	19,766,660	3,659,116	1,993,954	91,878	16,105	2,766	2,342	453	4,696	1,293	(*)	(*)
\$15,000 under \$20,000.....	4,917,048	14,612,585	12,701,320	4,765	5,533,688	66,606,619	12,917,754	5,518,742	324,144	59,531	8,294	8,096	2,666	23,174	12,298	-	-
\$20,000 under \$25,000.....	1,785,048	6,668,303	4,441,458	2,079	1,907,088	30,992,339	6,502,023	1,901,536	163,257	27,167	3,850	4,015	997	18,082	8,916	1,900	365
\$25,000 under \$30,000.....	730,523	3,377,002	1,819,610	1,429	766,806	15,642,128	3,537,707	763,544	89,042	15,776	2,274	3,425	1,639	15,131	7,300	-	-
\$30,000 under \$50,000.....	886,392	5,475,158	2,218,047	2,191	915,997	26,449,685	6,987,959	913,418	176,331	21,877	2,960	7,178	2,635	33,359	17,744	-	-
\$50,000 under \$100,000.....	345,059	3,843,277	881,321	1,064	349,914	18,394,655	6,496,849	348,774	163,251	11,032	1,530	6,064	3,511	25,955	23,937	317	366
\$100,000 under \$200,000.....	61,818	1,607,437	149,144	418	62,049	6,411,717	2,929,323	61,862	73,637	3,128	451	2,197	3,146	9,742	13,499	130	297
\$200,000 under \$500,000.....	12,751	891,591	28,825	175	12,655	2,715,117	1,480,978	12,608	37,177	869	125	579	1,300	3,158	8,662	31	203
\$500,000 under \$1,000,000.....	1,747	333,209	3,905	48	1,703	84,398	502,600	1,697	12,593	124	19	87	477	506	3,283	9	10
\$1,000,000 or more.....	642	388,933	1,330	12	630	1,036,535	642,332	629	16,320	56	8	37	318	223	48,868	1	168
Taxable returns, total.....	34,036,429	84,133,924	106,996,461	3,157	59,314,214	400,859,064	82,089,558	50,956,183	2,017,495	1,108,514	142,114	129,517	26,045	188,681	149,993	9,607	1,470
No adjusted gross income.....	-	-	3,799	1,351	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	3,654	998	23,962	-	38,348	4,067	583	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	62,231	38,793	813,018	-	1,259,394	337,939	47,560	22,157	133	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	403,010	357,805	2,828,376	370	3,717,709	3,699,387	543,029	1,563,767	6,261	43,204	2,195	7,474	417	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	1,157,252	1,176,955	4,457,811	-	4,194,343	7,631,375	1,190,601	2,731,955	24,389	129,871	12,079	9,794	707	6,046	1,083	(*)	(*)
\$4,000 under \$5,000.....	1,740,598	2,033,056	6,009,974	-	4,603,268	11,302,695	1,809,271	3,309,860	37,012	165,093	17,805	8,068	417	-	-	(*)	(*)
\$5,000 under \$6,000.....	1,929,293	2,626,605	6,794,273	-	4,544,857	14,059,158	2,294,373	3,629,394	49,753	153,075	18,551	10,590	712	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	2,130,676	3,242,283	7,667,673	-	4,548,092	17,038,282	2,838,139	3,997,590	64,954	110,742	16,328	12,885	1,220	7,874	2,380	(*)	(*)
\$7,000 under \$8,000.....	2,265,283	3,872,002	7,940,288	276	4,370,102	19,372,389	3,268,890	4,039,597	77,779	83,994	11,770	12,441	1,144	9,680	4,297	(*)	(*)
\$8,000 under \$9,000.....	2,503,754	4,520,548	8,330,569	-	4,245,220	21,716,245	3,720,107	4,084,225	90,732	74,521	9,989	10,030	1,741	13,521	4,060	(*)	(*)
\$9,000 under \$10,000.....	2,566,222	5,038,858	8,580,685	-	4,164,896	24,434,715	4,228,617	4,084,354	105,386	63,096	9,586	10,028	1,492	5,976	1,013	-	-
\$10,000 under \$11,000.....	2,479,079	5,242,163	7,936,249	-	3,672,431	24,149,535	4,216,603	3,629,057	105,804	42,477	8,264	6,297	1,088	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	2,346,759	5,234,276	7,208,648	-	3,255,081	24,042,502	4,260,756	3,223,104	106,768	35,839	5,676	4,732	709	5,297	971	(*)	(*)
\$12,000 under \$13,000.....	2,119,428	4,958,024	6,184,150	95	2,784,498	22,967,953	4,137,635	2,774,124	103,797	28,713	4,448	3,256	459	6,900	1,413	-	-
\$13,000 under \$14,000.....	1,923,057	4,737,206	5,429,480	-	2,364,470	21,284,571	3,887,242	2,352,767	97,392	22,899	3,259	5,989	1,081	5,889	2,240	(*)	(*)
\$14,000 under \$15,000.....	1,679,026	4,365,763	4,578,055	-	2,004,326	19,766,537	3,659,096	1,993,941	91,878	16,105	2,766	2,306	433	4,673	1,293	-	-
\$15,000 under \$20,000.....	4,910,891	14,508,215	12,684,056	-	5,531,795	66,590,277	12,914,730	5,517,258	324,067	59,132	8,200	7,726	1,935	22,047	10,023	-	-
\$20,000 under \$25,000.....	1,782,362	6,607,430	4,434,693	206	1,906,295	30,983,643	6,500,237	1,900,998	163,182	27,041	3,847	3,861	943	17,569	7,112	1,900	365
\$25,000 under \$30,000.....	728,767	3,319,588	1,815,519	-	766,431	15,638,464	3,536,912	763,297	89,021	15,649	2,268	3,348	1,529	14,960	6,599	-	-
\$30,000 under \$50,000.....	884,391	5,359,718	2,213,877	323	915,863	26,447,697	6,987,452	913,320	176,319	21,854	2,950	7,116	2,514	33,301	17,744	-	-
\$50,000 under \$100,000.....	344,135	3,772,412	878,971	233	349,808	18,390,076	6,495,272	348,669	163,211	11,032	1,530	6,036	3,272	25,877	22,560	315	366
\$100,000 under \$200,000.....	61,532	1,562,672	148,512	163	62,015	6,408,935	2,927,996	61,829	73,603	3,128	451	2,189	3,079	9,713	12,20,		

Table 4.—ALL RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total.....	60,520,419	85,767,167	59,314,011	83,787,323	18,942	121,987	93,438	26,238	6,088,502	1,830,416	46,606	834	69,707,420	92,765,854	65,061,455	75,679,588
No adjusted gross income.....	50,485	17,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	216,294	12,470	38,348	587	1,351	8,600	3,526	1,941	46,437	7,205	(*)	(*)	225,835	142,611	114,166	68,748
\$1,000 under \$2,000.....	1,604,296	82,703	1,259,394	47,697	-	-	-	-	175,851	11,484	(*)	(*)	5,166,425	293,428	5,060,475	265,045
\$2,000 under \$3,000.....	3,983,465	605,893	3,717,709	546,852	382	1,077	4,691	1,183	383,232	34,490	(*)	(*)	5,363,611	790,728	5,152,679	746,828
\$3,000 under \$4,000.....	4,370,008	1,283,107	4,194,343	1,202,432	-	-	-	-	424,696	57,931	-	-	4,646,033	1,200,663	4,302,430	1,107,303
\$4,000 under \$5,000.....	4,700,343	1,933,294	4,603,268	1,827,121	-	-	-	-	444,970	80,062	10,963	128	4,477,572	1,768,388	4,073,023	1,617,450
\$5,000 under \$6,000.....	4,592,535	2,435,747	4,544,857	2,324,833	-	-	-	-	473,431	105,427	-	-	4,656,843	2,410,144	4,225,383	2,212,914
\$6,000 under \$7,000.....	4,568,314	3,002,286	4,548,092	2,885,075	-	-	-	-	422,974	109,888	-	-	4,512,245	3,004,554	4,115,792	2,737,472
\$7,000 under \$8,000.....	4,379,562	3,454,942	4,370,101	3,331,371	330	953	3,182	672	406,621	116,357	19,909	409	4,534,807	3,608,340	4,217,571	3,342,848
\$8,000 under \$9,000.....	4,251,298	3,918,999	4,245,220	3,795,465	-	-	-	-	386,068	122,869	-	-	4,337,445	4,131,261	4,039,397	3,828,991
\$9,000 under \$10,000.....	4,168,382	4,422,837	4,164,894	4,321,911	-	-	-	-	355,908	122,422	-	-	4,209,335	4,650,303	3,972,789	4,330,438
\$10,000 under \$11,000.....	3,674,831	4,406,832	3,672,431	4,312,895	-	-	-	-	285,707	99,801	-	-	4,111,447	5,217,046	3,917,338	4,874,139
\$11,000 under \$12,000.....	3,255,841	4,448,376	3,255,070	4,360,121	271	1,022	4,397	627	265,743	93,222	7,514	99	3,650,326	5,151,308	3,487,059	4,821,703
\$12,000 under \$13,000.....	2,784,929	4,311,281	2,784,498	4,235,091	-	-	-	-	379	87,429	-	-	3,231,855	5,073,127	3,096,808	4,735,474
\$13,000 under \$14,000.....	2,364,864	4,045,670	2,364,458	3,978,034	-	-	-	-	2,046	75,199	-	-	2,767,062	4,848,805	2,644,393	4,509,883
\$14,000 under \$15,000.....	2,004,611	3,802,114	2,004,313	3,746,456	-	-	-	-	841	66,412	-	-	2,352,815	4,322,138	2,252,036	4,192,440
\$15,000 under \$20,000.....	5,532,768	13,419,313	5,531,794	13,218,680	-	-	-	-	3,836	170,744	-	-	1,992,299	4,198,549	1,907,406	3,891,800
\$20,000 under \$25,000.....	1,906,689	6,771,032	1,906,272	6,651,429	943	3,481	9,478	2,103	459,519	197,353	2,143	45	5,498,163	14,239,151	5,186,455	12,848,572
\$25,000 under \$30,000.....	766,665	3,686,805	766,429	3,615,382	-	-	-	-	246,820	115,874	(*)	(*)	1,889,789	6,836,909	1,698,549	5,666,152
\$30,000 under \$50,000.....	916,661	7,278,951	915,829	7,140,908	2,109	5,694	4,349	1,088	143,663	69,406	-	-	756,756	3,619,026	641,143	2,667,294
\$50,000 under \$100,000.....	350,211	6,709,784	349,747	6,630,729	4,808	14,981	9,849	3,643	259,330	128,721	47	21	903,111	6,743,608	674,607	3,872,580
\$100,000 under \$200,000.....	62,233	3,016,434	61,987	2,985,545	4,672	20,200	7,841	3,273	120,350	60,606	-	-	346,791	5,925,102	231,272	2,376,797
\$200,000 under \$500,000.....	12,737	1,536,040	12,631	1,508,019	2,999	25,871	2,852	1,747	17,942	8,925	-	-	61,781	2,522,706	40,154	727,265
\$500,000 under \$1,000,000.....	1,738	527,373	1,699	511,403	741	15,488	956	841	2,733	1,232	-	-	12,717	1,151,688	8,058	189,397
\$1,000,000 or more.....	639	634,130	627	609,287	336	24,620	203	322	334	151	-	-	1,724	352,681	1,025	29,323
							85	170	112	48	-	-	633	362,590	387	18,732
Taxable returns, total.....	59,317,371	85,595,123	59,314,011	83,787,323	18,942	121,987	83,514	22,664	4,897,522	1,662,069	40,369	712	57,567,931	90,964,437	53,717,914	74,210,969
No adjusted gross income.....	1,351	8,714	-	-	-	-	-	-	(*)	(*)	-	-	-	10,141	655	4,319
\$1 under \$1,000.....	38,391	888	38,348	587	1,351	8,600	(*)	(*)	(*)	(*)	-	-	-	37,075	34,637	4,201
\$1,000 under \$2,000.....	1,259,426	51,644	1,259,394	47,697	-	-	-	-	41,726	3,863	-	-	-	1,161,887	214,185	209,558
\$2,000 under \$3,000.....	3,717,830	570,080	3,717,709	546,852	382	1,077	(*)	(*)	159,484	22,728	-	-	-	3,412,439	951,992	904,943
\$3,000 under \$4,000.....	4,194,497	1,251,910	4,194,343	1,202,432	-	-	(*)	(*)	270,497	49,112	-	-	-	3,848,754	1,592,982	1,474,955
\$4,000 under \$5,000.....	4,603,288	1,910,092	4,603,268	1,827,121	-	-	-	-	376,425	82,245	10,711	122	4,299,399	2,299,250	3,938,524	2,128,044
\$5,000 under \$6,000.....	4,544,899	2,422,293	4,544,857	2,324,833	-	-	-	-	375,339	96,467	-	-	-	4,354,300	2,934,741	3,980,038
\$6,000 under \$7,000.....	4,548,135	2,995,582	4,548,092	2,885,075	-	-	-	-	386,568	109,667	-	-	-	4,443,356	3,566,245	4,140,993
\$7,000 under \$8,000.....	4,370,242	3,451,384	4,370,101	3,331,371	330	953	3,590	1,430	376,748	119,344	19,657	408	4,291,757	4,102,047	4,005,032	3,808,788
\$8,000 under \$9,000.....	4,245,262	3,916,621	4,245,220	3,795,465	-	-	-	-	349,920	120,097	-	-	-	4,174,140	4,616,820	4,309,263
\$9,000 under \$10,000.....	4,164,905	4,421,377	4,164,894	4,321,911	-	-	-	-	282,230	98,372	-	-	-	4,106,431	5,209,266	3,912,998
\$10,000 under \$11,000.....	3,672,438	4,405,940	3,672,431	4,312,895	-	-	-	-	263,351	92,331	-	-	-	3,642,924	5,141,134	3,481,112
\$11,000 under \$12,000.....	3,255,107	4,448,143	3,255,070	4,360,121	271	1,022	2,045	378	238,045	87,196	7,514	99	3,228,718	5,066,781	3,093,823	4,730,921
\$12,000 under \$13,000.....	2,784,519	4,311,070	2,784,498	4,235,091	-	-	-	-	203,566	74,988	-	-	-	2,762,977	4,842,078	2,641,808
\$13,000 under \$14,000.....	2,364,498	4,045,600	2,364,458	3,978,034	-	-	-	-	1,066	66,342	-	-	-	2,350,628	4,518,741	2,250,174
\$14,000 under \$15,000.....	2,004,339	3,804,979	2,004,313	3,746,456	-	-	-	-	531	152,289	-	-	-	1,991,064	4,195,573	1,906,466
\$15,000 under \$20,000.....	5,531,900	13,418,909	5,531,794	13,218,680	-	-	-	-	458,651	196,951	2,143	45	5,493,411	14,229,594	5,183,495	12,841,902
\$20,000 under \$25,000.....	1,906,351	6,770,878	1,906,272	6,651,429	943	3,481	6,385	2,111	246,484	115,722	(*)	(*)	1,888,000	6,831,290	1,697,702	5,664,003
\$25,000 under \$30,000.....	766,476	3,686,723	766,429	3,615,382	-	-	-	-	143,478	69,324	-	-	-	755,355	3,604,187	640,582
\$30,000 under \$50,000.....	916,186	7,278,706	915,829	7,140,908	2,109	5,694	9,817	3,615	258,883	128,503	-	-	-	901,752	6,733,676	673,691
\$50,000 under \$100,000.....	350,041	6,709,694	349,747	6,630,729	4,808	14,981	7,801	3,243	120,199	60,546	47	21	346,005	5,916,780	230,825	2,372,906
\$100,000 under \$200,000.....	62,178	3,016,412	61,987	2,985,545	4,672	20,200	2,841	1,744	17,895	8,907	-	-	-	61,545	2,518,855	40,017
\$200,000 under \$500,000.....	12,740	1,536,029	12,631	1,508,019	2,999	25,871	948	833	2,722	1,229	-	-	-	12,642	1,149,881	8,007
\$500,000 under \$1,000,000.....	1,733	527,325	1,699	511,403	741	15,488	199	275	334	150	-	-	-	1,711	352,969	1,014
\$1,000,000 or more.....	639	634,130	627	609,287	336	24,620	85	170	112	48	-	-	-	630	360,587	384
Total nontaxable returns.....	1,203,048	172,045	-	-	-	-	9,924	3,575	1,190,980	168,348	6,237	122	12,139,489	1,801,421	11,343,541	1,468,618
Returns under \$5,000.....	14,924,891	3,935,220	13,813,062	3,624,689	1,733	9,677	12,039	4,018	1,948,617	296,598	16,696	243	24,536,319	6,605,962	22,929,156	6,018,288
Returns \$5,000 under \$10,000.....	21,960,091	17,234,810	21,873,164	16,658,656	330	953	22,142	3,477	1,857,278	571,337	19,909	408	21,705,279	20,611,504	20,262,887	19,113,889
Returns \$10,000 under \$15,000.....	14,085,076	21,017,272	14,080,702	20,632,597	271	1,022	17,209	3,444	1,031,802	380,164	7,514	99	13,994,357	23,793,927	13,387,762	22,151,300
Returns \$15,000 or more.....	9,550,361	43,579,862	9,547,015	42,871,382	16,608	110,335	42,048	15,299	1,250,805	582,316	2,487	83	9,471,465	41,754,460	8,481,650	28,396,111

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayers—Continued										Overpayments																							
	Excess social security taxes withheld					Credit for tax on certain gasoline, fuel, and oil					Other prepayments					Payments on 1970 declaration					Tax due at time of filing					Total			Refund			Credit on 1971 tax		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	
All returns, total.....	4,274,086	403,716	1,520,943	99,623	56,508	22,421	7,166,887	16,560,888	8,725,671	55,273,385	15,727,692	53,126,294	14,043,494	2,270,076	1,684,219	30,048	14,281	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323		
No adjusted gross income.....	3,678	627	75,809	7,874	607	216	62,218	65,150	8,451	207,731	133,307	177,671	103,260	37,364	30,048	14,281	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323		
\$1 under \$1,000.....	(*)	(*)	66,802	3,361	186	155,544	38,173	145,600	27,552	5,233,886	289,124	5,101,153	274,843	65,360	14,281	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323		
\$1,000 under \$2,000.....	2,728	186	94,098	5,435	4,684	247	155,544	38,173	81,728	4,147,097	677,162	4,086,938	649,519	145,183	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162		
\$2,000 under \$3,000.....	1,797	122	102,894	7,212	4,255	639	406,063	143,505	153,552	3,632,840	639,332	3,504,918	605,171	152,931	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162		
\$3,000 under \$4,000.....	2,635	108	107,348	7,006	4,255	639	406,063	143,505	153,552	3,632,840	639,332	3,504,918	605,171	152,931	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162		
\$4,000 under \$5,000.....	8,717	989	117,071	7,875	4,255	639	406,063	143,505	153,552	3,632,840	639,332	3,504,918	605,171	152,931	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162	34,162		
\$5,000 under \$6,000.....	11,535	1,084	102,017	7,305	7,944	2,127	432,872	238,548	207,965	3,568,917	777,325	3,410,147	726,285	182,459	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071		
\$6,000 under \$7,000.....	17,832	3,951	97,287	6,746	7,944	2,127	432,872	238,548	207,965	3,568,917	777,325	3,410,147	726,285	182,459	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071		
\$7,000 under \$8,000.....	116,468	3,951	97,154	6,483	7,944	2,127	432,872	238,548	207,965	3,568,917	777,325	3,410,147	726,285	182,459	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071	51,071		
\$8,000 under \$9,000.....	385,690	13,380	86,473	5,555	8,305	521	367,705	300,778	253,148	3,322,489	986,468	3,220,047	939,698	120,939	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770	46,770		
\$9,000 under \$10,000.....	546,904	27,937	73,226	4,407	3,694	930	346,551	310,199	243,165	3,268,851	1,037,426	3,166,264	999,622	123,603	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804		
\$10,000 under \$11,000.....	474,002	30,773	71,641	4,149	3,694	930	346,551	310,199	243,165	3,268,851	1,037,426	3,166,264	999,622	123,603	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804	37,804		
\$11,000 under \$12,000.....	456,470	35,188	64,452	3,920	4,834	529	276,291	298,222	227,760	2,065,873	765,089	1,994,762	730,318	91,018	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772		
\$12,000 under \$13,000.....	390,214	35,271	55,731	2,906	4,834	529	276,291	298,222	227,760	2,065,873	765,089	1,994,762	730,318	91,018	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772	34,772		
\$13,000 under \$14,000.....	342,034	31,275	41,749	2,377	4,999	842	237,625	275,417	219,847	1,725,080	696,350	1,655,277	661,482	82,891	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869		
\$14,000 under \$15,000.....	287,571	31,378	36,117	2,067	4,999	842	237,625	275,417	219,847	1,725,080	696,350	1,655,277	661,482	82,891	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869	34,869		
\$15,000 under \$20,000.....	788,577	92,087	110,344	6,158	4,871	1,401	792,581	1,230,907	877,831	3,630,764	1,697,517	3,411,782	1,541,732	257,998	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787	155,787		
\$20,000 under \$25,000.....	225,248	34,940	46,075	2,732	3,365	1,147	486,712	1,131,947	825,607	610,946	676,819	942,993	551,376	160,494	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447		
\$25,000 under \$30,000.....	81,328	14,711	23,845	1,173	3,365	1,147	486,712	1,131,947	825,607	610,946	676,819	942,993	551,376	160,494	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447	125,447		
\$30,000 under \$40,000.....	99,533	24,883	34,361	2,557	3,809	4,014	294,984	839,606	525,262	1,144,916	391,676	609,546	343,615	169,156	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931	265,931		
\$40,000 under \$50,000.....	46,590	16,993	14,486	1,321	3,789	2,381	268,989	3,526,248	228,132	1,234,624	122,583	48,672	171,776	84,646	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147	278,147		
\$50,000 under \$100,000.....	11,060	5,457	3,563	418	1,003	2,501	53,873	1,787,033	43,493	659,041	18,904	5,301	53,971	15,350	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330	111,330		
\$100,000 under \$200,000.....	2,290	1,271	1,081	186	301	1,775	11,681	99,075	9,296	456,450	72,237	2,237	859	3,002	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165		
\$200,000 under \$500,000.....	281	168	215	47	55	985	1,616	323,411	1,288	192,874	460	115	6,801	390	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631		
\$500,000 under \$1,000,000.....	116	73																																

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns, total.....	42,660,341	159,773,056	1493,586,505	38,477,411	415,997,349	4,088,203	30,520,386	1,096,613	2,471,335	1,446,080	5,061,340	1,080,129	2,608,377	1,137,927	12,504,562	496,436	2,472,993
No adjusted gross income.....	257,884	930,069	-2,032,771	97,534	478,357	16,824	87,782	102,121	802,529	6,744	22,704	102,546	610,068	6,748	31,917	28,687	742,720
\$1 under \$1,000.....	472,599	1,495,550	278,387	280,293	277,972	72,460	49,644	30,589	59,587	71,960	35,858	41,462	73,922	4,867	8,610	(*)	(*)
\$1,000 under \$2,000.....	996,171	3,226,580	1,532,164	665,456	1,063,043	142,813	176,734	32,302	66,386	95,212	87,405	50,160	98,509	8,899	9,951	7,979	25,542
\$2,000 under \$3,000.....	1,436,167	5,003,285	3,618,477	1,017,193	2,434,125	185,023	343,496	40,953	83,373	118,998	175,185	54,090	101,069	24,010	37,229	8,593	40,921
\$3,000 under \$4,000.....	1,832,417	6,383,171	6,429,336	1,371,492	4,581,813	213,156	522,463	44,356	73,378	123,883	251,907	58,171	107,377	36,834	84,724	10,330	26,098
\$4,000 under \$5,000.....	2,141,156	7,507,886	9,666,782	1,744,662	7,394,562	253,964	744,280	54,031	86,419	126,450	294,496	74,239	112,936	34,959	104,814	10,968	30,236
\$5,000 under \$6,000.....	2,316,708	8,494,710	12,750,480	2,033,679	10,693,026	242,698	805,808	58,552	82,582	112,072	312,335	68,288	123,740	40,442	130,974	18,194	59,035
\$6,000 under \$7,000.....	2,625,391	9,830,157	17,065,784	2,391,820	14,893,908	246,136	929,950	60,548	83,512	114,526	334,941	66,992	118,322	35,210	125,999	13,542	26,633
\$7,000 under \$8,000.....	2,859,790	10,664,601	21,450,812	2,661,330	19,333,516	253,956	1,011,455	71,254	85,932	97,657	333,260	75,497	111,828	57,438	230,603	14,782	19,479
\$8,000 under \$9,000.....	3,098,384	11,806,091	26,335,278	2,923,024	24,009,526	239,230	1,034,753	68,323	90,959	83,835	308,980	66,671	105,773	61,253	290,239	19,075	35,153
\$9,000 under \$10,000.....	3,244,795	12,309,078	30,835,916	3,102,819	28,721,081	231,464	1,010,671	66,373	76,798	76,344	253,839	68,439	99,048	38,662	209,534	12,280	23,780
\$10,000 under \$11,000.....	3,084,833	11,815,680	32,363,074	2,954,095	30,075,202	221,486	1,044,207	60,640	68,390	67,108	261,805	55,280	86,442	51,582	244,259	18,816	29,990
\$11,000 under \$12,000.....	2,825,250	10,893,207	32,462,868	2,719,860	30,204,243	210,464	1,034,927	57,950	66,119	56,087	256,005	46,390	66,819	50,376	239,877	18,050	38,820
\$12,000 under \$13,000.....	2,474,351	9,384,691	30,900,209	2,385,680	28,770,775	184,759	987,958	50,121	56,337	47,632	204,229	36,656	53,166	37,512	245,406	16,393	27,030
\$13,000 under \$14,000.....	2,157,462	8,353,284	29,095,677	2,084,766	27,145,666	148,847	862,814	45,343	51,041	36,504	191,268	32,797	52,224	42,175	258,481	16,161	25,951
\$14,000 under \$15,000.....	1,867,942	7,103,742	27,062,180	1,795,684	25,135,216	132,245	864,450	36,193	44,037	32,156	173,456	27,948	48,291	39,841	255,979	16,464	28,323
\$15,000 under \$20,000.....	5,191,781	19,748,702	88,632,006	4,961,013	80,530,135	425,197	3,511,862	109,696	150,093	89,603	581,870	74,809	143,312	147,287	1,043,889	66,691	119,393
\$20,000 under \$30,000.....	1,804,829	6,923,853	39,899,924	1,663,827	33,529,465	219,785	2,726,543	43,122	67,632	38,814	338,231	25,131	71,032	100,572	967,279	45,033	111,750
\$30,000 under \$50,000.....	724,135	2,832,464	19,658,014	635,472	14,793,302	128,605	2,143,166	20,206	46,379	15,974	168,879	13,047	50,670	65,085	813,247	31,452	87,423
\$50,000 under \$100,000.....	855,119	3,432,696	31,778,971	689,509	19,035,939	213,410	5,394,432	26,272	98,659	23,983	309,653	22,808	131,336	140,765	2,676,441	63,481	275,519
\$100,000 under \$200,000.....	323,980	1,356,881	21,320,783	244,216	9,513,455	91,334	4,124,302	12,218	101,464	8,475	123,906	13,916	129,416	91,700	3,018,570	41,558	313,167
\$200,000 under \$500,000.....	56,238	226,588	7,322,831	43,561	2,557,025	12,384	906,234	3,857	60,078	1,648	30,377	3,521	61,375	17,838	1,007,281	10,375	177,941
\$500,000 under \$1,000,000.....	11,004	42,587	3,094,720	8,837	676,512	1,684	159,085	1,254	41,566	347	6,390	1,015	33,114	3,348	312,894	2,779	123,264
\$1,000,000 or more.....	1,470	5,675	986,024	1,176	101,036	210	27,876	241	18,493	53	1,976	179	7,921	405	69,744	477	42,831
\$1,000,000 or more.....	485	1,828	1,078,579	413	48,449	69	15,494	98	9,592	15	385	77	10,667	119	86,621	183	26,565
Taxable returns, total.....	38,182,781	141,357,892	1483,483,077	35,506,617	407,271,633	3,468,818	29,139,443	832,228	1,350,747	1,070,373	4,501,070	788,794	1,609,293	1,047,501	12,263,035	428,657	1,656,804
No adjusted gross income.....	1,227	5,803	-92,939	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	1,355	2,615	2,379	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	243,982	510,081	656,300	202,646	521,828	33,382	63,207	7,492	13,566	23,145	38,126	(*)	(*)	(*)	(*)	5,135	19,249
\$2,000 under \$3,000.....	1,065,697	2,864,484	3,783,177	855,866	2,914,877	106,073	259,891	17,493	24,539	65,976	129,777	32,874	54,505	16,407	35,743	(*)	(*)
\$3,000 under \$4,000.....	1,744,551	5,397,722	7,904,895	1,456,835	6,186,835	190,799	541,575	37,642	55,320	98,496	219,713	58,834	79,505	25,291	77,203	6,571	14,033
\$4,000 under \$5,000.....	2,130,399	7,286,514	11,728,304	1,892,730	9,921,753	211,727	690,940	48,999	63,097	100,018	267,316	64,198	108,236	32,915	104,129	16,627	46,930
\$5,000 under \$6,000.....	2,525,711	9,118,513	16,430,961	2,309,196	14,367,787	230,879	860,227	56,058	69,156	111,143	321,617	64,124	109,225	32,321	109,467	12,582	20,933
\$6,000 under \$7,000.....	2,816,415	10,358,664	21,125,872	2,626,507	19,075,769	246,813	966,172	66,722	75,226	96,205	329,972	73,672	103,118	54,804	225,364	14,233	17,807
\$7,000 under \$8,000.....	3,066,026	11,567,104	26,061,393	2,895,810	23,767,562	233,990	1,004,856	67,095	83,928	82,214	301,420	66,219	103,484	61,141	289,963	17,485	28,800
\$8,000 under \$9,000.....	3,239,550	12,281,198	30,786,247	3,100,094	28,690,959	229,054	991,091	66,080	74,348	75,827	249,351	67,715	96,385	38,655	209,469	10,553	18,156
\$9,000 under \$10,000.....	3,076,679	11,766,468	32,278,925	2,947,514	30,008,560	219,744	1,034,456	59,633	65,113	66,763	260,531	54,837	85,223	49,731	236,527	18,489	24,205
\$10,000 under \$11,000.....	2,820,707	10,867,870	32,410,858	2,716,992	30,170,373	209,665	1,027,606	57,761	65,848	55,341	253,636	46,356	66,008	50,304	239,839	17,633	29,098
\$11,000 under \$12,000.....	2,470,149	9,364,704	30,848,529	2,382,477	28,740,343	184,385	983,497	49,916	55,313	47,618	203,986	36,466	52,827	37,479	244,988	15,982	23,462
\$12,000 under \$13,000.....	2,155,438	8,344,661	29,068,573	2,082,904	27,119,522	148,613	860,375	45,209	50,012	36,481	191,267	32,732	51,113	41,817	257,484	15,967	23,229
\$13,000 under \$14,000.....	1,866,704	7,098,977	27,044,274	1,794,651	25,115,192	131,992	861,732	35,898	42,234	32,101	173,403	27,939	47,829	39,738	254,839	16,380	26,522
\$14,000 under \$15,000.....	5,186,540	19,724,351	88,543,726	4,957,693	80,475,198	424,312	3,501,781	109,385	147,924	89,432	580,543	74,739	141,876	147,019	1,035,826	66,117	108,972
\$15,000 under \$20,000.....	1,802,853	6,914,978	39,856,519	1,662,389	33,510,182	219,531	2,723,096	43,012	67,196	38,766	338,186	25,055	69,953	100,374	967,122	44,898	109,785
\$20,000 under \$30,000.....	722,803	2,826,820	19,621,782	634,770	14,780,116	128,359	2,138,777	20,057	45,055	15,974	168,879	13,002	49,255	65,029	812,134	31,090	81,693
\$30,000 under \$50,000.....																	

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	252,854	2,251,887	136,666	761,219	4,019,159	8,751,637	1,874,326	1,250,960	225,716	313,466	93,237	139,816	281,562	501,335	4,966,304	10,111,166	21,921,173	14,822,223
No adjusted gross income.....	2,331	18,455	10,115	218,818	59,354	283,465	13,734	21,597	10,057	15,332	3,094	8,341	17,464	122,442	31,389	99,474	106,897	142,434
\$1 under \$1,000.....	3,099	7,349	8,513	60,487	40,783	33,214	(*)	(*)					8,866	8,376	17,529	6,768	155,861	55,499
\$1,000 under \$2,000.....					81,126	69,563	15,929	9,527	7,502	6,538	8,599	5,732	5,839	6,944	55,701	26,307	384,566	201,514
\$2,000 under \$3,000.....					123,270	115,093	31,042	21,495	6,159	4,888	3,259	2,679	9,293	11,589	113,900	68,921	598,043	383,935
\$3,000 under \$4,000.....					159,094	112,151	41,585	30,408	7,760	4,866	3,259	2,679	13,462	11,637	135,950	85,030	729,236	545,680
\$4,000 under \$5,000.....	7,452	12,652	5,923	26,078	163,688	137,579	39,072	27,150	8,570	7,810	2,432	1,085	15,876	16,286	153,849	106,578	817,816	697,754
\$5,000 under \$6,000.....	8,085	16,430	7,110	26,390	166,010	161,970	33,927	19,113	10,422	5,372	4,590	3,049	19,187	15,227	133,433	109,827	797,751	500,260
\$6,000 under \$7,000.....					184,083	183,061	50,905	32,794	12,540	9,916	3,360	3,678	23,613	22,189	140,192	114,084	887,105	516,710
\$7,000 under \$8,000.....					174,056	150,384	59,991	37,705	12,452	6,946	8,535	4,973	16,099	14,828	165,653	98,446	1,046,305	505,464
\$8,000 under \$9,000.....					187,128	168,165	78,273	54,015	10,504	10,974	3,413	3,077	17,345	14,270	207,160	155,311	1,278,057	532,951
\$9,000 under \$10,000.....	5,990	6,889	4,968	13,667	203,182	161,677	69,537	44,423	14,817	17,054	3,277	5,646	18,519	25,688	186,886	142,458	1,408,766	554,052
\$10,000 under \$11,000.....	6,969	13,286	5,621	14,375	199,381	160,906	79,461	51,278	9,001	7,736	4,181	4,705	14,511	17,499	233,313	167,346	1,519,848	622,551
\$11,000 under \$12,000.....	9,950	28,959	5,672	8,469	177,427	162,776	92,017	54,730	9,696	8,877	4,168	4,863	10,526	11,642	208,531	142,295	1,464,835	568,985
\$12,000 under \$13,000.....	(*)	(*)	4,171	11,927	167,203	181,255	92,699	59,206	11,376	27,079	4,568	3,242	8,292	16,431	220,538	143,096	1,410,493	535,911
\$13,000 under \$14,000.....	12,035	35,684	3,802	10,723	175,610	177,275	86,236	57,096	9,543	10,271	2,295	1,535	9,894	8,473	219,778	160,825	1,266,050	532,734
\$14,000 under \$15,000.....	8,138	13,319	3,863	11,900	167,351	171,783	79,830	45,552	8,450	8,596	2,084	2,422	5,474	6,390	205,770	169,775	1,150,926	462,878
\$15,000 under \$20,000.....	39,196	159,196	18,406	48,024	620,462	702,673	337,292	204,709	25,886	30,471	12,622	19,360	20,561	31,010	894,372	800,523	3,642,046	1,948,351
\$20,000 under \$25,000.....	31,747	167,139	10,122	38,027	339,507	511,790	215,965	140,583	14,012	24,663	6,737	10,201	13,603	29,833	551,986	728,886	1,476,650	1,215,519
\$25,000 under \$30,000.....	22,526	158,985	8,350	32,640	183,480	409,125	123,222	83,636	9,337	17,076	3,957	9,746	7,260	11,041	302,060	572,007	630,602	743,623
\$30,000 under \$50,000.....	46,657	487,612	12,254	53,474	274,359	977,418	204,659	151,171	16,331	42,288	7,451	16,171	13,151	39,940	484,871	1,569,053	777,915	1,569,438
\$50,000 under \$100,000.....	29,936	567,615	8,495	67,906	133,856	1,100,372	102,060	82,272	8,495	27,715	3,432	14,421	9,275	34,177	242,680	1,915,707	304,939	1,134,601
\$100,000 under \$200,000.....	7,032	340,056	2,363	29,928	29,752	856,079	17,834	15,572	2,047	8,737	831	5,612	2,508	13,858	48,699	1,242,282	53,898	476,998
\$200,000 under \$500,000.....	1,238	146,266	691	21,254	7,431	795,370	2,743	2,491	612	8,173	271	4,487	766	8,203	859,776	10,648	235,770	235,770
\$500,000 under \$1,000,000.....	124	32,823	144	6,914	1,167	395,313	245	226	90	1,405	57	2,152	128	1,176	321,978	1,442	76,916	76,916
\$1,000,000 or more.....	40	21,827	72	12,330	399	573,180	78	130	57	683	24	2,639	50	2,186	468	304,413	478	61,695
Taxable returns, total.....	241,945	2,208,791	112,085	437,290	3,565,286	8,126,203	1,743,238	1,141,845	191,658	277,821	77,731	117,729	218,539	313,297	4,598,252	9,662,379	20,151,128	13,412,193
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	3,362	13,610	12,925	12,797	(*)	(*)							12,346	4,283	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)			82,953	62,286	16,851	10,663	10,934	7,913	3,739	2,213	6,982	7,262			80,072	23,795
\$4,000 under \$5,000.....	(*)	(*)			124,505	94,025	21,397	13,673					9,817	7,493			410,437	245,182
\$5,000 under \$6,000.....	6,078	13,379			8,962	21,255	145,211	132,903	30,061	15,722	9,235	4,845	6,603	4,120			15,681	9,245
\$6,000 under \$7,000.....	14,890	16,519	16,679	44,451	175,073	163,977	44,869	28,120	10,997	8,982			21,456	15,397	129,967	99,387	851,982	488,598
\$7,000 under \$8,000.....					171,238	145,297	56,185	34,649	11,650	6,283	8,488	4,945	15,468	13,806	159,365	91,938	1,028,663	475,925
\$8,000 under \$9,000.....					182,322	158,776	73,295	49,175	10,005	10,522	3,407	2,798	15,399	11,574	200,993	150,774	1,266,755	513,933
\$9,000 under \$10,000.....					152,572	68,659	43,852	14,529	16,770	3,231	5,347	18,283	24,290	186,102	141,730	1,405,705	549,924	
\$10,000 under \$11,000.....	6,954	13,277	5,261	12,270	197,297	158,627	78,621	50,563	8,749	7,647	4,056	4,578	14,488	16,715	230,126	161,009	1,516,171	615,360
\$11,000 under \$12,000.....	9,939	28,855	5,529	7,323	176,994	161,570	91,152	53,865	9,632	8,809	4,043	3,515	10,517	11,256	207,316	137,072	1,461,810	563,427
\$12,000 under \$13,000.....	(*)	(*)	4,171	11,927	164,914	175,477	92,629	59,139	11,374	27,070	4,522	3,185	8,290	16,411	219,628	139,387	1,407,932	526,264
\$13,000 under \$14,000.....	12,034	35,682	3,786	10,371	175,327	175,123	85,817	56,688	9,484	10,245	2,294	1,530	9,828	8,071	219,394	159,515	1,264,690	528,835
\$14,000 under \$15,000.....	8,113	13,296	3,846	10,795	167,291	170,881	79,731	45,454	8,404	8,525	2,075	2,393	5,455	6,292	205,371	166,170	1,149,845	462,058
\$15,000 under \$20,000.....	39,088	156,104	18,207	44,770	619,324	694,474	336,092	203,605	25,831	30,428	12,574	18,367	20,414	25,193	892,241	781,850	3,638,403	1,940,728
\$20,000 under \$25,000.....	31,699	166,025	9,961	33,160	338,783	507,522	215,395	140,017	13,965	24,633	6,690	10,198	13,544	29,102	550,576	711,650	1,475,065	1,207,857
\$25,000 under \$30,000.....	22,526	158,985	8,176	27,119	182,628	400,672	122,852	83,415	9,287	17,036	3,951	9,338	7,048	10,118	300,880	558,205	629,318	734,809
\$30,000 under \$50,000.....	46,628	486,780	12,166	48,238	273,639	967,847	204,413	150,947	16,242	41,986	7,443	16,096	13,058	38,389	483,884	1,549,902	776,694	1,556,936
\$50,000 under \$100,000.....	29,864	566,240	8,419	61,361	133,552	1,094,229	101,880	82,109	8,429	26,615	3,402	14,069	9,237	33,776	242,043	1,896,705	304,209	1,124,655
\$100,000 under \$200,000.....	7,009	339,616	2,345	29,326	29,685</													

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	2,079,665	5,426,709	2,662,407	3,621,717	1,983,521	2,016,014	367,620	623,066	24,754	56,758	306,640	784,555	27,451	51,384	5,452,204	1,535,380
No adjusted gross income.....	8,229	18,450	30,956	48,224	30,012	169,938	6,494	16,552	(*)	(*)	(*)	(*)	(*)	(*)	29,848	-561,456
\$1 under \$1,000.....	13,270	11,765	37,933	20,024	14,542	24,836	2,576	1,983	(*)	(*)					24,651	3,965
\$1,000 under \$2,000.....	96,133	92,026	101,020	76,171	31,268	30,035	9,494	5,572	(*)	(*)	15,157	11,488			64,846	15,210
\$2,000 under \$3,000.....	178,382	262,244	138,662	138,656	53,969	37,277	16,384	11,425	(*)	(*)			4,132	1,076	124,850	48,750
\$3,000 under \$4,000.....	256,668	526,400	134,868	129,212	59,983	39,675	19,137	12,861	(*)	(*)	6,001	10,394			110,938	26,831
\$4,000 under \$5,000.....	223,175	517,183	146,408	143,641	52,311	53,177	10,682	7,588	(*)	(*)	4,606	11,274			143,037	65,784
\$5,000 under \$6,000.....	160,985	444,417	131,675	142,582	84,990	67,054	16,876	13,591			8,584	11,669			217,141	96,789
\$6,000 under \$7,000.....	122,517	303,313	123,533	147,939	102,248	75,787	8,173	17,419	1,835	428	9,167	15,175			236,378	98,104
\$7,000 under \$8,000.....	124,839	314,458	131,506	107,348	108,953	80,352	22,858	20,413			8,627	7,894	4,271	5,978	334,431	93,857
\$8,000 under \$9,000.....	119,612	346,198	139,005	110,446	139,268	93,859	21,458	13,295	2,682	1,802	14,894	34,983			335,491	101,849
\$9,000 under \$10,000.....	105,557	286,031	137,493	131,890	137,437	82,845	10,178	12,800			7,571	6,370			423,861	104,364
\$10,000 under \$11,000.....	98,248	279,312	140,672	107,109	128,084	89,483	14,634	13,788			10,981	13,074			425,006	105,656
\$11,000 under \$12,000.....	75,264	219,656	142,361	135,157	123,255	86,429	13,921	8,552			13,618	11,503			416,218	125,448
\$12,000 under \$13,000.....	67,914	210,106	127,506	96,290	116,373	74,078	13,364	11,734	3,148	1,327	12,996	13,991	4,603	3,759	391,706	87,602
\$13,000 under \$14,000.....	55,180	154,288	101,885	77,728	104,351	81,571	14,014	10,181			9,987	12,452			345,355	85,355
\$14,000 under \$15,000.....	48,597	154,798	109,761	102,503	92,669	68,053	5,822	13,007			11,273	18,087			290,508	97,293
\$15,000 under \$20,000.....	150,453	473,573	334,795	443,828	288,873	259,047	50,757	49,916	3,103	9,030	42,735	50,568	3,754	6,593	829,522	282,364
\$20,000 under \$25,000.....	67,006	270,443	156,507	260,175	126,108	136,126	32,841	51,462	1,750	3,439	33,089	66,047	2,633	4,826	300,726	145,406
\$25,000 under \$30,000.....	35,630	166,367	77,304	184,847	57,500	84,715	18,259	33,113	1,974	1,262	20,133	47,167	1,849	5,192	133,824	86,420
\$30,000 under \$50,000.....	46,686	209,747	135,252	447,790	81,787	167,008	33,520	86,444	4,519	9,473	38,549	135,450	2,605	5,135	176,573	187,879
\$50,000 under \$100,000.....	19,198	112,342	67,213	392,093	39,314	134,226	18,893	93,327	2,779	13,758	26,074	147,863	2,450	6,153	76,800	157,053
\$100,000 under \$200,000.....	4,596	36,751	12,995	125,049	7,949	48,284	5,387	54,365	866	6,486	7,398	77,467	689	2,764	16,119	54,736
\$200,000 under \$500,000.....	1,289	13,510	2,623	39,367	1,853	19,810	1,549	39,068	250	5,140	2,062	40,804	186	1,355	3,654	20,783
\$500,000 under \$1,000,000.....	171	2,276	358	9,341	310	7,201	260	11,558	34	1,536	317	16,758	35	285	508	2,706
\$1,000,000 or more.....	66	1,055	116	4,307	114	5,148	89	13,052	10	308	114	13,856	14	4,334	213	2,632
Taxable returns, total.....	1,581,907	4,541,771	2,229,759	3,179,127	1,778,329	1,646,951	320,095	571,290	23,226	47,006	282,994	746,343	25,661	47,455	5,121,604	1,980,208
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
\$2,000 under \$3,000.....	15,889	29,704	9,515	10,923	(*)	(*)	(*)	(*)	(*)	(*)			(*)	(*)	15,648	5,510
\$3,000 under \$4,000.....	117,384	234,400	64,939	57,942	28,596	14,751	11,268	6,827	(*)	(*)	7,209	11,611	(*)	(*)	64,256	16,912
\$4,000 under \$5,000.....	179,042	386,068	108,767	99,327	36,578	23,454	(*)	(*)	(*)	(*)			(*)	(*)	116,393	58,909
\$5,000 under \$6,000.....	145,158	375,712	120,153	122,444	74,439	47,380	16,687	13,471			7,862	10,005			204,261	95,345
\$6,000 under \$7,000.....	115,007	284,566	119,429	140,254	90,809	55,897	7,931	16,089			8,859	14,920			231,318	97,649
\$7,000 under \$8,000.....	120,939	305,855	129,681	103,994	105,714	76,863	22,190	17,097	4,513	1,622	8,493	7,860	4,226	5,971	331,029	93,079
\$8,000 under \$9,000.....	119,485	346,121	137,907	107,251	137,224	86,334	21,457	13,292			14,721	34,757			333,132	101,823
\$9,000 under \$10,000.....	105,408	285,883	136,918	131,416	136,788	79,528	9,995	12,254			7,571	6,370			422,863	104,395
\$10,000 under \$11,000.....	98,123	278,535	140,020	105,741	126,981	87,205	14,608	12,238			10,819	12,459			424,715	107,530
\$11,000 under \$12,000.....	73,944	212,456	141,039	132,095	123,024	85,695	13,889	8,406			13,606	11,452			415,230	125,869
\$12,000 under \$13,000.....	67,254	208,761	125,499	93,687	115,427	72,700	13,246	11,681	3,085	1,268	12,996	13,991	4,477	3,730	391,044	87,481
\$13,000 under \$14,000.....	55,180	154,288	101,713	77,547	104,101	80,869	13,220	9,885			9,977	12,451			345,086	87,899
\$14,000 under \$15,000.....	48,597	154,798	108,856	102,053	92,597	67,228	5,800	12,990			11,263	18,008			290,277	97,156
\$15,000 under \$20,000.....	150,389	473,506	333,502	435,701	288,513	257,092	50,535	49,907	2,903	4,033	42,720	50,506	3,754	6,593	828,746	283,053
\$20,000 under \$25,000.....	66,696	269,524	156,351	259,799	125,775	135,474	32,657	51,346	1,728	2,196	32,557	65,777	2,633	4,826	300,541	145,272
\$25,000 under \$30,000.....	35,504	166,083	76,831	183,818	57,019	83,577	18,001	31,234	1,971	1,262	20,129	47,000	1,849	5,192	133,544	86,583
\$30,000 under \$50,000.....	46,637	209,458	134,989	447,083	81,428	164,776	33,430	85,423	4,473	9,046	38,342	134,593	2,604	5,134	176,203	188,589
\$50,000 under \$100,000.....	19,146	112,264	67,022	388,572	39,198	133,470	18,813	92,713	2,763	13,649	25,949	146,001	2,427	6,109	76,456	156,401
\$100,000 under \$200,000.....	4,576	36,645	12,934	123,505	7,890	47,681	5,357	54,102	863	6,413	7,369	77,203	687	2,762	16,030	53,549
\$200,000 under \$500,000.....	1,281	13,430	2,599	38,778	1,834	18,883	1,540	38,869	249	5,129	2,049	40,165	184	1,312	3,623	19,551
\$500,000 under \$1,000,000.....	170	2,237	354	9,223	307	7,040	258	11,558	34	1,536	315	16,744	35	285	503	2,206
\$1,000,000 or more.....	66	1,055	115	4,293	114	5,148	89	13,052	10	308	112	11,763	14	4,334	212	2,375
Nontaxable returns, total.....	497,758	884,938	432,648	442,594	205,192	369,066	47,525	51,774	(*)	(*)	23,646	38,212	(*)	(*)	330,600	-444,822
Returns under \$5,000.....	775,857	1,428,069	589,847	555,927	242,085	354,937	64,767	55,979	1,804	2,769	28,471	43,377	4,362	5,008	498,170	-400,917
Returns \$5,000 under \$10,000.....	633,510	1,694,417	663,212	640,205	572,896	399,898	79,543	77,517	4,517	2,229	48,843	76,091	4,271	5,977	1,547,302	494,964
Returns \$10,000 under \$15,000.....	345,203	1,018,160	622,185	518,786	564,732	399,614	61,755	57,262	3,148	1,327	58,855	69,107	4,603	3,759	1,868,793	501,353
Returns \$15,000 or more.....	325,095	1,286,063	787,163	1,906,798	603,808	861,566	161,555	432,305	15,285	50,432	170,471	595,979	14,215	36,636	1,537,939	939,980

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/1970 • Returns Filed and Sources of Income

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

Size of adjusted gross income	Statutory adjustments										Standard deduction							
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction		Total deductions		Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)		
All returns, total.....																		
No adjusted gross income.....	13,024	59,080	4,829	18,166	831,982	742,085	3,476,498	4,606,744	490,245	725,102	87,931,970	14,135,947	12,271,360	5,885,929	5,501,859	8,250,018	7,069,702	-
\$1,000 under \$1,000.....	13,404	271,170	12,523	39,500	{	{	{	{	{	9,803	{	489,890	936,123	515,206	489,707	-	-	-
\$1,000 under \$2,000.....	17,664	40,607	17,170	39,500	{	{	6,466	11,530	3,467	9,803	{	936,123	1,019,422	935,717	1,019,277	7,868	-	-
\$2,000 under \$3,000.....	17,592	107,388	11,839	16,877	21,571	10,231	37,144	72,076	6,201	8,204	1,619,634	1,215,535	1,299,073	1,298,403	1,298,403	1,298,403	1,298,403	1,298,403
\$3,000 under \$4,000.....	22,872	171,397	23,668	40,950	34,955	23,675	37,834	80,147	12,463	26,204	1,943,092	1,235,390	1,096,425	1,237,147	1,095,602	1,095,602	1,095,602	1,095,602
\$4,000 under \$5,000.....	176,931	235,319	17,635	27,536	55,802	31,492	111,737	165,831	7,524	10,461	2,206,442	1,144,457	764,058	1,843,062	1,628,070	301,395	135,988	135,988
\$5,000 under \$6,000.....	242,675	284,479	21,097	30,990	71,218	37,131	146,805	199,168	15,749	27,190	2,616,186	1,455,878	740,506	371,980	425,554	573,898	314,952	314,952
\$6,000 under \$7,000.....	228,394	325,921	25,877	31,261	71,356	25,901	144,366	198,264	15,310	17,995	3,420,907	1,932,397	836,728	321,155	295,376	832,242	541,352	541,352
\$7,000 under \$8,000.....	307,525	398,021	41,720	51,775	63,084	31,851	194,888	290,014	25,639	24,982	3,891,897	1,866,423	912,801	170,661	151,281	1,015,742	761,539	761,539
\$8,000 under \$9,000.....	344,527	455,527	50,475	38,616	47,774	20,117	208,175	386,962	24,855	19,832	4,790,220	1,877,503	933,427	180,187	95,258	939,316	848,149	848,149
\$9,000 under \$10,000.....	365,394	418,390	47,107	41,550	71,183	49,482	258,234	312,487	16,043	14,874	5,561,271	1,860,611	1,006,121	12,948	12,948	1,047,111	889,173	889,173
\$10,000 under \$11,000.....	378,509	400,142	55,455	37,717	64,267	45,235	251,246	251,246	25,935	22,017	5,624,788	1,889,741	889,405	{	{	888,956	889,405	889,405
\$11,000 under \$12,000.....	355,484	390,419	49,419	34,100	47,002	40,700	242,400	264,172	23,711	16,513	5,488,061	710,736	710,736	-	-	710,736	710,736	710,736
\$12,000 under \$13,000.....	327,874	329,293	56,984	33,513	42,000	34,731	226,727	243,024	20,948	18,024	5,136,527	523,803	523,803	-	-	523,803	523,803	523,803
\$13,000 under \$14,000.....	325,732	325,023	48,650	31,611	37,216	39,847	236,842	247,994	14,081	14,841	4,797,807	367,774	367,774	-	-	367,774	367,774	367,774
\$14,000 under \$15,000.....	276,539	333,553	40,992	34,280	35,781	39,163	197,927	236,748	16,282	14,841	4,441,552	279,161	279,161	-	-	279,161	279,161	279,161
\$15,000 under \$20,000.....	868,987	1,026,797	120,002	71,441	97,685	145,182	627,489	744,738	59,708	65,437	14,376,273	531,881	531,881	-	-	531,881	531,881	531,881
\$20,000 under \$25,000.....	337,347	510,077	36,934	23,322	38,179	240,201	344,787	36,144	38,144	52,189	9,410,848	107,931	107,931	-	-	107,931	107,931	107,931
\$25,000 under \$30,000.....	137,983	286,072	13,360	17,924	17,924	38,179	179,887	185,368	28,430	40,889	5,180,008	32,226	32,226	-	-	32,226	32,226	32,226
\$30,000 under \$40,000.....	191,868	435,011	10,265	13,278	13,278	37,559	238,008	238,008	70,177	149,871	3,464,897	25,669	25,669	{	{	25,669	25,669	25,669
\$40,000 under \$100,000.....	83,220	239,942	2,521	2,528	2,528	7,559	104,705	104,705	51,581	125,121	1,395,104	461	461	-	-	461	461	461
\$100,000 under \$200,000.....	11,556	39,863	402	540	348	1,067	20,567	20,567	6,999	17,689	1,395,104	461	461	-	-	461	461	461
\$200,000 under \$300,000.....	1,414	7,308	86	122	47	131	677	5,061	644	1,993	740,670	41	41	-	-	41	41	41
\$300,000 under \$1,000,000.....	1,246	1,246	7	7	5	11	84	1,095	42	134	271,787	1	1	-	-	1	1	1
\$1,000,000 or more.....	36	1,444	3	2	1	2	25	427	7	14	261,685	-	-	-	-	-	-	-
Taxable returns, total.....																		
No adjusted gross income.....	5,014,675	6,266,246	653,765	537,268	797,561	710,379	3,353,975	4,345,485	470,788	675,120	81,609,330	10,852,420	9,010,866	2,612,000	1,944,873	8,240,420	7,069,993	-
\$1,000 under \$1,000.....	{	{	{	{	{	{	{	{	{	{	{	{	{	{	{	{	{	{
\$1,000 under \$2,000.....	20,371	23,046	15,200	31,253	25,848	12,563	34,864	35,877	15,407	21,784	232,033	196,371	183,822	196,120	183,750	{	{	{
\$2,000 under \$3,000.....	156,103	194,683	15,200	22,124	54,480	29,924	95,547	125,877	15,407	21,784	1,548,849	936,983	520,485	635,713	407,525	301,270	135,930	135,930
\$3,000 under \$4,000.....	222,555	264,504	19,163	30,770	68,840	32,529	131,879	175,204	14,468	26,001	2,198,219	1,063,858	653,254	488,091	338,371	573,767	314,883	314,883
\$4,000 under \$5,000.....	218,694	239,215	25,638	21,466	36,351	24,602	135,689	175,204	17,512	17,512	2,962,537	1,152,166	794,377	320,669	223,116	632,077	541,261	541,261
\$5,000 under \$6,000.....	301,438	328,927	40,039	50,738	62,582	31,343	131,109	276,039	35,514	24,806	3,753,590	1,831,964	908,341	166,222	166,222	1,032,942	761,539	761,539
\$6,000 under \$7,000.....	338,559	373,593	49,185	38,557	41,266	19,595	259,644	295,644	24,610	19,597	4,601,504	1,063,135	929,118	64,135	64,135	1,046,998	847,012	847,012
\$7,000 under \$8,000.....	364,320	415,532	47,107	41,550	71,057	48,696	237,344	231,646	16,005	14,440	5,516,034	1,054,823	1,054,823	12,821	12,821	996,957	996,957	996,957
\$8,000 under \$9,000.....	376,624	396,675	55,455	37,717	64,141	45,006	249,488	292,011	25,808	21,941	5,554,979	889,614	889,278	{	{	888,829	888,886	888,886
\$9,000 under \$10,000.....	355,259	354,287	49,419	34,100	47,580	40,700	226,633	242,223	23,693	16,468	5,446,889	710,673	710,673	-	-	710,673	710,673	710,673
\$10,000 under \$11,000.....	327,781	328,492	56,984	33,513	42,002	34,731	226,633	242,223	20,948	18,024	5,085,518	523,800	523,800	-	-	523,800	523,800	523,800
\$11,000 under \$12,000.....	328,528	328,456	48,650	31,611	37,216	39,847	236,639	246,918	19,284	14,079	4,777,634	367,114	367,114	-	-	367,114	367,114	367,114
\$12,000 under \$13,000.....	275,879	331,066	40,992	34,280	35,781	39,163	197,267	236,748	16,282	14,841	4,418,752	279,161	279,161	-	-	279,161	279,161	279,161
\$13,000 under \$14,000.....	868,987	1,026,797	120,002	71,441	97,685	145,182	627,489	744,738	59,708	65,437	14,376,273	531,881	531,881	-	-	531,881	531,881	531,881
\$14,000 under \$15,000.....	705,621	705,621	120,002	71,441	97,685	145,182	627,489	744,738	59,708	65,437	14,376,273	531,881	531,881	-	-	531,881	531,881	531,881
\$15,000 under \$20,000.....	397,302	510,077	36,934	23,322	38,179	240,201	344,787	36,144	38,144	52,189	9,410,848	107,931	107,931	-	-	107,931	107,931	107,931
\$20,000 under \$25,000.....	137,983	286,072	13,360	17,924	17,924	38,179	179,887	185,368	28,430	40,889	5,180,008	32,226	32,226	-	-	32,226	32,226	32,226
\$25,000 under \$30,000.....	191,868	435,011	10,265	13,278	13,278	37,559	238,008	238,008	70,177	149,871	3,464,897	25,669	25,669	{	{	25,669	25,669	25,669
\$30,000 under \$40,000.....	83,220	239,942	2,521	2,528	2,528	7,559	104,705	104,705	51,581	125,071	1,395,104	461	461	-	-	461	461	461
\$40,000 under \$100,000.....	11,556	39,765																

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits							
	Number	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits ²	
										Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total.....	28,266,510	75,360,409	99,825,280	4,335,529	38,324,812	313,851,932	64,393,573	33,906,681	1,582,618	675,370	92,163	125,433	28,246	149,866	141,036	7,661	1,171
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	19,462	35,445	579,638	257,884	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	59,448	148,478	934,037	472,599	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	220,632	320,581	2,015,258	994,891	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	592,837	846,666	3,125,671	1,287,381	248,786	108,059	15,590	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	996,699	1,442,384	3,986,633	719,529	1,112,888	1,091,155	155,938	120,908	366	67,181	3,160	7,077	506	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	1,170,830	1,875,680	4,689,957	341,833	1,799,323	3,037,290	442,630	666,908	3,427	118,088	12,594	10,971	874	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	1,431,994	2,364,179	5,306,810	167,386	2,149,322	5,011,104	743,371	1,287,132	10,725	94,126	14,564	9,678	883	5,068	1,055	(*)	(*)
\$7,000 under \$8,000.....	1,673,366	2,979,056	6,141,656	92,003	2,533,388	7,779,057	1,187,646	2,010,055	23,629	68,733	10,472	12,706	1,464				
\$8,000 under \$9,000.....	2,010,881	3,816,793	6,663,738	40,610	2,819,180	10,924,585	1,717,401	2,507,701	38,920	48,397	6,596	13,253	1,462				
\$9,000 under \$10,000.....	2,184,734	4,355,150	7,376,705	31,376	3,067,008	14,235,689	2,292,035	2,919,827	55,123	43,522	6,200	9,534	1,679				
\$10,000 under \$11,000.....	2,195,092	4,735,383	7,691,593	4,694	3,240,101	17,798,230	2,930,831	3,166,561	72,606	31,059	5,203	10,522	1,836	5,753	1,540	-	-
\$11,000 under \$12,000.....	2,114,514	4,777,309	7,382,719	7,201	3,077,632	19,375,807	3,250,308	3,035,622	81,456	35,974	7,409	6,408	1,150				
\$12,000 under \$13,000.....	1,950,734	4,612,724	6,806,379	3,160	2,822,090	20,179,284	3,454,344	2,792,477	86,425	25,297	4,219	4,696	821				
\$13,000 under \$14,000.....	1,789,688	4,430,033	5,864,134	3,549	2,470,802	19,916,503	3,482,295	2,460,545	87,391	17,723	3,118	2,476	463				
\$14,000 under \$15,000.....	1,588,781	4,162,391	5,219,563	1,242	2,156,220	19,084,253	3,395,636	2,145,159	85,234	16,395	2,267	5,287	1,080	3,888	1,237	(*)	(*)
\$15,000 under \$20,000.....	4,659,900	13,844,391	4,439,021	1,237	1,866,705	18,189,633	3,298,735	1,856,980	82,782	14,408	2,562	2,148	441				
\$20,000 under \$25,000.....	1,697,498	6,303,617	12,340,061	3,651	5,188,130	61,942,822	11,768,898	5,174,860	295,043	40,174	5,948	7,397	2,560				
\$25,000 under \$30,000.....	691,909	3,156,779	4,326,380	1,382	1,803,447	29,176,102	5,996,670	1,798,446	150,361	17,554	2,743	3,638	905				
\$30,000 under \$50,000.....	829,450	5,024,343	1,769,842	1,129	723,006	14,708,975	3,252,433	720,000	81,835	9,254	1,547	3,069	1,599	1,648	1,720	362	362
\$50,000 under \$100,000.....	319,367	3,460,284	1,729,842	1,438	853,681	24,601,734	6,328,604	851,204	159,151	14,635	2,029	6,617	2,254				
\$100,000 under \$200,000.....	55,777	1,394,643	847,780	818	323,162	17,023,304	5,897,106	322,180	148,118	6,789	1,033	3,345	22,481				
\$200,000 under \$500,000.....	10,963	740,629	1,438	345	55,893	5,798,071	2,605,878	55,714	65,448	1,847	285	2,076	2,939				
\$500,000 under \$1,000,000.....	1,469	271,786	26,602	147	10,857	2,336,609	1,255,138	10,816	31,501	498	82	547	1,235	8,514	10,480	94	188
\$1,000,000 or more.....	485	261,685	3,545	37	1,433	715,329	422,739	1,429	10,585	80	13	76	443				
			1,142	7	478	818,082	499,312	477	12,487	25	4	30	237				
Taxable returns, total.....	27,329,134	72,598,467	88,323,918	2,880	38,179,901	313,671,472	64,363,196	33,897,239	1,582,217	553,535	77,856	111,371	24,069	143,086	128,729	5,852	1,100
No adjusted gross income.....	-	-	(*)	1,227	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	47,611	48,211	318,401	356	243,871	106,711	15,415	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	358,266	399,427	1,788,923	-	1,065,543	1,074,471	153,644	120,862	366	22,322	1,144	4,968	252	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	807,568	1,005,394	3,371,926	-	1,744,535	2,984,241	435,061	666,783	3,426	67,332	5,515	7,001	374	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	1,068,541	1,544,965	4,552,302	-	2,130,359	4,977,995	738,490	1,285,259	10,719	78,920	10,528	7,854	640	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	1,373,545	2,157,960	5,697,101	-	2,525,668	7,771,720	1,186,595	2,009,630	23,626	64,367	9,773	11,285	1,108	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	1,634,451	2,825,250	6,472,664	255	2,816,278	10,920,272	1,716,760	2,506,865	38,901	46,694	6,426	12,180	1,057	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	1,982,893	3,672,216	7,227,402	-	3,065,997	14,232,809	2,291,587	2,919,071	55,111	43,522	6,200	8,649	1,342	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	2,179,792	4,310,231	7,674,181	-	3,239,544	17,796,082	2,930,481	3,166,384	72,602	31,059	5,203	9,965	1,481	8,220	1,966	(*)	(*)
\$10,000 under \$11,000.....	2,187,065	4,665,701	7,351,961	-	3,076,672	19,372,119	3,249,724	3,034,914	81,442	35,848	7,389	6,296	1,087				
\$11,000 under \$12,000.....	2,110,034	4,736,200	6,790,553	-	2,820,681	20,173,656	3,453,405	2,791,730	86,403	24,637	4,154	4,607	705				
\$12,000 under \$13,000.....	1,946,535	4,561,718	5,851,674	95	2,470,128	19,911,397	3,481,419	2,459,880	87,369	17,723	3,118	2,471	456				
\$13,000 under \$14,000.....	1,788,324	4,410,520	5,214,174	-	2,155,410	19,076,832	3,394,302	2,144,368	85,201	16,395	2,267	5,137	915	3,888	1,237	(*)	(*)
\$14,000 under \$15,000.....	1,587,543	4,139,591	4,436,047	-	1,866,691	18,189,519	3,298,716	1,856,967	82,782	14,408	2,562	2,135	422				
\$15,000 under \$20,000.....	4,655,055	13,761,738	12,324,893	-	5,186,437	61,927,189	11,765,990	5,173,576	294,969	39,775	5,854	7,027	1,829				
\$20,000 under \$25,000.....	1,695,652	6,262,140	4,320,859	508	1,802,803	29,167,620	5,994,922	1,797,930	150,287	17,428	3,633	889	13,828				
\$25,000 under \$30,000.....	690,580	3,118,372	1,766,315	-	722,759	14,705,358	3,251,644	719,753	81,814	9,254	1,547	2,993	1,490	2,133	28,213	16,014	220
\$30,000 under \$50,000.....	828,204	4,967,851	2,141,537	169	853,561	24,599,770	6,328,102	851,107	159,138	14,612	2,019	6,555	2,107				
\$50,000 under \$100,000.....	318,629	3,403,945	845,683	-	323,060	17,018,819	5,895,550	322,079	148,079	6,789	1,033	3,345	22,407				
\$100,000 under \$200,000.....	55,559	1,360,477	141,005	149	55,868	5,796,116	2,605,017	55,689	65,425	1,847	285	2,068	2,872				
\$200,000 under \$500,000.....	10,893	718,556	26,427	89	10,845	2,335,110	1,254,286	10,806	31,480	498	82	545	1,220	8,494	9,664	94	188
\$500,000 under \$1,000,000.....	1,459	263,618	3,521	27	1,433	715,329	422,739	1,429	10,585	80	13	76	443				
\$1,000,000 or more.....	483	253,118	1,138	5	478	818,082	499,312	477	12,487	25	4	30	237				
Nontaxable returns, total.....	937,376	2,761,945	11,501,360	4,332,649	144,911	180,461	30,379	9,442	400	121,835	14,305	14,062	4,179	(*)	(*)	(*)	(*)
Returns under \$5,000.....	1,889,078	2,793,554	15,331,193	3,974,117	3,162,277	4,236,759	614,193	789,496	3,798	188,880	15,868	19,602	1,450	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	8,471,805	15,390,858	33,180,502	336,069	13,808,999	55,748,666	8,871,284	11,891,276	201,003	285,837	43,034	55,693	7,323	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	9,638,809	22,717,840	29,711,815	16,389	12,393,449	96,745,480	16,881,318	12,290,783	423,287	109,797	19,576	21,015	3,954	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	8,266,818	34,588,156	29,601,768	8,954	8,960,087	157,121,026	38,026,777	8,935,126	954,529	90,856	13,683	29,123	15,517	106,761	127,882	1,992	925

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total.....	39,083,165	67,462,427	38,179,711	65,713,549	16,777	109,239	80,632	23,473	5,098,956	1,615,203	30,732	616	40,351,318	72,111,345	37,319,337	58,366,564
No adjusted gross income.....	39,131	15,267	-	-	1,227	7,835	2,984	1,763	35,663	5,661	(*)	(*)	150,772	110,637	73,740	51,300
\$1 under \$1,000.....	83,821	6,097	-	-	-	-	-	-	83,260	5,815	(*)	(*)	283,610	34,592	229,900	21,558
\$1,000 under \$2,000.....	201,401	18,905	(*)	(*)	-	-	2,518	423	199,671	18,449	(*)	(*)	666,639	102,057	570,350	79,347
\$2,000 under \$3,000.....	472,292	54,343	243,871	15,282	356	963	-	-	278,919	37,992	-	-	1,031,753	224,727	893,026	182,480
\$3,000 under \$4,000.....	1,231,806	211,400	1,065,543	152,584	-	-	4,651	1,472	330,417	58,258	(*)	(*)	1,436,230	460,444	1,231,770	393,573
\$4,000 under \$5,000.....	1,838,459	516,048	1,744,535	432,179	-	-	-	-	382,343	83,258	(*)	(*)	1,861,605	766,792	1,603,640	653,935
\$5,000 under \$6,000.....	2,176,984	831,970	2,130,359	738,022	-	-	-	-	359,696	93,015	-	-	2,129,552	1,176,156	1,920,911	1,044,895
\$6,000 under \$7,000.....	2,545,255	1,298,353	2,525,668	1,198,869	-	-	-	-	349,107	98,791	-	-	2,533,378	1,701,390	2,325,027	1,537,233
\$7,000 under \$8,000.....	2,825,563	1,858,591	2,816,277	1,748,162	309	911	-	-	347,932	109,740	13,189	338	2,801,378	2,381,494	2,611,538	2,191,884
\$8,000 under \$9,000.....	3,071,991	2,449,054	3,065,997	2,337,850	-	-	3,400	911	323,106	110,172	-	-	3,040,737	3,040,214	2,862,566	2,814,040
\$9,000 under \$10,000.....	3,243,027	3,087,358	3,239,542	2,995,438	-	-	4,562	681	261,637	91,115	-	-	3,200,552	3,775,202	3,060,133	3,533,079
\$10,000 under \$11,000.....	3,079,071	3,410,806	3,076,672	3,322,606	-	-	3,610	574	249,401	87,537	-	-	3,058,829	4,091,016	2,929,480	3,847,216
\$11,000 under \$12,000.....	2,821,270	3,615,678	2,820,670	3,533,965	-	-	(*)	(*)	223,712	80,994	7,514	99	2,801,889	4,207,500	2,704,017	3,962,616
\$12,000 under \$13,000.....	2,470,537	3,633,643	2,470,128	3,563,811	271	1,022	2,155	799	189,206	68,883	-	-	2,456,963	4,147,917	2,363,866	3,893,229
\$13,000 under \$14,000.....	2,155,614	3,536,865	2,155,398	3,474,155	-	-	3,656	1,052	159,180	61,500	-	-	2,145,248	3,990,243	2,068,358	3,747,539
\$14,000 under \$15,000.....	1,866,975	3,432,291	1,866,678	3,377,251	-	-	3,674	457	144,776	54,358	-	-	1,857,330	3,809,725	1,787,467	3,573,190
\$15,000 under \$20,000.....	5,187,296	12,235,374	5,186,436	12,047,111	883	3,219	8,545	1,976	433,154	185,158	2,143	45	5,158,983	13,080,632	4,915,006	11,985,195
\$20,000 under \$25,000.....	1,803,017	6,246,567	1,802,780	6,134,827	-	-	5,494	1,495	231,656	108,781	(*)	(*)	1,788,747	6,347,765	1,635,591	5,410,649
\$25,000 under \$30,000.....	722,991	3,392,239	722,757	3,324,858	-	-	1,075	1,075	135,079	65,449	-	-	715,177	3,360,126	618,631	2,561,811
\$30,000 under \$50,000.....	854,304	6,598,284	853,529	6,467,034	1,968	5,290	9,143	3,546	246,113	122,428	(*)	(*)	842,918	6,157,012	646,797	3,704,099
\$50,000 under \$100,000.....	323,395	6,094,863	323,006	6,020,585	4,105	13,204	7,391	2,895	114,928	57,992	(*)	(*)	320,462	5,395,016	220,542	2,265,460
\$100,000 under \$200,000.....	56,071	2,685,703	55,843	2,657,408	4,077	18,167	2,673	1,576	17,084	8,536	(*)	(*)	55,700	2,245,722	38,183	696,680
\$200,000 under \$500,000.....	10,949	1,303,163	10,836	1,278,133	2,647	23,030	878	776	2,525	1,145	2	1	10,928	963,425	7,526	178,363
\$500,000 under \$1,000,000.....	1,462	444,312	1,431	430,205	645	13,702	183	261	300	136	-	-	1,455	294,383	935	25,878
\$1,000,000 or more.....	483	485,253	475	463,179	289	21,896	69	135	91	40	-	-	483	247,158	337	11,315
Taxable returns, total.....	38,182,781	67,317,897	38,179,711	65,713,549	16,777	109,239	72,109	20,259	4,204,190	1,473,910	29,786	594	37,298,710	71,226,375	34,804,943	57,729,752
No adjusted gross income.....	1,227	7,941	-	-	1,227	7,835	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	1,355	382	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	243,982	22,925	243,871	15,282	356	963	-	-	51,032	7,184	-	-	214,248	52,881	189,389	46,740
\$2,000 under \$3,000.....	1,065,697	182,028	1,065,543	152,584	-	-	2,325	630	165,221	29,102	(*)	(*)	920,492	309,467	804,655	273,229
\$3,000 under \$4,000.....	1,744,551	493,536	1,744,535	432,179	-	-	-	-	288,484	60,766	(*)	(*)	1,565,648	677,449	1,368,260	585,534
\$4,000 under \$5,000.....	2,130,399	818,737	2,130,359	738,022	-	-	7,176	756	313,111	79,814	-	-	1,987,579	1,111,931	1,799,192	993,907
\$5,000 under \$6,000.....	2,525,711	1,291,924	2,525,668	1,198,869	-	-	-	-	329,689	92,375	-	-	2,447,245	1,660,939	2,251,821	1,506,399
\$6,000 under \$7,000.....	2,816,415	1,855,112	2,816,277	1,748,162	309	911	-	-	338,784	106,295	12,937	338	2,764,566	2,355,716	2,579,203	2,172,931
\$7,000 under \$8,000.....	3,066,026	2,446,715	3,065,997	2,337,850	-	-	9,851	2,001	317,189	107,885	-	-	3,009,823	3,016,093	2,835,706	2,793,060
\$8,000 under \$9,000.....	3,239,550	3,085,899	3,239,542	2,995,438	-	-	-	-	258,160	89,687	-	-	3,197,217	3,770,363	3,057,474	3,529,617
\$9,000 under \$10,000.....	3,076,679	3,409,914	3,076,672	3,322,606	-	-	-	-	247,010	86,647	-	-	3,051,685	4,081,775	2,923,778	3,839,656
\$10,000 under \$11,000.....	2,820,707	3,615,470	2,820,670	3,533,965	-	-	6,897	1,642	223,150	80,788	7,514	99	2,798,941	4,201,261	2,701,220	3,958,170
\$11,000 under \$12,000.....	2,470,149	3,633,443	2,470,128	3,563,811	271	1,022	-	-	188,818	68,684	-	-	2,453,645	4,143,362	2,361,326	3,889,170
\$12,000 under \$13,000.....	2,155,438	3,536,836	2,155,398	3,474,155	-	-	3,656	1,052	159,004	61,471	-	-	2,143,910	3,987,696	2,067,222	3,745,462
\$13,000 under \$14,000.....	1,866,704	3,432,156	1,866,678	3,377,251	-	-	3,674	457	144,505	54,224	-	-	1,856,128	3,807,015	1,786,550	3,571,727
\$14,000 under \$15,000.....	5,186,540	12,234,998	5,186,436	12,047,111	883	3,219	8,489	1,975	432,398	184,782	2,143	45	5,154,835	13,071,705	4,912,246	11,978,533
\$15,000 under \$20,000.....	1,802,853	6,246,489	1,802,780	6,134,827	-	-	5,491	1,494	231,493	108,705	(*)	(*)	1,787,406	6,343,395	1,634,813	5,408,811
\$20,000 under \$25,000.....	722,803	3,392,158	722,757	3,324,858	-	-	4,220	1,075	134,895	65,368	-	-	713,903	3,345,521	618,070	2,560,689
\$25,000 under \$30,000.....	853,872	6,598,062	853,529	6,467,034	1,968	5,290	9,111	3,518	245,709	122,233	(*)	(*)	841,804	6,148,990	645,912	3,700,289
\$30,000 under \$50,000.....	323,229	6,094,775	323,006	6,020,585	4,105	13,204	7,351	2,865	114,781	57,933	(*)	(*)	319,821	5,387,967	220,141	2,261,848
\$50,000 under \$100,000.....	56,017	2,685,682	55,843	2,657,408	4,077	18,167	2,662	1,572	17,038	8,518	(*)	(*)	55,508	2,242,517	38,058	695,411
\$100,000 under \$200,000.....	10,934	1,303,152	10,836	1,278,133	2,647	23,030	871	776	2,515	1,142	2	1	10,867	961,897	7,482	177,696
\$200,000 under \$500,000.....	1,460	444,310	1,431	430,205	645	13,702	181	260	299	136	-	-	1,446	293,969	927	25,762
\$500,000 under \$1,000,000.....	483	485,253	475	463,179	289	21,896	69	135	91	40	-	-	481	245,256	335	11,251
\$1,000,000 or more.....	-	-	-	-	-	-	(*)	(*)	894,766	141,298	(*)	(*)	3,052,608	884,974	2,514,394	636,813
Nontaxable returns, total.....	900,384	144,531	-	-	-	-	(*)	(*)	894,766	141,298	(*)	(*)	3,052,608	884,974	2,514,394	636,813
Returns under \$5,000.....	3,866,910	822,059	3,055,229	600,080	1,583	8,798	10,153	3,657	1,310,273	209,432	7,542	95	5,430,609	1,699,248	4,602,426	1,382,193
Returns \$5,000 under \$10,000.....	13,862,820	9,525,326	13,777,843	9,018,341	309	911	17,650	2,919	1,641,478	502,833	13,189	338	13,705,597	12,074,456	12,780,175	11,121,130
Returns \$10,000 under \$15,000.....	12,393,467	17,629,282	12,389,546	17,271,787	271	1,022	14,229	3,152	966,275	353,273	7,514	99	12,320,259	20,246,402	11,853,188	19,023,791
Returns \$15,000 or more.....	8,959,968	39,485,759	8,957,093	38,823,341	14,614	98,508	38,600	13,741	1,180,930	549,665	2,487	83	8,894,853	38,091,240	8,083,548	26,839,451

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 SPOUSES: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued								Tax due at time of filing		Overpayments					
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration		Number of returns	Amount	Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total.....	3,730,779	361,687	1,353,820	90,742	42,396	14,899	5,037,860	13,277,830	10,876,136	7,055,128	30,624,269	11,706,437	29,115,019	10,373,320	1,820,572	1,333,135
No adjusted gross income.....	3,083	525	60,252	6,621	(*)	(*)	40,519	52,016	20,397	7,341	139,157	102,711	120,965	78,795	23,734	23,916
\$1 under \$1,000.....	4,847	308	43,872	2,515			19,859	10,373	65,005	3,838	267,372	32,332	255,944	26,355	13,941	5,978
\$1,000 under \$2,000.....			67,205	4,141			53,436	18,356	148,763	12,344	624,529	95,495	600,073	87,499	31,321	7,997
\$2,000 under \$3,000.....			85,560	5,964	3,580	462	102,897	36,194	213,572	25,201	941,758	195,845	900,447	180,311	51,305	15,533
\$3,000 under \$4,000.....	2,122	93	90,035	6,223			174,097	60,552	388,119	60,042	1,250,740	309,221	1,190,248	290,979	74,573	18,243
\$4,000 under \$5,000.....	2,785	244	104,762	7,304			257,212	104,992	565,655	101,285	1,496,312	352,848	1,398,137	326,684	125,921	26,165
\$5,000 under \$6,000.....		813	93,803	6,873			226,365	123,536	542,149	125,094	1,733,003	469,744	1,650,475	437,211	97,929	32,534
\$6,000 under \$7,000.....	13,616	781	90,025	6,424			257,092	156,672	581,987	151,217	2,024,062	554,691	1,937,208	518,084	106,697	36,607
\$7,000 under \$8,000.....	81,279	2,240	88,156	5,898	12,779	844	253,692	181,476	583,180	160,744	2,264,356	683,762	2,191,853	655,257	90,893	28,506
\$8,000 under \$9,000.....	260,657	9,341	80,835	5,315			267,374	211,368	649,746	187,678	2,443,572	778,909	2,363,654	745,416	93,837	33,493
\$9,000 under \$10,000.....	434,712	21,894	70,101	4,304			255,655	215,562	625,236	173,360	2,606,835	861,256	2,534,020	831,458	92,258	29,799
\$10,000 under \$11,000.....	392,143	24,869	67,500	4,006	4,729	505	238,481	214,749	622,371	185,265	2,454,776	865,464	2,394,575	837,768	71,958	27,698
\$11,000 under \$12,000.....	409,760	30,885	60,309	3,695			202,609	209,983	625,272	195,020	2,192,625	786,844	2,134,740	758,137	70,377	28,707
\$12,000 under \$13,000.....	350,712	31,124	52,469	2,819			207,399	220,553	592,340	179,367	1,876,351	693,621	1,822,242	666,814	65,804	26,807
\$13,000 under \$14,000.....	321,374	28,582	40,211	2,302	6,698	864	186,387	211,207	550,828	186,906	1,594,783	640,284	1,542,355	614,291	63,363	25,994
\$14,000 under \$15,000.....	272,033	29,501	34,389	2,047			173,257	204,947	516,176	175,029	1,347,677	552,476	1,300,260	526,416	56,356	26,061
\$15,000 under \$20,000.....	726,752	86,875	105,927	5,956	3,874	644	660,369	1,001,980	1,715,596	740,399	3,464,421	1,585,503	3,282,123	1,460,907	216,280	124,597
\$20,000 under \$25,000.....	216,153	32,962	44,390	2,611	2,747	697	423,676	900,854	766,657	526,882	1,034,105	628,067	917,085	524,832	139,341	103,239
\$25,000 under \$30,000.....	78,429	14,145	23,325	1,412	1,039	563	263,455	782,204	357,385	371,970	365,990	339,879	290,911	250,717	89,273	89,163
\$30,000 under \$35,000.....	95,364	23,903	32,330	2,443	3,361	2,523	468,320	2,424,058	485,305	993,280	369,304	551,993	236,365	325,311	152,592	226,682
\$35,000 under \$40,000.....	44,185	16,017	13,834	1,247	2,124	2,863	245,781	3,109,474	211,217	1,098,469	112,573	398,603	45,731	155,057	76,627	243,546
\$40,000 under \$45,000.....	10,490	5,190	3,286	386	896	2,050	48,140	1,541,384	39,571	581,604	16,630	141,609	4,790	47,918	13,363	93,693
\$45,000 under \$50,000.....	2,131	1,181	976	171	273	1,582	9,978	782,141	8,129	396,089	2,864	56,348	703	17,075	2,428	39,273
\$50,000 under \$100,000.....	254	150	189	42	53	983	1,364	267,582	1,104	164,810	366	15,131	95	5,074	307	10,057
\$100,000 or more.....	99	64	79	23	17	140	446	235,617	376	251,894	108	13,801	20	4,954	94	8,847
Taxable returns, total.....	3,708,732	359,717	1,025,448	65,130	40,902	14,482	4,660,578	13,057,663	10,269,370	6,976,003	27,813,670	10,886,783	26,462,055	9,647,874	1,616,953	1,238,929
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	2,523	191	14,652	874			17,191	5,248	55,064	6,973	188,666	37,191	179,460	35,326	9,969	1,866
\$2,000 under \$3,000.....			47,489	2,844	(*)	(*)	102,662	33,376	277,358	43,309	787,334	170,947	754,320	162,240	38,582	8,708
\$3,000 under \$4,000.....			79,614	5,221	(*)	(*)	205,130	86,247	508,357	90,127	1,231,443	274,860	1,154,531	255,567	100,889	19,293
\$4,000 under \$5,000.....	(*)	(*)	82,967	5,820			205,786	111,393	517,911	118,975	1,604,136	412,527	1,529,846	384,459	88,000	28,069
\$5,000 under \$6,000.....	12,063	691	86,597	6,086			242,557	147,483	571,668	148,095	1,943,395	517,547	1,864,887	486,302	95,798	31,244
\$6,000 under \$7,000.....	78,719	2,000	86,675	5,754	12,779	844	248,252	175,035	577,745	158,780	2,230,099	659,453	2,158,996	633,482	87,344	25,972
\$7,000 under \$8,000.....	256,259	9,057	79,094	5,138			263,164	208,687	646,964	186,711	2,414,337	756,160	2,335,809	723,854	91,343	32,306
\$8,000 under \$9,000.....	434,528	21,868	69,616	4,258			254,679	214,256	622,952	172,288	2,604,190	856,805	2,531,674	828,040	91,407	28,766
\$9,000 under \$10,000.....	391,659	24,847	67,307	3,991	4,706	505	236,616	213,105	620,997	184,883	2,448,403	856,733	2,388,640	830,351	71,015	26,383
\$10,000 under \$11,000.....	408,940	30,829	60,224	3,674			202,154	208,268	625,059	194,912	2,189,739	780,706	2,131,912	752,720	70,067	27,986
\$11,000 under \$12,000.....	350,585	31,096	52,341	2,814			206,496	220,089	592,052	179,236	1,873,097	689,134	1,819,038	662,382	65,708	26,752
\$12,000 under \$13,000.....	321,172	28,569	40,202	2,301	6,698	864	186,159	210,750	550,793	186,889	1,593,454	637,748	1,541,212	612,000	63,148	25,748
\$13,000 under \$14,000.....	272,022	29,498	34,388	2,046			172,105	203,702	516,096	175,008	1,346,521	549,879	1,299,324	524,217	56,083	25,663
\$14,000 under \$15,000.....	726,133	86,759	105,829	5,943	3,865	643	658,757	999,844	1,715,334	740,292	3,460,391	1,576,845	3,279,347	1,454,163	214,942	122,684
\$15,000 under \$20,000.....	216,144	32,960	44,380	2,610	2,747	697	423,056	898,326	766,654	526,880	1,032,765	623,773	915,985	521,829	138,964	101,948
\$20,000 under \$25,000.....	78,250	14,125	23,316	1,410	1,039	563	262,645	768,744	357,330	371,940	364,716	325,326	289,924	237,828	88,833	87,499
\$25,000 under \$30,000.....	95,137	23,858	32,285	2,439	3,360	2,521	467,596	2,419,896	485,209	993,245	368,216	544,156	235,459	318,834	152,264	225,323
\$30,000 under \$35,000.....	44,069	15,952	13,784	1,237	2,090	2,791	245,388	3,106,182	211,194	1,098,447	111,941	391,619	45,309	150,560	76,322	241,059
\$35,000 under \$40,000.....	10,460	5,176	3,266	381	893	2,043	48,017	1,539,474	39,561	581,602	16,445	138,424	4,657	45,473	13,275	92,954
\$40,000 under \$45,000.....	2,117	1,176	969	169	273	1,582	9,943	781,287	8,126	396,083	2,804	54,825	660	16,144	2,401	38,682
\$45,000 under \$50,000.....	253	150	187	42	53	983	1,359	267,286	1,104	164,810	356	14,717	88	4,872	303	9,845
\$50,000 under \$100,000.....	99	64	78	23	17	140	444	233,779	376	251,894	106	11,898	18	3,152	93	8,747
\$100,000 or more.....																
Nontaxable returns, total.....	22,047	1,974	328,372	25,614	(*)	(*)	377,282	220,168	606,766	79,131	2,810,599	819,654	2,652,964	725,451	203,619	94,211
Returns under \$5,000.....	12,837	1,169	451,686	32,768	3,806	641	648,020	282,482	1,401,511	210,051	4,719,868	1,088,452	4,465,814	990,623	320,795	97,832
Returns \$5,000 under \$10,000.....	798,063	35,069	422,920	28,814	12,779	844	1,260,178	888,613	2,982,298	798,093	11,071,828	3,348,361	10,677,210	3,187,425	481,614	160,938
Returns \$10,000 under \$15,000.....	1,746,022	144,962	254,878	14,869	11,427	1,368	1,008,133	1,061,438	2,906,987	1,021,587	9,466,212	3,538,690	9,194,172	3,403,425	327,858	135,267
Returns \$15,000 or more.....	1,173,857	180,488	224,336	14,291	14,384	12,044	2,121,529	11,045,294	3,585,340	5,125,397	5,366,361	3,730,934	4,777,823	2,791,845	690,305	939,098

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

Money amounts in thousands of dollars}

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)			Business or profession			Farm			Partnership		
				Number of returns	Amount	Net profit	Net loss		Net profit	Net loss		Net profit	Net loss		
							Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns
All returns, total.....	28,046,701		\$116,262,210	25,121,921	96,497,792	2,412,324	502,548	427,210	319,811	560,355	134,346	248,395	1,064,545	93,921	317,928
No adjusted gross income.....	147,545	208,088	468,040	42,331	122,959	14,818	30,039	204,477	3,383	16,018	27,862	93,773	7,724	7,214	114,608
\$1 under \$1,000.....	5,190,671	5,615,428	2,891,411	4,860,198	2,934,188	38,771	14,088	14,088	28,085	18,587	17,320	17,041	18,711	7,899	12,128
\$1,000 under \$2,000.....	5,007,904	5,066,699	7,449,213	4,356,738	6,848,819	126,489	19,045	16,467	76,183	70,194	17,921	17,314	30,935	5,632	14,205
\$2,000 under \$3,000.....	3,804,217	3,865,577	9,413,573	3,456,263	7,427,877	83,980	14,746	13,867	49,530	64,718	11,437	17,314	23,024	2,893	10,897
\$3,000 under \$4,000.....	2,863,028	3,046,197	10,082,980	2,576,363	8,485,130	64,143	12,423	15,077	33,025	55,337	12,900	14,849	51,860	4,644	12,886
\$4,000 under \$5,000.....	2,462,194	3,447,997	10,062,980	2,215,776	9,710,168	51,041	12,904	16,129	24,597	47,824	6,159	6,897	53,050	4,644	12,886
\$5,000 under \$6,000.....	2,049,892	2,807,785	11,250,060	1,831,913	9,880,136	43,686	13,296	16,862	14,022	35,905	9,153	11,133	53,050	9,988	6,603
\$6,000 under \$7,000.....	1,665,308	2,287,375	10,797,540	1,553,340	9,811,890	31,218	13,706	13,049	11,917	33,527	7,172	9,697	43,243	8,157	8,180
\$7,000 under \$8,000.....	1,289,924	1,688,648	8,910,318	1,132,078	8,288,648	26,292	11,399	13,935	11,289	29,064	4,323	5,287	38,177	4,559	3,277
\$8,000 under \$9,000.....	967,663	1,212,440	6,190,041	911,332	7,419,193	22,342	8,812	10,615	9,038	29,666	4,476	5,061	38,177	4,559	3,277
\$9,000 under \$10,000.....	763,075	1,040,397	7,229,306	700,848	6,456,412	15,620	6,213	7,862	9,608	19,733	3,148	4,359	38,177	4,559	3,277
\$10,000 under \$11,000.....	474,304	633,435	4,971,279	440,077	4,420,899	12,543	4,912	5,423	2,888	9,297	1,947	2,888	26,284	8,614	14,279
\$11,000 under \$12,000.....	357,655	486,140	4,098,661	322,381	3,476,946	11,109	4,777	5,945	3,133	14,905	1,923	2,948	13,851	4,056	6,726
\$12,000 under \$13,000.....	245,677	354,096	3,065,865	259,120	2,559,361	9,158	3,264	4,438	3,095	12,647	1,923	2,948	13,851	4,056	6,726
\$13,000 under \$14,000.....	175,150	248,975	2,365,605	132,541	1,907,748	8,096	3,068	4,191	2,104	5,882	639	1,612	28,460	988	2,210
\$14,000 under \$15,000.....	114,056	167,310	1,650,044	98,298	1,296,944	7,405	5,538	3,794	1,818	15,769	664	7,016	28,460	2,156	5,787
\$15,000 under \$20,000.....	283,094	413,815	4,805,009	224,119	3,357,551	20,351	4,843	9,179	2,406	28,084	278	8,176	92,979	7,469	11,737
\$20,000 under \$25,000.....	87,418	136,787	1,937,440	54,909	950,891	10,474	2,271	5,622	2,446	13,026	1,072	2,789	83,773	2,971	6,882
\$25,000 under \$30,000.....	37,090	61,698	863,944	19,369	363,944	3,680	1,261	2,211	892	8,924	482	4,058	4,843	1,860	7,374
\$30,000 under \$40,000.....	51,961	86,940	1,934,712	24,711	537,983	8,106	2,032	1,751	1,089	13,308	961	5,147	8,871	3,738	22,075
\$40,000 under \$50,000.....	21,699	36,493	1,439,142	8,619	301,631	2,819	820	9,996	1,444	5,831	637	8,579	107,403	1,879	19,190
\$50,000 under \$60,000.....	5,214	9,292	696,390	1,968	78,978	500	292	6,384	106	2,051	278	6,259	824	550	9,310
\$60,000 under \$70,000.....	1,578	2,859	457,973	570	30,166	123	104	5,225	41	505	128	3,152	16,935	215	9,896
\$70,000 under \$80,000.....	245	461	165,589	103	7,743	34	34	4,198	2	3	26	867	9,997	17	2,153
\$80,000 under \$100,000.....	139	248	307,262	75	7,597	11	22	4,299	4	50	16	1,299	6,391	32	5,180
Taxable returns, total.....	18,234,814	23,077,830	\$106,255,399	16,512,153	88,093,215	2,211,942	118,066	184,648	183,291	435,972	71,688	121,299	1,006,069	71,401	170,692
No adjusted gross income.....	38,348	38,348	34,732	36,288	39,934	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	1,238,624	1,278,922	2,212,938	1,175,079	2,049,186	30,885	10,493	8,475	12,314	14,002	5,449	5,254	(*)	(*)	(*)
\$1,000 under \$2,000.....	1,298,867	1,739,192	2,218,886	2,978,415	67,004	129,562	10,493	8,475	12,314	14,002	5,449	5,254	(*)	(*)	(*)
\$2,000 under \$3,000.....	2,763,518	3,436,396	9,606,721	2,429,231	8,264,352	60,197	12,124	14,594	31,497	46,725	12,214	14,494	53,050	7,040	18,690
\$3,000 under \$4,000.....	2,402,575	3,158,783	10,816,631	2,175,619	9,539,732	49,088	15,749	15,318	24,094	46,725	5,906	6,691	53,050	(*)	(*)
\$4,000 under \$5,000.....	2,029,495	2,684,806	11,138,431	1,840,151	9,811,951	13,210	13,719	16,775	13,268	35,417	9,153	11,133	13,645	5,930	5,930
\$5,000 under \$6,000.....	1,659,371	2,256,421	9,588,539	1,551,999	8,801,421	43,208	14,976	12,377	13,908	33,170	6,919	7,467	33,866	8,148	7,369
\$6,000 under \$7,000.....	1,254,235	1,620,377	9,588,539	1,148,218	6,259,186	36,266	11,353	13,320	11,100	28,182	4,071	3,225	10,338	7,161	7,181
\$7,000 under \$8,000.....	961,881	1,203,083	8,141,281	969,650	5,227,271	108,968	8,802	10,522	9,038	29,666	4,460	6,647	37,105	6,020	6,020
\$8,000 under \$9,000.....	739,989	1,036,987	7,195,172	697,472	4,646,637	83,740	6,212	7,882	9,608	19,735	3,125	3,237	64,683	6,934	6,934
\$9,000 under \$10,000.....	474,046	632,166	4,982,631	443,832	3,416,861	72,654	4,866	5,382	2,888	9,297	1,947	2,883	26,284	3,147	3,147
\$10,000 under \$11,000.....	356,271	484,095	4,068,696	321,638	3,468,831	47,734	3,297	5,614	3,133	14,905	1,923	2,948	13,851	3,993	3,993
\$11,000 under \$12,000.....	244,226	350,556	3,047,420	219,098	2,559,353	9,136	3,264	4,438	3,095	12,647	1,923	2,948	13,851	2,309	2,309
\$12,000 under \$13,000.....	174,176	247,341	2,352,534	152,416	1,906,310	7,907	2,964	4,174	2,104	5,882	639	1,612	28,460	988	988
\$13,000 under \$14,000.....	114,047	167,274	1,649,916	98,289	1,296,874	7,405	5,538	3,740	1,818	15,769	664	7,016	28,460	2,156	2,156
\$14,000 under \$15,000.....	282,181	412,055	4,789,846	224,118	3,357,525	20,239	4,942	9,170	2,493	28,084	278	8,176	92,979	7,469	7,469
\$15,000 under \$20,000.....	86,647	137,005	1,921,503	54,909	950,890	10,474	2,271	5,622	2,446	13,026	1,072	2,789	83,773	2,971	2,971
\$20,000 under \$25,000.....	36,664	60,800	868,583	19,369	363,940	3,680	1,261	2,211	892	8,924	482	4,058	4,843	1,860	1,860
\$25,000 under \$30,000.....	51,206	86,940	1,934,712	24,712	537,983	8,106	2,032	1,751	1,089	13,308	961	5,147	8,871	3,738	3,738
\$30,000 under \$40,000.....	21,530	36,159	1,424,714	9,997	299,597	2,869	821	9,996	1,442	5,830	625	8,324	107,403	1,845	18,575
\$40,000 under \$50,000.....	5,153	9,180	687,988	1,943	78,146	497	288	5,947	106	2,051	275	6,226	821	544	5,259
\$50,000 under \$60,000.....	1,568	2,826	452,786	562	29,924	122	103	4,292	41	505	128	3,152	16,935	212	9,896
\$60,000 under \$70,000.....	238	445	161,101	101	7,596	12	33	4,198	2	3	26	867	9,997	17	2,153
\$70,000 under \$80,000.....	138	247	303,622	74	7,554	10	22	4,299	4	50	16	1,299	6,391	31	5,180
Total nontaxable returns.....	9,811,887	12,622,888	\$10,006,821	8,639,768	8,404,579	203,383	84,482	242,567	136,520	324,383	62,658	127,098	58,476	22,520	147,236
RetURNS under \$5,000.....	19,475,599	24,041,777	140,387,861	17,410,465	35,323,190	655,439	123,245	282,279	241,065	282,177	94,466	163,397	180,978	28,282	164,725
RetURNS \$5,000 under \$10,000.....	6,715,862	9,016,342	46,969,265	6,169,497	41,856,279	318,561	40,622	45,874	45,874	167,897	28,266	32,117	60,991	33,965	36,387
RetURNS \$10,000 under \$15,000.....	1,366,484	1,889,956	16,151,454	1,236,417	17,661,899	318,561	16,870	231,791	13,038	58,500	5,521	12,554	147,069	12,913	23,089
RetURNS \$15,000 or more.....	485,438	752,643	5,553,659	446,066	5,636,464	116,922	11,461	58,797	9,834	71,782	6,093	40,324	550,799	18,761	93,727

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	56,317	297,402	9,369	65,704	1,333,934	1,691,944	519,561	341,897	33,858	27,721	21,652	23,119	43,934	103,919	2,476,920	5,180,981	9,622,592	6,519,207
No adjusted gross income.....	(*)	(*)	(*)	(*)	20,469	45,953	8,645	7,691	(*)	(*)	(*)	(*)	6,389	40,980	17,395	29,149	55,752	54,262
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	58,012	13,577	24,285	13,680							128,312	25,450	835,979	129,745
\$1,000 under \$2,000.....				(*)	144,808	54,163	33,740	22,274							220,705	91,458	1,300,277	370,528
\$2,000 under \$3,000.....	20,415	24,351	(*)	(*)	124,574	51,749	43,425	19,495	12,291	4,153	7,675	3,329	19,674	37,520	296,343	215,965	1,244,503	713,977
\$3,000 under \$4,000.....			(*)	(*)	115,272	67,796	25,062	18,421							179,598	211,478	919,602	549,511
\$4,000 under \$5,000.....	10,421	21,851	(*)	(*)	104,049	70,635	36,028	23,316							197,552	182,248	859,305	589,789
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	119,484	65,537	44,030	34,796	4,835	3,724	(*)	(*)	7,706	6,602	192,582	281,840	827,063	527,227
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	84,314	42,003	16,100	12,578			(*)	(*)			163,605	174,531	691,042	365,111
\$7,000 under \$8,000.....			(*)	(*)	92,481	64,274	34,237	17,057			(*)	(*)			141,949	235,295	596,507	484,574
\$8,000 under \$9,000.....			(*)	(*)	70,469	39,737	38,670	25,437	6,612	5,030	(*)	(*)	2,960	2,773	151,276	158,844	544,966	315,680
\$9,000 under \$10,000.....			(*)	(*)	72,726	116,957	27,595	16,070			(*)	(*)			134,202	136,534	411,385	291,875
\$10,000 under \$11,000.....			(*)	(*)	53,495	37,980	26,144	15,604							105,181	125,990	289,056	212,226
\$11,000 under \$12,000.....			(*)	(*)	48,135	51,546	20,799	13,130							99,244	131,816	239,732	250,087
\$12,000 under \$13,000.....	7,116	15,620	(*)	(*)	30,380	43,063	20,614	13,167	4,093	8,602	2,820	3,608	3,347	3,295	72,078	149,365	172,895	163,003
\$13,000 under \$14,000.....			(*)	(*)	34,439	34,380	20,401	14,372							59,721	117,394	131,246	168,462
\$14,000 under \$15,000.....			(*)	(*)	17,106	19,681	10,303	7,025							37,030	86,605	90,374	101,310
\$15,000 under \$20,000.....	3,831	30,345			63,622	112,252	42,298	29,724	1,565	1,126					133,699	467,061	231,285	397,628
\$20,000 under \$25,000.....	1,801	21,472	1,429	5,749	28,912	91,847	18,079	14,575			2,487	3,835	3,105	6,915	56,149	316,885	76,251	212,268
\$25,000 under \$30,000.....	2,928	32,024			13,556	60,674	7,605	5,474	1,673	2,224					25,741	188,092	33,360	134,962
\$30,000 under \$50,000.....	2,671	54,572	592	2,039	22,429	132,709	13,485	11,113							39,208	521,582	45,108	196,615
\$50,000 under \$100,000.....	1,220	36,164	313	5,353	10,972	155,580	6,029	5,150	313	640	231	358	489	4,670	18,749	488,738	20,300	156,296
\$100,000 under \$200,000.....	285	15,205	103	2,245	2,953	105,857	1,516	1,316	125	544	55	385	155	507	4,751	323,053	4,818	68,035
\$200,000 under \$500,000.....	70	13,186	48	3,386	1,011	95,910	391	360	39	201	21	1,111	72	370	1,484	236,187	1,432	34,473
\$500,000 under \$1,000,000.....	9	759	16	554	175	50,289	45	39	16	76	7	463	19	125	230	78,679	227	15,004
\$1,000,000 or more.....	8	7,802	14	9,704	91	67,795	35	33	9	265	6	1,360	18	162	136	206,742	127	16,559
Taxable returns, total.....	49,163	288,150	7,337	34,404	1,054,963	1,520,516	431,373	285,727	25,519	24,960	19,344	19,435	28,538	44,451	1,977,556	4,757,595	7,269,508	5,581,567
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	24,639	7,512	(*)	(*)							31,875	14,146	236,537	56,317
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	80,381	28,102	28,919	12,386							179,384	121,488	946,591	440,866
\$3,000 under \$4,000.....			(*)	(*)	102,055	61,461	20,775	16,713	6,961	2,603	6,354	1,543	10,949	18,259	160,145	178,328	865,153	504,064
\$4,000 under \$5,000.....	10,421	21,851	(*)	(*)	97,751	64,620	33,897	21,348							193,888	168,733	835,223	544,583
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	113,519	55,124	42,277	33,119	4,835	3,724	(*)	(*)	7,704	6,582	185,846	259,709	819,948	526,009
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	84,229	41,975	15,918	12,460			(*)	(*)			163,212	173,091	687,289	358,130
\$7,000 under \$8,000.....			(*)	(*)	85,381	58,450	34,190	17,010			(*)	(*)			135,141	220,088	587,870	460,116
\$8,000 under \$9,000.....			(*)	(*)	69,790	38,793	36,990	23,769	5,951	4,955	(*)	(*)	2,771	2,745	147,247	129,215	540,927	305,834
\$9,000 under \$10,000.....			(*)	(*)	72,702	116,138	25,914	14,390			(*)	(*)			132,498	122,995	411,361	291,556
\$10,000 under \$11,000.....			(*)	(*)	53,295	37,925	26,132	15,592							105,168	125,345	288,844	211,971
\$11,000 under \$12,000.....			(*)	(*)	47,475	50,343	20,736	13,067							98,520	126,119	239,009	248,622
\$12,000 under \$13,000.....	7,107	15,165	(*)	(*)	29,696	36,325	20,552	13,105	4,093	8,602	2,820	3,608	3,275	3,104	70,672	140,763	171,489	159,585
\$13,000 under \$14,000.....			(*)	(*)	34,439	34,380	20,401	14,372							59,533	117,098	130,523	160,127
\$14,000 under \$15,000.....			(*)	(*)	17,106	19,681	10,303	7,025							37,030	86,605	90,374	101,310
\$15,000 under \$20,000.....	3,831	30,345			63,353	110,762	42,099	29,693							132,786	457,979	230,418	395,715
\$20,000 under \$25,000.....	1,801	21,472	1,366	5,579	28,520	88,456	17,952	14,448	3,175	3,345	2,486	3,816	3,092	6,883	55,505	308,966	75,859	211,144
\$25,000 under \$30,000.....	2,928	32,024			13,430	60,160	7,605	5,474							25,315	184,086	32,934	129,528
\$30,000 under \$50,000.....	2,671	54,572	587	1,365	22,013	130,202	13,460	11,090							38,604	510,001	44,376	189,521
\$50,000 under \$100,000.....	1,220	36,164	313	5,353	10,904	154,556	5,989	5,110	299	592	231	358	481	4,355	18,580	480,425	20,133	154,768
\$100,000 under \$200,000.....	282	14,752	95	1,653	2,936	105,510	1,493	1,297	125	544	55	385	152	507	4,700	318,340	4,772	66,747
\$200,000 under \$500,000.....	70	13,186	46	2,960	1,004	95,308	387	356	39	201	21	1,111	70	365	1,468	233,304	1,416	33,460
\$500,000 under \$1,000,000.....	9	759	16	554	172	49,808	44	38	16	76	7	463	17	84	223	75,792	221	13,336
\$1,000,000 or more.....	8	7,802	13	9,041	91	67,795	34	32	9	265	6	1,360	17	145	135	203,269	126	16,009
Total nontaxable returns.....	7,154	9,251	(*)	(*)	278,971	171,430	88,188	56,171	8,339	2,762	(*)	(*)	15,396	59,469	499,364	423,386	2,353,084	937,643
Returns under \$5,000.....	31,022	49,086	1,990	29,176	567,184	303,872	171,185	104,876	14,578	5,289	8,675	5,288	26,063	78,500	1,039,905	755,748	5,215,418	2,407,812
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	439,474	328,508	160,632	105,938	11,447	8,754	(*)	(*)	10,666	9,374	783,614	987,043	3,070,963	1,984,466
Returns \$10,000 under \$15,000.....	7,116	15,620	(*)	(*)	183,555	186,650	98,261	63,297	4,093	8,602	2,820	3,608	3,347	3,294	373,254	611,169	923,303	895,088
Returns \$15,000 or more.....	12,823	211,529	2,515	29,030	143,721	872,914	89,483	67,783	3,740	5,077	2,807	7,512	3,858	12,749	280,147	2,827,019	412,908	1,231,840

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	1,087,749	2,259,611	838,034	1,136,647	388,190	357,148	96,420	236,006	7,677	13,648	246,375	678,003	11,724	27,856	1,331,177	424,757
No adjusted gross income.....	4,929	5,388	10,599	13,904	21,925	85,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,707	-150,631
\$1 under \$1,000.....	26,540	23,391	50,886	19,973	23,982	14,043	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	71,067	18,152
\$1,000 under \$2,000.....	104,124	91,800	126,754	91,320	22,586	8,666	8,366	8,257	-	-	20,792	12,742	(*)	(*)	155,868	63,827
\$2,000 under \$3,000.....	233,573	342,029	139,281	124,655	39,432	23,259	12,917	10,982	(*)	(*)	28,276	29,830	(*)	(*)	144,292	41,170
\$3,000 under \$4,000.....	187,093	374,438	83,910	101,359	29,298	13,037	13,319	6,596	(*)	(*)	19,615	25,682	(*)	(*)	122,311	56,141
\$4,000 under \$5,000.....	128,201	274,083	53,673	75,585	41,951	23,430	(*)	(*)	(*)	(*)	24,544	38,379	(*)	(*)	140,664	44,308
\$5,000 under \$6,000.....	107,445	256,470	65,635	96,945	32,461	20,487	14,223	32,078	-	-	17,496	33,661	(*)	(*)	132,126	37,156
\$6,000 under \$7,000.....	60,762	187,915	52,445	53,192	19,555	14,703	-	-	-	-	12,770	23,123	(*)	(*)	102,220	24,941
\$7,000 under \$8,000.....	51,059	127,412	54,544	126,074	29,728	20,865	6,547	2,798	-	-	20,739	59,804	(*)	(*)	97,348	31,447
\$8,000 under \$9,000.....	40,406	134,458	21,196	30,908	17,790	15,180	-	-	-	-	9,414	11,687	(*)	(*)	73,009	18,856
\$9,000 under \$10,000.....	29,602	92,070	32,499	48,929	22,058	18,672	-	1,506	883	-	-	-	(*)	(*)	54,951	28,518
\$10,000 under \$11,000.....	22,583	52,262	26,768	38,896	17,259	12,374	5,977	8,607	-	-	7,637	19,642	(*)	(*)	49,876	26,851
\$11,000 under \$12,000.....	17,664	71,288	19,635	21,501	11,881	8,941	4,727	5,078	-	-	8,345	21,905	(*)	(*)	41,921	28,867
\$12,000 under \$13,000.....	13,709	42,538	17,455	32,898	11,299	10,142	(*)	(*)	(*)	(*)	5,784	10,587	(*)	(*)	25,098	8,842
\$13,000 under \$14,000.....	11,051	26,127	12,013	18,910	8,270	5,202	3,769	15,170	(*)	(*)	5,120	24,430	(*)	(*)	24,985	16,524
\$14,000 under \$15,000.....	4,795	14,960	12,339	9,431	6,700	9,275	(*)	(*)	(*)	(*)	3,514	13,986	(*)	(*)	14,879	21,894
\$15,000 under \$20,000.....	22,335	62,698	25,050	61,036	15,680	14,901	7,228	19,914	1,039	2,022	18,119	60,667	2,163	2,518	33,969	36,451
\$20,000 under \$25,000.....	8,380	26,725	10,925	40,324	6,878	10,742	4,880	8,972	-	-	10,607	61,524	(*)	(*)	10,794	14,593
\$25,000 under \$30,000.....	4,612	19,777	6,656	28,915	3,039	4,851	1,689	9,884	-	-	4,742	23,029	(*)	(*)	5,827	11,612
\$30,000 under \$50,000.....	5,264	15,751	9,486	46,225	3,655	8,334	3,444	27,453	-	-	10,601	82,286	(*)	(*)	8,900	17,368
\$50,000 under \$100,000.....	2,707	11,221	4,813	36,901	2,035	7,207	1,807	25,198	183	629	4,895	56,075	268	1,370	3,935	15,744
\$100,000 under \$200,000.....	699	5,110	1,053	12,151	488	3,979	607	16,132	38	608	1,449	32,172	76	510	967	6,109
\$200,000 under \$500,000.....	169	1,363	328	4,867	173	1,661	250	12,627	26	100	468	19,365	24	195	356	4,078
\$500,000 under \$1,000,000.....	34	239	52	696	43	1,067	37	3,720	4	1,154	76	7,196	5	11	57	705
\$1,000,000 or more.....	13	98	39	1,052	24	403	24	4,952	-	-	40	2,722	5	264	50	1,234
Taxable returns, total.....	818,666	1,881,274	571,389	907,629	310,551	237,337	72,887	202,816	4,298	7,295	202,074	619,792	6,628	9,486	1,105,172	491,720
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	136,375	201,110	76,784	63,393	27,526	19,854	17,383	12,000	(*)	(*)	21,050	18,198	(*)	(*)	49,241	23,006
\$3,000 under \$4,000.....	155,817	299,899	69,136	80,936	27,396	11,460	(*)	(*)	(*)	(*)	16,004	22,944	(*)	(*)	125,348	35,190
\$4,000 under \$5,000.....	119,546	249,492	46,197	63,619	41,404	23,034	(*)	(*)	(*)	(*)	22,612	37,908	(*)	(*)	113,506	52,453
\$5,000 under \$6,000.....	107,444	256,467	63,832	90,937	32,384	20,007	(*)	(*)	(*)	(*)	17,496	33,661	(*)	(*)	138,687	44,138
\$6,000 under \$7,000.....	57,379	172,721	50,765	52,804	19,258	14,379	17,834	32,819	(*)	(*)	12,518	21,755	(*)	(*)	130,434	27,768
\$7,000 under \$8,000.....	46,016	112,479	52,864	113,264	29,716	19,919	(*)	(*)	(*)	(*)	15,697	41,021	(*)	(*)	102,175	25,239
\$8,000 under \$9,000.....	40,406	134,458	21,186	30,902	17,130	11,304	4,418	2,916	(*)	(*)	9,414	11,687	(*)	(*)	95,501	31,047
\$9,000 under \$10,000.....	29,602	92,070	32,499	48,929	22,056	18,672	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	73,009	18,856
\$10,000 under \$11,000.....	22,583	52,262	26,767	38,896	17,060	12,234	5,766	8,418	(*)	(*)	7,637	19,642	(*)	(*)	54,951	28,518
\$11,000 under \$12,000.....	17,664	71,288	19,635	21,501	11,881	8,941	3,960	3,382	(*)	(*)	8,344	21,905	(*)	(*)	49,830	26,845
\$12,000 under \$13,000.....	13,047	42,242	17,392	32,896	11,277	9,446	(*)	(*)	(*)	(*)	5,784	10,587	(*)	(*)	41,921	28,867
\$13,000 under \$14,000.....	10,391	25,667	12,013	18,910	8,270	5,202	3,769	15,170	(*)	(*)	5,120	24,430	(*)	(*)	25,014	8,936
\$14,000 under \$15,000.....	4,795	14,960	12,339	9,431	6,700	9,275	(*)	(*)	(*)	(*)	3,514	13,986	(*)	(*)	24,136	14,897
\$15,000 under \$20,000.....	22,335	62,698	24,987	60,831	15,677	14,899	7,228	19,914	1,039	2,022	17,720	58,233	2,162	2,517	14,879	21,894
\$20,000 under \$25,000.....	8,253	26,619	10,799	40,018	6,878	10,742	4,880	8,972	(*)	(*)	10,355	59,977	(*)	(*)	33,966	36,772
\$25,000 under \$30,000.....	4,440	19,756	6,529	27,449	3,039	4,851	1,562	9,510	-	-	4,742	23,029	(*)	(*)	10,794	14,593
\$30,000 under \$50,000.....	5,264	15,751	9,210	45,688	3,619	7,365	3,400	27,111	-	-	10,206	77,873	268	1,370	5,827	11,612
\$50,000 under \$100,000.....	2,698	11,155	4,799	36,805	2,010	6,963	1,758	24,606	183	629	4,871	55,978	(*)	(*)	8,874	17,366
\$100,000 under \$200,000.....	697	5,101	1,042	11,551	477	3,715	599	16,118	37	464	1,432	31,376	75	508	3,887	15,420
\$200,000 under \$500,000.....	168	1,360	322	4,765	171	1,657	249	12,624	26	100	464	19,233	24	195	950	5,693
\$500,000 under \$1,000,000.....	34	239	49	662	42	789	37	3,720	4	1,154	75	7,161	5	11	352	3,604
\$1,000,000 or more.....	13	98	38	1,035	24	403	24	4,952	-	-	39	2,439	5	264	55	759
Total nontaxable returns.....	269,083	378,338	266,645	229,019	77,639	119,815	23,533	33,189	(*)	(*)	44,301	58,217	(*)	(*)	226,005	-66,962
Returns under \$5,000.....	684,460	1,111,128	465,103	426,796	179,174	168,163	39,705	42,539	(*)	(*)	104,559	114,135	5,335	20,108	649,909	72,967
Returns \$5,000 under \$10,000.....	289,274	798,325	226,319	356,049	121,592	89,907	22,276	35,759	(*)	(*)	60,419	128,276	(*)	(*)	459,654	140,918
Returns \$10,000 under \$15,000.....	69,802	207,174	88,210	121,636	55,409	45,933	14,473	28,855	(*)	(*)	30,400	90,555	(*)	(*)	156,759	102,978
Returns \$15,000 or more.....	44,213	142,982	56,402	232,167	32,015	53,145	19,966	128,850	1,290	4,511	50,997	345,036	2,541	4,869	64,855	107,893

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Statutory adjustments											Total deductions	Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction		Total		Low-income allowance		Percentage			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)		(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	978,825	847,448	174,826	135,322	145,093	48,480	636,019	559,033	80,970	104,614	28,012,749	22,274,887	18,162,001	13,900,907	13,264,903	8,373,980	4,897,098	
No adjusted gross income.....	24,528	56,545	(*)	(*)	(*)	(*)	3,569	12,455	13,722	29,309	-	-	-	-	-	-	-	
\$1 under \$1,000.....	17,996	33,002	33,731	44,768	9,406	1,335	31,585	25,267	10,804	8,456	5,429,753	5,152,703	5,402,772	4,987,632	5,393,811	165,071	8,961	
\$1,000 under \$2,000.....	51,040	44,583																
\$2,000 under \$3,000.....	88,899	54,103																
\$3,000 under \$4,000.....	89,614	57,956																
\$4,000 under \$5,000.....	98,524	82,807																
\$5,000 under \$6,000.....	104,987	78,722	29,477	13,131	12,814	5,304	65,544	57,713	11,936	5,149	1,612,337	1,359,639	737,466	32,350	14,496	1,327,289	722,970	
\$6,000 under \$7,000.....	102,143	71,222																
\$7,000 under \$8,000.....	63,125	45,344																
\$8,000 under \$9,000.....	72,567	46,376																
\$9,000 under \$10,000.....	58,089	57,625																
\$10,000 under \$11,000.....	46,454	38,505	6,192	3,183	8,908	4,670	33,251	29,293	5,276	4,581	655,707	259,773	254,648	23,933	1,688	258,841	254,395	
\$11,000 under \$12,000.....	34,448	29,299																
\$12,000 under \$13,000.....	30,898	28,111																
\$13,000 under \$14,000.....	21,494	21,991																
\$14,000 under \$15,000.....	14,507	11,085																
\$15,000 under \$20,000.....	36,077	43,381	4,374	1,951	3,990	2,183	25,083	33,649	4,393	5,599	677,963	79,075	78,312	-	-	79,075	78,312	
\$20,000 under \$25,000.....	11,850	18,311																
\$25,000 under \$30,000.....	3,904	7,750																
\$30,000 under \$50,000.....	5,474	13,270																
\$50,000 under \$100,000.....	1,829	5,552																
\$100,000 under \$200,000.....	309	1,530	7	4	1	3	144	979	149	520	180,688	174	172	-	-	174	172	
\$200,000 under \$500,000.....	55	290																
\$500,000 under \$1,000,000.....	12	67																
\$1,000,000 or more.....	2	21																
Taxable returns, total.....	882,731	691,879																150,265
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	
\$1 under \$1,000.....	(*)	(*)	16,929	7,430	17,805	5,020	10,411	5,441	11,989	12,384	1,082,044	1,179,237	1,045,371	1,146,917	1,040,449	32,320	4,921	
\$1,000 under \$2,000.....	14,776	7,018																
\$2,000 under \$3,000.....	78,955	36,230																
\$3,000 under \$4,000.....	82,389	50,669																
\$4,000 under \$5,000.....	96,089	77,648																
\$5,000 under \$6,000.....	104,326	73,562	28,817	9,699	12,813	5,303	64,884	55,986	11,913	5,123	1,562,810	1,350,422	731,796	30,607	12,579	1,319,815	719,217	
\$6,000 under \$7,000.....	102,017	71,008																
\$7,000 under \$8,000.....	62,964	45,234																
\$8,000 under \$9,000.....	72,558	46,354																
\$9,000 under \$10,000.....	58,088	57,625																
\$10,000 under \$11,000.....	46,454	38,505	6,192	3,183	8,908	4,670	33,251	29,293	5,276	4,581	649,795	259,773	254,648	23,933	1,688	258,841	254,395	
\$11,000 under \$12,000.....	34,448	29,299																
\$12,000 under \$13,000.....	30,876	27,829																
\$13,000 under \$14,000.....	21,431	21,896																
\$14,000 under \$15,000.....	14,507	11,085																
\$15,000 under \$20,000.....	36,077	43,381	4,374	1,951	3,990	2,183	25,083	33,649	4,393	5,599	661,081	79,075	78,312	-	-	79,075	78,312	
\$20,000 under \$25,000.....	11,850	18,311																
\$25,000 under \$30,000.....	3,904	7,750																
\$30,000 under \$50,000.....	5,451	13,257																
\$50,000 under \$100,000.....	1,829	5,552																
\$100,000 under \$200,000.....	304	1,518	7	4	1	3	142	976	146	511	171,381	174	172	-	-	174	172	
\$200,000 under \$500,000.....	54	289																
\$500,000 under \$1,000,000.....	12	67																
\$1,000,000 or more.....	2	21																
Total nontaxable returns.....	96,094	155,571																24,561
Returns under \$5,000.....	370,601	328,994	59,440	70,329	56,996	16,745	234,001	181,493	39,651	60,427	16,860,521	17,198,087	14,498,020	13,804,415	13,229,296	3,393,672	1,268,723	
Returns \$5,000 under \$10,000.....	400,911	299,289	89,111	52,114	65,836	17,696	256,289	216,701	18,549	12,779	6,611,248	4,313,799	2,913,656	92,000	33,781	4,221,799	2,879,875	
Returns \$10,000 under \$15,000.....	57,801	128,990	20,918	10,261	16,949	10,767	105,448	97,003	11,479	10,960	2,189,171	656,907	645,547	23,933	1,688	652,974	643,860	
Returns \$15,000 or more.....	149,512	90,172	5,357	2,619	5,312	3,272	40,281	63,835	11,291	20,447	2,351,806	106,094	104,775	(*)	(*)	105,535	104,637	

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

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Retirement income credit		Investment credit		Foreign tax credit		Other tax credits ³	
	Number	Amount			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	5,624,269	9,850,749	22,301,605	9,685,664	18,361,037	74,702,537	15,345,522	14,732,190	377,605	652,669	71,877	19,354	2,120	43,742	23,964	3,987	402
No adjusted gross income.....	37,968	26,981	129,401	1,471,545	38,600	4,068	583	22,157	133	(*)	(*)	—	—	—	—	—	—
\$1,000 under \$1,000.....	148,676	134,835	3,597,938	5,125,071	1,246,548	336,328	47,348	1,539,988	6,176	112,437	7,054	10,473	473	—	—	—	—
\$1,000 under \$2,000.....	443,902	485,114	3,165,125	4,353,502	3,368,715	6,022,764	997,938	2,446,241	22,917	133,509	14,084	—	—	—	—	—	—
\$2,000 under \$3,000.....	741,458	820,794	2,402,861	91,470	2,771,536	7,316,321	1,219,572	2,298,563	30,521	103,056	13,217	—	—	—	—	—	—
\$3,000 under \$4,000.....	797,923	894,777	2,154,029	50,655	2,411,539	7,907,424	1,366,986	1,992,762	34,435	69,113	7,398	—	—	—	—	—	—
\$4,000 under \$5,000.....	690,233	874,871	1,793,302	18,669	2,031,223	7,922,805	1,428,669	1,640,729	35,885	46,124	6,642	—	—	—	—	—	—
\$5,000 under \$6,000.....	538,812	743,418	1,429,123	18,669	1,681,651	7,074,116	1,316,426	1,220,729	33,126	46,659	5,270	—	—	—	—	—	—
\$6,000 under \$7,000.....	476,124	672,668	1,797,233	5,754	1,261,670	6,229,108	1,220,729	952,840	30,492	28,425	3,732	—	—	—	—	—	—
\$7,000 under \$8,000.....	400,245	612,954	1,797,233	5,754	961,689	5,368,463	1,109,751	752,505	28,095	28,425	3,732	—	—	—	—	—	—
\$8,000 under \$9,000.....	296,629	580,927	649,932	(*)	759,687	3,923,830	1,109,751	752,505	28,095	28,425	3,732	—	—	—	—	—	—
\$9,000 under \$10,000.....	214,531	401,059	395,680	3,371	356,046	3,232,634	686,373	472,555	20,379	6,629	876	—	—	—	—	—	—
\$10,000 under \$11,000.....	187,913	306,225	221,243	3,371	244,271	2,434,637	535,211	334,591	17,298	11,076	1,506	—	—	—	—	—	—
\$11,000 under \$12,000.....	127,310	229,411	135,600	—	174,176	1,886,683	429,646	173,515	10,613	6,254	988	—	—	—	—	—	—
\$12,000 under \$13,000.....	108,242	175,926	104,535	—	114,047	1,377,640	309,373	113,386	7,828	1,697	204	—	—	—	—	—	—
\$13,000 under \$14,000.....	72,939	159,651	288,432	—	282,179	3,871,489	976,460	281,029	24,728	17,836	2,154	—	—	—	—	—	—
\$14,000 under \$15,000.....	204,019	293,410	86,717	1,865	86,768	1,545,650	440,399	86,217	11,135	8,981	1,013	—	—	—	—	—	—
\$15,000 under \$20,000.....	72,223	185,520	86,717	—	36,790	1,789,348	247,253	36,535	6,237	6,349	709	—	—	—	—	—	—
\$20,000 under \$25,000.....	46,378	74,328	34,506	753	51,208	1,534,680	563,435	51,119	14,685	6,839	880	—	—	—	—	—	—
\$25,000 under \$30,000.....	308,616	504,616	24,004	208	21,491	1,107,937	496,231	21,390	12,500	3,953	461	—	—	—	—	—	—
\$30,000 under \$40,000.....	5,040	180,516	5,804	66	5,148	512,078	274,213	5,140	6,960	1,214	137	—	—	—	—	—	—
\$40,000 under \$50,000.....	1,541	133,200	1,786	25	1,553	325,735	70,166	1,544	4,917	352	40	—	—	—	—	—	—
\$50,000 under \$60,000.....	243	54,430	288	10	235	112,507	19,166	233	1,915	42	6	—	—	—	—	—	—
\$60,000 under \$70,000.....	199	117,581	155	5	134	194,991	127,189	134	3,422	26	3	—	—	—	—	—	—
Taxable returns, total.....	5,244,568	8,766,256	14,415,020	238	18,234,576	74,681,615	15,329,224	14,727,684	377,457	532,770	61,507	17,096	1,842	39,691	18,179	3,734	168
No adjusted gross income.....	3,611	174	23,841	(*)	38,348	4,067	583	22,157	133	(*)	(*)	—	—	—	—	—	—
\$1,000 under \$1,000.....	39,387	36,673	798,366	(*)	1,238,624	3,332,503	46,790	1,539,988	6,176	112,437	7,054	10,473	473	—	—	—	—
\$1,000 under \$2,000.....	328,817	282,587	2,333,625	(*)	3,298,897	3,472,052	510,884	1,539,988	6,176	112,437	7,054	10,473	473	—	—	—	—
\$2,000 under \$3,000.....	674,178	643,574	2,147,229	(*)	2,743,518	6,000,113	944,631	2,446,115	22,916	105,617	10,808	—	—	—	—	—	—
\$3,000 under \$4,000.....	729,600	777,961	1,973,339	(*)	2,402,571	7,308,785	1,218,483	2,298,563	30,521	123,133	12,133	—	—	—	—	—	—
\$4,000 under \$5,000.....	679,073	831,014	1,676,553	(*)	2,029,493	7,899,079	1,365,471	1,991,080	34,396	69,112	7,398	—	—	—	—	—	—
\$5,000 under \$6,000.....	534,555	743,447	1,409,873	(*)	1,659,371	7,074,116	1,316,426	1,220,728	33,885	44,444	6,444	—	—	—	—	—	—
\$6,000 under \$7,000.....	462,513	638,727	1,012,205	(*)	1,254,232	6,229,108	1,220,728	952,839	33,079	34,619	4,959	—	—	—	—	—	—
\$7,000 under \$8,000.....	394,463	536,699	649,932	(*)	799,687	5,368,463	1,109,751	752,305	28,095	28,425	3,559	—	—	—	—	—	—
\$8,000 under \$9,000.....	293,244	536,699	649,932	(*)	799,687	5,368,463	1,109,751	752,305	28,095	28,425	3,559	—	—	—	—	—	—
\$9,000 under \$10,000.....	214,531	395,146	395,680	(*)	356,046	3,232,634	686,373	472,555	20,379	6,629	876	—	—	—	—	—	—
\$10,000 under \$11,000.....	186,529	278,047	302,414	(*)	244,271	2,434,637	535,211	334,591	17,287	11,076	1,506	—	—	—	—	—	—
\$11,000 under \$12,000.....	122,904	219,031	135,600	(*)	174,176	1,886,683	429,646	173,515	10,613	6,254	988	—	—	—	—	—	—
\$12,000 under \$13,000.....	107,268	154,579	104,535	(*)	114,047	1,377,640	309,373	113,386	7,828	1,697	204	—	—	—	—	—	—
\$13,000 under \$14,000.....	71,930	175,926	104,535	(*)	114,047	1,377,640	309,373	113,386	7,828	1,697	204	—	—	—	—	—	—
\$14,000 under \$15,000.....	203,106	582,179	227,335	(*)	282,179	3,871,489	976,460	281,029	24,728	17,836	2,154	—	—	—	—	—	—
\$15,000 under \$20,000.....	71,464	275,179	85,603	(*)	36,643	1,545,650	440,391	86,217	11,125	8,981	1,013	—	—	—	—	—	—
\$20,000 under \$25,000.....	31,797	166,318	37,983	(*)	36,643	1,545,650	440,391	86,217	11,125	8,981	1,013	—	—	—	—	—	—
\$25,000 under \$30,000.....	45,623	315,580	53,456	(*)	51,194	1,534,680	563,449	51,118	14,685	6,839	880	—	—	—	—	—	—
\$30,000 under \$40,000.....	20,357	295,463	23,822	(*)	21,487	1,107,933	496,210	21,386	12,500	3,953	461	—	—	—	—	—	—
\$40,000 under \$50,000.....	5,724	171,209	5,724	(*)	5,120	511,232	273,746	5,122	6,948	1,214	137	—	—	—	—	—	—
\$50,000 under \$60,000.....	1,523	127,408	1,523	(*)	1,523	325,243	70,398	1,544	4,910	352	40	—	—	—	—	—	—
\$60,000 under \$70,000.....	138	49,122	138	(*)	138	112,007	19,166	232	1,758	42	6	—	—	—	—	—	—
\$70,000 under \$80,000.....	126	113,717	126	(*)	126	194,991	127,189	134	3,422	26	3	—	—	—	—	—	—
Total nontaxable returns.....	379,701	1,084,432	7,885,387	9,685,426	136,461	100,921	16,286	(*)	(*)	119,899	10,369	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	2,139,327	2,362,501	15,018,963	9,638,999	9,836,960	17,187,972	2,741,282	6,306,949	59,746	355,977	34,894	10,473	472	(*)	7,342	(*)	(*)
Returns under \$10,000.....	2,402,063	3,697,592	6,671,618	3,671	6,675,100	12,840,515	2,770,606	6,583,705	162,032	215,069	26,601	1,934	186	(*)	1,441	(*)	(*)
Returns under \$15,000.....	799,933	1,545,623	1,380,748	3,762	1,363,471	2,442,559	6,770,606	2,770,606	69,435	69,874	4,958	1,934	186	(*)	1,441	(*)	(*)
Returns \$15,000 or more.....	382,344	2,287,032	4,70,075	2,932	4,85,506	9,994,014	3,391,072	4,83,344	86,369	45,792	5,423	2,059	1,049	(*)	14,690	(*)	281

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

[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total.....	18,507,838	15,821,882	18,234,563	15,625,008	1,830	11,097	11,958	2,290	872,141	183,326	14,194	155	25,979,266	17,576,455	24,488,366	14,590,527
No adjusted gross income.....	10,956	2,327	-	-	(*)	(*)	(*)	(*)	10,457	1,497	-	-	69,158	28,579	38,598	16,125
\$1 under \$1,000.....	128,607	6,169	38,348	587	-	-	-	-	88,725	5,465	(*)	(*)	4,813,397	254,255	4,763,294	239,504
\$1,000 under \$2,000.....	1,371,433	62,007	1,238,624	46,927	-	-	-	-	172,766	15,049	(*)	(*)	4,459,161	658,634	4,349,733	638,733
\$2,000 under \$3,000.....	3,327,830	532,393	3,298,857	514,759	(*)	(*)	1,344	184	129,532	17,593	-	-	3,293,876	903,466	3,099,181	855,196
\$3,000 under \$4,000.....	2,749,371	985,977	2,743,518	966,544	-	-	-	-	100,163	19,379	(*)	(*)	2,619,777	1,162,660	2,434,506	1,082,381
\$4,000 under \$5,000.....	2,404,780	1,255,453	2,402,571	1,236,307	(*)	(*)	-	-	78,635	19,011	(*)	(*)	2,326,428	1,403,848	2,169,028	1,328,315
\$5,000 under \$6,000.....	2,030,225	1,406,853	2,029,493	1,392,391	(*)	(*)	-	-	54,394	14,369	(*)	(*)	1,994,981	1,571,467	1,817,457	1,441,086
\$6,000 under \$7,000.....	1,659,981	1,471,907	1,659,371	1,457,807	-	-	-	-	46,569	13,940	-	-	1,640,364	1,595,777	1,538,505	1,503,718
\$7,000 under \$8,000.....	1,254,427	1,351,820	1,254,252	1,341,056	(*)	(*)	4,491	557	31,353	10,751	-	-	1,242,542	1,440,583	1,141,210	1,337,254
\$8,000 under \$9,000.....	961,952	1,255,315	961,868	1,244,760	(*)	(*)	-	-	28,393	10,475	-	-	951,225	1,337,684	897,930	1,251,149
\$9,000 under \$10,000.....	759,690	1,142,220	759,687	1,134,226	(*)	(*)	-	-	20,505	7,675	-	-	746,028	1,206,081	696,959	1,114,116
\$10,000 under \$11,000.....	474,047	834,139	474,046	829,443	-	-	-	-	13,631	4,646	-	-	470,885	867,091	440,480	789,229
\$11,000 under \$12,000.....	356,271	705,871	356,271	700,846	-	-	-	-	11,579	4,918	-	-	352,687	718,107	319,330	635,303
\$12,000 under \$13,000.....	244,248	552,264	244,226	547,127	-	-	2,854	289	12,306	5,084	-	-	240,138	555,122	214,681	482,463
\$13,000 under \$14,000.....	174,365	443,389	174,176	439,124	-	-	-	-	10,128	4,252	-	-	172,505	451,450	151,072	372,893
\$14,000 under \$15,000.....	114,047	320,208	114,047	316,930	-	-	-	-	7,034	3,203	-	-	111,737	329,004	97,293	262,718
\$15,000 under \$20,000.....	282,293	1,005,427	282,179	995,398	(*)	(*)	-	-	21,443	9,901	-	-	276,529	962,502	217,808	705,289
\$20,000 under \$25,000.....	86,774	456,682	86,641	450,085	(*)	(*)	1,686	664	12,487	5,876	-	-	84,954	420,067	51,440	208,756
\$25,000 under \$30,000.....	36,664	254,874	36,663	251,643	(*)	(*)	-	-	7,029	3,178	-	-	35,072	221,015	18,013	81,834
\$30,000 under \$50,000.....	51,249	580,910	51,192	575,620	(*)	(*)	521	73	10,229	4,834	-	-	49,577	497,047	21,733	128,799
\$50,000 under \$100,000.....	21,534	508,021	21,480	504,467	583	1,599	357	131	3,847	1,819	-	-	21,234	434,884	8,090	80,235
\$100,000 under \$200,000.....	5,154	280,282	5,136	278,249	475	1,642	137	82	692	309	-	-	5,081	237,436	1,475	22,097
\$200,000 under \$500,000.....	1,561	201,704	1,550	199,315	296	2,265	66	48	173	71	-	-	1,544	164,386	432	8,341
\$500,000 under \$1,000,000.....	241	72,991	233	71,282	85	1,640	15	56	30	12	-	-	235	51,264	75	2,127
\$1,000,000 or more.....	138	132,679	134	130,115	41	2,521	14	35	19	8	-	-	132	103,911	43	2,866
Taxable returns, total.....	18,234,814	15,797,631	18,234,563	15,625,008	1,830	11,097	10,669	1,934	603,821	159,465	(*)	(*)	17,427,617	16,753,182	16,178,013	13,845,590
No adjusted gross income.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	38,348	695	38,348	587	-	-	-	-	37,043	4,422	-	-	37,043	4,422	34,608	4,136
\$1,000 under \$2,000.....	1,238,624	50,673	1,238,624	46,927	-	-	-	-	1,144,022	210,384	-	-	1,144,022	210,384	1,122,380	205,792
\$2,000 under \$3,000.....	3,298,857	529,061	3,298,857	514,759	(*)	(*)	(*)	(*)	3,032,272	859,256	-	-	3,032,272	859,256	2,881,407	820,062
\$3,000 under \$4,000.....	2,743,518	984,754	2,743,518	966,544	-	-	-	-	2,561,597	1,150,343	(*)	(*)	2,561,597	1,150,343	2,381,341	1,071,664
\$4,000 under \$5,000.....	2,402,575	1,254,946	2,402,571	1,236,307	(*)	(*)	(*)	(*)	2,285,985	1,390,447	(*)	(*)	2,285,985	1,390,447	2,138,279	1,319,820
\$5,000 under \$6,000.....	2,029,495	1,406,735	2,029,493	1,392,391	(*)	(*)	-	-	1,984,918	1,569,843	(*)	(*)	1,984,918	1,569,843	1,809,307	1,439,854
\$6,000 under \$7,000.....	1,659,371	1,471,637	1,659,371	1,457,807	-	-	-	-	1,636,761	1,594,778	-	-	1,636,761	1,594,778	1,536,824	1,503,694
\$7,000 under \$8,000.....	1,254,255	1,351,741	1,254,252	1,341,056	(*)	(*)	4,491	557	1,233,666	1,437,146	-	-	1,233,666	1,437,146	1,139,180	1,336,004
\$8,000 under \$9,000.....	961,881	1,255,277	961,868	1,244,760	(*)	(*)	-	-	947,195	1,228,519	-	-	947,195	1,228,519	897,930	1,251,149
\$9,000 under \$10,000.....	759,690	1,142,220	759,687	1,134,226	(*)	(*)	-	-	744,357	1,203,140	-	-	744,357	1,203,140	695,278	1,111,175
\$10,000 under \$11,000.....	474,046	834,138	474,046	829,443	-	-	-	-	470,627	866,158	-	-	470,627	866,158	440,235	788,863
\$11,000 under \$12,000.....	356,271	705,871	356,271	700,846	-	-	-	-	352,623	718,061	-	-	352,623	718,061	319,267	635,259
\$12,000 under \$13,000.....	244,226	552,252	244,226	547,127	-	-	2,854	289	239,394	553,114	-	-	239,394	553,114	214,659	482,461
\$13,000 under \$14,000.....	174,176	443,348	174,176	439,124	-	-	-	-	172,317	450,790	-	-	172,317	450,790	150,947	372,615
\$14,000 under \$15,000.....	114,047	320,208	114,047	316,930	-	-	-	-	111,737	329,004	-	-	111,737	329,004	97,293	262,718
\$15,000 under \$20,000.....	282,181	1,005,400	282,179	995,398	(*)	(*)	-	-	276,124	961,874	-	-	276,124	961,874	217,807	705,283
\$20,000 under \$25,000.....	86,647	456,621	86,641	450,085	(*)	(*)	1,686	664	84,575	419,312	-	-	84,575	419,312	51,440	208,756
\$25,000 under \$30,000.....	36,664	254,874	36,663	251,643	(*)	(*)	-	-	34,946	220,783	-	-	34,946	220,783	18,013	81,834
\$30,000 under \$50,000.....	51,206	580,887	51,192	575,620	(*)	(*)	521	73	49,332	495,138	-	-	49,332	495,138	21,702	128,627
\$50,000 under \$100,000.....	21,530	508,019	21,480	504,467	583	1,599	357	131	21,092	433,667	-	-	21,092	433,667	8,047	80,013
\$100,000 under \$200,000.....	5,153	280,282	5,136	278,249	475	1,642	137	82	5,044	236,940	-	-	5,044	236,940	1,467	22,054
\$200,000 under \$500,000.....	1,560	201,704	1,550	199,315	296	2,265	65	48	1,532	164,130	-	-	1,532	164,130	426	8,286
\$500,000 under \$1,000,000.....	238	72,945	233	71,282	85	1,640	13	11	232	51,176	-	-	232	51,176	73	2,090
\$1,000,000 or more.....	138	132,679	134	130,115	41	2,521	14	35	131	103,811	-	-	131	103,811	42	2,866
Total nontaxable returns.....	273,024	24,252	-	-	-	-	(*)	(*)	268,320	23,860	(*)	(*)	8,551,649	823,274	8,310,353	744,946
Returns under \$5,000.....	9,992,977	2,844,325	9,721,918	2,765,123	(*)	(*)	1,817	354	580,278	77,993	(*)	(*)	17,581,797	4,411,442	16,854,340	4,160,255
Returns \$5,000 under \$10,000.....	6,666,275	6,628,115	6,664,671	6,570,240	(*)	(*)	4,491	557	181,214	57,210	(*)	(*)	6,575,150	7,151,593	6,092,061	6,647,323
Returns \$10,000 under \$15,000.....	1,362,978	2,855,871	1,362,766	2,833,471	-	-	2,854	289	54,700	22,113	-	-	1,347,961	2,920,909	1,222,856	2,542,605
Returns \$15,000 or more.....	485,608	3,493,571	485,208	3,456,173	1,676	10,282	2,796	1,087	55,949	26,007	-	-	474,358	3,092,511	319,109	1,240,344

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, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued										Tax due at time of filing		Overpayments					
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration		Total				Refund		Credit on 1971 tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)		
All returns, total.....	441,313	33,826	150,827	7,576	13,156	7,121	1,939,335	2,937,421	5,144,481	1,488,311	21,663,650	3,243,747	21,090,230	2,935,146	673,973	308,602		
No adjusted gross income.....	(*)	(*)			(*)	(*)												
\$1 under \$1,000.....			14,062	1,166	(*)	(*)	18,758	11,165	7,469	1,040	62,675	27,292	52,707	21,600	11,601	5,692		
\$1,000 under \$2,000.....			21,925	799	(*)	(*)	37,841	13,910	77,380	4,148	4,802,056	252,257	4,775,607	244,175	27,109	8,083		
\$2,000 under \$3,000.....	6,569	763	25,007	1,200	(*)	(*)	98,231	18,621	248,920	14,471	4,376,493	611,165	4,349,805	606,092	32,657	5,073		
\$3,000 under \$4,000.....			14,145	639	(*)	(*)	210,390	47,582	639,929	53,564	2,904,625	425,042	2,840,219	413,834	88,387	11,208		
\$4,000 under \$5,000.....			16,559	758	(*)	(*)	216,851	79,194	770,591	86,080	2,003,284	263,069	1,939,498	248,516	73,669	14,552		
\$5,000 under \$6,000.....			11,116	540	(*)	(*)	186,369	74,299	694,171	103,638	1,722,775	252,045	1,670,309	241,465	61,350	10,580		
\$6,000 under \$7,000.....	7,847	314	7,398	400	(*)	(*)	213,570	129,595	516,077	75,594	1,503,320	240,327	1,431,570	222,817	79,624	17,510		
\$7,000 under \$8,000.....			4,506	268	(*)	(*)	131,380	91,749	482,969	74,025	1,171,730	197,895	1,137,490	186,112	42,942	11,783		
\$8,000 under \$9,000.....	28,468	1,679	8,406	507	(*)	(*)	133,519	99,453	355,587	81,941	897,382	170,708	861,326	157,210	39,944	13,498		
\$9,000 under \$10,000.....	103,960	3,372	2,372	(*)	(*)	(*)	86,617	82,951	284,137	63,885	678,224	146,200	661,950	134,768	20,851	11,432		
\$10,000 under \$11,000.....	92,781	4,963	7,570	299	(*)	(*)	78,560	86,916	232,513	62,813	528,796	126,674	502,920	118,985	27,403	7,690		
\$11,000 under \$12,000.....			5,125	98	(*)	(*)	69,066	71,890	175,423	47,200	297,560	80,150	279,291	70,902	19,579	9,248		
\$12,000 under \$13,000.....	35,779	3,251	4,009	222	(*)	(*)	63,772	79,327	144,343	52,108	211,867	64,324	196,914	55,776	18,507	8,549		
\$13,000 under \$14,000.....	29,619	3,212	3,091	70	(*)	(*)	51,087	69,377	105,499	42,973	138,788	45,657	123,808	38,791	18,407	6,865		
\$14,000 under \$15,000.....	16,037	1,896	1,288	56	(*)	(*)	45,162	76,605	72,585	29,173	101,245	37,270	86,290	28,953	17,107	8,317		
\$15,000 under \$20,000.....	11,840	1,440	1,541	34	(*)	(*)	33,318	64,789	51,911	25,287	62,145	34,220	54,262	23,605	10,438	10,614		
\$20,000 under \$25,000.....	22,948	4,116	3,610	172			113,950	252,442	157,701	124,167	124,526	81,243	93,676	56,230	34,961	25,013		
\$25,000 under \$30,000.....	7,185	1,588	1,372	68	2,163	2,474	55,636	209,206	51,909	74,268	34,888	37,653	18,007	17,625	18,704	20,027		
\$30,000 under \$50,000.....	2,232	424	383	47			27,637	138,662	23,912	53,868	12,721	20,008	6,203	9,940	8,015	10,069		
\$50,000 under \$100,000.....	3,134	642	825	100			41,896	366,016	33,160	131,149	18,061	47,285	5,591	13,393	13,981	33,892		
\$100,000 under \$200,000.....	1,703	672	516	65	233	910	19,049	353,003	13,804	113,990	7,849	40,853	2,231	13,127	6,407	27,726		
\$200,000 under \$500,000.....	412	189	235	27	88	370	4,850	214,754	3,222	63,144	1,959	20,298	423	4,774	1,728	15,524		
\$500,000 under \$1,000,000.....	121	70	96	14	21	184	1,474	155,778	1,005	51,449	564	14,272	111	4,553	499	9,720		
\$1,000,000 or more.....	19	12	24	4	2	2	224	49,120	160	25,188	82	3,461	14	1,242	75	2,219		
	13	8	21	14	1	6	128	101,017	104	33,148	35	4,379	8	661	28	3,718		
Taxable returns, total.....	438,640	32,823	91,534	4,493	9,272	6,809	1,740,291	2,863,482	4,932,179	1,472,449	13,161,690	2,428,630	12,663,429	2,152,035	587,451	276,594		
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1 under \$1,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000.....	6,142	710	10,160	489	(*)	(*)	22,802	4,251	147,322	6,622	1,084,581	166,401	1,078,752	165,065	8,389	1,336		
\$3,000 under \$4,000.....			16,035	732	(*)	(*)	170,545	38,696	620,094	51,931	2,650,882	382,530	2,592,631	373,511	77,575	9,019		
\$4,000 under \$5,000.....			10,666	472	(*)	(*)	212,040	77,620	765,650	85,126	1,945,565	250,958	1,883,968	237,221	71,402	13,737		
\$5,000 under \$6,000.....			(*)	(*)	(*)	(*)	176,674	69,461	692,492	103,259	1,682,646	238,773	1,632,366	229,960	59,142	8,812		
\$6,000 under \$7,000.....	7,847	314	7,397	399	(*)	(*)	211,658	129,205	515,952	75,592	1,493,382	238,820	1,421,684	221,365	79,517	17,455		
\$7,000 under \$8,000.....			(*)	(*)	(*)	(*)	129,458	90,774	482,592	73,864	1,168,127	197,006	1,134,067	185,426	42,762	11,580		
\$8,000 under \$9,000.....	26,776	819	8,280	484	(*)	(*)	128,456	98,150	355,415	81,885	888,632	167,294	857,639	155,102	34,881	12,192		
\$9,000 under \$10,000.....	103,960	3,372	(*)	(*)	(*)	(*)	92,587	73,705	284,075	63,852	674,194	137,039	659,601	130,448	18,501	6,591		
\$10,000 under \$11,000.....	92,781	4,963	7,570	299	(*)	(*)	78,560	86,916	232,513	62,813	527,115	123,733	501,239	116,043	27,403	7,690		
\$11,000 under \$12,000.....			5,125	98	(*)	(*)	69,053	71,323	175,423	47,200	297,302	79,217	279,244	70,850	19,568	8,367		
\$12,000 under \$13,000.....	35,779	3,251	4,009	222	(*)	(*)	63,771	79,326	144,343	52,108	211,803	64,279	196,850	55,730	18,507	8,549		
\$13,000 under \$14,000.....	29,619	3,212	3,091	70	(*)	(*)	50,365	67,371	105,477	42,963	138,066	43,651	123,148	37,405	18,345	6,245		
\$14,000 under \$15,000.....	16,037	1,896	1,288	56	(*)	(*)	44,974	76,223	72,459	29,166	101,057	36,643	86,102	28,451	16,982	8,192		
\$15,000 under \$20,000.....	11,840	1,440	1,541	34	(*)	(*)	33,318	64,789	51,911	25,287	62,136	34,085	54,253	23,470	10,438	10,614		
\$20,000 under \$25,000.....	22,948	4,116	3,610	172			113,546	251,820	157,592	124,140	124,121	80,615	93,275	55,772	34,957	24,844		
\$25,000 under \$30,000.....	7,185	1,588	1,372	68	2,035	2,445	55,257	208,451	51,909	74,268	34,509	36,959	17,755	17,129	18,577	19,830		
\$30,000 under \$50,000.....	2,232	424	383	47			27,511	138,457	23,912	53,868	12,595	19,776	6,203	9,940	7,889	9,837		
\$50,000 under \$100,000.....	3,131	641	800	99			41,657	364,282	33,158	131,148	17,825	45,398	5,413	12,169	13,913	33,228		
\$100,000 under \$200,000.....	1,692	664	502	64	233	910	18,935	352,018	13,803	113,990	7,707	39,638	2,132	12,203	6,320	27,435		
\$200,000 under \$500,000.....	402	185	235	27	83	358	4,817	214,316	3,222	63,144	1,922	19,803	403	4,534	1,704	15,269		
\$500,000 under \$1,000,000.....	121	70	94	14	21	184	1,465	155,577	1,005	51,449	552	13,844	102	4,161	496	9,684		
\$1,000,000 or more.....	19	12	24	4	2	2	222	49,069	159	25,187	79	3,418	13	1,228	73	2,190		
	13	8	21	14	1	6	127	100,917	104	33,148	34	4,279	7	571	27	3,708		
Total nontaxable returns.....	(*)	(*)	59,293	3,084	(*)	(*)	199,044	73,940	212,302	15,864	8,501,960	815,121	8,426,801	783,110	86,522	32,009		
Returns under \$5,000.....	7,142	851	102,814	5,110	5,738	458	768,440	244,770	2,438,460	262,941	15,871,908	1,830,869	15,628,145	1,775,682	294,773	55,188		
Returns \$5,000 under \$10,000.....	233,056	10,327	27,880	1,473	(*)	(*)	643,646	490,665	1,871,283	358,258	4,779,452	881,804	4,595,256	819,891	210,764	61,913		
Returns \$10,000 under \$15,000.....	163,348	14,924	13,051	480	(*)	(*)	262,405	361,988	549,761	196,741	811,605	261,620	740,565	218,027	84,038	43,593		
Returns \$15,000 or more.....	37,767	7,720	7,082	511	2,508	3,943	264,844	1,839,998	284,977	670,369	200,685	269,451	126,264	121,544	84,398	147,907		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 1 Adjusted gross income less deficit.
 2 These are current- and prior-year returns of married persons filing separately, who are required to take the same type of deduction as their spouses, and all prior-year returns on which taxpayers computed the minimum standard deduction regardless of the number of exemptions claimed.
 3 Includes unspecified tax credits.
 4 Less than \$500.
 NOTE: Amount detail may not add to total because of rounding.

Table 7.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	3,572,789	8,652,628	21,843,818	3,336,327	19,388,752	106,407	607,127	33,760	90,091	26,547	66,531	19,617	42,744	28,658	168,803	9,418	47,026
No adjusted gross income.....	11,954	24,595	-56,913	2,608	11,265	(*)	(*)	4,856	25,968	(*)	(*)	2,519	10,188	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	96,817	185,456	55,840	76,185	52,959	5,623	3,335	1,978	3,095	2,261	1,050						
\$1,000 under \$2,000.....	284,113	605,608	439,506	249,477	378,954	8,156	11,198	2,747	3,300	4,273	3,860						
\$2,000 under \$3,000.....	368,378	863,828	920,399	338,186	848,610	11,570	22,187	3,828	27,576	4,698	6,123	7,878	13,546	7,087	14,941		
\$3,000 under \$4,000.....	451,756	1,112,281	1,602,920	421,217	1,461,206	10,513	27,326	(*)	(*)	3,075	4,537					(*)	(*)
\$4,000 under \$5,000.....	483,063	1,179,753	2,170,184	459,437	2,030,244	11,089	36,342	3,884	2,990	1,882	3,715						
\$5,000 under \$6,000.....	394,526	957,579	2,165,188	379,105	2,026,830	9,691	33,298	2,943	3,632							(*)	
\$6,000 under \$7,000.....	364,768	909,199	2,362,308	354,292	2,245,257	8,399	34,242										
\$7,000 under \$8,000.....	299,572	728,701	2,249,090	288,580	2,103,346	6,882	31,927	3,015	1,731	3,985	11,922	5,794	8,126	9,079	19,384	(*)	(*)
\$8,000 under \$9,000.....	217,606	563,739	1,844,886	212,544	1,764,979	4,347	23,901	2,346	3,880							(*)	(*)
\$9,000 under \$10,000.....	165,665	413,925	1,570,021	158,612	1,445,228	4,825	16,796	(*)	(*)	2,199	5,797					(*)	(*)
\$10,000 under \$11,000.....	121,713	303,162	1,268,255	117,100	1,167,260	2,989	18,828										
\$11,000 under \$12,000.....	78,300	186,671	899,788	73,461	802,054	3,171	21,567										
\$12,000 under \$13,000.....	70,167	181,681	876,707	66,633	787,729	2,229	18,186	3,111	3,544	2,281	10,014	2,244	2,716	5,332	19,972	1,620	7,346
\$13,000 under \$14,000.....	35,546	99,203	479,122	33,452	415,811	1,812	13,773										
\$14,000 under \$15,000.....	23,613	60,090	341,792	22,846	313,430	1,488	10,704										
\$15,000 under \$20,000.....	63,578	164,636	1,073,843	54,913	841,468	4,418	48,169	798	709	963	6,554	514	1,438	2,441	18,053	(*)	(*)
\$20,000 under \$25,000.....	16,920	45,380	371,843	12,244	224,133	2,344	29,527	490	1,924	581	8,086	(*)		998	13,909	1,339	5,091
\$25,000 under \$30,000.....	7,010	17,969	190,571	4,878	112,742	1,622	29,773	(*)	(*)	(*)	(*)	(*)		908	9,012	(*)	(*)
\$30,000 under \$50,000.....	11,108	30,240	408,985	6,700	181,885	2,857	83,925	299	1,695	211	3,603	334	2,776	1,199	18,740	706	3,105
\$50,000 under \$100,000.....	5,299	15,208	346,988	3,123	117,659	1,378	73,306	217	2,685	87	1,115	144	1,233	1,192	34,596	958	7,263
\$100,000 under \$200,000.....	1,015	2,854	135,421	575	33,129	162	10,239	71	750	13	34	47	800	213	10,388	176	3,245
\$200,000 under \$500,000.....	248	700	70,910	130	9,772	29	3,595	40	2,486	1	5	23	505	56	3,889	49	888
\$500,000 under \$1,000,000.....	36	116	22,600	21	5,591	10	2,696	3	107			5	272	10	1,696	13	1,655
\$1,000,000 or more.....	18	54	32,564	8	7,214	2	183	3	103			1	80	4	3,869	6	439
Taxable returns, total.....	2,899,776	6,813,967	20,533,383	2,760,193	18,194,732	79,771	564,937	19,026	28,046	18,272	59,019	13,342	24,944	26,304	165,002	8,795	31,633
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	19,490	21,170	36,341	17,056	31,517	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-
\$2,000 under \$3,000.....	174,981	282,294	452,102	164,115	415,110	4,192	9,298	(*)	(*)	2,937	4,075	4,134	6,093				
\$3,000 under \$4,000.....	385,282	835,526	1,371,901	363,585	1,275,316	7,090	19,227	(*)	(*)	2,949	4,122						
\$4,000 under \$5,000.....	456,162	1,063,941	2,052,114	437,026	1,936,400	10,146	33,667	3,382	2,372	1,882	3,715						
\$5,000 under \$6,000.....	385,005	905,550	2,112,496	371,540	1,989,755	9,118	31,743	2,395	1,921							(*)	(*)
\$6,000 under \$7,000.....	363,053	897,335	2,350,944	352,601	2,233,574	8,374	34,182			3,985	11,922						
\$7,000 under \$8,000.....	299,572	728,701	2,249,090	288,580	2,103,346	6,882	31,927	3,015	1,731			5,784	8,121	9,079	19,384	(*)	(*)
\$8,000 under \$9,000.....	217,355	562,986	1,842,761	212,293	1,763,546	4,347	23,901	2,095	3,695							(*)	(*)
\$9,000 under \$10,000.....	165,665	413,925	1,570,021	158,612	1,445,228	4,825	16,796	(*)	(*)	2,199	5,797					(*)	(*)
\$10,000 under \$11,000.....	121,713	303,162	1,268,255	117,100	1,167,260	2,989	18,828										
\$11,000 under \$12,000.....	78,129	185,237	897,766	73,336	800,795	3,000	20,828										
\$12,000 under \$13,000.....	70,144	181,612	876,415	66,610	786,991	2,229	18,186	3,111	3,544	2,258	10,009	2,244	2,716	5,332	19,972	(*)	(*)
\$13,000 under \$14,000.....	34,884	97,217	470,511	32,790	407,201	1,812	13,773										
\$14,000 under \$15,000.....	23,588	59,993	341,420	22,822	312,811	1,487	10,690										
\$15,000 under \$20,000.....	63,179	163,038	1,067,585	54,514	835,209	4,418	48,169	798	709	963	6,554	514	1,438	2,441	18,053	(*)	(*)
\$20,000 under \$25,000.....	16,851	45,172	370,373	12,175	222,447	2,297	29,062	468	1,670	534	7,965	(*)		998	13,909	1,292	4,536
\$25,000 under \$30,000.....	7,009	17,965	190,544	4,878	112,742	1,621	29,746	(*)	(*)	(*)	(*)	(*)		908	9,012	(*)	(*)
\$30,000 under \$50,000.....	11,108	30,240	408,985	6,700	181,885	2,857	83,925	299	1,695	211	3,603	334	2,776	1,199	18,740	706	3,105
\$50,000 under \$100,000.....	5,282	15,157	345,808	3,120	117,463	1,378	73,306	212	2,389	87	1,115	144	1,233	1,192	34,596	953	7,262
\$100,000 under \$200,000.....	1,008	2,838	134,341	571	32,742	162	10,239	71	750	13	34	46	800	213	10,388	176	3,227
\$200,000 under \$500,000.....	246	697	70,371	128	9,744	29	3,595	40	2,486	1	5	21	446	56	3,889	48	888
\$500,000 under \$1,000,000.....	35	114	21,774	20	4,790	9	2,696	3	107			5	272	10	1,696	13	1,655
\$1,000,000 or more.....	18	54	33,564	8	7,214	2	183	3	103			1	80	4	3,869	6	439
Nontaxable returns, total.....	673,013	1,838,661	11,310,437	576,134	1,194,021	26,636	42,191	14,734	62,048	8,275	7,515	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	1,696,081	3,971,521	15,131,937	1,547,110	4,783,238	47,752	102,489	18,621	64,268	16,226	19,404	10,397	23,735	7,226	15,297	(*)	(*)
Returns \$5,000 under \$10,000.....	1,442,137	3,573,143	10,191,493	1,393,133	9,585,640	34,144	140,163	9,933	11,347	6,184	17,718	5,794	8,127	9,079	19,383	(*)	(*)
Returns \$10,000 under \$15,000.....	329,339	830,807	3,865,663	313,492	3,486,283	11,689	83,058	3,111	3,545	2,281	10,013	2,244	2,715	5,332	19,972	1,620	7,346
Returns \$15,000 or more.....	105,232	277,157	2,654,724	82,592	1,533,591	12,822	281,416	2,095	10,932	1,856	19,396	1,182	8,167	7,021	114,152	3,783	22,494

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.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property				Sales of property other than capital assets				Dividends in adjusted gross income				Interest received	
	Net profit		Net loss		Net gain		Net loss		Number of returns		Amount		Net gain		Net loss		Number of returns		Amount		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	3,267	28,772	1,615	13,184	135,131	211,973	80,552	56,019	1,721	1,612	521	562	3,865	11,077	286,715	514,779	1,086,590	679,836				
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	11,780	4,835	9,240	8,535	-	-	-	-	-	-	-	-	2,393	2,797	5,163	20,171	5,168	20,171
\$1,000 under \$2,000.....	-	-	-	-	5,151	1,446	9,304	4,422	-	-	-	-	-	-	-	-	6,987	2,928	45,400	25,289	5,531	25,289
\$2,000 under \$3,000.....	-	-	-	-	12,644	9,304	7,493	4,422	254	54	-	-	-	-	-	-	16,820	15,679	70,037	50,852	70,037	50,852
\$3,000 under \$4,000.....	-	-	-	-	9,555	8,513	-	-	-	-	-	-	-	-	-	-	19,171	16,820	86,103	48,281	86,103	48,281
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	4,979	6,067	13,631	8,006	-	-	-	-	-	-	-	-	21,003	11,566	108,014	47,649	91,124	43,609
\$5,000 under \$6,000.....	-	-	-	-	13,451	5,255	3,255	2,431	-	-	-	-	-	-	-	-	18,784	11,885	125,823	35,810	47,649	35,810
\$6,000 under \$7,000.....	-	-	-	-	11,277	14,353	9,514	7,649	252	26	-	-	-	-	-	-	22,666	11,822	113,087	35,144	27,321	35,144
\$7,000 under \$8,000.....	-	-	-	-	3,422	1,228	5,801	3,278	-	-	-	-	-	-	-	-	18,433	6,772	80,340	35,286	12,992	35,286
\$8,000 under \$9,000.....	-	-	-	-	6,456	7,096	5,134	2,431	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,712	19,986	57,361	28,221	13,854	28,221
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	2,132	2,132	6,065	3,661	-	-	-	-	-	-	-	-	17,137	13,383	45,625	27,321	13,854	27,321
\$10,000 under \$11,000.....	(*)	(*)	(*)	(*)	6,415	6,969	3,065	2,177	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,914	11,885	113,087	35,144	16,604	35,144
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	8,566	1,743	1,977	1,999	-	-	-	-	-	-	-	-	4,235	3,712	13,854	14,116	16,604	14,116
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	3,168	8,241	6,410	4,866	215	405	-	-	-	-	-	-	22,832	41,803	45,903	72,197	13,854	72,197
\$13,000 under \$14,000.....	-	-	-	-	10,935	12,190	2,446	1,707	-	-	-	-	-	-	-	-	8,827	39,507	12,992	26,736	13,854	26,736
\$14,000 under \$15,000.....	-	-	-	-	3,990	11,556	1,537	1,272	216	254	-	-	-	-	-	-	6,728	13,265	3,967	16,604	13,854	16,604
\$15,000 under \$20,000.....	1,161	6,853	(*)	(*)	3,089	13,898	3,693	3,133	-	-	-	-	-	-	-	-	4,961	66,640	9,647	28,158	13,854	28,158
\$20,000 under \$25,000.....	288	2,742	(*)	(*)	2,070	22,479	1,715	1,306	20	78	-	-	-	-	-	-	8,961	53,827	4,547	9,346	13,854	9,346
\$25,000 under \$30,000.....	335	8,785	(*)	(*)	2,070	22,479	280	231	20	78	-	-	-	-	-	-	4,027	42,027	936	9,346	13,854	9,346
\$30,000 under \$35,000.....	72	3,193	(*)	(*)	2,070	22,479	53	46	3	12	-	-	-	-	-	-	227	28,699	235	4,576	13,854	4,576
\$35,000 under \$40,000.....	22	1,836	(*)	(*)	1,605	17,520	10	5	1	2	-	-	-	-	-	-	6,167	6,167	34	1,875	13,854	1,875
\$40,000 under \$50,000.....	4	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
\$50,000 under \$100,000.....	3	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
\$100,000 or more.....	4	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
Taxable returns, total.....	3,264	28,539	1,614	6,293	111,066	192,737	68,962	46,771	1,134	1,247	219	496	2,531	3,862	246,742	486,609	955,297	590,367				
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	10,712	7,961	9,240	8,535	-	-	-	-	-	-	-	-	2,393	2,797	5,163	20,171	5,168	20,171
\$2,000 under \$3,000.....	-	-	-	-	7,246	7,478	7,478	4,422	254	54	-	-	-	-	-	-	16,820	15,679	70,037	50,852	70,037	50,852
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	5,638	13,608	9,514	7,649	-	-	-	-	-	-	-	-	21,003	11,566	108,014	47,649	91,124	43,609
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	13,430	5,255	3,255	2,431	-	-	-	-	-	-	-	-	18,784	11,885	125,823	35,810	47,649	35,810
\$5,000 under \$6,000.....	-	-	-	-	11,277	14,353	9,514	7,649	252	26	-	-	-	-	-	-	22,666	11,822	113,087	35,144	27,321	35,144
\$6,000 under \$7,000.....	-	-	-	-	3,422	1,228	5,801	3,278	-	-	-	-	-	-	-	-	18,433	6,772	80,340	35,286	12,992	35,286
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	6,456	7,096	5,134	2,431	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,712	19,986	57,361	28,221	13,854	28,221
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	2,132	2,132	6,065	3,661	-	-	-	-	-	-	-	-	17,137	13,383	45,625	27,321	13,854	27,321
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	6,415	6,969	3,065	2,177	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,914	11,885	113,087	35,144	16,604	35,144
\$10,000 under \$11,000.....	(*)	(*)	(*)	(*)	8,566	1,743	1,977	1,999	-	-	-	-	-	-	-	-	4,235	3,712	13,854	14,116	16,604	14,116
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	3,168	8,241	6,410	4,866	215	405	-	-	-	-	-	-	22,832	41,803	45,903	72,197	13,854	72,197
\$12,000 under \$13,000.....	-	-	-	-	10,935	12,190	2,446	1,707	-	-	-	-	-	-	-	-	8,827	39,507	12,992	26,736	13,854	26,736
\$13,000 under \$14,000.....	-	-	-	-	3,990	11,556	1,537	1,272	216	254	-	-	-	-	-	-	6,728	13,265	3,967	16,604	13,854	16,604
\$14,000 under \$15,000.....	1,161	6,853	(*)	(*)	3,089	13,898	3,693	3,133	-	-	-	-	-	-	-	-	4,961	66,640	9,647	28,158	13,854	28,158
\$15,000 under \$20,000.....	288	2,742	(*)	(*)	2,070	22,479	1,715	1,306	20	78	-	-	-	-	-	-	8,961	53,827	4,547	9,346	13,854	9,346
\$20,000 under \$25,000.....	335	8,785	(*)	(*)	2,070	22,479	280	231	20	78	-	-	-	-	-	-	4,027	42,027	936	9,346	13,854	9,346
\$25,000 under \$30,000.....	72	3,193	(*)	(*)	2,070	22,479	53	46	3	12	-	-	-	-	-	-	227	28,699	235	4,576	13,854	4,576
\$30,000 under \$35,000.....	22	1,836	(*)	(*)	1,605	17,520	10	5	1	2	-	-	-	-	-	-	6,167	6,167	34	1,875	13,854	1,875
\$35,000 under \$40,000.....	4	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
\$40,000 under \$50,000.....	3	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
\$50,000 under \$100,000.....	4	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
\$100,000 or more.....	4	1,605	(*)	(*)	11	6,408	6	5	1	2	-	-	-	-	-	-	17	12,230	17	1,875	13,854	1,875
Non-taxable returns, total.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	82,144	192,489	94,600	126,004	84,895	84,756	9,120	18,036	260	339	20,685	70,762	2,298	5,279	300,900	245,826
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	15,629	25,477	6,489	5,720	4,960	2,634	(*)	(*)	-	-	(*)	(*)	-	-	13,900	7,411
\$2,000 under \$3,000.....	(*)	(*)	11,349	8,846	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	18,561	10,944
\$3,000 under \$4,000.....	17,189	35,585	6,873	5,476	12,149	10,228	(*)	(*)	-	-	(*)	(*)	-	-	26,863	14,728
\$4,000 under \$5,000.....	(*)	(*)	8,335	5,762	6,444	5,066	(*)	(*)	-	-	(*)	(*)	-	-	39,968	10,604
\$5,000 under \$6,000.....	(*)	(*)	12,674	14,446	9,453	9,474	(*)	(*)	-	-	(*)	(*)	-	-	43,938	24,487
\$6,000 under \$7,000.....	16,560	46,485	(*)	(*)	10,917	8,548	2,823	1,617	-	-	2,415	9,145	-	-	31,565	26,955
\$7,000 under \$8,000.....	(*)	(*)	12,875	7,545	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	33,059	24,436
\$8,000 under \$9,000.....	6,485	17,095	7,549	9,162	7,868	7,947	(*)	(*)	-	-	(*)	(*)	-	-	21,574	33,333
\$9,000 under \$10,000.....	(*)	(*)	1,429	1,224	6,202	5,737	(*)	(*)	-	-	(*)	(*)	-	-	10,772	4,665
\$10,000 under \$11,000.....	(*)	(*)	5,237	3,494	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	14,168	20,323
\$11,000 under \$12,000.....	(*)	(*)	2,816	12,109	7,842	8,738	(*)	(*)	-	-	(*)	(*)	-	-	8,441	15,628
\$12,000 under \$13,000.....	7,935	16,708	2,836	1,503	(*)	(*)	(*)	(*)	-	-	5,534	14,451	(*)	(*)	6,161	7,991
\$13,000 under \$14,000.....	(*)	(*)	2,359	2,842	2,906	2,050	(*)	(*)	-	-	(*)	(*)	-	-	5,660	4,779
\$14,000 under \$15,000.....	(*)	(*)	1,429	1,224	2,216	2,574	(*)	(*)	-	-	(*)	(*)	-	-	3,314	1,383
\$15,000 under \$20,000.....	3,728	13,500	4,853	10,022	2,235	1,984	1,373	1,599	-	-	3,226	11,627	(*)	(*)	9,578	11,558
\$20,000 under \$25,000.....	(*)	(*)	2,476	8,863	1,018	2,579	(*)	(*)	-	-	1,575	4,846	-	-	3,198	14,114
\$25,000 under \$30,000.....	2,140	10,317	1,162	4,831	(*)	(*)	799	2,576	-	-	(*)	(*)	-	-	1,742	2,454
\$30,000 under \$50,000.....	(*)	(*)	1,436	13,149	931	1,751	(*)	(*)	-	-	1,848	10,705	-	-	1,404	7,690
\$50,000 under \$100,000.....	245	648	1,009	6,656	585	3,335	375	3,003	78	251	656	6,881	357	201	1,077	10,357
\$100,000 under \$200,000.....	66	492	202	1,716	170	976	86	2,541	-	-	217	3,484	-	-	276	3,615
\$200,000 under \$500,000.....	23	186	43	890	41	357	37	1,287	5	17	62	3,120	4	227	59	227
\$500,000 under \$1,000,000.....	2	24	11	82	10	126	7	1,002	5	60	15	2,222	-	-	12	105
\$1,000,000 or more.....	1	1	3	33	4	30	3	2,184	-	-	4	86	-	-	8	44
Taxable returns, total.....	56,555	143,403	71,246	106,651	70,215	71,413	6,778	17,538	259	331	18,125	68,496	2,213	3,484	265,757	240,851
No adjusted gross income.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	5,020	2,735	13,802	12,566	(*)	(*)	-	-	(*)	(*)	-	-	9,406	6,764
\$3,000 under \$4,000.....	12,148	24,440	6,592	5,466	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	19,264	10,012
\$4,000 under \$5,000.....	(*)	(*)	12,673	14,445	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	39,967	10,604
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	10,917	8,548	2,823	1,617	-	-	(*)	(*)	-	-	43,434	23,995
\$6,000 under \$7,000.....	14,880	37,638	12,875	7,545	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	31,564	26,955
\$7,000 under \$8,000.....	(*)	(*)	7,617	7,873	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	33,059	24,436
\$8,000 under \$9,000.....	6,485	17,095	9,162	7,617	7,873	7,947	(*)	(*)	-	-	(*)	(*)	-	-	21,574	33,333
\$9,000 under \$10,000.....	(*)	(*)	6,202	5,737	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	10,772	4,665
\$10,000 under \$11,000.....	(*)	(*)	5,237	3,494	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	14,168	20,323
\$11,000 under \$12,000.....	(*)	(*)	2,816	12,109	7,842	8,738	(*)	(*)	-	-	(*)	(*)	-	-	8,441	15,628
\$12,000 under \$13,000.....	7,935	16,708	2,836	1,503	(*)	(*)	(*)	(*)	-	-	5,534	14,451	(*)	(*)	6,161	7,991
\$13,000 under \$14,000.....	(*)	(*)	2,359	2,842	2,906	2,050	(*)	(*)	-	-	(*)	(*)	-	-	5,660	4,779
\$14,000 under \$15,000.....	(*)	(*)	1,429	1,224	2,192	1,253	(*)	(*)	-	-	(*)	(*)	-	-	3,291	1,356
\$15,000 under \$20,000.....	3,728	13,500	4,853	10,022	2,235	1,984	1,373	1,599	-	-	3,226	11,627	(*)	(*)	9,578	11,558
\$20,000 under \$25,000.....	(*)	(*)	2,476	8,863	996	2,530	(*)	(*)	-	-	1,529	4,753	-	-	3,152	14,112
\$25,000 under \$30,000.....	2,140	10,317	1,162	4,831	(*)	(*)	799	2,576	-	-	(*)	(*)	-	-	1,741	2,454
\$30,000 under \$50,000.....	(*)	(*)	1,436	13,149	931	1,751	(*)	(*)	-	-	1,848	10,705	-	-	1,404	7,690
\$50,000 under \$100,000.....	245	648	997	6,214	583	3,332	375	3,003	78	251	656	6,881	357	201	1,075	10,239
\$100,000 under \$200,000.....	66	492	202	1,716	170	976	86	2,541	-	-	217	3,484	-	-	276	3,615
\$200,000 under \$500,000.....	22	184	43	890	41	357	37	1,287	5	17	62	3,120	4	227	59	227
\$500,000 under \$1,000,000.....	2	24	10	81	10	126	7	1,002	5	60	15	2,222	-	-	12	105
\$1,000,000 or more.....	1	1	3	33	4	30	3	2,184	-	-	4	86	-	-	8	44
Nontaxable returns, total.....	25,589	49,088	23,354	19,356	14,680	13,346	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	35,143	4,978
Returns under \$5,000.....	44,959	87,033	34,954	27,112	27,935	25,411	2,594	649	(*)	(*)	4,445	2,293	(*)	(*)	104,889	31,726
Returns \$5,000 under \$10,000.....	23,045	63,581	33,774	31,480	38,554	34,235	2,823	1,617	-	-	2,415	9,145	(*)	(*)	140,908	113,876
Returns \$10,000 under \$15,000.....	7,935	16,709	14,677	21,171	12,964	13,362	1,019	1,527	(*)	(*)	5,534	14,451	(*)	(*)	37,744	50,103
Returns \$15,000 or more.....	6,205	25,166	11,195	46,242	5,442	11,748	2,684	14,244	88	328	8,291	44,875	407	1,146	17,359	50,122

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.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Statutory adjustments										Total deductions	Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	166,555	127,522	35,259	16,380	13,518	4,009	100,684	89,154	20,440	17,979	4,605,044	2,021,567	1,637,714	1,118,436	1,017,070	903,131	620,645
No adjusted gross income.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	108,691	94,024	100,730	94,024	100,730	-	-
\$1,000 under \$2,000.....	13,018	12,053	-	-	(*)	(*)	-	-	(*)	(*)	304,543	273,761	294,676	273,761	294,676	-	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	20,491	15,704	(*)	(*)	389,039	324,085	319,086	324,085	319,086	-	-
\$3,000 under \$4,000.....	24,027	5,679	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	396,123	302,810	205,789	262,403	190,929	40,407	14,861
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	434,254	264,493	140,974	107,225	70,460	157,268	70,514
\$5,000 under \$6,000.....	14,445	10,427	-	-	(*)	(*)	(*)	(*)	(*)	(*)	388,780	206,686	117,895	38,081	25,923	168,605	91,972
\$6,000 under \$7,000.....	26,775	13,096	13,946	4,229	(*)	(*)	13,944	9,109	(*)	(*)	452,789	140,477	92,263	-	-	128,466	83,494
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	5,612	3,324	403,228	131,253	99,214	18,857	15,266	127,767	96,077
\$8,000 under \$9,000.....	15,279	10,232	8,169	3,845	-	-	11,369	7,945	(*)	(*)	309,020	90,957	77,324	-	-	89,277	75,644
\$9,000 under \$10,000.....	12,270	8,815	-	-	-	-	(*)	(*)	(*)	(*)	261,148	72,479	69,221	-	-	70,799	67,541
\$10,000 under \$11,000.....	9,408	5,700	-	-	(*)	(*)	7,229	3,200	(*)	(*)	225,288	43,972	43,972	-	-	43,972	43,972
\$11,000 under \$12,000.....	5,113	7,746	-	-	(*)	(*)	4,484	7,035	(*)	(*)	141,183	27,933	27,933	-	-	27,933	27,933
\$12,000 under \$13,000.....	7,976	5,955	5,343	3,119	(*)	(*)	6,530	5,784	(*)	(*)	140,950	23,155	23,155	-	-	23,155	23,155
\$13,000 under \$14,000.....	5,397	3,172	-	-	(*)	(*)	4,486	2,802	(*)	(*)	89,391	8,081	8,081	-	-	8,081	8,081
\$14,000 under \$15,000.....	2,399	3,052	-	-	-	-	(*)	(*)	-	-	54,944	(*)	(*)	-	-	4,035	4,035
\$15,000 under \$20,000.....	7,834	9,338	(*)	(*)	-	-	5,963	7,257	-	-	178,992	10,449	10,449	-	-	10,449	10,449
\$20,000 under \$25,000.....	1,984	2,640	(*)	(*)	-	-	1,412	1,856	1,477	1,762	73,081	1,605	1,605	-	-	1,605	1,605
\$25,000 under \$30,000.....	1,189	3,109	-	-	1,473	1,936	(*)	(*)	-	-	35,542	1,163	1,163	-	-	1,163	1,163
\$30,000 under \$50,000.....	2,545	7,602	(*)	(*)	-	-	1,436	5,054	982	2,377	76,830	133	133	-	-	133	133
\$50,000 under \$100,000.....	1,319	4,519	(*)	(*)	9	5	510	1,940	833	2,488	74,510	133	133	-	-	133	133
\$100,000 under \$200,000.....	103	424	(*)	(*)	6	40	41	237	51	146	32,292	(*)	(*)	-	-	14	14
\$200,000 under \$500,000.....	16	55	1	1	-	-	8	38	7	15	17,764	1	1	-	-	1	1
\$500,000 under \$1,000,000.....	2	5	-	-	-	-	-	-	2	5	6,994	1	1	-	-	1	1
\$1,000,000 or more.....	1	40	-	-	-	-	1	40	-	-	9,668	-	-	-	-	-	-
Taxable returns, total.....	148,980	108,611	31,897	13,128	11,586	3,625	92,025	78,228	16,818	13,630	3,773,258	1,437,032	1,004,063	534,563	384,080	902,469	619,983
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	18,012	17,055	16,337	17,055	16,337	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	155,127	148,399	128,122	148,399	128,122	-	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	14,196	8,450	(*)	(*)	293,451	260,474	159,298	220,067	144,437	40,407	14,861
\$3,000 under \$4,000.....	20,667	5,296	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	377,737	252,732	128,037	95,464	57,523	157,268	70,514
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	364,993	203,326	114,367	34,721	22,395	168,605	91,972
\$5,000 under \$6,000.....	12,765	7,605	-	-	(*)	(*)	13,944	9,109	(*)	(*)	448,138	140,477	92,263	-	-	128,466	83,494
\$6,000 under \$7,000.....	26,775	13,096	22,115	8,074	(*)	(*)	(*)	(*)	5,612	3,324	403,228	131,253	99,214	18,857	15,266	127,767	96,077
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	-	-	11,118	7,813	(*)	(*)	306,929	90,957	77,324	-	-	89,277	75,644
\$8,000 under \$9,000.....	15,028	10,100	-	-	-	-	(*)	(*)	(*)	(*)	261,148	72,479	69,221	-	-	70,799	67,541
\$9,000 under \$10,000.....	12,270	8,815	-	-	-	-	(*)	(*)	-	-	225,288	43,972	43,972	-	-	43,972	43,972
\$10,000 under \$11,000.....	9,408	5,700	-	-	(*)	(*)	7,229	3,200	(*)	(*)	139,962	27,933	27,933	-	-	27,933	27,933
\$11,000 under \$12,000.....	5,113	7,746	5,343	3,119	(*)	(*)	4,484	7,035	(*)	(*)	140,950	23,155	23,155	-	-	23,155	23,155
\$12,000 under \$13,000.....	7,976	5,955	-	-	(*)	(*)	6,530	5,784	(*)	(*)	88,729	7,419	7,419	-	-	7,419	7,419
\$13,000 under \$14,000.....	5,397	3,172	-	-	(*)	(*)	4,486	2,802	(*)	(*)	54,547	(*)	(*)	-	-	(*)	(*)
\$14,000 under \$15,000.....	2,399	3,052	-	-	-	-	(*)	(*)	-	-	174,157	10,449	10,449	-	-	10,449	10,449
\$15,000 under \$20,000.....	7,834	9,338	(*)	(*)	-	-	1,390	1,767	1,477	1,762	71,716	1,605	1,605	-	-	1,605	1,605
\$20,000 under \$25,000.....	1,962	2,551	(*)	(*)	-	-	(*)	(*)	-	-	35,517	1,163	1,163	-	-	1,163	1,163
\$25,000 under \$30,000.....	1,189	3,109	-	-	1,488	1,981	(*)	(*)	-	-	76,830	133	133	-	-	133	133
\$30,000 under \$50,000.....	2,545	7,602	(*)	(*)	-	-	1,436	5,054	982	2,377	73,137	133	133	-	-	133	133
\$50,000 under \$100,000.....	1,319	4,519	(*)	(*)	-	-	510	1,940	833	2,488	31,000	(*)	(*)	-	-	(*)	(*)
\$100,000 under \$200,000.....	101	423	(*)	(*)	-	-	41	237	49	145	17,207	1	1	-	-	1	1
\$200,000 under \$500,000.....	16	55	1	1	-	-	8	38	7	15	6,141	1	1	-	-	1	1
\$500,000 under \$1,000,000.....	2	5	-	-	-	-	-	-	2	5	9,668	-	-	-	-	-	-
\$1,000,000 or more.....	1	40	-	-	-	-	1	40	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	17,575	18,913	(*)	(*)	(*)	(*)	(*)	(*)	3,622	4,349	831,785	584,535	633,650	583,873	632,988	662	662
Returns under \$5,000.....	45,317	28,869	(*)	(*)	(*)	(*)	20,902	16,333	10,720	7,368	1,632,650	1,259,173	1,061,255	1,061,498	975,880	197,675	85,375
Returns \$5,000 under \$10,000.....	75,952	45,298	22,115	8,073	(*)	(*)	44,865	32,922	5,612	3,324	1,814,965	641,852	455,916	56,938	41,189	584,914	414,727
Returns \$10,000 under \$15,000.....	30,293	25,624	5,343	3,119	(*)	(*)	24,928	21,696	(*)	(*)	651,756	107,176	107,176	-	-	107,176	107,176
Returns \$15,000 or more.....	14,993	27,731	1,079	753	1,488	1,981	9,989	18,204	3,352	6,793	505,673	13,366	13,366	-	-	13,366	13,366

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.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
 (Money amounts in thousands of dollars)

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits							
	Number	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits ³	
										Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total.....	1,539,268	2,967,331	5,404,324	665,040	2,907,749	12,519,815	2,399,523	2,332,167	57,861	29,227	3,619	1,182	191	6,789	4,627		
No adjusted gross income.....	-	-	15,363	11,954	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	115,771	96,817	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,352	9,867	377,917	264,623	19,490	5,181	734	22,348	81	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	44,293	69,953	599,513	190,037	178,341	121,970	16,920	164,978	1,107	12,561	1,149	(*)	(*)	-	-	-	-
\$3,000 under \$4,000.....	148,946	190,334	694,631	66,113	385,643	557,090	82,369	344,514	3,066	(*)	(*)	(*)	(*)	-	-	-	-
\$4,000 under \$5,000.....	218,570	293,280	737,060	23,541	459,522	1,014,131	156,365	353,078	4,638	(*)	(*)	(*)	(*)	-	-	-	-
\$5,000 under \$6,000.....	187,840	270,885	597,600	9,498	385,028	1,182,177	190,427	347,131	5,443	(*)	(*)	(*)	(*)	-	-	-	-
\$6,000 under \$7,000.....	224,291	360,526	568,114	(*)	363,053	1,342,106	223,069	289,489	5,799	12,518	1,998	(*)	(*)	(*)	(*)	-	-
\$7,000 under \$8,000.....	168,319	304,014	455,419	-	299,572	1,390,442	237,914	212,315	5,129	(*)	(*)	(*)	(*)	-	-	-	-
\$8,000 under \$9,000.....	126,649	231,697	352,169	(*)	217,355	1,184,134	207,792	165,665	4,689	(*)	(*)	(*)	(*)	-	-	-	-
\$9,000 under \$10,000.....	93,186	191,927	258,703	-	165,665	1,050,170	188,385	156,875	3,983	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$11,000.....	77,741	181,316	189,401	-	121,713	853,567	156,875	122,228	3,098	(*)	(*)	(*)	(*)	-	-	-	-
\$11,000 under \$12,000.....	50,367	113,250	116,578	(*)	78,129	642,123	122,228	70,144	3,093	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$12,000 under \$13,000.....	47,012	117,795	113,489	(*)	70,144	622,373	121,105	64,655	1,612	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$13,000 under \$14,000.....	27,465	81,310	61,919	-	35,546	327,813	64,655	51,008	1,269	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$14,000 under \$15,000.....	19,578	50,909	37,556	(*)	23,611	249,387	51,008	62,853	4,373	-	-	(*)	(*)	1,793	537	-	-
\$15,000 under \$20,000.....	53,129	168,543	102,827	(*)	63,379	792,308	172,396	64,954	16,873	2,729	356	(*)	(*)	(*)	507	70	-
\$20,000 under \$25,000.....	15,315	71,476	28,361	(*)	16,873	270,587	64,954	38,022	7,009	(*)	(*)	(*)	(*)	(*)	164	461	-
\$25,000 under \$30,000.....	6,391	34,923	11,224	-	7,010	143,805	38,022	11,095	2,496	(*)	(*)	(*)	(*)	(*)	56	302	-
\$30,000 under \$50,000.....	10,564	76,286	18,884	-	11,108	313,271	95,900	1,230	758	(*)	(*)	(*)	(*)	(*)	17	17	-
\$50,000 under \$100,000.....	5,166	74,377	9,498	(*)	5,261	263,414	103,513	245	242	(*)	(*)	(*)	(*)	(*)	7	248	-
\$100,000 under \$200,000.....	1,001	32,278	1,783	(*)	1,008	101,568	49,233	245	410	(*)	(*)	(*)	(*)	(*)	4	248	-
\$200,000 under \$500,000.....	247	17,763	437	3	245	52,773	30,132	19	2	(*)	(*)	(*)	(*)	(*)	1	5	-
\$500,000 under \$1,000,000.....	35	6,993	73	1	35	15,562	9,696	2	1	(*)	(*)	(*)	(*)	(*)	1	1	-
\$1,000,000 or more.....	18	9,668	34	-	18	23,863	15,831	5	1	(*)	(*)	(*)	(*)	(*)	4	248	-
Taxable returns, total.....	1,462,727	2,769,196	4,256,525	39	2,899,737	12,505,978	2,397,130	2,331,260	57,823	22,209	2,752	1,050	139	5,904	3,088		
No adjusted gross income.....	-	-	27	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	13,147	-	19,490	5,181	734	22,348	81	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	26,582	27,005	176,350	-	174,981	120,625	16,730	164,978	1,107	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	124,808	134,154	521,659	-	385,282	556,790	82,327	344,514	3,066	(*)	(*)	(*)	(*)	-	-	-	-
\$3,000 under \$4,000.....	203,430	249,700	664,709	-	456,162	1,009,669	155,727	353,055	4,638	(*)	(*)	(*)	(*)	-	-	-	-
\$4,000 under \$5,000.....	181,679	250,626	565,418	-	385,005	1,182,084	190,412	347,131	5,443	(*)	(*)	(*)	(*)	-	-	-	-
\$5,000 under \$6,000.....	222,576	355,875	560,699	-	363,053	1,342,106	223,069	289,489	5,799	12,518	1,998	(*)	(*)	(*)	(*)	-	-
\$6,000 under \$7,000.....	168,319	304,014	455,419	-	299,572	1,390,442	237,914	212,315	5,129	(*)	(*)	(*)	(*)	-	-	-	-
\$7,000 under \$8,000.....	126,398	229,605	351,698	-	217,355	1,184,134	207,792	165,665	4,689	(*)	(*)	(*)	(*)	-	-	-	-
\$8,000 under \$9,000.....	93,186	191,927	258,703	-	165,665	1,050,170	188,385	156,875	3,983	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$9,000 under \$10,000.....	77,741	181,316	189,401	-	121,713	853,567	156,875	122,228	3,098	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$11,000.....	50,196	112,029	115,682	-	78,129	642,123	122,228	70,144	3,093	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$11,000 under \$12,000.....	46,989	117,441	113,446	-	70,144	622,373	121,105	64,655	1,612	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$12,000 under \$13,000.....	27,465	81,310	60,728	-	34,884	321,055	63,294	51,007	1,269	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$13,000 under \$14,000.....	19,553	50,512	37,496	-	23,588	249,378	51,007	62,653	4,370	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$14,000 under \$15,000.....	52,730	163,708	101,828	-	63,179	791,600	172,280	64,924	16,851	2,729	356	(*)	(*)	1,593	419	-	-
\$15,000 under \$20,000.....	15,246	70,111	28,231	-	16,851	270,425	64,924	38,022	7,009	(*)	(*)	(*)	(*)	(*)	507	70	-
\$20,000 under \$25,000.....	6,390	34,898	11,221	-	7,009	143,805	38,022	11,095	2,496	(*)	(*)	(*)	(*)	(*)	164	461	-
\$25,000 under \$30,000.....	10,564	76,286	18,884	-	11,108	313,271	95,900	1,230	758	(*)	(*)	(*)	(*)	(*)	56	302	-
\$30,000 under \$50,000.....	5,149	73,004	9,466	(*)	5,261	263,414	103,513	245	242	(*)	(*)	(*)	(*)	(*)	7	17	-
\$50,000 under \$100,000.....	994	30,986	1,773	-	1,008	101,568	49,233	245	410	(*)	(*)	(*)	(*)	(*)	4	248	-
\$100,000 under \$200,000.....	245	17,206	435	1	245	52,773	30,132	19	2	(*)	(*)	(*)	(*)	(*)	1	5	-
\$200,000 under \$500,000.....	34	6,140	71	1	35	15,562	9,696	2	1	(*)	(*)	(*)	(*)	(*)	1	1	-
\$500,000 under \$1,000,000.....	18	9,668	34	-	18	23,863	15,831	5	1	(*)	(*)	(*)	(*)	(*)	4	248	-
\$1,000,000 or more.....	18	9,668	34	-	18	23,863	15,831	5	1	(*)	(*)	(*)	(*)	(*)	4	248	-
Nontaxable returns, total.....	76,541	198,133	1,147,800	665,001	8,012	13,839	2,392	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Returns under \$5,000.....	424,954	571,395	2,480,255	653,085	1,042,996	1,698,373	256,388	531,840	4,253	12,561	1,149	(*)	(*)	(*)	(*)	-	-
Returns \$5,000 under \$10,000.....	800,285	1,359,048	2,232,006	11,464	1,430,673	6,149,030	1,047,588	1,367,678	25,698	12,518	1,999	(*)	(*)	(*)	(*)	-	-
Returns \$10,000 under \$15,000.....	222,163	544,580	518,943	(*)	329,143	2,695,262	515,872	328,309	13,054	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Returns \$15,000 or more.....	91,866	492,307	173,120	295	104,937	1,977,152	579,676	104,340	14,854	3,112	405	496	123	2,979	1,935	-	-

Estimates not shown because of high sampling variability.

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

Estimates not shown because of high sampling variability.

Table 7.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability										Tax payments									
	Total			Income tax after credits			Additional tax for tax preferences			Tax from recomputing prior-year investment credit			Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	2,929,416	2,482,860	2,899,737	2,448,770	335	1,632	848	481	117,405	31,891			3,776,836	3,078,054	3,253,752	2,722,497				
No adjusted gross income.....	(*)	(*)	-	-	(*)	-	-	-	(*)	-	-	-	5,905	3,395	67,281	3,983				
\$1 under \$1,000.....	31,462	1,791	19,490	734	-	-	-	-	10,795	992			69,418	4,581	232,596	28,748				
\$1,000 under \$2,000.....	183,363	19,158	174,981	16,811	-	-	-	-	16,245	2,346			237,811	30,037	311,223	62,627				
\$2,000 under \$3,000.....	368,631	85,730	385,282	83,305	-	-	-	-	14,390	2,425			421,565	145,284	406,747	141,496				
\$3,000 under \$4,000.....	457,104	161,793	456,162	158,636	-	-	-	-	12,453	3,158			468,810	239,504	452,715	220,664				
\$4,000 under \$5,000.....	385,326	196,924	385,005	194,420	-	-	-	-	10,945	3,626			387,712	256,932	377,424	251,149				
\$5,000 under \$6,000.....	232,078	232,086	239,572	242,153	-	-	-	-					361,065	311,173	304,039	301,891				
\$6,000 under \$7,000.....	299,572	244,531	299,572	242,153	-	-	-	-					293,525	279,184	286,649	299,854				
\$7,000 under \$8,000.....	217,355	214,630	217,355	212,856	-	-	-	-					217,373	212,406	212,293	265,250				
\$8,000 under \$9,000.....	165,665	193,259	165,665	192,248	-	-	-	-					164,857	235,763	160,246	226,944				
\$9,000 under \$10,000.....	121,713	161,888	121,713	160,846	-	-	-	-					120,612	193,201	117,099	185,248				
\$10,000 under \$11,000.....	78,129	126,887	78,129	125,310	-	-	-	-					77,279	147,320	73,461	137,554				
\$11,000 under \$12,000.....	70,144	125,374	70,144	124,153	-	-	-	-					69,961	145,767	80,444	134,191				
\$12,000 under \$13,000.....	34,884	65,416	34,884	64,755	-	-	-	-					23,223	59,685	22,646	59,893				
\$13,000 under \$14,000.....	63,179	178,511	63,179	176,171	-	-	-	-					62,651	196,017	53,641	158,088				
\$14,000 under \$15,000.....	16,898	67,783	16,851	66,517	-	-	-	-					10,616	89,549	6,077	39,683				
\$15,000 under \$20,000.....	7,010	39,692	7,009	38,881	-	-	-	-					5,095	95,203	2,640	31,101				
\$20,000 under \$25,000.....	99,737	11,108	99,737	98,255	-	-	-	-					1,000	39,548	496	8,487				
\$25,000 under \$30,000.....	5,282	106,900	5,261	105,677	-	-	-	-					245	23,877	8,033	2,692				
\$30,000 under \$50,000.....	1,008	50,449	1,008	49,888	-	-	-	-					18	11,521	7	4,551				
\$50,000 under \$100,000.....	247	31,173	247	30,971	-	-	-	-												
\$100,000 under \$200,000.....	35	10,070	35	9,916	-	-	-	-												
\$200,000 under \$500,000.....	18	16,198	18	15,993	-	-	-	-												
\$500,000 or more.....					-	-	-	-												
Taxable returns, total.....	2,899,776	2,479,598	2,859,737	2,448,770	335	1,632	736	476	89,511	28,696			2,841,604	2,984,879	2,734,958	2,635,631				
No adjusted gross income.....	(*)	(*)	-	-	(*)	-	-	-	(*)	-			(*)	(*)	(*)	(*)				
\$1 under \$1,000.....	19,490	782	19,490	734	-	-	-	-	(*)	-			17,308	3,470	17,056	3,464				
\$1,000 under \$2,000.....	174,981	18,095	174,981	16,811	-	-	-	-	7,883	1,283			165,919	39,855	158,824	38,141				
\$2,000 under \$3,000.....	385,282	85,127	385,282	83,305	-	-	-	-	10,841	1,623			366,665	133,171	354,659	130,063				
\$3,000 under \$4,000.....	456,162	161,611	456,162	158,636	-	-	-	-	11,511	2,975			447,766	231,354	431,985	222,690				
\$4,000 under \$5,000.....	385,005	196,821	385,005	194,420	-	-	-	-	(*)	3,622			381,809	232,967	371,539	247,578				
\$5,000 under \$6,000.....	232,022	232,022	239,572	242,153	-	-	-	-	310,529	310,529			359,350	310,529	352,348	301,445				
\$6,000 under \$7,000.....	217,355	214,630	217,355	212,856	-	-	-	-	217,122	217,122			217,122	217,122	212,042	206,649				
\$7,000 under \$8,000.....	193,259	165,665	193,259	192,248	-	-	-	-	14,757	5,164			164,857	225,763	160,246	226,944				
\$8,000 under \$9,000.....	121,713	161,888	121,713	160,846	-	-	-	-	2,711	1,039			120,612	193,201	117,099	185,248				
\$9,000 under \$10,000.....	78,129	126,887	78,129	125,310	-	-	-	-	3,316	1,491			77,134	147,459	73,336	137,492				
\$10,000 under \$11,000.....	70,144	124,153	70,144	124,153	-	-	-	-	2,442	1,221			69,938	145,602	65,823	134,006				
\$11,000 under \$12,000.....	34,884	64,755	34,884	64,755	-	-	-	-	2,185	1,000			34,901	80,255	32,005	71,819				
\$12,000 under \$13,000.....	23,588	52,275	23,588	52,275	-	-	-	-					23,199	59,554	22,623	55,789				
\$13,000 under \$14,000.....	63,179	176,171	63,179	176,171	-	-	-	-	4,922	2,294			62,432	196,017	53,442	158,088				
\$14,000 under \$15,000.....	16,851	66,517	16,851	66,517	-	-	-	-	2,631	1,203			16,019	37,884	11,449	25,649				
\$15,000 under \$20,000.....	7,009	38,881	7,009	38,881	-	-	-	-	1,554	778			6,506	89,549	6,077	31,063				
\$20,000 under \$25,000.....	99,737	98,255	99,737	98,255	-	-	-	-	2,988	1,459			10,616	95,146	2,637	31,043				
\$25,000 under \$30,000.....	5,282	105,677	5,261	105,677	-	-	-	-					5,092	39,399	492	8,435				
\$30,000 under \$50,000.....	1,008	49,888	1,008	49,888	-	-	-	-	166	80			993	39,399	492	8,435				
\$50,000 under \$100,000.....	246	31,173	246	30,971	-	-	-	-	34	16			243	23,877	99	2,686				
\$100,000 or more.....	35	9,916	35	9,916	-	-	-	-	2	1			18	11,521	7	4,551				
Non-taxable returns, total.....	29,640	3,264	-	-	-	-	-	-	27,894	3,195			335,232	93,175	518,794	86,865				
Returns under \$5,000.....	1,065,004	266,835	1,035,915	259,486	(*)	-	(*)	(*)	58,066	9,173			1,503,913	495,272	1,472,390	475,840				
Returns \$5,000 under \$10,000.....	1,430,996	1,430,970	1,430,970	1,430,970	-	-	-	-	10,827	1,385			1,424,532	1,385,455	1,390,651	1,345,435				
Returns \$10,000 under \$15,000.....	328,631	328,458	328,458	328,458	-	-	-	-	13,926	4,778			326,137	626,616	311,718	584,904				
Returns \$15,000 or more.....	104,785	600,532	104,714	591,868	318	1,546	652	470	13,926	6,644			102,254	570,709	78,993	316,317				

Estimates not shown because of high sampling variability.

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.—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued								Tax due at time of filing		Overpayments					
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration		Number of returns	Amount	Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total.....	101,994	8,207	16,296	1,309	956	404	189,692	345,641	458,196	182,236	2,985,466	777,512	2,921,045	735,034	75,531	42,481
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	2,941	1,969	(*)	(*)	5,899	3,304	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	5,032	1,742	(*)	(*)	69,167	4,535	68,602	4,314	2,199	474
\$1,000 under \$2,000.....	-	-	2,891	142	-	-	8,427	2,244	12,521	737	232,864	29,007	231,797	28,754	5,491	903
\$2,000 under \$3,000.....	(*)	(*)	5,136	654	(*)	(*)	15,115	3,759	60,673	7,429	378,816	67,043	375,172	65,676	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)	-	-	-	-	17,632	8,758	46,871	7,476	430,900	85,200	425,202	83,914	6,767	1,286
\$4,000 under \$5,000.....	-	-	-	-	-	-	12,937	5,409	58,579	7,277	332,587	67,285	328,102	66,258	4,906	1,027
\$5,000 under \$6,000.....	(*)	(*)	-	-	-	-	12,703	9,203	44,860	8,465	319,656	87,611	315,178	85,725	6,376	1,885
\$6,000 under \$7,000.....	(*)	(*)	3,357	210	-	-	11,282	9,221	44,026	9,409	255,546	74,060	250,906	72,150	6,572	1,910
\$7,000 under \$8,000.....	21,073	667	-	-	-	-	13,714	6,460	15,224	3,585	200,693	61,359	194,443	59,514	6,251	1,845
\$8,000 under \$9,000.....	19,411	1,080	-	-	-	-	12,336	7,721	32,194	6,991	133,220	49,495	129,324	49,180	(*)	(*)
\$9,000 under \$10,000.....	11,786	779	-	-	-	-	7,810	7,120	18,903	6,574	102,810	37,887	99,718	36,175	8,329	4,381
\$10,000 under \$11,000.....	10,931	1,052	-	-	-	-	9,910	8,912	13,695	5,026	64,543	25,719	62,363	24,150	-	-
\$11,000 under \$12,000.....	9,883	935	1,761	86	-	-	8,986	10,623	19,433	5,420	50,734	25,812	48,712	24,713	-	-
\$12,000 under \$13,000.....	4,623	797	-	-	(*)	(*)	6,076	7,605	6,494	3,768	29,052	18,796	26,632	18,238	3,237	1,017
\$13,000 under \$14,000.....	3,698	437	-	-	-	-	2,325	3,348	7,467	2,933	16,145	10,002	15,437	9,544	-	-
\$14,000 under \$15,000.....	8,877	1,076	-	-	(*)	(*)	18,262	36,549	21,298	13,266	41,817	30,771	35,983	24,595	6,757	6,176
\$15,000 under \$20,000.....	1,910	390	1,463	111	(*)	(*)	7,400	21,887	7,041	9,805	9,879	11,099	7,901	8,919	2,449	2,180
\$20,000 under \$25,000.....	(*)	(*)	-	-	-	-	3,892	14,079	3,473	7,227	3,537	5,419	2,434	4,097	1,538	1,322
\$25,000 under \$30,000.....	1,035	320	-	-	-	-	7,598	49,532	6,797	20,487	4,311	10,269	2,208	4,912	2,583	5,357
\$30,000 under \$50,000.....	702	304	136	10	-	-	4,159	63,772	3,111	22,164	2,161	10,467	710	3,593	1,612	6,875
\$50,000 under \$100,000.....	158	78	42	6	43	97	883	30,896	700	14,293	315	3,391	88	1,278	259	2,113
\$100,000 under \$200,000.....	38	20	9	1	7	9	229	21,155	162	8,913	86	1,617	25	446	75	1,172
\$200,000 under \$500,000.....	8	6	2	(2)	-	-	28	6,709	24	2,877	12	841	6	485	8	355
\$500,000 under \$1,000,000.....	4	1	4	1	-	-	15	6,968	16	4,924	2	247	1	166	2	81
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	101,714	8,141	9,682	510	954	402	176,471	340,197	435,227	180,211	2,458,658	685,573	2,399,171	644,825	68,803	40,750
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	17,056	2,833	17,056	2,833	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	147,988	24,061	143,954	23,458	-	-
\$3,000 under \$4,000.....	(*)	(*)	2,953	104	(*)	(*)	12,005	3,080	58,241	7,091	325,360	55,193	322,472	53,959	7,552	1,837
\$4,000 under \$5,000.....	-	-	-	-	-	-	17,318	8,633	46,055	7,377	410,107	77,133	406,472	76,019	6,453	1,114
\$5,000 under \$6,000.....	-	-	-	-	-	-	12,822	5,356	58,304	7,185	326,701	63,330	322,217	62,333	4,860	997
\$6,000 under \$7,000.....	(*)	(*)	-	-	-	-	12,670	8,991	44,860	8,465	317,941	86,971	313,464	85,086	6,375	1,885
\$7,000 under \$8,000.....	(*)	(*)	3,357	210	-	-	11,282	9,221	44,026	9,409	255,546	74,060	250,906	72,150	6,572	1,910
\$8,000 under \$9,000.....	21,073	667	-	-	-	-	13,714	6,460	15,224	3,585	200,442	61,164	194,192	59,319	6,251	1,845
\$9,000 under \$10,000.....	19,411	1,080	-	-	-	-	12,336	7,721	32,194	6,991	133,220	49,495	129,324	49,180	(*)	(*)
\$10,000 under \$11,000.....	11,786	779	-	-	-	-	7,810	7,120	18,903	6,574	102,810	37,887	99,718	36,175	8,329	4,381
\$11,000 under \$12,000.....	10,931	1,052	-	-	-	-	9,910	8,912	13,649	5,014	64,418	25,672	62,238	24,103	-	-
\$12,000 under \$13,000.....	9,883	935	1,761	86	-	-	8,986	10,623	19,433	5,420	50,711	25,647	48,689	24,548	-	-
\$13,000 under \$14,000.....	4,623	797	-	-	(*)	(*)	6,076	7,605	6,493	3,767	28,991	18,607	25,971	18,049	3,236	1,016
\$14,000 under \$15,000.....	3,698	437	-	-	-	-	2,301	3,321	7,467	2,933	16,121	9,872	15,414	9,414	-	-
\$15,000 under \$20,000.....	8,877	1,076	-	-	(*)	(*)	18,262	36,549	21,298	13,266	41,618	30,768	35,784	24,592	6,757	6,176
\$20,000 under \$25,000.....	1,909	390	1,417	92	(*)	(*)	7,331	21,722	7,041	9,805	9,810	10,620	7,832	8,532	2,402	2,088
\$25,000 under \$30,000.....	(*)	(*)	-	-	-	-	3,891	14,077	3,473	7,227	3,536	5,418	2,434	4,097	1,537	1,321
\$30,000 under \$50,000.....	1,035	320	-	-	(*)	(*)	7,598	49,532	6,797	20,487	4,311	10,269	2,208	4,912	2,583	5,357
\$50,000 under \$100,000.....	702	304	136	10	(*)	(*)	4,159	63,772	3,111	22,164	2,158	10,411	707	3,536	1,612	6,875
\$100,000 under \$200,000.....	156	77	41	5	(*)	(*)	879	30,800	700	14,293	308	3,241	83	1,227	255	2,015
\$200,000 under \$500,000.....	38	20	8	1	7	9	227	21,137	162	8,913	84	1,594	24	429	73	1,165
\$500,000 under \$1,000,000.....	7	5	2	(2)	-	-	28	6,709	24	2,877	11	631	5	276	8	355
\$1,000,000 or more.....	4	1	4	1	-	-	15	6,968	16	4,924	2	247	1	166	2	81
Nontaxable returns, total.....	(*)	(*)	6,614	801	(*)	(*)	13,221	5,441	22,969	2,026	526,808	91,942	521,874	90,209	6,728	1,732
Returns under \$5,000.....	(*)	(*)	9,522	885	(*)	(*)	49,147	18,473	154,699	18,833	1,418,360	245,365	1,400,874	240,895	20,635	4,470
Returns \$5,000 under \$10,000.....	47,330	1,798	3,357	209	-	-	62,972	38,014	194,883	35,727	1,241,702	339,809	1,217,953	332,828	28,047	6,982
Returns \$10,000 under \$15,000.....	40,921	4,000	1,761	85	(*)	(*)	37,608	37,608	65,992	23,720	263,284	118,216	252,862	112,819	11,566	5,397
Returns \$15,000 or more.....	13,399	2,337	1,656	128	294	382	42,466	251,546	42,622	103,954	62,120	74,121	49,356	48,490	15,283	25,631

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

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

1. Adjusted gross income less deficit.

2. Less than \$500.

3. Includes unspecified tax credits.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	14,962,460	32,876,713	121,420,684	12,186,696	18,324,313	841,581	1,626,516	363,601	1,425,204	520,502	692,171	360,268	1,143,980
Returns with adjusted gross income, total.....	14,546,428	31,720,040	23,872,410	12,045,071	17,747,694	819,858	1,533,581	206,915	432,660	510,368	654,182	227,596	446,220
\$1 under \$600.....	3,054,647	3,793,760	1,061,650	2,753,096	1,048,959	82,923	36,516	29,200	45,410	62,839	23,158	36,141	56,274
\$600 under \$1,000.....	2,667,049	3,464,123	2,129,233	2,427,263	1,934,788	69,453	51,616	16,870	31,311	64,850	41,513	24,792	32,261
\$1,000 under \$2,000.....	5,028,762	8,387,112	7,169,252	4,278,738	5,922,758	242,351	281,440	50,153	82,561	162,725	147,125	63,887	112,911
\$2,000 under \$3,000.....	1,890,932	6,406,245	4,627,091	1,249,249	2,901,983	175,995	319,220	41,372	105,315	110,420	157,826	49,180	96,281
\$3,000 under \$4,000.....	952,704	4,204,654	3,287,231	640,390	2,073,603	114,452	281,832	27,666	49,941	59,561	125,390	25,834	53,405
\$4,000 under \$5,000.....	483,125	2,515,190	2,146,299	350,395	1,472,007	66,061	211,243	17,394	32,529	28,457	75,882	15,910	34,514
\$5,000 under \$6,000.....	216,227	1,383,204	1,186,497	160,276	876,533	32,022	118,314	10,118	21,282	12,808	45,508	4,091	15,508
\$6,000 under \$7,000.....	107,332	754,468	684,216	86,256	548,273	15,901	74,513	4,512	15,028	3,392	13,682	3,130	9,929
\$7,000 under \$8,000.....	59,044	353,905	438,419	38,682	286,609	7,189	46,646	4,578	11,321	1,641	6,171		
\$8,000 under \$9,000.....	38,391	249,097	324,769	29,147	257,206	5,311	31,070	1,489	7,309	1,621	7,560	3,286	15,240
\$9,000 under \$10,000.....	8,630	31,290	83,103	6,087	59,897	2,410	19,579	(*)	(*)	(*)	(*)		
\$10,000 under \$11,000.....	8,412	50,481	86,896	6,826	70,681	1,743	9,756	1,053	3,317	(*)	(*)		
\$11,000 under \$12,000.....	6,098	28,816	69,997	3,716	43,244					746	2,369		
\$12,000 under \$13,000.....	5,676	23,596	70,417	3,248	31,178					(*)	(*)	848	5,693
\$13,000 under \$14,000.....	3,660	12,243	48,787	2,649	36,193	2,043	19,288	1,020	4,824	(*)	(*)		
\$14,000 under \$15,000.....	1,272	4,898	18,405	1,066	20,713					(*)	(*)		
\$15,000 under \$20,000.....	6,553	27,709	109,702	3,720	61,222	997	10,988			(*)	(*)		
\$20,000 under \$25,000.....	2,816	10,865	61,011	1,634	21,538	301	3,911	444	2,869	(*)	(*)	313	6,973
\$25,000 under \$30,000.....	1,759	6,546	48,022	702	13,186	(*)	(*)	195	1,356	(*)	(*)		
\$30,000 under \$50,000.....	2,002	6,677	72,811	1,041	27,257	324	6,407	298	4,586				
\$50,000 under \$100,000.....	937	3,767	62,853	598	23,553	97	2,935	207	6,449	63	424	147	5,101
\$100,000 under \$200,000.....	289	1,014	39,002	210	10,197	21	1,282	29	1,282			22	1,126
\$200,000 under \$500,000.....	90	316	24,466	69	4,454	13	330	18	2,413	2	18	15	1,004
\$500,000 under \$1,000,000.....	18	56	12,118	10	1,373	2	271	4	1,106				
\$1,000,000 or more.....	3	8	10,163	3	289	7	4,300	353	88,470				
Deficit returns, total.....	416,032	1,156,673	-2,451,726	141,625	576,619	21,723	92,935	156,686	992,544	10,134	37,989	132,672	697,761
\$0 under \$5,000.....	337,605	885,624	-439,259	108,533	324,404	16,217	41,314	121,859	317,054	7,439	13,310	108,177	294,110
\$5,000 under \$10,000.....	37,303	129,522	-270,152	14,982	69,832	2,055	10,585	16,837	150,074	2,034	17,897	13,797	131,394
\$10,000 under \$15,000.....	14,516	47,417	-178,990	5,530	35,985	1,148	8,327	7,107	99,123		4,038	63,197	
\$15,000 under \$30,000.....	14,802	51,755	-308,750	6,470	53,703	1,214	8,410	6,472	139,714		4,406	87,167	
\$30,000 under \$50,000.....	5,479	18,886	-212,678	2,417	23,781	333	6,010	2,216	71,814	462	3,707	1,299	44,592
\$50,000 under \$100,000.....	3,575	13,550	-242,548	2,079	29,347	408	7,387	1,284	74,359	112	1,182	572	32,745
\$100,000 under \$200,000.....	1,662	5,951	-228,836	924	19,523	221	6,603	558	51,938	54	758	249	24,504
\$200,000 or more.....	1,090	3,968	-570,513	690	20,046	127	4,300	353	88,470	33	1,135	134	20,052

Size of adjusted gross income or deficit	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total.....	142,544	303,808	90,922	978,824	18,066	52,579	26,914	362,125	756,909	816,099	230,866	174,531
Returns with adjusted gross income, total.....	133,628	265,876	55,792	259,012	15,719	34,921	15,435	133,496	676,139	572,043	207,943	144,700
\$1 under \$600.....	11,938	6,448	7,653	20,523					55,177	25,918	19,363	13,351
\$600 under \$1,000.....	10,271	9,951	(*)	(*)	7,835	7,963	6,669	44,420	46,213	21,853	2,602	5,684
\$1,000 under \$2,000.....	25,264	27,232	12,186	34,985					212,791	119,921	44,879	28,307
\$2,000 under \$3,000.....	37,453	58,548	8,898	38,020					157,758	126,956	48,398	32,014
\$3,000 under \$4,000.....	22,111	49,217	5,598	14,613	7,214	17,189	4,681	28,608	91,290	57,543	32,381	23,231
\$4,000 under \$5,000.....	9,668	27,611	4,869	20,655					47,790	50,603	19,807	15,446
\$5,000 under \$6,000.....	7,527	26,845							26,811	39,908	5,642	5,069
\$6,000 under \$7,000.....									9,096	19,112	6,218	4,792
\$7,000 under \$8,000.....	5,737	22,723	8,127	41,341	321	1,636	2,521	24,739	9,918	10,912		
\$8,000 under \$9,000.....									5,736	10,411	13,070	11,861
\$9,000 under \$10,000.....									1,692	9,924		
\$10,000 under \$11,000.....												
\$11,000 under \$12,000.....												
\$12,000 under \$13,000.....	2,427	10,341	1,800	30,623	61	592	735	4,716	6,717	25,371	2,430	2,289
\$13,000 under \$14,000.....												
\$14,000 under \$15,000.....												
\$15,000 under \$20,000.....					(*)	(*)			1,407	9,689	1,399	1,136
\$20,000 under \$25,000.....	649	11,492	1,367	19,919	(*)	(*)	620	14,039	1,116	7,659		
\$25,000 under \$30,000.....									978	8,968	1,384	1,176
\$30,000 under \$50,000.....	285	6,132	640	18,725	103	2,340	169	12,455	1,136	12,078		
\$50,000 under \$100,000.....	196	5,083	221	5,926					384	7,400	223	206
\$100,000 under \$200,000.....	75	2,999	72	4,239	26	892	26	1,195	84	2,239	115	107
\$200,000 under \$500,000.....	24	1,251	32	2,427	3	102	11	2,643	38	2,953	26	25
\$500,000 under \$1,000,000.....	2	2	7	734					7	2,625	4	4
\$1,000,000 or more.....	1	1	2	177							2	2
Deficit returns, total.....	8,916	37,932	35,130	719,811	2,347	17,658	11,479	228,629	80,770	244,056	22,923	29,831
\$0 under \$5,000.....	3,625	9,820	20,305	103,429	(*)	(*)	5,428	55,696	56,772	78,742	18,246	12,478
\$5,000 under \$10,000.....	3,126	5,454	4,890	55,117			2,838	32,532	9,704	28,307	1,883	1,281
\$10,000 under \$15,000.....	(*)	(*)	2,416	34,708	761	2,462	1,004	11,887	4,879	17,446	631	519
\$15,000 under \$30,000.....	638	6,510	3,429	92,574	364	890	707	18,895	4,718	23,992	1,095	5,973
\$30,000 under \$50,000.....	747	6,591	1,521	66,790	(*)	(*)	421	20,589	2,328	24,020	(*)	(*)
\$50,000 under \$100,000.....	167	2,860	1,384	78,179	146	2,819	664	30,978	1,194	22,405	368	1,922
\$100,000 under \$200,000.....	108	1,367	680	84,221	71	3,604	235	20,640	691	18,494	175	1,465
\$200,000 or more.....	93	2,759	505	204,793	84	3,456	182	37,411	484	30,649	117	5,003

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/1970 • Returns Filed and Sources of Income

43

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total.....	42,984	38,776	18,116	25,837	79,853	254,723	907,390	902,345	4,254,422	2,436,986	792,430	1,312,363
Returns with adjusted gross income, total.....	30,444	22,837	14,081	16,097	55,420	90,116	857,101	789,466	4,087,731	2,254,451	779,179	1,288,501
\$1 under \$600.....	3,584	1,353	2,827	1,051	5,529	13,064	65,578	15,048	428,823	76,408	19,491	26,064
\$600 under \$1,000.....	1,955	1,545			3,512	6,333	85,774	19,855	575,120	110,642	22,251	12,268
\$1,000 under \$2,000.....	6,786	4,600	3,723	4,482	12,747	11,685	251,244	105,470	1,491,240	537,279	191,606	177,024
\$2,000 under \$3,000.....	6,010	5,047	2,868	1,493	8,396	10,106	230,918	169,918	851,061	652,511	268,093	389,131
\$3,000 under \$4,000.....	3,360	2,668			9,713	10,044	99,115	87,773	386,000	357,102	175,601	377,685
\$4,000 under \$5,000.....	2,692	2,527	2,738	2,073	6,059	8,793	51,800	62,571	182,762	207,483	60,148	158,925
\$5,000 under \$6,000.....	(*)	(*)			3,508	6,001	18,285	33,042	62,467	64,550	17,508	77,555
\$6,000 under \$7,000.....	1,543	934			2,157	6,792	10,642	16,152	38,910	35,184	10,893	33,941
\$7,000 under \$8,000.....			1,446	3,213			13,096	21,715	26,279	53,997		
\$8,000 under \$9,000.....	2,501	1,501			3,002	5,144	10,196	34,167	15,592	29,846	9,219	23,760
\$9,000 under \$10,000.....							(*)	(*)	3,085	4,448		
\$10,000 under \$11,000.....	(*)	(*)					3,200	6,982	3,889	7,447	(*)	(*)
\$11,000 under \$12,000.....	(*)	(*)							3,873	7,047	(*)	(*)
\$12,000 under \$13,000.....	(*)	(*)	306	1,565	191	1,881			3,967	13,064	(*)	(*)
\$13,000 under \$14,000.....	(*)	(*)					5,250	28,611	2,083	12,234	(*)	(*)
\$14,000 under \$15,000.....	(*)	(*)							1,105	963		
\$15,000 under \$20,000.....							3,044	27,755	4,510	9,537		
\$20,000 under \$25,000.....							2,100	25,306	2,024	8,928		
\$25,000 under \$30,000.....	304	422	110	1,500	524	9,054	1,606	17,807	1,711	14,248	848	1,687
\$30,000 under \$50,000.....							1,591	30,733	1,953	19,597		
\$50,000 under \$100,000.....	90	1,249	58	688	65	980	809	27,629	902	11,486	61	144
\$100,000 under \$200,000.....							262	15,661	268	9,365	22	115
\$200,000 under \$500,000.....	7	197	5	32	12	134	83	14,646	87	6,861	10	85
\$500,000 under \$1,000,000.....	2	7			4	88	17	7,006	17	3,556	1	39
\$1,000,000 or more.....	-	-	-	-	1	17	3	7,353	3	668	-	-
Deficit returns, total.....	12,540	15,939	4,035	9,739	24,433	164,607	50,289	112,879	166,691	182,535	13,251	23,861
\$0 under \$5,000.....	6,835	4,552	2,519	3,853	15,162	28,552	29,378	33,007	123,085	74,336	11,737	20,515
\$5,000 under \$10,000.....	2,669	3,156			3,742	34,541	9,020	9,882	19,464	32,181		
\$10,000 under \$15,000.....	1,143	705	1,134	2,417	1,717	19,600	3,685	6,288	7,749	13,280		
\$15,000 under \$30,000.....	1,069	1,463			2,137	21,887	3,553	12,957	8,345	17,285	1,338	2,300
\$30,000 under \$50,000.....	(*)	(*)	308	1,885	885	19,636	1,877	10,127	3,499	13,242		
\$50,000 under \$100,000.....	259	1,424			410	15,431	1,416	13,027	2,463	10,990	111	712
\$100,000 under \$200,000.....	123	1,916	48	524	235	13,409	758	9,968	1,240	9,788	29	203
\$200,000 or more.....	89	1,435	26	1,061	145	11,552	602	17,622	846	11,433	36	132

Size of adjusted gross income or deficit	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total.....	722,647	690,966	297,511	502,224	73,400	85,462	4,908	16,114	70,507	98,694	6,971	24,094
Returns with adjusted gross income, total.....	680,704	632,367	241,487	254,979	65,094	55,690	4,624	14,109	67,185	89,520	4,963	1,245
\$1 under \$600.....	40,134	16,656	20,993	21,870	4,412	1,317	(*)	(*)	(*)	(*)		
\$600 under \$1,000.....	49,545	23,878	19,777	17,867	1,640	1,164	-	-	12,771	4,719		
\$1,000 under \$2,000.....	222,090	166,422	49,995	38,573	15,425	8,717	(*)	(*)	19,628	11,511	4,748	1,106
\$2,000 under \$3,000.....	200,936	196,634	66,452	41,790	26,399	18,798	(*)	(*)	14,275	17,113		
\$3,000 under \$4,000.....	88,613	95,639	33,587	26,619	9,550	9,067	-	-	6,733	12,328		
\$4,000 under \$5,000.....	46,860	56,576	16,531	30,201	3,283	1,864	(*)	(*)	(*)	(*)		
\$5,000 under \$6,000.....	13,326	26,148	10,879	20,303			(*)	(*)	(*)	(*)		
\$6,000 under \$7,000.....			11,736	20,213			-	-	-	-	(*)	(*)
\$7,000 under \$8,000.....	9,289	19,237	3,251	4,435	1,307	5,338	-	-	6,631	22,331	(*)	(*)
\$8,000 under \$9,000.....			3,606	14,793			1	19	-	-	-	-
\$9,000 under \$10,000.....	1,683	3,676					1	356	-	-	-	-
\$10,000 under \$11,000.....							(*)	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....							-	-	(*)	(*)	-	-
\$12,000 under \$13,000.....	5,122	7,667	2,847	8,075	1,970	3,947	-	-	-	-	-	-
\$13,000 under \$14,000.....							-	-	(*)	(*)	-	-
\$14,000 under \$15,000.....							-	-	(*)	(*)	-	-
\$15,000 under \$20,000.....	1,356	8,332	718	2,659					(*)	(*)	-	-
\$20,000 under \$25,000.....	(*)	(*)			925	3,742			830	1,910	-	-
\$25,000 under \$30,000.....	600	2,495	482	1,138			292	6,993	(*)	(*)	-	-
\$30,000 under \$50,000.....	539	1,245	395	3,202	129	1,206			602	5,270	2	2
\$50,000 under \$100,000.....	217	4,060	143	1,004					149	1,959	(*)	(*)
\$100,000 under \$200,000.....	72	2,144	70	867	40	285			47	1,096	(*)	(*)
\$200,000 under \$500,000.....	30	691	21	932	11	207	1	10	18	771	2	43
\$500,000 under \$1,000,000.....	8	153	4	438	3	38	-	-	3	49	-	-
\$1,000,000 or more.....	2	32	-	-	-	-	-	-	3	2,376	-	-
Deficit returns, total.....	41,943	58,600	56,024	247,245	8,306	29,772	284	2,005	3,322	9,173	2,008	22,849
\$0 under \$5,000.....	30,461	25,421	45,134	77,911	4,079	6,119	(*)	(*)	1,558	1,772	(*)	(*)
\$5,000 under \$10,000.....	5,424	11,382	3,754	16,522	1,278	1,513						
\$10,000 under \$15,000.....	1,679	2,436	2,911	53,517	1,148	12,087						
\$15,000 under \$30,000.....	2,394	5,562	2,204	27,929	(*)	(*)	136	503	1,559	5,459	263	4,270
\$30,000 under \$50,000.....	946	3,630	858	12,024	463	1,287						
\$50,000 under \$100,000.....	548	4,165	655	15,054	520	1,301						
\$100,000 under \$200,000.....	304	2,099	314	11,945	178	1,819	21	328	104	903	35	2,056
\$200,000 or more.....	187	3,904	194	32,344	128	1,018	13	1,161	101	1,040	20	2,406

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/1970 • Returns Filed and Sources of Income

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income or deficit	Other sources (net)	Statutory adjustments										Self-employed retirement deduction											
		Total		Stock pay exclusion		Moving expense deduction		Employee business expense															
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount												
Grand total.....	591,748	(50)	-506,812	(52)	324,166	(53)	998,526	(54)	65,868	(55)	137,845	(56)	42,665	(57)	32,891	(58)	172,916	(59)	323,238	(60)	50,839	(61)	104,529
Returns with adjusted gross income, total.....	545,519	174,738	286,427	483,965	54,066	105,170	40,799	31,076	165,024	288,804	34,629	58,914											
\$1 under \$600.....	37,913	7,506	23,784	54,974	13,943	33,248	(*)	(*)	3,808	6,848	7,275	15,546											
\$600 under \$1,000.....	60,438	15,756	7,867	9,793	(*)	33,889	10,882	1,908	2,781	2,720	7,275	11,276											
\$1,000 under \$2,000.....	183,692	62,707	55,851	78,837	9,793	16,035	12,687	41,064	69,024	31,764	10,886	11,815											
\$2,000 under \$4,000.....	137,301	53,400	70,758	104,389	10,035	9,933	9,671	30,195	48,594	48,594	3,155	11,384											
\$4,000 under \$5,000.....	63,086	18,323	53,782	80,983	10,398	(*)	(*)	11,112	18,373	35,999	(*)	(*)											
\$5,000 under \$6,000.....	28,622	7,046	23,765	48,968	(*)	(*)	(*)	(*)	17,266	28,513	(*)	(*)											
\$6,000 under \$7,000.....	15,076	11,324	22,461	37,958	(*)	(*)	3,886	6,411	8,677	22,329	1,851	2,162											
\$7,000 under \$8,000.....	5,106	188	9,826	24,020	(*)	(*)	(*)	(*)	3,917	14,059	(*)	(*)											
\$8,000 under \$9,000.....	5,249	-821	6,248	15,204	(*)	(*)	(*)	(*)	5,054	11,450	(*)	(*)											
\$9,000 under \$10,000.....	3,397	-5	6,228	12,289	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$10,000 under \$11,000.....	1,325	-2,289	2,998	4,664	(*)	(*)	(*)	(*)	3,431	12,441	(*)	(*)											
\$11,000 under \$12,000.....	2,118	-728	1,042	8,224	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$12,000 under \$13,000.....					(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$13,000 under \$14,000.....					(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$14,000 under \$15,000.....					(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$15,000 under \$20,000.....	1,291	-1,036	1,003	2,769	(*)	(*)	(*)	(*)	752	2,204	(*)	(*)											
\$20,000 under \$25,000.....	396	-709	99	806	(*)	(*)	(*)	(*)	79	756	(*)	(*)											
\$25,000 under \$50,000.....	394	1,094	99	806	(*)	(*)	(*)	(*)	79	756	(*)	(*)											
\$50,000 under \$100,000.....	109	1,616	32	111	(*)	(*)	(*)	(*)	22	83	(*)	(*)											
\$100,000 under \$200,000.....	36	1,712	8	212	(*)	(*)	(*)	(*)	7	209	(*)	(*)											
\$200,000 under \$500,000.....	8	-613	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)											
\$500,000 or more.....	2	297	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)											
Deficit returns, total.....	46,229	-681,550	37,739	124,561	11,802	32,676	1,866	1,815	7,892	34,454	15,210	45,615											
\$0 under \$5,000.....	31,350	-84,964	34,486	91,044	11,617	32,479	(*)	(*)	5,613	14,014	15,935	43,488											
\$5,000 under \$10,000.....	4,235	-20,427	1,781	11,826	(*)	(*)	(*)	(*)	1,132	10,327	(*)	(*)											
\$10,000 under \$15,000.....	1,946	-9,484	903	5,920	(*)	(*)	(*)	(*)	734	5,476	(*)	(*)											
\$15,000 under \$50,000.....	3,285	-47,541	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)											
\$50,000 under \$100,000.....	2,021	-67,296	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)											
\$100,000 under \$200,000.....	1,732	-91,963	159	795	(*)	(*)	(*)	(*)	123	717	(*)	(*)											
\$200,000 or more.....	930	-33,890	121	2,009	(*)	(*)	(*)	(*)	97	1,418	(*)	(*)											
Returns with adjusted gross income, total.....	17,989,680	13,152,810	13,945,113	12,755,819	13,877,627	396,991	67,485	1,393,618	4,044,570	20,534,744	14,683,076	14,683,076											
Grand total.....	17,989,680	13,152,810	13,945,113	12,755,819	13,877,627	396,991	67,485	1,393,618	4,044,570	20,534,744	14,683,076	14,683,076											
Returns with adjusted gross income, total.....	17,989,680	13,152,810	13,945,113	12,755,819	13,877,627	396,991	67,485	1,393,618	4,044,570	20,534,744	14,683,076	14,683,076											
\$1 under \$600.....	3,217,791	3,033,773	3,187,060	2,931,648	3,182,998	102,125	4,062	20,874	30,731	2,369,619	3,034,647	3,034,647											
\$600 under \$1,000.....	2,838,343	2,631,354	2,799,683	2,579,221	2,795,166	58,029	4,517	35,695	38,660	2,164,515	2,666,797	2,666,797											
\$1,000 under \$2,000.....	5,484,762	4,872,517	5,230,375	4,759,221	5,213,712	113,296	16,663	156,245	224,387	5,239,766	5,020,838	5,020,838											
\$2,000 under \$3,000.....	2,182,999	1,585,115	1,665,157	1,523,145	1,649,798	61,970	15,358	305,817	517,843	4,001,313	1,812,799	1,812,799											
\$3,000 under \$4,000.....	1,336,004	626,715	635,164	598,387	645,475	28,328	9,689	325,989	680,840	2,626,313	876,958	876,958											
\$4,000 under \$5,000.....	832,749	250,531	255,364	231,124	246,698	19,407	8,666	232,594	597,385	1,971,072	416,009	416,009											
\$5,000 under \$6,000.....	491,280	96,597	96,450	88,992	92,629	7,605	3,821	119,630	394,831	863,438	195,511	195,511											
\$6,000 under \$7,000.....	268,786	42,911	43,131	41,086	42,260	(*)	(*)	64,421	225,365	471,320	97,932	97,932											
\$7,000 under \$8,000.....	242,722	6,518	3,326	4,712	4,712	(*)	(*)	32,526	226,766	220,997	49,124	49,124											
\$8,000 under \$9,000.....	203,204	4,370	4,309	(*)	(*)	(*)	(*)	34,021	200,896	155,538	37,379	37,379											
\$9,000 under \$10,000.....	89,445	(*)	(*)	(*)	(*)	(*)	(*)	8,327	89,147	135,544	8,073	8,073											
\$10,000 under \$11,000.....	75,722	(*)	(*)	(*)	(*)	(*)	(*)	8,285	75,595	31,550	7,452	7,452											
\$11,000 under \$12,000.....	57,448	(*)	(*)	(*)	(*)	(*)	(*)	6,035	57,385	17,599	4,029	4,029											
\$12,000 under \$13,000.....	78,768	(*)	(*)	(*)	(*)	(*)	(*)	5,628	78,720	14,716	4,977	4,977											
\$13,000 under \$14,000.....	34,870	(*)	(*)	(*)	(*)	(*)	(*)	2,338	33,548	7,602	2,188	2,188											
\$14,000 under \$15,000.....	23,363	(*)	(*)	(*)	(*)	(*)	(*)	1,272	23,363	3,057	1,235	1,235											
\$15,000 under \$20,000.....	104,766	529	529	(*)	(*)	(*)	(*)	6,157	104,370	17,265	4,660	4,660											
\$20,000 under \$25,000.....	61,003	(*)	(*)	(*)	(*)	(*)	(*)	2,886	60,873	6,765	2,023	2,023											
\$25,000 under \$30,000.....	57,417	(*)	(*)	(*)	(*)	(*)	(*)	1,756	57,414	4,091	1,384	1,384											
\$30,000 under \$50,000.....	115,441	(*)	(*)	(*)	(*)	(*)	(*)	2,001	115,440	4,170	1,868	1,868											
\$50,000 under \$100,000.....	70,878	17	17	(*)	(*)	(*)	(*)	924	70,865	2,350	831	831											
\$100,000 under \$200,000.....	44,769	(*)	(*)	(*)	(*)	(*)	(*)	286	44,766	633	255	255											
\$200,000 under \$500,000.....	28,421	(*)	(*)	(*)	(*)	(*)	(*)	90	28,421	197	75	75											
\$500,000 under \$1,000,000.....	14,329	(*)	(*)	(*)	(*)	(*)	(*)	18	14,329	35	17	17											
\$1,000,000 or more.....	12,431	(*)	(*)	(*)	(*)	(*)	(*)	3	12,431	5	3	3											
Deficit returns, total.....	-	-	-	-	-	-	-	-	-	-	-	-											
\$0 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-											
\$5,000 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 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-											
\$200,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-											
Deficit returns, total.....	-	-	-	-	-	-	-	-	-	-	-	-											
Exemptions (Amount)																							
Number of returns with no taxable income																							

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/1970 • Returns Filed and Sources of Income

45

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Taxable income		Income tax before credits	Surcharge		Tax credits					
	Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Grand total.....	279,384	295,220	49,058	14,855	588	248,752	25,541	16,452	4,508	11,716	19,633
Returns with adjusted gross income, total.....	279,384	295,220	49,058	14,855	588	248,752	25,541	16,452	4,508	11,716	19,633
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	7,924	3,825	558	-	-	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	78,133	39,103	5,322	(*)	(*)	76,204	5,164	1,928	159	-	-
\$3,000 under \$4,000.....	75,746	39,664	5,644	(*)	(*)	73,049	5,329	2,320	290	(*)	(*)
\$4,000 under \$5,000.....	67,116	65,047	9,296	(*)	(*)	63,022	8,799	4,032	506	-	-
\$5,000 under \$6,000.....	20,716	41,548	6,412	6,565	114	15,207	4,036	1,896	261	(*)	(*)
\$6,000 under \$7,000.....	9,400	8,686	1,245			12,789	1,373	2,792	873	(*)	(*)
\$7,000 under \$8,000.....	9,920	16,754	2,848			-	-	-	-	(*)	(*)
\$8,000 under \$9,000.....	1,569	5,034	449			-	-	1,443	693	-	-
\$9,000 under \$10,000.....	-	-	351	(*)	(*)	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	(*)	(*)	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	(*)	(*)	-	-	-	-
\$12,000 under \$13,000.....	5,257	35,080	6,463	4,291	159	(*)	(*)	392	371	4,056	6,088
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	1,893	16,341	3,024	1,484	76	(*)	(*)	-	-	-	-
\$20,000 under \$25,000.....	793	8,697	1,786	-	-	(*)	(*)	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	796	883	110	(*)	(*)	663	1,016	1,869	5,169
\$30,000 under \$50,000.....	134	1,988	508	-	-	(*)	(*)	-	-	-	-
\$50,000 under \$100,000.....	106	4,579	1,576	105	40	-	-	28	239	78	1,378
\$100,000 under \$200,000.....	34	2,781	1,327	33	34	-	-	8	67	29	1,294
\$200,000 under \$500,000.....	15	1,991	1,161	13	29	-	-	2	15	14	1,175
\$500,000 under \$1,000,000.....	1	438	292	1	7	-	-	-	-	1	300
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Deficit returns, total.....	-	-	-	-	-	-	-	-	-	-	-
\$0 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-
\$200,000 or more.....	-	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income or deficit	Tax credits--Continued		Tax liability							
	Other tax credits ³		Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total.....	2,063	306	1,203,048	172,045	-	-	-	-	9,924	3,575
Returns with adjusted gross income, total.....	2,063	306	1,153,914	163,005	-	-	-	-	6,466	1,687
\$1 under \$600.....	-	-	63,411	4,112	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	114,492	7,470	-	-	-	-	963	174
\$1,000 under \$2,000.....	-	-	344,870	31,058	-	-	-	-	2,221	357
\$2,000 under \$3,000.....	-	-	265,635	35,813	-	-	-	-	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)	175,511	31,197	-	-	-	-	1,234	241
\$4,000 under \$5,000.....	-	-	97,055	23,202	-	-	-	-	(*)	(*)
\$5,000 under \$6,000.....	-	-	47,636	13,454	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	20,179	6,704	-	-	-	-	-	-
\$7,000 under \$8,000.....	(*)	(*)	9,320	3,558	-	-	-	-	624	163
\$8,000 under \$9,000.....	-	-	6,036	2,378	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	3,477	1,460	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	2,393	892	-	-	-	-	(*)	(*)
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	(*)	(*)
\$12,000 under \$13,000.....	-	-	1,144	445	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	638	205	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	868	404	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	1,002	482	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	193	64
\$50,000 under \$100,000.....	(*)	(*)	170	90	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	55	22	-	-	-	-	-	-
\$200,000 under \$500,000.....	2	172	17	11	-	-	-	-	8	8
\$500,000 under \$1,000,000.....	2	3	5	48	-	-	-	-	4	47
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Deficit returns, total.....	(*)	(*)	49,134	9,040	-	-	-	-	3,458	1,889
\$0 under \$5,000.....	-	-	36,863	5,407	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	5,721	1,240	-	-	-	-	2,545	980
\$10,000 under \$15,000.....	-	-	(*)	(*)	-	-	-	-	-	-
\$15,000 under \$30,000.....	-	-	2,504	685	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	661	394	-	-	-	-	687	526
\$50,000 under \$100,000.....	-	-	540	274	-	-	-	-	90	129
\$100,000 under \$200,000.....	-	-	284	150	-	-	-	-	79	76
\$200,000 or more.....	(*)	(*)	190	231	-	-	-	-	57	178

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/1970 • Returns Filed and Sources of Income

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Tax liability—Continued				Tax payments							
	Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Grand total.....	1,190,980	168,348	6,237	122	12,139,489	1,801,421	11,343,541	1,468,618	25,000	3,043	394,279	29,494
Returns with adjusted gross income, total.....	1,144,725	161,205	(*)	(*)	11,914,685	1,668,951	11,230,030	1,404,189	21,551	2,511	318,671	21,677
\$1 under \$600.....	62,955	4,073	(*)	(*)	2,741,229	102,326	2,682,159	87,237	(*)	(*)	37,564	1,844
\$600 under \$1,000.....	110,880	7,302	(*)	(*)	2,388,121	186,461	2,343,679	173,607	(*)	(*)	27,555	1,499
\$1,000 under \$2,000.....	341,506	30,627	(*)	(*)	4,201,724	576,544	4,012,695	537,270	2,727	184	88,710	5,088
\$2,000 under \$3,000.....	265,212	35,202	(*)	(*)	1,233,594	248,671	1,073,810	202,359			77,328	5,807
\$3,000 under \$4,000.....	174,473	30,950	(*)	(*)	628,818	175,406	532,368	142,495	4,425	318	43,070	3,406
\$4,000 under \$5,000.....	97,006	23,182	(*)	(*)	357,444	110,894	286,859	84,870			25,598	2,150
\$5,000 under \$6,000.....	47,635	13,422	(*)	(*)	157,945	69,814	135,754	56,133			10,837	1,054
\$6,000 under \$7,000.....	20,053	6,690	(*)	(*)	91,451	42,095	76,578	31,290	6,184	1,233	3,429	338
\$7,000 under \$8,000.....	9,320	3,525	(*)	(*)	45,688	29,214	34,365	20,203			1,607	167
\$8,000 under \$9,000.....	5,988	2,325	(*)	(*)	35,195	33,483	27,111	21,175	4,582	310	2,226	223
\$9,000 under \$10,000.....	3,477	1,429	(*)	(*)	5,016	7,780	4,340	6,403				
\$10,000 under \$11,000.....	2,392	891	(*)	(*)	7,402	10,175	5,947	7,926				
\$11,000 under \$12,000.....			(*)	(*)	3,137	6,346	2,985	4,553				
\$12,000 under \$13,000.....			(*)	(*)	4,085	6,727	2,585	4,225	1,644	123	416	42
\$13,000 under \$14,000.....	1,781	649	(*)	(*)	2,187	3,397	1,922	2,544				
\$14,000 under \$15,000.....			(*)	(*)	1,235	2,976	(*)	(*)				
\$15,000 under \$20,000.....	868	403	(*)	(*)	4,752	9,557	2,960	6,670				
\$20,000 under \$25,000.....			(*)	(*)	1,789	5,620	847	2,149				
\$25,000 under \$30,000.....	968	452	(*)	(*)	1,401	14,839	(*)	(*)	1,038	186	297	51
\$30,000 under \$50,000.....			(*)	(*)	1,359	9,932	916	3,982				
\$50,000 under \$100,000.....	151	60	(*)	(*)	786	8,323	447	3,891	127	73		
\$100,000 under \$200,000.....	47	19	(*)	(*)	236	3,850	137	1,365	42	19	21	5
\$200,000 under \$500,000.....	11	3	(*)	(*)	75	1,807	51	727	14	5	10	2
\$500,000 under \$1,000,000.....	2	1	(*)	(*)	13	712	11	362	2	1	2	1
\$1,000,000 or more.....	-	-	(*)	(*)	3	2,002	3	64	-	-	1	(2)
Deficit returns, total.....	46,255	7,143	(*)	(*)	224,804	132,471	113,511	64,429	3,449	531	75,608	7,817
\$0 under \$5,000.....	35,395	4,849	(*)	(*)	179,156	67,587	89,459	34,757	1,941	194	61,418	5,387
\$5,000 under \$10,000.....	5,256	899	(*)	(*)	20,155	20,340	10,138	9,216			7,226	1,044
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	8,900	9,864	4,262	4,070	622	94	2,851	483
\$15,000 under \$30,000.....	2,011	402	(*)	(*)	9,573	15,753	5,089	6,488	448	108	2,763	521
\$30,000 under \$50,000.....	520	151	(*)	(*)	3,090	5,735	1,855	2,493			761	155
\$50,000 under \$100,000.....	460	145	(*)	(*)	2,333	5,991	1,617	3,338	192	54	313	90
\$100,000 under \$200,000.....	217	74	(*)	(*)	952	3,676	636	2,114	125	38	188	85
\$200,000 or more.....	136	52	(*)	(*)	645	3,526	455	1,953	121	44	88	53

Size of adjusted gross income or deficit	Tax payments—Continued				Tax due at time of filing		Overpayments					
	Other prepayments		Payments on 1970 declaration				Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
Grand total.....	5,380	730	589,547	299,549	842,037	97,018	11,339,367	1,726,712	11,601,639	1,598,765	296,869	127,953
Returns with adjusted gross income, total.....	4,785	524	527,779	240,058	814,551	93,333	11,532,285	1,599,598	11,424,443	1,500,068	259,734	99,535
\$1 under \$600.....	-	-	30,821	13,207	51,600	2,439	2,729,419	100,653	2,706,846	94,341	23,918	6,312
\$600 under \$1,000.....	-	-	25,571	11,200	92,407	5,487	2,372,378	184,477	2,356,761	176,514	17,697	7,963
\$1,000 under \$2,000.....			132,733	33,895	259,671	20,707	4,131,714	566,191	4,085,341	554,207	56,962	11,986
\$2,000 under \$3,000.....	4,572	266	127,134	40,405	184,127	20,524	1,159,561	233,380	1,120,723	217,224	53,480	16,156
\$3,000 under \$4,000.....			79,356	29,429	118,134	18,025	574,581	162,234	544,158	151,751	39,014	10,483
\$4,000 under \$5,000.....			62,091	23,708	59,793	11,636	325,791	99,327	302,279	90,516	27,554	8,811
\$5,000 under \$6,000.....	-	-	22,606	12,586	24,638	6,214	144,691	62,679	136,400	58,128	10,082	4,550
\$6,000 under \$7,000.....	-	-	16,490	10,376	10,696	3,282	85,985	38,674	77,458	33,107	11,080	5,567
\$7,000 under \$8,000.....	-	-	10,503	7,744	5,607	2,021	43,007	27,723	36,544	23,883		
\$8,000 under \$9,000.....	-	-	8,240	11,847	2,844	1,001	33,516	32,106	30,445	26,077	14,307	10,903
\$9,000 under \$10,000.....	-	-	(*)	(*)	(*)	(*)	4,326	7,392	4,027	6,359		
\$10,000 under \$11,000.....	(*)	(*)					6,631	9,664	5,982	7,469		
\$11,000 under \$12,000.....	-	-					3,075	6,232	3,017	5,511		
\$12,000 under \$13,000.....	-	-	5,551	8,508	2,185	688	3,999	6,657	3,887	5,982	2,236	4,362
\$13,000 under \$14,000.....	-	-					2,178	3,352	1,992	2,981		
\$14,000 under \$15,000.....	(*)	(*)					1,189	2,862	968	2,463		
\$15,000 under \$20,000.....	(*)	(*)	2,016	2,758			4,634	9,288	3,376	7,205	1,342	2,083
\$20,000 under \$25,000.....	-	-	1,068	3,448			1,788	5,467	1,421	3,886	551	1,581
\$25,000 under \$30,000.....			937	13,668	527	204	1,401	14,787	987	12,889	567	1,898
\$30,000 under \$50,000.....			963	5,895			1,324	9,723	1,084	7,701	396	2,023
\$50,000 under \$100,000.....	171	121	507	4,276			777	8,256	524	5,477	392	2,779
\$100,000 under \$200,000.....	-	-	160	2,443	37	32	229	3,830	158	2,738	116	1,093
\$200,000 under \$500,000.....	-	-	46	1,073			74	1,975	53	1,341	32	634
\$500,000 under \$1,000,000.....	-	-	7	348	1	1	14	667	9	426	6	241
\$1,000,000 or more.....	-	-	3	1,938	-	-	3	2,002	3	1,892	2	110
Deficit returns, total.....	595	206	61,768	59,491	27,486	3,685	207,082	127,114	177,196	98,697	37,135	28,418
\$0 under \$5,000.....	(*)	(*)	46,079	27,229	21,372	2,139	163,970	64,320	140,451	48,389	27,720	15,932
\$5,000 under \$10,000.....			6,782	9,977	3,080	468	18,943	19,569	15,808	15,216	4,811	4,353
\$10,000 under \$15,000.....			3,111	5,278	1,453	308	8,296	9,513	7,216	7,344	1,770	2,170
\$15,000 under \$30,000.....	325	127	3,447	8,695	708	147	9,144	15,214	7,838	13,206	1,646	2,008
\$30,000 under \$50,000.....			1,055	3,021	(*)	(*)	3,003	5,532	2,666	4,124	505	1,407
\$50,000 under \$100,000.....			790	2,435	304	159	2,210	5,874	1,875	4,731	448	1,143
\$100,000 under \$200,000.....	(*)	(*)	302	1,421	134	99	913	3,624	802	2,674	152	951
\$200,000 or more.....	12	42	202	1,435	112	174	603	3,468	540	3,013	83	455

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.

Less than \$500.

Includes unspecified tax credits.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

47

Table 9.—RETURNS WITH SALARIES AND WAGES: NUMBER AND SALARIES AND WAGES, BY SIZE OF ADJUSTED GROSS INCOME AND SALARIES AND WAGES
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Salaries and wages	Size of salaries and wages							
			\$1 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	66,965,659	531,883,892	2,933,380	799,206	3,501,122	2,608,902	3,081,192	3,821,650	2,973,163	5,164,684
No adjusted gross income.....	142,485	612,581	34,280	8,297	13,557	9,527	14,078	16,706	7,730	13,460
\$1 under \$600.....	2,753,099	1,049,033	2,165,772	624,980	550,685	304,876	4,805	5,928	5,268	8,790
\$600 under \$1,000.....	2,463,577	1,975,096	62,205	18,594	2,372,293	1,866,020	8,364	9,986	5,298	9,138
\$1,000 under \$2,000.....	5,471,672	8,005,815	129,016	30,437	212,512	172,624	2,646,909	3,283,633	2,393,749	4,163,517
\$2,000 under \$3,000.....	4,594,425	11,030,613	97,624	24,589	78,501	56,355	119,935	147,646	251,382	440,484
\$3,000 under \$4,000.....	4,289,072	14,528,148	69,113	17,133	62,484	45,403	60,679	76,153	81,659	138,547
\$4,000 under \$5,000.....	4,419,875	19,134,974	66,011	14,458	38,389	29,637	54,655	68,755	62,022	104,622
\$5,000 under \$6,000.....	4,264,697	22,599,992	61,837	13,403	34,110	24,429	35,658	45,093	34,907	61,150
\$6,000 under \$7,000.....	4,299,452	26,951,055	33,424	6,778	23,565	16,727	27,458	33,239	20,693	35,264
\$7,000 under \$8,000.....	4,101,988	29,725,510	32,703	5,389	12,885	9,837	18,965	23,508	19,331	32,855
\$8,000 under \$9,000.....	4,046,900	33,193,698	27,443	4,981	15,862	11,062	15,262	18,451	16,808	28,717
\$9,000 under \$10,000.....	3,962,265	36,622,720	14,932	3,197	6,088	4,031	8,954	11,024	13,541	23,120
\$10,000 under \$11,000.....	3,515,272	35,663,361	14,730	2,419	10,210	7,865	9,102	11,704	5,766	10,238
\$11,000 under \$12,000.....	3,115,702	34,483,242	14,039	2,860	7,672	5,460	7,163	8,771	6,030	10,974
\$12,000 under \$13,000.....	2,671,433	32,117,865	10,903	1,899	6,408	4,519	6,713	8,584	7,327	12,553
\$13,000 under \$14,000.....	2,270,759	29,469,225	9,171	1,831	5,730	4,606	2,494	3,183	6,346	10,874
\$14,000 under \$15,000.....	1,916,828	26,745,590	6,930	1,384	3,511	2,458	3,550	4,301	4,465	7,530
\$15,000 under \$20,000.....	5,240,045	84,729,154	25,821	5,199	15,088	11,045	11,794	14,739	11,488	19,644
\$20,000 under \$25,000.....	1,730,980	34,704,488	17,082	3,308	8,988	6,474	7,084	8,800	5,979	10,231
\$25,000 under \$30,000.....	659,719	15,269,988	9,383	1,884	5,510	3,888	3,606	4,341	3,226	5,584
\$30,000 under \$50,000.....	720,980	19,775,807	20,548	4,012	10,658	7,512	8,417	10,340	5,887	10,056
\$50,000 under \$100,000.....	256,997	9,932,765	8,661	1,786	5,269	3,735	4,571	5,582	3,546	6,108
\$100,000 under \$200,000.....	46,104	2,669,133	1,428	318	930	658	809	986	574	984
\$200,000 under \$500,000.....	9,537	716,450	254	55	174	122	139	164	124	215
\$500,000 under \$1,000,000.....	1,300	114,370	48	11	31	23	22	26	12	21
\$1,000,000 or more.....	496	63,219	22	4	12	9	6	7	5	8
Returns under \$5,000.....	24,134,205	56,336,260	2,624,021	738,488	3,328,421	2,484,441	2,909,425	3,608,805	2,807,108	4,878,557
Returns \$5,000 under \$10,000.....	20,675,302	149,092,975	170,339	33,749	92,510	66,085	106,297	131,316	105,280	181,106
Returns \$10,000 under \$15,000.....	13,489,994	158,479,284	55,773	10,392	33,531	24,908	29,022	36,542	29,934	52,168
Returns \$15,000 or more.....	8,666,158	167,975,373	83,247	16,577	46,660	33,467	36,448	44,986	30,841	52,850

Size of adjusted gross income	Size of salaries and wages—Continued									
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	2,367,340	5,289,155	2,251,760	6,196,199	4,312,999	15,135,959	4,324,802	19,494,626	4,196,098	23,089,620
No adjusted gross income.....	8,863	20,797	10,413	28,429	10,536	37,549	11,767	53,972	3,850	20,892
\$1 under \$600.....	1,992	4,507	8,698	23,647	8,238	27,439	5,777	25,366	3,434	18,730
\$600 under \$1,000.....	4,378	9,539	(*)	(*)	(*)	(*)	5,296	42,310	6,888	37,683
\$1,000 under \$2,000.....	28,281	62,342	14,400	40,177	16,762	57,104	31,983	142,290	14,117	77,062
\$2,000 under \$3,000.....	2,049,046	4,577,158	1,845,988	5,068,961	84,699	287,548	103,322	463,028	28,755	154,250
\$3,000 under \$4,000.....	80,030	179,090	159,019	445,594	3,590,284	12,581,245	897,249	3,578,169	118,894	648,537
\$4,000 under \$5,000.....	65,988	147,667	60,208	165,817	247,948	897,249	3,578,169	16,083,215	25,848	144,607
\$5,000 under \$6,000.....	30,315	67,676	27,009	76,133	98,675	349,343	277,545	1,289,685	3,356,637	18,412,037
\$6,000 under \$7,000.....	17,847	40,399	29,767	82,473	64,512	229,416	91,501	422,382	360,801	2,046,219
\$7,000 under \$8,000.....	10,870	24,222	19,136	52,856	38,231	133,097	59,190	267,111	95,809	532,495
\$8,000 under \$9,000.....	7,014	16,033	15,377	42,566	30,268	106,679	32,880	147,902	60,415	335,237
\$9,000 under \$10,000.....	11,790	25,840	10,206	27,588	21,566	75,034	24,939	112,134	25,848	144,607
\$10,000 under \$11,000.....	6,959	15,839	8,406	23,272	14,636	51,311	21,483	97,514	28,577	156,831
\$11,000 under \$12,000.....	7,374	16,657	8,386	23,580	10,128	35,599	15,961	71,693	16,640	92,766
\$12,000 under \$13,000.....	6,352	13,963	3,293	8,995	8,483	30,045	9,345	42,428	11,237	61,667
\$13,000 under \$14,000.....	3,180	7,044	4,464	11,999	10,747	38,149	8,416	38,510	9,612	52,997
\$14,000 under \$15,000.....	2,169	4,987	2,324	6,427	7,055	24,548	3,585	15,939	8,368	45,599
\$15,000 under \$20,000.....	9,175	20,294	9,284	25,633	19,573	68,155	16,536	74,636	21,890	119,749
\$20,000 under \$25,000.....	4,579	10,135	3,933	10,824	8,464	29,322	8,175	36,743	8,965	48,866
\$25,000 under \$30,000.....	2,507	5,656	2,992	8,196	5,411	18,897	4,460	19,991	3,882	21,196
\$30,000 under \$50,000.....	5,014	11,225	4,293	11,761	9,223	32,054	6,869	30,819	7,556	41,052
\$50,000 under \$100,000.....	2,968	6,639	2,374	6,417	4,437	15,305	3,056	13,623	3,155	17,016
\$100,000 under \$200,000.....	530	1,182	404	1,093	781	2,678	599	2,676	622	3,355
\$200,000 under \$500,000.....	94	209	85	232	139	481	121	538	118	630
\$500,000 under \$1,000,000.....	18	40	11	30	31	108	25	112	21	110
\$1,000,000 or more.....	7	15	6	16	10	33	2	9	7	37
Returns under \$5,000.....	2,238,578	5,001,099	2,100,010	5,776,108	3,960,629	13,895,703	3,740,114	16,810,181	175,938	957,153
Returns \$5,000 under \$10,000.....	77,836	174,170	101,495	281,616	253,252	893,569	486,055	2,239,214	3,899,510	21,470,594
Returns \$10,000 under \$15,000.....	26,034	58,490	26,873	74,273	51,049	179,653	58,790	266,084	74,434	409,859
Returns \$15,000 or more.....	24,892	55,395	23,882	64,202	48,069	167,032	39,843	179,146	46,216	252,010

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."

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. DDTs: Amounts may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

49

Table 10.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS,
BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Business or profession										Farm										
	Salaries and wages (gross)					Net profit		Net loss		Net profit		Net loss					Net profit				
	Number of returns	Number of exemptions	Adjusted gross income	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
				(1)	(2)														(3)	(4)	(5)
Total.....	12,452,227	37,197,257	1,187,617,199	9,541,215	123,804,393	1,391,088,15	9,666,848	352,587	1,210,846	384,984	1,697,637	277,568	1,094,717	21,370	244,370	21,244	277,568	1,094,717	21,370	244,370	
No adjusted gross income.....	78,813	230,606	-1,137,906	29,276	227,911	5,696	49,906	26,640	359,037	2,745	23,847	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	21,244	
\$1 under \$1,000.....	259,004	381,526	161,415	161,772	112,196	8,846	7,233	9,208	21,358	6,553	2,970	8,817	21,435	21,435	21,435	8,817	21,435	21,435	21,435	21,435	
\$1,000 under \$2,000.....	420,075	827,299	266,163	201,884	201,884	33,183	38,008	10,101	17,790	16,836	11,339	11,777	28,877	28,877	28,877	11,777	28,877	28,877	28,877	28,877	
\$2,000 under \$3,000.....	594,625	1,315,005	1,485,954	243,604	499,400	41,136	71,008	11,992	49,611	18,595	22,131	11,878	25,660	25,660	25,660	11,878	25,660	25,660	25,660	25,660	
\$3,000 under \$4,000.....	497,728	1,148,876	1,734,987	213,162	37,564	37,564	81,996	12,341	27,009	20,809	38,601	10,317	23,333	23,333	23,333	10,317	23,333	23,333	23,333	23,333	
\$4,000 under \$5,000.....	547,111	1,320,328	2,466,629	293,073	1,024,977	49,577	156,766	15,393	25,157	23,110	48,756	11,083	25,157	25,157	25,157	11,083	25,157	25,157	25,157	25,157	
\$5,000 under \$6,000.....	518,599	1,259,701	2,844,784	296,449	1,274,521	48,492	155,361	12,658	21,682	17,583	56,283	10,418	29,297	29,297	29,297	10,418	29,297	29,297	29,297	29,297	
\$6,000 under \$7,000.....	509,389	1,224,863	3,131,327	362,635	2,023,631	51,070	205,616	13,187	29,563	23,610	69,462	13,790	29,563	29,563	29,563	13,790	29,563	29,563	29,563	29,563	
\$7,000 under \$8,000.....	546,020	1,365,465	4,106,099	390,819	2,489,824	56,894	337,653	15,601	21,683	21,205	75,630	13,562	21,683	21,683	21,683	13,562	21,683	21,683	21,683	21,683	
\$8,000 under \$9,000.....	617,923	1,629,347	5,239,529	503,918	3,700,642	66,119	311,792	14,358	26,572	24,285	79,337	14,765	26,572	26,572	26,572	14,765	26,572	26,572	26,572	26,572	
\$9,000 under \$10,000.....	611,643	1,675,050	5,800,569	516,658	4,410,639	54,815	260,469	14,395	26,046	23,030	66,732	12,131	26,046	26,046	26,046	12,131	26,046	26,046	26,046	26,046	
\$10,000 under \$11,000.....	643,802	1,945,041	6,753,081	557,922	5,254,078	62,117	314,287	17,663	26,763	20,246	85,133	11,365	26,763	26,763	26,763	11,365	26,763	26,763	26,763	26,763	
\$11,000 under \$12,000.....	634,488	1,854,197	7,058,016	540,528	5,633,244	63,970	356,839	12,460	18,833	17,432	78,708	11,833	18,833	18,833	18,833	11,833	18,833	18,833	18,833	18,833	
\$12,000 under \$13,000.....	579,366	1,836,092	7,239,384	516,478	5,851,457	52,398	337,653	15,537	19,397	12,285	64,199	9,856	19,397	19,397	19,397	9,856	19,397	19,397	19,397	19,397	
\$13,000 under \$14,000.....	538,209	1,773,805	7,261,929	485,115	5,932,182	52,398	316,856	15,537	19,397	12,285	64,199	9,856	19,397	19,397	19,397	9,856	19,397	19,397	19,397	19,397	
\$14,000 under \$15,000.....	493,002	1,649,718	7,150,244	447,861	5,938,139	51,118	346,301	11,491	17,398	11,521	62,195	9,967	17,398	17,398	17,398	9,967	17,398	17,398	17,398	17,398	
\$15,000 under \$20,000.....	1,894,459	6,560,041	32,689,231	1,716,051	26,884,434	191,645	1,593,196	46,881	71,403	41,687	270,034	29,583	71,403	71,403	71,403	29,583	71,403	71,403	71,403	71,403	
\$20,000 under \$25,000.....	977,547	3,502,007	21,729,116	864,237	16,759,555	125,293	1,518,671	24,543	45,448	42,827	151,797	14,234	45,448	45,448	45,448	14,234	45,448	45,448	45,448	45,448	
\$25,000 under \$30,000.....	468,606	1,711,263	12,750,005	395,739	8,881,038	81,952	1,319,717	13,560	35,027	9,899	92,322	8,105	35,027	35,027	35,027	8,105	35,027	35,027	35,027	35,027	
\$30,000 under \$50,000.....	671,990	2,528,317	25,139,280	529,007	14,276,123	157,482	3,876,472	21,394	84,745	17,972	191,673	17,215	84,745	84,745	84,745	17,215	84,745	84,745	84,745	84,745	
\$50,000 under \$100,000.....	298,052	1,179,332	19,735,665	220,539	8,453,433	77,423	3,416,933	11,229	97,019	7,353	86,809	12,058	97,019	97,019	97,019	12,058	97,019	97,019	97,019	97,019	
\$100,000 under \$200,000.....	57,260	217,441	7,494,925	42,658	2,465,063	11,471	802,557	1,320	62,609	1,610	26,025	3,462	62,609	62,609	62,609	3,462	62,609	62,609	62,609	62,609	
\$200,000 under \$500,000.....	12,188	43,635	3,448,911	9,081	680,929	1,691	151,460	1,945	47,970	364	5,962	1,102	47,970	47,970	47,970	1,102	47,970	47,970	47,970	47,970	
\$500,000 or more.....	1,692	6,020	1,133,291	1,263	110,390	223	27,163	271	22,737	53	1,946	207	22,737	22,737	22,737	207	22,737	22,737	22,737	22,737	
	630	2,082	1,392,745	486	61,707	80	14,441	122	13,892	18	1,435	94	13,892	13,892	13,892	94	13,892	13,892	13,892	13,892	
Partnerships																					
Size of adjusted gross income	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss		Net gain		Net loss		Net gain		Net loss		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
Total.....	661,370	8,682,030	332,501	2,151,355	169,575	1,671,441	74,063	546,706	3,594,868	7,552,125	1,761,974	1,178,460	15,128	9,343	24,585	28,831	33,459	33,423	39,828	39,561	
No adjusted gross income.....	5,386	21,789	12,685	622,739	1,387	15,435	5,575	164,987	25,351	194,425	10,350	15,128	9,343	24,585	28,831	33,459	33,423	39,828	39,561	39,561	
\$1 under \$1,000.....	2,297	2,549	4,166	11,787	1,987	15,435	5,575	164,987	25,351	194,425	10,350	15,128	9,343	24,585	28,831	33,459	33,423	39,828	39,561	39,561	
\$1,000 under \$2,000.....	5,996	5,692	3,168	11,916	1,987	15,435	5,575	164,987	25,351	194,425	10,350	15,128	9,343	24,585	28,831	33,459	33,423	39,828	39,561	39,561	
\$2,000 under \$3,000.....	4,930	5,705	3,979	34,675	18,012	17,463	3,230	25,418	123,041	69,716	51,996	31,902	51,996	51,996	51,996	51,996	51,996	51,996	51,996	51,996	
\$3,000 under \$4,000.....	9,988	8,186	1,627	5,741	2,786	1,916	8,499	37,812	167,835	92,605	82,998	31,902	82,998	82,998	82,998	82,998	82,998	82,998	82,998	82,998	
\$4,000 under \$5,000.....	16,999	36,384	6,014	29,426	2,407	1,791	6,441	11,701	178,627	148,133	66,668	39,647	66,668	66,668	66,668	66,668	66,668	66,668	66,668	66,668	
\$5,000 under \$6,000.....	15,940	40,311	7,596	41,159	1,902	1,902	2,628	7,576	163,824	109,799	61,448	39,561	61,448	61,448	61,448	61,448	61,448	61,448	61,448	61,448	
\$6,000 under \$7,000.....	18,680	47,956	4,482	11,896	3,148	21,504	8,499	37,812	167,835	92,605	82,998	31,902	82,998	82,998	82,998	82,998	82,998	82,998	82,998	82,998	
\$7,000 under \$8,000.....	18,570	59,584	2,747	6,010	2,786	1,916	8,499	37,812	167,835	92,605	82,998	31,902	82,998	82,998	82,998	82,998	82,998	82,998	82,998	82,998	
\$8,000 under \$9,000.....	22,279	59,141	8,009	16,830	2,407	1,791	6,441	11,701	178,627	148,133	66,668	39,647	66,668	66,668	66,668	66,668	66,668	66,668	66,668	66,668	
\$9,000 under \$10,000.....	16,999	63,304	8,349	24,632	3,633	3,633	5,305	11,701	178,627	148,133	66,668	39,647	66,668	66,668	66,668	66,668	66,668	66,668	66,668	66,668	
\$10,000 under \$11,000.....	21,586	97,891	10,279	18,595	1,902	1,902	2,628	7,576	163,824	109,799	61,448	39,561	61,448	61,448	61,448	61,448	61,448	61,448	61,448	61,448	
\$11,000 under \$12,000.....	17,2																				

Individual Returns/1970 • Returns Filed and Sources of Income

Table 10.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount						
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total.....	103,855	167,126	51,247	83,479	108,633	296,131	7,729,939	15,806,924	10,917,071	13,324,089	1,453,217	3,914,668
No adjusted gross income.....	4,503	9,388	1,239	4,174	6,696	74,356	51,177	131,420	61,521	137,289	3,019	7,453
\$1 under \$1,000.....	5,694	2,919	6,637	2,845	4,789	8,303	151,385	35,146	192,585	60,208	50,973	43,257
\$1,000 under \$2,000.....												
\$2,000 under \$3,000.....												
\$3,000 under \$4,000.....												
\$4,000 under \$5,000.....	2,672	566				3,563	8,904	370,572	309,594	476,068	585,373	302,390
\$5,000 under \$6,000.....	3,654	1,758	2,119	2,231	5,381	4,519	347,018	403,233	456,875	523,466	129,854	334,302
\$6,000 under \$7,000.....	3,994	3,150										
\$7,000 under \$8,000.....	4,599	3,377										
\$8,000 under \$9,000.....	4,158	3,548										
\$9,000 under \$10,000.....	6,955	4,116	2,071	2,210	7,210	8,999	345,586	322,362	516,496	461,805	61,171	184,049
\$10,000 under \$11,000.....	2,808	2,857	2,844	2,571	6,325	8,943	354,206	313,322	541,400	470,974	67,467	197,578
\$11,000 under \$12,000.....	3,520	2,936	1,760	1,041	3,211	2,406	322,894	287,493	521,342	461,285	49,655	163,310
\$12,000 under \$13,000.....	4,859	17,978	1,728	758	4,251	13,163	310,053	306,213	494,199	392,540	39,110	115,560
\$13,000 under \$14,000.....	3,881	3,145	1,260	1,171	4,515	4,915	289,413	293,766	473,059	393,991	36,657	116,050
\$14,000 under \$15,000.....	2,910	4,932	1,334	904	2,413	3,508	247,035	260,092	432,281	314,823	32,399	118,289
\$15,000 under \$20,000.....	13,522	13,210	6,551	7,817	10,552	18,949	1,050,903	1,309,387	1,689,624	1,555,559	112,457	370,258
\$20,000 under \$25,000.....	8,412	16,650	4,052	4,329	8,142	23,083	616,962	1,085,278	903,322	1,092,330	55,761	232,407
\$25,000 under \$30,000.....	6,175	10,980	2,752	7,815	4,689	8,706	331,529	773,363	440,266	725,062	33,991	157,407
\$30,000 under \$50,000.....	11,635	28,627	5,325	10,073	10,614	33,578	530,925	2,157,275	633,912	1,490,181	46,608	203,438
\$50,000 under \$100,000.....	7,188	21,722	3,085	11,884	8,484	34,269	265,525	2,458,272	285,482	1,191,355	21,249	120,518
\$100,000 under \$200,000.....	1,929	8,075	819	5,734	2,461	13,029	54,311	1,607,362	55,151	520,466	5,222	41,603
\$200,000 under \$500,000.....	617	4,856	283	5,422	808	5,526	11,897	1,124,662	11,755	263,723	1,467	14,962
\$500,000 under \$1,000,000.....	104	1,388	64	2,617	146	1,296	1,664	406,825	1,649	89,957	206	2,538
\$1,000,000 or more.....	66	948	32	4,026	71	2,386	621	523,385	610	78,942	80	1,153

Size of adjusted gross income	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total.....	1,394,712	2,516,539	801,104	1,169,434	233,236	600,812	21,536	57,640	435,171	1,322,918	30,428	74,020
No adjusted gross income.....	11,995	29,135	16,257	158,020	4,459	26,437	(*)	(*)	2,225	10,156	1,894	22,242
\$1 under \$1,000.....	11,486	5,334	10,825	12,398	(*)	(*)	(*)	(*)	9,326	5,579		
\$1,000 under \$2,000.....	50,502	32,970	22,960	17,007	7,288	3,888	(*)	(*)	10,097	7,713		
\$2,000 under \$3,000.....	73,158	64,274	26,528	18,705	5,346	7,672	(*)	(*)	27,221	24,725	4,508	1,083
\$3,000 under \$4,000.....	50,111	45,477	18,188	18,254	5,072	5,823	(*)	(*)	19,015	30,659		
\$4,000 under \$5,000.....	65,247	67,549	24,157	21,169	7,344	2,696	(*)	(*)	14,074	17,641		
\$5,000 under \$6,000.....	71,524	94,699	20,697	23,550	4,405	4,307	(*)	(*)	18,562	39,220		
\$6,000 under \$7,000.....	62,019	66,331	35,346	32,626	5,589	11,707	(*)	(*)	19,879	36,789		
\$7,000 under \$8,000.....	68,489	80,931	32,296	32,482	10,669	10,049	(*)	(*)	19,573	55,198	5,121	5,931
\$8,000 under \$9,000.....	52,957	70,084	43,770	38,025	9,965	7,839	(*)	(*)	13,360	20,022		
\$9,000 under \$10,000.....	60,816	86,514	35,715	37,845	5,310	4,001	(*)	(*)	6,156	15,083		
\$10,000 under \$11,000.....	65,848	70,071	37,028	27,623	7,692	13,141			15,563	31,312		
\$11,000 under \$12,000.....	58,206	63,630	34,502	36,489	5,780	5,420			17,500	27,315		
\$12,000 under \$13,000.....	56,216	66,772	39,974	35,011	5,752	7,951	3,344	1,500	14,700	23,196	4,819	5,272
\$13,000 under \$14,000.....	43,187	52,167	32,413	27,194	9,310	15,981			12,077	41,479		
\$14,000 under \$15,000.....	49,424	46,433	29,800	28,361	3,974	10,602			11,358	30,432		
\$15,000 under \$20,000.....	185,062	299,852	125,460	125,749	34,281	41,408	3,284	9,686	51,390	108,860	3,102	7,395
\$20,000 under \$25,000.....	105,242	203,611	69,419	84,746	27,170	41,562	1,108	1,709	39,743	110,217	2,681	4,808
\$25,000 under \$30,000.....	60,018	155,539	37,268	59,629	14,390	29,144	1,580	1,076	22,717	60,377	2,056	5,978
\$30,000 under \$50,000.....	113,222	365,178	62,982	129,261	30,990	91,557	3,413	7,343	47,934	214,335	2,709	4,603
\$50,000 under \$100,000.....	63,500	367,541	35,183	122,564	19,443	106,313	2,777	12,520	30,672	201,745	2,520	6,838
\$100,000 under \$200,000.....	13,096	124,946	7,870	48,212	5,777	65,797	864	6,817	8,899	108,198	749	3,236
\$200,000 under \$500,000.....	2,824	42,075	1,973	20,933	1,796	50,759	271	5,231	2,573	62,238	211	1,739
\$500,000 under \$1,000,000.....	410	10,082	351	8,000	301	15,526	42	2,750	401	23,872	39	296
\$1,000,000 or more.....	153	5,344	142	5,581	116	20,187	9	287	156	16,557	19	4,599

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/1970 • Returns Filed and Sources of Income

51

Table 10.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS,
BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Other sources (net)		Statutory adjustments									
			Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total.....	1,918,868	724,674	1,639,345	2,438,783	209,676	225,731	220,998	279,613	1,019,107	1,470,556	274,052	462,890
No adjusted gross income.....	11,496	-354,616	6,696	31,920	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	14,840	4,856	5,512	10,909	9,290	29,236	3,861	1,499	4,743	6,667	5,138	5,369
\$1,000 under \$2,000.....	37,198	3,843	9,653	24,066								
\$2,000 under \$3,000.....	52,553	8,371	19,205	22,787	12,266	20,094	12,515	7,392	11,464	14,990	4,898	8,449
\$3,000 under \$4,000.....	43,409	11,774	29,875	37,737								
\$4,000 under \$5,000.....	58,642	24,483	32,445	44,674	24,909	32,606	4,811	1,136	24,640	29,742	5,640	3,801
\$5,000 under \$6,000.....	71,421	22,187	30,555	37,847								
\$6,000 under \$7,000.....	55,414	26,778	40,229	46,704	17,326	16,775	12,187	4,386	28,311	42,943	13,219	11,771
\$7,000 under \$8,000.....	70,429	30,198	50,552	68,902								
\$8,000 under \$9,000.....	83,029	46,316	71,575	87,098	(*)	(*)	17,227	14,486	42,950	61,450	6,077	6,589
\$9,000 under \$10,000.....	88,665	15,792	64,838	75,262								
\$10,000 under \$11,000.....	94,609	41,704	85,572	104,373	12,880	15,127	12,688	11,786	54,347	68,125	10,903	9,335
\$11,000 under \$12,000.....	115,444	47,136	91,958	92,868	13,652	16,168	17,148	12,619	57,810	55,332	9,069	8,750
\$12,000 under \$13,000.....	98,834	36,427	90,424	99,166	10,676	7,085	16,862	15,471	62,397	70,540	7,534	6,071
\$13,000 under \$14,000.....	99,595	32,536	82,738	91,151	10,146	8,298	9,438	10,233	58,097	65,045	7,753	7,576
\$14,000 under \$15,000.....	84,968	39,770	74,720	102,046	7,053	8,849	9,993	15,164	53,454	70,174	7,882	7,858
\$15,000 under \$20,000.....	330,731	133,527	335,508	404,016	43,429	30,039	40,087	65,228	231,597	268,914	34,752	39,836
\$20,000 under \$25,000.....	178,804	102,515	182,247	278,412	19,622	13,197	22,524	46,617	123,005	179,797	24,829	38,801
\$25,000 under \$30,000.....	93,900	62,576	97,856	182,674	8,724	8,730	10,172	25,258	60,918	109,164	21,889	39,522
\$30,000 under \$50,000.....	142,252	157,628	150,465	339,174	7,723	7,048	11,795	28,866	78,790	177,664	58,695	125,597
\$50,000 under \$100,000.....	71,705	149,398	74,135	210,867	2,085	2,377	2,240	6,789	26,383	88,404	46,569	113,298
\$100,000 under \$200,000.....	16,199	53,200	10,997	37,269	415	559	327	1,036	4,033	18,825	6,616	16,849
\$200,000 under \$500,000.....	3,900	21,828	1,411	7,161	92	127	46	129	684	5,061	625	1,845
\$500,000 under \$1,000,000.....	565	2,771	140	1,196	9	13	5	11	86	1,031	45	141
\$1,000,000 or more.....	266	3,676	39	504	3	2	1	2	28	487	7	14

Size of adjusted gross income	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
		Total		Low-income allowance		Percentage		Number of returns	Amount		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total.....	34,320,567	3,425,116	3,048,175	1,257,706	1,220,141	2,167,410	1,828,035	8,948,298	31,272,394	23,243,199	1,237,165
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	143,867	78,813
\$1 under \$1,000.....	291,806	237,556	256,151	234,492	255,967	7,492	1,090	21,448	35,655	238,354	258,501
\$1,000 under \$2,000.....	528,207	376,426	403,663	374,494	403,347						
\$2,000 under \$3,000.....	657,209	403,464	379,774	400,968	379,184	60,012	21,313	191,161	277,435	821,746	287,080
\$3,000 under \$4,000.....	540,677	209,729	136,303	149,717	114,989						
\$4,000 under \$5,000.....	662,471	176,016	89,864	47,995	31,806	128,021	58,059	371,095	572,607	825,072	49,041
\$5,000 under \$6,000.....	684,714	178,987	103,075	32,461	21,583	146,526	81,492	339,612	581,640	787,022	24,176
\$6,000 under \$7,000.....	702,073	184,334	120,066	13,627	10,334	170,707	109,733	325,255	582,007	771,682	10,267
\$7,000 under \$8,000.....	790,534	213,520	161,046	3,930	2,922	211,627	159,465	332,500	629,489	853,235	11,012
\$8,000 under \$9,000.....	985,929	199,754	169,279			198,765	168,307	418,175	816,650	1,018,283	11,771
\$9,000 under \$10,000.....	1,003,657	225,340	212,206	(*)	(*)	224,292	211,836	386,303	791,451	1,046,684	(*)
\$10,000 under \$11,000.....	1,187,082	203,187	202,451			203,165	202,443	440,615	984,631	1,215,605	3,758
\$11,000 under \$12,000.....	1,219,823	176,649	176,296	-	-	176,649	176,296	437,839	1,043,527	1,158,755	(*)
\$12,000 under \$13,000.....	1,228,874	143,357	142,303	-	-	143,357	142,303	436,209	1,086,571	1,147,240	2,457
\$13,000 under \$14,000.....	1,208,902	97,267	96,607	-	-	97,267	96,607	440,942	1,112,295	1,108,515	(*)
\$14,000 under \$15,000.....	1,191,568	74,393	74,393	-	-	74,393	74,393	418,609	1,117,175	1,030,906	1,085
\$15,000 under \$20,000.....	5,305,194	214,013	213,640	-	-	214,013	213,640	1,680,446	5,091,553	4,098,927	2,698
\$20,000 under \$25,000.....	3,505,029	66,158	66,158	-	-	66,158	66,158	911,389	3,438,871	2,188,351	2,065
\$25,000 under \$30,000.....	2,112,979	21,823	21,760	-	-	21,823	21,760	446,783	2,091,219	1,069,300	1,358
\$30,000 under \$50,000.....	4,078,269	18,761	18,760	-	-	18,761	18,760	652,829	4,059,509	1,579,791	1,711
\$50,000 under \$100,000.....	3,349,027	3,918	3,918	-	-	3,918	3,918	294,134	3,345,109	736,844	959
\$100,000 under \$200,000.....	1,508,539	409	407	-	-	409	407	56,851	1,508,132	135,845	399
\$200,000 under \$500,000.....	863,409	52	52	-	-	52	52	12,136	863,358	27,258	171
\$500,000 under \$1,000,000.....	326,431	3	3	-	-	3	3	1,689	326,428	3,761	46
\$1,000,000 or more.....	388,164	-	-	-	-	-	-	630	388,164	1,300	12

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/1970 • Returns Filed and Sources of Income

Table 10.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: SOURCES OF INCOME, EXCEPTIONS, TAXABLE INCOME, AND TAX ITEMS,
BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxable income		Income tax before credits		Surcharge		Retirement income credit			Tax credits			Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	11,215,062	132,794,894	33,080,998	10,257,218	823,572	702,291	84,117	44,139	14,813	168,654	136,372			
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	50,317	14,431	1,815	84,310	267	38,100	2,263	5,067	254					
\$2,000 under \$3,000.....	307,545	242,741	34,989	198,623	1,537	60,271	4,125							
\$3,000 under \$4,000.....	383,529	557,697	83,780	309,553	3,079	98,025	10,086							
\$4,000 under \$5,000.....	498,070	1,034,421	164,154	509,553	3,079	98,025	10,086							
\$5,000 under \$6,000.....	494,423	1,410,518	229,071	370,866	4,654	87,231	8,572	6,839	768	6,856	555			
\$6,000 under \$7,000.....	499,122	1,651,671	312,741	426,686	6,950	47,654	7,289	6,839	768	6,856	555			
\$7,000 under \$8,000.....	439,082	2,478,672	423,631	495,032	9,968	61,548	7,564							
\$8,000 under \$9,000.....	335,000	3,253,793	568,669	579,484	13,706	53,186	6,600	4,886	888	9,910	1,259			
\$9,000 under \$10,000.....	608,603	3,762,835	672,253	594,637	16,630	59,994	6,625							
\$10,000 under \$11,000.....	640,044	4,371,412	783,403	633,508	19,364	27,662	4,958	3,996	619	2,760	137			
\$11,000 under \$12,000.....	612,466	4,694,965	857,366	607,433	21,353	23,235	3,698							
\$12,000 under \$13,000.....	577,109	4,880,879	899,832	575,346	22,483	17,554	2,241							
\$13,000 under \$14,000.....	537,443	4,947,695	926,721	533,927	23,151	18,722	2,438							
\$14,000 under \$15,000.....	491,917	4,935,462	928,465	491,192	23,122	10,203	1,747	3,545	699	3,786	445			
\$15,000 under \$20,000.....	1,891,761	23,300,710	4,598,447	1,883,584	115,243	47,744	6,346	3,075	741	19,885	7,522			
\$20,000 under \$25,000.....	16,052,357	3,410,682	972,120	607,433	23,235	23,740	3,197	2,125	434	16,728	5,672			
\$25,000 under \$30,000.....	467,248	9,585,042	2,189,601	464,708	54,758	13,861	1,873	2,156	878	13,832	4,507			
\$30,000 under \$35,000.....	669,879	19,498,800	5,210,017	667,707	131,189	18,938	2,496	4,704	1,766	32,122	15,978			
\$35,000 under \$40,000.....	297,093	15,666,265	5,578,271	296,123	140,082	10,549	1,445	5,072	2,991	25,503	22,619			
\$40,000 under \$500,000.....	56,861	5,864,305	2,690,238	56,689	67,570	3,016	429	2,012	2,814	9,624	12,498			
\$500,000 under \$1,000,000.....	12,017	2,570,177	1,404,514	11,972	35,243	841	119	541	1,158	3,115	8,499			
\$1,000,000 or more.....	1,646	609,367	482,169	1,641	12,076	121	18	85	1,476	3,503	2,997			
	618	1,010,679	626,128	617	15,915	56	8	36	317	222	48,868			
Tax credit—Continued														
Size of adjusted gross income	Other tax credits ²		Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	5,613	1,571	11,279,102	34,417,981	11,138,475	33,667,871	15,712	111,647	41,542	34,715				
No adjusted gross income.....	(*)	(*)	10,195	10,469	-	-	985	7,588	(*)	(*)				
\$1,000 under \$1,000.....	-	-	9,730	1,034	(*)	(*)	(*)	(*)	(*)	(*)				
\$1,000 under \$2,000.....	-	-	82,400	5,088	49,871	1,801	(*)	(*)	(*)	(*)				
\$2,000 under \$3,000.....	-	-	313,876	440,023	284,722	32,967	(*)	(*)	(*)	(*)	1,850	429		
\$3,000 under \$4,000.....	(*)	(*)	384,735	93,259	364,297	83,004	(*)	(*)	(*)	(*)				
\$4,000 under \$5,000.....	-	-	494,757	479,422	479,422	156,594	(*)	(*)	(*)	(*)				
\$5,000 under \$6,000.....	-	-	498,035	244,772	491,388	225,064								
\$6,000 under \$7,000.....	(*)	(*)	501,670	333,063	496,523	311,712	179	786	4,801	866				
\$7,000 under \$8,000.....	(*)	(*)	532,287	452,454	529,566	427,386								
\$8,000 under \$9,000.....	-	-	608,651	605,711	605,861	573,977								
\$9,000 under \$10,000.....	-	-	609,142	704,268	608,492	681,087								
\$10,000 under \$11,000.....	-	-	641,519	825,491	639,809	797,429								
\$11,000 under \$12,000.....	-	-	612,204	901,152	611,732	874,631								
\$12,000 under \$13,000.....	-	-	577,354	946,523	577,099	918,730	237	861	5,838	1,543				
\$13,000 under \$14,000.....	-	-	537,559	967,896	537,559	944,691								
\$14,000 under \$15,000.....	-	-	492,023	971,997	491,868	949,191								
\$15,000 under \$20,000.....	-	-	1,891,200	4,787,712	1,890,539	4,699,048								
\$20,000 under \$25,000.....	1,637	351	3,552,131	3,552,131	3,486,551	3,486,551	653	2,869	4,130	799				
\$25,000 under \$30,000.....	-	-	467,042	2,279,837	466,875	2,226,943	1,572	4,974	3,650	1,388				
\$30,000 under \$35,000.....	-	-	670,388	2,418,232	669,737	2,426,943	3,926	12,818	6,567	2,713				
\$35,000 under \$40,000.....	317	366	297,351	5,755,850	296,942	5,690,909								
\$40,000 under \$500,000.....	-	-	57,044	2,769,006	56,812	2,741,752	4,137	17,796	2,568	1,538				
\$500,000 under \$1,000,000.....	130	297	12,119	1,456,025	11,994	1,430,012	2,797	23,986	906	798				
\$1,000,000 or more.....	9	10	1,680	616,993	1,642	490,783	327	24,092	199	321				
	1	168	627	616,993	615	592,679								

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

Individual Returns/1970 • Returns Filed and Sources of Income

53

Table 10.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS,
BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Tax liability—Continued				Taxpayments				Credit for tax on certain gasoline, fuel, and oil			
	Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Excess social security taxes withheld		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	1,674,792	623,424	-	-	11,314,131	33,992,073	9,018,131	20,620,291	768,296	105,698	373,937	26,302
No adjusted gross income.....	8,332	1,745	-	-	43,992	68,679	19,663	26,964	(*)	(*)	11,714	1,543
\$1 under \$1,000.....	9,175	825	(*)	(*)	160,873	19,681	140,421	9,545	{		(*)	(*)
\$1,000 under \$2,000.....	34,955	3,168	-	-	219,527	40,699	157,793	24,974	{		9,833	696
\$2,000 under \$3,000.....	50,221	6,413	-	-	314,284	80,387	191,221	45,740	{		13,689	1,334
\$3,000 under \$4,000.....	60,638	10,079	-	-	326,586	117,529	181,863	64,024	{		16,092	1,291
\$4,000 under \$5,000.....	74,744	16,026	-	-	425,711	192,277	246,216	114,993	{		16,337	1,229
\$5,000 under \$6,000.....	73,639	19,185	-	-	444,969	297,351	257,314	161,374	{		16,098	1,275
\$6,000 under \$7,000.....	72,530	21,021	-	-	482,503	398,462	340,476	265,185	{		17,446	1,166
\$7,000 under \$8,000.....	77,966	24,885	-	-	513,246	487,811	366,671	338,955	{		20,885	1,436
\$8,000 under \$9,000.....	88,527	31,535	-	-	600,869	670,881	478,390	506,260	{		1,324	1,458
\$9,000 under \$10,000.....	66,688	22,953	-	-	596,602	775,501	623,882	32,921	{		1,469	1,159
\$10,000 under \$11,000.....	76,447	27,811	(*)	(*)	635,839	921,733	546,046	753,987	{		2,556	1,250
\$11,000 under \$12,000.....	70,049	26,032	(*)	(*)	605,836	992,474	553,208	817,123	{		3,473	1,137
\$12,000 under \$13,000.....	87,309	27,109	(*)	(*)	573,470	1,029,010	501,503	846,527	{		4,821	1,213
\$13,000 under \$14,000.....	56,847	22,544	-	-	534,147	1,061,982	475,375	880,573	{		4,486	768
\$14,000 under \$15,000.....	57,928	22,459	-	-	490,842	1,052,587	443,202	886,441	{		4,344	744
\$15,000 under \$20,000.....	203,792	87,160	(*)	(*)	1,879,404	5,024,587	1,682,511	4,159,274	{		179,488	2,820
\$20,000 under \$25,000.....	134,416	62,738	(*)	(*)	969,824	3,597,004	840,414	2,766,666	{		98,462	1,279
\$25,000 under \$30,000.....	87,309	41,511	-	-	664,152	2,282,185	382,023	1,566,160	{		44,188	7,683
\$30,000 under \$50,000.....	182,477	89,636	(*)	(*)	664,624	5,145,568	491,102	2,821,432	{		17,897	1,642
\$50,000 under \$100,000.....	98,922	49,515	(*)	(*)	295,694	5,189,013	197,070	2,038,747	{		39,438	1,099
\$100,000 under \$200,000.....	15,996	7,909	(*)	(*)	56,810	2,355,217	36,995	674,658	{		10,218	362
\$200,000 under \$500,000.....	2,561	1,556	2	1	12,099	1,109,960	7,692	180,276	{		2,142	181
\$500,000 or more.....	321	143	-	-	1,667	342,283	992	28,282	{		270	211
\$1,000,000 or more.....	112	48	-	-	621	349,422	377	18,259	{		111	48
Size of adjusted gross income	Other prepayments		Payments on 1970 declaration		Tax due at time of filing		Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
Total.....	25,913	18,010	3,962,136	12,822,103	4,631,636	4,804,246	7,183,576	3,978,782	5,935,937	2,714,627	1,490,742	1,264,164
No adjusted gross income.....	(*)	(*)	21,045	39,613	4,160	5,103	41,667	63,312	32,105	47,472	13,475	15,839
\$1 under \$1,000.....	(*)	(*)	15,400	9,688	6,007	452	158,335	19,100	149,723	14,562	9,242	4,337
\$1,000 under \$2,000.....	-	-	36,270	14,916	38,316	2,235	213,340	57,757	198,951	33,575	18,869	4,183
\$2,000 under \$3,000.....	(*)	(*)	133,629	33,275	156,366	12,995	246,383	52,999	202,872	42,381	60,073	10,618
\$3,000 under \$4,000.....	(*)	(*)	150,161	51,901	196,505	25,876	50,150	50,150	178,818	34,691	58,526	15,459
\$4,000 under \$5,000.....	(*)	(*)	201,806	75,679	250,280	43,568	271,483	63,022	204,152	46,261	84,181	16,761
\$5,000 under \$6,000.....	(*)	(*)	213,311	134,295	220,963	43,981	283,527	96,561	206,038	66,286	88,334	30,275
\$6,000 under \$7,000.....	(*)	(*)	185,680	121,923	188,658	44,325	319,605	99,724	251,310	70,577	86,004	29,147
\$7,000 under \$8,000.....	(*)	(*)	190,491	147,258	205,603	60,231	329,866	95,654	267,578	70,568	75,480	25,086
\$8,000 under \$9,000.....	(*)	(*)	187,046	161,840	222,714	63,068	394,101	128,237	335,662	99,359	68,320	28,878
\$9,000 under \$10,000.....	(*)	(*)	159,286	148,762	199,605	64,895	411,072	135,928	357,634	117,275	63,585	18,653
\$10,000 under \$11,000.....			162,270	163,387	213,615	70,349	428,465	166,596	206,038	142,997	49,450	23,598
\$11,000 under \$12,000.....			141,669	170,527	192,004	68,911	418,996	160,217	251,310	374,164	54,769	24,694
\$12,000 under \$13,000.....	5,954	1,513	144,529	176,355	188,897	71,867	154,347	132,514	346,012	132,514	53,016	21,834
\$13,000 under \$14,000.....			128,175	175,610	168,701	71,662	366,366	165,747	322,353	143,678	52,142	22,070
\$14,000 under \$15,000.....			118,126	161,032	178,457	67,202	312,438	147,833	276,264	127,995	42,998	19,838
\$15,000 under \$20,000.....	3,812	1,336	487,185	840,622	708,429	356,548	1,180,602	593,420	1,031,041	485,030	175,655	108,391
\$20,000 under \$25,000.....	2,550	795	339,223	813,362	445,532	315,450	329,085	240,562	427,387	264,857	121,604	95,529
\$25,000 under \$30,000.....	1,166	584	219,041	706,936	232,559	228,216	235,085	240,562	170,724	160,231	76,751	80,332
\$30,000 under \$50,000.....	3,557	3,960	410,223	2,300,647	374,249	750,599	296,318	477,919	171,224	247,658	143,139	230,282
\$50,000 under \$100,000.....	2,379	3,779	234,327	3,131,119	190,227	971,062	107,600	404,208	40,352	146,801	76,988	257,407
\$100,000 under \$200,000.....	987	2,392	49,942	1,672,783	39,343	571,274	17,865	157,474	4,858	50,479	14,644	106,996
\$200,000 under \$500,000.....	300	1,720	11,180	926,599	8,743	416,997	3,426	71,032	797	21,507	2,947	49,427
\$500,000 under \$1,000,000.....	55	985	1,564	313,062	1,237	182,771	452	19,110	113	6,569	7,860	12,541
\$1,000,000 or more.....	18	146	577	330,912	1,486	285,059	143	17,480	29	5,780	11,709	11,709

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

Individual Returns/1970 • Returns Filed and Sources of Income

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Dividend exclusion		Dividends in adjusted gross income	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
All returns, total.....	12,507,984	18,339,026	2,311,369	873,448	1,587,403	447,469	12,452,227	17,018,148	11,964,436	1,211,233	7,729,939	15,806,924
No adjusted gross income.....	79,390	146,822	8,783	4,829	10,405	3,212	78,813	138,780	74,851	7,360	51,177	131,420
\$1 under \$1,000.....	259,004	57,718	24,569	6,305	14,199	823	259,004	50,591	223,559	15,445	151,385	35,146
\$1,000 under \$2,000.....	420,452	170,037	77,244	14,157	40,896	4,765	420,075	151,116	396,805	31,472	283,393	119,644
\$2,000 under \$3,000.....	595,049	395,174	100,115	28,156	68,531	15,215	594,625	351,804	559,200	51,310	427,083	300,494
\$3,000 under \$4,000.....	499,848	411,438	93,586	42,913	71,255	9,949	497,728	358,576	473,221	47,229	335,069	311,346
\$4,000 under \$5,000.....	549,357	416,023	99,010	33,457	74,496	20,501	547,111	362,067	525,068	52,474	370,572	309,594
\$5,000 under \$6,000.....	519,023	498,799	102,347	27,257	91,226	20,578	518,599	450,966	506,053	47,733	347,018	403,233
\$6,000 under \$7,000.....	515,432	393,167	90,416	33,601	62,412	12,935	509,589	346,633	487,555	46,133	322,581	300,500
\$7,000 under \$8,000.....	549,705	440,591	101,375	29,771	74,999	18,692	546,020	392,127	515,172	46,565	331,268	345,563
\$8,000 under \$9,000.....	622,249	418,495	132,709	32,986	63,931	10,411	617,929	375,100	588,013	54,173	376,869	320,927
\$9,000 under \$10,000.....	617,767	424,033	111,186	40,426	61,843	10,455	611,643	373,153	587,709	50,792	345,586	322,362
\$10,000 under \$11,000.....	645,154	412,293	103,045	29,598	60,946	13,650	643,802	369,048	609,413	55,726	354,206	313,322
\$11,000 under \$12,000.....	616,890	373,822	97,176	23,768	67,348	12,488	614,488	337,569	583,298	50,076	322,894	287,493
\$12,000 under \$13,000.....	581,357	390,507	86,211	22,202	58,769	11,595	579,566	356,713	556,291	50,501	310,053	306,213
\$13,000 under \$14,000.....	540,314	379,402	92,267	24,097	56,608	13,754	538,029	341,555	520,488	47,790	289,413	293,766
\$14,000 under \$15,000.....	496,031	336,303	83,726	18,277	48,261	12,790	493,002	305,238	479,376	45,146	247,035	260,092
\$15,000 under \$20,000.....	1,905,500	1,639,140	331,311	93,246	229,766	48,787	1,894,459	1,497,115	1,831,205	187,732	1,050,903	1,309,387
\$20,000 under \$25,000.....	981,920	1,306,332	202,960	72,580	135,045	35,562	977,547	1,198,192	955,181	112,914	616,962	1,085,278
\$25,000 under \$30,000.....	470,474	908,269	109,675	50,209	77,349	25,435	468,606	832,623	459,498	59,260	331,529	773,363
\$30,000 under \$50,000.....	672,783	2,397,854	166,791	92,695	128,478	54,341	671,590	2,250,818	664,555	93,541	530,925	2,157,275
\$50,000 under \$100,000.....	298,454	2,635,996	79,629	80,072	69,624	51,633	298,052	2,504,296	296,432	46,027	265,525	2,458,272
\$100,000 under \$200,000.....	57,312	1,674,762	14,174	38,095	16,421	19,893	57,260	1,616,774	57,020	9,413	54,311	1,607,362
\$200,000 under \$500,000.....	12,197	1,152,998	2,642	16,501	3,852	9,799	12,188	1,126,698	12,159	2,035	11,897	1,124,662
\$500,000 under \$1,000,000.....	1,692	417,220	301	6,090	532	4,021	1,692	407,110	1,687	285	1,664	406,825
\$1,000,000 or more.....	630	541,831	121	12,160	211	6,185	630	523,486	627	101	523,385	523,385
Taxable returns, total.....	11,194,623	17,203,563	2,094,189	788,366	1,446,187	417,772	11,140,855	15,997,461	10,742,090	1,092,890	6,822,549	14,904,582
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	49,894	19,832	11,887	2,004	(*)	(*)	49,894	17,645	46,534	3,471	32,149	14,174
\$2,000 under \$3,000.....	284,859	175,190	47,762	15,539	29,462	8,593	284,608	151,059	267,477	20,483	196,165	130,576
\$3,000 under \$4,000.....	366,180	289,767	61,235	28,670	55,154	7,298	364,312	253,799	343,988	30,226	235,954	232,573
\$4,000 under \$5,000.....	481,616	333,462	83,283	23,099	67,520	19,776	479,433	290,587	459,808	43,565	318,772	247,023
\$5,000 under \$6,000.....	491,680	455,177	98,381	22,378	83,837	17,552	491,427	415,249	481,276	45,057	328,733	370,192
\$6,000 under \$7,000.....	502,152	367,430	88,097	26,701	61,674	12,189	496,561	328,540	474,780	44,192	311,939	284,348
\$7,000 under \$8,000.....	533,263	416,174	97,602	29,214	71,315	18,251	529,578	368,709	500,518	44,862	318,172	323,848
\$8,000 under \$9,000.....	610,222	378,562	129,593	29,211	61,237	9,871	605,902	339,481	576,372	52,721	366,673	286,760
\$9,000 under \$10,000.....	614,627	409,288	110,721	40,299	61,545	10,436	608,503	358,554	584,569	50,460	343,098	308,096
\$10,000 under \$11,000.....	641,168	404,272	102,768	29,454	60,257	13,310	639,816	361,510	605,427	55,170	351,006	306,340
\$11,000 under \$12,000.....	614,166	359,547	95,656	20,724	66,535	12,486	611,764	326,340	580,574	49,766	320,955	276,574
\$12,000 under \$13,000.....	578,910	375,750	86,144	22,199	56,787	9,465	577,119	344,089	553,844	50,187	307,737	293,903
\$13,000 under \$14,000.....	539,440	377,460	92,185	23,868	56,534	13,750	537,335	339,846	519,614	47,688	288,841	292,159
\$14,000 under \$15,000.....	494,923	332,401	83,722	18,276	48,161	12,764	491,894	301,363	478,268	45,046	246,612	256,317
\$15,000 under \$20,000.....	1,901,617	1,609,362	330,386	92,077	229,439	48,432	1,890,576	1,468,863	1,827,322	187,234	1,047,859	1,281,632
\$20,000 under \$25,000.....	979,648	1,278,997	202,342	71,391	134,383	35,007	975,401	1,172,601	953,035	112,628	614,862	1,059,973
\$25,000 under \$30,000.....	468,767	888,666	108,971	48,960	76,957	25,155	466,899	814,550	457,791	58,995	329,923	755,556
\$30,000 under \$50,000.....	671,156	2,365,868	166,665	92,339	128,056	53,675	669,963	2,219,854	662,928	93,310	529,334	2,126,543
\$50,000 under \$100,000.....	297,605	2,606,524	79,492	79,318	69,353	50,666	297,203	2,476,544	295,583	45,904	264,716	2,430,643
\$100,000 under \$200,000.....	57,045	1,658,700	14,132	37,998	16,343	19,632	56,993	1,601,071	56,758	9,371	54,049	1,591,701
\$200,000 under \$500,000.....	12,112	1,137,933	2,633	16,260	3,829	9,634	12,103	1,112,039	12,076	2,021	11,814	1,110,016
\$500,000 under \$1,000,000.....	1,675	410,128	298	6,072	527	3,955	1,675	400,102	1,670	283	1,647	399,819
\$1,000,000 or more.....	627	533,663	121	12,160	209	5,370	627	516,133	624	101	618	516,032
Total nontaxable returns.....	1,313,361	1,135,467	217,180	85,083	141,216	29,698	1,311,372	1,020,689	1,222,346	118,347	907,390	902,345
Returns under \$5,000.....	2,403,100	1,597,214	403,307	129,817	279,782	54,464	2,397,356	1,412,933	2,252,704	205,289	1,618,679	1,207,644
Returns \$5,000 under \$10,000.....	2,824,176	2,175,086	538,033	164,041	354,411	73,070	2,803,780	1,937,978	2,684,502	245,396	1,723,322	1,692,585
Returns \$10,000 under \$15,000.....	2,879,746	1,892,328	462,425	117,941	291,932	64,276	2,869,067	1,710,123	2,748,866	249,239	1,523,601	1,460,886
Returns \$15,000 or more.....	4,400,962	12,674,401	907,604	461,646	661,178	255,657	4,382,024	11,957,114	4,278,364	511,308	2,864,337	11,445,808

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/1970 • Returns Filed and Sources of Income

55

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Dividend exclusion		Dividends in adjusted gross income	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS												
All returns, total.....	8,657,876	11,830,281	1,569,723	586,026	1,013,383	276,579	8,617,460	10,967,705	8,289,412	922,326	4,931,126	10,045,381
No adjusted gross income.....	50,720	110,575	6,810	4,072	5,420	1,958	50,143	104,545	47,064	5,385	31,316	99,159
\$1 under \$1,000.....	35,352	10,977	(*)	(*)	7,125	789	35,352	9,754	30,232	2,986	17,529	6,768
\$1,000 under \$2,000.....	99,070	37,684	12,815	3,607			98,693	33,335	91,817	8,678	54,021	24,657
\$2,000 under \$3,000.....	182,674	101,161	23,827	4,748	21,258	7,964	182,501	88,448	165,386	19,527	113,900	68,921
\$3,000 under \$4,000.....	214,293	129,248	40,802	15,746	28,400	2,808	214,104	110,694	201,909	25,664	135,950	85,030
\$4,000 under \$5,000.....	245,556	151,839	36,690	15,892	22,501	3,610	245,054	132,339	237,833	30,218	150,364	102,122
\$5,000 under \$6,000.....	227,234	136,028	31,374	7,381	30,479	3,244	227,061	125,403	218,377	24,702	130,071	100,700
\$6,000 under \$7,000.....	250,171	166,784	52,363	18,320	31,450	7,582	246,009	140,884	231,389	26,800	140,192	114,084
\$7,000 under \$8,000.....	284,019	143,844	56,550	14,784	28,606	5,905	283,894	123,156	262,075	27,215	160,611	95,941
\$8,000 under \$9,000.....	378,307	212,034	76,521	14,556	32,596	6,094	377,393	191,385	357,818	36,860	204,977	154,525
\$9,000 under \$10,000.....	394,105	200,764	72,139	22,480	37,258	2,322	388,107	175,964	370,375	33,561	184,830	142,404
\$10,000 under \$11,000.....	477,210	237,455	73,803	21,185	40,740	6,967	475,858	209,305	448,322	43,117	231,207	166,188
\$11,000 under \$12,000.....	459,832	201,382	65,758	13,920	39,347	6,859	457,430	180,605	435,858	38,647	207,201	141,957
\$12,000 under \$13,000.....	461,121	200,670	64,014	11,870	43,006	9,267	459,580	179,535	439,196	40,793	217,990	138,743
\$13,000 under \$14,000.....	446,724	220,788	65,394	15,309	38,943	7,436	445,405	198,047	430,988	40,469	217,136	157,579
\$14,000 under \$15,000.....	438,399	234,999	69,973	15,861	36,678	9,435	435,370	209,706	423,189	40,728	203,944	168,978
\$15,000 under \$20,000.....	1,709,557	1,068,178	287,560	71,944	190,547	31,684	1,699,515	964,557	1,639,382	171,116	891,117	793,444
\$20,000 under \$25,000.....	906,923	917,383	185,557	60,798	116,345	27,116	902,723	829,471	881,676	106,154	550,793	723,316
\$25,000 under \$30,000.....	437,316	687,946	100,400	40,125	67,826	20,425	435,574	627,396	426,763	56,225	301,589	571,171
\$30,000 under \$50,000.....	621,287	1,770,481	154,917	80,577	113,832	43,185	620,116	1,646,719	613,954	88,752	483,527	1,557,965
\$50,000 under \$100,000.....	274,172	2,065,973	74,339	69,658	62,426	42,612	273,805	1,953,706	272,281	43,679	242,207	1,910,030
\$100,000 under \$200,000.....	51,495	1,295,745	13,036	30,943	14,668	15,632	51,443	1,249,167	51,228	8,844	48,620	1,240,325
\$200,000 under \$500,000.....	10,437	880,790	2,330	13,806	3,310	8,112	10,428	858,870	10,404	1,861	10,161	857,006
\$500,000 under \$1,000,000.....	1,430	329,567	264	5,552	457	3,743	1,430	320,273	1,426	259	320,013	320,013
\$1,000,000 or more.....	472	317,986	99	11,716	165	1,830	472	304,441	470	86	466	304,355
Taxable returns, total.....	8,081,602	11,262,152	1,480,905	541,909	963,227	264,555	8,042,861	10,455,717	7,755,470	857,105	4,564,838	9,598,618
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	18,172	11,430	(*)	(*)	(*)	(*)	18,172	5,686	15,237	1,674	12,039	4,012
\$3,000 under \$4,000.....	108,186	56,667	20,743	6,207	19,274	1,089	107,998	49,371	99,985	11,332	63,513	38,038
\$4,000 under \$5,000.....	187,213	86,747	21,488	5,928	18,023	3,205	186,711	77,616	181,908	22,096	106,155	55,520
\$5,000 under \$6,000.....	210,057	122,203	29,113	6,680	28,135	2,372	210,055	113,152	203,766	22,921	120,226	90,231
\$6,000 under \$7,000.....	237,308	143,233	50,044	11,420	31,032	7,531	233,398	124,284	219,038	24,896	129,967	99,387
\$7,000 under \$8,000.....	276,065	136,236	56,138	14,679	28,283	5,764	275,940	115,794	255,909	26,361	154,323	89,433
\$8,000 under \$9,000.....	370,371	206,301	75,745	14,422	32,251	6,083	369,457	185,797	350,259	35,811	198,810	149,987
\$9,000 under \$10,000.....	392,669	199,729	71,675	22,354	36,961	2,304	386,671	175,073	368,939	33,398	184,046	141,676
\$10,000 under \$11,000.....	473,436	230,423	73,527	21,041	40,063	6,963	472,084	202,420	444,548	42,570	228,020	159,851
\$11,000 under \$12,000.....	457,832	195,283	64,898	13,282	39,194	6,858	455,430	175,144	433,858	38,410	205,986	136,734
\$12,000 under \$13,000.....	460,080	195,225	63,948	11,869	42,345	7,705	458,539	175,653	438,155	40,620	217,080	135,034
\$13,000 under \$14,000.....	446,038	219,165	65,312	15,080	38,932	7,436	444,719	196,653	430,302	40,385	216,752	156,269
\$14,000 under \$15,000.....	437,315	231,269	69,969	15,860	36,578	9,408	434,286	206,003	422,105	40,630	203,545	165,373
\$15,000 under \$20,000.....	1,706,986	1,047,587	286,636	70,778	190,224	31,331	1,696,944	945,486	1,638,811	170,718	888,986	774,771
\$20,000 under \$25,000.....	905,341	898,960	185,238	60,382	115,683	26,561	901,267	812,019	880,220	105,938	549,383	706,081
\$25,000 under \$30,000.....	436,035	673,830	99,949	40,066	67,560	20,393	434,293	613,371	425,482	56,002	300,409	557,369
\$30,000 under \$50,000.....	620,267	1,750,621	154,804	80,361	113,699	42,863	619,096	1,627,397	612,934	88,582	482,541	1,538,813
\$50,000 under \$100,000.....	273,509	2,045,968	74,250	69,151	62,273	41,980	273,142	1,934,840	271,618	43,575	241,584	1,891,269
\$100,000 under \$200,000.....	51,286	1,285,262	12,999	30,896	14,603	15,421	51,234	1,238,942	51,022	8,806	48,416	1,230,137
\$200,000 under \$500,000.....	10,370	869,425	2,324	13,782	3,294	8,035	10,361	847,606	10,338	1,850	10,096	845,754
\$500,000 under \$1,000,000.....	1,420	325,372	263	5,544	454	3,678	1,420	316,152	1,416	257	1,397	315,894
\$1,000,000 or more.....	470	314,104	99	11,716	164	1,828	470	300,561	468	86	464	300,475
Total nontaxable returns.....	576,274	568,129	88,818	44,117	50,156	12,027	574,599	511,988	533,942	65,222	366,288	446,765
Returns under \$5,000.....	827,665	541,484	123,332	45,241	84,704	17,128	825,847	479,115	774,241	92,457	503,080	386,657
Returns \$5,000 under \$10,000.....	1,533,836	859,454	288,947	77,521	160,389	25,146	1,522,464	756,790	1,440,034	149,138	820,681	607,654
Returns \$10,000 under \$15,000.....	2,283,286	1,095,295	338,942	78,144	198,714	39,965	2,273,643	977,197	2,177,553	203,754	1,077,478	773,445
Returns \$15,000 or more.....	4,013,089	9,334,049	816,502	385,120	569,576	194,340	3,995,506	8,754,599	3,897,584	476,977	2,529,887	8,277,625

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 12.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: NUMBER AND DIVIDENDS RECEIVED, BY SIZE OF ADJUSTED GROSS INCOME AND DIVIDENDS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Domestic and foreign dividends received	Size of dividends received									
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	12,452,227	17,018,148	3,426,230	70,577	1,541,500	110,178	1,711,174	242,038	947,996	231,278	649,591	225,173
No adjusted gross income.....	78,813	138,780	21,043	450	6,931	481	11,567	1,640	7,547	1,884	(*)	(*)
\$1 under \$600.....	115,084	21,107	56,407	1,016	16,648	1,076	15,651	2,269	10,766	2,555	(*)	(*)
\$600 under \$1,000.....	143,920	29,484	51,900	1,129	20,884	1,402	32,007	4,386	35,627	8,476	6,362	2,333
\$1,000 under \$2,000.....	420,075	151,116	125,171	2,777	39,627	2,850	67,205	9,494	35,627	8,476	28,447	9,958
\$2,000 under \$3,000.....	594,625	351,804	129,776	2,789	59,437	4,156	75,205	10,300	40,136	9,717	38,652	13,633
\$3,000 under \$4,000.....	497,728	358,576	110,414	2,016	56,121	4,133	59,975	8,319	28,934	6,934	39,462	13,337
\$4,000 under \$5,000.....	547,111	362,067	139,392	2,890	58,187	4,245	64,928	9,593	41,157	10,119	26,085	8,968
\$5,000 under \$6,000.....	518,599	450,966	124,731	2,564	47,989	3,478	67,119	9,494	35,095	8,585	29,514	10,219
\$6,000 under \$7,000.....	509,589	346,633	142,287	3,042	63,683	4,435	78,321	10,857	44,340	11,008	22,751	7,982
\$7,000 under \$8,000.....	546,020	392,127	171,358	3,375	62,582	4,352	68,519	9,537	41,347	10,430	17,798	6,354
\$8,000 under \$9,000.....	617,929	375,100	197,091	3,683	73,688	5,307	86,287	12,104	42,000	10,078	38,118	13,354
\$9,000 under \$10,000.....	611,643	373,153	213,736	4,101	87,676	6,279	80,640	11,161	42,470	10,230	35,905	12,360
\$10,000 under \$11,000.....	643,802	369,048	215,734	4,378	97,523	6,916	93,926	13,262	48,351	11,806	37,059	12,766
\$11,000 under \$12,000.....	614,488	337,569	224,669	4,346	94,802	6,759	87,774	12,400	50,897	12,381	20,078	7,025
\$12,000 under \$13,000.....	579,566	356,713	191,573	3,974	93,133	6,785	85,515	11,882	43,804	10,646	27,691	9,617
\$13,000 under \$14,000.....	538,209	341,555	181,430	3,820	77,112	5,468	86,438	12,170	41,373	10,085	22,437	7,747
\$14,000 under \$15,000.....	493,002	305,238	162,077	3,320	74,620	5,297	78,777	11,297	40,976	9,942	25,154	8,691
\$15,000 under \$20,000.....	1,894,459	1,497,115	570,129	12,049	275,036	19,699	281,024	40,144	159,664	38,946	96,641	33,229
\$20,000 under \$25,000.....	977,547	1,198,192	218,971	4,780	120,383	8,715	143,483	20,510	89,399	21,787	52,869	18,295
\$25,000 under \$30,000.....	468,606	832,623	82,145	1,845	46,751	3,325	60,871	8,796	41,324	10,212	25,931	9,030
\$30,000 under \$50,000.....	671,590	2,250,818	77,183	1,813	55,130	4,027	64,747	9,332	46,069	11,338	38,259	13,213
\$50,000 under \$100,000.....	298,052	2,504,296	17,368	392	12,375	901	19,217	2,799	15,171	3,736	11,010	3,822
\$100,000 under \$200,000.....	57,260	1,616,774	1,463	28	1,065	80	1,784	263	1,391	344	1,144	398
\$200,000 under \$500,000.....	12,188	1,126,698	164	(1)	99	10	166	24	142	35	125	43
\$500,000 under \$1,000,000.....	1,692	407,110	13	(1)	15	2	24	4	14	4	5	2
\$1,000,000 or more.....	630	523,486	5	(1)	3	(1)	4	1	2	(1)	4	2
Returns under \$5,000.....	2,397,356	1,412,933	634,103	13,066	257,835	18,342	326,538	46,002	164,167	39,685	147,098	51,023
Returns \$5,000 under \$10,000.....	2,803,780	1,937,978	849,203	16,765	335,618	23,850	380,886	53,152	205,252	50,331	144,086	50,268
Returns \$10,000 under \$15,000.....	2,869,067	1,710,123	975,483	19,837	437,190	31,226	432,430	61,011	225,401	54,860	132,419	45,846
Returns \$15,000 or more.....	4,382,024	11,957,114	967,441	20,906	510,857	36,758	571,320	81,872	353,176	86,402	225,988	78,033

Size of adjusted gross income	Size of dividends received—Continued											
	\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		\$2,000 under \$2,500		\$2,500 under \$3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	473,411	211,471	1,275,836	906,829	598,945	728,877	356,809	621,705	243,563	545,542	137,993	513,005
No adjusted gross income.....	(*)	(*)	10,565	7,550	2,658	3,123	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	7,101	3,260	9,668	7,723	3,146	3,589	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	7,781	3,355	14,507	9,498	3,146	3,589	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	32,934	15,303	49,720	36,330	23,202	26,910	11,074	19,229	19,229	19,229	8,421	21,723
\$2,000 under \$3,000.....	23,739	10,439	100,774	74,244	51,682	63,034	37,713	67,488	25,985	59,337	15,634	41,309
\$3,000 under \$4,000.....	19,725	8,891	61,464	44,971	33,530	41,624	25,695	46,349	18,840	42,433	16,057	43,443
\$4,000 under \$5,000.....	18,116	7,995	86,867	62,083	39,837	46,438	8,637	14,858	20,799	45,987	16,057	43,443
\$5,000 under \$6,000.....	18,510	8,347	51,964	36,546	38,900	49,262	25,013	42,987	10,431	23,413	23,710	65,509
\$6,000 under \$7,000.....	24,004	10,708	39,559	27,246	20,435	25,166	16,564	27,471	10,408	23,800	9,785	27,540
\$7,000 under \$8,000.....	23,110	9,849	55,092	38,459	28,175	33,262	16,834	29,543	2,293	5,013	11,285	30,621
\$8,000 under \$9,000.....	22,490	10,059	61,462	44,068	38,280	44,928	5,736	9,928	12,438	28,125	5,598	15,829
\$9,000 under \$10,000.....	29,251	12,902	38,369	26,352	22,725	28,182	11,091	19,352	4,065	9,382	4,182	11,548
\$10,000 under \$11,000.....	18,420	8,228	55,521	39,435	19,638	24,123	9,400	16,281	8,950	19,745	5,035	13,929
\$11,000 under \$12,000.....	14,058	6,255	49,149	34,522	19,623	23,205	11,461	19,606	8,391	18,222	4,609	12,734
\$12,000 under \$13,000.....	19,321	8,710	43,723	31,302	15,054	18,331	18,041	31,279	7,172	16,245	3,451	9,515
\$13,000 under \$14,000.....	14,375	6,337	46,753	32,721	12,104	14,958	10,379	18,350	10,185	22,262	5,252	14,594
\$14,000 under \$15,000.....	10,587	4,762	41,769	28,593	15,157	18,612	13,766	23,660	2,708	6,040	3,355	8,963
\$15,000 under \$20,000.....	72,581	32,516	172,314	120,372	66,976	82,110	37,047	64,312	27,680	61,654	17,816	48,247
\$20,000 under \$25,000.....	38,277	17,104	106,424	75,184	47,776	58,727	27,615	47,878	20,719	46,449	14,566	39,875
\$25,000 under \$30,000.....	20,430	9,155	58,115	41,274	26,990	33,333	17,674	30,763	10,945	24,585	10,854	29,746
\$30,000 under \$50,000.....	24,762	11,098	85,435	61,691	49,975	61,472	33,334	58,013	21,303	47,607	16,497	45,342
\$50,000 under \$100,000.....	9,648	4,327	32,378	23,571	20,146	24,831	15,179	26,312	11,361	25,428	9,390	25,714
\$100,000 under \$200,000.....	929	417	3,747	2,730	2,580	3,210	2,107	3,669	1,779	3,981	1,522	4,164
\$200,000 under \$500,000.....	98	45	440	321	319	399	266	467	208	468	167	459
\$500,000 under \$1,000,000.....	11	5	46	34	28	36	20	35	21	47	21	57
\$1,000,000 or more.....	1	(1)	11	9	9	12	2	4	6	13	8	22
Returns under \$5,000.....	112,548	50,646	333,565	242,401	154,055	184,716	85,280	151,794	72,500	163,062	40,890	108,597
Returns \$5,000 under \$10,000.....	117,365	51,864	246,446	172,671	148,515	180,799	75,238	129,280	39,635	89,733	34,560	151,047
Returns \$10,000 under \$15,000.....	76,761	34,292	236,915	166,572	81,576	99,229	63,047	109,175	37,406	82,514	21,702	59,736
Returns \$15,000 or more.....	166,737	74,668	458,910	325,186	214,799	264,129	133,244	231,452	94,022	210,231	70,841	193,626

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/1970 • Returns Filed and Sources of Income

57

Table 12.—RETURNS WITH DOMESTIC AND FOREIGN DIVIDENDS RECEIVED: NUMBER AND DIVIDENDS RECEIVED, BY SIZE OF ADJUSTED GROSS INCOME AND DIVIDENDS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of dividends received—Continued									
	\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	287,364	996,755	147,564	661,811	327,599	2,270,135	110,477	1,341,786	52,964	913,077
No adjusted gross income.....	4,513	16,991	(*)	(*)	1,712	12,414	(*)	(*)	(*)	(*)
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	2,320	8,120	(*)	(*)	2,060	11,224	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	27,765	95,019	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	21,125	73,109	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	25,866	90,305	12,745	56,831	6,725	38,627	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	17,813	63,077	9,671	44,429	9,834	56,416	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	21,297	73,533	12,814	57,210	13,409	77,928	1,200	13,555	(*)	(*)
\$8,000 under \$9,000.....	11,617	40,651	5,719	25,576	16,652	102,662	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	15,883	52,315	7,196	32,391	18,197	132,889	(*)	(*)	(*)	(*)
\$10,000 under \$11,000.....	9,351	32,677	4,911	21,941	18,268	123,931	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	9,873	33,618	2,781	12,369	14,548	111,882	6,369	73,388	(*)	(*)
\$12,000 under \$13,000.....	6,738	23,971	7,354	33,157	13,897	104,257	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	9,081	32,463	2,983	12,995	13,770	90,037	4,882	55,400	(*)	(*)
\$14,000 under \$15,000.....	3,729	13,218	3,462	15,274	10,746	70,532	5,956	72,908	(*)	(*)
\$15,000 under \$20,000.....	21,495	74,142	16,973	77,050	44,020	314,174	26,064	316,655	8,219	138,243
\$20,000 under \$25,000.....	21,580	75,087	13,646	60,804	33,111	236,456	13,304	163,719	8,693	148,896
\$25,000 under \$30,000.....	14,750	50,840	8,960	39,514	19,135	132,913	10,399	127,329	6,594	114,354
\$30,000 under \$50,000.....	24,679	85,600	17,761	79,855	51,785	364,788	20,595	253,090	14,543	253,845
\$50,000 under \$100,000.....	15,177	52,569	11,376	50,850	32,525	234,393	16,353	200,586	10,580	183,149
\$100,000 under \$200,000.....	2,367	8,253	2,010	9,003	6,493	46,498	3,970	48,624	2,701	46,872
\$200,000 under \$500,000.....	313	1,086	283	1,275	987	7,187	661	8,202	528	9,183
\$500,000 under \$1,000,000.....	27	93	23	106	98	717	61	750	56	966
\$1,000,000 or more.....	5	18	7	32	27	210	20	247	17	304
Returns under \$5,000.....	55,723	193,239	6,889	31,149	3,772	23,639	643	7,333	634	10,839
Returns \$5,000 under \$10,000.....	92,476	319,880	48,145	216,437	64,817	408,523	1,200	13,554	399	6,424
Returns \$10,000 under \$15,000.....	38,772	135,947	21,491	95,735	70,829	500,638	17,207	201,695	51,931	895,814
Returns \$15,000 or more.....	100,393	347,687	71,039	318,488	188,181	1,337,335	91,427	1,119,203	51,931	895,814

Size of adjusted gross income	Size of dividends received—Continued									
	\$20,000 under \$25,000		\$25,000 under \$30,000		\$30,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total.....	30,597	678,566	18,157	495,411	33,941	1,301,460	19,616	1,348,125	10,900	2,604,378
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	203	13,720	155	35,994
\$1 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 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 \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	255	5,307	(*)	(*)	213	7,686	(*)	(*)	8	921
\$20,000 under \$25,000.....	6,138	132,143	(*)	(*)	238	8,668	(*)	(*)	6	878
\$25,000 under \$30,000.....	5,021	112,786	1,459	39,592	214	8,638	145	9,297	17	2,695
\$30,000 under \$50,000.....	9,090	202,566	8,480	231,013	11,621	429,364	283	17,579	59	8,172
\$50,000 under \$100,000.....	7,237	162,201	5,465	149,613	15,273	596,162	10,465	683,943	358	49,001
\$100,000 under \$200,000.....	2,099	46,869	1,663	45,496	4,701	185,344	6,861	503,844	4,884	656,687
\$200,000 under \$500,000.....	406	9,064	294	8,041	986	38,617	1,341	97,528	4,195	944,244
\$500,000 under \$1,000,000.....	50	1,132	45	1,224	127	5,037	174	12,362	813	384,499
\$1,000,000 or more.....	11	247	7	195	43	1,713	53	3,681	385	516,777
Returns under \$5,000.....	(*)	(*)	(*)	(*)	413	15,846	243	16,468	163	37,904
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	112	4,384	51	3,424	7	1,458
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	33,416	1,281,230	19,322	1,328,232	10,725	2,563,876
Returns \$15,000 or more.....	30,307	672,314	17,948	489,674	33,416	1,281,230	19,322	1,328,232	10,725	2,563,876

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 13.—RETURNS WITH INTEREST RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total.....	32,630,355	92,375,299	1,372,344,507	27,131,296	283,294,988	2,952,612	25,175,297	736,630	1,866,679	1,024,767	3,654,899	695,452	1,845,706
No adjusted gross income.....	167,812	462,632	1,614,471	55,413	324,555	10,926	73,635	60,502	555,802	5,014	26,611	50,297	391,879
\$1 under \$1,000.....	1,012,011	1,473,618	632,059	711,925	461,763	43,113	28,894	24,003	40,430	44,812	21,759	32,880	48,626
\$1,000 under \$2,000.....	1,730,243	2,982,402	2,615,525	1,170,044	1,584,534	112,673	116,405	26,867	46,977	76,358	62,867	34,481	62,642
\$2,000 under \$3,000.....	1,912,583	3,952,674	4,757,786	1,117,279	2,337,586	130,473	217,216	28,869	80,263	90,145	111,966	32,904	53,894
\$3,000 under \$4,000.....	1,734,941	3,876,589	6,070,435	1,072,516	3,219,425	134,009	298,175	28,225	46,231	85,394	154,560	37,285	63,133
\$4,000 under \$5,000.....	1,768,345	3,991,059	7,977,202	1,254,084	4,870,736	147,664	414,923	32,720	51,054	79,465	158,879	39,207	52,987
\$5,000 under \$6,000.....	1,732,828	3,898,060	9,521,842	1,347,757	6,621,405	147,379	489,378	33,787	48,001	57,775	158,022	40,603	82,247
\$6,000 under \$7,000.....	1,703,970	4,088,619	11,074,304	1,425,505	8,480,771	150,723	589,197	33,209	54,102	68,605	211,653	42,158	78,057
\$7,000 under \$8,000.....	1,755,899	4,350,916	13,180,429	1,500,833	10,304,501	155,946	640,165	39,258	52,924	62,904	199,705	37,782	60,283
\$8,000 under \$9,000.....	1,903,363	5,195,157	16,164,865	1,722,137	13,510,241	155,482	704,948	40,457	60,605	58,359	213,234	42,486	67,437
\$9,000 under \$10,000.....	1,897,194	5,504,973	18,011,303	1,733,335	15,442,363	147,524	682,046	39,864	48,483	54,776	168,191	38,457	64,691
\$10,000 under \$11,000.....	1,866,265	5,847,701	19,577,670	1,732,377	17,036,843	147,822	720,899	37,885	46,453	46,709	179,388	34,778	57,299
\$11,000 under \$12,000.....	1,750,392	5,642,643	20,111,037	1,633,716	17,641,273	145,530	745,296	36,238	45,258	41,499	195,759	31,293	48,099
\$12,000 under \$13,000.....	1,630,107	5,328,013	20,365,299	1,530,147	18,017,277	135,066	739,752	32,348	40,183	35,779	153,350	23,540	39,198
\$13,000 under \$14,000.....	1,417,443	4,836,042	19,124,693	1,336,419	16,954,693	111,948	662,476	32,064	37,612	29,668	142,093	25,751	39,661
\$14,000 under \$15,000.....	1,255,154	4,242,175	18,193,717	1,184,058	16,216,210	104,523	682,044	24,239	32,472	25,758	150,121	20,534	39,147
\$15,000 under \$20,000.....	3,919,234	13,750,813	67,181,173	3,665,290	58,542,193	350,661	2,876,829	86,321	118,346	77,627	483,760	57,585	116,144
\$20,000 under \$25,000.....	1,565,893	5,679,492	34,693,080	1,411,374	28,019,545	196,647	2,400,500	37,721	62,138	34,910	275,456	22,144	64,263
\$25,000 under \$30,000.....	669,929	2,492,947	18,201,044	574,275	13,154,434	117,734	1,930,834	18,218	44,159	15,340	157,415	11,360	46,185
\$30,000 under \$50,000.....	832,671	3,183,869	30,991,172	655,453	17,830,175	203,063	5,071,142	25,583	99,569	23,330	275,531	21,215	118,940
\$50,000 under \$100,000.....	329,786	1,315,220	21,737,631	242,057	9,310,768	89,175	3,985,887	12,432	106,768	8,400	115,331	13,600	128,342
\$100,000 under \$200,000.....	59,652	227,153	7,791,019	44,317	2,549,856	12,441	890,349	4,063	65,114	1,696	30,286	3,682	66,035
\$200,000 under \$500,000.....	12,315	44,345	3,478,142	9,224	689,355	1,779	165,813	1,363	47,356	370	6,542	1,132	35,651
\$500,000 under \$1,000,000.....	1,703	6,118	1,141,944	1,276	111,785	229	31,868	273	22,588	55	1,975	205	8,893
\$1,000,000 or more.....	622	2,069	1,364,898	485	62,701	82	16,626	121	13,791	19	435	93	11,973

Size of adjusted gross income	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	1,027,831	11,370,300	471,445	2,485,491	251,616	2,234,211	110,006	691,222	4,665,269	9,632,995	2,035,554	1,367,700
No adjusted gross income.....	6,347	28,723	19,707	727,458	1,968	18,597	8,318	210,050	46,403	258,120	15,035	21,373
\$1 under \$1,000.....	7,227	9,151	7,203	24,326	(*)	(*)	(*)	(*)	65,685	30,132	25,762	14,231
\$1,000 under \$2,000.....	13,669	13,015	9,265	30,832	8,928	9,244	3,016	15,403	178,329	86,638	38,842	24,140
\$2,000 under \$3,000.....	24,739	31,709	6,273	37,526	8,975	12,097	(*)	(*)	209,053	135,174	60,554	35,900
\$3,000 under \$4,000.....	30,073	45,420	5,914	22,038	3,987	10,326	3,317	25,281	229,574	141,471	50,157	35,964
\$4,000 under \$5,000.....	28,810	75,908	7,586	31,861	7,263	12,012	(*)	(*)	220,867	165,438	54,495	37,615
\$5,000 under \$6,000.....	31,020	74,678	23,022	58,859	4,079	10,620	6,436	23,523	229,687	179,450	72,231	50,990
\$6,000 under \$7,000.....	38,499	112,817	15,766	21,839	(*)	(*)	3,672	12,490	227,615	183,246	56,904	39,509
\$7,000 under \$8,000.....	39,188	139,497	13,281	20,954	1,602	777	(*)	(*)	224,665	193,222	69,981	42,034
\$8,000 under \$9,000.....	50,191	195,994	13,144	25,617	4,811	7,240	4,589	12,000	222,011	173,327	101,035	70,815
\$9,000 under \$10,000.....	33,745	157,741	15,290	24,998	(*)	(*)	(*)	(*)	240,033	228,928	81,021	49,792
\$10,000 under \$11,000.....	41,934	186,877	16,021	27,392	6,060	6,872	4,287	11,422	217,474	172,763	79,214	50,900
\$11,000 under \$12,000.....	34,647	141,062	16,943	34,927	6,792	16,310	5,208	11,422	195,145	184,915	89,428	53,344
\$12,000 under \$13,000.....	35,842	199,891	14,570	26,116	5,297	16,588	3,800	10,797	174,042	207,894	96,520	60,948
\$13,000 under \$14,000.....	38,565	225,721	13,678	24,605	9,788	32,274	2,694	8,309	190,303	183,144	84,268	56,738
\$14,000 under \$15,000.....	33,645	218,373	16,249	33,876	5,987	12,224	3,357	12,341	166,556	174,726	72,278	42,034
\$15,000 under \$20,000.....	131,874	926,232	63,893	114,004	36,292	153,245	15,009	40,074	628,179	739,151	324,506	202,030
\$20,000 under \$25,000.....	95,293	902,987	43,334	114,784	27,674	149,153	9,456	37,653	344,323	570,636	211,444	139,953
\$25,000 under \$30,000.....	62,864	756,822	30,812	88,268	22,340	155,416	7,940	34,102	187,973	445,089	121,078	82,823
\$30,000 under \$50,000.....	136,276	2,507,197	62,941	275,604	45,575	488,413	12,089	53,054	284,201	1,040,595	304,546	152,901
\$50,000 under \$100,000.....	91,150	2,936,013	42,089	323,605	29,600	567,034	8,552	70,754	140,877	1,224,653	104,003	84,043
\$100,000 under \$200,000.....	18,141	998,794	10,745	185,882	7,047	338,939	2,413	31,999	32,115	953,639	18,797	16,420
\$200,000 under \$500,000.....	3,503	313,587	2,970	131,577	1,282	152,957	737	24,556	8,338	888,297	3,055	2,777
\$500,000 under \$1,000,000.....	447	76,467	531	46,457	133	32,904	160	7,466	1,331	442,115	289	266
\$1,000,000 or more.....	142	95,624	218	32,086	49	31,010	87	22,494	490	630,232	111	160

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.—RETURNS WITH INTEREST RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total.....	195,277	265,465	89,647	138,008	201,693	432,597	6,946,761	14,874,026	32,630,355	22,021,266	2,817,421	7,002,812
No adjusted gross income.....	7,109	11,456	(*)	(*)	12,906	114,567	43,973	122,924	167,812	201,864	8,962	18,303
\$1 under \$1,000.....	6,179	4,000	2,729	2,378	(*)	(*)	111,513	27,748	1,012,011	188,775	28,348	31,659
\$1,000 under \$2,000.....	5,519	2,784	5,931	1,577	7,622	8,528	227,301	96,935	1,730,243	597,331	151,336	126,817
\$2,000 under \$3,000.....	6,343	1,838	3,353	2,215	7,336	9,014	395,163	278,163	1,912,583	1,128,764	356,076	498,555
\$3,000 under \$4,000.....	7,055	4,686	(*)	(*)	9,551	14,685	295,346	258,742	1,734,941	1,143,472	412,900	823,796
\$4,000 under \$5,000.....	7,409	4,536	(*)	(*)	6,012	7,570	331,377	282,814	1,768,345	1,331,151	323,363	712,643
\$5,000 under \$6,000.....	11,235	7,919	(*)	(*)	14,876	12,755	324,199	369,231	1,732,828	1,075,136	246,086	660,222
\$6,000 under \$7,000.....	11,687	8,503	(*)	(*)	12,869	14,088	266,748	284,750	1,703,970	917,631	157,008	446,981
\$7,000 under \$8,000.....	8,259	7,734	8,770	6,081	7,534	6,702	292,337	322,629	1,755,899	1,045,182	149,564	390,142
\$8,000 under \$9,000.....	12,940	15,842	6,587	10,244	8,761	9,343	342,125	306,031	1,903,363	883,897	137,250	426,434
\$9,000 under \$10,000.....	7,113	6,843	4,356	4,743	14,437	22,057	290,634	284,941	1,897,194	889,079	126,417	368,767
\$10,000 under \$11,000.....	8,640	9,326	4,959	6,287	8,607	12,555	306,676	298,194	1,866,265	873,008	108,814	307,510
\$11,000 under \$12,000.....	8,498	15,489	3,086	3,294	8,758	6,996	284,978	262,216	1,750,392	846,383	80,922	269,516
\$12,000 under \$13,000.....	8,899	8,398	3,610	3,111	5,771	4,429	275,191	296,873	1,630,107	734,328	71,576	221,709
\$13,000 under \$14,000.....	7,157	7,844	3,610	3,111	7,575	6,969	259,027	268,323	1,417,443	715,313	59,724	169,239
\$14,000 under \$15,000.....	22,289	22,976	11,161	16,245	4,252	5,412	223,070	234,261	1,255,154	573,150	48,431	162,248
\$15,000 under \$20,000.....	13,451	24,025	6,288	9,526	17,732	28,501	958,464	1,235,875	3,919,234	2,418,176	159,993	506,382
\$20,000 under \$25,000.....	8,555	15,079	3,659	7,927	12,305	27,364	578,205	1,017,641	1,565,893	1,454,523	70,692	282,343
\$25,000 under \$30,000.....	15,446	38,860	7,638	17,314	9,719	11,111	313,776	740,536	669,929	895,190	39,482	181,340
\$30,000 under \$50,000.....	8,540	27,517	3,614	14,033	12,441	38,810	504,761	2,052,440	832,671	1,787,842	51,068	219,037
\$50,000 under \$100,000.....	2,139	9,222	879	6,028	9,364	38,241	255,079	2,353,178	329,786	1,319,054	21,675	120,680
\$100,000 under \$200,000.....	639	8,145	293	5,436	2,577	14,117	52,399	1,527,859	59,652	554,906	5,214	40,436
\$200,000 under \$500,000.....	109	1,493	65	2,617	816	8,394	11,477	1,068,388	12,315	274,819	1,439	14,468
\$500,000 under \$1,000,000.....	67	950	32	4,026	145	2,357	601	491,060	622	79,128	79	1,128
\$1,000,000 or more.....												

Size of adjusted gross income	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total.....	2,928,820	4,297,136	1,767,549	1,907,082	384,976	768,950	29,111	65,439	467,349	1,314,892	36,144	80,790
No adjusted gross income.....	24,711	44,326	38,279	211,669	5,273	28,497	(*)	(*)	2,694	10,642	(*)	(*)
\$1 under \$1,000.....	52,592	21,565	32,272	31,920	2,616	1,509	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	176,589	123,148	46,645	34,639	9,182	5,216	(*)	(*)	18,700	11,052	(*)	(*)
\$2,000 under \$3,000.....	245,939	233,375	62,387	35,655	24,055	16,602	(*)	(*)	26,045	26,358	4,919	984
\$3,000 under \$4,000.....	185,854	198,920	67,747	40,693	21,871	15,840	(*)	(*)	21,663	28,159	(*)	(*)
\$4,000 under \$5,000.....	174,552	199,561	64,859	47,466	13,957	8,743	(*)	(*)	19,741	30,363	(*)	(*)
\$5,000 under \$6,000.....	161,667	197,503	88,908	70,748	19,177	20,013	(*)	(*)	20,570	40,766	(*)	(*)
\$6,000 under \$7,000.....	143,959	175,513	89,639	72,611	14,693	33,642	(*)	(*)	15,090	22,739	(*)	(*)
\$7,000 under \$8,000.....	153,241	217,536	91,805	64,654	20,015	14,305	4,425	2,028	21,935	42,543	6,974	7,421
\$8,000 under \$9,000.....	126,338	123,062	99,836	73,168	19,001	8,967	(*)	(*)	11,881	24,908	(*)	(*)
\$9,000 under \$10,000.....	127,739	154,266	107,557	71,852	8,111	10,167	(*)	(*)	12,717	19,035	(*)	(*)
\$10,000 under \$11,000.....	132,230	127,983	92,370	65,103	15,517	17,316	(*)	(*)	19,052	34,817	(*)	(*)
\$11,000 under \$12,000.....	129,093	138,553	93,797	75,294	13,698	9,706	(*)	(*)	19,981	32,450	(*)	(*)
\$12,000 under \$13,000.....	125,246	112,678	92,862	65,465	11,819	10,149	2,814	1,910	16,236	23,847	6,045	5,427
\$13,000 under \$14,000.....	93,887	85,009	84,085	66,627	14,254	19,054	(*)	(*)	13,718	43,210	(*)	(*)
\$14,000 under \$15,000.....	99,851	90,554	75,609	61,709	4,947	14,734	(*)	(*)	10,498	15,637	(*)	(*)
\$15,000 under \$20,000.....	315,065	463,447	239,843	220,787	50,154	58,570	3,448	9,782	57,021	109,429	4,132	8,216
\$20,000 under \$25,000.....	155,630	284,534	114,582	129,664	34,859	53,068	1,660	3,470	41,045	118,278	2,772	5,044
\$25,000 under \$30,000.....	78,356	209,126	54,235	79,431	18,349	40,355	1,904	1,128	23,470	66,149	2,527	6,119
\$30,000 under \$50,000.....	138,641	481,692	79,589	163,809	35,072	104,310	4,102	7,863	47,929	209,289	3,093	5,340
\$50,000 under \$100,000.....	70,252	419,283	39,852	137,494	20,246	118,750	2,895	13,286	30,144	198,035	2,654	7,266
\$100,000 under \$200,000.....	13,888	136,193	8,285	51,739	5,910	71,512	867	6,803	8,669	105,045	738	2,853
\$200,000 under \$500,000.....	2,931	43,816	2,010	21,226	1,787	51,622	278	5,213	2,475	57,732	208	1,752
\$500,000 under \$1,000,000.....	413	10,105	356	8,102	299	16,116	41	2,716	392	23,204	39	296
\$1,000,000 or more.....	156	5,388	140	5,557	114	20,187	10	308	156	16,333	18	4,598

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/1970 • Returns Filed and Sources of Income

Table 13.—RETURNS WITH INTEREST RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Other sources (net)		Statutory adjustments									
			Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns, total.....	4,336,267	1,488,523	3,515,058	4,445,993	524,506	471,743	479,405	497,992	2,260,366	2,836,636	416,378	639,624
No adjusted gross income.....	25,812	-494,682	7,139	34,725	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	42,417	12,981	18,467	37,887	10,880	27,747	(*)	(*)	4,645	5,371	(*)	(*)
\$1,000 under \$2,000.....	108,416	39,496	23,508	42,816	16,765	43,757	(*)	(*)	9,395	7,542	4,776	3,356
\$2,000 under \$3,000.....	158,077	43,320	58,037	48,628	19,553	27,501	11,427	6,538	32,784	21,238	5,082	8,208
\$3,000 under \$4,000.....	142,136	56,432	82,831	99,240	19,553	27,501	19,676	15,166	38,520	35,580	7,015	20,993
\$4,000 under \$5,000.....	166,312	59,563	109,230	113,022	19,237	22,950	28,881	21,170	62,711	63,035	4,760	5,867
\$5,000 under \$6,000.....	187,284	85,827	120,477	117,428	28,525	18,920	23,213	8,502	63,150	72,722	11,484	17,284
\$6,000 under \$7,000.....	162,082	49,146	139,315	159,040	28,541	28,950	27,519	13,451	78,131	107,847	11,949	8,793
\$7,000 under \$8,000.....	238,767	88,847	157,642	174,932	32,251	29,400	26,596	14,980	86,295	113,104	17,567	17,449
\$8,000 under \$9,000.....	231,558	79,813	200,101	183,681	38,982	28,994	30,026	13,196	129,552	131,543	15,252	9,948
\$9,000 under \$10,000.....	265,024	92,774	198,176	216,420	28,675	24,605	33,233	26,821	141,607	153,850	8,643	11,144
\$10,000 under \$11,000.....	285,198	101,903	220,887	226,453	34,105	27,485	30,285	22,843	148,557	159,771	18,644	16,355
\$11,000 under \$12,000.....	271,776	105,175	217,424	221,269	30,814	26,827	35,956	28,409	142,143	151,073	19,087	14,961
\$12,000 under \$13,000.....	257,142	74,907	211,760	214,904	34,578	23,324	24,834	25,138	146,014	151,331	17,907	15,111
\$13,000 under \$14,000.....	264,486	75,741	213,152	211,487	30,607	20,039	22,780	25,558	152,943	153,846	16,495	12,044
\$14,000 under \$15,000.....	199,468	83,972	179,390	212,127	23,445	19,905	25,973	32,316	125,961	147,746	13,795	12,159
\$15,000 under \$20,000.....	663,159	252,384	653,445	765,753	91,695	57,496	72,557	107,660	464,902	541,396	51,808	59,201
\$20,000 under \$25,000.....	268,699	145,206	287,678	429,965	30,882	19,473	31,421	64,195	204,084	295,406	33,527	50,892
\$25,000 under \$30,000.....	127,108	86,809	141,930	248,134	11,959	10,580	14,041	29,935	95,525	159,028	27,102	48,590
\$30,000 under \$50,000.....	172,169	187,989	179,716	403,963	9,413	8,611	13,691	31,095	95,728	216,719	68,874	147,538
\$50,000 under \$100,000.....	77,622	172,651	81,672	235,358	2,260	2,666	2,423	7,030	29,750	101,938	50,652	123,725
\$100,000 under \$200,000.....	16,753	58,816	11,472	39,824	421	557	347	1,075	4,232	20,603	6,895	17,588
\$200,000 under \$500,000.....	3,964	22,816	1,424	7,116	91	122	48	134	693	4,998	632	1,862
\$500,000 under \$1,000,000.....	570	2,737	147	1,319	9	13	5	11	91	1,114	47	180
\$1,000,000 or more.....	268	3,900	38	502	3	2	1	2	28	487	6	11

Size of adjusted gross income	Total deductions	Standard deduction						Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income
		Total		Low-income allowance		Percentage		Number of returns	Amount		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	67,090,231	11,944,552	10,279,829	5,017,843	4,801,436	6,926,709	5,478,394	20,517,991	56,810,405	57,723,655	4,025,544
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	288,650	167,812
\$1 under \$1,000.....	1,071,376	971,733	1,020,279	944,056	1,018,728	27,677	1,551	40,278	51,097	920,530	1,003,986
\$1,000 under \$2,000.....	1,924,572	1,608,833	1,720,925	1,594,886	1,718,907	13,947	2,018	121,410	203,648	1,863,839	1,485,784
\$2,000 under \$3,000.....	1,907,127	1,475,900	1,334,775	1,459,262	1,330,601	16,638	4,174	436,683	572,353	2,470,119	785,720
\$3,000 under \$4,000.....	1,611,285	934,747	572,267	624,435	461,216	310,312	111,051	800,194	1,039,018	2,422,145	321,103
\$4,000 under \$5,000.....	1,804,793	782,290	397,073	212,720	140,280	569,570	256,793	986,055	1,407,720	2,494,152	120,768
\$5,000 under \$6,000.....	1,857,983	784,736	444,944	104,350	71,718	680,386	373,227	948,092	1,413,039	2,435,545	46,126
\$6,000 under \$7,000.....	2,053,544	764,873	497,599	47,786	34,285	717,087	463,314	939,097	1,555,945	2,555,001	32,341
\$7,000 under \$8,000.....	2,406,393	726,716	547,203	17,855	14,940	708,861	532,263	1,029,183	1,859,191	2,719,025	20,665
\$8,000 under \$9,000.....	2,825,783	703,515	595,747	11,433	10,297	694,485	587,074	1,199,848	2,230,035	3,246,675	15,165
\$9,000 under \$10,000.....	3,021,021	672,173	634,370	-	-	669,770	632,745	1,225,021	2,386,651	3,440,213	2,859
\$10,000 under \$11,000.....	3,316,145	580,132	577,951	(*)	(*)	579,325	577,550	1,286,133	2,738,194	3,654,218	3,660
\$11,000 under \$12,000.....	3,330,315	477,027	476,981	-	-	477,027	476,981	1,273,365	2,853,334	3,526,019	3,138
\$12,000 under \$13,000.....	3,301,328	392,418	391,694	-	-	392,418	391,694	1,237,689	2,909,634	3,329,271	3,976
\$13,000 under \$14,000.....	3,078,285	251,011	250,328	-	-	251,011	250,328	1,166,432	2,827,957	3,021,970	1,304
\$14,000 under \$15,000.....	2,891,989	205,021	205,009	-	-	205,021	205,009	1,050,133	2,686,980	2,651,001	1,090
\$15,000 under \$20,000.....	10,575,771	445,167	444,694	-	-	445,167	444,694	3,474,067	10,131,077	8,592,534	3,343
\$20,000 under \$25,000.....	5,483,406	101,721	101,618	(*)	(*)	101,594	101,593	1,464,172	5,381,788	3,549,033	1,690
\$25,000 under \$30,000.....	2,952,711	32,895	32,832	-	-	32,895	32,832	637,034	2,919,879	1,557,833	1,382
\$30,000 under \$50,000.....	4,962,502	27,762	27,661	(*)	(*)	27,636	27,624	804,909	4,934,841	1,989,396	1,960
\$50,000 under \$100,000.....	3,612,711	5,230	5,230	-	-	5,230	5,230	324,556	3,607,481	821,760	1,039
\$100,000 under \$200,000.....	1,536,363	580	578	-	-	580	578	59,072	1,535,785	141,912	403
\$200,000 under \$500,000.....	858,171	68	67	-	-	68	67	12,247	858,105	27,700	171
\$500,000 under \$1,000,000.....	326,326	4	4	-	-	4	4	1,699	326,322	3,822	47
\$1,000,000 or more.....	380,331	-	-	-	-	-	-	622	380,331	1,292	12

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/1970 • Returns Filed and Sources of Income

61

Table 13.—RETURNS WITH INTEREST RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Taxable income		Income tax before credits	Surcharge		Tax credits					
	Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit	
						Number of returns	Amount	Number of credits	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total.....	28,604,811	253,360,849	55,816,589	25,658,420	1,381,537	1,263,580	156,373	81,756	20,894	177,787	146,462
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	8,025	804	115	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	244,459	63,699	8,961	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	1,126,863	987,635	143,651	366,639	1,392	99,243	5,675	7,750	394	(*)	(*)
\$3,000 under \$4,000.....	1,413,838	2,254,328	348,166	799,734	6,444	189,143	15,862	-	-	(*)	(*)
\$4,000 under \$5,000.....	1,647,577	3,802,352	606,055	1,085,997	11,470	213,416	25,361	3,731	269	(*)	(*)
\$5,000 under \$6,000.....	1,686,702	5,292,194	866,690	1,365,064	18,418	162,592	21,259	6,911	434	-	-
\$6,000 under \$7,000.....	1,671,629	6,492,397	1,092,136	1,475,862	24,783	107,318	15,973	6,565	723	10,468	3,143
\$7,000 under \$8,000.....	1,735,234	8,076,970	1,379,017	1,639,372	33,115	79,525	10,754	5,112	797	-	-
\$8,000 under \$9,000.....	1,888,198	10,113,951	1,756,887	1,839,691	42,929	69,105	9,590	6,121	1,034	11,840	1,421
\$9,000 under \$10,000.....	1,894,335	11,562,060	2,022,078	1,866,746	50,142	60,208	9,030	5,196	716	(*)	(*)
\$10,000 under \$11,000.....	1,862,605	12,628,830	2,226,315	1,846,512	55,746	41,539	8,128	3,469	496	(*)	(*)
\$11,000 under \$12,000.....	1,747,254	13,271,630	2,376,283	1,731,955	59,411	35,669	5,662	2,978	557	5,171	949
\$12,000 under \$13,000.....	1,626,131	13,762,126	2,501,070	1,619,673	62,542	28,524	4,416	2,031	211	6,249	1,189
\$13,000 under \$14,000.....	1,416,139	13,028,246	2,400,990	1,409,831	60,046	22,711	3,216	4,132	820	5,889	3,427
\$14,000 under \$15,000.....	1,254,064	12,658,278	2,363,090	1,250,134	59,092	15,130	2,583	1,614	278	3,974	521
\$15,000 under \$20,000.....	3,915,891	48,032,125	9,381,030	3,907,176	234,796	57,014	7,815	6,078	1,563	19,986	9,079
\$20,000 under \$25,000.....	1,564,203	25,673,962	5,409,197	1,559,609	135,416	25,985	3,635	2,707	678	17,610	7,830
\$25,000 under \$30,000.....	668,547	13,707,690	3,110,099	665,319	77,752	15,626	2,272	2,522	1,363	14,282	6,768
\$30,000 under \$50,000.....	830,711	24,090,878	6,379,326	828,343	160,645	20,907	2,801	6,292	2,229	32,584	17,340
\$50,000 under \$100,000.....	328,747	17,321,868	6,129,023	327,664	153,833	10,680	1,477	5,760	3,388	25,183	20,876
\$100,000 under \$200,000.....	59,249	6,126,678	2,799,208	59,066	70,305	2,946	424	2,106	2,929	9,419	12,331
\$200,000 under \$500,000.....	12,144	2,604,165	1,418,333	12,100	35,604	834	119	561	1,261	3,073	8,288
\$500,000 under \$1,000,000.....	1,656	818,097	486,824	1,650	12,184	121	19	84	437	495	3,255
\$1,000,000 or more.....	610	990,669	612,045	609	15,466	51	8	36	317	216	48,848

Size of adjusted gross income	Tax credits—Continued		Tax liability							
	Other tax credits ²		Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total.....	7,484	1,530	28,837,606	58,216,255	28,373,174	56,873,067	17,627	116,767	73,205	22,668
No adjusted gross income.....	(*)	(*)	19,420	12,577	-	-	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	53,637	4,104	8,025	119	-	-	-	-
\$1,000 under \$2,000.....	-	-	372,211	21,399	238,971	8,690	-	-	-	-
\$2,000 under \$3,000.....	-	-	1,180,118	163,091	1,061,416	139,142	241	977	4,936	1,517
\$3,000 under \$4,000.....	(*)	(*)	1,417,932	373,704	1,348,913	338,365	-	-	-	-
\$4,000 under \$5,000.....	-	-	1,619,203	637,743	1,585,563	591,888	-	-	-	-
\$5,000 under \$6,000.....	-	-	1,689,507	916,420	1,670,321	861,844	-	-	-	-
\$6,000 under \$7,000.....	(*)	(*)	1,674,898	1,163,399	1,665,021	1,099,758	-	-	-	-
\$7,000 under \$8,000.....	(*)	(*)	1,733,759	1,467,316	1,729,479	1,399,347	322	874	14,703	2,536
\$8,000 under \$9,000.....	-	-	1,891,246	1,863,682	1,887,729	1,787,767	-	-	-	-
\$9,000 under \$10,000.....	-	-	1,896,492	2,124,640	1,894,098	2,061,608	-	-	-	-
\$10,000 under \$11,000.....	-	-	1,863,747	2,335,866	1,862,369	2,273,281	-	-	-	-
\$11,000 under \$12,000.....	(*)	(*)	1,747,135	2,486,875	1,746,495	2,428,511	-	-	-	-
\$12,000 under \$13,000.....	-	-	1,626,355	2,612,883	1,626,119	2,557,783	216	805	14,207	3,032
\$13,000 under \$14,000.....	-	-	1,415,595	2,502,895	1,415,329	2,453,562	-	-	-	-
\$14,000 under \$15,000.....	(*)	(*)	1,254,297	2,462,452	1,254,023	2,418,784	-	-	-	-
\$15,000 under \$20,000.....	-	-	3,915,394	9,755,848	3,914,622	9,597,402	-	-	7,773	1,686
\$20,000 under \$25,000.....	-	-	1,564,068	5,632,703	1,563,791	5,532,452	867	3,221	5,618	1,912
\$25,000 under \$30,000.....	-	-	668,407	3,238,987	668,173	3,177,292	-	-	3,831	939
\$30,000 under \$50,000.....	-	-	831,147	6,641,475	830,546	6,517,562	1,762	5,171	8,903	3,537
\$50,000 under \$100,000.....	305	366	329,045	6,329,523	328,592	6,256,724	4,578	13,228	7,344	3,097
\$100,000 under \$200,000.....	128	297	59,438	2,883,275	59,199	2,853,511	4,517	19,573	2,720	1,687
\$200,000 under \$500,000.....	30	202	12,245	1,471,749	12,121	1,444,220	2,941	25,456	912	822
\$500,000 under \$1,000,000.....	9	10	1,691	511,052	1,652	495,287	729	15,291	199	318
\$1,000,000 or more.....	1	168	619	602,597	607	578,168	333	24,215	81	163

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/1970 • Returns Filed and Sources of Income

Table 13.—RETURNS WITH INTEREST RECEIVED: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Tax liability—Continued				Taxpayments							
	Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total.....	3,640,024	1,203,230	10,283	183	29,788,586	59,236,781	26,095,851	43,695,738	2,121,330	233,791	909,521	57,112
No adjusted gross income.....	17,056	3,198	(*)	(*)	90,223	92,771	41,887	39,225	(*)	(*)	27,761	3,104
\$1 under \$1,000.....	45,832	3,673	(*)	(*)	711,299	58,723	655,547	42,374	978	117	24,790	1,170
\$1,000 under \$2,000.....	147,518	12,473	(*)	(*)	1,177,290	177,970	1,044,056	149,115			41,344	2,227
\$2,000 under \$3,000.....	185,970	22,941	(*)	(*)	1,222,394	291,737	979,499	227,298			50,930	3,134
\$3,000 under \$4,000.....	207,352	34,937	(*)	(*)	1,262,177	478,704	954,109	364,033			58,245	3,472
\$4,000 under \$5,000.....	220,261	45,293	(*)	(*)	1,498,195	732,833	1,169,329	588,783	5,124	532	58,107	3,690
\$5,000 under \$6,000.....	209,649	53,880	(*)	(*)	1,580,630	1,069,182	1,257,941	844,971	(*)	(*)	52,509	3,663
\$6,000 under \$7,000.....	220,301	63,062	(*)	(*)	1,633,098	1,336,085	1,373,685	1,121,578	7,670	253	57,453	4,027
\$7,000 under \$8,000.....	213,833	67,518	(*)	(*)	1,699,186	1,642,757	1,462,535	1,398,713	22,253	784	58,084	3,748
\$8,000 under \$9,000.....	217,081	75,214	(*)	(*)	1,859,629	2,103,690	1,674,205	1,852,600	130,543	4,447	51,846	3,381
\$9,000 under \$10,000.....	176,372	62,021	(*)	(*)	1,864,425	2,388,204	1,706,131	2,115,214	159,701	8,773	46,225	2,744
\$10,000 under \$11,000.....	175,267	62,019	(*)	(*)	1,850,918	2,641,272	1,712,183	2,373,204	187,238	10,987	45,629	2,725
\$11,000 under \$12,000.....	160,205	57,721	(*)	(*)	1,734,282	2,774,933	1,620,964	2,503,592	212,481	14,681	43,128	2,469
\$12,000 under \$13,000.....	144,832	54,166	(*)	(*)	1,616,338	2,883,137	1,509,094	2,596,227	187,966	18,345	36,761	1,994
\$13,000 under \$14,000.....	123,161	48,219	(*)	(*)	1,408,847	2,742,570	1,320,369	2,464,374	175,532	14,911	31,479	1,731
\$14,000 under \$15,000.....	114,119	43,084	(*)	(*)	1,248,688	2,669,882	1,176,372	2,411,943	156,844	17,208	29,342	1,664
\$15,000 under \$20,000.....	364,117	155,789	1,579	49	3,892,237	10,233,133	3,621,339	9,010,928	478,190	57,479	89,259	4,810
\$20,000 under \$25,000.....	207,084	96,770			1,553,380	5,680,349	1,382,921	4,609,135	175,387	26,941	37,811	2,107
\$25,000 under \$30,000.....	124,985	59,883			662,509	3,197,492	557,524	2,312,317	66,368	11,654	20,431	1,178
\$30,000 under \$50,000.....	232,882	115,221			822,598	6,205,430	612,548	3,507,748	91,368	22,655	30,354	2,236
\$50,000 under \$100,000.....	112,030	56,293	(*)	(*)	326,635	5,631,608	217,636	2,236,624	44,085	16,075	13,265	1,144
\$100,000 under \$200,000.....	17,074	8,485	(*)	(*)	59,100	2,420,173	38,577	696,185	10,657	5,264	3,409	396
\$200,000 under \$500,000.....	2,607	1,177	2	1	12,218	1,103,270	7,795	182,114	2,234	1,237	1,045	180
\$500,000 under \$1,000,000.....	329	147	(*)	(*)	1,677	342,061	1,004	28,865	275	166	211	47
\$1,000,000 or more.....	107	46	(*)	(*)	613	339,415	383	18,578	114	73	103	37

Size of adjusted gross income	Taxpayments—Continued				Tax due at time of filing		Overpayments					
	Other prepayments		Payments on 1970 declaration				Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total.....	36,490	20,102	6,013,024	15,230,399	10,284,945	6,896,734	20,710,753	7,918,176	18,926,260	6,409,531	2,136,520	1,508,660
No adjusted gross income.....	(*)	(*)	35,007	49,791	9,764	6,326	84,353	86,519	65,940	65,430	22,987	21,090
\$1 under \$1,000.....	(*)	(*)	34,610	15,041	36,039	2,396	701,595	57,015	686,972	50,239	16,754	6,776
\$1,000 under \$2,000.....	(*)	(*)	107,704	26,448	148,804	8,815	1,139,451	165,409	1,107,703	157,151	40,127	8,259
\$2,000 under \$3,000.....	(*)	(*)	240,871	61,230	455,869	39,059	1,014,372	167,812	936,352	148,538	102,421	19,274
\$3,000 under \$4,000.....	(*)	(*)	316,252	110,847	586,993	78,811	945,237	183,916	848,884	158,426	115,230	25,490
\$4,000 under \$5,000.....	(*)	(*)	357,333	139,891	664,443	111,525	1,028,379	206,748	914,222	179,050	145,647	27,698
\$5,000 under \$6,000.....	7,362	2,150	373,360	219,774	607,125	112,841	1,092,861	265,708	965,513	222,216	148,487	43,493
\$6,000 under \$7,000.....			320,800	210,009	561,950	125,190	1,130,222	297,984	1,026,005	254,569	128,900	43,414
\$7,000 under \$8,000.....			313,326	237,826	551,780	153,172	1,183,187	328,691	1,093,393	292,707	108,908	35,985
\$8,000 under \$9,000.....			290,974	243,264	563,867	161,155	1,334,547	401,175	1,247,696	361,079	102,054	40,096
\$9,000 under \$10,000.....	8,087	1,445	281,995	261,220	522,895	149,237	1,367,193	412,846	1,280,114	382,363	102,739	30,484
\$10,000 under \$11,000.....			263,291	253,756	506,467	150,708	1,354,218	456,158	1,284,189	424,017	79,928	32,142
\$11,000 under \$12,000.....			224,749	253,937	495,811	161,609	1,249,146	449,653	1,184,655	416,160	78,813	33,493
\$12,000 under \$13,000.....			231,110	266,422	485,167	153,404	1,140,290	423,489	1,077,144	392,941	77,700	30,547
\$13,000 under \$14,000.....	4,208	1,297	208,033	261,161	431,651	152,860	975,388	392,534	913,095	362,703	74,249	29,831
\$14,000 under \$15,000.....			182,770	238,438	415,065	146,058	836,660	352,902	788,062	319,498	59,350	33,405
\$15,000 under \$20,000.....			706,625	1,158,633	1,457,858	678,745	2,450,462	1,155,989	2,251,384	1,013,789	233,741	142,201
\$20,000 under \$25,000.....			445,846	1,040,972	704,782	498,075	857,731	545,721	732,888	430,389	147,747	115,335
\$25,000 under \$30,000.....	1,166	550	274,292	871,873	337,543	358,922	331,307	317,447	253,680	224,061	92,721	93,387
\$30,000 under \$50,000.....	3,763	4,009	483,071	2,668,794	475,335	993,078	356,109	557,016	216,858	306,284	159,054	250,732
\$50,000 under \$100,000.....	2,279	3,567	255,927	3,374,243	213,643	1,126,222	115,917	428,289	45,474	162,800	80,808	266,010
\$100,000 under \$200,000.....	974	2,282	51,693	1,716,017	41,428	622,516	18,176	159,403	5,090	52,324	14,779	107,081
\$200,000 under \$500,000.....	300	1,775	11,242	917,979	8,930	438,002	3,367	69,664	809	21,605	2,877	48,061
\$500,000 under \$1,000,000.....	55	985	1,574	312,252	1,254	187,697	446	18,957	111	6,664	379	12,293
\$1,000,000 or more.....	18	146	569	320,581	482	280,311	139	17,131	27	5,048	120	12,083

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.

Includes unspecified tax credits.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 14. — RETURNS WITH INTEREST RECEIVED, BY SIZE OF ADJUSTED GROSS INCOME AND INTEREST RECEIVED

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Interest received	Size of interest received									
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
Total.....	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
No adjusted gross income.....	32,630,335	22,021,266	9,166,321	208,116	4,328,071	309,964	4,478,846	641,546	2,538,692	623,037		
\$1 under \$600.....	167,812	201,864	35,769	894	20,004	1,414	22,522	3,341	19,239	4,750		
\$600 under \$1,000.....	428,839	76,791	176,704	3,876	81,347	6,020	65,248	9,303	35,309	8,928		
\$1,000 under \$2,000.....	583,172	111,984	270,939	5,466	85,948	6,027	79,653	10,900	32,361	8,205		
\$2,000 under \$3,000.....	1,730,243	597,331	590,288	13,221	225,155	15,961	234,426	31,263	117,235	29,041		
\$3,000 under \$4,000.....	1,912,583	1,128,764	456,734	10,062	241,155	17,776	202,170	29,580	130,456	31,788		
\$4,000 under \$5,000.....	1,734,941	1,143,472	423,192	9,415	197,096	12,537	200,213	28,908	113,432	28,218		
\$5,000 under \$6,000.....	1,768,345	1,331,151	493,910	11,466	177,462	12,537	192,233	27,211	112,695	27,316		
\$6,000 under \$7,000.....	1,732,888	1,075,136	503,527	11,594	233,988	16,563	218,954	32,060	128,652	31,385		
\$7,000 under \$8,000.....	1,703,970	1,017,631	503,824	11,727	242,148	16,823	233,143	33,542	132,742	32,531		
\$8,000 under \$9,000.....	1,725,989	1,045,182	517,956	11,488	223,144	16,114	243,182	35,231	135,661	33,630		
\$9,000 under \$10,000.....	1,897,194	889,079	592,037	13,075	304,459	21,297	288,361	40,955	129,304	30,992		
\$10,000 under \$11,000.....	1,866,265	873,008	615,175	13,645	268,088	19,073	275,208	39,070	157,034	37,842		
\$11,000 under \$12,000.....	1,750,392	846,383	578,109	13,228	255,872	18,523	247,531	35,597	150,271	36,894		
\$12,000 under \$13,000.....	1,630,107	724,328	525,542	11,774	243,792	17,394	250,386	35,500	135,545	33,613		
\$13,000 under \$14,000.....	1,417,443	715,313	439,652	10,134	229,644	16,507	196,509	27,856	108,346	26,726		
\$14,000 under \$15,000.....	1,255,154	573,150	375,568	9,067	201,510	14,677	198,159	27,849	110,715	27,168		
\$15,000 under \$20,000.....	3,919,234	2,418,176	973,816	22,975	545,146	39,391	613,234	88,017	334,963	87,442		
\$20,000 under \$25,000.....	1,454,523	1,454,523	6,630	6,630	181,091	13,156	224,697	32,438	146,167	36,112		
\$25,000 under \$30,000.....	669,929	895,190	91,223	2,246	61,719	4,465	83,611	12,068	59,012	14,612		
\$30,000 under \$35,000.....	832,671	1,787,842	72,290	1,774	53,965	4,008	81,846	11,979	36,643	4,118		
\$35,000 under \$40,000.....	329,786	1,319,054	16,934	427	13,143	974	21,354	3,139	16,643	4,118		
\$40,000 under \$50,000.....	59,652	554,906	1,607	36	1,327	100	2,120	315	1,734	431		
\$50,000 under \$60,000.....	12,315	274,819	209	20	170	17	251	38	211	52		
\$60,000 under \$70,000.....	1,703	93,164	8	8	24	(1)	25	4	17	4		
\$70,000 or more.....	622	79,128					9	1	5			
Returns under \$5,000.....	8,325,935	4,591,357	2,448,106	54,430	1,028,170	73,783	996,465	142,505	560,727	138,245		
Returns \$5,000 under \$10,000.....	8,993,254	4,810,924	2,752,203	61,749	1,244,406	87,894	1,287,441	185,168	680,533	165,809		
Returns \$10,000 under \$15,000.....	7,919,361	3,742,182	2,534,046	57,847	1,198,506	86,174	1,167,793	165,873	661,911	162,240		
Returns \$15,000 or more.....	7,391,805	8,876,803	1,431,966	34,087	856,389	62,113	1,027,147	147,999	633,501	156,740		
Size of interest received—Continued												
Size of adjusted gross income												
Total.....	\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
No adjusted gross income.....	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
\$1 under \$600.....	28,015	9,490	10,657	4,982	21,767	14,450	9,672	11,020	5,999	10,094		
\$600 under \$1,000.....	20,572	7,226	25,441	11,097	52,900	39,345	120,151	146,079	61,399	104,444		
\$1,000 under \$2,000.....	80,091	27,412	77,726	34,855	206,119	146,263	172,184	209,942	106,427	183,717		
\$2,000 under \$3,000.....	91,986	31,404	102,317	45,314	250,512	177,673	172,184	209,942	106,427	183,717		
\$3,000 under \$4,000.....	90,471	31,161	77,817	34,931	210,583	147,724	160,540	196,353	90,943	125,904		
\$4,000 under \$5,000.....	80,336	28,298	73,197	32,527	219,452	158,541	90,943	113,744	87,848	153,165		
\$5,000 under \$6,000.....	62,355	21,723	63,263	28,091	201,288	139,068	89,858	111,098	64,527	113,201		
\$6,000 under \$7,000.....	78,658	27,393	72,142	31,729	176,021	123,378	85,145	106,804	56,374	97,984		
\$7,000 under \$8,000.....	109,209	37,729	56,043	24,762	165,358	115,521	105,786	129,532	53,915	93,232		
\$8,000 under \$9,000.....	107,736	36,761	66,117	29,873	181,436	131,747	116,504	139,396	54,908	93,621		
\$9,000 under \$10,000.....	68,266	23,707	77,658	35,015	170,706	118,480	80,830	96,395	26,385	43,201		
\$10,000 under \$11,000.....	96,937	33,463	55,114	24,441	183,764	130,511	71,969	88,863	42,515	72,619		
\$11,000 under \$12,000.....	87,769	30,840	68,216	30,565	158,825	113,232	71,152	88,388	46,197	79,577		
\$12,000 under \$13,000.....	79,879	27,611	70,670	31,514	143,279	99,299	61,996	74,598	40,120	70,154		
\$13,000 under \$14,000.....	80,467	27,762	57,432	25,641	137,497	96,867	59,217	73,054	27,290	46,876		
\$14,000 under \$15,000.....	60,521	20,881	43,758	19,380	115,831	80,669	54,577	66,344	32,174	55,846		
\$15,000 under \$20,000.....	232,073	80,437	166,544	74,345	461,439	323,858	190,562	232,804	102,612	175,873		
\$20,000 under \$25,000.....	102,507	35,563	73,961	33,067	218,125	155,868	102,879	125,920	58,113	100,633		
\$25,000 under \$30,000.....	44,096	15,249	31,976	14,352	99,550	71,161	48,997	59,717	35,038	61,265		
\$30,000 under \$35,000.....	50,913	17,599	37,831	16,940	122,630	88,558	76,214	93,421	54,055	93,610		
\$35,000 under \$40,000.....	14,317	4,996	12,298	5,509	45,149	32,801	30,977	38,165	22,511	39,193		
\$40,000 under \$50,000.....	1,466	510	1,313	589	5,798	4,217	4,264	5,282	3,471	6,023		
\$50,000 under \$60,000.....	168	58	166	74	672	493	578	714	523	919		
\$60,000 under \$70,000.....	16	1	15	6	59	45	42	51	56	7		
\$70,000 or more.....	2		2	1	23	18	13	17		12		
Returns under \$5,000.....	397,750	137,205	373,549	156,542	981,341	697,661	566,527	694,775	338,073	620,395		
Returns \$5,000 under \$10,000.....	426,224	141,313	315,223	149,700	884,879	626,193	478,123	583,424	226,109	409,439		
Returns \$10,000 under \$15,000.....	405,573	140,577	293,190	131,740	739,196	522,577	318,911	389,247	188,296	325,471		
Returns \$15,000 or more.....	445,560	154,419	324,106	144,883	993,404	677,019	454,526	556,090	276,406	477,626		

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/1970 • Returns Filed and Sources of Income

Table 14.—RETURNS WITH INTEREST RECEIVED: NUMBER AND INTEREST RECEIVED, BY SIZE OF ADJUSTED GROSS INCOME AND INTEREST RECEIVED—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of interest received—Continued									
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
No adjusted gross income.....	715,553	1,592,497	462,756	1,265,356	560,826	1,934,452	327,336	1,455,168	441,069	2,996,518
\$1 under \$500.....	(*)	(*)	5,830	16,393	(*)	(*)	(*)	(*)	3,984	27,892
\$500 under \$1,000.....	(*)	(*)	5,095	13,642	9,991	34,301	7,232	30,658	3,686	24,087
\$1,000 under \$2,000.....	9,797	21,771	46,636	127,334	62,884	214,074	49,385	215,597		
\$2,000 under \$3,000.....	105,765	234,087	127,509	282,544	70,452	243,212	26,601	119,750	22,052	118,681
\$3,000 under \$4,000.....	57,500	127,509	55,372	150,947	41,090	144,174	17,411	79,254	17,946	108,683
\$4,000 under \$5,000.....	62,819	138,613	20,116	55,063	32,077	110,903	22,443	101,044	28,338	180,216
\$5,000 under \$6,000.....	56,221	126,831	82,888	20,116	55,063	144,174	17,411	79,254	17,946	108,683
\$6,000 under \$7,000.....	36,980	82,888	19,285	52,242	32,077	110,903	22,443	101,044	28,338	180,216
\$7,000 under \$8,000.....	34,214	75,170	29,073	80,059	31,251	106,738	14,061	61,876	15,940	112,937
\$8,000 under \$9,000.....	30,822	69,171	13,930	37,490	28,467	97,941	17,025	76,640	167,399	
\$9,000 under \$10,000.....	33,997	75,848	18,606	50,423	23,155	82,478	15,834	69,864	20,977	146,384
\$10,000 under \$11,000.....	23,049	51,758	16,219	44,527	22,350	77,020	15,086	62,322	23,087	166,794
\$11,000 under \$12,000.....	14,489	31,800	17,943	48,362	15,193	42,675	10,044	44,390	18,340	128,384
\$12,000 under \$13,000.....	23,615	52,696	9,432	26,282	15,105	32,675	13,786	61,183	15,883	108,276
\$13,000 under \$14,000.....	21,161	47,114	13,334	36,637	12,073	41,727	8,513	38,461	9,002	57,587
\$14,000 under \$15,000.....	15,944	34,863	11,464	21,221	11,930	47,652	31,133	138,462	61,963	426,176
\$15,000 under \$20,000.....	63,783	142,135	44,377	121,170	57,338	199,090	20,504	91,818	40,786	286,593
\$20,000 under \$25,000.....	41,177	92,156	28,896	78,890	33,916	116,603	13,269	59,362	27,573	190,046
\$25,000 under \$30,000.....	21,138	47,114	17,266	47,153	21,196	72,603	25,219	112,317	56,218	395,597
\$30,000 under \$40,000.....	39,206	87,613	28,742	60,491	40,391	139,453	14,626	65,507	37,830	266,805
\$40,000 under \$50,000.....	15,961	35,775	13,792	37,880	20,911	72,871	3,278	14,679	9,488	67,675
\$50,000 under \$60,000.....	2,925	6,568	2,598	7,123	4,092	14,253	565	2,535	1,950	14,144
\$60,000 under \$70,000.....	429	962	429	1,377	727	2,533	46	208	233	1,671
\$70,000 under \$80,000.....	49	111	34	92	70	245	9	40	69	491
\$80,000 under \$100,000.....	9	20	5	25	7	25				
Returns under \$5,000.....	239,364	529,854	157,231	430,861	148,987	509,833	58,683	255,456	7,670	51,979
Returns \$5,000 under \$10,000.....	192,234	429,908	101,010	275,277	156,040	542,233	97,761	438,564	110,020	687,916
Returns \$10,000 under \$15,000.....	98,258	216,231	68,372	187,028	76,651	264,708	62,243	276,220	87,269	607,425
Returns \$15,000 or more.....	185,697	414,503	136,143	372,190	179,148	617,676	108,649	484,929	236,110	1,649,198
Total.....	88,303	1,063,929	32,501	551,933	15,355	339,654	8,219	224,082	11,453	426,254
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$500.....										
\$500 under \$1,000.....										
\$1,000 under \$2,000.....	618	7,463	63	1,173	(*)	(*)	(*)	(*)	(*)	(*)
\$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 \$11,000.....					(*)	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	3,170	34,303	106	1,916	(*)	(*)	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	2,247	26,101	943	15,355	(*)	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	4,720	57,203			(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	3,440	40,205			(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	14,689	177,734	4,485	72,957	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	11,058	133,266	4,201	70,856	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	6,488	77,779	3,117	55,789	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$40,000.....	18,868	231,730	6,338	143,814	(*)	(*)	(*)	(*)	(*)	(*)
\$40,000 under \$50,000.....	13,789	167,279	7,052	121,043	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$60,000.....					(*)	(*)	(*)	(*)	(*)	(*)
\$60,000 under \$70,000.....	4,442	54,498	2,648	45,624	(*)	(*)	(*)	(*)	(*)	(*)
\$70,000 under \$80,000.....	1,128	13,879	761	13,234	(*)	(*)	(*)	(*)	(*)	(*)
\$80,000 under \$90,000.....	144	1,798	82	1,413	(*)	(*)	(*)	(*)	(*)	(*)
\$90,000 under \$100,000.....	42	511	41	724	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	1,641	19,935	527	9,208	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	748	8,422	106	1,916	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	15,266	176,898	943	15,355	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	70,648	858,673	30,925	525,454	(*)	(*)	(*)	(*)	(*)	(*)

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

65

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT: NUMBER AND BUSINESS OR PROFESSION NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Business or profession net profit	Size of business or profession net profit							
			\$1 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	4,827,064	33,542,837	698,036	167,099	467,497	345,427	379,879	470,681	295,061	511,942
No adjusted gross income.....	21,927	104,703	6,155	1,449	2,850	1,988	3,242	4,050	(*)	(*)
\$1 under \$600.....	82,925	36,656	64,567	18,179	13,704	8,017	4,196	5,194	2,258	3,957
\$600 under \$1,000.....	71,092	55,094	17,549	5,129	48,508	37,923				
\$1,000 under \$2,000.....	269,129	314,421	57,545	15,157	45,439	34,528	88,873	109,907	68,409	116,429
\$2,000 under \$3,000.....	280,573	521,287	37,616	9,481	27,865	21,041	35,361	44,233	35,459	62,521
\$3,000 under \$4,000.....	287,812	703,932	34,971	9,192	24,546	17,766	25,825	32,028	21,292	37,282
\$4,000 under \$5,000.....	316,094	946,234	35,232	8,167	26,154	19,732	24,288	30,275	20,868	36,749
\$5,000 under \$6,000.....	296,075	1,005,973	35,307	9,341	26,353	19,351	20,896	25,618	18,430	32,050
\$6,000 under \$7,000.....	285,753	1,103,898	34,279	7,679	26,224	18,725	15,973	19,917	15,005	26,371
\$7,000 under \$8,000.....	287,130	1,169,588	41,521	5,549	27,835	20,516	18,552	23,239	12,577	22,147
\$8,000 under \$9,000.....	265,919	1,166,795	40,973	8,966	22,713	16,718	17,538	21,610	9,936	17,089
\$9,000 under \$10,000.....	251,909	1,111,206	44,413	9,339	22,719	16,794	16,628	20,512	14,274	24,557
\$10,000 under \$11,000.....	237,018	1,135,693	38,737	8,881	24,978	18,229	18,236	22,461	10,731	18,732
\$11,000 under \$12,000.....	224,083	1,127,603	39,371	8,667	21,468	16,100	16,292	20,030	11,140	19,240
\$12,000 under \$13,000.....	196,146	1,065,519	29,634	6,968	20,555	15,210	13,265	16,309	9,709	16,612
\$13,000 under \$14,000.....	158,755	933,210	22,833	4,934	17,187	12,600	9,262	11,465	6,797	11,771
\$14,000 under \$15,000.....	141,138	933,693	19,931	4,642	13,601	10,124	9,037	11,475	5,372	9,315
\$15,000 under \$20,000.....	449,966	3,758,265	58,115	12,599	29,828	21,716	24,336	29,898	17,137	29,962
\$20,000 under \$25,000.....	232,603	2,912,435	19,820	4,447	11,739	8,522	8,287	10,357	6,467	11,260
\$25,000 under \$30,000.....	135,887	2,280,607	7,802	1,709	5,852	4,364	4,049	5,001	3,012	5,320
\$30,000 under \$50,000.....	224,403	5,681,699	8,082	1,889	5,335	3,966	4,205	5,213	3,400	5,917
\$50,000 under \$100,000.....	95,531	4,306,247	2,681	554	1,634	1,200	1,259	1,541	926	1,589
\$100,000 under \$200,000.....	13,046	945,277	697	139	325	236	227	284	167	292
\$200,000 under \$500,000.....	1,836	174,228	173	35	75	54	44	54	48	84
\$500,000 under \$1,000,000.....	232	31,948	23	5	10	7	4	5	4	7
\$1,000,000 or more.....	82	16,626	9	2	-	-	4	5	2	4
Returns under \$5,000.....	1,329,552	2,682,326	253,635	66,754	189,066	140,995	181,785	225,687	149,927	259,833
Returns \$5,000 under \$10,000.....	1,386,786	5,557,459	196,493	44,873	125,844	92,104	89,587	110,895	70,222	122,034
Returns \$10,000 under \$15,000.....	957,140	5,195,718	150,506	34,092	97,789	72,264	66,092	81,739	43,749	75,659
Returns \$15,000 or more.....	1,153,586	20,107,332	97,402	21,379	54,798	40,065	42,415	52,358	31,163	54,433

Size of adjusted gross income	Size of business or profession net profit--Continued									
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	254,847	572,413	215,461	590,622	365,323	1,271,703	310,126	1,390,355	250,514	1,371,353
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	4,389	10,079	2,073	5,566	2,730	9,168	3,644	16,370	1,206	6,467
\$600 under \$1,000.....										
\$1,000 under \$2,000.....	73,047	163,606	59,441	162,787	6,890	22,901	6,721	29,748	2,132	11,716
\$2,000 under \$3,000.....	24,338	54,617	23,363	64,374	121,860	421,027				
\$3,000 under \$4,000.....	15,429	35,253	18,545	50,948	45,340	161,578	116,099	514,307	9,425	50,640
\$4,000 under \$5,000.....	17,033	38,638	10,019	27,642	25,331	88,881	40,514	185,991	92,586	502,698
\$5,000 under \$6,000.....	14,704	32,727	13,176	36,030	23,538	81,730	18,551	84,176	35,166	195,201
\$6,000 under \$7,000.....	13,943	30,915	12,048	32,844	17,539	60,870	19,860	88,917	15,897	87,908
\$7,000 under \$8,000.....	12,640	28,599	12,356	34,154	16,464	57,167	16,733	75,780	12,988	71,495
\$8,000 under \$9,000.....	11,433	26,055	9,004	24,853	17,467	60,632	11,556	52,130	11,650	63,645
\$9,000 under \$10,000.....	9,969	22,169	6,987	19,101	11,583	40,583	12,944	57,841	11,265	61,906
\$10,000 under \$11,000.....	11,068	24,858	8,130	22,118	11,983	41,448	8,837	39,561	9,547	52,445
\$11,000 under \$12,000.....	8,556	19,357	8,071	22,023	9,285	31,951	9,307	42,195	7,375	40,589
\$12,000 under \$13,000.....	6,664	14,921	6,093	16,576	8,253	28,975	6,239	27,866	6,071	32,983
\$13,000 under \$14,000.....	5,267	11,683	4,197	11,579	6,676	23,461	5,845	26,180	5,583	30,772
\$14,000 under \$15,000.....	12,919	28,816	11,039	30,112	21,369	75,193	17,531	78,936	16,479	90,584
\$15,000 under \$20,000.....	5,503	12,274	3,983	10,879	8,431	29,351	6,761	30,142	5,323	29,356
\$20,000 under \$25,000.....	2,642	5,961	2,402	6,602	3,335	11,603	3,053	13,576	2,751	15,112
\$25,000 under \$30,000.....	3,453	7,749	2,768	7,588	3,956	13,722	3,891	17,497	3,351	18,422
\$30,000 under \$50,000.....	769	1,694	721	1,990	1,258	4,354	1,172	5,257	993	5,478
\$50,000 under \$100,000.....										
\$100,000 under \$200,000.....	135	307	130	358	210	736	188	841	189	1,026
\$200,000 under \$500,000.....	28	63	44	122	55	187	40	182	28	152
\$500,000 under \$1,000,000.....	7	16	7	20	4	14	8	37	5	28
\$1,000,000 or more.....	-	-	5	14	2	7	2	8	2	12
Returns under \$5,000.....	118,114	265,612	104,281	286,016	178,584	620,838	127,094	563,241	13,265	71,540
Returns \$5,000 under \$10,000.....	69,753	156,935	56,603	155,523	100,339	349,279	107,214	486,995	168,287	920,947
Returns \$10,000 under \$15,000.....	41,524	92,988	33,478	91,398	47,780	166,418	43,172	193,642	39,841	218,695
Returns \$15,000 or more.....	25,456	56,879	21,099	57,684	38,620	135,167	32,646	146,477	29,121	160,169

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/1970 • Returns Filed and Sources of Income

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT: NUMBER AND BUSINESS OR PROFESSION NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of business or profession net profit—Continued									
	\$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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	219,889	1,424,029	179,860	1,346,895	139,771	1,186,084	115,103	1,092,218	373,527	4,547,032
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....										
\$600 under \$1,000.....										
\$1,000 under \$2,000.....	2,266	14,702	1,823	13,625	766	6,443	713	6,714	1,059	12,467
\$2,000 under \$3,000.....										
\$3,000 under \$4,000.....										
\$4,000 under \$5,000.....	2,678	17,090								
\$5,000 under \$6,000.....	5,737	36,819	(*)	(*)						
\$6,000 under \$7,000.....	77,660	499,960	7,355	54,841	8,442	71,238	3,043	28,633	3,118	35,259
\$7,000 under \$8,000.....	32,402	211,595	64,893	482,580						
\$8,000 under \$9,000.....	19,256	125,850	26,716	201,167	48,032	405,687	5,732	53,714	3,367	38,709
\$9,000 under \$10,000.....	12,583	81,450	11,964	90,156	23,601	202,225	38,549	364,539	5,631	62,453
\$10,000 under \$11,000.....	9,918	64,308	11,069	83,432	10,243	87,168	18,715	179,402	40,675	432,172
\$11,000 under \$12,000.....	7,835	50,807	7,903	59,723	7,589	64,631	7,317	69,592	54,673	618,419
\$12,000 under \$13,000.....	7,118	46,135	9,076	68,295	7,263	61,776	6,051	57,745	49,743	596,911
\$13,000 under \$14,000.....	8,103	52,834	6,416	48,287	5,391	45,506	4,960	46,802	41,825	530,274
\$14,000 under \$15,000.....	5,128	33,348	4,614	34,508	4,193	35,871	5,097	48,471	41,446	553,434
\$15,000 under \$20,000.....	16,513	106,873	13,059	98,355	12,337	104,345	13,002	123,649	72,404	918,725
\$20,000 under \$25,000.....	5,610	36,415	5,713	42,882	5,346	45,598	5,238	49,555	30,177	378,907
\$25,000 under \$30,000.....	2,170	14,079	2,363	17,675	2,591	21,870	2,806	26,548	11,485	144,895
\$30,000 under \$50,000.....	3,247	20,918	3,474	26,032	2,783	23,615	2,710	25,743	12,776	160,500
\$50,000 under \$100,000.....	1,021	6,628	975	7,309	975	8,245		7,570	3,495	43,337
\$100,000 under \$200,000.....	171	1,115	135	1,007	125	1,058	106	1,000	532	6,677
\$200,000 under \$500,000.....	38	245	34	256	25	212	15	145	94	1,149
\$500,000 under \$1,000,000.....	5	32	3	23	5	43	2	19	17	213
\$1,000,000 or more.....	2	13	1	7	2	17	2	19	8	95
Returns under \$5,000.....	5,372	34,605	2,256	16,868	828	6,978	960	9,072	2,061	24,903
Returns \$5,000 under \$10,000.....	147,638	955,674	112,769	842,233	80,075	679,150	47,324	446,886	12,116	136,420
Returns \$10,000 under \$15,000.....	38,102	247,431	39,078	294,245	34,679	294,952	42,140	402,012	228,362	2,731,211
Returns \$15,000 or more.....	28,777	186,318	25,757	193,546	24,189	205,002	24,679	234,247	130,988	1,654,496

Size of adjusted gross income	Size of business or profession net profit—Continued									
	\$15,000 under \$20,000		\$20,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	183,289	3,169,738	112,209	2,499,247	203,722	6,927,107	55,859	3,647,734	7,091	1,011,176
No adjusted gross income.....	(*)	(*)	(*)	(*)	405	14,026	208	14,078	100	19,560
\$1 under \$600.....										
\$600 under \$1,000.....										
\$1,000 under \$2,000.....										
\$2,000 under \$3,000.....	587	9,980	73	1,649	311	11,262	113	7,025	1	120
\$3,000 under \$4,000.....									3	339
\$4,000 under \$5,000.....									7	1,112
\$5,000 under \$6,000.....									3	475
\$6,000 under \$7,000.....									1	279
\$7,000 under \$8,000.....									3	552
\$8,000 under \$9,000.....	1,536	26,674	565	12,164	324	11,224	86	5,673	4	486
\$9,000 under \$10,000.....									1	210
\$10,000 under \$11,000.....									1	217
\$11,000 under \$12,000.....	682	11,064							2	330
\$12,000 under \$13,000.....	655	11,131							4	514
\$13,000 under \$14,000.....	847	14,404							5	588
\$14,000 under \$15,000.....	2,294	37,015							1	376
\$15,000 under \$20,000.....	4,593	73,059							3	528
\$20,000 under \$25,000.....									-	-
\$25,000 under \$30,000.....									14	2,274
\$30,000 under \$50,000.....	105,230	1,800,834	6,996	149,518	1,534	47,758	124	8,118	21	3,692
\$50,000 under \$100,000.....	34,356	612,260	61,895	1,367,219	7,672	212,263	261	17,057	24	3,735
\$100,000 under \$200,000.....	14,165	251,186	21,468	490,434	43,663	1,224,729	254	16,209	118	17,492
\$200,000 under \$500,000.....	14,387	253,181	16,930	382,711	125,015	4,431,284	4,522	258,262	1,019	123,008
\$500,000 under \$1,000,000.....	3,151	55,012	2,950	66,236	22,672	901,056	47,062	3,064,190		
\$1,000,000 or more.....										
Returns under \$5,000.....	335	5,900	273	6,215	1,138	41,513	2,959	238,743	5,004	637,830
Returns \$5,000 under \$10,000.....	79	1,371	54	1,191	152	5,528	145	10,484	665	152,715
Returns \$10,000 under \$15,000.....	11	193	8	175	28	1,009	14	962	67	29,142
Returns \$15,000 or more.....	7	119	3	65	4	128	7	508	20	15,602
Returns under \$5,000.....	961	16,334	211	4,776	716	25,288	321	21,103	115	21,884
Returns \$5,000 under \$10,000.....	1,536	26,674	565	12,165	324	11,224	86	5,674	11	1,795
Returns \$10,000 under \$15,000.....	9,071	146,673	856	18,543	804	25,327	104	6,424	13	2,006
Returns \$15,000 or more.....	171,721	2,980,056	110,577	2,463,765	231,878	6,865,268	55,348	3,614,532	6,952	985,490

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: Amount detail may not add to total because of rounding.

Table 16.—RETURNS WITH BUSINESS OR PROFESSION NET LOSS: NUMBER AND BUSINESS OR PROFESSION NET LOSS, BY SIZE OF ADJUSTED GROSS INCOME AND NET LOSS
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Business or profession net loss	Size of business or profession net loss															
			\$1 under 1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total.....	1,332,921	2,988,636	749,569	287,181	473,396	1,054,993	67,597	455,503	18,074	217,351	10,004	169,316	10,621	318,334	2,256	153,408	1,404	332,555
Returns with adjusted gross income, total.....	1,175,905	1,955,663	707,084	269,283	405,119	877,028	43,837	289,824	8,842	104,824	5,163	85,795	4,291	129,684	979	68,141	590	131,082
\$1 under \$5,000.....	289,202	485,246	159,534	59,987	111,097	250,617	12,926	83,785	2,854	32,655	2,297	36,578	(*)	(*)	100	7,375	19	3,357
\$5,000 under \$10,000.....	385,935	493,473	238,865	92,889	134,306	286,664	10,473	68,043	2,059	24,759	821	13,948	976	28,107	126	8,386	28	4,887
\$10,000 under \$15,000.....	270,228	313,258	181,622	67,291	79,872	164,108	6,993	44,652										
\$15,000 under \$20,000.....	115,437	159,982	72,520	27,097	37,307	76,909	4,511	30,815	532	6,353	433	7,323	526	16,252	(*)	(*)	20	4,416
\$20,000 under \$25,000.....	45,886	75,178	27,244	10,464	15,825	34,277	1,789	12,066	595	7,077								
\$25,000 under \$50,000.....	49,943	161,502	22,584	9,634	20,117	47,337	4,220	29,602	1,429	17,120	648	11,338	727	20,965	131	9,020	87	16,486
\$50,000 under \$100,000.....	13,255	113,744	3,695	1,517	4,962	12,679	2,003	14,178	779	9,688	655	11,241	807	25,788	254	17,775	100	20,877
\$100,000 or more.....	6,019	153,280	1,020	404	1,633	4,437	922	6,683	594	7,172	309	5,367	880	27,680	353	24,682	308	76,855
Deficit returns, total.....	157,016	1,032,974	42,485	17,898	68,277	177,965	23,760	165,679	9,232	112,527	4,841	83,521	6,330	188,650	1,277	85,267	814	201,473
\$1 under \$5,000.....	121,876	317,814	41,314	17,463	65,872	170,905	11,464	75,451	2,020	24,211	1,611	27,184	818	23,573	152	10,093	5	1,414
\$5,000 under \$10,000.....	16,874	152,534	701	276	1,646	5,079	10,847	79,204	3,079	35,985								
\$10,000 under \$15,000.....	7,127	101,496					(*)	(*)	3,617	45,518	1,155	19,577	855	23,559	427	26,570	102	18,262
\$15,000 under \$50,000.....	8,807	221,504	393	130	585	1,559	620	4,758	439	5,886	1,998	35,413	4,311	128,953				
\$50,000 under \$100,000.....	1,329	80,112					74	543	47	563	38	650	222	8,223	608	42,073	171	27,794
\$100,000 or more.....	1,003	159,514	77	29	73	181	75	498	30	364	39	697	124	4,342	90	6,531	495	146,873

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 17.—RETURNS WITH FARM NET PROFIT: NUMBER AND FARM NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Farm net profit	Size of farm net profit							
			\$1 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	1,792,438	5,688,226	4,777,573	109,145	254,566	183,749	165,636	203,230	128,635	225,188
No adjusted gross income.....	10,164	38,841	3,759	627	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	62,839	23,158	48,916	13,222	12,845	7,861	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	65,729	41,834	22,963	6,623	41,387	30,232	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	175,668	161,458	53,018	13,186	40,606	30,451	53,291	65,476	27,528	47,324
\$2,000 under \$3,000.....	173,226	246,026	43,321	11,371	22,121	15,757	22,610	28,113	28,297	49,492
\$3,000 under \$4,000.....	159,983	311,782	32,164	7,213	20,482	15,271	9,869	12,239	14,277	25,648
\$4,000 under \$5,000.....	152,929	346,035	32,624	7,206	17,259	12,476	14,785	17,732	8,043	14,233
\$5,000 under \$6,000.....	127,412	351,813	28,167	6,473	12,186	8,866	9,533	11,851	7,238	12,669
\$6,000 under \$7,000.....	127,449	373,393	31,445	6,657	9,684	6,729	10,753	13,060	5,526	9,797
\$7,000 under \$8,000.....	110,607	367,749	21,914	4,743	11,890	8,634	8,564	10,244	10,049	13,640
\$8,000 under \$9,000.....	93,941	342,564	22,685	3,490	10,407	7,148	4,429	5,507	5,049	8,846
\$9,000 under \$10,000.....	87,083	275,452	29,583	6,011	9,716	6,955	3,880	4,388	4,561	8,453
\$10,000 under \$11,000.....	70,355	272,772	18,864	4,306	8,309	5,791	4,327	5,621	4,248	7,493
\$11,000 under \$12,000.....	60,383	274,300	12,379	2,398	7,587	5,495	3,836	4,695	2,532	4,341
\$12,000 under \$13,000.....	51,024	218,791	15,822	3,703	4,584	3,588	3,194	3,987	1,692	2,953
\$13,000 under \$14,000.....	38,733	198,718	9,217	1,988	3,782	2,714	2,180	2,548	1,692	2,941
\$14,000 under \$15,000.....	34,311	190,694	8,291	1,668	3,184	2,347	1,754	2,235	1,449	2,553
\$15,000 under \$20,000.....	35,174	616,508	23,188	4,553	8,161	5,837	5,560	6,836	3,391	5,942
\$20,000 under \$25,000.....	41,436	355,747	9,012	1,756	3,716	2,689	2,172	2,756	1,339	2,333
\$25,000 under \$30,000.....	17,058	181,399	3,133	568	1,505	1,107	1,318	1,566	412	702
\$30,000 under \$50,000.....	25,698	326,564	4,417	831	2,688	1,994	1,562	1,944	1,190	2,101
\$50,000 under \$100,000.....	9,006	130,852	2,242	452	896	634	511	624	471	827
\$100,000 under \$200,000.....	1,767	32,462	344	77	190	137	113	145	71	126
\$200,000 under \$500,000.....	389	6,899	89	19	51	37	22	27	17	29
\$500,000 under \$1,000,000.....	55	1,979	12	3	2	1	1	1	-	-
\$1,000,000 or more.....	19	435	4	1	2	2	1	1	1	2
Returns under \$5,000.....	800,538	1,169,134	236,765	59,448	156,026	113,043	101,926	125,193	79,707	139,480
Returns \$5,000 under \$10,000.....	710,970	2,710,970	53,883	27,372	53,883	38,333	37,159	45,050	30,423	53,366
Returns \$10,000 under \$15,000.....	254,806	1,155,274	64,573	14,062	27,446	19,936	15,291	19,084	11,613	20,279
Returns \$15,000 or more.....	190,602	1,652,846	42,441	8,258	17,211	12,437	11,260	13,901	6,892	12,061

Size of adjusted gross income	Size of farm net profit—Continued									
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	94,805	215,068	89,435	245,010	127,942	441,210	94,229	421,722	8,582	446,170
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
\$600 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	33,414	75,788	21,266	57,440	1,938	6,370	(*)	(*)	-	-
\$3,000 under \$4,000.....	18,665	42,441	22,387	61,542	38,841	129,850	2,634	11,339	(*)	(*)
\$4,000 under \$5,000.....	9,661	22,613	10,360	28,331	29,973	105,174	28,372	124,810	(*)	(*)
\$5,000 under \$6,000.....	5,811	12,828	5,974	16,661	9,003	31,522	21,969	100,664	26,396	142,255
\$6,000 under \$7,000.....	4,722	10,549	5,435	14,828	12,033	42,432	11,964	54,171	18,178	99,918
\$7,000 under \$8,000.....	2,947	6,652	3,640	9,983	10,009	35,370	5,776	25,918	10,377	57,377
\$8,000 under \$9,000.....	2,415	5,408	3,008	8,178	4,613	15,719	3,592	15,850	7,765	43,146
\$9,000 under \$10,000.....	2,698	6,151	3,696	10,257	4,254	14,615	2,939	13,560	5,102	28,214
\$10,000 under \$11,000.....	1,628	3,655	2,132	5,799	2,418	8,643	3,271	14,338	2,270	12,717
\$11,000 under \$12,000.....	2,536	5,728	2,008	5,512	2,494	8,658	2,461	11,037	1,887	10,235
\$12,000 under \$13,000.....	1,299	2,947	1,819	5,156	1,928	6,756	1,638	7,364	1,441	7,948
\$13,000 under \$14,000.....	1,114	2,453	2,125	5,956	1,236	4,193	1,571	6,954	1,087	5,804
\$14,000 under \$15,000.....	942	2,242	1,132	3,151	861	2,872	1,624	7,156	761	4,200
\$15,000 under \$20,000.....	2,780	6,260	1,643	4,494	3,642	12,775	3,264	14,560	2,627	14,225
\$20,000 under \$25,000.....	1,100	2,455	913	2,513	1,334	4,624	1,160	5,112	1,210	6,653
\$25,000 under \$30,000.....	518	1,181	329	919	768	2,642	261	1,186	369	2,024
\$30,000 under \$50,000.....	798	1,778	557	1,536	1,132	3,915	660	2,948	584	3,249
\$50,000 under \$100,000.....	227	513	230	617	374	1,303	301	1,366	215	1,201
\$100,000 under \$200,000.....	77	175	61	167	105	362	61	270	50	278
\$200,000 under \$500,000.....	13	30	12	33	19	67	18	79	14	77
\$500,000 under \$1,000,000.....	-	-	5	14	3	11	2	9	4	22
\$1,000,000 or more.....	1	2	1	3	2	6	2	9	-	-
Returns under \$5,000.....	63,179	144,061	54,715	149,231	71,714	244,726	31,695	139,172	1,245	6,627
Returns \$5,000 under \$10,000.....	18,593	41,589	21,753	59,907	39,912	139,658	46,240	210,162	67,818	370,910
Returns \$10,000 under \$15,000.....	7,519	17,025	9,216	25,575	8,937	31,121	10,565	46,850	7,446	40,905
Returns \$15,000 or more.....	5,514	12,394	3,751	10,295	7,379	25,706	5,729	25,539	5,073	27,728

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/1970 • Returns Filed and Sources of Income

69

Table 17.—RETURNS WITH FARM NET PROFIT: NUMBER AND FARM NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of farm net profit—Continued									
	\$6,000 under \$7,000		\$7,000 under \$8,000		\$8,000 under \$9,000		\$9,000 under \$10,000		\$10,000 under \$25,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	53,148	343,689	45,748	342,704	33,297	282,482	27,740	262,613	105,386	1,497,586
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,037	18,979
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	548	7,638
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$6,000 under \$7,000.....	16,374	104,392	(*)	(*)	(*)	(*)	1,216	11,419	305	4,210
\$7,000 under \$8,000.....	12,222	80,018	14,142	104,922	(*)	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	7,864	51,058	11,196	84,581	10,103	84,706	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	2,030	13,209	4,122	31,148	6,304	54,312	7,412	69,447	785	8,702
\$10,000 under \$11,000.....	2,454	16,039	3,859	29,165	4,389	37,392	6,891	65,463	5,295	56,350
\$11,000 under \$12,000.....	1,945	12,483	3,510	26,317	2,592	22,012	4,496	42,978	10,111	112,185
\$12,000 under \$13,000.....	2,553	16,699	1,487	11,143	1,800	15,325	1,814	17,284	9,952	113,783
\$13,000 under \$14,000.....	1,380	8,935	824	6,121	1,076	9,220	1,259	12,035	10,184	126,182
\$14,000 under \$15,000.....	578	3,677	1,264	9,612	1,131	9,601	878	8,263	10,461	131,084
\$15,000 under \$20,000.....	2,153	13,942	2,434	18,241	3,043	25,880	1,780	16,827	31,403	462,453
\$20,000 under \$25,000.....	856	5,577	551	4,117	873	7,288	993	9,453	15,938	289,747
\$25,000 under \$30,000.....	351	2,322	48	372	302	2,552	233	2,202	4,592	83,659
\$30,000 under \$50,000.....	575	3,757	336	2,515	421	3,565	400	3,777	3,553	62,773
\$50,000 under \$100,000.....	164	1,056	165	1,222	102	854	158	1,503	957	15,720
\$100,000 under \$200,000.....	55	356	37	275	41	343	20	189	207	3,195
\$200,000 under \$500,000.....	7	46	6	45	12	102	6	57	49	761
\$500,000 under \$1,000,000.....	2	13	-	-	5	42	1	10	6	118
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	3	47
Returns under \$5,000.....	709	4,650	695	5,136	(*)	(*)	(*)	(*)	1,585	26,619
Returns \$5,000 under \$10,000.....	39,366	254,137	30,532	228,423	17,254	146,129	8,628	80,886	1,090	12,912
Returns \$10,000 under \$15,000.....	8,910	57,832	10,944	82,358	10,988	93,550	15,338	146,023	46,003	539,584
Returns \$15,000 or more.....	4,163	27,069	3,577	26,787	4,799	40,627	3,591	34,017	56,708	918,468

Size of adjusted gross income	Size of farm net profit—Continued					
	\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	11,341	364,949	1,201	77,934	174	25,797
No adjusted gross income.....	(*)	(*)	(*)	(*)	13	2,189
\$1 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 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 \$11,000.....	(*)	(*)	(*)	(*)	-	-
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	-	-
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	-	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	-	-
\$20,000 under \$25,000.....	257	7,826	(*)	(*)	-	-
\$25,000 under \$30,000.....	2,918	78,334	(*)	(*)	-	-
\$30,000 under \$50,000.....	6,779	226,158	(*)	(*)	7	1,259
\$50,000 under \$100,000.....	1,016	39,365	122	9,249	21	3,002
\$100,000 under \$200,000.....	108	3,802	15	993	105	13,317
\$200,000 under \$500,000.....	18	676	1	84	21	3,822
\$500,000 under \$1,000,000.....	8	299	1	84	3	1,353
\$1,000,000 or more.....	1	46	-	-	1	317
Returns under \$5,000.....	(*)	(*)	(*)	(*)	13	2,187
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	-	-
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	11,209	360,131	1,147	74,360	158	23,070

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 18.—RETURNS WITH FARM NET LOSS: NUMBER AND FARM NET LOSS, BY SIZE OF ADJUSTED GROSS INCOME AND NET LOSS
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Farm net loss	Size of farm net loss							
			\$1 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	1,234,092	2,899,513	590,461	259,691	531,682	1,174,559	70,988	483,297	17,988	215,247
Returns with adjusted gross income, total.....	1,101,165	2,185,485	557,557	243,970	467,494	1,013,722	51,248	341,674	10,909	129,872
\$1 under \$5,000.....	352,604	576,983	188,207	75,890	143,117	314,957	17,120	114,758	2,487	30,085
\$5,000 under \$10,000.....	379,947	598,956	194,603	89,322	167,735	351,664	13,627	89,167	2,304	26,154
\$10,000 under \$15,000.....	206,836	322,211	108,534	48,671	89,732	191,312	6,296	40,317	1,216	14,768
\$15,000 under \$20,000.....	77,816	152,926	38,620	17,616	33,105	71,692	4,421	29,515	847	10,006
\$20,000 under \$25,000.....	26,203	73,821	12,166	5,677	10,855	25,669	1,978	13,010	424	5,186
\$25,000 under \$50,000.....	37,746	194,924	11,705	5,061	16,329	41,011	4,644	32,173	1,871	22,137
\$50,000 under \$100,000.....	14,697	139,227	3,105	1,441	5,285	13,729	2,332	16,657	1,194	14,634
\$100,000 or more.....	5,316	126,437	617	292	1,326	3,688	830	6,077	566	6,902
Deficit returns, total.....	132,927	714,029	32,904	15,721	64,188	160,837	19,740	141,623	7,079	85,375
\$0 under \$5,000.....	108,185	294,456	31,971	15,208	62,204	155,172	10,628	71,086	2,475	29,944
\$5,000 under \$10,000.....	13,829	132,281	(*)	(*)	1,345	3,733	8,493	65,791	2,257	26,768
\$10,000 under \$15,000.....	4,060	64,525	(*)	(*)	562	1,734	436	3,471	1,890	23,268
\$15,000 under \$50,000.....	5,826	137,695	332	162	(*)	(*)	(*)	422	422	4,944
\$50,000 under \$100,000.....	607	35,864	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 or more.....	420	49,209	14	6	23	61	24	171	13	150

Size of adjusted gross income or deficit	Size of farm net loss—Continued							
	\$15,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total.....	8,561	146,815	11,680	342,495	1,967	129,766	765	147,648
Returns with adjusted gross income, total.....	5,182	89,381	7,149	209,035	1,243	81,438	383	76,393
\$1 under \$5,000.....	899	15,410	686	19,428	(*)	(*)	8	1,340
\$5,000 under \$10,000.....	862	14,605	701	19,770	104	6,702	11	1,572
\$10,000 under \$15,000.....	1,125	19,450	(*)	(*)	(*)	(*)	6	1,241
\$15,000 under \$20,000.....			(*)	556	15,882	(*)	13	2,450
\$20,000 under \$25,000.....	1,037	17,928	(*)	(*)	101	6,521	10	2,195
\$25,000 under \$50,000.....			1,904	54,519	198	12,835	58	9,259
\$50,000 under \$100,000.....	885	15,528	1,494	44,808	328	20,821	74	11,610
\$100,000 or more.....	374	6,460	1,064	32,980	326	23,312	203	46,726
Deficit returns, total.....	3,379	57,434	4,531	133,460	724	48,328	382	71,255
\$0 under \$5,000.....	602	10,181	(*)	(*)	(*)	(*)	16	2,106
\$5,000 under \$10,000.....	839	13,980	662	17,685	(*)	(*)	4	1,157
\$10,000 under \$15,000.....	801	13,803	871	24,031	(*)	(*)	11	1,656
\$15,000 under \$50,000.....	1,105	18,928	2,553	76,927	363	23,872	53	7,657
\$50,000 under \$100,000.....	(*)	(*)	105	3,583	204	13,624	109	17,301
\$100,000 or more.....	14	236	80	2,539	63	4,669	189	41,378

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

71

Table 19.--RETURNS WITH PARTNERSHIP NET PROFIT: NUMBER AND PARTNERSHIP NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Partner-ship net profit	Size of partnership net profit							
			\$1 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	1,405,231	13,737,906	246,531	50,520	134,429	97,585	94,658	117,546	71,837	124,147
No adjusted gross income.....	8,993	41,962	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	11,939	6,462	7,633	2,673	(*)	(*)	-	-	-	-
\$600 under \$1,000.....	10,271	9,951	16,239	4,651	(*)	(*)	(*)	(*)	1,781	3,119
\$1,000 under \$2,000.....	28,752	30,795			8,027	5,873	14,074	16,958		
\$2,000 under \$3,000.....	49,578	80,769			9,456	7,325	8,525	10,765	9,325	16,007
\$3,000 under \$4,000.....	61,792	138,409	10,882	1,804	(*)	(*)	8,414	10,218	(*)	(*)
\$4,000 under \$5,000.....	59,008	165,172	6,370	838	7,127	5,142			5,402	9,758
\$5,000 under \$6,000.....	56,270	153,063	12,992	3,249	4,826	2,940			6,541	10,798
\$6,000 under \$7,000.....	54,011	176,808	10,086	2,331	9,369	7,674	8,972	11,274	(*)	(*)
\$7,000 under \$8,000.....	69,520	259,162	14,163	2,879	4,968	3,203			3,485	5,729
\$8,000 under \$9,000.....	70,802	327,486	15,490	3,565	7,814	5,870	7,562	10,098	3,197	5,542
\$9,000 under \$10,000.....	52,472	275,908	8,068	1,791	(*)	(*)				
\$10,000 under \$11,000.....	60,795	271,000	12,837	2,583	6,680	4,765	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	55,658	263,095	11,162	1,861	4,214	3,009	4,369	5,420	4,597	8,106
\$12,000 under \$13,000.....	46,312	284,896	7,405	1,312	6,508	5,020	(*)	(*)		
\$13,000 under \$14,000.....	48,474	288,027	9,843	1,247			4,582	5,672	5,491	9,323
\$14,000 under \$15,000.....	47,227	304,024	8,847	1,478	4,845	3,550	(*)	(*)		
\$15,000 under \$20,000.....	162,074	1,154,922	31,595	6,332	13,134	9,704	10,440	12,903	7,894	13,511
\$20,000 under \$25,000.....	109,740	1,064,561	19,217	3,605	10,547	7,470	6,246	7,475	3,761	6,477
\$25,000 under \$30,000.....	70,836	880,799	12,709	2,369	3,739	2,711	2,855	3,506	2,149	3,666
\$30,000 under \$50,000.....	150,835	2,833,903	17,003	3,482	8,771	6,504	6,303	7,907	4,755	8,248
\$50,000 under \$100,000.....	96,757	3,160,569	8,652	1,613	4,279	3,181	3,236	4,029	2,597	4,525
\$100,000 under \$200,000.....	18,875	1,052,127	1,568	302	771	560	586	719	395	692
\$200,000 under \$500,000.....	3,637	333,719	346	59	158	115	104	127	93	161
\$500,000 under \$1,000,000.....	458	80,437	43	8	26	19	7	9	9	15
\$1,000,000 or more.....	145	99,880	12	3	6	5	5	6	6	10
Returns under \$5,000.....	230,333	473,520	44,493	10,451	39,817	28,168	31,371	38,361	21,591	38,501
Returns \$5,000 under \$10,000.....	303,075	1,192,428	60,799	13,814	30,934	22,804	16,534	21,372	16,015	26,790
Returns \$10,000 under \$15,000.....	258,466	1,411,042	50,094	8,480	22,247	16,344	16,971	21,132	12,572	21,553
Returns \$15,000 or more.....	613,357	10,660,916	91,145	17,774	41,431	30,270	29,782	36,682	21,659	37,306
	Size of partnership net profit—Continued									
Size of adjusted gross income	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	53,641	120,897	41,370	113,111	96,473	336,849	63,113	282,393	57,107	315,496
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....					(*)	(*)			(*)	(*)
\$2,000 under \$3,000.....	18,486	41,978	8,931	24,226	(*)	(*)	2,956	13,122	(*)	(*)
\$3,000 under \$4,000.....					(*)	(*)			(*)	(*)
\$4,000 under \$5,000.....					24,662	83,035	19,006	85,336	(*)	(*)
\$5,000 under \$6,000.....					10,715	37,986			(*)	(*)
\$6,000 under \$7,000.....	3,254	7,427	6,326	17,401	16,403	60,683	5,378	24,008	9,907	54,601
\$7,000 under \$8,000.....									(*)	(*)
\$8,000 under \$9,000.....	4,215	9,428	6,143	16,221	6,869	24,063	10,573	46,371	8,825	49,535
\$9,000 under \$10,000.....									(*)	(*)
\$10,000 under \$11,000.....									(*)	(*)
\$11,000 under \$12,000.....	8,918	20,042	6,203	17,523	4,089	14,035	7,950	36,678	5,314	29,665
\$12,000 under \$13,000.....					2,967	10,529			3,063	16,921
\$13,000 under \$14,000.....					2,956	9,887			(*)	(*)
\$14,000 under \$15,000.....					(*)	2,009			6,842	2,106
\$15,000 under \$20,000.....									2,868	15,550
\$20,000 under \$25,000.....	6,588	14,766	3,186	8,799	7,614	26,821	4,508	20,251	4,801	26,605
\$25,000 under \$30,000.....	2,992	6,751	2,506	6,937	3,420	11,737	2,764	12,002	3,575	19,568
\$30,000 under \$50,000.....	1,967	4,509	1,780	4,825	2,750	9,646	1,587	6,932	1,713	9,235
\$50,000 under \$100,000.....	3,983	8,758	4,013	10,950	5,231	18,425	5,358	24,118	3,087	16,808
\$100,000 under \$200,000.....	2,239	4,999	1,681	4,588	3,081	10,804	2,262	10,140	1,770	9,737
\$200,000 under \$500,000.....	338	761	384	1,052	495	1,712	372	1,660	344	1,894
\$500,000 under \$1,000,000.....	57	128	51	141	90	313	76	342	73	399
\$1,000,000 or more.....	9	20	6	17	15	51	11	50	7	39
	1	2	5	14	7	24	3	14	5	27
Returns under \$5,000.....	19,080	43,305	9,086	24,643	37,057	126,707	22,271	99,826	1,802	9,680
Returns \$5,000 under \$10,000.....	7,469	16,854	12,469	33,622	23,272	84,745	15,951	70,379	25,533	142,190
Returns \$10,000 under \$15,000.....	8,918	20,042	6,203	17,523	13,441	45,860	7,950	36,677	14,397	79,313
Returns \$15,000 or more.....	18,174	40,694	13,612	37,325	22,703	79,532	16,941	75,509	15,375	84,310

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/1970 • Returns Filed and Sources of Income

Table 19.—RETURNS WITH PARTNERSHIP NET PROFIT: NUMBER AND PARTNERSHIP NET PROFIT, BY SIZE OF ADJUSTED GROSS INCOME AND NET PROFIT—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of partnership net profit—Continued									
	\$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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	42,496	274,672	45,629	342,036	52,038	441,636	39,883	379,059	137,914	1,329,690
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	-	-	253	1,979	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	252	1,642	-	-	5	42	-	-	259	3,116
\$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.....	12,665	81,232	(*)	(*)	(*)	(*)	2,897	26,834	2,460	27,171
\$7,000 under \$8,000.....	5,922	39,411	10,711	78,809	(*)	(*)	-	-	-	-
\$8,000 under \$9,000.....	(*)	(*)	8,653	65,667	17,455	149,123	-	-	-	-
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	7,224	61,528	12,801	121,170	-	-
\$10,000 under \$11,000.....	-	-	(*)	(*)	5,534	47,557	6,081	58,727	5,106	55,114
\$11,000 under \$12,000.....	3,686	24,091	4,148	30,537	2,073	17,369	(*)	(*)	10,633	121,708
\$12,000 under \$13,000.....	-	-	(*)	(*)	-	-	2,380	22,494	13,265	162,713
\$13,000 under \$14,000.....	2,610	16,687	2,723	20,653	3,524	29,139	2,360	22,213	13,897	171,799
\$14,000 under \$15,000.....	-	-	2,552	19,314	2,418	20,101	(*)	(*)	13,658	179,840
\$15,000 under \$20,000.....	3,208	20,870	3,769	28,233	4,636	39,197	4,516	42,898	21,637	273,337
\$20,000 under \$25,000.....	1,474	9,471	2,226	16,715	1,246	10,617	1,493	14,293	9,056	114,835
\$25,000 under \$30,000.....	1,345	8,684	958	7,225	1,084	9,213	1,219	11,560	4,967	61,496
\$30,000 under \$50,000.....	2,208	14,525	2,405	17,950	2,293	19,284	1,379	13,136	7,510	91,244
\$50,000 under \$100,000.....	1,783	11,561	1,537	11,522	1,188	10,059	1,046	9,977	4,376	54,030
\$100,000 under \$200,000.....	267	1,728	313	2,338	193	1,638	225	2,141	803	9,875
\$200,000 under \$500,000.....	61	394	52	394	47	402	48	452	157	1,924
\$500,000 under \$1,000,000.....	4	26	6	44	11	94	3	28	23	293
\$1,000,000 or more.....	-	-	5	38	2	17	1	9	4	46
Returns under \$5,000.....	1,026	6,583	527	4,090	26	219	(*)	(*)	362	4,265
Returns \$5,000 under \$10,000.....	24,824	160,053	22,416	167,842	27,763	236,729	15,698	148,005	2,460	27,170
Returns \$10,000 under \$15,000.....	6,296	40,778	11,415	85,645	13,549	114,166	13,599	130,365	56,559	691,175
Returns \$15,000 or more.....	10,350	67,258	11,271	84,458	10,700	90,520	9,930	94,495	48,533	607,080

Size of adjusted gross income	Size of partnership net profit—Continued									
	\$15,000 under \$20,000		\$20,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	67,629	1,171,950	46,310	1,031,956	97,485	3,442,240	39,720	2,618,257	6,968	1,147,882
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 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 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 \$11,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$11,000 under \$12,000.....	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)
\$12,000 under \$13,000.....	2,918	46,562	(*)	(*)	(*)	(*)	-	-	-	-
\$13,000 under \$14,000.....	-	-	(*)	(*)	(*)	(*)	-	-	-	-
\$14,000 under \$15,000.....	-	-	(*)	(*)	(*)	(*)	-	-	-	-
\$15,000 under \$20,000.....	31,840	546,245	2,281	48,128	(*)	(*)	-	-	-	-
\$20,000 under \$25,000.....	14,386	255,473	22,804	503,532	1,969	54,466	164	9,821	18	2,788
\$25,000 under \$30,000.....	6,234	110,544	8,681	198,818	15,039	421,537	-	-	-	-
\$30,000 under \$50,000.....	6,670	117,467	8,519	192,000	59,751	2,174,373	1,586	87,267	-	-
\$50,000 under \$100,000.....	3,357	58,205	2,778	62,021	17,000	664,962	33,557	2,183,401	338	41,214
\$100,000 under \$200,000.....	636	11,078	503	11,258	1,855	68,071	3,806	296,665	5,021	637,983
\$200,000 under \$500,000.....	123	2,129	87	1,952	275	10,002	396	28,598	1,343	285,688
\$500,000 under \$1,000,000.....	23	394	16	357	40	1,431	29	2,056	170	75,486
\$1,000,000 or more.....	6	103	3	66	12	456	18	1,230	44	97,809
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	2,918	46,562	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	63,275	1,101,639	45,672	1,018,133	96,314	3,407,927	39,556	2,609,038	6,934	1,140,968

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

73

Table 20.—RETURNS WITH PARTNERSHIP NET LOSS: NUMBER AND PARTNERSHIP NET LOSS, BY SIZE OF ADJUSTED GROSS INCOME AND NET LOSS
(Money amounts in thousands of dollars)

Size of adjusted gross income or deficit	Number of returns	Partnership net loss	Size of partnership net loss							
			\$1 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	599,775	2,837,947	317,960	99,740	193,459	465,114	39,658	291,235	16,275	199,689
Returns with adjusted gross income, total.....	563,590	1,968,311	313,916	98,241	178,523	424,183	34,096	244,407	13,603	163,795
\$1 under \$5,000.....	63,283	188,591	22,203	6,188	35,528	91,614	(*)	(*)	3,159	36,446
\$5,000 under \$10,000.....	115,317	205,097	71,336	26,015	36,903	88,039	(*)	(*)		
\$10,000 under \$15,000.....	100,417	180,548	69,973	21,034	23,483	50,454	3,917	28,108	1,509	18,628
\$15,000 under \$20,000.....	74,478	131,401	48,052	13,640	20,536	46,670	4,237	30,081		
\$20,000 under \$25,000.....	49,343	123,723	32,001	9,203	12,348	27,374	2,286	17,246	1,216	15,101
\$25,000 under \$50,000.....	101,453	396,033	51,019	15,519	32,081	75,441	8,748	61,318	3,778	45,594
\$50,000 under \$100,000.....	44,395	339,620	15,937	5,452	14,011	34,937	6,024	42,955	2,741	33,473
\$100,000 or more.....	14,904	403,298	3,395	1,190	3,633	9,654	1,992	14,459	1,200	14,553
Deficit returns, total.....	36,185	869,635	4,044	1,499	14,936	40,931	5,562	46,828	2,672	35,894
\$0 under \$5,000.....	20,354	110,705								
\$5,000 under \$10,000.....	5,093	66,079	3,316	1,213	13,334	36,633	2,917	23,403	1,375	18,618
\$10,000 under \$15,000.....	2,591	45,921			1,205	3,126				
\$15,000 under \$50,000.....	5,244	194,595	658	258			2,601	23,090	1,269	16,935
\$50,000 under \$100,000.....	1,527	101,302			303	938				
\$100,000 or more.....	1,376	351,033	70	28	94	234	44	335	28	341

Size of adjusted gross income or deficit	Size of partnership net loss—Continued							
	\$15,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total.....	8,229	139,657	16,492	510,091	4,529	312,129	3,173	820,293
Returns with adjusted gross income, total.....	6,913	117,128	12,080	365,799	2,922	200,226	1,537	354,533
\$1 under \$5,000.....			841	29,228	159	10,839	54	8,285
\$5,000 under \$10,000.....			573	16,173	(*)	(*)	56	12,741
\$10,000 under \$15,000.....	2,427	40,144	1,168	34,218	137	9,733	73	14,006
\$15,000 under \$20,000.....			(*)	(*)	(*)	(*)	41	6,382
\$20,000 under \$25,000.....			1,010	26,931	127	9,226	73	13,621
\$25,000 under \$50,000.....	2,004	34,004	3,058	91,689	576	37,047	189	35,419
\$50,000 under \$100,000.....	1,678	28,999	2,953	88,982	761	52,229	290	52,593
\$100,000 or more.....	804	13,981	2,106	66,776	1,013	71,200	761	211,486
Deficit returns, total.....	1,316	22,529	4,412	144,292	1,607	111,903	1,636	465,760
\$0 under \$5,000.....			669	19,755			57	9,988
\$5,000 under \$10,000.....			426	13,672			49	9,102
\$10,000 under \$15,000.....			358	13,113	218	15,448	30	5,681
\$15,000 under \$50,000.....	481	8,220	2,719	90,670	774	51,781	253	44,694
\$50,000 under \$100,000.....			163	4,626	507	36,812	324	57,073
\$100,000 or more.....	32	554	77	2,456	108	7,862	923	339,222

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: Amount detail may not add to total because of rounding.

Table 21.—RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with capital gain or loss transactions ¹	Returns with net gain or loss from sales of capital assets	Returns with net gain from sales of capital assets															
			Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses								Long-term capital gains and losses					
					Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net long-term capital gain in excess of any short-term capital loss	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	7,987,452	7,962,663	5,488,224	10,655,553	17,165	63,278	393,660	524,587	161,345	401,760	78,694	199,484	5,294,307	20,785,515	49,892	62,041	5,294,307	20,383,765
No adjusted gross income.....	115,757	104,912	81,937	332,970	(*)	(*)	4,601	18,756	2,959	20,496	(*)	(*)	80,523	651,072	(*)	(*)	80,523	630,578
\$1 under \$1,000.....	133,676	133,398	101,433	49,433	(*)	(*)	2,811	2,706	2,634	586	(*)	(*)	98,870	96,024	(*)	(*)	98,870	95,438
\$1,000 under \$2,000.....	288,394	287,885	237,714	128,561	-	-	5,580	2,015	(*)	(*)	3,493	4,026	233,146	252,078	(*)	(*)	233,146	251,956
\$2,000 under \$3,000.....	335,761	334,510	252,995	168,287	-	-	7,763	5,914	4,511	2,781	(*)	(*)	247,853	329,380	2,612	2,918	247,853	326,599
\$3,000 under \$4,000.....	361,649	358,877	287,010	189,251	(*)	(*)	12,300	11,505	(*)	(*)	6,002	7,195	279,454	356,323	(*)	(*)	279,454	355,609
\$4,000 under \$5,000.....	356,750	354,665	277,292	216,727	-	-	6,913	6,452	5,243	1,003	(*)	(*)	272,469	422,088	(*)	(*)	272,469	421,085
\$5,000 under \$6,000.....	374,923	374,542	290,473	233,574	940	6,979	12,979	7,346	6,844	11,598	8,954	8,097	280,986	466,457	9,421	3,160	280,986	454,859
\$6,000 under \$7,000.....	356,411	356,352	281,828	230,319			10,840	7,748	1,770	2,358			275,634	449,725			275,634	447,366
\$7,000 under \$8,000.....	377,713	375,716	277,814	229,011			18,550	18,784	2,719	2,383			274,748	422,968			274,748	420,585
\$8,000 under \$9,000.....	383,912	383,802	261,019	209,130			12,721	7,524	3,788	8,558			254,530	414,410			254,530	405,852
\$9,000 under \$10,000.....	388,055	387,976	284,230	284,435			20,832	11,450	4,323	3,309			273,602	549,621			273,602	546,313
\$10,000 under \$11,000.....	370,196	370,071	259,332	205,982	-	-	17,688	21,339	4,906	7,975	(*)	(*)	248,037	384,764	6,393	5,330	248,037	376,789
\$11,000 under \$12,000.....	350,086	350,006	231,125	216,454	-	-	21,019	18,729	5,467	6,989	(*)	(*)	220,417	403,070			220,417	396,081
\$12,000 under \$13,000.....	321,183	320,376	203,998	231,288	2,581	3,115	14,901	11,390	4,990	3,617	3,374	4,350	197,801	445,659			197,801	442,042
\$13,000 under \$14,000.....	323,889	323,879	215,499	220,221			15,587	9,161	4,385	2,000	1,962	3,491	206,150	424,701			206,150	422,701
\$14,000 under \$15,000.....	279,778	279,335	187,625	199,705			14,166	14,328	4,264	4,842	(*)	(*)	180,634	379,113	4,009	2,123	180,634	374,271
\$15,000 under \$20,000.....	1,081,734	1,080,749	695,019	827,115	1,885	982	67,822	70,373	20,868	20,624	10,437	19,852	660,067	1,557,183	8,450	11,671	660,067	1,536,560
\$20,000 under \$25,000.....	609,501	608,859	372,369	615,193	2,528	5,802	39,601	32,509	16,853	23,950	6,386	18,875	350,507	1,195,643	5,762	3,236	350,507	1,171,693
\$25,000 under \$30,000.....	331,515	331,360	198,996	472,994	(*)	(*)	23,037	32,891	9,766	11,402	3,892	8,004	187,400	898,924	3,961	3,702	187,400	887,523
\$30,000 under \$50,000.....	522,449	521,714	299,877	1,124,026	3,796	11,185	36,430	69,949	24,936	55,090	12,235	31,154	287,485	2,179,438	5,358	8,163	287,485	2,124,349
\$50,000 under \$100,000.....	257,027	256,702	146,898	1,280,431	2,662	14,490	20,397	63,308	18,356	83,347	9,106	33,160	141,185	2,533,675	3,075	8,077	141,185	2,450,328
\$100,000 under \$200,000.....	52,989	52,906	33,276	984,534	1,013	8,758	5,188	32,496	6,465	55,845	2,688	21,258	32,535	1,968,418	521	4,260	32,535	1,912,579
\$200,000 under \$500,000.....	11,816	11,790	8,603	908,800	332	4,357	1,537	25,234	2,315	42,785	721	11,567	8,456	1,816,841	112	3,466	8,456	1,774,055
\$500,000 under \$1,000,000.....	1,666	1,661	1,361	449,729	52	1,224	281	15,854	420	14,319	131	4,090	1,327	887,087	30	2,507	1,327	872,767
\$1,000,000 or more.....	622	620	501	647,383	26	1,264	116	6,826	176	15,067	44	1,147	491	1,300,853	10	2,338	491	1,285,787
Taxable returns, total.....	6,981,692	6,974,888	4,731,315	9,839,456	16,389	59,745	366,729	481,658	146,584	368,819	69,866	177,593	4,550,578	19,196,939	46,469	57,234	4,550,578	18,828,127
No adjusted gross income.....	1,288	1,219	1,167	88,914	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,156	176,632	(*)	(*)	1,156	170,473
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	30,215	30,215	24,923	8,640	-	-	(*)	(*)	(*)	(*)	-	-	24,663	16,809	-	-	24,663	16,801
\$2,000 under \$3,000.....	128,410	128,354	95,237	41,332	-	-	(*)	(*)	(*)	(*)	-	-	82,915	82,915	-	-	82,915	82,418
\$3,000 under \$4,000.....	236,886	235,206	195,720	131,708	(*)	(*)	6,633	8,077	(*)	(*)	7,944	14,356	189,547	247,576	(*)	(*)	189,547	247,186
\$4,000 under \$5,000.....	287,447	287,068	229,502	166,123	-	-	6,455	6,235	4,872	671	(*)	(*)	224,742	321,006	(*)	(*)	224,742	320,334
\$5,000 under \$6,000.....	342,342	342,089	263,662	193,666	(*)	(*)	12,552	6,299	6,284	11,404	7,857	3,731	254,273	388,354	9,358	3,061	254,273	376,950
\$6,000 under \$7,000.....	341,038	341,038	272,732	211,207	(*)	(*)	10,192	5,110	(*)	(*)			266,905	412,893			266,905	412,424
\$7,000 under \$8,000.....	363,878	361,945	267,896	218,099	(*)	(*)	18,106	18,476	2,631	1,984			264,893	401,362			264,893	399,378
\$8,000 under \$9,000.....	371,421	371,408	255,283	198,719	(*)	(*)	12,163	6,336	3,514	8,445			249,110	395,856			249,110	387,411
\$9,000 under \$10,000.....	383,725	383,725	282,538	274,511	(*)	(*)	20,831	11,445	4,311	3,281			271,910	529,755			271,910	526,474
\$10,000 under \$11,000.....	366,935	366,935	257,048	203,648	-	-	16,903	20,936	4,244	2,563	(*)	(*)	246,413	374,881	5,607	4,942	246,413	372,318
\$11,000 under \$12,000.....	348,050	347,985	230,032	214,045	-	-	20,869	16,617	5,466	6,972	(*)	(*)	219,324	398,459			219,324	391,487
\$12,000 under \$13,000.....	317,333	317,271	201,025	218,771	2,549	2,596	14,752	11,011	4,986	3,608	3,351	4,215	194,954	421,208			194,954	417,600
\$13,000 under \$14,000.....	323,187	323,177	215,216	218,069			15,396	8,475	4,385	2,000	1,953	3,470	205,867	421,768			205,867	419,769
\$14,000 under \$15,000.....	279,414	279,152	187,541	193,746			14,164	14,177	4,240	4,787	(*)	(*)	180,550	367,442	4,009	2,123	180,550	362,655
\$15,000 under \$20,000.....	1,078,914	1,077,943	693,612	817,427	1,885	982	67,799	70,209	20,418	17,855	10,427	19,837	658,660	1,535,366	8,450	11,671	658,660	1,517,512
\$20,000 under \$25,000.....	607,389	607,000	371,253	607,534	2,526	5,801	39,454	32,373	16,700	22,068	6,386	18,875	349,391	1,178,714	5,762	3,236	349,391	1,156,646
\$25,000 under \$30,000.....	330,059	330,012	198,018	464,026	(*)	(*)	22,759	32,872	9,718	11,012	3,888	7,983	186,422	880,638	3,961	3,702	186,422	869,627
\$30,000 under \$50,000.....	520,767	520,307	298,741	1,111,948	3,793	11,180	36,315	67,344	24,607	54,251	12,208	31,034	286,388	2,158,487	5,319	7,580	286,388	2,104,237
\$50,000 under \$100,000.....	256,217	256,095	146,514	1,273,032	2,658	14,436	20,296	61,445	18,306	83,082	9,102	33,087	140,802	2,522,279	3,074	8,048	140,802	2,439,197
\$100,000 under \$200,000.....	52,732	52,707	33,192	982,295	1,009	8,747	5,176	32,356	6,437	55,409	2,679	20,720	32,457	1,963,591	515	4,163	32,457	1,908,188
\$200,000 under \$500,000.....	11,732	11,726	8,565	905,847	331	4,353	1,526	24,832	2,307	42,324	720	11,544	8,419	1,811,276	111	3,466	8,419	1,768,950
\$500,000 under \$1,000,000.....	1,651	1,650	1,354	447,104	52	1,224	277	14,035	418	14,295	131	4,090	1,327	885,379	29	2,471	1,327	871,083
\$1,000,000 or more.....	619	618	501	647,383	26	1,264	116	6,826	176	15,067	44	1,147	491	1,300,853	10	2,338	491	1,285,787
Nontaxable returns, total.....	1,005,760	987,775	756,909	816,099	(*)	(*)	26,931	42,927	14,761	32,939	8,828	21,890	743,729	1,588,576	(*)	(*)	743,729	1,

Table 21.—RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with net loss from sales of capital assets														
	Number of returns	Net loss from sales of capital assets	Net loss from sales of capital assets before statutory limitation	Short-term capital gains and losses						Long-term capital gains and losses					
				Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total.....	2,474,439	1,648,870	10,283,995	229,628	1,324,814	240,142	165,600	766,173	2,833,871	617,199	3,221,502	87,662	196,693	2,109,301	7,812,416
No adjusted gross income.....	22,975	29,882	266,487	1,461	34,437	2,255	1,054	4,459	71,403	6,191	58,214	(*)	(*)	20,503	207,890
\$1 under \$1,000.....	31,965	19,035	70,438					7,024	14,926	6,556	22,055			28,626	55,647
\$1,000 under \$2,000.....	50,171	32,126	189,081	9,889	37,050	12,730	6,863	5,685	53,569	7,029	54,069	3,139	977	45,208	142,834
\$2,000 under \$3,000.....	81,515	47,925	161,448			12,212	5,788	20,485	53,119	16,603	54,351			71,299	134,500
\$3,000 under \$4,000.....	71,867	52,309	327,899	6,654	36,156	6,280	874	20,300	184,586	15,809	113,121	6,855	44,265	57,159	184,901
\$4,000 under \$5,000.....	77,373	51,407	224,720	7,380	45,432	(*)	(*)	20,253	77,693	13,955	53,484			65,023	152,281
\$5,000 under \$6,000.....	84,069	59,077	458,281	13,280	59,828			25,887	137,340	20,441	141,161			74,081	322,714
\$6,000 under \$7,000.....	74,524	48,210	191,100	6,756	52,517	8,107	2,419	18,718	69,526	14,379	39,740	4,370	6,083	65,755	128,303
\$7,000 under \$8,000.....	97,902	58,248	250,633	9,994	33,766	9,394	4,314	29,944	62,440	19,900	95,583			78,126	193,726
\$8,000 under \$9,000.....	122,783	83,614	425,027	6,912	30,455	12,421	4,255	27,805	57,194	19,816	213,742	13,317	6,264	103,424	372,923
\$9,000 under \$10,000.....	103,746	63,771	394,725	9,050	13,623	10,653	5,179	32,038	117,252	22,689	98,124			84,588	286,861
\$10,000 under \$11,000.....	110,739	69,313	412,465	9,112	37,704	8,376	4,327	34,724	67,714	31,527	206,602			92,882	350,178
\$11,000 under \$12,000.....	118,881	71,520	420,849	8,110	74,718	10,060	2,142	18,718	118,910	27,334	112,003	4,270	2,878	103,317	304,524
\$12,000 under \$13,000.....	116,378	74,550	415,230	10,170	61,081	6,414	3,593	37,722	111,055	29,094	145,583			100,241	309,103
\$13,000 under \$14,000.....	108,380	73,140	295,168	11,418	40,398	7,416	4,604	35,630	98,455	29,642	93,592	3,114	11,848	90,071	213,165
\$14,000 under \$15,000.....	91,710	53,576	330,815	7,116	46,382	8,354	2,144	23,907	100,000	21,288	119,979	(*)	(*)	78,847	237,250
\$15,000 under \$20,000.....	385,730	239,299	1,090,599	31,527	111,038	39,207	25,052	123,856	248,870	96,046	306,617	12,535	12,522	329,232	879,303
\$20,000 under \$25,000.....	236,490	156,864	804,465	20,770	87,026	21,972	13,718	82,322	183,036	60,898	280,659	9,379	11,462	200,496	646,606
\$25,000 under \$30,000.....	132,364	90,381	528,157	14,331	73,319	14,064	12,180	47,912	157,924	35,178	137,370	6,752	9,674	111,640	392,087
\$30,000 under \$50,000.....	221,837	165,417	1,310,613	26,438	206,966	26,945	29,906	80,318	356,476	74,726	403,134	12,108	23,745	191,720	1,005,788
\$50,000 under \$100,000.....	109,804	88,728	1,111,832	15,689	176,137	14,501	24,971	41,302	341,234	39,138	313,306	6,951	32,688	96,558	828,258
\$100,000 under \$200,000.....	19,630	17,139	361,387	2,982	40,140	2,819	8,439	7,801	103,246	7,569	92,616	1,454	10,246	17,331	276,832
\$200,000 under \$500,000.....	3,187	2,897	162,327	491	20,064	462	2,697	1,400	51,619	1,212	39,695	297	6,449	2,800	119,852
\$500,000 under \$1,000,000.....	300	274	38,597	65	2,771	59	1,146	143	9,571	127	12,776	24	1,212	267	31,384
\$1,000,000 or more.....	119	168	41,652	33	3,806	19	232	60	6,713	52	13,926	10	336	107	35,506
Taxable returns, total.....	2,243,573	1,474,340	8,986,526	212,056	1,179,045	203,568	146,370	705,811	2,336,615	571,699	2,860,575	78,475	137,940	1,911,117	6,934,219
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	33,117	15,911	43,294	(*)	(*)	(*)	(*)	(*)	(*)	9,692	19,729	(*)	(*)	31,059	39,321
\$2,000 under \$3,000.....	39,486	29,078	128,243	(*)	(*)	(*)	(*)	12,499	22,006	(*)	(*)	(*)	(*)	31,952	107,146
\$3,000 under \$4,000.....	57,566	35,961	135,355	6,607	22,355	(*)	(*)	15,833	44,251	10,357	36,606	(*)	(*)	46,766	94,527
\$4,000 under \$5,000.....															
\$5,000 under \$6,000.....	78,427	54,008	416,457	10,993	53,779	7,801	2,148	22,641	116,285	18,654	130,867			70,858	301,248
\$6,000 under \$7,000.....	68,306	43,418	172,516	6,086	51,888			15,603	61,052	13,798	38,434	6,961	6,069	60,359	118,054
\$7,000 under \$8,000.....	94,049	55,146	221,875	9,445	29,194	7,713	2,441	28,764	54,938	17,496	92,819			74,949	169,928
\$8,000 under \$9,000.....	116,125	77,106	287,667	6,187	26,237	12,420	4,254	25,097	45,955	17,940	97,667			96,768	246,794
\$9,000 under \$10,000.....	101,187	61,520	322,693	8,798	13,346	10,640	5,166	29,871	58,721	22,309	95,175	9,786	4,735	82,405	273,046
\$10,000 under \$11,000.....	109,887	68,586	403,684	8,735	35,484	8,250	4,297	34,056	63,350	31,514	206,525			92,347	345,226
\$11,000 under \$12,000.....	117,953	70,592	385,662	8,110	74,718	9,275	1,761	36,406	117,649	27,200	111,156	2,422	1,031	102,452	270,209
\$12,000 under \$13,000.....	116,246	74,421	414,506	10,170	61,081	6,414	3,593	37,675	111,021	29,071	145,560	(*)	(*)	100,110	308,405
\$13,000 under \$14,000.....	107,961	72,732	287,839	11,417	40,383	7,416	4,604	35,416	97,803	29,495	90,296	3,114	11,848	89,652	206,489
\$14,000 under \$15,000.....	91,611	53,478	329,203	7,116	46,382	8,353	2,144	23,855	99,744	21,284	119,805	(*)	(*)	78,748	235,893
\$15,000 under \$20,000.....	384,331	238,163	1,074,126	31,461	110,717	38,819	24,347	123,331	243,547	95,785	304,215	12,437	10,741	327,931	865,667
\$20,000 under \$25,000.....	235,747	156,157	798,363	20,770	87,026	21,791	13,654	82,023	181,977	60,751	279,249	9,334	11,337	199,924	641,375
\$25,000 under \$30,000.....	131,994	90,161	524,655	14,330	73,308	13,892	12,131	47,769	157,461	35,123	135,962	6,752	9,674	111,272	388,998
\$30,000 under \$50,000.....	221,566	165,169	1,283,721	26,360	201,494	26,923	27,847	80,175	349,270	74,638	397,142	12,093	23,249	191,468	985,547
\$50,000 under \$100,000.....	109,581	88,522	1,092,973	15,678	175,494	14,472	24,056	41,199	336,785	39,043	302,105	6,919	32,039	96,367	812,283
\$100,000 under \$200,000.....	19,515	17,032	347,900	2,964	39,882	2,787	8,052	7,744	101,171	7,528	89,056	1,441	9,947	17,237	264,734
\$200,000 under \$500,000.....	3,161	2,872	158,601	486	19,526	460	2,648	1,379	50,027	1,204	39,428	290	6,085	2,782	117,305
\$500,000 under \$1,000,000.....	296	270	37,488	65	2,771	59	1,146	140	9,549	126	12,721	24	1,212	263	30,298
\$1,000,000 or more.....	117	166	39,779	33	3,806	17	212	60	6,713	52	13,926	10	336	105	33,614
Nontaxable returns, total.....	230,866	174,531	1,297,469	17,572	145,772	36,574	19,235	60,362	497,259	45,500	360,932	9,187	58,753	198,184	878,197
Returns under \$5,000.....	335,866	232,683	1,240,074	25,384	153,073	38,899	16,282	78,206	435,296	66,143	355,294	10,689	56,995	287,818	878,052
Returns \$5,000 under \$10,000.....	483,024	312,920	1,719,765	45,992	190,190	40,575	16,168	134,392	443,753	97,225	588,351	17,687	12,347	405,974	1,304,527
Returns \$10,000 under \$15,000.....	546,088	342,099	1,874,527	45,926	260,282	40,620	16,810	168,161	496,134	138,885	677,759	9,776	19,017	465,358	1,414,220
Returns \$15,000 or more.....	1,109,461	761,165	5,449,629	112,326	721,266	120,048	116,342	385,114	1,458,689	314,946	1,600,099	49,510	108,333	950,151	4,215,615

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 all returns with short- and long-term capital gains and losses.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 22.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: NUMBER AND NET CAPITAL GAIN, BY SIZE OF ADJUSTED GROSS INCOME AND NET CAPITAL GAIN
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Net capital gain	Size of net capital gain									
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	5,488,224	10,655,551	1,233,654	23,470	541,561	39,275	611,278	88,219	396,577	97,763	293,620	102,310
No adjusted gross income.....	81,937	332,970	(*)	(*)	(*)	(*)	9,124	1,295	(*)	(*)	4,207	1,465
\$1 under \$600.....	55,193	26,990	16,866	208	9,439	685	19,055	3,072	8,941	2,214	6,985	2,441
\$600 under \$1,000.....	46,240	22,444	12,166	274								
\$1,000 under \$2,000.....	237,714	128,561	58,822	949	21,295	1,518	32,288	4,798	26,231	6,646	17,682	6,180
\$2,000 under \$3,000.....	252,995	168,287	58,402	1,182	22,639	1,723	36,751	5,374	21,197	5,475	16,331	5,503
\$3,000 under \$4,000.....	287,010	189,251	38,350	760	33,700	2,402	34,852	5,211	21,819	5,405	25,111	8,816
\$4,000 under \$5,000.....	277,292	216,727	52,130	1,101	26,847	1,985	33,478	5,180	18,169	4,242	20,201	7,016
\$5,000 under \$6,000.....	290,473	233,574	68,000	1,340	24,226	1,877	24,901	3,248	22,050	5,370	16,584	5,837
\$6,000 under \$7,000.....	281,828	230,319	57,759	1,015	27,344	1,939	30,017	4,420	22,613	5,343	14,301	4,785
\$7,000 under \$8,000.....	277,814	229,011	59,811	1,234	33,020	2,451	31,406	4,219	18,152	4,492	17,944	6,377
\$8,000 under \$9,000.....	261,019	209,130	73,955	1,219	28,631	1,897	30,114	4,166	21,566	5,488	10,367	3,735
\$9,000 under \$10,000.....	284,230	284,435	74,281	1,282	28,241	2,166	29,187	4,073	27,756	6,731	13,615	4,831
\$10,000 under \$11,000.....	259,332	205,982	66,721	1,249	29,395	2,091	31,731	4,490	18,795	4,650	13,411	4,690
\$11,000 under \$12,000.....	231,125	216,454	58,183	1,158	23,023	1,713	26,962	3,934	16,538	4,237	15,503	5,283
\$12,000 under \$13,000.....	203,998	231,288	49,318	970	23,887	1,742	20,800	3,038	13,230	3,115	10,233	3,776
\$13,000 under \$14,000.....	215,499	220,221	53,521	976	22,205	1,611	29,660	4,152	13,615	3,389	8,360	3,025
\$14,000 under \$15,000.....	187,625	199,705	51,169	963	24,003	1,722	21,418	3,165	11,736	2,913	8,087	2,808
\$15,000 under \$20,000.....	695,019	827,115	189,065	3,675	70,788	5,055	73,429	10,577	47,002	11,550	31,867	11,130
\$20,000 under \$25,000.....	372,369	615,193	91,878	1,810	38,087	2,724	39,488	5,672	22,257	5,443	16,538	5,721
\$25,000 under \$30,000.....	198,996	472,994	38,983	774	17,508	1,272	19,307	2,718	11,924	2,871	8,217	2,818
\$30,000 under \$50,000.....	299,877	1,124,026	43,861	913	23,117	1,661	26,958	3,917	19,279	4,791	11,870	4,119
\$50,000 under \$100,000.....	146,898	1,280,431	14,063	291	7,825	574	8,902	1,288	6,948	1,717	5,405	1,875
\$100,000 under \$200,000.....	33,276	984,534	1,422	26	900	68	1,266	184	916	226	705	246
\$200,000 under \$500,000.....	8,603	908,800	182	(1)	84	8	165	25	129	31	89	31
\$500,000 under \$1,000,000.....	1,361	449,729	20	(1)	8	1	13	2	10	3	6	2
\$1,000,000 or more.....	501	647,383	4	(1)	3	(1)	6	1	2	1	1	(1)
Returns under \$5,000.....	1,238,381	1,085,229	241,458	4,575	119,266	8,701	165,548	24,928	102,059	25,401	90,517	31,421
Returns \$5,000 under \$10,000.....	1,395,364	1,186,468	333,806	6,090	141,462	10,331	145,625	20,126	112,137	27,424	72,811	25,565
Returns \$10,000 under \$15,000.....	1,097,579	1,073,650	278,912	5,315	122,513	8,877	130,571	18,779	73,914	18,304	55,594	19,382
Returns \$15,000 or more.....	1,756,900	7,310,204	379,478	7,489	158,320	11,362	169,534	24,382	108,467	26,630	74,698	25,942

Size of adjusted gross income	Size of net capital gain—Continued											
	\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		\$2,000 under \$2,500		\$2,500 under \$3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	215,031	96,610	720,588	512,974	377,005	461,766	233,112	402,745	157,218	351,600	115,789	317,186
No adjusted gross income.....	3,288	1,470	15,778	11,081	7,765	9,643	5,219	8,766	3,116	6,944	(*)	(*)
\$1 under \$600.....	3,647	1,622	12,066	8,638	5,870	6,545	2,156	3,782	3,132	7,072	(*)	(*)
\$600 under \$1,000.....	6,412	2,888	42,073	29,202	13,069	16,226	8,948	14,986			(*)	(*)
\$1,000 under \$2,000.....	12,606	5,799	38,860	26,339	19,701	23,734	7,816	13,185	7,997	18,316	4,750	12,518
\$2,000 under \$3,000.....	17,212	7,829	56,408	39,922	28,663	34,817	15,243	26,689	3,472	7,667	4,391	12,458
\$3,000 under \$4,000.....	11,354	4,994	38,128	26,302	32,915	39,698	11,694	19,945	11,775	26,266	7,727	21,301
\$4,000 under \$5,000.....	13,346	6,191	50,481	35,250	26,366	34,127	11,942	20,877	13,381	29,958	7,820	21,712
\$5,000 under \$6,000.....	15,291	6,900	45,449	32,941	18,648	22,218	15,558	26,451	9,011	19,335	9,284	24,664
\$6,000 under \$7,000.....	15,577	6,945	37,610	26,935	19,068	23,490	14,532	24,961	6,782	15,650	5,945	16,634
\$7,000 under \$8,000.....	8,115	3,673	34,267	24,828	11,252	14,391	14,565	25,529	5,388	11,933	4,878	13,424
\$8,000 under \$9,000.....	11,094	4,905	38,343	26,663	14,616	18,679	7,969	13,727	5,776	12,375		
\$9,000 under \$10,000.....	10,872	4,816	30,385	21,529	18,222	21,521	10,208	17,415	5,934	13,349	6,141	16,884
\$10,000 under \$11,000.....	11,162	4,973	27,462	19,379	17,874	21,399	7,313	12,710	6,288	14,298	2,298	6,159
\$11,000 under \$12,000.....	5,299	2,387	25,765	19,214	15,260	18,954	6,193	10,563	4,646	10,381	3,579	9,700
\$12,000 under \$13,000.....	6,906	3,110	27,759	20,188	12,995	16,009	10,326	18,345	6,656	14,725	6,151	16,846
\$13,000 under \$14,000.....	4,852	2,172	19,508	14,788	9,259	11,404	8,914	15,371	7,367	16,546	5,525	15,394
\$14,000 under \$15,000.....	23,090	10,321	75,328	53,662	40,602	49,540	29,149	50,812	19,955	44,644	16,358	44,814
\$15,000 under \$20,000.....	13,527	6,055	36,342	26,626	22,562	27,546	16,709	28,842	10,541	23,595	9,017	24,673
\$20,000 under \$25,000.....	7,183	3,203	20,569	14,860	12,316	14,887	9,155	15,883	8,114	18,280	5,421	14,865
\$25,000 under \$30,000.....	9,037	4,044	31,334	22,523	19,573	24,113	11,966	20,866	12,161	27,335	7,459	20,506
\$30,000 under \$50,000.....	4,500	2,016	14,209	10,291	8,660	10,661	6,307	10,905	4,839	10,831	3,959	10,875
\$50,000 under \$100,000.....	564	254	2,145	1,581	1,489	1,843	1,062	1,842	805	1,801	743	2,033
\$100,000 under \$200,000.....	78	35	284	207	231	287	154	268	116	263	125	342
\$200,000 under \$500,000.....	18	8	29	21	28	33	14	25	13	29	13	36
\$500,000 under \$1,000,000.....	1	(1)	6	4	1	1	-	-	3	7	4	11
\$1,000,000 or more.....												
Returns under \$5,000.....	54,519	24,602	203,313	141,483	107,983	130,662	51,076	87,353	29,492	66,265	21,069	57,613
Returns \$5,000 under \$10,000.....	63,423	28,613	206,150	146,616	89,950	112,905	64,566	111,545	40,288	89,251	27,927	76,433
Returns \$10,000 under \$15,000.....	39,091	17,458	130,879	95,098	73,610	89,287	42,954	74,403	30,891	69,299	23,694	64,982
Returns \$15,000 or more.....	57,998	25,936	180,246	129,775	105,462	128,911	74,516	129,443	56,547	126,785	43,099	118,154

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/1970 • Returns Filed and Sources of Income

77

Table 22.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: NUMBER AND NET CAPITAL GAIN, BY SIZE OF ADJUSTED GROSS INCOME AND NET CAPITAL GAIN—Con.
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Size of net capital gain—Continued									
	\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	157,202	541,869	94,577	427,276	181,593	1,266,201	63,752	765,745	30,426	525,508
No adjusted gross income.....	3,350	11,741	2,212	10,012	3,729	25,913	1,640	20,143	1,308	23,089
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	5,690	19,109	3,182	14,287	1,983	12,910	1,281	15,795	340	6,168
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	2,772	21,888	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	5,997	21,056	(*)	(*)	1,879	12,782	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	7,802	25,694	3,314	14,673	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	3,274	11,148	4,302	18,896	2,887	19,484	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	7,317	23,971	3,561	15,210	4,919	28,671	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	4,910	16,858	4,504	21,436	8,088	45,439	2,491	28,890	875	14,679
\$8,000 under \$9,000.....	7,866	28,416	6,216	27,961	5,959	40,162	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	10,554	37,840	6,989	32,571	11,879	92,225	(*)	(*)	(*)	(*)
\$10,000 under \$11,000.....	6,633	23,331	4,731	22,183	5,097	30,981	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	4,340	15,163	4,660	20,962	8,416	67,298	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	10,986	36,971	3,994	18,669	7,539	52,706	2,892	30,891	945	16,050
\$13,000 under \$14,000.....	3,986	13,616	2,390	10,975	7,910	53,639	2,833	32,478	(*)	(*)
\$14,000 under \$15,000.....	6,313	21,670	1,520	6,788	4,271	28,999	3,073	35,233	(*)	(*)
\$15,000 under \$20,000.....	23,302	79,672	13,296	59,297	27,619	186,161	9,368	110,149	3,979	66,622
\$20,000 under \$25,000.....	13,048	45,248	7,533	33,701	20,267	142,736	8,128	99,591	4,061	70,405
\$25,000 under \$30,000.....	7,305	25,100	5,661	25,436	14,169	100,086	6,101	76,412	3,634	63,449
\$30,000 under \$50,000.....	13,942	48,850	10,067	45,257	24,411	176,049	13,457	165,155	7,969	137,759
\$50,000 under \$100,000.....	6,865	23,774	5,341	24,013	14,116	101,443	8,632	106,507	5,704	99,174
\$100,000 under \$200,000.....	1,190	4,129	916	4,107	3,098	22,324	1,957	24,078	1,312	22,935
\$200,000 under \$500,000.....	184	640	169	757	523	3,849	325	4,038	262	4,538
\$500,000 under \$1,000,000.....	11	38	16	71	45	327	26	331	28	489
\$1,000,000 or more.....	5	17	3	14	17	129	10	124	9	151
Returns under \$5,000.....	25,171	85,414	8,708	38,972	10,363	73,492	2,921	35,937	1,648	29,257
Returns \$5,000 under \$10,000.....	33,921	118,233	25,572	116,074	33,732	225,981	2,491	28,890	875	14,679
Returns \$10,000 under \$15,000.....	32,258	110,752	17,295	79,576	33,233	233,623	10,336	114,531	945	16,049
Returns \$15,000 or more.....	65,852	227,468	43,002	192,652	104,265	733,103	48,004	586,385	26,958	465,521

Size of adjusted gross income	Size of net capital gain—Continued									
	\$20,000 under \$25,000		\$25,000 under \$30,000		\$30,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total.....	15,892	352,668	9,609	261,967	19,086	723,485	12,011	826,600	8,643	2,470,356
No adjusted gross income.....	(*)	(*)	(*)	(*)	948	34,217	480	32,474	389	104,602
\$1 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 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 \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	530	12,154	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	1,762	37,125	(*)	(*)	348	12,460	191	12,721	35	7,085
\$25,000 under \$30,000.....	2,318	50,607	708	18,885	310	10,749	(*)	(*)	33	5,098
\$30,000 under \$50,000.....	4,822	108,309	3,700	100,272	4,171	147,506	592	37,473	32	5,519
\$50,000 under \$100,000.....	3,697	82,702	3,349	91,934	8,633	336,502	4,613	296,107	131	22,606
\$100,000 under \$200,000.....	1,262	28,339	960	26,330	3,021	118,880	4,829	353,834	331	56,953
\$200,000 under \$500,000.....	228	5,159	184	5,007	550	21,735	949	70,457	2,714	369,475
\$500,000 under \$1,000,000.....	11	252	20	548	45	1,729	69	5,068	3,592	791,126
\$1,000,000 or more.....	6	132	7	198	8	329	16	1,220	918	440,716
Returns under \$5,000.....	(*)	(*)	276	7,530	1,249	47,169	577	38,615	410	109,164
Returns \$5,000 under \$10,000.....	66	1,523	(*)	(*)	317	11,055	(*)	(*)	27	7,451
Returns \$10,000 under \$15,000.....	432	9,691	(*)	(*)	273	9,363	114	7,723	31	10,117
Returns \$15,000 or more.....	14,636	324,778	9,137	249,089	17,247	655,896	11,259	776,879	8,175	2,343,624

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: Amount detail may not add to total because of rounding.

Table 23.—RETURNS WITH ONE-HALF EXCESS OF NET LONG-TERM CAPITAL GAIN OVER NET SHORT-TERM CAPITAL LOSS: NUMBER OF RETURNS AND SIZE OF ONE-HALF EXCESS, BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	One-half excess of net long-term capital gain over net short-term capital loss	Size of one-half excess of net long-term capital gain over net short-term capital loss																			
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		\$2,000 under \$2,500	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	5,265,778	10,190,836	1,210,862	23,259	517,259	37,344	591,885	85,280	381,839	94,287	283,147	98,920	200,477	90,132	676,015	481,276	359,231	439,298	219,582	379,365	152,624	241,931
No adjusted gross income.....	80,395	315,272	5,138	113	4,961	363	8,901	1,249	1,249	5,682	1,412	(*)	(*)	(*)	15,609	11,007	7,653	9,517	5,025	8,439	2,944	6,521
\$1 under \$600.....	53,133	25,681	16,866	199	1,838	11,190	1,838	8,689	2,144	6,732	2,337	3,692	1,638	11,940	8,527	5,619	6,287	2,156	3,780	3,127	7,060	
\$600 under \$1,000.....	45,737	22,012	12,166	267	9,565	690	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	229,535	125,932	53,531	895	21,047	1,496	32,478	4,812	26,231	6,630	17,410	6,076	8,155	3,752	38,146	26,972	12,943	16,079	8,885	14,866	6,315	14,617
\$2,000 under \$3,000.....	247,529	163,253	56,400	1,111	22,660	1,713	36,727	5,360	21,448	5,541	16,080	5,424	12,606	5,793	37,336	25,545	19,447	23,451	7,816	13,185	6,315	14,617
\$3,000 under \$4,000.....	279,201	177,747	41,458	908	29,859	2,119	34,601	5,171	21,314	5,273	23,368	8,141	17,463	7,932	54,727	38,808	28,036	34,082	14,992	26,282	(*)	(*)
\$4,000 under \$5,000.....	271,654	210,484	49,949	1,008	27,161	1,998	32,912	5,083	17,542	4,090	21,692	7,615	9,110	4,077	37,992	26,163	32,915	39,682	11,937	20,425	11,775	26,264
\$5,000 under \$6,000.....	280,563	227,371	67,327	1,311	20,740	1,554	23,142	3,006	22,049	5,364	16,834	5,914	13,471	6,242	47,174	32,881	25,827	33,495	11,942	20,870	13,381	29,952
\$6,000 under \$7,000.....	273,155	223,621	55,281	982	26,451	1,822	29,555	4,336	22,648	5,342	13,539	4,521	15,291	6,895	43,103	31,395	18,398	21,958	14,654	24,925	10,646	23,384
\$7,000 under \$8,000.....	272,731	210,240	61,815	1,331	33,584	2,530	29,994	4,089	19,831	4,973	21,304	7,629	15,513	6,925	30,270	21,633	14,817	22,681	12,778	21,674	6,718	15,491
\$8,000 under \$9,000.....	251,170	202,879	70,891	1,208	27,460	1,783	31,498	4,420	18,268	4,754	9,926	3,574	7,818	3,537	32,528	23,495	16,451	13,403	14,314	25,111	5,338	11,920
\$9,000 under \$10,000.....	272,848	273,101	73,401	1,260	28,366	2,169	28,611	3,924	24,993	6,022	12,596	4,553	7,904	3,558	39,327	26,908	11,182	13,780	7,968	13,767	5,651	12,121
\$10,000 under \$11,000.....	246,277	188,347	63,515	1,163	26,347	1,864	31,479	4,450	18,543	4,611	13,661	4,797	8,988	3,967	29,287	21,003	15,804	18,643	9,560	16,374	6,630	14,860
\$11,000 under \$12,000.....	220,240	197,999	57,569	1,120	21,577	1,606	26,178	3,830	16,366	4,196	13,805	4,769	11,635	5,132	23,916	16,730	16,999	20,290	7,126	12,393	5,462	12,311
\$12,000 under \$13,000.....	196,290	220,982	48,654	984	23,165	1,693	20,138	2,920	13,041	3,069	8,601	3,005	4,041	1,766	25,218	18,765	15,774	19,598	4,872	8,342	5,117	11,593
\$13,000 under \$14,000.....	204,919	211,312	53,537	991	20,028	1,456	27,448	3,854	12,610	3,122	7,886	2,862	5,563	2,447	25,770	18,599	12,851	15,866	9,542	16,838	7,273	16,282
\$14,000 under \$15,000.....	178,961	187,107	49,649	941	22,706	1,637	19,869	2,874	11,251	2,793	8,420	2,914	4,579	2,048	18,330	13,761	9,195	11,336	8,127	14,084	7,282	16,400
\$15,000 under \$20,000.....	656,215	768,155	188,061	3,712	66,581	4,742	68,609	9,842	43,293	10,663	28,975	10,121	19,578	8,723	69,680	49,563	37,789	46,224	26,314	45,781	18,519	41,628
\$20,000 under \$25,000.....	348,513	585,778	88,901	1,774	36,594	2,609	37,020	5,324	19,878	4,878	14,174	4,911	11,967	5,370	32,621	23,816	20,481	25,079	15,169	26,280	9,836	22,033
\$25,000 under \$30,000.....	186,613	443,725	37,167	738	17,057	1,234	19,443	2,743	11,463	2,780	7,222	2,494	6,237	2,778	19,049	13,737	10,337	12,516	8,490	14,757	6,852	15,437
\$30,000 under \$50,000.....	286,505	1,062,114	43,978	923	22,656	1,623	25,689	3,725	19,047	4,741	11,239	3,894	8,683	3,885	28,126	20,472	19,021	23,399	10,959	19,153	10,926	24,491
\$50,000 under \$100,000.....	140,817	1,225,139	13,937	293	7,664	563	8,914	1,293	6,037	1,638	5,018	1,740	4,242	1,904	13,427	9,704	8,058	9,901	5,800	10,039	4,751	10,613
\$100,000 under \$200,000.....	32,506	956,283	1,461	27	926	70	1,241	181	890	220	689	240	558	252	2,124	1,561	1,392	1,730	992	1,714	732	1,637
\$200,000 under \$500,000.....	8,454	887,026	186	(1)	93	9	169	25	115	28	88	31	80	35	282	206	218	272	151	263	114	258
\$500,000 under \$1,000,000.....	1,327	436,382	21	(1)	8	1	15	2	8	2	7	3	17	8	27	20	23	28	13	23	11	25
\$1,000,000 or more.....	490	642,894	3	(1)	3	(1)	6	1	2	(1)	-	-	-	2	1	6	1	1	-	-	4	9
Returns under \$5,000.....	1,207,184	1,040,382	235,508	4,501	115,253	8,379	162,867	24,441	100,906	25,090	89,163	30,947	54,310	24,658	195,750	137,022	106,613	129,098	50,811	86,976	27,381	61,487
Returns \$5,000 under \$10,000.....	1,350,467	1,137,213	328,715	6,093	136,601	9,858	142,800	19,775	107,789	26,455	74,199	26,191	59,997	27,156	192,402	136,312	84,675	105,316	61,656	106,346	41,734	92,867
Returns \$10,000 under \$15,000.....	1,046,687	1,005,747	272,924	5,200	113,823	8,255	125,112	17,928	71,811	17,791	52,373	18,346	34,806	15,360	122,521	88,858	70,623	85,733	39,227	68,031	31,764	71,446
Returns \$15,000 or more.....	1,661,440	7,007,494	373,715	7,467	151,582	10,851	161,106	23,136	101,333	24,949	67,412	23,433	51,364	22,955	165,342	119,083	97,320	119,151	67,888	118,010	51,745	116,131

Size of adjusted gross income	Size of one-half excess of net long-term capital gain over net short-term capital loss—Continued																					
	\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 under \$25,000		\$25,000 under \$30,000		\$30,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total.....	108,284	297,308	149,903	515,830	91,020	411,374	172,061	1,199,387	60,031	722,098	28,985	500,423	15,427	342,116	8,974	245,059	18,145	688,398	11,669	802,144	8,358	2,395,630
No adjusted gross income.....	2,709	7,405	3,243	11,381	2,191	9,919	3,702	25,656	1,580	19,217	(*)	(*)	(*)	(*)	(*)	(*)	816	29,632	456	30,955	349	94,113
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2	586
\$600 under \$1,000.....	1,476	3,896	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	9,164	25,030	5,637	19,679	3,771	16,634	1,775	11,965	790	10,249	327	5,933	(*)	(*)	(*)	(*)	275	12,023	(*)	(*)	5	1,058
\$4,000 under \$5,000.....	6,047	16,800	7,802	25,689	4,302	18,892	3,064	20,704	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7	1,217
\$5,000 under \$6,000.....	7,820	21,706	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)										

Table 24.—RETURNS WITH NET LOSS FROM SALES OF CAPITAL ASSETS: NUMBER AND NET CAPITAL LOSS, BY SIZE OF ADJUSTED GROSS INCOME AND NET CAPITAL LOSS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Net capital loss	Size of net capital loss															
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 or more	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	2,474,439	1,648,870	158,236	3,649	120,235	8,878	194,794	28,288	189,307	46,388	123,737	43,161	121,196	54,433	443,205	317,276	1,123,729	1,146,795
No adjusted gross income.....	22,975	29,882	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,207	4,414	10,513	24,332
\$1 under \$600.....	19,363	13,351	16,211	339	7,584	555	16,901	2,367	14,674	3,688	11,697	3,940	13,530	6,121	8,057	5,792	7,654	7,662
\$600 under \$1,000.....	12,602	5,684																
\$1,000 under \$2,000.....	50,171	32,126																
\$2,000 under \$3,000.....	81,515	47,925																
\$3,000 under \$4,000.....	71,867	52,309	10,463	249	3,742	289	3,376	442	4,974	1,163	8,669	1,993	11,697	3,940	11,063	7,399	11,613	7,882
\$4,000 under \$5,000.....	77,373	51,407																
\$5,000 under \$6,000.....	84,069	59,077	5,816	117	4,800	380	5,361	798	5,245	1,223	8,822	3,156	12,053	5,357	21,510	15,326	39,288	39,301
\$6,000 under \$7,000.....	74,524	48,210																
\$7,000 under \$8,000.....	97,902	58,248																
\$8,000 under \$9,000.....	122,783	83,614																
\$9,000 under \$10,000.....	103,746	63,771	4,681	141	5,837	414	12,961	1,783	8,779	2,136	6,593	2,412	8,343	3,884	13,393	8,773	43,159	44,229
\$10,000 under \$11,000.....	110,739	69,313	9,218	240	6,461	447	6,960	892	10,540	2,522	5,396	1,830	6,020	2,698	23,108	16,710	43,036	43,975
\$11,000 under \$12,000.....	118,881	71,520	9,888	197	5,321	384	12,351	1,888	10,536	2,622	4,333	1,525	10,783	4,812	22,362	16,560	43,307	43,531
\$12,000 under \$13,000.....	116,378	74,550	10,457	255	6,450	462	5,897	904	10,400	2,588	10,440	3,621	2,902	1,318	16,730	12,020	53,102	53,383
\$13,000 under \$14,000.....	108,380	73,140	5,431	168	4,668	334	6,606	906	10,738	2,704	6,575	2,335	4,976	2,192	19,286	13,580	50,100	50,921
\$14,000 under \$15,000.....	91,710	53,576	10,101	212	5,762	429	6,736	945	7,981	1,956	5,632	1,907	3,747	1,583	17,703	12,497	34,048	34,048
\$15,000 under \$20,000.....	385,730	239,299	29,442	696	21,200	1,521	33,475	4,939	33,428	8,303	22,851	8,021	20,031	8,973	68,742	49,258	156,561	157,589
\$20,000 under \$25,000.....	236,490	156,864	13,197	300	13,456	1,000	18,539	2,799	18,239	4,545	10,675	3,679	11,494	5,097	43,796	31,609	107,094	107,834
\$25,000 under \$30,000.....	132,364	90,381	5,766	137	6,106	459	12,286	1,797	9,160	2,321	7,329	2,556	5,730	2,606	21,403	15,521	64,584	64,985
\$30,000 under \$50,000.....	221,837	165,417	9,854	227	7,533	548	12,018	1,700	10,697	2,665	10,612	3,689	10,765	4,913	34,074	25,057	126,284	126,617
\$50,000 under \$100,000.....	109,804	88,728	3,238	70	2,641	193	4,424	646	4,408	1,087	3,538	1,237	3,957	1,776	14,915	10,884	72,683	72,833
\$100,000 under \$200,000.....	19,630	17,139	451	9	356	26	488	73	488	122	474	165	439	198	2,135	1,588	14,799	14,957
\$200,000 under \$500,000.....	3,187	2,897	43	(1)	39	4	56	9	72	18	47	16	51	23	228	167	2,651	2,660
\$500,000 under \$1,000,000.....	300	274	7	(1)	4	(1)	5	1	4	1	4	1	2	1	15	10	259	259
\$1,000,000 or more.....	119	168	1	(1)	1	(1)	3	(1)	-	-	-	-	1	(1)	9	6	104	160
Returns under \$5,000.....	335,866	232,683	27,827	619	11,745	874	25,011	3,485	29,398	7,132	12,679	4,280	13,746	6,218	66,946	45,915	148,514	164,160
Returns \$5,000 under \$10,000.....	483,024	312,920	23,315	517	28,492	2,198	49,939	7,304	33,218	7,801	23,152	8,300	26,552	12,023	91,753	65,895	206,603	208,883
Returns \$10,000 under \$15,000.....	546,088	342,099	45,095	1,072	28,662	2,055	38,550	5,535	50,195	12,392	32,376	11,217	28,428	12,603	99,189	71,367	223,593	225,857
Returns \$15,000 or more.....	1,109,461	761,165	61,999	1,439	51,336	3,753	81,294	11,964	76,496	19,062	55,530	19,365	52,470	23,588	185,317	134,101	545,019	547,895

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

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

¹Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 25.—RETURNS WITH GAINS OR LOSSES FROM SALE OF PROPERTY: TYPE OF GAIN OR LOSS AND CLASS OF PROPERTY BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with gains or losses from sale of property	Gains less losses	Ordinary gain												Other ordinary loss
			Number of returns	Section 1245 gain		Section 1250 gain		Other ordinary gain		Section 1231 loss		Number of returns	Amount		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total.....	8,263,669	10,032,199	342,810	452,290	207,293	248,268	35,846	47,041	116,599	169,322	5,929	7,591	9,268	4,753	
No adjusted gross income.....	133,669	17,864	13,882	25,533	8,624	11,912	(*)	(*)	4,352	13,038	(*)	(*)	(*)	(*)	
\$1 under \$1,000.....	143,420	8,081	7,904	3,866	5,093	2,752			2,850	1,085					
\$1,000 under \$2,000.....	297,749	55,745	9,122	8,765	5,292	3,907	510	798	3,849	4,531					
\$2,000 under \$3,000.....	349,453	153,974	15,463	8,137	8,022	5,126			7,254	2,646	1,283	249	1,691	402	
\$3,000 under \$4,000.....	377,511	3,168	15,270	9,969	9,524	6,229			5,738	3,119					
\$4,000 under \$5,000.....	376,964	157,897	13,141	8,989	9,049	7,450	2,074	1,245	2,809	1,286					
\$5,000 under \$6,000.....	396,887	-5,422	17,459	10,932	10,720	6,914			6,647	3,375					
\$6,000 under \$7,000.....	380,032	231,888	16,723	15,350	13,039	10,418	1,858	1,008	5,080	4,855					
\$7,000 under \$8,000.....	394,769	184,636	26,000	17,685	12,507	9,428	4,675	4,660	10,278	7,510	1,204	342	2,527	250	
\$8,000 under \$9,000.....	401,300	-21,135	14,712	13,816	10,171	9,750			3,665	3,101					
\$9,000 under \$10,000.....	404,487	159,918	17,854	24,336	12,727	15,513	2,512	1,943	4,958	8,110					
\$10,000 under \$11,000.....	386,991	-22,029	13,432	13,473	8,317	8,211			4,967	5,022					
\$11,000 under \$12,000.....	360,195	1,560	15,322	16,803	9,135	10,497	1,937	1,157	5,678	6,592	1,414	440	1,591	721	
\$12,000 under \$13,000.....	330,673	51,704	15,322	20,794	9,873	16,308			4,966	4,329					
\$13,000 under \$14,000.....	330,673	138,983	12,013	12,687	8,145	9,185	1,952	2,003	2,420	1,631					
\$14,000 under \$15,000.....	285,361	53,966	10,045	11,423	7,713	8,187	(*)	(*)	2,210	2,888					
\$15,000 under \$20,000.....	1,100,801	523,522	39,139	50,032	21,347	25,058	4,651	4,940	14,073	20,863					
\$20,000 under \$25,000.....	619,053	364,785	19,799	31,408	10,622	17,349	2,975	3,225	7,357	11,844	629	1,479	1,416	1,617	
\$25,000 under \$30,000.....	336,888	396,985	12,407	25,237	6,847	13,211	2,544	2,835	4,177	10,478					
\$30,000 under \$35,000.....	529,816	879,916	23,465	51,256	12,044	26,407	4,668	7,835	8,233	18,678	376	921	556	743	
\$35,000 under \$40,000.....	259,687	1,381,320	11,577	37,041	6,374	17,431	2,346	5,179	3,752	14,964	227	194	263	340	
\$40,000 under \$50,000.....	53,373	1,569,330	2,796	14,899	1,507	6,473	660	2,548	910	6,185	88	239	97	157	
\$50,000 under \$100,000.....	11,673	1,628,115	803	10,699	462	5,318	145	1,668	307	5,731	37	139	26	78	
\$100,000 under \$1,000,000.....	1,672	1,847,379	143	4,932	87	7,727	18	757	67	3,009	5	392	3	4	
\$1,000,000 or more.....	627	1,246,666	81	4,932	52	506	9	437	32	4,048	2	22	4	37	
Exempt returns, total.....	7,193,006	10,337,478	288,825	391,523	174,625	218,059	31,385	40,994	97,966	140,259	4,460	3,827	7,070	3,960	
No adjusted gross income.....	1,293	127,296	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	30,846	-24,363	6,971	2,032	(*)	(*)	(*)	(*)	4,535	1,435	(*)	(*)	(*)	(*)	
\$2,000 under \$3,000.....	134,172	35,953	10,106	2,647	(*)	(*)	(*)	(*)	3,681	1,440	(*)	(*)	(*)	(*)	
\$3,000 under \$4,000.....	245,309	122,092	10,106	6,383	6,341	5,420	(*)	(*)	1,677	880	(*)	(*)	(*)	(*)	
\$4,000 under \$5,000.....	303,159	180,712	10,088	9,636	9,659	6,440	(*)	(*)	5,428	2,766	(*)	(*)	(*)	(*)	
\$5,000 under \$6,000.....	360,280	-37,650	15,431	9,636	9,659	10,024	(*)	(*)	4,913	3,058	(*)	(*)	(*)	(*)	
\$6,000 under \$7,000.....	362,865	240,624	25,278	17,391	12,254	5,440	(*)	(*)	10,231	7,482	(*)	(*)	(*)	(*)	
\$7,000 under \$8,000.....	386,657	106,074	13,389	13,148	9,230	9,602	(*)	(*)	3,659	2,822	(*)	(*)	(*)	(*)	
\$8,000 under \$9,000.....	386,848	213,636	17,520	23,753	12,440	15,327	(*)	(*)	4,912	7,811	(*)	(*)	(*)	(*)	
\$9,000 under \$10,000.....	399,890	-17,154	13,181	13,297	8,066	8,123	(*)	(*)	4,842	4,895	(*)	(*)	(*)	(*)	
\$10,000 under \$11,000.....	358,024	31,399	14,069	15,387	9,071	10,429	1,936	1,154	5,553	5,244	1,405	439	1,591	721	
\$11,000 under \$12,000.....	326,721	28,635	15,275	20,729	9,872	16,202	(*)	(*)	4,920	4,273	(*)	(*)	(*)	(*)	
\$12,000 under \$13,000.....	329,971	143,066	12,075	12,669	8,133	9,180	1,949	1,996	2,419	1,626	(*)	(*)	(*)	(*)	
\$13,000 under \$14,000.....	284,978	50,949	9,990	11,323	7,667	8,116	(*)	(*)	2,201	2,859	(*)	(*)	(*)	(*)	
\$14,000 under \$15,000.....	1,097,901	525,790	38,982	49,013	21,247	25,018	4,642	4,933	14,025	19,869					
\$15,000 under \$20,000.....	616,939	384,733	19,751	31,403	10,621	17,348	2,975	3,225	7,357	11,844	628	1,476	1,415	1,617	
\$20,000 under \$25,000.....	335,232	388,840	12,401	24,869	6,847	13,211	2,544	2,835	4,177	10,478					
\$25,000 under \$30,000.....	528,111	897,915	23,478	50,899	11,984	26,258	4,647	7,118	8,221	18,649	373	783	556	743	
\$30,000 under \$35,000.....	286,864	1,402,311	11,469	35,514	6,501	16,591	2,325	5,072	3,710	14,577	227	194	260	333	
\$35,000 under \$40,000.....	33,116	1,588,735	2,777	14,409	1,503	6,381	658	2,542	894	5,883	87	239	97	157	
\$40,000 under \$50,000.....	11,789	1,616,498	794	10,472	457	5,190	143	1,800	302	5,700	37	139	26	78	
\$50,000 under \$100,000.....	1,637	848,005	141	4,091	85	720	18	757	66	2,654	3	36	4	4	
\$100,000 or more.....	624	1,252,958	81	4,932	52	506	9	437	32	4,048	2	22	4	37	
Total nonexempt returns.....	1,070,663	-305,280	53,985	60,768	32,668	30,213	4,461	6,048	18,633	29,067	(*)	(*)	(*)	2,198	
Returns under \$5,000.....	1,678,766	398,710	74,782	65,258	37,375	43,329	4,329	6,205	26,852	25,906	1,947	3,422	2,785	806	
Returns \$5,000 under \$10,000.....	1,977,475	92,748	92,748	82,299	39,164	48,124	9,045	7,611	30,598	27,125	1,204	342	2,527	250	
Returns \$10,000 under \$15,000.....	1,693,838	224,184	65,070	75,179	43,183	52,288	4,456	3,591	20,241	20,461	1,414	440	1,591	722	
Returns \$15,000 or more.....	2,913,590	8,840,218	110,210	229,553	59,342	110,480	18,016	29,634	36,908	95,800	1,364	3,386	2,365	2,975	

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/1970 • Returns Filed and Sources of Income

81

Table 25.—RETURNS WITH GAINS OR LOSSES FROM SALE OF PROPERTY: TYPE OF GAIN OR LOSS AND CLASS OF PROPERTY BY SIZE OF ADJUSTED GROSS INCOME—continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with ordinary loss													
	Number of returns	Amount	Section 1245 gain		Section 1250 gain		Other ordinary gain		Section 1231 loss		Other ordinary loss			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total.....	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
No adjusted gross income.....	23,162	168,059	2,013	854	(*)	(*)	(*)	(*)	(*)	(*)	22,652	162,591		
\$1 under \$1,000.....	8,491	19,277	2,013	654	(*)	(*)	(*)	(*)	(*)	(*)	8,442	19,286		
\$1,000 under \$2,000.....	12,937	11,636	2,195	539	(*)	(*)	(*)	(*)	671	675	12,936	11,691		
\$2,000 under \$3,000.....	12,224	15,630	2,195	539	(*)	(*)	(*)	(*)	(*)	(*)	11,959	15,562		
\$3,000 under \$4,000.....	16,750	20,605	2,195	539	(*)	(*)	(*)	(*)	(*)	(*)	16,497	20,600		
\$4,000 under \$5,000.....	20,517	24,491	2,195	539	(*)	(*)	(*)	(*)	(*)	(*)	20,191	24,394		
\$5,000 under \$6,000.....	24,052	18,865	3,494	807	(*)	(*)	(*)	(*)	1,130	890	23,675	18,741		
\$6,000 under \$7,000.....	24,751	15,807	3,494	807	(*)	(*)	(*)	(*)	(*)	(*)	24,223	15,776		
\$7,000 under \$8,000.....	16,771	13,974	3,494	807	(*)	(*)	(*)	(*)	(*)	(*)	16,769	14,220		
\$8,000 under \$9,000.....	19,917	26,511	3,494	807	(*)	(*)	(*)	(*)	(*)	(*)	19,917	26,829		
\$9,000 under \$10,000.....	14,694	17,275	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	14,513	17,242		
\$10,000 under \$11,000.....	10,663	6,582	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	10,605	8,486		
\$11,000 under \$12,000.....	7,994	5,136	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	7,185	5,016		
\$12,000 under \$13,000.....	7,294	5,136	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	7,185	5,016		
\$13,000 under \$14,000.....	10,066	10,066	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	9,886	10,484		
\$14,000 under \$15,000.....	5,300	6,375	2,719	1,059	(*)	(*)	(*)	(*)	(*)	(*)	5,175	6,361		
\$15,000 under \$20,000.....	20,864	30,956	1,956	682	469	313	358	21	858	875	20,655	31,034		
\$20,000 under \$25,000.....	12,826	24,793	1,956	682	469	313	358	21	265	999	12,688	24,693		
\$25,000 under \$30,000.....	6,952	11,034	520	259	20	49	80	283	228	770	6,744	11,136		
\$30,000 under \$50,000.....	13,222	33,073	353	389	20	49	80	283	35	446	12,987	32,401		
\$50,000 under \$100,000.....	9,292	13,133	96	148	10	24	9	21	62	211	9,126	13,067		
\$100,000 under \$200,000.....	2,513	5,295	56	102	3	4	2	28	3	85	2,453	5,231		
\$200,000 under \$500,000.....	789	1,289	8	7	1	1	1	1	1	1	761	1,213		
\$500,000 under \$1,000,000.....	144	2,342	6	4	1	1	1	1	1	1	138	2,339		
Taxable returns, total.....	234,586	311,450	9,010	3,262	2,301	689	843	377	3,804	5,461	231,471	310,319		
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1 under \$1,000.....	5,210	6,286	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,147	6,188		
\$1,000 under \$2,000.....	7,314	10,574	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,061	10,569		
\$2,000 under \$3,000.....	14,533	16,026	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	14,407	15,914		
\$3,000 under \$4,000.....	20,546	12,906	2,962	610	(*)	(*)	(*)	(*)	1,004	504	20,295	12,938		
\$4,000 under \$5,000.....	22,696	17,467	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	22,168	17,398		
\$5,000 under \$6,000.....	15,678	11,125	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	15,639	11,126		
\$6,000 under \$7,000.....	14,825	11,442	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	14,823	11,434		
\$7,000 under \$8,000.....	19,681	22,113	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	19,681	22,113		
\$8,000 under \$9,000.....	14,671	16,492	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	14,490	16,464		
\$9,000 under \$10,000.....	10,591	8,070	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	10,533	7,974		
\$10,000 under \$11,000.....	7,292	5,115	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	7,183	4,995		
\$11,000 under \$12,000.....	10,009	9,677	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	9,839	10,083		
\$12,000 under \$13,000.....	5,272	6,212	2,962	610	(*)	(*)	(*)	(*)	(*)	(*)	5,147	6,198		
\$13,000 under \$14,000.....	20,718	25,141	1,899	650	458	294	381	300	801	676	20,518	25,318		
\$14,000 under \$15,000.....	12,767	24,092	1,899	650	458	294	381	300	256	909	12,475	24,043		
\$15,000 under \$20,000.....	6,786	10,151	509	242	(*)	(*)	(*)	(*)	228	770	6,580	10,254		
\$20,000 under \$25,000.....	13,119	31,530	351	389	20	49	9	21	62	446	13,083	32,357		
\$25,000 under \$30,000.....	9,249	32,424	351	389	20	49	9	21	32	165	9,083	32,357		
\$30,000 under \$50,000.....	2,494	13,671	92	146	10	24	1	28	7	85	2,434	13,421		
\$50,000 under \$100,000.....	777	1,162	55	102	3	4	1	1	3	135	769	1,125		
\$100,000 under \$200,000.....	141	1,202	8	7	1	1	1	1	1	1	135	1,125		
\$200,000 under \$500,000.....	66	2,126	6	4	1	1	1	1	1	1	63	2,123		
Total nontaxable returns.....	75,873	250,879	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	74,882	245,930		
Returns under \$5,000.....	93,911	259,718	4,208	1,393	(*)	(*)	(*)	(*)	1,519	7,465	92,657	254,124		
Returns \$10,000 under \$15,000.....	101,862	99,338	3,494	807	(*)	(*)	(*)	(*)	1,130	889	100,906	99,777		
Returns \$15,000 or more.....	47,434	47,434	2,719	1,058	(*)	(*)	(*)	(*)	997	997	47,374	47,189		
Returns \$15,000 or more.....	66,669	155,847	2,995	1,591	502	390	450	352	1,456	3,384	65,416	154,796		

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data. Downloaded from www.irs.gov on 01/11/2016.

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Individual Returns/1970 • Returns Filed and Sources of Income

Table 25.—RETURNS WITH GAINS OR LOSSES FROM SALE OF PROPERTY: TYPE OF GAIN OR LOSS AND CLASS OF PROPERTY BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Returns with net capital gain											
Short-term gains less losses (after carryover)	Long-term gain (after carryover)						Long-term loss (after carryover)				
	Section 1231 gain		All other long-term gain		All other long-term loss		Section 1231 gain		All other long-term loss		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
555,005	122,827	583,317	2,260,207	4,838,450	18,639,737	28,366	124,426	644	466	49,892	62,507
7,560	-1,740	26,808	142,908	58,318	520,248	958	12,084	(*)	(*)	(*)	(*)
5,445	2,120	18,735	22,305	82,426	73,749						
6,492	2,893	26,175	33,005	210,034	219,242						
12,274	3,133	39,663	66,642	215,162	262,840					2,612	2,918
13,775	10,791	37,635	66,796	287,557	290,957						
12,156	5,449	39,499	91,537	236,002	336,643						
19,823	-4,252	36,644	65,350	251,079	403,217						
12,610	4,390	45,659	98,766	241,398	354,395						
21,269	16,401	32,616	76,660	249,972	348,174						
16,509	-1,034	32,036	68,169	226,549	346,443						
25,155	8,141	24,054	85,284	252,493	471,313						
22,994	13,364	25,636	65,094	227,774	321,947						
26,486	11,740	22,609	61,823	203,787	347,611						
19,891	7,773	19,285	75,046	182,950	373,241						
19,972	7,161	17,989	51,590	192,967	373,583						
18,430	9,486	14,230	64,480	168,767	320,210						
88,690	49,749	46,329	211,535	627,140	1,353,564						
56,454	8,559	24,593	141,021	334,028	1,063,481						
32,803	21,489	14,530	108,979	178,527	797,618						
61,366	14,859	22,230	231,652	274,517	1,960,704						
38,753	-20,039	12,645	191,195	135,543	2,355,510						
11,653	-23,349	3,475	108,291	31,424	1,867,689						
3,852	-17,551	967	67,528	8,250	1,753,101						
701	1,535	189	29,648	1,300	857,902						
292	-8,241	86	34,903	486	1,266,355						
513,313	112,839	449,389	1,930,543	4,210,683	17,361,607	24,168	95,211	495	387	46,469	57,621
(*)	(*)	(*)	(*)	1,075	148,497	(*)	(*)	(*)	(*)	(*)	(*)
(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
4,093	-335	1,457	1,672	23,471	16,269						
7,389	7,687	12,623	13,366	82,192	69,565						
11,327	5,564	28,222	48,858	199,152	272,359						
18,836	-5,105	32,479	54,521	228,025	334,256						
11,382	4,641	43,666	88,606	240,897	329,701						
20,737	16,492	31,559	73,527	220,667	333,243						
15,677	-2,109	30,317	62,690	242,667	451,634						
25,142	8,164	23,904	85,097	250,927	451,634						
21,147	18,373	25,388	65,013	226,199	312,145						
26,335	11,645	22,546	61,811	202,757	343,012						
19,738	7,403	19,283	75,014	180,103	348,821						
19,781	6,475	17,922	50,018	192,742	372,102						
18,404	9,390	14,230	64,480	168,683	308,539						
88,217	52,354	46,211	211,326	625,788	1,331,955						
56,154	10,305	23,546	140,504	332,958	1,047,069						
32,477	21,860	14,528	108,974	177,549	779,338						
60,922	13,093	22,125	229,845	273,482	1,941,193						
38,602	-21,637	12,607	190,733	135,173	2,344,541						
11,613	-23,053	3,470	108,246	31,350	1,862,906						
3,833	-17,492	965	67,525	8,213	1,747,540						
695	-260	189	29,648	1,294	856,193						
292	-8,241	86	34,903	486	1,266,355						
41,692	9,988	133,928	329,662	627,767	1,278,133	4,198	19,216	(*)	(*)	(*)	(*)
57,702	22,646	188,515	423,193	1,049,499	1,703,679	4,463	19,908	(*)	(*)	(*)	(*)
95,366	23,647	171,009	394,228	1,221,491	1,923,541	5,428	14,588	(*)	(*)	(*)	(*)
107,373	49,524	99,749	318,033	976,245	1,736,591	5,077	17,316	(*)	(*)	(*)	(*)
294,564	27,011	124,044	1,124,750	1,591,215	13,275,924	13,398	62,613	508	401	27,279	47,822

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."

[Money amounts in thousands of dollars]

Returns with net capital loss													
Size of adjusted gross income	Short-term gains less losses (after carryover)	Long-term gain (after carryover)						Long-term loss (after carryover)					
		Number of returns	Amount	Section 1231 gain		All other long-term gain		All other long-term loss		Section 1231 gain		All other long-term loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1,006,315	-2,668,271	4,268	13,507	85,151	188,333	1,207	5,147	19,024	46,669	2,109,289	7,859,085	7,859,085
No adjusted gross income.....	6,714	-70,349	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	20,503	208,546	208,546
\$1 under \$1,000.....	11,077	-14,822	(*)	(*)	(*)	(*)	-	-	-	-	28,626	55,644	55,644
\$1,000 under \$2,000.....	14,362	-16,810	(*)	(*)	3,137	819	(*)	(*)	(*)	(*)	45,208	143,133	143,133
\$2,000 under \$3,000.....	32,697	-27,311	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	71,299	154,638	154,638
\$3,000 under \$4,000.....	26,580	-183,712	(*)	(*)	6,353	43,044	(*)	(*)	(*)	(*)	57,159	154,638	154,638
\$4,000 under \$5,000.....	25,675	-75,990	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	65,023	154,638	154,638
\$5,000 under \$6,000.....	28,793	-136,410	(*)	(*)	(*)	(*)	-	-	(*)	(*)	74,081	323,719	323,719
\$6,000 under \$7,000.....	23,959	-68,037	(*)	(*)	7,262	7,087	(*)	(*)	(*)	(*)	65,755	128,474	128,474
\$7,000 under \$8,000.....	39,138	-58,126	(*)	(*)	(*)	(*)	-	-	1,760	5,835	78,126	196,990	196,990
\$8,000 under \$9,000.....	40,226	-52,939	(*)	(*)	10,163	5,045	-	-	(*)	(*)	103,424	373,207	373,207
\$9,000 under \$10,000.....	42,691	-112,073	-	-	(*)	(*)	-	-	(*)	(*)	84,588	287,954	287,954
\$10,000 under \$11,000.....	43,100	-63,387	(*)	(*)	(*)	(*)	-	-	(*)	(*)	92,882	351,344	351,344
\$11,000 under \$12,000.....	46,538	-116,768	(*)	(*)	4,270	2,816	(*)	(*)	(*)	(*)	103,317	304,536	304,536
\$12,000 under \$13,000.....	44,136	-107,462	-	-	3,089	11,622	(*)	(*)	2,517	2,806	100,241	309,477	309,477
\$13,000 under \$14,000.....	43,046	-93,851	(*)	(*)	2,267	4,126	-	-	(*)	(*)	100,241	213,514	213,514
\$14,000 under \$15,000.....	32,261	-97,856	(*)	(*)	(*)	(*)	-	-	(*)	(*)	78,847	238,163	238,163
\$15,000 under \$20,000.....	163,063	-223,818	1,228	2,588	12,163	12,251	(*)	(*)	2,276	2,535	329,232	881,838	881,838
\$20,000 under \$25,000.....	104,294	-169,318	(*)	(*)	9,151	11,287	(*)	(*)	1,924	4,544	200,496	651,354	651,354
\$25,000 under \$30,000.....	61,976	-145,744	649	1,488	11,500	8,912	622	2,095	1,048	4,774	111,640	396,863	396,863
\$30,000 under \$50,000.....	107,263	-328,570	533	4,870	6,582	29,667	245	1,849	1,932	8,144	96,546	1,012,454	1,012,454
\$50,000 under \$100,000.....	55,803	-316,263	129	975	1,376	9,993	61	323	767	5,037	17,311	121,668	121,668
\$100,000 under \$200,000.....	10,620	-94,807	26	1,036	48,922	5,965	493	433	167	2,605	2,800	282,557	282,557
\$200,000 under \$1,000,000.....	1,202	-8,425	1	8	24	1,212	1	4	27	1,174	267	32,559	32,559
\$1,000,000 or more.....	79	-8,481	1	8	9	332	1	4	18	197	105	35,705	35,705
Taxable returns, total.....	909,379	-2,150,245	3,781	11,894	76,191	130,773	1,137	4,730	14,674	38,970	1,911,105	6,973,185	6,973,185
No adjusted gross income.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$1 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 \$11,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
Total non taxable returns.....	96,936	-478,024	(*)	(*)	8,960	57,566	(*)	(*)	4,330	7,701	198,184	885,890	885,890
Returns under \$5,000.....	117,105	-419,014	1,043	1,692	10,152	55,506	(*)	(*)	3,826	2,346	287,818	880,400	880,400
Returns \$5,000 under \$10,000.....	174,967	-147,585	(*)	(*)	17,425	12,131	(*)	(*)	1,760	5,835	405,974	1,130,363	1,130,363
Returns \$10,000 under \$15,000.....	209,081	-179,324	(*)	(*)	9,626	18,563	(*)	(*)	2,517	2,806	465,519	1,417,029	1,417,029
Returns \$15,000 or more.....	505,162	-1,342,347	2,566	10,966	47,948	102,131	939	4,764	10,923	35,680	950,139	4,251,922	4,251,922

* 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: Amount detail may not add to total because of rounding.
 * Less than \$500.

[Money amounts in thousands of dollars]

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 1 Less than \$500.
 NOTE: Amount detail may not add to total because of rounding.

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 1 Less than \$500.
 NOTE: Amount detail may not add to total because of rounding.

Table 27.—RETURNS WITH RENT NET LOSS: NUMBER AND RENT NET LOSS, BY SIZE OF ADJUSTED GROSS INCOME AND RENT NET LOSS
[Money amounts in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Rent net loss	Size of rent net loss																											
			\$1 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more													
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)												
Grand total.....	2,456,606	2,457,918	1,871,570	664,209	529,240	1,018,414	35,331	245,499	10,234	122,582	2,842	48,044	5,355	159,925	1,592	96,430	442	102,821												
Returns with adjusted gross income, total.....	2,400,287	2,194,767	1,840,708	648,390	510,471	976,756	33,486	232,793	8,714	103,674	2,314	39,332	3,753	110,356	608	40,231	233	43,239												
\$1 under \$5,000.....	392,875	285,362	316,264	101,400	70,614	127,923	4,510	32,584	3,056	35,102	961	16,079	539	14,875	123	8,724	(*)	(*)												
\$5,000 under \$10,000.....	733,042	524,039	587,612	197,198	137,328	251,804	5,847	40,082									(*)	(*)												
\$10,000 under \$15,000.....	633,105	458,908	509,767	184,182	117,782	224,373	4,857	34,813									10	2,718												
\$15,000 under \$20,000.....	306,788	275,932	226,743	85,115	74,649	142,661	4,017	26,919	1,198	14,313	506	8,335	700	22,365	95	6,607	8	1,753												
\$20,000 under \$25,000.....	134,004	149,447	92,253	36,456	37,999	73,435	2,662	17,699	(*)	(*)							(*)	(*)												
\$25,000 under \$50,000.....	147,360	267,269	85,834	34,965	51,326	107,308	6,248	42,936	2,010	24,145	530	9,089	1,269	36,611	103	6,182	40	6,033												
\$50,000 under \$100,000.....	41,934	144,769	18,383	7,442	16,658	39,212	3,998	28,101	1,348	16,444	481	8,241	838	25,182	172	11,075	56	9,072												
\$100,000 or more.....	11,179	89,041	3,852	1,632	4,115	10,040	1,347	9,659	565	6,863	342	5,923	648	19,930	210	14,250	100	20,745												
Deficit returns, total.....	56,319	263,149	30,862	15,819	18,769	41,658	1,845	12,706	1,520	18,908	528	8,712	1,602	49,569	984	56,199	209	59,582												
\$0 under \$5,000.....	45,154	78,878	27,171	14,396	15,559	34,454	1,465	10,160	1,169	14,827	832	24,973	673	33,759	120	8,960	26	3,548												
\$5,000 under \$10,000.....	3,786	17,593	3,433	1,308	2,861	6,337																								
\$10,000 under \$15,000.....	2,930	54,312																												
\$15,000 under \$50,000.....	3,163	42,007				322	2,140	331	3,836	506	8,335	700	22,365	95	6,607	41	8,439													
\$50,000 under \$100,000.....	711	19,117	158	73	211													513												
\$100,000 or more.....	575	51,243	100	42	138													354												

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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NOTE: Amount detail may not add to total because of rounding.

Table 28. — RETURNS WITH ROYALTY NET INCOME: NUMBER OF RETURNS AND SIZE OF INCOME BY ADJUSTED GROSS INCOME CLASSES
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Royalty net income	Size of royalty net income																Number of returns	Amount					
			\$1 under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500				\$1,500 under \$2,000		Number of returns	Amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount			
Total.....	473,160	877,106	(2)		(3)	2,050	50,952	3,745	(6)	65,405	9,419	32,889	8,220	24,636	8,430	24,216	10,862	57,955	42,413	27,565	34,218	23,992	41,871	12,550	27,905
Under \$5,000.....	107,066	99,168		19,896		529	9,240		660		2,486	7,914		4,126		7,929		8,691		10,828		9,078		16,054	(*)
\$5,000 under \$10,000.....	104,642	115,892		17,708		467	15,036		1,115		9,983	6,043		8,823		5,910		5,780		7,351		5,024		8,394	3,518
\$10,000 under \$15,000.....	77,247	87,643		14,905		344	7,373		513		12,425	5,781		3,244		3,240		1,469		6,540		3,231		5,721	4,286
\$15,000 under \$20,000.....	59,358	71,429		12,497		226	7,630		571		10,208	1,436		3,680		2,553		1,147		6,057		1,382		2,362	(*)
\$20,000 under \$25,000.....	38,031	60,705		6,920		152	4,322		329		5,833	825		1,642		1,605		710		4,600		1,627		2,937	1,136
\$25,000 under \$30,000.....	20,165	43,334		4,274		92	1,526		126		2,500	358		561		(*)		851		3,217		747		1,326	(*)
\$30,000 under \$35,000.....	37,236	115,863		6,993		142	3,455		254		3,805	567		1,328		1,539		683		4,780		1,842		3,108	1,076
\$35,000 under \$40,000.....	21,075	121,529		3,842		78	1,761		127		2,074	298		917		679		303		2,201		1,566		1,405	610
\$40,000 under \$45,000.....	6,082	73,045		968		18	476		37		521	76		231		204		92		607		235		409	184
\$45,000 under \$50,000.....	1,837	52,988		203		(1)	109		11		144	20		73		61		27		196		74		128	58
\$50,000 under \$1,000,000.....	305	16,318		31		(1)	20		2		(1)	3		9		11		5		26		19		20	8
\$1,000,000 or more.....	116	20,187		11		(1)	4		(1)		(1)	4		2		4		12		9		11		7	2

Size of adjusted gross income	Number of returns	Amount	Size of royalty net income—Continued																Number of returns	Amount				
			\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$3,500		\$3,500 under \$4,000		\$4,000 under \$4,500		\$4,500 under \$5,000		\$5,000 under \$5,500		\$5,500 under \$6,000				\$6,000 under \$6,500		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
Total.....	12,345	33,457	(23)		(24)	33,457	(25)	11,221	(26)	39,471	9,377	42,411	(28)	42,411	(27)	9,377	42,411	(28)	42,411	(27)	9,377	42,411	114,120	
Under \$5,000.....	(*)	(*)		1,198		4,107	(*)	5,405		5,405	5,405	24,502	(*)	24,502	(*)	5,405	24,502	(*)	24,502	(*)	5,405	24,502	(*)	
\$5,000 under \$10,000.....	5,802	16,040		1,551		5,453	(*)	5,405		5,405	5,405	24,502	(*)	24,502	(*)	5,405	24,502	(*)	24,502	(*)	5,405	24,502	(*)	
\$10,000 under \$15,000.....				1,733		6,067	(*)	712		712	712	3,244	(*)	3,244	(*)	712	3,244	(*)	3,244	(*)	712	3,244	(*)	
\$15,000 under \$20,000.....				1,531		5,153	(*)	1,270		1,270	1,270	5,754	(*)	5,754	(*)	1,270	5,754	(*)	5,754	(*)	1,270	5,754	(*)	
\$20,000 under \$25,000.....				609		2,289	(*)	562		562	562	2,520	(*)	2,520	(*)	562	2,520	(*)	2,520	(*)	562	2,520	(*)	
\$25,000 under \$30,000.....				837		2,916	(*)	425		425	425	1,848	(*)	1,848	(*)	425	1,848	(*)	1,848	(*)	425	1,848	(*)	
\$30,000 under \$35,000.....				707		2,433	(*)	486		486	486	2,120	(*)	2,120	(*)	486	2,120	(*)	2,120	(*)	486	2,120	(*)	
\$35,000 under \$40,000.....				174		596	(*)	127		127	127	565	(*)	565	(*)	127	565	(*)	565	(*)	127	565	(*)	
\$40,000 under \$45,000.....				46		126	(*)	47		47	47	163	(*)	163	(*)	47	163	(*)	163	(*)	47	163	(*)	
\$45,000 under \$50,000.....				6		16	(*)	10		10	10	34	(*)	34	(*)	8	34	(*)	34	(*)	8	34	(*)	
\$50,000 under \$1,000,000.....				4		11	(*)																	
\$1,000,000 or more.....																								

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

Individual Returns/1970 • Returns Filed and Sources of Income

87

Table 29.—RETURNS WITH ROYALTY NET LOSS: NUMBER AND ROYALTY NET LOSS, BY SIZE OF ROYALTY NET LOSS

[Money amounts in thousands of dollars]

Size of royalty net loss	All returns		Returns with positive adjusted gross income		Returns with deficit	
	Number	Amount of royalty loss	Number	Amount of royalty loss	Number	Amount of royalty loss
	(1)	(2)	(3)	(4)	(5)	(6)
Total net loss.....	32,691	70,743	32,402	68,354	289	2,389
Under \$1,000.....	23,385	7,534	23,236	7,518	149	16
\$1,000 under \$5,000.....	7,317	17,512	7,217	17,333	100	179
\$5,000 under \$10,000.....	904	5,889	885	5,763	22	163
\$10,000 under \$15,000.....	232	2,817	229	2,780		
\$15,000 under \$20,000.....	133	2,326	133	2,326	18	2,031
\$20,000 under \$50,000.....	580	16,047	571	15,790		
\$50,000 under \$100,000.....	92	7,076	88	6,873		
\$100,000 or more.....	48	11,543	43	9,972		

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

Table 30.—RETURNS WITH PENSIONS AND ANNUITIES BY PENSION METHOD AND SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Total pensions and annuities				Noncontributory pensions		Contributory pensions									
	Number of returns	Amount received	Taxable portion		Number of returns	Amount received	Number of returns	Amount received	Amount excludable		Taxable portion		Life expectancy method			
			Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Amount	Taxable portion
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	3,478,553	9,152,629	3,249,558	7,878,808	2,529,951	6,221,623	948,602	2,931,008	780,958	1,273,823	719,521	1,657,187	345,983	850,687	320,090	530,599
No adjusted gross income.....	14,690	33,613	13,287	24,302	9,390	18,203	5,300	15,410	5,218	9,311	3,896	6,099	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	55,013	118,892	41,742	38,333	24,310	30,469	30,703	88,423	30,406	80,560	17,432	7,864	14,700	26,336	19,606	6,730
\$1,000 under \$2,000.....	220,252	260,719	205,301	190,387	168,690	163,312	51,562	97,406	46,457	70,331	36,611	27,075	18,377	24,968	12,901	12,067
\$2,000 under \$3,000.....	434,774	727,013	420,608	620,012	342,564	534,590	92,210	192,423	77,009	107,001	78,044	85,422	41,661	68,432	28,279	40,153
\$3,000 under \$4,000.....	480,501	1,033,764	460,950	936,423	391,407	835,928	89,094	197,837	77,883	97,342	69,543	100,495	36,576	51,907	16,164	35,743
\$4,000 under \$5,000.....	379,345	943,373	363,388	816,773	285,177	672,487	94,169	270,886	74,791	126,600	78,211	144,286	31,622	76,136	31,786	44,350
\$5,000 under \$6,000.....	294,010	818,593	277,380	729,864	222,314	591,426	71,696	227,167	59,844	88,728	55,066	138,439	30,701	91,375	31,516	59,859
\$6,000 under \$7,000.....	204,533	548,810	187,151	500,126	140,199	372,493	64,334	176,317	49,167	48,684	46,952	127,633	18,936	37,003	8,366	28,637
\$7,000 under \$8,000.....	194,648	522,706	179,636	450,481	135,816	333,550	58,832	189,156	49,975	72,226	43,820	116,930	23,622	72,595	18,950	53,646
\$8,000 under \$9,000.....	183,129	561,880	162,074	484,052	135,639	410,122	47,490	151,758	39,010	77,828	26,435	73,930	12,223	33,445	11,704	21,742
\$9,000 under \$10,000.....	148,831	426,542	139,588	391,801	104,030	287,098	44,801	139,444	31,736	34,741	35,558	104,703	11,783	19,937	6,102	13,835
\$10,000 under \$11,000.....	132,757	388,770	122,577	333,657	90,027	240,365	42,730	148,405	33,266	55,112	32,545	93,292	10,306	22,016	7,952	14,064
\$11,000 under \$12,000.....	105,663	343,111	95,568	298,145	70,212	219,672	35,451	123,439	24,342	44,966	25,356	78,473	6,827	23,160	7,778	15,383
\$12,000 under \$13,000.....	96,075	283,924	84,389	256,213	68,046	207,444	28,029	76,480	23,187	27,711	16,343	48,769	8,453	21,720	4,139	17,581
\$13,000 under \$14,000.....	73,353	236,203	66,356	180,449	49,078	133,309	24,275	102,895	20,062	55,754	17,278	47,141	9,089	42,173	25,914	16,259
\$14,000 under \$15,000.....	59,678	205,278	54,052	173,579	39,293	110,256	20,385	95,022	15,850	31,698	14,759	63,323	4,908	13,361	3,232	10,128
\$15,000 under \$20,000.....	190,357	644,433	176,516	549,770	127,268	423,751	63,089	220,682	51,674	94,664	49,248	126,020	23,047	60,949	25,773	35,177
\$20,000 under \$25,000.....	82,199	358,397	76,359	303,758	52,183	219,168	30,016	139,230	24,792	54,639	24,176	84,590	12,607	41,145	14,930	26,214
\$25,000 under \$30,000.....	42,664	210,573	40,759	187,061	26,422	133,953	16,242	76,620	13,707	23,512	14,337	53,108	8,509	34,611	10,544	24,068
\$30,000 under \$50,000.....	55,871	267,887	52,600	228,307	31,127	155,360	24,744	112,527	20,534	39,582	21,473	72,946	12,180	37,849	13,492	24,358
\$50,000 under \$100,000.....	22,900	144,334	22,150	124,211	12,736	86,599	10,164	57,735	9,032	20,124	9,374	37,612	6,279	28,420	10,404	18,016
\$100,000 under \$200,000.....	5,486	50,796	5,361	42,353	3,034	29,218	2,452	21,579	2,255	8,444	2,295	13,136	1,682	12,038	5,222	6,817
\$200,000 under \$500,000.....	1,526	18,504	1,481	15,059	835	10,522	691	7,982	632	3,444	638	4,537	441	4,656	2,192	2,462
\$500,000 under \$1,000,000.....	214	3,142	207	2,539	108	1,709	106	1,432	96	602	97	830	73	687	294	392
\$1,000,000 or more.....	83	1,372	80	1,153	46	619	37	753	33	219	34	534	26	611	196	415
Taxable returns, total.....	2,636,605	7,507,496	2,457,128	6,566,446	1,901,172	5,129,748	735,433	2,377,746	599,929	941,047	555,871	1,436,699	258,806	676,628	237,499	439,128
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	156,253	262,819	152,515	230,881	121,517	199,965	34,736	62,853	28,016	31,938	30,998	30,915	17,556	23,420	9,781	13,638
\$2,000 under \$3,000.....	300,784	623,177	285,349	558,738	242,423	504,508	58,361	118,669	51,389	54,230	42,926	54,230	20,185	21,315	6,784	14,530
\$3,000 under \$4,000.....	314,156	724,704	303,240	657,849	246,848	555,954	67,308	168,750	55,154	66,856	56,392	101,894	22,319	46,674	15,500	31,174
\$4,000 under \$5,000.....	276,248	740,423	259,872	652,309	208,670	527,993	67,578	212,430	59,339	88,113	51,202	124,317	30,701	91,375	31,516	59,859
\$5,000 under \$6,000.....	193,640	514,397	176,258	466,184	132,940	344,418	60,700	169,979	47,465	48,212	43,318	121,766	17,256	36,298	8,022	28,276
\$6,000 under \$7,000.....	185,705	497,582	170,693	426,945	129,058	319,264	56,647	178,318	48,042	70,637	41,635	107,681	21,942	62,821	17,650	45,172
\$7,000 under \$8,000.....	183,002	561,804	161,947	483,975	135,638	410,121	47,364	151,683	39,010	77,828	26,309	73,855	12,223	33,445	11,704	21,742
\$8,000 under \$9,000.....	148,681	426,232	139,439	391,653	104,030	287,098	44,651	139,134	31,586	34,579	35,409	104,555	11,634	19,662	5,974	13,687
\$9,000 under \$10,000.....	132,632	387,992	122,450	332,880	89,902	239,588	42,730	148,405	33,266	55,112	32,545	93,292	10,306	22,016	7,952	14,064
\$10,000 under \$11,000.....	104,343	335,912	94,248	290,946	69,552	218,304	34,791	117,607	24,342	44,966	24,696	72,641	6,827	23,160	7,778	15,383
\$11,000 under \$12,000.....	94,753	281,138	83,067	254,573	67,385	206,092	27,368	75,045	22,526	26,565	15,682	48,480	7,792	20,285	2,993	17,292
\$12,000 under \$13,000.....	72,693	235,743	65,696	179,988	48,418	132,848	24,275	102,895	20,062	55,754	17,278	47,141	9,089	42,173	25,914	16,259
\$13,000 under \$14,000.....	59,678	205,278	54,052	173,579	39,293	110,256	20,385	95,022	15,850	31,698	14,759	63,323	4,908	13,361	3,232	10,128
\$14,000 under \$15,000.....	190,293	644,366	176,452	549,703	127,204	423,684	63,089	220,682	51,674	94,664	49,248	126,020	23,047	60,949	25,773	35,177
\$15,000 under \$20,000.....	81,716	356,375	75,922	302,733	52,056	219,062	29,660	137,313	24,562	53,641	23,866	83,672	12,468	40,439	14,435	26,004
\$20,000 under \$25,000.....	42,366	209,697	40,461	186,756	26,422	133,953	15,944	75,744	13,409	22,942	14,039	52,802	8,211	33,736	9,974	23,762
\$25,000 under \$30,000.....	55,822	267,597	52,551	228,018	31,079	155,072	24,743	112,525	20,533	39,580	21,472	72,946	12,179	37,847	13,490	24,358
\$30,000 under \$50,000.....	22,830	144,147	22,089	124,067	12,699	86,473	10,131	57,674	9,002	20,081	9,350	37,594	6,258	28,401	10,395	18,006
\$50,000 under \$100,000.....	5,464	50,675	5,339	42,238	3,017	29,110	2,447	21,565	2,250	8,438	2,290	13,128	1,679	12,028	5,218	6,811
\$100,000 under \$200,000.....	1,516	18,409	1,471	14,974	830	10,492	686	7,917	628	3,433	633	4,482	437	4,613	2,182	2,429
\$200,000 under \$500,000.....	213	3,103	206	2,500	107	1,670	106	1,432	96	602	97	830	73	687	294	392
\$500,000 under \$1,000,000.....	83	1,372	80	1,153	46	619	37	753	33	219	34	534	26	611	196	415
\$1,000,000 or more.....	83	1,372	80	1,153	46	619	37	753	33	219	34	534	26	611	196	415
Nontaxable returns, total.....	841,948	1,645,134	792,430	1,312,363	628,779	1,091,875	213,169	553,263	181,029	332,775	163,650	220,489	87,177	174,059	82,589	91,472
Returns under \$5,000.....	1,584,576	3,117,374	1,505,276	2,626,230	1,221,538	2,254,989	363,038	862,385	311,764	491,144	283,737	371,241	144,291	252,935	111,390	141,546
Returns \$5,000 under \$10,000.....	1,025,151	2,878,531	945,829	2,556,323	737,998	1,994,689	287,153	883,842	229,732	322,208	207,831	561,635	97,265	254,356	76,638	177,719
Returns \$10,000 under \$15,000.....	467,526	1,457,285	422,940	1,242,044	316,656	911,046	150,870	546,240	116,707	215,241	106,281	330,998	39,583	122,430	49,015	73,415
Returns \$15,000 or more.....	401,300	1,699,438	375,513	1,454,212	253,759	1,060,899	147,541	638,539	122,755	245,228	121,672	393,313	64,844	220,965	83,047	137,920

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 30.—RETURNS WITH PENSIONS AND ANNUITIES BY PENSION METHOD AND SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Contributory pensions--Continued																	
	3-year method																	
	Amount received		Amount excludable		Taxable portion		Contribution to plan		Fully taxable pensions		Partially taxable pensions			Nontaxable pensions				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Contribution to plan	Number of returns	Amount received	Amount excludable	Contribution to plan	Number of returns	Amount received	Contribution to plan
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total.....	602,619	2,080,324	434,969	953,732	373,617	1,126,590	602,619	3,636,171	167,644	685,676	899,103	205,980	818,340	377,428	1,507,228	228,995	576,306	1,229,843
No adjusted gross income.....	3,945	10,253	3,862	6,656	2,542	3,596	3,945	18,537	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	16,003	62,088	15,706	60,953	2,732	1,134	16,003	94,294	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,271	58,955	87,585
\$1,000 under \$2,000.....	33,185	72,438	28,080	57,431	18,234	15,008	33,185	167,732	(*)	(*)	(*)	13,129	25,733	17,915	81,629	14,951	39,516	75,021
\$2,000 under \$3,000.....	50,549	123,991	35,348	78,722	36,383	45,269	50,549	239,410	15,201	22,794	30,471	21,182	76,686	54,210	157,127	14,166	24,511	51,812
\$3,000 under \$4,000.....	52,518	145,930	41,307	81,178	32,967	64,752	52,518	219,307	11,211	26,093	45,814	21,756	67,837	29,177	101,769	19,551	52,001	71,723
\$4,000 under \$5,000.....	62,547	194,751	43,169	94,814	46,589	99,937	62,547	353,217	19,378	55,235	93,740	27,211	106,936	62,235	176,497	15,958	32,579	82,981
\$5,000 under \$6,000.....	40,995	135,792	29,143	57,213	24,365	78,579	40,995	199,788	11,852	45,004	58,939	12,513	49,031	15,456	66,748	16,630	41,757	74,101
\$6,000 under \$7,000.....	45,398	139,314	30,231	40,318	28,016	98,996	45,398	178,988	15,167	67,188	73,025	12,849	46,620	14,812	56,698	17,382	25,506	49,265
\$7,000 under \$8,000.....	35,210	116,561	26,353	53,276	20,198	63,285	35,210	181,105	8,857	33,574	28,013	11,341	54,807	25,097	62,718	15,012	28,179	90,373
\$8,000 under \$9,000.....	35,267	118,313	26,787	66,124	14,212	52,189	35,267	206,975	8,480	38,153	44,867	5,732	16,709	2,674	43,967	21,055	63,450	118,142
\$9,000 under \$10,000.....	33,018	119,507	19,953	28,639	23,775	90,868	33,018	142,798	13,065	59,248	64,288	10,710	47,081	15,461	50,156	9,243	13,179	28,354
\$10,000 under \$11,000.....	32,424	126,388	22,960	47,160	22,242	79,228	32,424	225,581	9,464	46,883	66,464	12,778	57,906	25,562	89,346	10,182	21,599	69,771
\$11,000 under \$12,000.....	28,624	100,279	17,515	37,188	18,529	63,090	28,624	210,640	11,109	44,209	66,359	7,420	32,330	13,448	78,625	10,095	23,740	65,557
\$12,000 under \$13,000.....	19,576	54,760	14,734	23,572	7,890	31,188	19,576	110,307	4,842	25,310	32,789	3,048	8,916	3,038	22,465	11,686	20,534	55,053
\$13,000 under \$14,000.....	15,186	60,722	10,973	29,840	8,189	30,882	15,186	109,967	4,213	19,586	23,555	3,976	18,739	7,443	27,959	6,997	22,397	58,454
\$14,000 under \$15,000.....	15,477	81,661	10,942	28,466	9,851	53,195	15,477	107,706	4,535	35,245	27,751	5,316	28,662	10,712	31,867	5,626	17,754	48,088
\$15,000 under \$20,000.....	40,042	159,734	28,627	68,891	26,201	90,842	40,042	333,670	11,415	57,866	90,751	14,786	59,506	26,529	147,539	13,841	42,362	95,380
\$20,000 under \$25,000.....	17,409	98,085	12,185	39,709	11,569	58,376	17,409	201,407	5,224	37,534	50,562	6,345	38,354	17,511	101,144	5,840	22,197	49,701
\$25,000 under \$30,000.....	7,733	42,008	5,198	12,968	5,828	29,041	7,733	68,392	2,535	16,167	18,684	3,293	19,308	6,434	36,631	1,905	6,534	13,077
\$30,000 under \$50,000.....	12,564	74,678	8,354	26,090	9,293	48,588	12,564	165,560	4,210	32,145	48,344	5,083	30,530	14,088	87,043	3,271	12,003	30,173
\$50,000 under \$100,000.....	3,885	29,315	2,753	9,720	3,135	19,596	3,885	71,768	1,132	10,989	16,816	2,003	14,658	6,052	47,195	750	3,669	7,757
\$100,000 under \$200,000.....	770	9,541	571	3,222	639	6,319	770	19,570	197	3,224	4,595	446	5,306	2,212	13,352	125	1,011	1,623
\$200,000 under \$500,000.....	250	3,327	188	1,252	204	2,075	250	7,754	59	1,120	1,140	146	1,899	944	6,004	45	307	610
\$500,000 under \$1,000,000.....	33	746	23	307	26	438	33	1,415	10	305	299	16	200	67	777	7	240	340
\$1,000,000 or more.....	11	142	7	23	8	119	11	283	4	113	62	4	15	10	94	3	13	126
Taxable returns, total.....	476,627	1,701,119	341,118	703,549	297,143	997,571	476,627	2,953,893	135,504	609,344	787,593	161,646	674,198	285,971	1,206,373	179,477	417,579	959,932
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	17,180	39,434	10,460	22,156	13,442	17,277	17,180	115,977	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	38,176	97,355	31,204	57,655	22,741	39,700	38,176	137,292	(*)	(*)	(*)	15,769	46,508	21,249	61,236	15,435	36,406	49,275
\$4,000 under \$5,000.....	44,989	122,075	32,835	51,355	34,073	70,720	44,989	206,094	12,154	35,958	58,286	21,919	76,203	41,441	108,533	10,916	9,914	39,274
\$5,000 under \$6,000.....	36,877	121,055	28,638	56,598	20,501	64,457	36,877	177,491	8,239	32,095	41,919	12,262	47,503	15,140	62,007	16,376	41,458	73,565
\$6,000 under \$7,000.....	43,444	133,681	30,209	40,191	26,062	93,490	43,444	168,772	13,235	61,820	66,554	12,827	46,356	14,685	52,954	17,382	25,506	49,265
\$7,000 under \$8,000.....	34,705	115,497	26,100	52,988	19,693	62,510	34,705	176,749	8,605	33,247	27,485	11,088	54,071	24,809	58,891	15,012	28,179	90,373
\$8,000 under \$9,000.....	35,141	118,237	26,787	66,124	14,086	52,113	35,141	206,723	8,354	38,078	44,615	5,732	16,709	2,674	43,967	21,055	63,450	118,142
\$9,000 under \$10,000.....	33,017	119,473	19,952	28,605	23,775	90,868	33,017	142,757	13,065	59,248	64,288	10,710	47,081	15,461	50,156	9,242	13,144	28,313
\$10,000 under \$11,000.....	32,424	126,388	22,960	47,160	22,242	79,228	32,424	225,581	9,464	46,883	66,464	12,778	57,906	25,562	89,346	10,182	21,599	69,771
\$11,000 under \$12,000.....	27,964	94,447	17,515	37,188	17,869	57,259	27,964	201,428	10,449	38,377	57,147	7,420	32,330	13,448	78,625	10,095	23,740	65,557
\$12,000 under \$13,000.....	19,576	54,760	14,734	23,572	7,890	31,188	19,576	110,307	4,842	25,310	32,789	3,048	8,916	3,038	22,465	11,686	20,534	55,053
\$13,000 under \$14,000.....	15,186	60,722	10,973	29,840	8,189	30,882	15,186	109,967	4,213	19,586	23,555	3,976	18,739	7,443	27,959	6,997	22,397	58,454
\$14,000 under \$15,000.....	15,477	81,661	10,942	28,466	9,851	53,195	15,477	107,706	4,535	35,245	27,751	5,316	28,662	10,712	31,867	5,626	17,754	48,088
\$15,000 under \$20,000.....	40,042	159,734	28,627	68,891	26,201	90,842	40,042	333,670	11,415	57,866	90,751	14,786	59,506	26,529	147,539	13,841	42,362	95,380
\$20,000 under \$25,000.....	17,192	96,874	12,094	39,206	11,398	57,667	17,192	198,687	5,098	36,876	49,781	6,300	38,292	17,500	100,484	5,794	21,706	48,422
\$25,000 under \$30,000.....	7,733	42,008	5,198	12,968	5,828	29,041	7,733	68,392	2,535	16,167	18,684	3,293	19,308	6,434	36,631	1,905	6,534	13,077
\$30,000 under \$50,000.....	12,564	74,678	8,354	26,090	9,293	48,588	12,564	165,560	4,210	32,145	48,344	5,083	30,530	14,088	87,043	3,271	12,003	30,173
\$50,000 under \$100,000.....	3,873	29,273	2,744	9,686	3,132	19,588	3,873	71,722	1,129	10,981	16,811	2,003	14,658	6,052	47,195	741	3,634	7,715
\$100,000 under \$200,000.....	768	9,537	569	3,220	637	6,317	768	19,535	197	3,224	4,595	446	5,302	2,209	13,318	125	1,011	1,623
\$200,000 under \$50																		

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

Table 31.—RETURNS WITH EXEMPT INCOME EARNED ABROAD: SELECTED SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Exempt income earned abroad		Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Dividends in adjusted gross income		Interest received		Total deductions	Standard deduction	
	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total.....	76,561	1,051,605	208,681	1,552,972	42,239	416,565	31,002	60,719	49,802	52,504	128,773	33,073	32,041
Under \$5,000.....	47,786	584,877	104,146	46,476	14,867	31,076	14,578	14,257	25,001	14,584	38,531	25,304	24,662
\$5,000 under \$10,000.....	12,669	199,450	41,309	93,142	12,416	81,543	6,923	1,777	10,537	6,561	22,511	6,517	6,127
\$10,000 under \$15,000.....	5,028	84,433	16,253	62,893	4,364	50,862	2,794	3,132	5,028	6,376	8,780		
\$15,000 under \$20,000.....	4,683	66,297	21,374	81,383	4,420	66,136	2,427	5,500	3,685	4,431	13,264	1,252	1,252
\$20,000 under \$25,000.....	2,685	46,850	11,107	59,005	2,594	55,458	1,273	1,709	2,307	1,818	8,490		
\$25,000 under \$30,000.....	1,099	19,688	4,252	29,881	1,090	25,453	(*)	(*)	(*)	(*)	5,234	-	-
\$30,000 under \$50,000.....	1,393	25,403	5,302	54,145	1,393	44,048	1,185	3,531	1,368	5,886	6,798		
\$50,000 under \$100,000.....	970	19,588	3,953	65,162	881	43,381	880	8,782	822	4,271	5,581	-	-
\$100,000 under \$200,000.....	185	3,738	719	25,130	162	12,407	172	3,980	172	1,304	3,389		
\$200,000 under \$500,000.....	53	1,070	226	14,831	44	5,379	49	2,890	49	1,390	3,096	-	-
\$500,000 under \$1,000,000.....	7	135	27	4,790	5	387	6	1,065	7	131	659	-	-
\$1,000,000 or more.....	3	75	13	16,134	3	435	3	12,216	3	1,924	12,438	-	-

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Taxable income		Income tax before credits	Surcharge		Tax liability			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Total		Income tax after credits	
									Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total.....	28,484	96,729	129,755	29,397	352,723	97,298	25,269	3,268	32,168	62,068	25,986	59,971
Under \$5,000.....	(*)	(*)	64,865	(*)	(*)	(*)	(*)	(*)	8,359	1,246	(*)	(*)
\$5,000 under \$10,000.....	(*)	(*)	25,734	10,988	45,359	7,547	9,108	170	9,308	3,935	9,181	3,833
\$10,000 under \$15,000.....	2,387	6,139	10,076	5,024	44,132	8,074	5,024	316	4,367	4,966	4,364	4,964
\$15,000 under \$20,000.....	3,960	12,541	13,170	4,683	54,949	10,902	4,683	548	4,157	7,084	4,157	7,049
\$20,000 under \$25,000.....	2,387	8,192	6,894	2,685	43,620	9,376	2,685	350	2,433	4,746	2,433	4,690
\$25,000 under \$30,000.....	(*)	(*)	2,651	1,099	21,997	5,204	1,099	147	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	1,393	6,798	3,289	1,390	44,086	12,796	1,390	510	1,390	7,726	1,390	7,653
\$50,000 under \$100,000.....	886	5,497	2,463	970	57,118	21,600	970	658	946	13,144	946	12,921
\$100,000 under \$200,000.....	177	3,381	448	185	21,294	10,281	185	278	174	6,787	171	6,592
\$200,000 under \$500,000.....	53	3,096	141	53	11,594	6,425	53	167	51	4,420	51	4,237
\$500,000 under \$1,000,000.....	7	659	17	7	4,113	2,526	7	63	7	2,495	7	2,447
\$1,000,000 or more.....	3	12,438	8	3	3,689	2,448	3	61	3	2,368	3	2,341

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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Returns Filed and Sources of Income

91

Table 32. —MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL RETURNS										
Grand total.....	74,279,831	204,126,402	116,950,336	8,904,331	78,145,564	263,692,540	66,965,659	531,883,892	59,317,371	83,909,314
Taxable returns, total.....	59,317,371	171,249,689	97,468,208	5,578,482	68,127,241	2610,271,856	54,778,963	513,559,579	59,317,371	83,909,314
No adjusted gross income.....	1,351	6,079	2,575	252	3,252	-105,998	(*)	(*)	1,351	8,600
\$1 under \$1,000.....	38,391	38,545	38,434	10	101	34,755	36,317	40,382	38,391	774
\$1,000 under \$2,000.....	1,259,426	1,302,510	1,265,780	16,633	20,097	2,251,631	1,192,934	2,083,057	1,259,426	47,781
\$2,000 under \$3,000.....	3,717,830	4,527,567	3,973,322	296,877	255,391	9,327,287	3,345,176	8,128,630	3,717,830	547,318
\$3,000 under \$4,000.....	4,194,497	7,136,935	5,258,736	616,214	1,258,302	14,761,805	3,648,682	12,454,545	4,194,497	1,202,563
\$4,000 under \$5,000.....	4,603,288	9,620,446	6,358,886	781,098	2,470,020	20,773,641	4,069,480	17,662,966	4,603,288	1,827,330
\$5,000 under \$10,000.....	21,873,443	62,922,158	35,633,017	2,197,283	25,057,326	162,882,024	20,354,854	147,064,457	21,873,443	16,659,609
\$10,000 under \$15,000.....	14,080,901	50,151,333	26,444,434	789,053	22,902,888	171,606,623	13,472,489	158,277,274	14,080,901	20,633,618
\$15,000 under \$20,000.....	5,531,900	20,299,444	10,711,306	338,647	9,244,776	94,401,156	5,236,325	84,667,932	5,531,900	13,219,811
\$20,000 under \$25,000.....	1,906,351	7,097,155	3,706,648	167,620	3,220,532	42,148,195	1,729,346	34,682,950	1,906,351	6,652,912
\$25,000 under \$30,000.....	766,476	2,905,585	1,488,462	94,752	1,321,638	20,810,708	659,017	15,256,802	766,476	3,616,247
\$30,000 under \$50,000.....	916,186	3,543,249	1,767,882	165,744	1,608,332	34,049,856	719,939	19,748,550	916,186	7,146,603
\$50,000 under \$100,000.....	350,041	1,406,815	672,662	84,349	648,981	23,044,059	256,399	9,909,212	350,041	6,645,711
\$100,000 or more.....	77,290	291,868	146,064	29,950	115,605	14,286,114	57,145	3,546,859	77,290	5,700,435
Nontaxable returns, total.....	14,962,460	32,876,713	19,482,128	3,325,849	10,018,323	221,420,684	12,186,696	18,324,313	-	-
No adjusted gross income.....	416,032	1,156,673	674,234	93,236	384,763	-2,451,726	141,625	576,619	-	-
\$1 under \$600.....	3,054,647	3,793,760	3,291,260	179,292	319,847	1,061,650	2,753,096	1,048,959	-	-
\$600 under \$1,000.....	2,667,049	3,464,123	2,907,842	218,091	337,939	2,129,233	2,427,263	1,934,788	-	-
\$1,000 under \$2,000.....	5,028,762	8,387,112	6,029,799	991,542	1,357,781	7,169,252	4,278,738	5,922,758	-	-
\$2,000 under \$3,000.....	1,890,932	6,406,245	3,086,678	997,507	2,309,108	4,627,091	1,249,249	2,901,983	-	-
\$3,000 under \$4,000.....	952,704	4,204,654	1,727,760	549,044	1,918,818	3,287,231	640,390	2,073,603	-	-
\$4,000 under \$5,000.....	483,125	2,515,190	886,044	182,054	1,444,959	2,146,299	350,395	1,472,007	-	-
\$5,000 under \$6,000.....	216,227	1,383,204	410,484	53,333	915,462	1,186,497	160,276	876,533	-	-
\$6,000 under \$7,000.....	107,332	754,468	208,693	22,981	520,862	684,216	86,256	548,273	-	-
\$7,000 under \$8,000.....	59,044	353,905	104,248	17,715	228,582	438,419	38,682	286,609	-	-
\$8,000 under \$9,000.....	38,391	249,097	70,642	9,094	169,361	324,769	29,147	257,206	-	-
\$9,000 under \$10,000.....	8,630	31,290	13,875	29	17,386	83,103	6,087	59,897	-	-
\$10,000 or more.....	39,585	176,992	70,569	11,931	93,455	734,649	25,492	365,079	-	-
JOINT RETURNS OF HUSBANDS AND WIVES										
Grand total.....	42,376,365	158,993,276	84,715,123	5,926,306	68,281,146	249,946,212	38,234,377	414,773,294	38,003,668	65,654,105
Taxable returns, total.....	38,003,668	140,879,515	75,972,734	3,709,660	61,146,794	248,025,381	35,348,250	406,189,936	38,003,668	65,654,105
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	1,104	2,364	2,208	11	145	1,898	(*)	(*)	1,104	297
\$1,000 under \$2,000.....	238,187	498,491	474,694	14,153	9,644	641,008	200,462	515,984	238,187	15,458
\$2,000 under \$3,000.....	1,035,701	2,799,218	2,068,360	271,190	459,470	3,680,568	826,546	2,815,063	1,035,701	146,882
\$3,000 under \$4,000.....	1,718,926	5,329,417	3,436,171	509,897	1,377,947	7,787,932	1,433,311	6,092,427	1,718,926	424,573
\$4,000 under \$5,000.....	13,699,469	50,394,134	27,384,491	1,529,255	21,456,564	105,558,248	12,753,585	95,333,571	13,699,469	8,968,586
\$5,000 under \$10,000.....	12,364,691	47,368,316	24,719,129	648,559	21,987,369	151,349,395	11,903,061	140,947,350	12,364,691	17,236,214
\$10,000 under \$15,000.....	5,179,193	19,704,787	10,356,235	280,119	9,065,043	88,418,796	4,951,623	80,387,740	5,179,193	12,030,833
\$15,000 under \$20,000.....	1,799,886	6,904,898	3,599,166	137,128	3,166,720	39,791,266	1,660,157	33,469,774	1,799,886	6,126,014
\$20,000 under \$25,000.....	721,862	2,823,994	1,443,550	79,732	1,300,152	19,596,284	633,829	14,764,410	721,862	3,321,434
\$25,000 under \$30,000.....	851,991	3,421,341	1,703,559	141,980	1,574,763	31,663,579	687,298	18,984,969	851,991	6,457,713
\$30,000 under \$50,000.....	322,662	1,351,729	645,200	72,115	633,813	21,233,291	243,359	9,480,033	322,662	6,023,154
\$50,000 under \$100,000.....	68,773	275,039	137,525	25,288	112,056	12,395,826	53,673	3,365,743	68,773	4,895,196
Nontaxable returns, total.....	4,372,697	18,113,761	8,742,389	2,216,646	7,134,352	29,920,837	2,886,127	8,583,358	-	-
No adjusted gross income.....	254,763	918,149	509,526	56,335	350,190	-1,934,233	96,001	447,374	-	-
\$1 under \$600.....	219,663	693,471	439,075	102,647	150,068	79,490	114,600	115,045	-	-
\$600 under \$1,000.....	230,829	747,708	461,406	121,263	164,788	187,760	146,867	153,513	-	-
\$1,000 under \$2,000.....	956,556	3,130,234	1,912,797	545,314	668,250	1,473,042	631,724	1,015,844	-	-
\$2,000 under \$3,000.....	1,161,922	4,401,424	2,323,592	664,668	1,407,559	2,891,559	790,770	1,860,353	-	-
\$3,000 under \$4,000.....	758,930	3,484,465	1,515,928	490,350	1,474,197	2,618,746	511,763	1,652,181	-	-
\$4,000 under \$5,000.....	392,333	2,090,375	784,666	151,778	1,153,677	1,743,367	283,555	1,186,390	-	-
\$5,000 under \$6,000.....	186,309	1,208,196	372,618	46,608	786,725	1,022,176	140,949	771,273	-	-
\$6,000 under \$7,000.....	99,555	710,644	199,110	19,345	491,937	634,051	82,499	526,008	-	-
\$7,000 under \$8,000.....	43,375	305,937	86,750	5,951	213,236	324,940	34,823	257,747	-	-
\$8,000 under \$9,000.....	32,233	238,737	64,466	5,734	168,537	272,813	27,089	241,958	-	-
\$9,000 under \$10,000.....	5,245	27,880	10,490	(*)	17,385	49,668	2,725	30,122	-	-
\$10,000 or more.....	30,984	156,541	61,965	6,648	87,803	557,457	22,762	325,550	-	-

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/1970 • Returns Filed and Sources of Income

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NONJOINT RETURNS: TOTAL										
Grand total.....	31,903,466	45,133,126	32,235,213	2,978,025	9,864,418	219,746,327	28,731,282	117,110,598	21,313,703	18,255,206
Taxable returns, total.....	21,313,703	30,370,174	21,495,474	1,868,822	6,980,447	2128,246,478	19,430,713	107,369,641	21,313,703	18,255,206
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	38,348	38,348	38,348	-	-	34,732	36,288	39,934	38,348	587
\$1,000 under \$2,000.....	1,258,365	1,300,343	1,263,658	16,632	20,053	2,249,757	1,192,386	2,081,115	1,258,365	47,671
\$2,000 under \$3,000.....	3,479,643	4,029,076	3,498,628	282,724	245,747	8,686,279	3,144,714	7,612,646	3,479,643	531,861
\$3,000 under \$4,000.....	3,158,796	4,337,717	3,190,376	345,024	738,832	11,081,237	2,822,136	9,639,482	3,158,796	1,055,681
\$4,000 under \$5,000.....	2,884,362	4,291,029	2,922,715	271,201	1,092,073	12,985,708	2,636,169	11,570,539	2,884,362	1,402,757
\$5,000 under \$10,000.....	8,173,974	12,528,024	8,248,526	668,028	3,600,762	57,323,776	7,601,269	51,730,886	8,173,974	7,691,023
\$10,000 under \$15,000.....	1,716,210	2,783,017	1,725,305	140,494	915,519	20,257,229	1,569,428	17,329,924	1,716,210	3,397,404
\$15,000 under \$20,000.....	352,707	594,657	355,071	58,528	179,733	5,982,360	284,702	4,280,192	352,707	1,188,977
\$20,000 under \$25,000.....	106,465	192,257	107,482	30,492	53,812	2,356,929	69,189	1,213,176	106,465	526,898
\$25,000 under \$30,000.....	44,614	81,591	44,912	15,020	21,486	1,214,424	25,188	492,391	44,614	294,813
\$30,000 under \$50,000.....	64,195	121,908	64,323	23,764	33,569	2,386,277	32,641	763,581	64,195	688,890
\$50,000 under \$100,000.....	27,379	55,086	27,462	12,234	15,168	1,810,768	13,040	429,179	27,379	622,557
\$100,000 or more.....	8,517	16,829	8,539	4,662	3,549	1,890,288	3,472	181,116	8,517	805,239
Nontaxable returns, total.....	10,589,763	14,762,952	10,739,739	1,109,203	2,883,971	211,499,850	9,300,569	9,740,957	-	-
No adjusted gross income.....	161,269	238,524	164,708	36,901	34,573	-517,493	45,624	129,245	-	-
\$1 under \$600.....	2,834,984	3,100,289	2,852,185	76,645	169,779	982,159	2,638,496	933,914	-	-
\$600 under \$1,000.....	2,436,220	2,716,415	2,446,436	96,828	173,151	1,941,474	2,280,396	1,781,275	-	-
\$1,000 under \$2,000.....	4,072,206	5,256,878	4,117,002	446,228	689,531	5,696,211	3,647,014	4,906,914	-	-
\$2,000 under \$3,000.....	729,010	2,004,821	763,086	332,839	901,549	1,735,532	458,479	1,041,630	-	-
\$3,000 under \$4,000.....	193,774	720,189	211,832	58,694	444,621	668,485	128,627	421,422	-	-
\$4,000 under \$5,000.....	90,792	424,815	101,378	30,276	291,282	402,932	66,840	285,617	-	-
\$5,000 under \$6,000.....	29,918	175,008	37,866	6,725	128,737	164,322	19,327	105,260	-	-
\$6,000 under \$7,000.....	7,777	43,824	9,583	3,636	28,925	50,165	3,757	22,266	-	-
\$7,000 under \$8,000.....	15,669	47,968	17,498	11,764	15,346	113,479	3,859	28,862	-	-
\$8,000 under \$9,000.....	6,158	10,360	6,176	3,360	824	51,957	2,058	15,248	-	-
\$9,000 under \$10,000.....	3,385	3,410	3,385	24	(*)	33,435	3,362	29,775	-	-
\$10,000 or more.....	8,601	20,451	8,604	5,283	5,652	177,192	2,730	39,529	-	-
Men										
Grand total.....	16,215,086	22,018,069	16,485,338	848,738	4,674,964	270,725,052	15,124,943	63,308,502	10,703,886	9,539,754
Taxable returns, total.....	10,703,886	14,915,099	10,850,710	524,404	3,535,071	265,212,453	10,062,442	58,024,465	10,703,886	9,539,754
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	13,565	13,565	13,565	-	-	12,571	12,765	20,092	13,565	168
\$1,000 under \$2,000.....	744,497	761,695	748,110	7,225	6,360	1,340,772	713,505	1,264,338	744,497	27,182
\$2,000 under \$3,000.....	1,992,669	2,150,929	2,006,362	70,089	72,546	4,939,659	1,881,753	4,584,904	1,992,669	320,964
\$3,000 under \$4,000.....	1,509,020	1,891,584	1,535,308	109,695	246,456	5,274,966	1,387,691	4,768,986	1,509,020	542,911
\$4,000 under \$5,000.....	1,207,529	1,729,058	1,237,230	63,292	426,856	5,440,669	1,120,769	5,030,449	1,207,529	612,617
\$5,000 under \$10,000.....	3,887,833	6,050,708	3,951,927	185,227	1,913,428	27,782,837	3,707,641	26,228,728	3,887,833	3,828,300
\$10,000 under \$15,000.....	1,005,315	1,707,108	1,013,089	42,927	650,840	11,881,675	957,505	10,929,671	1,005,315	2,005,484
\$15,000 under \$20,000.....	208,400	358,084	209,460	18,717	129,382	3,548,733	183,754	2,877,653	208,400	709,107
\$20,000 under \$25,000.....	58,663	106,901	58,960	9,475	38,293	1,299,230	45,791	866,038	58,663	292,922
\$25,000 under \$30,000.....	23,377	42,304	23,504	4,162	14,638	635,645	16,583	356,410	23,377	155,966
\$30,000 under \$50,000.....	34,700	65,768	34,828	7,724	23,216	1,287,932	22,695	591,112	34,700	372,553
\$50,000 under \$100,000.....	14,337	29,451	14,372	4,299	10,704	945,722	9,420	348,365	14,337	326,756
\$100,000 or more.....	3,867	7,683	3,880	1,557	2,221	833,454	2,480	152,239	3,867	344,039
Nontaxable returns, total.....	5,511,200	7,102,970	5,634,628	324,334	1,139,893	25,512,600	5,062,501	5,284,037	-	-
No adjusted gross income.....	89,261	125,669	91,766	14,849	7,373	-326,747	32,583	91,514	-	-
\$1 under \$600.....	1,527,555	1,610,451	1,542,195	26,494	41,762	524,891	1,442,245	515,648	-	-
\$600 under \$1,000.....	1,341,599	1,444,807	1,350,810	33,955	60,042	1,072,453	2,276,183	1,007,581	-	-
\$1,000 under \$2,000.....	2,195,889	2,584,317	2,229,725	141,267	213,073	3,040,876	2,052,717	2,773,429	-	-
\$2,000 under \$3,000.....	225,081	678,433	250,001	83,960	342,290	537,633	147,992	358,487	-	-
\$3,000 under \$4,000.....	57,311	244,514	73,438	10,145	160,931	200,360	47,624	164,405	-	-
\$4,000 under \$5,000.....	37,559	207,748	48,145	8,905	150,698	166,923	32,479	151,259	-	-
\$5,000 under \$6,000.....	19,262	133,978	27,210	3,362	103,406	105,558	15,417	92,136	-	-
\$6,000 under \$7,000.....	4,352	35,292	6,158	275	28,859	27,690	3,756	22,262	-	-
\$7,000 under \$8,000.....	3,882	21,057	5,711	-	15,346	27,914	3,836	28,801	-	-
\$8,000 under \$9,000.....	2,013	2,730	2,031	-	699	16,613	1,933	15,242	-	-
\$9,000 under \$10,000.....	3,360	3,360	3,360	-	-	33,192	3,360	29,763	-	-
\$10,000 or more.....	4,076	10,614	4,078	1,122	5,414	85,244	2,376	33,509	-	-

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/1970 • Returns Filed and Sources of Income

93

Table 32. --MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NONJOINT RETURNS: TOTAL--Continued										
Women										
Grand total.....	15,688,380	23,115,057	15,749,875	2,129,287	5,189,454	269,021,277	13,606,339	53,802,097	10,609,817	8,715,455
Taxable returns, total.....	10,609,817	15,455,075	10,644,764	1,344,418	3,445,376	263,034,028	9,368,271	49,345,175	10,609,817	8,715,455
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	24,783	24,783	24,783	-	-	22,161	23,523	19,842	24,783	419
\$1,000 under \$2,000.....	513,868	538,648	515,548	9,407	13,693	908,985	478,881	816,776	513,868	20,489
\$2,000 under \$3,000.....	1,486,974	1,878,147	1,492,266	212,635	173,201	3,746,621	1,262,961	3,027,741	1,486,974	210,897
\$3,000 under \$4,000.....	1,649,776	2,446,133	1,655,068	235,329	552,376	5,806,271	1,434,445	4,870,496	1,649,776	512,771
\$4,000 under \$5,000.....	1,676,833	2,561,971	1,685,485	207,909	665,217	7,545,040	1,515,400	6,540,090	1,676,833	790,140
\$5,000 under \$10,000.....	4,286,141	6,477,316	4,296,599	482,801	1,687,334	29,540,938	3,893,628	25,502,158	4,286,141	3,862,724
\$10,000 under \$15,000.....	710,895	1,075,909	712,216	97,567	264,679	8,375,553	611,923	6,400,253	710,895	1,391,920
\$15,000 under \$20,000.....	144,307	236,573	145,611	39,811	50,351	2,433,627	100,948	1,402,539	144,307	479,870
\$20,000 under \$25,000.....	47,802	85,356	48,522	21,017	15,519	1,057,699	23,398	347,138	47,802	233,976
\$25,000 under \$30,000.....	21,237	39,287	21,408	10,858	6,848	578,779	8,605	135,982	21,237	138,847
\$30,000 under \$50,000.....	29,495	56,140	29,495	16,040	10,353	1,098,345	9,946	172,469	29,495	316,337
\$50,000 under \$100,000.....	13,042	25,635	13,090	7,935	4,464	865,046	3,620	80,814	13,042	295,801
\$100,000 or more.....	4,650	9,146	4,659	3,105	1,328	1,056,834	992	28,876	4,650	461,200
Nontaxable returns, total.....	5,078,563	7,659,982	5,105,111	784,869	1,744,078	25,987,252	4,238,068	4,456,922	-	-
No adjusted gross income.....	72,008	112,855	72,942	22,052	17,200	-190,746	13,041	37,732	-	-
\$1 under \$600.....	1,307,429	1,489,838	1,309,990	50,151	128,017	457,268	1,196,251	418,266	-	-
\$600 under \$1,000.....	1,094,621	1,271,608	1,095,626	62,873	113,109	869,021	1,004,213	773,694	-	-
\$1,000 under \$2,000.....	1,876,317	2,672,561	1,887,277	304,961	476,458	2,655,335	1,594,297	2,133,485	-	-
\$2,000 under \$3,000.....	503,929	1,326,388	513,085	248,879	559,259	1,197,900	310,487	683,143	-	-
\$3,000 under \$4,000.....	136,463	475,675	138,394	48,549	283,690	468,125	81,003	257,017	-	-
\$4,000 under \$5,000.....	53,233	217,067	53,233	21,371	140,584	236,010	34,361	134,358	-	-
\$5,000 under \$6,000.....	10,656	41,030	10,656	3,363	25,331	58,764	3,910	13,124	-	-
\$6,000 under \$7,000.....	3,425	8,532	3,425	3,361	66	22,475	(*)	(*)	-	-
\$7,000 under \$8,000.....	11,787	26,911	11,787	11,764	-	85,564	(*)	(*)	-	-
\$8,000 under \$9,000.....	4,145	7,630	4,145	3,360	125	35,343	(*)	6	-	-
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 or more.....	4,525	9,837	4,526	4,161	238	91,948	354	6,020	-	-
NONJOINT RETURNS: SEPARATE RETURNS OF HUSBANDS AND WIVES: TOTAL										
Grand total.....	2,369,511	5,458,859	2,701,258	149,388	2,607,957	211,531,248	2,181,365	10,434,681	1,862,626	1,395,549
Taxable returns, total.....	1,862,626	3,770,005	2,044,397	81,952	1,643,652	210,722,026	1,754,894	9,622,971	1,862,626	1,395,549
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	31,376	31,376	31,376	-	-	28,375	29,567	34,046	31,376	507
\$1,000 under \$2,000.....	198,377	229,519	203,670	9,156	16,693	297,120	186,660	270,615	198,377	14,587
\$2,000 under \$3,000.....	224,871	348,468	243,856	16,507	88,105	564,091	211,411	526,211	224,871	39,433
\$3,000 under \$4,000.....	241,071	448,648	272,651	12,344	163,653	848,785	222,704	775,947	241,071	72,494
\$4,000 under \$5,000.....	266,836	615,297	305,189	7,415	302,693	1,199,863	256,071	1,136,800	266,836	108,601
\$5,000 under \$10,000.....	714,945	1,661,153	789,497	26,345	845,311	4,965,770	681,490	4,719,098	714,945	598,512
\$10,000 under \$15,000.....	143,450	341,361	152,545	5,056	183,760	1,686,087	134,282	1,556,127	143,450	257,096
\$15,000 under \$20,000.....	24,455	54,599	26,819	1,494	26,286	410,792	21,616	342,976	24,455	74,160
\$20,000 under \$25,000.....	7,902	18,204	8,919	1,977	7,308	172,442	5,409	105,517	7,902	36,492
\$25,000 under \$30,000.....	2,978	7,556	3,276	698	3,582	81,399	1,655	36,583	2,978	19,805
\$30,000 under \$50,000.....	4,181	9,085	4,309	206	4,570	151,461	2,768	68,962	4,181	45,832
\$50,000 under \$100,000.....	1,620	3,604	1,703	506	1,395	107,223	959	31,499	1,620	34,922
\$100,000 or more.....	554	1,117	576	247	290	210,777	294	18,136	554	93,001
Nontaxable returns, total.....	506,885	1,688,854	656,861	67,436	964,305	2809,224	426,471	811,712	-	-
No adjusted gross income.....	18,107	36,565	21,546	2,685	12,334	-69,615	7,131	21,077	-	-
\$1 under \$600.....	100,948	169,992	118,149	9,442	42,401	40,145	78,299	38,538	-	-
\$600 under \$1,000.....	81,401	169,117	91,617	8,215	69,285	62,274	68,718	51,033	-	-
\$1,000 under \$2,000.....	137,096	409,076	181,892	21,331	205,601	202,468	122,073	180,908	-	-
\$2,000 under \$3,000.....	92,445	407,705	126,521	21,500	259,684	227,894	76,344	192,627	-	-
\$3,000 under \$4,000.....	39,406	195,060	57,464	2,434	135,162	135,974	37,719	134,117	-	-
\$4,000 under \$5,000.....	21,403	166,419	31,989	1,680	132,750	96,225	20,667	93,688	-	-
\$5,000 under \$6,000.....	9,932	91,861	17,880	-	73,981	54,959	9,819	57,561	-	-
\$6,000 under \$7,000.....									-	-
\$7,000 under \$8,000.....									-	-
\$8,000 under \$9,000.....	5,963	42,703	9,616	-	33,087	45,582	5,693	41,893	-	-
\$9,000 under \$10,000.....									-	-
\$10,000 or more.....	184	356	187	149	20	13,318	(*)	(*)	-	-

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

Individual Returns/1970 • Returns Filed and Sources of Income

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NONJOINT RETURNS: SEPARATE RETURNS OF HUSBANDS AND WIVES: TOTAL—Continued										
Men										
Grand total.....	1,256,361	3,358,419	1,526,613	89,181	1,742,624	26,799,053	1,150,931	6,306,486	983,179	809,333
Taxable returns, total.....	983,179	2,322,171	1,130,003	43,879	1,148,288	26,293,260	926,235	5,789,075	983,179	809,333
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	9,954	9,954	9,954	-	-	9,091	9,405	16,826	9,954	129
\$1,000 under \$2,000.....	84,777	98,614	88,390	5,544	4,680	130,237	79,547	117,335	84,777	6,605
\$2,000 under \$3,000.....	88,238	136,396	101,931	9,534	24,931	223,976	79,219	201,089	88,238	16,134
\$3,000 under \$4,000.....	107,477	227,777	133,765	8,479	85,533	379,401	96,351	340,948	107,477	29,332
\$4,000 under \$5,000.....	132,286	346,866	161,987	692	184,187	597,985	127,361	579,129	132,286	49,517
\$5,000 under \$10,000.....	430,963	1,167,751	495,057	13,895	658,799	3,070,829	413,345	2,961,591	430,963	360,067
\$10,000 under \$15,000.....	103,737	275,414	111,511	2,779	161,124	1,216,738	99,806	1,167,266	103,737	181,223
\$15,000 under \$20,000.....	15,392	35,527	16,452	948	18,127	257,787	13,907	223,325	15,392	44,868
\$20,000 under \$25,000.....	4,813	10,493	5,110	1,072	4,311	104,829	3,602	71,741	4,813	21,566
\$25,000 under \$30,000.....	1,566	4,211	1,693	310	2,208	43,676	1,061	24,848	1,566	10,263
\$30,000 under \$50,000.....	2,744	6,512	2,872	171	3,469	96,828	1,697	45,793	2,744	28,701
\$50,000 under \$100,000.....	941	2,047	976	320	751	61,705	719	23,241	941	19,320
\$100,000 or more.....	282	592	295	134	162	101,917	207	13,489	282	41,517
Nontaxable returns, total.....	273,182	1,036,248	396,610	45,302	594,336	2,505,793	224,696	517,411	-	-
No adjusted gross income.....	12,184	25,152	14,689	2,091	8,372	48,608	6,024	18,018	-	-
\$1 under \$600.....	42,528	86,384	57,168	6,003	23,213	15,496	29,320	18,710	-	-
\$600 under \$1,000.....	36,569	83,304	45,780	5,451	32,073	29,073	28,391	21,782	-	-
\$1,000 under \$2,000.....	74,026	225,289	107,862	16,841	100,586	109,597	64,184	93,640	-	-
\$2,000 under \$3,000.....	50,417	226,896	75,337	10,914	140,645	126,204	41,857	110,923	-	-
\$3,000 under \$4,000.....	25,330	127,140	41,457	2,183	83,500	88,990	24,028	85,523	-	-
\$4,000 under \$5,000.....	16,066	127,204	26,652	(*)	98,872	72,321	15,375	69,156	-	-
\$5,000 under \$6,000.....	9,931	91,859	17,879	-	73,980	54,953	9,819	57,561	-	-
\$6,000 under \$7,000.....	5,962	42,701	9,615	-	33,086	45,573	(*)	(*)	-	-
\$7,000 under \$8,000.....							(*)	(*)	-	-
\$8,000 under \$9,000.....							(*)	(*)	-	-
\$9,000 under \$10,000.....							(*)	(*)	-	-
\$10,000 or more.....	169	319	171	139	(*)	12,194	(*)	(*)	-	-
Women										
Grand total.....	1,113,150	2,100,440	1,174,645	60,207	865,333	24,732,194	1,030,434	4,128,198	879,447	586,217
Taxable returns, total.....	879,447	1,447,834	914,394	38,073	495,364	24,428,762	828,659	3,833,894	879,447	586,217
No adjusted gross income.....	(*)	(*)	(*)	-	-	(*)	-	-	(*)	(*)
\$1 under \$1,000.....	21,422	21,422	21,422	-	-	19,284	20,162	17,220	21,422	378
\$1,000 under \$2,000.....	113,600	130,905	115,280	3,612	12,013	166,883	107,113	153,281	113,600	7,983
\$2,000 under \$3,000.....	136,633	212,072	141,925	6,973	63,174	340,115	132,192	325,121	136,633	23,299
\$3,000 under \$4,000.....	133,594	220,871	138,886	3,865	78,120	469,384	126,353	434,998	133,594	43,162
\$4,000 under \$5,000.....	134,550	268,431	143,202	6,723	118,506	601,878	128,710	557,671	134,550	59,084
\$5,000 under \$10,000.....	283,982	493,402	294,440	12,450	186,512	1,894,941	268,145	1,757,507	283,982	238,445
\$10,000 under \$15,000.....	39,713	65,947	41,034	2,277	22,636	469,349	34,476	388,861	39,713	75,873
\$15,000 under \$20,000.....	9,063	19,072	10,367	546	8,159	153,004	7,709	117,651	9,063	29,292
\$20,000 under \$25,000.....	3,089	7,711	3,809	905	2,997	67,612	1,807	33,776	3,089	14,926
\$25,000 under \$30,000.....	1,412	3,345	1,583	388	1,374	37,723	(*)	(*)	1,412	9,542
\$30,000 under \$50,000.....	1,437	2,573	1,437	35	1,101	54,633	1,071	23,169	1,437	17,131
\$50,000 under \$100,000.....	679	1,557	727	186	644	45,518	240	8,257	679	15,602
\$100,000 or more.....	272	525	281	113	128	108,860	87	4,647	272	51,484
Nontaxable returns, total.....	233,703	652,606	260,251	22,134	369,969	2,303,432	201,775	294,304	-	-
No adjusted gross income.....	5,923	11,413	6,857	594	3,962	21,008	(*)	(*)	-	-
\$1 under \$600.....	58,420	83,608	60,981	3,439	19,188	24,649	48,979	19,828	-	-
\$600 under \$1,000.....	44,832	85,813	45,837	2,764	37,212	33,201	40,327	29,251	-	-
\$1,000 under \$2,000.....	63,070	183,787	74,030	4,490	105,015	92,871	57,889	87,268	-	-
\$2,000 under \$3,000.....	42,028	180,809	51,184	10,586	119,039	101,690	34,487	81,705	-	-
\$3,000 under \$4,000.....	14,076	67,920	16,007	251	51,662	46,984	13,691	48,594	-	-
\$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 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-

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/1970 • Returns Filed and Sources of Income

95

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NONJOINT RETURNS: SEPARATE RETURNS OF HUSBANDS AND WIVES: SPOUSE FILING										
Men										
Grand total.....	965,998	2,108,715	965,998	49,441	1,093,275	25,592,116	889,824	5,161,913	823,048	733,101
Taxable returns, total.....	823,048	1,722,612	823,048	35,365	864,198	25,380,033	772,954	4,914,294	823,048	733,101
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	9,954	9,954	9,954	-	-	9,091	9,405	16,826	9,954	129
\$1,000 under \$2,000.....	79,358	89,582	79,358	5,544	4,680	122,085	74,255	109,556	79,358	6,456
\$2,000 under \$3,000.....	72,865	95,318	72,865	6,174	16,279	185,563	64,098	163,064	72,865	15,242
\$3,000 under \$4,000.....	81,189	141,691	81,189	4,115	56,387	286,048	73,502	261,644	81,189	25,918
\$4,000 under \$5,000.....	99,225	230,545	99,225	692	130,628	447,978	95,432	434,296	99,225	40,854
\$5,000 under \$10,000.....	361,828	864,872	361,828	13,895	489,149	2,593,898	345,773	2,493,975	361,828	318,284
\$10,000 under \$15,000.....	94,643	238,082	94,643	2,119	141,320	1,109,123	90,838	1,060,439	94,643	166,870
\$15,000 under \$20,000.....	14,269	31,557	14,269	948	16,340	238,979	12,910	208,789	14,269	42,492
\$20,000 under \$25,000.....	4,516	8,927	4,516	946	3,465	98,699	3,350	67,081	4,516	20,433
\$25,000 under \$30,000.....	1,439	3,703	1,439	310	1,954	40,046	934	21,290	1,439	9,598
\$30,000 under \$50,000.....	2,593	5,949	2,593	171	3,185	91,939	1,570	41,512	2,593	27,407
\$50,000 under \$100,000.....	897	1,889	897	320	672	59,359	685	22,378	897	18,750
\$100,000 or more.....	264	528	264	130	133	98,862	194	12,990	264	40,617
Nontaxable returns, total.....	142,950	386,103	142,950	14,076	229,077	2,212,083	116,870	247,619	-	-
No adjusted gross income.....	9,552	15,304	9,552	457	5,295	-40,072	5,651	16,513	-	-
\$1 under \$600.....	27,259	39,066	27,259	4,744	7,063	10,426	17,557	14,381	-	-
\$600 under \$1,000.....	25,175	39,707	25,175	504	14,028	19,578	20,665	15,335	-	-
\$1,000 under \$2,000.....	36,828	95,253	36,828	4,619	57,806	59,059	32,811	54,112	-	-
\$2,000 under \$3,000.....	24,994	96,820	24,994	1,932	69,894	62,525	22,371	63,496	-	-
\$3,000 under \$4,000.....	14,683	71,551	14,683	1,681	55,187	57,177	(*)	(*)	-	-
\$4,000 under \$5,000.....	2,612	22,415	2,612	-	19,803	14,656	(*)	(*)	-	-
\$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.....	167	307	167	139	(*)	11,957	(*)	(*)	-	-
\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-
Women										
Grand total.....	1,031,937	1,815,178	1,031,937	44,812	738,426	24,404,080	960,360	3,846,591	829,147	556,976
Taxable returns, total.....	829,147	1,285,367	829,147	34,139	422,078	24,151,078	781,314	3,594,278	829,147	556,976
No adjusted gross income.....	(*)	(*)	(*)	-	-	(*)	-	-	(*)	(*)
\$1 under \$1,000.....	21,422	21,422	21,422	-	-	19,284	20,162	17,220	21,422	378
\$1,000 under \$2,000.....	108,560	122,505	108,560	1,932	12,013	157,635	102,073	144,464	108,560	7,764
\$2,000 under \$3,000.....	131,341	201,488	131,341	6,973	63,174	326,422	127,151	312,011	131,341	22,478
\$3,000 under \$4,000.....	123,260	194,659	123,260	2,184	69,215	431,887	116,019	398,834	123,260	40,563
\$4,000 under \$5,000.....	124,217	229,032	124,217	6,723	98,092	555,814	118,377	510,678	124,217	56,654
\$5,000 under \$10,000.....	268,484	429,609	268,484	12,450	148,675	1,798,900	254,705	1,673,217	268,484	230,599
\$10,000 under \$15,000.....	38,392	61,322	38,392	2,277	20,653	453,077	33,155	372,604	38,392	73,443
\$15,000 under \$20,000.....	7,697	13,676	7,697	262	5,717	129,284	6,588	99,669	7,697	25,534
\$20,000 under \$25,000.....	2,346	4,701	2,346	653	1,702	52,141	1,258	22,431	2,346	11,965
\$25,000 under \$30,000.....	1,241	2,751	1,241	388	1,122	33,051	594	11,735	1,241	8,449
\$30,000 under \$50,000.....	1,310	2,319	1,310	35	974	50,484	944	19,529	1,310	15,969
\$50,000 under \$100,000.....	619	1,402	619	155	628	40,897	205	7,547	619	13,867
\$100,000 or more.....	257	480	257	107	113	102,624	83	4,339	257	49,297
Nontaxable returns, total.....	202,790	529,811	202,790	10,673	316,348	2,253,002	179,046	252,313	-	-
No adjusted gross income.....	4,989	7,782	4,989	251	2,542	-18,614	(*)	(*)	-	-
\$1 under \$600.....	53,928	68,200	53,928	2,685	11,587	23,166	45,619	18,693	-	-
\$600 under \$1,000.....	41,644	75,747	41,644	502	33,601	30,473	38,647	27,735	-	-
\$1,000 under \$2,000.....	51,859	141,753	51,859	1,932	87,962	73,214	49,237	71,810	-	-
\$2,000 under \$3,000.....	32,872	138,813	32,872	5,042	100,899	79,641	27,264	65,622	-	-
\$3,000 under \$4,000.....	12,145	58,265	12,145	251	45,869	40,087	17,303	67,079	-	-
\$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 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-

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/1970 • Returns Filed and Sources of Income

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions			Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
NONJOINT RETURNS: SEPARATE RETURNS OF HUSBANDS AND WIVES: SPOUSE NOT FILING									
Men									
Grand total.....	290,363	1,249,704	560,615	39,740	649,349	261,107	1,144,577	160,131	76,231
Taxable returns, total.....	160,131	599,559	306,955	8,514	284,090	153,281	874,785	160,131	76,231
No adjusted gross income.....	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	15,373	41,078	29,066	3,360	8,662	15,121	38,026	15,373	891
\$2,000 under \$3,000.....	26,288	86,086	52,576	4,364	29,146	22,649	79,305	26,288	3,414
\$3,000 under \$4,000.....	33,061	116,321	62,762	-	53,559	31,969	144,833	33,061	8,663
\$4,000 under \$5,000.....	69,135	302,879	133,229	-	169,650	67,572	467,617	69,135	41,783
\$5,000 under \$10,000.....	9,094	37,332	16,868	660	19,804	8,968	106,827	9,094	14,353
\$10,000 under \$15,000.....	1,742	6,765	3,369	126	3,250	1,537	29,899	1,742	6,038
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	18	64	31	(*)	29	13	499	18	900
\$100,000 or more.....	-	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	130,232	650,145	253,660	31,226	365,259	107,826	269,792	-	-
No adjusted gross income.....	2,632	9,848	5,137	1,634	3,077	(*)	(*)	(*)	(*)
\$1 under \$600.....	15,269	47,318	29,909	1,259	16,150	11,763	4,329	-	-
\$600 under \$1,000.....	11,394	43,597	20,605	4,947	18,045	5,070	(*)	-	-
\$1,000 under \$2,000.....	37,198	126,036	71,034	12,222	42,780	31,373	39,528	-	-
\$2,000 under \$3,000.....	25,423	130,076	50,343	8,982	70,751	19,486	47,427	-	-
\$3,000 under \$4,000.....	16,127	89,962	32,254	2,182	55,526	15,374	53,436	-	-
\$4,000 under \$5,000.....	10,586	92,831	21,172	-	71,659	10,334	46,196	-	-
\$5,000 under \$6,000.....	7,948	72,591	15,896	-	56,695	7,886	47,730	-	-
\$6,000 under \$7,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-
\$7,000 under \$8,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-
\$8,000 under \$9,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-
\$9,000 under \$10,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-
\$10,000 or more.....	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-
Grand total.....	81,213	285,262	142,708	15,395	126,907	70,074	281,609	50,300	29,241
Taxable returns, total.....	50,300	162,467	85,247	3,934	75,286	47,345	239,618	50,300	29,241
No adjusted gross income.....	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	30,999	84,595	51,915	3,361	25,319	30,748	105,083	30,999	6,068
\$4,000 under \$5,000.....	15,498	63,793	25,956	-	37,837	15,882	118,530	15,498	7,846
\$5,000 under \$10,000.....	2,687	10,021	5,312	284	4,425	15,882	118,530	2,687	6,188
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	1,101	4,013	2,040	283	1,690	711	15,697	1,101	6,951
\$30,000 under \$40,000.....	15	45	24	(*)	15	(*)	(*)	15	2,188
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	30,913	122,795	57,461	11,461	53,621	22,729	41,991	-	-
\$100,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Non-taxable returns, total.....	30,913	122,795	57,461	11,461	53,621	22,729	41,991	-	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-
\$1 under \$600.....	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	7,680	25,474	11,246	3,016	11,212	4,210	34,192	-	-
\$1,000 under \$2,000.....	11,211	42,034	22,171	2,558	17,053	19,657	34,192	-	-
\$2,000 under \$3,000.....	9,156	41,996	18,312	5,544	18,140	22,050	(*)	-	-
\$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 or more.....	-	-	-	-	-	-	-	-	-

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/1970 • Returns Filed and Sources of Income

97

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS OF HEADS OF HOUSEHOLDS										
Men										
Grand total.....	1,119,269	2,874,970	1,119,269	46,633	1,709,066	28,401,478	1,037,861	7,602,203	960,823	1,069,622
Taxable returns, total.....	960,823	2,434,061	960,823	37,131	1,436,105	28,094,397	905,323	7,288,702	960,823	1,069,622
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	46,073	70,976	46,073	-	24,903	119,008	43,562	109,552	46,073	5,148
\$2,000 under \$3,000.....	75,602	163,827	75,602	6,971	81,254	267,520	66,387	232,699	75,602	16,981
\$3,000 under \$4,000.....	112,961	271,491	112,961	7,048	151,482	506,739	102,112	456,751	112,961	38,608
\$4,000 under \$5,000.....	479,440	1,269,406	479,440	18,773	771,193	3,561,818	459,232	3,418,001	479,440	383,481
\$5,000 under \$10,000.....	174,636	476,164	174,636	967	300,561	2,076,251	170,093	1,976,845	174,636	283,718
\$10,000 under \$15,000.....	36,951	100,782	36,951	1,383	62,448	625,305	34,062	539,243	36,951	103,098
\$15,000 under \$20,000.....	10,110	28,353	10,110	906	17,337	222,979	8,332	162,331	10,110	40,883
\$20,000 under \$25,000.....	4,125	11,191	4,125	-	7,066	111,803	3,511	86,881	4,125	22,749
\$25,000 under \$30,000.....	6,331	17,477	6,331	585	10,561	235,638	4,787	143,100	6,331	56,103
\$30,000 under \$50,000.....	3,341	10,121	3,341	368	6,412	219,791	2,391	99,384	3,341	66,476
\$50,000 under \$100,000.....	655	1,972	655	129	1,186	129,166	508	47,056	655	51,876
\$100,000 or more.....	158,446	440,909	158,446	9,502	272,961	2,307,081	132,538	313,501	-	-
Nontaxable returns, total.....	3,692	8,651	3,692	399	4,560	-27,745	(*)	(*)	-	-
No adjusted gross income.....	14,066	19,046	14,066	754	4,226	5,551	10,616	11,280	-	-
\$1 under \$600.....	10,898	14,653	10,898	315	3,440	8,266	(*)	(*)	-	-
\$600 under \$1,000.....	54,302	113,719	54,302	5,293	54,124	80,586	46,199	68,825	-	-
\$1,000 under \$2,000.....	52,018	164,525	52,018	2,434	110,073	123,320	45,024	105,779	-	-
\$2,000 under \$3,000.....	10,506	47,992	10,506	235	37,251	36,613	9,328	31,847	-	-
\$3,000 under \$4,000.....	11,542	66,516	11,542	(*)	54,951	60,554	10,952	65,094	-	-
\$4,000 under \$5,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	6,000 under \$7,000.....	-	-
\$6,000 under \$7,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	7,000 under \$8,000.....	-	-
\$7,000 under \$8,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	8,000 under \$9,000.....	-	-
\$8,000 under \$9,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	9,000 under \$10,000.....	-	-
\$9,000 under \$10,000.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	\$10,000 or more.....	-	-
\$10,000 or more.....	1,171	5,054	1,171	49	3,834	17,811	1,110	16,319	-	-
Women										
Grand total.....	2,453,520	5,777,658	2,453,520	93,085	3,230,924	213,442,344	2,298,466	11,786,550	1,938,953	1,380,799
Taxable returns, total.....	1,938,953	4,379,906	1,938,953	56,986	2,383,838	212,438,988	1,854,870	10,906,028	1,938,953	1,380,799
No adjusted gross income.....	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	128,908	211,318	128,908	8,904	73,506	333,094	120,553	305,558	128,908	11,663
\$2,000 under \$3,000.....	309,680	671,699	309,680	7,296	354,723	1,104,381	297,198	1,042,617	309,680	66,323
\$3,000 under \$4,000.....	343,201	792,450	343,201	7,394	441,855	1,545,376	334,914	1,479,649	343,201	120,028
\$4,000 under \$5,000.....	951,210	2,239,091	951,210	22,221	1,265,660	6,563,494	924,394	6,117,447	951,210	686,594
\$5,000 under \$10,000.....	153,822	351,057	153,822	4,428	192,807	1,778,117	142,565	1,498,212	153,822	243,622
\$10,000 under \$15,000.....	26,228	62,256	26,228	2,968	33,060	442,279	20,452	295,966	26,228	73,073
\$15,000 under \$20,000.....	6,741	16,819	6,741	1,066	8,886	147,395	3,843	60,116	6,741	25,633
\$20,000 under \$25,000.....	2,884	6,774	2,884	471	3,419	78,741	1,367	25,862	2,884	16,162
\$25,000 under \$30,000.....	4,777	12,763	4,777	1,563	6,423	173,347	1,913	38,784	4,777	42,172
\$30,000 under \$50,000.....	1,941	5,036	1,941	518	2,577	126,017	729	22,079	1,941	39,380
\$50,000 under \$100,000.....	652	1,731	652	157	919	130,884	219	7,434	652	55,808
\$100,000 or more.....	514,567	1,397,752	514,567	36,099	847,086	21,003,356	443,596	880,522	-	-
Nontaxable returns, total.....	8,245	15,901	8,245	712	6,944	-27,068	(*)	(*)	-	-
No adjusted gross income.....	29,808	62,798	29,808	2,183	30,807	8,461	20,575	6,756	-	-
\$1 under \$600.....	42,045	88,959	42,045	1,994	44,920	33,563	37,474	28,993	-	-
\$600 under \$1,000.....	210,321	470,719	210,321	15,712	244,686	322,579	186,222	278,612	-	-
\$1,000 under \$2,000.....	141,379	417,009	141,379	6,845	268,785	344,978	129,047	327,721	-	-
\$2,000 under \$3,000.....	55,968	228,763	55,968	1,681	171,114	194,407	48,304	154,043	-	-
\$3,000 under \$4,000.....	22,661	95,682	22,661	6,972	66,049	100,175	18,485	73,456	-	-
\$4,000 under \$5,000.....	3,932	17,501	3,932	-	13,569	21,384	(*)	(*)	-	-
\$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 or more.....	206	414	206	-	208	4,865	202	4,262	-	-

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/1970 • Returns Filed and Sources of Income

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS OF SURVIVING SPOUSES										
Men										
Grand total.....	67,226	226,195	67,226	4,774	154,195	2638,504	62,490	553,325	56,317	79,246
Taxable returns, total.....	56,317	179,563	56,317	4,395	118,851	2611,052	53,049	524,421	56,317	79,246
No adjusted gross income.....	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 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 \$10,000.....	33,625	111,027	33,625	1,682	75,720	267,579	32,380	260,581	33,625	24,219
\$10,000 under \$15,000.....	11,832	37,845	11,832	2,232	23,781	136,942	11,322	119,786	11,832	16,461
\$15,000 under \$20,000.....	4,786	12,498	4,786	444	7,718	81,882	4,227	64,446	4,786	11,688
\$20,000 under \$25,000.....	1,819	6,806	1,819	-	4,987	40,237	1,682	32,755	1,819	6,275
\$25,000 under \$30,000.....	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)
\$30,000 under \$50,000.....	940	2,996	940	23	2,033	35,345	996	25,296	940	7,513
\$50,000 under \$100,000.....	288	944	288	(*)	647	19,335	214	9,957	288	5,615
\$100,000 or more.....	59	240	59	(*)	177	13,075	43	2,600	59	5,638
Nontaxable returns, total.....	10,909	46,632	10,909	379	35,344	227,452	9,441	28,904	-	-
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1 under \$600.....	(*)	(*)	(*)	-	-	(*)	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	(*)	(*)	-	-
\$2,000 under \$3,000.....	10,257	44,233	10,257	378	33,598	26,867	(*)	(*)	-	-
\$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 or more.....	14	117	14	-	103	885	-	-	-	-
Women										
Grand total.....	216,750	553,585	216,750	7,821	328,888	21,001,788	180,544	670,730	122,796	89,441
Taxable returns, total.....	122,796	298,814	122,796	1,522	174,370	2846,648	105,318	557,275	122,796	89,441
No adjusted gross income.....	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	29,178	63,190	29,178	251	33,761	99,811	28,817	97,550	29,178	5,720
\$4,000 under \$5,000.....	23,694	64,191	23,694	-	40,497	109,103	21,844	87,795	23,694	7,167
\$5,000 under \$10,000.....	45,007	106,832	45,007	251	61,574	306,951	38,372	229,678	45,007	26,448
\$10,000 under \$15,000.....	13,154	36,519	13,154	786	22,453	164,823	10,155	86,852	13,154	20,133
\$15,000 under \$20,000.....	2,561	6,616	2,561	62	3,993	43,048	1,843	23,012	2,561	5,675
\$20,000 under \$25,000.....	1,148	3,274	1,148	126	2,000	25,016	(*)	(*)	1,148	3,875
\$25,000 under \$30,000.....	724	2,265	724	-	1,541	19,461	724	9,920	724	3,129
\$30,000 under \$50,000.....	941	3,042	941	45	2,056	33,034	447	5,591	941	7,098
\$50,000 under \$100,000.....	279	846	279	-	567	18,152	109	2,163	279	5,021
\$100,000 or more.....	62	188	62	(*)	125	11,666	22	805	62	4,889
Nontaxable returns, total.....	93,954	254,771	93,954	6,299	154,518	2155,140	75,226	113,455	-	-
No adjusted gross income.....	1,633	5,087	1,633	(*)	3,453	4,521	(*)	(*)	-	-
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	5,307	18,797	8,966	-	-
\$600 under \$1,000.....	8,039	19,076	8,039	-	11,037	5,801	-	-	-	-
\$1,000 under \$2,000.....	35,870	83,945	35,870	2,184	45,891	52,341	31,253	41,635	-	-
\$2,000 under \$3,000.....	25,095	69,553	25,095	2,182	42,276	58,118	18,736	39,788	-	-
\$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 or more.....	13	26	13	-	13	1,030	13	13	-	-

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/1970 • Returns Filed and Sources of Income

99

Table 32.—MARITAL STATUS AND SEX OF TAXPAYER FOR SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions				Adjusted gross income	Salaries and wages		Income tax after credits	
		Total ¹	Taxpayers	Age 65 or over	Taxpayers' dependents		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS OF SINGLE PERSONS										
Men										
Grand total.....	13,772,230	15,558,485	13,772,230	708,150	1,069,079	254,886,023	12,873,661	48,846,490	8,703,567	7,581,554
Taxable returns, total.....	8,703,567	9,979,304	8,703,567	438,999	831,827	250,213,748	8,177,835	44,422,268	8,703,567	7,581,554
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	649,135	650,816	649,135	1,681	-	1,190,469	623,625	1,127,791	649,135	20,163
\$2,000 under \$3,000.....	1,858,358	1,943,557	1,858,358	60,555	22,712	4,596,676	1,758,972	4,274,263	1,858,358	299,682
\$3,000 under \$4,000.....	1,325,123	1,497,904	1,325,123	94,244	78,412	4,625,247	1,224,450	4,193,074	1,325,123	496,484
\$4,000 under \$5,000.....	960,351	1,106,587	960,351	55,552	89,004	4,328,085	889,616	3,987,957	960,351	523,941
\$5,000 under \$10,000.....	2,943,805	3,502,524	2,943,805	150,877	407,716	20,882,612	2,802,684	19,588,556	2,943,805	3,060,533
\$10,000 under \$15,000.....	715,110	917,685	715,110	36,949	165,374	8,451,745	676,284	7,665,774	715,110	1,524,082
\$15,000 under \$20,000.....	151,271	208,827	151,271	15,942	41,089	2,583,759	131,558	2,048,639	151,271	549,453
\$20,000 under \$25,000.....	41,921	61,249	41,921	7,497	11,658	931,185	32,175	599,211	41,921	224,198
\$25,000 under \$30,000.....	17,469	26,341	17,469	3,852	5,020	474,130	11,794	238,896	17,469	121,862
\$30,000 under \$50,000.....	24,685	38,783	24,685	6,945	7,153	920,121	15,432	382,707	24,685	280,237
\$50,000 under \$100,000.....	9,767	16,339	9,767	3,602	2,894	644,892	6,096	219,784	9,767	235,346
\$100,000 or more.....	2,871	4,879	2,871	1,290	696	589,296	1,722	89,094	2,871	245,008
Nontaxable returns, total.....	5,068,663	5,579,181	5,068,663	269,151	237,252	24,672,275	4,695,826	4,424,222	-	-
No adjusted gross income.....	73,124	90,836	73,124	12,358	3,673	-249,316	24,767	66,282	-	-
\$1 under \$600.....	1,470,709	1,504,769	1,470,709	19,737	14,323	503,839	1,402,309	485,658	-	-
\$600 under \$1,000.....	1,294,132	1,346,850	1,294,132	28,189	24,529	1,035,114	1,240,272	979,869	-	-
\$1,000 under \$2,000.....	2,065,128	2,235,326	2,065,128	118,882	51,064	2,846,266	1,940,654	2,607,754	-	-
\$2,000 under \$3,000.....	117,478	264,785	117,478	70,486	74,639	275,609	56,070	129,628	-	-
\$3,000 under \$4,000.....	19,479	59,339	19,479	7,726	32,134	67,757	12,587	41,246	-	-
\$4,000 under \$5,000.....	16,593	58,434	16,593	7,225	34,616	73,768	12,518	54,301	-	-
\$5,000 under \$6,000.....	9,298	13,718	9,298	3,614	806	64,884	5,389	42,509	-	-
\$6,000 under \$7,000.....									-	-
\$7,000 under \$8,000.....									-	-
\$8,000 under \$9,000.....									-	-
\$9,000 under \$10,000.....									-	-
\$10,000 or more.....	2,722	5,124	2,722	934	1,468	54,354	1,260	16,975	-	-
Women										
Grand total.....	11,904,960	14,683,374	11,904,960	1,968,174	764,309	249,844,949	10,096,895	37,216,621	7,668,621	6,658,999
Taxable returns, total.....	7,668,621	9,328,521	7,668,621	1,247,837	391,804	245,319,627	6,579,424	34,047,977	7,668,621	6,658,999
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	391,112	398,587	391,112	5,795	1,680	725,346	364,794	650,781	391,112	12,177
\$2,000 under \$3,000.....	1,215,638	1,443,167	1,215,638	196,758	30,726	3,058,119	1,008,032	2,391,218	1,215,638	175,661
\$3,000 under \$4,000.....	1,177,324	1,490,373	1,177,324	223,917	85,772	4,132,695	982,077	3,295,331	1,177,324	397,566
\$4,000 under \$5,000.....	1,175,388	1,436,899	1,175,388	193,792	64,359	5,288,683	1,029,932	4,414,975	1,175,388	603,861
\$5,000 under \$10,000.....	3,005,942	3,637,991	3,005,942	447,879	173,588	20,775,552	2,662,717	17,397,525	3,005,942	2,911,237
\$10,000 under \$15,000.....	504,206	622,386	504,206	90,076	26,783	5,963,265	424,727	4,426,327	504,206	1,052,293
\$15,000 under \$20,000.....	106,455	148,629	106,455	36,235	5,139	1,795,296	70,944	965,910	106,455	371,830
\$20,000 under \$25,000.....	36,824	57,552	36,824	18,920	1,636	817,676	17,198	245,592	36,824	189,542
\$25,000 under \$30,000.....	16,217	26,903	16,217	9,999	514	442,854	5,920	88,465	16,217	110,014
\$30,000 under \$50,000.....	22,340	37,762	22,340	14,397	773	837,331	6,515	104,925	22,340	249,936
\$50,000 under \$100,000.....	10,143	18,196	10,143	7,231	676	675,359	2,542	48,315	10,143	235,798
\$100,000 or more.....	3,664	6,702	3,664	2,834	156	805,424	664	15,990	3,664	349,019
Nontaxable returns, total.....	4,236,339	5,354,853	4,236,339	720,337	372,505	24,525,322	3,517,471	3,168,644	-	-
No adjusted gross income.....	56,207	80,454	56,207	20,745	2,841	-138,150	10,369	31,889	-	-
\$1 under \$600.....	1,205,428	1,308,586	1,205,428	44,278	57,200	418,852	1,114,934	387,378	-	-
\$600 under \$1,000.....	999,705	1,077,760	999,705	58,115	19,940	796,456	919,378	710,788	-	-
\$1,000 under \$2,000.....	1,567,056	1,934,110	1,567,056	282,575	80,866	2,187,544	1,318,933	1,725,970	-	-
\$2,000 under \$3,000.....	295,427	659,017	295,427	229,266	129,159	693,114	128,217	233,930	-	-
\$3,000 under \$4,000.....	60,625	154,813	60,625	44,936	44,210	206,322	16,826	45,415	-	-
\$4,000 under \$5,000.....	21,623	64,361	21,623	14,399	26,460	96,350	(*)	(*)	-	-
\$5,000 under \$6,000.....	25,977	66,392	25,977	21,872	11,823	179,905	(*)	(*)	-	-
\$6,000 under \$7,000.....									-	-
\$7,000 under \$8,000.....									-	-
\$8,000 under \$9,000.....									-	-
\$9,000 under \$10,000.....									-	-
\$10,000 or more.....	4,291	9,360	4,291	4,151	(*)	84,929	137	1,690	-	-

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 Includes exemptions for blindness.² Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

2 Deductions and Exemptions

Deductions and Exemptions

Contents

Deductions from gross income, 102
Deductions from adjusted gross income, 102
 Low-income allowance, 103
 Percentage standard deduction, 104
 Itemized deductions, 104
Exemptions, 105

Text tables

2A Returns with moving expense deduction, 1967 and 1970, 102
2B Form of deduction by size of adjusted gross income, 102
2C Form of deduction and size of adjusted gross income, 1969 and 1970, 103
2D Low-income allowance by size of adjusted gross income, 103
2E Itemized deductions by size of adjusted gross income, 1968 and 1970, 104
2F Child care deduction by size of adjusted gross income, 105
2G Amount of exemptions as a percent of adjusted gross income, 1961-1970, 106
2H Exemptions by type for all returns and returns with low-income allowance, 106
2I Number of returns and number of exemptions by type of exemption and marital status of taxpayer, 107

Charts

2A Returns with deductions, by form of deduction and adjusted gross income class, 102
2B Distribution of returns by form of deduction, 1964-1970, 103
2C Itemized deductions by type, 103

Basic tables

33 Returns with itemized deductions: adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences, by size of adjusted gross income and by marital status of taxpayer, 108
34 Returns with itemized deductions: sources of income by marital status of taxpayer, 112

35 Returns with itemized deductions: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 113
36 Returns with itemized deductions: deductions by type and size of adjusted gross income, 120
37 Returns with itemized deductions: itemized deductions as a percent of adjusted gross income by size of adjusted income, 121
38 Returns with taxes paid deduction: taxes deducted by size of adjusted gross income, 123
39 Returns with taxes paid deduction: taxes deducted as a percent of adjusted gross income by size of adjusted gross income, 124
40 Returns with interest paid deduction: interest deducted by size of adjusted gross income, 125
41 Returns with interest paid deduction: interest deducted as a percent of adjusted gross income by size of adjusted gross income, 126
42 Returns with contributions: contributions deduction and deducted by size of adjusted gross income, 127
43 Returns with contributions deductions: contributions deduction as a percent of adjusted gross income, 128
44 Returns with medical and dental expenses deduction: medical and dental expenses by size of adjusted gross income, 129
45 Returns with medical and dental expenses deduction: medical and dental expenses deducted as a percent of adjusted gross income by size of adjusted gross income, 130
46 Returns with standard deduction: adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences by size of adjusted gross income and by marital status of taxpayer, 131
47 Returns with standard deduction: sources of income by marital status of taxpayer, 135
48 Returns with standard deduction: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 136
49 All returns: exemptions by type, number of exemptions, sources of income, by size of adjusted gross income, 143

Taxpayers filing individual income tax returns claimed two categories 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. Also deductible from adjusted gross income was \$625 for each exemption to which the taxpayer was entitled.

Deductions from Gross Income

Deductions from gross income included ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. Expenses of businessmen and farmers were reported on schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed by those entities), and are detailed in the report *Statistics of Income, Business Income Tax Returns*. Expenses of employees are reported on Forms 1040, and are shown in this report as "statutory adjustments."

The one adjustment item which was affected by the Tax Reform Act of 1969 was the moving expense deduction, which was liberalized to include expenses incurred in househunting trips, living expenses for up to 30 days at the new location, expenses related to the purchase of a new residence or settlement of an unexpired lease at the old job location, and expenses related to the purchase of a residence at the new job location. However, these "indirect" moving expenses were generally limited to \$2,500, of which not more than \$1,000 could be allocated to househunting and temporary living quarters (see "Moving expense deduction" in the "Explanation of Terms"). The increase in the use of the moving expense deduction from 1967 to 1970 is detailed in table 2A.

Table 2A.—RETURNS WITH MOVING EXPENSE DEDUCTION, 1967 AND 1970
(Money amounts in thousands of dollars)

Adjusted gross income classes	Number of returns			Amount of deduction		
	1967	1970	Percent increase	1967	1970	Percent increase
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	391,769	990,593	152.9	143,963	794,569	451.9
Under \$5,000.....	78,838	182,502	131.5	27,717	86,549	212.3
\$5,000 under \$10,000.....	186,147	374,466	101.2	55,609	183,156	229.4
\$10,000 under \$15,000.....	89,671	255,240	184.6	38,838	210,758	442.7
\$15,000 or more.....	37,113	178,385	380.7	21,799	314,106	1,340.9

NOTE: Amount detail may not add to total because of rounding.

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms. It was either the percentage deduction (10 percent of the taxpayers adjusted gross income, but no more than \$1,000), or the low-income allowance, which was based on a formula which generally resulted in a greater deduction the lower the income and the higher the number of exemptions. Returns showing each form of deduction are summarized in tables 2B and 2C.

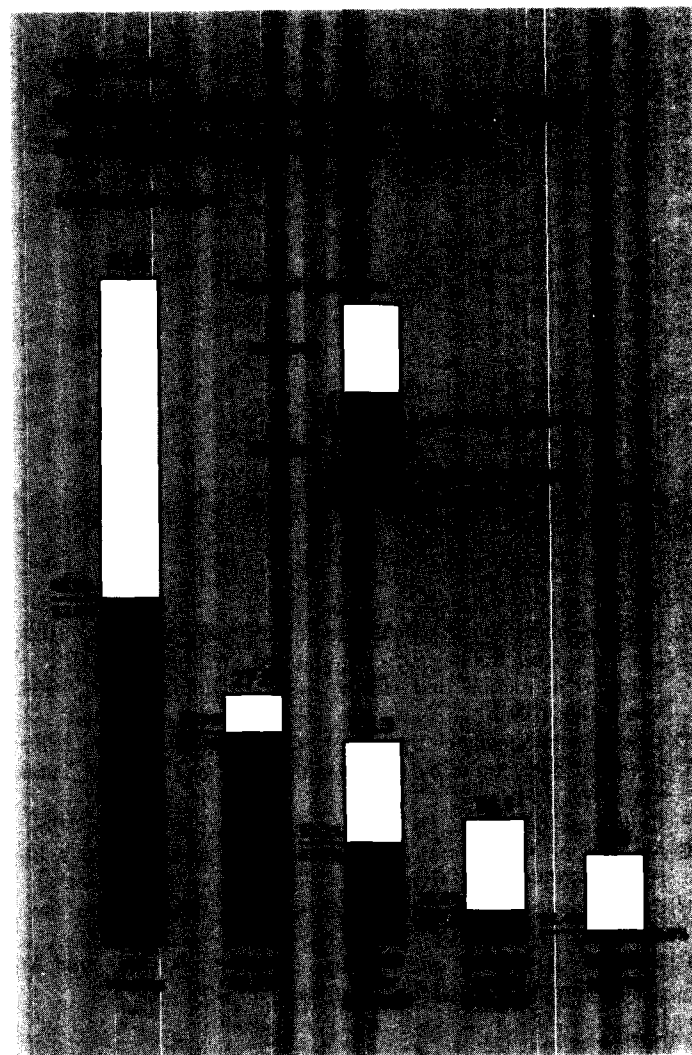


Table 2B.—FORM OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Average adjusted gross income (Dollars)	Deductions
	(1)	(2)	(3)	(4)
TOTAL DEDUCTIONS				
Total.....	73,862,448	634,250,263	3,586	120,549,755
Under \$5,000.....	27,890,651	67,569,874	2,422	25,955,593
\$5,000 under \$10,000.....	22,303,067	165,599,027	7,424	28,246,652
\$10,000 under \$15,000.....	14,106,019	171,901,125	12,186	28,329,662
\$15,000 or more.....	9,562,711	229,180,236	23,966	38,017,848
ITEMIZED DEDUCTIONS				
Total.....	35,430,047	448,698,849	12,664	88,178,487
Under \$5,000.....	4,443,959	16,368,083	3,683	5,727,451
\$5,000 under \$10,000.....	11,674,153	88,983,188	7,622	20,447,499
\$10,000 under \$15,000.....	10,570,907	130,004,129	12,298	24,806,043
\$15,000 or more.....	8,741,028	213,343,446	24,407	37,197,495
STANDARD DEDUCTION				
Total.....	38,432,401	185,551,417	4,827	32,371,271
Under \$5,000.....	23,446,692	51,201,792	2,183	20,228,143
\$5,000 under \$10,000.....	10,628,914	76,615,839	7,208	7,799,153
\$10,000 under \$15,000.....	3,535,112	41,896,996	11,851	3,523,620
\$15,000 or more.....	821,683	15,836,790	19,273	820,353
Percentage Standard Deduction				
Total.....	17,527,129	140,617,650	8,022	12,587,441
Under \$5,000.....	3,900,610	14,917,205	3,824	1,491,910
\$5,000 under \$10,000.....	9,275,024	68,039,859	7,335	6,753,786
\$10,000 under \$15,000.....	3,530,394	41,841,980	11,851	3,521,540
\$15,000 or more.....	821,101	15,818,600	19,265	820,204
Low-Income Allowance				
Total.....	20,905,272	44,933,772	2,149	19,783,831
Under \$5,000.....	19,546,082	36,284,587	1,856	18,736,233
\$5,000 under \$10,000.....	1,353,890	8,575,980	6,334	1,045,367
\$10,000 or more.....	5,300	73,205	13,812	2,230

NOTE: Amount detail may not add to total because of rounding.

Table 2C.—FORM OF DEDUCTION AND SIZE OF ADJUSTED GROSS INCOME, 1969 AND 1970

[Taxable and nontaxable returns]			
Form of deduction and size of adjusted gross income	Number of returns		
	1969	1970	Change, 1969 to 1970
	(1)	(2)	(3)
ALL RETURNS			
Total.....	75,834,388	74,279,831	-1,554,557
Under \$5,000.....	31,405,265	28,308,034	-3,097,231
\$5,000 under \$10,000.....	22,657,528	22,303,067	-354,461
\$10,000 under \$15,000.....	13,649,392	14,106,019	456,627
\$15,000 or more.....	8,122,203	9,562,711	1,440,508
RETURNS WITH ADJUSTED GROSS INCOME			
<u>Itemized Deductions</u>			
Total.....	34,915,278	35,430,047	514,769
Under \$5,000.....	5,588,506	4,443,959	-1,144,547
\$5,000 under \$10,000.....	11,997,047	11,774,153	-222,894
\$10,000 under \$15,000.....	10,037,098	10,270,907	233,809
\$15,000 or more.....	7,292,627	8,741,028	1,448,401
<u>Standard Deduction</u>			
Total.....	40,460,453	38,432,401	-2,028,052
Under \$5,000.....	25,358,102	23,446,692	-1,911,410
\$5,000 under \$10,000.....	10,660,481	10,628,914	-31,567
\$10,000 under \$15,000.....	3,612,294	3,535,112	-77,182
\$15,000 or more.....	829,576	821,683	-7,893
<u>Minimum standard or low-income allowance</u>			
Total.....	22,374,768	20,905,272	-1,469,496
Under \$5,000.....	21,093,317	19,546,082	-1,547,235
\$5,000 under \$10,000.....	1,281,243	1,353,890	72,647
\$10,000 under \$15,000.....	(*)	(*)	(*)
\$15,000 or more.....	(*)	(*)	(*)
<u>Percentage</u>			
Total.....	18,085,685	17,527,129	-558,556
Under \$5,000.....	4,264,785	3,900,610	-364,175
\$5,000 under \$10,000.....	9,379,238	9,275,024	-104,214
\$10,000 under \$15,000.....	3,612,164	3,530,394	-81,770
\$15,000 or more.....	829,498	821,101	-8,397
RETURNS WITH NO ADJUSTED GROSS INCOME.....	458,657	417,383	-41,274

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

Table 2D.—LOW-INCOME ALLOWANCE BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

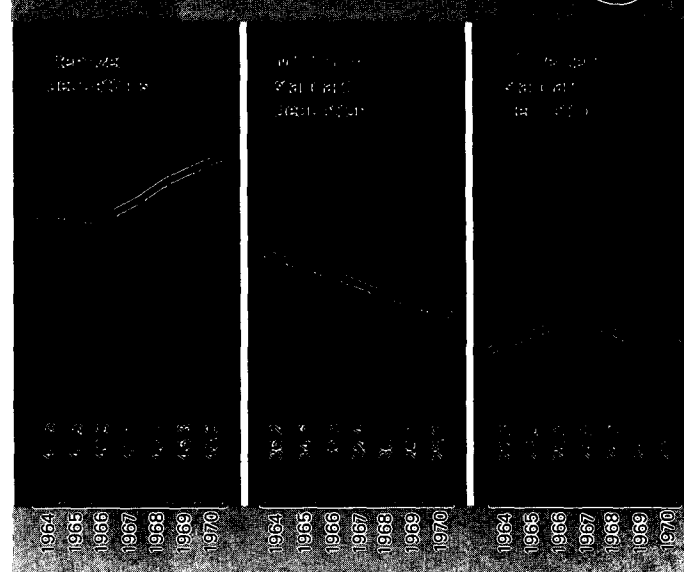
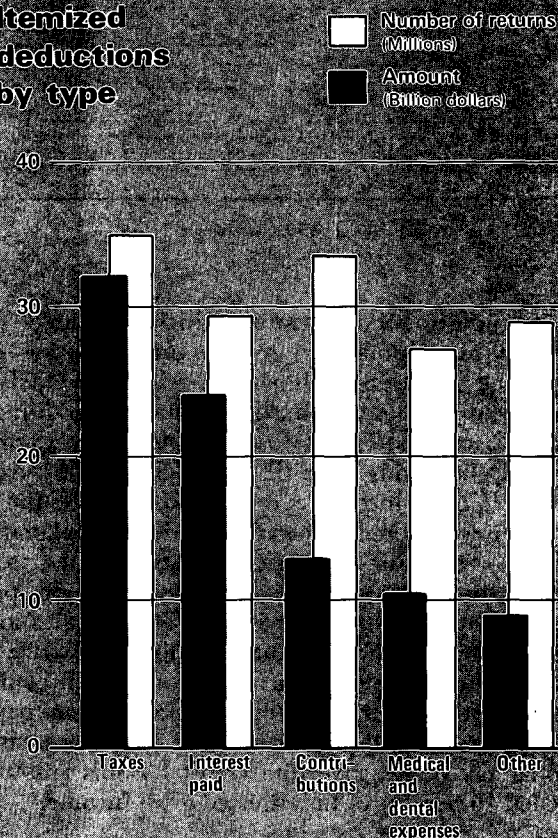
Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Low-income allowance	Income tax after credits
	(1)	(2)	(3)	(4)	(5)
Grand total.....	120,905,272	43,831,954	44,933,772	19,783,831	1,505,865
Taxable returns, total....	8,149,453	18,458,619	27,514,082	5,906,204	1,505,865
\$1 under \$1,000.....	27,889	27,889	26,007	6,082	382
\$1,000 under \$2,000.....	1,164,750	1,195,664	2,097,822	1,057,249	41,555
\$2,000 under \$3,000.....	3,227,679	3,835,793	8,054,687	2,420,271	479,942
\$3,000 under \$4,000.....	1,680,144	3,625,775	5,746,787	1,006,597	372,634
\$4,000 under \$5,000.....	828,770	3,058,238	3,753,034	512,187	193,389
\$5,000 under \$6,000.....	553,419	2,587,298	3,042,923	373,345	153,242
\$6,000 under \$7,000.....	362,451	2,032,757	2,354,199	272,328	123,361
\$7,000 under \$8,000.....	186,864	1,222,736	1,392,882	154,988	73,512
\$8,000 under \$9,000.....	89,490	702,177	756,638	84,194	35,738
\$9,000 under \$10,000.....	22,697	154,148	215,898	16,732	16,806
\$10,000 or more.....	5,300	16,144	73,205	2,230	15,304
Nontaxable returns, total..	12,755,819	25,373,335	17,419,690	13,877,627	-
\$1 under \$600.....	2,931,648	3,576,835	1,013,142	3,182,998	-
\$600 under \$1,000.....	2,573,325	3,247,991	2,055,564	2,795,166	-
\$1,000 under \$2,000.....	4,759,221	7,668,886	6,756,603	5,213,712	-
\$2,000 under \$3,000.....	1,523,145	5,239,504	3,705,980	1,649,798	-
\$3,000 under \$4,000.....	598,387	2,972,081	2,056,937	645,475	-
\$4,000 under \$5,000.....	231,124	1,458,185	1,018,025	246,698	-
\$5,000 under \$6,000.....	88,992	740,302	486,056	92,629	-
\$6,000 under \$7,000.....	41,086	366,913	257,409	42,260	-
\$7,000 under \$8,000.....	4,712	50,434	34,728	4,712	-
\$8,000 under \$9,000.....	4,179	52,204	35,246	4,179	-
\$9,000 under \$10,000.....	-	-	-	-	-
\$10,000 or more.....	-	-	-	-	-

¹Includes returns of married persons filing separately and prior-year returns using minimum standard deduction.

NOTE: Money amounts may not add to total because of rounding.

Low-Income Allowance

Table 2D details the low-income allowance, which was introduced for 1970 under provisions of the Tax Reform

Chart 2B
Distribution of returns by form of deduction, 1964-1970Chart 2C
Itemized deductions by type

Total number of returns with itemized deductions = 35.4 million
Total amount of itemized deductions = \$88.2 billion

Act of 1969. It consisted of a basic allowance, which equalled the old minimum standard deduction in effect from 1964 through 1969 (\$200 plus \$100 per exemption),

Table 2E.—ITEMIZED DEDUCTIONS BY SIZE OF ADJUSTED GROSS INCOME, 1968 AND 1970

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Type of deduction by size of adjusted gross income	1968			1970		
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
ALL RETURNS						
Total itemized deductions.....	32,030,231	69,177,073	100.0	35,430,047	88,178,487	100.0
Taxes.....	31,589,946	24,360,332	35.3	35,160,636	32,014,673	36.3
Interest paid.....	26,013,940	18,544,564	26.8	29,205,679	23,929,477	27.1
Contributions.....	30,129,793	11,138,925	16.1	33,633,601	12,892,734	14.6
Medical expense.....	24,121,830	8,488,096	12.3	27,437,549	10,585,749	12.0
Child care.....				564,743	221,053	0.3
All other deductions.....	24,696,206	6,376,143	9.2	28,629,030	8,396,117	9.5
Type not specified.....	260,416	270,984	0.4	121,313	141,177	0.2
Under \$5,000						
Total itemized deductions.....	5,328,185	5,515,106	100.0	4,443,959	5,727,450	100.0
Taxes.....	5,122,784	1,543,295	28.0	4,303,189	1,624,342	28.4
Interest paid.....	2,931,057	915,246	16.6	2,546,870	963,560	16.8
Contributions.....	4,615,694	831,249	15.1	3,910,667	817,609	14.3
Medical expense.....	4,176,220	1,659,566	30.1	3,649,616	1,707,732	29.8
Child care.....				136,886	49,272	0.9
All other deductions.....	3,455,916	520,671	9.4	3,110,453	522,166	9.1
Type not specified.....	65,423	45,087	0.8	48,505	43,138	0.8
\$5,000 Under \$10,000						
Total itemized deductions.....	12,200,935	19,513,527	100.0	11,674,153	20,447,499	100.0
Taxes.....	12,002,975	6,111,783	31.3	11,581,715	6,425,019	31.4
Interest paid.....	10,205,999	5,320,940	27.3	9,546,131	5,364,020	26.2
Contributions.....	11,364,531	2,704,678	13.9	10,937,788	2,739,605	13.4
Medical expense.....	9,385,382	3,276,441	16.8	9,264,603	3,655,646	17.9
Child care.....				281,604	128,200	0.6
All other deductions.....	9,735,787	1,922,877	9.9	9,581,573	2,070,247	10.1
Type not specified.....	170,479	176,834	0.9	52,957	64,887	0.3
\$10,000 Under \$15,000						
Total itemized deductions.....	8,748,808	19,112,111	100.0	10,570,907	24,806,043	100.0
Taxes.....	8,723,517	6,916,097	36.2	10,547,137	9,066,396	36.5
Interest paid.....	7,992,428	5,904,003	30.9	9,513,088	7,507,637	30.3
Contributions.....	8,501,958	2,661,821	13.9	10,206,268	3,203,956	12.9
Medical expense.....	6,428,192	1,941,236	10.2	8,009,526	2,680,176	10.8
Child care.....				91,625	32,711	0.1
All other deductions.....	7,155,177	1,661,854	8.7	8,971,411	2,296,901	9.3
Type not specified.....	17,953	27,312	0.1	14,986	18,605	0.1
\$15,000 or More						
Total itemized deductions.....	5,752,303	25,036,329	100.0	8,741,028	37,197,495	100.0
Taxes.....	5,740,670	9,789,157	39.1	8,728,595	14,899,217	40.1
Interest paid.....	4,884,456	6,404,375	25.6	7,599,590	10,094,260	27.1
Contributions.....	5,647,610	4,941,177	19.7	8,578,878	6,131,562	16.5
Medical expense.....	4,132,036	1,610,853	6.4	6,513,804	2,542,195	6.8
Child care.....				54,628	10,869	(1)
All other deductions.....	4,349,326	2,270,741	9.1	6,965,593	3,506,800	9.5
Type not specified.....	6,561	21,751	0.1	4,865	14,546	(1)

¹ Less than 0.05 percent.

NOTE: Amount detail may not add to total because of rounding.

and an additional allowance, which benefited persons with very low amounts of income and with few exemptions. The additional allowance, which applied to all returns except those of husbands and wives filing separately was phased out as income and exemptions increased, becoming zero if total exemptions exceeded eight or if total income exceeded \$6,300 (see the definition of low income allowance under "Explanation of Terms"). The basic allowance was still limited to \$1,000 (as was the minimum standard deduction in previous years), but taken together with the additional allowance, the low-income allowance could total up to \$1,100. Unless he wanted to use the low-income allowance in connection with an income averaging computation, the taxpayer did not have to compute the low-income allowance, since the optional tax tables gave him credit for this amount if it exceeded 10 percent of his adjusted gross income.

Percentage Standard Deduction

As in years past, the percentage standard deduction for 1970 equalled 10 percent of adjusted gross income, with an upper limit of \$1,000. Provisions of the Tax Reform Act of 1969 affecting the percentage standard deduction were not yet effective for tax year 1970.

Itemized Deductions

In lieu of taking the standard deductions, a taxpayer could also itemize the taxes, medical expenses, interest expenses, charitable contributions, and other eligible expenses he had incurred during the year. Among the "other" or miscellaneous deductions which a taxpayer could claim were expenses for the care of children under the age of 13, or for any dependent who was mentally or physically disabled, while the taxpayer was working. These expenses are shown separately in this report (see tables 2E and 2F; for a more complete definition of the child care deduction, see "Explanation of Classifications and Terms").

Under the provisions of the Tax Reform Act of 1969, the rules governing charitable contributions were changed in the case of taxpayers who gave very large amounts, or those who made their donations in the form of property instead of cash. Prior to 1970, taxpayers whose contributions plus Federal income tax had totalled more than 90 percent of taxable income in 8 out of 10 preceding taxable years were eligible for an unlimited contributions deduction. The Tax Reform Act of 1969 contained a provision to phase out this unlimited deduction over a 5-year period, and for 1970 qualified taxpayers were allowed a

Table 2F.—CHILD CARE DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Child care deduction	Total itemized deductions	Taxable income	Income tax after credits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total.....	564,743	4,830,006	221,053	1,128,591	2,583,381	496,968
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	11,462	30,108	3,326	13,854	4,225	609
\$3,000 under \$4,000.....	41,983	149,129	14,456	52,931	39,876	5,914
\$4,000 under \$5,000.....	81,006	367,022	30,830	104,950	120,465	18,398
\$5,000 under \$6,000.....	79,662	439,247	35,787	116,860	181,125	28,400
\$6,000 under \$7,000.....	92,894	597,083	41,480	147,199	266,959	43,335
\$7,000 under \$8,000.....	46,318	348,790	24,684	101,150	160,715	25,779
\$8,000 under \$9,000.....	38,523	325,699	16,642	82,729	157,117	26,775
\$9,000 under \$10,000.....	24,207	229,124	9,607	52,599	129,161	22,574
\$10,000 under \$11,000.....	22,091	231,711	8,597	56,515	125,560	21,864
\$11,000 under \$12,000.....	18,522	211,606	4,555	44,526	122,720	21,754
\$12,000 under \$13,000.....	24,008	298,393	9,432	62,202	180,183	32,785
\$13,000 under \$14,000.....	16,727	225,259	6,650	51,364	133,321	24,533
\$14,000 under \$15,000.....	10,277	148,148	3,477	31,445	88,136	16,090
\$15,000 under \$20,000.....	32,703	562,708	6,822	105,197	374,091	73,633
\$20,000 under \$25,000.....	12,185	269,074	2,291	44,486	190,870	40,303
\$25,000 under \$30,000.....	3,877	105,281	629	16,757	78,264	17,998
\$30,000 under \$50,000.....	4,134	155,022	662	22,446	121,798	32,852
\$50,000 under \$100,000.....	1,512	96,762	391	13,145	79,522	28,765
\$100,000 under \$200,000.....	195	24,803	63	4,650	19,621	8,974
\$200,000 under \$500,000.....	17	4,813	12	880	3,885	2,128
\$500,000 under \$1,000,000.....	5	6,204	(¹)	958	5,230	3,430
\$1,000,000 or more.....						
Taxable returns, total.....	541,215	4,734,393	211,240	1,077,163	2,583,043	496,968
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	35,934	128,984	13,018	41,982	39,876	5,914
\$3,000 under \$4,000.....	74,018	335,223	26,624	88,147	120,465	18,398
\$4,000 under \$5,000.....	77,810	429,811	34,738	110,984	181,125	28,400
\$5,000 under \$6,000.....	92,141	592,378	41,229	144,821	266,621	43,335
\$6,000 under \$7,000.....	44,637	335,698	23,676	96,413	160,715	25,779
\$7,000 under \$8,000.....	38,523	325,699	16,642	82,729	157,117	26,775
\$8,000 under \$9,000.....	24,207	229,124	9,607	52,599	129,161	22,574
\$9,000 under \$10,000.....	22,091	231,711	8,597	56,515	125,560	21,864
\$10,000 under \$11,000.....	18,522	211,606	4,555	44,526	122,720	21,754
\$11,000 under \$12,000.....	24,008	298,393	9,432	62,202	180,183	32,785
\$12,000 under \$13,000.....	16,727	225,259	6,650	51,364	133,321	24,533
\$13,000 under \$14,000.....	10,277	148,148	3,477	31,445	88,136	16,090
\$14,000 under \$15,000.....	32,680	562,287	6,822	104,860	374,091	73,633
\$15,000 under \$20,000.....	12,185	269,074	2,291	44,486	190,870	40,303
\$20,000 under \$25,000.....	3,877	105,281	629	16,757	78,264	17,998
\$25,000 under \$30,000.....	4,134	155,022	662	22,446	121,798	32,852
\$30,000 under \$50,000.....	1,500	96,066	391	12,449	79,522	28,765
\$50,000 under \$100,000.....	195	24,803	63	4,650	19,621	8,974
\$100,000 under \$200,000.....	17	4,813	12	880	3,885	2,128
\$200,000 under \$500,000.....	5	6,204	(¹)	958	5,230	3,430
\$500,000 under \$1,000,000.....						
\$1,000,000 or more.....						
Total nontaxable returns.....	23,528	95,617	9,816	51,429	338	-
Returns under \$5,000.....	136,886	550,279	49,272	173,483	165,103	24,996
Returns \$5,000 under \$10,000.....	281,604	1,939,943	128,200	500,537	895,077	146,863
Returns \$10,000 under \$15,000.....	91,625	1,115,117	32,711	246,052	649,920	117,026
Returns \$15,000 or more.....	54,628	1,224,667	10,869	208,519	873,281	208,083

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
¹ Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

maximum deduction of 80 percent of adjusted gross income. Moreover, the amount the taxpayer could deduct for contributions of property was severely limited under the new law. Previously, a taxpayer who had donated property that had appreciated in value was allowed a deduction for the full fair market value. On his 1970 return, the taxpayer could deduct only his basis (usually the cost) of the donated property if the sale of that property would have resulted in an ordinary gain. Property which, if sold, would have given rise to long-term capital gains, could generally still be deducted at the fair market value. However, in the case of gifts of tangible personal property not related to the purpose or function of the donee, or of any type of long-term capital gain property given to nonoperating private foundations, only the basis plus 50 percent of the appreciation could be deducted. In any case, where donations of appreciated property were taken at the fair market value, the total deduction (not

just the appreciated part) was not allowed to exceed 30 percent of the taxpayer's adjusted gross income.

While the charitable contributions deduction was thus limited for persons who previously qualified for the unlimited deduction and for persons who made donations of certain types of appreciated property, it was also liberalized for many other persons. Starting with 1970, taxpayers could generally take charitable contributions deductions of up to 50 percent of their adjusted gross incomes, instead of 30 percent as in previous years.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. A taxpayer and his spouse each received an additional exemption if they were age 65 or over, or if they were blind. A married per-

Table 2G.—AMOUNT OF EXEMPTIONS AS A PERCENT OF ADJUSTED GROSS INCOME, 1961-1970
(Money amounts in thousands of dollars)

Adjusted gross income classes	Adjusted gross income (less deficit)	Exemptions		Adjusted gross income classes	Adjusted gross income (less deficit)	Exemptions	
		Amount	As percent of adjusted gross income			Amount	As percent of adjusted gross income
1961				1966			
Total.....	329,861,284	106,512,003	32.3	Total.....	468,450,579	116,976,796	25.0
Under \$5,000.....	83,204,480	49,433,411	59.4	Under \$5,000.....	73,870,931	39,283,498	53.2
\$5,000 under \$10,000.....	144,984,001	44,015,749	30.4	\$5,000 under \$10,000.....	174,670,690	47,904,493	27.4
\$10,000 or more.....	101,672,803	13,062,843	12.8	\$10,000 under \$15,000.....	110,563,910	20,447,869	18.5
				\$15,000 or more.....	109,345,048	9,340,936	8.5
1962				1967			
Total.....	348,701,466	107,906,946	30.9	Total.....	504,809,479	118,821,574	23.5
Under \$5,000.....	80,914,858	47,082,974	58.2	Under \$5,000.....	72,565,584	37,874,467	52.2
\$5,000 under \$10,000.....	151,332,258	45,294,293	29.9	\$5,000 under \$10,000.....	175,173,487	46,751,472	26.7
\$10,000 or more.....	116,454,350	15,529,679	13.3	\$10,000 under \$15,000.....	124,433,259	22,874,172	18.4
				\$15,000 or more.....	132,637,149	11,321,463	8.5
1963				1968			
Total.....	368,778,012	110,103,000	29.9	Total.....	554,420,486	120,772,962	21.8
Under \$5,000.....	79,490,696	45,893,674	57.7	Under \$5,000.....	70,935,147	35,793,832	50.5
\$5,000 under \$10,000.....	156,701,907	46,328,262	29.6	\$5,000 under \$10,000.....	172,602,749	44,183,692	25.6
\$10,000 or more.....	132,585,469	17,881,064	13.5	\$10,000 under \$15,000.....	144,542,748	26,275,178	18.2
				\$15,000 or more.....	166,339,842	14,520,260	8.7
1964				1969			
Total.....	396,659,831	112,352,080	28.3	Total.....	603,546,080	123,718,490	20.5
Under \$5,000.....	76,643,132	43,627,527	56.9	Under \$5,000.....	69,083,885	34,760,920	50.3
\$5,000 under \$10,000.....	164,487,867	47,684,835	29.0	\$5,000 under \$10,000.....	168,280,167	41,286,411	24.5
\$10,000 or more.....	155,528,831	21,039,718	13.5	\$10,000 under \$15,000.....	165,612,408	29,550,089	17.8
				\$15,000 or more.....	200,569,620	18,121,070	9.0
1965				1970			
Total.....	429,201,239	114,444,769	26.7	Total.....	631,692,539	127,531,204	20.2
Under \$5,000.....	75,584,405	41,579,340	55.0	Under \$5,000.....	65,012,151	32,830,411	50.5
\$5,000 under \$10,000.....	170,280,800	48,164,825	28.3	\$5,000 under \$10,000.....	165,599,027	41,044,325	24.8
\$10,000 or more.....	183,336,033	24,700,604	13.5	\$10,000 under \$15,000.....	171,901,125	31,411,506	18.3
				\$15,000 or more.....	229,180,236	22,244,962	9.7

NOTE: Amount detail may not add to total because of rounding.

Table 2H.—EXEMPTIONS BY TYPE FOR ALL RETURNS AND RETURNS WITH LOW-INCOME ALLOWANCE

Type of exemption	Total number	Low-income allowance	
		Number	Percent of total number
NUMBER OF RETURNS			
Total returns.....	(1) 74,279,831	(2) 20,905,272	(3) 28.1
Returns with exemptions for—			
Taxpayer.....	74,279,831	20,905,272	28.1
Age 65 or over.....	6,913,144	2,422,726	35.0
Blindness.....	123,742	41,370	33.4
Dependents.....	33,456,290	5,233,108	15.6
Returns with exemptions for other than age or blindness, total.....	74,279,831	20,905,272	28.1
One.....	26,549,090	13,436,213	50.6
Two.....	17,048,592	3,018,971	17.7
Three.....	9,761,549	1,362,101	14.0
Four.....	9,537,675	1,050,925	11.0
Five.....	5,823,658	795,715	13.7
Six or more.....	5,559,267	1,241,347	22.3
NUMBER OF EXEMPTIONS			
Total exemptions.....	204,126,402	43,831,954	21.5
Taxpayers' exemptions, total.....	123,980,838	29,963,730	23.8
Taxpayer (and spouse).....	116,950,336	26,746,534	22.9
Age 65 or over.....	8,904,331	3,175,575	35.7
Blindness.....	126,171	41,621	33.0
Dependents' exemptions.....	78,145,564	13,868,224	17.7
Other than age or blindness, total.....	193,095,900	40,614,758	20.8
One.....	26,549,090	13,436,213	50.6
Two:			
Taxpayer (and spouse).....	31,323,043	5,254,922	16.8
Dependents.....	2,774,141	783,020	28.2
Three:			
Taxpayer (and spouse).....	18,288,383	2,289,005	12.5
Dependents.....	10,996,264	1,797,298	16.3
Four:			
Taxpayer (and spouse).....	18,496,569	1,889,980	10.2
Dependents.....	19,654,131	2,313,720	11.8
Five:			
Taxpayer (and spouse).....	11,341,038	1,463,361	12.9
Dependents.....	17,777,252	2,515,214	14.1
Six or more:			
Taxpayer (and spouse).....	10,952,213	2,413,053	22.0
Dependents.....	26,943,776	6,458,972	24.0

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

son filing a "separate return" (i.e., one which the spouse did not have to sign), but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent.

The value of each exemption was set at \$600 for tax year 1948, and remained at that level through tax year 1969. Over the years prior to 1970, the value of these exemptions as a percentage of total income decreased steadily (see table 2G). For tax year 1970, the value of each exemption was raised to \$625, and table 2G shows that at every level of income, the value of exemptions as a percent of adjusted gross income increased. The slight decrease in the overall percentage, however, was related to the new filing requirements under the Tax Reform Act of 1969; many persons in the lowest income class, where the ratio of exemptions to income is highest, were no longer required to file returns. Additional increases in the value of exemptions were scheduled for 1971 and 1972.

It should be noted that the amount claimed for exemptions shown in this report averaged somewhat under \$625, since only \$600 could be claimed on a prior year delinquent return, and a noncalendar year filer had to prorate the amount claimed based on the proportion of his taxable year falling after January 1, 1970. (The inclusion of a small number of such returns in the 1970 data is explained in section 7 of this report).

Table 2I.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS OF TAXPAYER

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for—			
				Taxpayers age 65 or over		Blindness	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	74,279,831	204,126,402	116,950,336	6,913,144	8,904,331	123,742	126,171
Percent of total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Joint returns of husbands and wives.....	42,376,365	158,993,276	84,715,123	3,953,155	5,926,306	68,272	70,701
Percent of total.....	57.0	77.9	72.4	57.2	66.6	55.2	56.0
Separate returns of husbands and wives.....	2,369,511	5,458,859	2,701,258	131,352	149,388	(*)	(*)
Percent of total.....	3.2	2.7	2.3	1.9	1.7	(1)	(1)
Returns of heads of households.....	3,572,789	8,652,628	3,572,789	139,718	139,718	(*)	(*)
Percent of total.....	4.8	4.2	3.1	2.0	1.6	(1)	(1)
Returns of surviving spouses.....	283,976	779,780	283,976	12,595	12,595	(*)	(*)
Percent of total.....	0.4	0.4	0.2	0.2	0.1	(1)	(1)
Returns of single persons not heads of households or surviving spouses.....	25,677,190	30,241,859	25,677,190	2,676,324	2,676,324	54,957	54,957
Percent of total.....	34.6	14.8	22.0	38.7	30.1	44.4	43.6

Marital status	Additional exemptions for—Continued									
	Taxpayer's dependents									
	Total		Children living at home		Children not living at home		Dependent parents		Other dependents	
	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
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total.....	33,456,290	78,145,564	31,426,986	73,754,253	570,268	1,022,880	1,638,142	1,746,725	1,203,728	1,621,706
Percent of total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Joint returns of husbands and wives.....	28,198,363	68,281,146	27,424,709	65,932,732	313,281	548,230	953,257	1,016,075	605,753	784,109
Percent of total.....	84.3	87.4	87.3	89.4	54.9	53.6	58.2	58.2	50.3	48.4
Separate returns of husbands and wives.....	1,078,319	2,607,957	986,620	2,384,680	41,527	92,382	35,599	38,338	66,221	92,557
Percent of total.....	3.2	3.3	3.1	3.2	7.3	9.0	2.2	2.2	5.5	5.7
Returns of heads of households.....	2,871,447	4,939,990	2,202,371	3,953,972	26,622	38,313	502,599	529,364	314,014	418,341
Percent of total.....	8.6	6.3	7.0	5.4	4.7	3.7	30.7	30.3	26.1	25.8
Returns of surviving spouses.....	259,348	483,083	255,392	467,737	(*)	(*)	(*)	(*)	11,758	12,075
Percent of total.....	0.8	0.6	0.8	0.6	(1)	(1)	(1)	(1)	1.0	0.7
Returns of single persons not heads of households or surviving spouses.....	1,048,813	1,833,388	557,894	1,015,132	188,592	343,263	144,238	160,369	205,982	314,624
Percent of total.....	3.1	2.3	1.8	1.4	33.1	33.6	8.8	9.2	17.1	19.4

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
¹Less than 0.05 percent.

Table 33.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER
[Money amounts in thousand of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	35,430,047	448,698,849	88,178,487	74,599,158	287,474,063	1,523,803	62,863,590	111,822	28,144,826	391,611,288	75,087,330	66,956,031	250,662,121	1,316,065	54,380,389	100,095
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	60,223	39,563	70,388	71,968	619	-	86	187	19,462	12,397	35,445	37,974	-	-	-	187
\$1,000 under \$2,000.....	218,476	350,521	293,179	264,900	21,578	-	2,746	84	55,334	87,987	141,336	114,817	32	-	4	84
\$2,000 under \$3,000.....	708,827	1,816,538	875,648	881,087	342,990	373	47,194	350	216,958	562,519	316,527	417,468	16,116	-	1,972	333
\$3,000 under \$4,000.....	1,483,241	5,257,070	1,857,794	1,987,136	1,644,880	4,167	243,662	50	581,811	2,065,896	832,206	1,094,801	302,597	13	41,224	50
\$4,000 under \$5,000.....	1,973,192	8,904,391	2,630,441	2,987,117	3,453,686	9,197	528,994	194	980,495	4,430,437	1,419,825	1,975,163	1,156,909	713	158,489	97
\$5,000 under \$6,000.....	2,048,923	11,280,022	3,021,436	3,411,710	4,971,618	14,902	786,867	449	1,159,004	6,395,757	1,850,893	2,503,130	2,153,206	3,299	309,732	427
\$6,000 under \$7,000.....	2,195,097	14,265,548	3,467,847	4,012,889	6,830,917	23,182	1,111,392	183	1,422,164	9,246,177	2,342,425	3,168,633	3,775,497	10,137	573,607	183
\$7,000 under \$8,000.....	2,317,809	17,393,048	4,108,768	4,550,585	8,774,124	32,698	1,454,678	153	1,658,810	12,458,127	2,953,261	3,848,939	5,683,218	18,958	894,748	144
\$8,000 under \$9,000.....	2,537,775	21,566,739	4,721,444	5,311,190	11,571,218	46,474	1,961,184	75	1,997,586	16,997,455	3,789,166	4,745,374	8,488,279	32,028	1,378,044	69
\$9,000 under \$10,000.....	2,574,549	24,477,833	5,128,004	5,726,277	13,651,793	56,864	2,344,132	89	2,178,941	20,727,986	4,343,041	5,289,401	11,110,718	44,744	1,851,089	83
\$10,000 under \$11,000.....	2,487,364	26,099,784	5,317,758	5,740,455	15,065,676	63,862	2,631,738	94	2,189,905	22,984,776	4,722,913	5,398,589	12,883,420	53,138	2,192,207	94
\$11,000 under \$12,000.....	2,352,794	27,042,182	5,291,661	5,492,834	16,274,908	70,990	2,896,131	397	2,111,053	24,268,455	4,766,384	5,237,715	14,275,213	60,626	2,479,890	397
\$12,000 under \$13,000.....	2,125,056	26,537,976	5,036,743	4,942,676	16,587,246	73,671	3,000,513	141	1,945,548	24,299,978	4,601,834	4,731,059	14,984,043	65,252	2,659,086	141
\$13,000 under \$14,000.....	1,925,395	25,977,604	4,770,754	4,770,754	16,646,939	75,133	3,068,567	159	1,786,922	24,107,016	4,418,828	4,410,113	15,284,020	67,813	2,765,257	159
\$14,000 under \$15,000.....	1,680,298	24,346,584	4,389,137	3,949,150	16,016,482	73,184	3,000,448	231	1,586,955	22,996,743	4,158,140	3,841,254	15,005,377	67,485	2,770,768	231
\$15,000 under \$20,000.....	4,917,048	84,053,448	14,612,585	11,532,980	57,938,195	279,470	11,398,158	1,075	4,653,384	79,572,351	13,821,715	11,240,635	54,537,155	258,554	10,563,685	1,046
\$20,000 under \$25,000.....	1,785,048	39,480,034	6,668,303	4,207,491	28,621,103	149,872	6,105,503	1,483	1,694,576	37,476,723	6,292,640	4,101,528	27,096,060	139,163	5,680,049	1,337
\$25,000 under \$30,000.....	730,523	19,840,011	3,377,002	1,748,758	14,731,893	83,292	3,387,377	866	690,968	18,762,296	3,151,740	1,702,259	13,918,106	77,092	3,138,198	797
\$30,000 under \$50,000.....	886,392	32,974,118	5,475,158	2,159,720	25,390,720	168,131	6,832,736	5,510	827,590	30,781,321	5,014,325	2,088,849	23,695,767	152,655	6,221,546	5,106
\$50,000 under \$100,000.....	345,059	22,730,579	3,843,277	870,289	18,035,268	159,927	6,498,264	14,620	318,787	20,989,946	3,450,904	836,834	16,716,756	145,435	5,913,618	13,032
\$100,000 under \$200,000.....	61,818	8,073,083	1,607,437	147,962	6,331,986	72,674	2,948,652	19,782	55,686	7,253,222	1,392,559	140,355	5,732,191	64,701	2,628,306	17,856
\$200,000 under \$500,000.....	12,751	3,600,864	891,591	28,699	2,692,581	36,860	1,495,225	25,611	10,938	3,075,245	738,859	26,465	2,319,083	31,262	1,268,567	22,847
\$500,000 under \$1,000,000.....	1,747	1,171,904	333,209	3,900	841,098	12,560	510,056	15,419	1,466	983,233	270,762	3,538	713,523	10,557	429,054	13,608
\$1,000,000 or more.....	642	1,419,405	388,933	1,330	1,036,535	16,320	609,287	24,620	483	1,075,245	261,602	1,138	814,835	12,440	461,249	21,787
Taxable returns, total.....	34,036,429	442,935,715	84,133,924	71,542,042	287,293,654	1,523,394	62,863,590	111,822	27,218,045	387,378,636	72,348,794	64,518,017	250,536,791	1,315,759	54,380,389	100,095
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	62,231	104,452	38,793	45,938	20,030	-	2,746	84	55,334	87,987	141,336	114,817	32	-	4	84
\$2,000 under \$3,000.....	403,010	1,049,019	357,805	358,891	333,227	373	47,194	350	44,000	118,535	44,247	59,601	15,524	-	1,972	333
\$3,000 under \$4,000.....	1,157,252	4,123,670	1,176,955	1,317,767	1,629,046	4,167	243,662	50	350,789	1,260,196	391,156	571,024	298,108	13	41,224	50
\$4,000 under \$5,000.....	1,740,598	7,862,782	2,033,056	2,425,200	3,404,681	9,197	528,994	194	793,956	3,597,204	989,185	1,488,233	1,119,902	713	158,489	97
\$5,000 under \$6,000.....	1,929,293	10,620,836	2,626,605	3,057,644	4,936,807	14,858	786,867	449	1,056,715	5,832,436	1,520,178	2,185,637	2,126,833	3,294	309,732	427
\$6,000 under \$7,000.....	2,130,676	13,849,835	3,242,283	3,783,633	6,824,065	23,182	1,111,392	183	1,363,840	8,870,447	2,146,434	2,954,216	3,769,994	10,137	573,607	183
\$7,000 under \$8,000.....	2,265,283	17,002,127	3,872,002	4,363,205	8,767,585	32,678	1,454,678	153	1,619,895	12,165,907	2,799,454	3,687,969	5,679,137	18,939	894,748	144
\$8,000 under \$9,000.....	2,503,754	21,278,621	4,520,548	5,189,100	11,569,172	46,465	1,961,184	75	1,969,723	16,761,294	3,645,530	4,629,675	8,486,239	32,019	1,378,044	69
\$9,000 under \$10,000.....	2,566,222	24,397,601	5,038,858	5,708,135	13,650,816	56,862	2,344,132	89	2,173,999	20,681,189	4,298,122	5,273,391	11,109,741	44,742	1,851,089	83
\$10,000 under \$11,000.....	2,479,079	26,014,266	5,242,163	5,710,246	15,061,994	63,848	2,631,738	94	2,181,878	22,902,007	4,653,231	5,369,173	12,879,739	53,125	2,192,207	94
\$11,000 under \$12,000.....	2,346,759	26,972,931	5,234,276	5,475,031	16,263,866	70,940	2,896,131	397	2,106,573	24,217,190	4,725,275	5,222,085	14,270,072	60,607	2,479,890	397
\$12,000 under \$13,000.....	2,119,428	26,468,152	4,958,024	4,928,024	16,582,167	73,649	3,000,513	141	1,941,349	24,248,336	4,550,828	4,718,606	14,978,964	65,230	2,659,086	141
\$13,000 under \$14,000.....	1,923,057	25,946,208	4,737,206	4,563,080	16,645,988	75,129	3,068,567	159	1,785,558	24,088,692	4,399,314	4,406,374	15,283,069	67,809	2,765,257	159
\$14,000 under \$15,000.....	1,679,026	24,328,179	4,365,763	3,946,093	16,016,369	73,183	3,000,448	231	1,585,717	22,978,836	4,135,329	3,838,280	15,005,273	67,484	2,770,768	231
\$15,000 under \$20,000.....	4,910,891	83,950,284	14,508,215	11,517,118	57,926,592	279,420	11,398,158	1,075	4,648,539	79,490,608	13,739,062	11,226,869	54,526,260	258,506	10,563,685	1,046
\$20,000 under \$25,000.....	1,782,362	39,421,832	6,607,430	4,201,060	28,614,751	149,809	6,105,503	1,483	1,692,730	37,436,127	6,251,163	4,096,341	27,089,923	139,102	5,680,049	1,337
\$25,000 under \$30,000.....	728,767	19,792,068	3,319,588	1,744,671	14,728,302	83,273	3,387,377	866	689,639	18,726,142						

Table 33.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives															
	Total								Spouse filing							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	773,493	5,865,487	1,289,152	1,008,501	3,609,596	21,019	825,942	1,477	711,642	5,398,105	1,182,671	867,923	3,380,275	19,508	777,093	1,280
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	8,063	6,109	2,363	5,695	365	-	50	-	(*)	(*)	(*)	(*)	(*)	-	(*)	-
\$1,000 under \$2,000.....	41,056	63,413	26,780	33,619	9,522	-	1,331	-	39,063	59,717	25,107	32,074	8,796	-	1,230	-
\$2,000 under \$3,000.....	69,725	170,145	61,370	68,910	50,861	87	7,546	-	67,290	164,820	59,740	65,395	50,314	73	7,457	-
\$3,000 under \$4,000.....	66,900	240,228	72,400	88,898	85,267	290	13,417	-	54,937	195,589	58,422	69,309	71,391	208	11,177	-
\$4,000 under \$5,000.....	77,925	351,889	82,352	95,349	176,397	700	29,141	-	70,889	320,082	71,988	81,107	169,194	686	28,041	-
\$5,000 under \$6,000.....	104,228	579,586	145,913	134,000	302,752	1,370	51,039	-	96,530	534,942	132,121	115,054	287,788	1,307	48,503	-
\$6,000 under \$7,000.....	67,969	437,716	97,677	98,083	242,241	1,035	42,962	-	65,157	420,602	93,366	88,139	239,158	1,029	42,585	-
\$7,000 under \$8,000.....	72,007	538,658	108,161	96,189	335,988	1,657	62,705	-	63,287	473,728	89,192	70,028	314,507	1,460	58,988	-
\$8,000 under \$9,000.....	45,312	383,379	62,899	53,548	267,030	1,441	52,068	-	43,290	365,403	59,943	49,582	255,878	1,389	49,895	-
\$9,000 under \$10,000.....	59,459	566,874	120,778	93,430	354,603	1,624	68,267	-	55,909	533,401	115,182	84,360	335,795	1,539	64,717	-
\$10,000 under \$11,000.....	44,441	466,028	87,154	67,118	311,756	1,630	63,377	-	41,013	430,114	81,172	57,467	291,475	1,534	59,415	-
\$11,000 under \$12,000.....	27,645	318,490	59,838	42,490	216,162	1,208	45,343	-	26,325	303,076	57,364	38,778	206,935	1,162	43,479	-
\$12,000 under \$13,000.....	23,436	291,450	49,359	33,016	209,076	1,121	45,609	-	20,072	249,348	43,668	26,255	179,425	965	39,176	-
\$13,000 under \$14,000.....	16,924	227,420	40,621	23,876	162,923	888	36,551	-	16,924	227,420	40,621	23,876	162,923	888	36,551	-
\$14,000 under \$15,000.....	8,840	127,772	23,970	18,091	85,711	467	19,198	-	7,321	106,042	20,505	13,796	71,741	391	16,066	-
\$15,000 under \$20,000.....	22,929	385,599	69,699	32,158	283,740	1,832	68,127	-	20,840	349,310	65,738	27,324	256,247	1,592	63,244	-
\$20,000 under \$25,000.....	7,738	169,030	31,666	11,258	126,116	846	35,471	43	6,698	147,429	28,230	8,410	110,806	764	31,376	43
\$25,000 under \$30,000.....	2,819	77,184	13,776	4,337	59,072	433	18,726	-	2,647	72,207	12,945	3,963	55,298	410	17,765	-
\$30,000 under \$50,000.....	3,890	142,013	29,275	5,465	107,775	1,076	39,691	60	3,613	133,022	27,996	4,973	100,956	952	37,251	60
\$50,000 under \$100,000.....	1,631	107,755	28,514	2,261	77,395	866	34,450	172	1,527	100,787	27,772	2,068	71,356	785	32,187	130
\$100,000 under \$200,000.....	342	46,551	13,490	434	33,493	474	18,014	86	317	43,186	12,109	377	31,497	448	16,939	86
\$200,000 under \$500,000.....	139	41,099	13,863	182	27,090	401	16,581	235	132	39,348	13,155	171	26,060	385	15,968	235
\$500,000 under \$1,000,000.....	43	30,081	9,688	50	20,683	342	13,274	301	41	28,527	9,567	47	19,253	319	12,346	281
\$1,000,000 or more.....	32	97,018	37,546	36	63,578	1,231	43,004	580	31	94,160	35,154	31	63,117	1,222	42,687	445
Taxable returns, total.....	711,882	5,680,709	1,166,786	908,988	3,609,355	21,016	825,942	1,477	658,062	5,252,311	1,079,959	796,734	3,380,032	19,505	777,093	1,280
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	(*)	-	(*)	(*)	(*)	(*)	(*)	-	(*)	-
\$1 under \$1,000.....	24,479	38,414	12,399	16,494	9,522	-	1,331	-	22,799	35,200	10,960	15,444	8,796	-	1,230	-
\$1,000 under \$2,000.....	51,009	124,596	31,353	42,382	50,861	87	7,546	-	49,328	121,106	30,512	40,281	50,314	73	7,457	-
\$2,000 under \$3,000.....	55,633	200,850	50,161	65,422	85,267	290	13,417	-	46,103	165,033	41,726	51,916	71,391	208	11,177	-
\$3,000 under \$4,000.....	75,804	341,756	75,879	89,523	176,354	700	29,141	-	68,769	309,954	65,521	75,282	169,150	686	28,041	-
\$4,000 under \$5,000.....	101,770	565,204	138,583	123,879	302,741	1,370	51,039	-	96,478	534,652	131,946	114,929	287,777	1,307	48,503	-
\$5,000 under \$6,000.....	67,466	434,464	95,083	97,140	242,241	1,035	42,962	-	64,780	418,188	91,441	87,589	239,158	1,029	42,585	-
\$6,000 under \$7,000.....	70,304	526,412	103,742	86,682	335,988	1,657	62,705	-	63,287	473,728	89,192	70,028	314,507	1,460	58,988	-
\$7,000 under \$8,000.....	45,294	383,224	62,713	53,480	267,030	1,441	52,068	-	43,290	365,403	59,943	49,582	255,878	1,389	49,895	-
\$8,000 under \$9,000.....	57,778	550,088	103,107	92,379	354,603	1,624	68,267	-	54,228	516,614	97,511	83,309	335,795	1,539	64,717	-
\$9,000 under \$10,000.....	44,440	466,018	87,146	67,115	311,756	1,630	63,377	-	41,013	430,114	81,172	57,467	291,475	1,534	59,415	-
\$10,000 under \$11,000.....	27,645	318,490	59,838	42,490	216,162	1,208	45,343	-	26,325	303,076	57,364	38,778	206,935	1,162	43,479	-
\$11,000 under \$12,000.....	23,436	291,450	49,359	33,016	209,076	1,121	45,609	-	20,072	249,348	43,668	26,255	179,425	965	39,176	-
\$12,000 under \$13,000.....	16,924	227,420	40,621	23,876	162,923	888	36,551	-	16,924	227,420	40,621	23,876	162,923	888	36,551	-
\$13,000 under \$14,000.....	8,840	127,772	23,970	18,091	85,711	467	19,198	-	7,321	106,042	20,505	13,796	71,741	391	16,066	-
\$14,000 under \$15,000.....	22,929	385,599	69,699	32,158	283,740	1,832	68,127	-	20,840	349,310	65,738	27,324	256,247	1,592	63,244	-
\$15,000 under \$20,000.....	7,725	168,711	31,337	11,258	126,116	846	35,471	43	6,685	147,109	27,901	8,402	110,806	764	31,376	43
\$20,000 under \$25,000.....	2,819	77,184	13,776	4,337	59,072	433	18,726	-	2,647	72,207	12,945	3,963	55,298	410	17,765	-
\$25,000 under \$30,000.....	3,754	136,114	23,044	5,295	107,775	1,076	39,691	60	3,477	127,123	21,364	4,803	100,956	952	37,251	60
\$30,000 under \$50,000.....	1,608	106,290	26,727	2,240	77,395	866	34,450	172	1,504	99,322	25,985	2,047	71,356	785	32,187	130
\$50,000 under \$100,000.....	336	45,760	11,925	418	33,493	474	18,014	86	313	42,632	10,842	369	31,497	448	16,939	86
\$100,000 under \$200,000.....	135	39,905	12,840	177	26,903	398	16,581	235	128	38,154	12,131	166	25,872	382	15,968	235
\$200,000 under \$500,000.....	43	30,081	9,688	50	20,683	342	13,274	301	41	28,527	9,567	47	19,253	319	12,346	281
\$500,000 under \$1,000,000.....	31	93,378	33,682	36	63,578	1,231	43,004	580	30	90,520	31,290	31	63,117	1,222	42,687	445
\$1,000,000 or more.....	31	93,378	33,682	36	63,578	1,231	43,004	580	30	90,520	31,290	31	63,117	1,222	42,687	445
Total nontaxable returns.....	61,611	184,781	122,368	99,515	243	3	-	-	53,580	145,794	102,712	71,190	243	3	-	-
Returns under \$5,000.....	263,669	831,785	245,264	292,470	322,412	1,077	51,486	-	239,968	776,054	217,271	253,226	300,059	967	47,955	-
Returns \$5,000 under \$10,000.....	348,975	2,506,213	535,428	475,250	1,502,614	7,127	277,041	-	324,173	2,328,075	489,805	407,164	1,433,124	6,723	264,688	-
Returns \$10,000 under \$15,000.....	121,286	1,431,161	260,942	184,591	985,629	5,315	210,078	-	111,655	1,316,000	243,330	160,171	912,499	4,940	194,688	-
Returns \$15,000 or more.....	39,563	1,096,329	247,518	56,188	798,942	7,501	287,336	1,477	35,846	1,007,976	232,265	47,363	734,590	6,876	269,763	1,280

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

Table 33.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives—Continued								Returns of heads of households							
	Spouse not filing															
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	61,851	467,384	106,486	140,577	229,323	1,513	48,850	197	1,539,268	12,385,230	2,967,331	2,344,951	7,145,222	35,557	1,485,140	1,523
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	10,352	16,007	9,867	11,655	977	-	137	-
\$2,000 under \$3,000.....	23,701	85,731	27,994	39,245	22,353	109	3,531	-	44,293	116,122	69,953	53,476	16,755	-	2,293	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	148,946	532,672	190,334	199,544	156,597	249	22,889	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	218,570	989,058	293,280	325,772	379,464	971	57,884	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	187,840	1,036,506	270,885	272,378	495,040	1,747	80,100	-
\$6,000 under \$7,000.....	10,510	61,759	18,103	28,890	18,048	69	2,914	-	224,291	1,452,171	360,526	352,153	740,193	2,926	123,636	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	168,319	1,261,800	304,014	254,358	703,427	2,823	119,159	-
\$8,000 under \$9,000.....	14,292	116,380	27,521	39,196	51,442	335	9,440	-	126,649	1,074,057	231,697	214,367	628,430	2,705	111,232	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	93,186	879,478	191,927	145,366	542,185	2,402	98,312	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	77,741	810,781	181,316	122,083	507,382	2,281	94,147	-
\$11,000 under \$12,000.....	8,112	93,431	14,148	20,126	59,160	299	12,259	-	50,367	579,798	113,250	76,907	389,736	1,891	74,880	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	47,012	586,789	117,795	75,840	393,258	1,955	77,333	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	27,465	371,689	81,310	49,016	241,364	1,173	48,069	-
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,578	282,960	50,909	32,534	199,613	1,003	41,370	-
\$15,000 under \$20,000.....	2,089	36,288	3,961	4,834	27,493	241	4,882	-	53,129	896,199	168,543	87,049	640,890	3,502	140,846	-
\$20,000 under \$25,000.....	1,040	21,602	3,436	2,856	15,310	82	4,095	-	15,315	336,439	71,476	25,526	239,624	1,545	58,477	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	6,391	173,716	34,923	10,284	128,509	861	34,346	31
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	10,564	388,668	76,286	18,082	294,301	2,344	92,037	20
\$50,000 under \$100,000.....	578	24,300	4,635	1,116	18,626	254	6,739	42	5,166	339,296	74,377	9,300	256,052	2,566	102,795	178
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	1,001	133,839	32,278	1,764	100,019	1,213	49,193	388
\$200,000 under \$500,000.....	7	1,750	708	11	1,031	16	613	-	247	70,665	17,763	437	52,531	755	30,419	576
\$500,000 under \$1,000,000.....	3	4,413	2,515	8	1,890	32	1,245	155	35	22,047	6,993	71	15,012	235	9,593	126
\$1,000,000 or more.....	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	18	33,564	9,668	34	23,863	410	15,993	204
Taxable returns, total.....	53,820	428,398	86,830	112,254	229,323	1,513	48,850	197	1,462,727	12,113,995	2,769,196	2,205,396	7,139,659	35,554	1,485,140	1,523
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26,582	71,283	27,005	27,585	16,693	-	2,293	-
\$3,000 under \$4,000.....	9,530	35,817	8,436	13,506	13,876	82	2,240	-	124,808	448,731	134,154	158,046	156,532	249	22,889	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	203,430	921,176	249,700	296,474	375,002	971	57,884	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	181,679	1,002,233	250,626	256,660	494,947	1,747	80,100	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	222,576	1,440,807	355,875	344,738	740,193	2,926	123,636	-
\$7,000 under \$8,000.....	20,549	150,807	33,195	48,121	69,490	404	12,354	-	168,319	1,261,800	304,014	254,358	703,427	2,823	119,159	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	126,398	1,071,931	229,605	213,896	628,430	2,705	111,232	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	93,186	879,478	191,927	145,366	542,185	2,402	98,312	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	77,741	810,781	181,316	122,083	507,382	2,281	94,147	-
\$11,000 under \$12,000.....	8,111	93,421	14,140	20,123	59,160	299	12,259	-	50,196	577,776	112,029	76,011	389,736	1,891	74,880	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	46,989	586,496	117,441	75,797	393,258	1,955	77,333	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	27,465	371,689	81,310	49,016	241,364	1,173	48,069	-
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,553	282,588	50,512	32,473	199,603	1,003	41,370	-
\$15,000 under \$20,000.....	2,089	36,288	3,961	4,834	27,493	241	4,882	-	52,730	889,940	163,708	86,050	640,182	3,499	140,846	-
\$20,000 under \$25,000.....	1,040	21,602	3,436	2,856	15,310	82	4,095	-	15,246	334,969	70,111	25,396	239,461	1,545	58,477	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	6,390	173,689	34,898	10,282	128,509	861	34,346	31
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	10,564	388,668	76,286	18,082	294,301	2,344	92,037	20
\$50,000 under \$100,000.....	576	24,064	4,337	1,108	18,626	254	6,739	42	5,149	338,116	73,004	9,268	256,052	2,566	102,795	178
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	994	132,759	30,986	1,754	100,019	1,213	49,193	388
\$200,000 under \$500,000.....	7	1,750	708	11	1,031	16	613	-	245	70,126	17,206	435	52,531	755	30,419	576
\$500,000 under \$1,000,000.....	3	4,413	2,515	8	1,890	32	1,245	155	34	21,221	6,140	70	15,012	235	9,593	126
\$1,000,000 or more.....	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	18	33,564	9,668	34	23,863	410	15,993	204
Total nontaxable returns.....	8,031	38,987	19,658	28,324	-	-	-	-	76,541	271,231	198,133	139,557	5,563	4	-	-
Returns under \$5,000.....	23,701	85,731	27,993	39,245	22,353	109	3,530	-	424,954	1,654,767	571,395	597,402	553,794	1,220	83,203	-
Returns \$5,000 under \$10,000.....	24,802	178,138	45,624	68,086	69,490	404	12,353	-	800,285	5,704,011	1,359,048	1,238,622	3,109,275	12,603	532,440	-
Returns \$10,000 under \$15,000.....	9,631	115,161	17,612	24,420	73,130	375	15,390	-	222,163	2,632,015	544,580	356,380	1,731,353	8,304	335,799	-
Returns \$15,000 or more.....	3,717	88,353	15,254	8,825	64,351	625	17,573	197	91,866	2,394,432	492,307	152,547	1,750,799	13,430	533,697	1,523

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

Table 33.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses								Returns of single persons not heads of households or surviving spouses							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	121,684	1,084,105	273,091	210,247	614,470	2,952	126,535	257	4,850,776	37,752,744	8,561,594	4,079,432	25,442,648	148,214	6,045,591	8,470
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	29,905	20,148	24,619	21,344	255	-	36	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	-	-	-	107,620	175,557	108,054	97,409	11,047	-	1,274	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	-	(*)	-	374,177	957,968	423,744	336,562	258,134	287	35,226	(*)
\$3,000 under \$4,000.....	11,026	37,555	14,460	19,387	7,684	1	1,105	-	674,558	2,380,719	748,395	584,507	1,092,735	3,614	165,028	-
\$4,000 under \$5,000.....	16,204	73,107	22,559	27,283	25,121	25	3,731	-	679,998	3,059,900	812,426	563,551	1,715,794	6,788	279,748	(*)
\$5,000 under \$6,000.....	11,826	64,506	24,788	17,973	21,745	27	3,082	-	586,025	3,203,667	728,957	484,229	1,998,875	8,460	342,914	(*)
\$6,000 under \$7,000.....	9,830	64,492	21,754	15,171	27,647	91	4,456	-	470,843	3,064,992	645,466	378,849	2,045,338	8,994	366,731	-
\$7,000 under \$8,000.....	14,556	106,823	25,795	25,084	55,944	199	8,733	-	404,117	3,027,640	717,536	326,015	1,995,547	9,062	369,333	(*)
\$8,000 under \$9,000.....	13,295	111,838	27,628	24,993	59,243	232	10,001	-	354,933	3,000,010	610,056	272,908	2,128,236	10,067	409,840	(*)
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	237,170	2,249,073	460,149	186,828	1,613,226	7,962	320,998	(*)
\$10,000 under \$11,000.....	5,187	54,249	12,470	11,373	30,407	127	5,358	-	170,090	1,783,949	313,904	141,292	1,332,710	6,684	276,649	-
\$11,000 under \$12,000.....	3,461	39,409	10,925	6,802	21,683	89	3,744	-	160,268	1,836,031	341,265	128,919	1,372,114	7,176	292,275	-
\$12,000 under \$13,000.....	5,186	65,032	10,890	7,091	47,052	215	8,801	-	103,874	1,294,727	256,866	95,672	953,816	5,128	209,683	-
\$13,000 under \$14,000.....	2,766	37,633	11,206	4,696	21,732	96	4,081	-	91,318	1,233,845	218,789	80,140	936,901	5,164	214,609	-
\$14,000 under \$15,000.....	1,826	26,325	4,262	2,598	19,466	86	3,679	-	63,099	912,784	151,856	54,674	706,316	4,143	165,433	-
\$15,000 under \$20,000.....	6,516	110,484	22,676	11,336	76,472	406	14,851	-	181,090	3,088,816	529,952	161,802	2,399,937	15,177	610,651	29
\$20,000 under \$25,000.....	2,922	64,340	10,977	6,178	47,185	264	9,989	-	64,497	1,433,503	261,544	62,993	1,112,119	8,053	321,517	102
\$25,000 under \$30,000.....	941	25,498	5,038	1,766	18,693	103	4,221	-	29,404	801,317	171,524	30,112	607,514	4,804	191,886	39
\$30,000 under \$50,000.....	1,860	67,647	10,019	3,749	53,881	351	14,405	-	42,488	1,594,469	345,253	43,789	1,238,997	11,706	465,058	324
\$50,000 under \$100,000.....	580	38,661	9,380	1,179	28,752	254	10,397	7	18,895	1,254,923	280,101	20,715	956,313	10,806	437,004	1,231
\$100,000 under \$200,000.....	91	11,508	2,084	207	9,235	106	4,196	38	4,698	627,964	167,025	5,202	457,049	6,181	248,944	1,413
\$200,000 under \$500,000.....	25	7,735	1,770	52	5,913	82	3,361	27	1,402	406,120	119,337	1,564	287,964	4,355	176,298	1,927
\$500,000 under \$1,000,000.....	5	5,499	1,106	8	4,431	66	2,721	185	200	134,378	44,742	237	90,697	1,407	57,345	1,308
\$1,000,000 or more.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	107	210,244	80,034	119	131,014	2,191	87,111	1,941
Taxable returns, total.....	111,089	1,048,775	249,672	184,699	614,470	2,952	126,535	257	4,532,686	36,713,601	7,599,471	3,724,942	25,393,386	148,117	6,045,591	8,470
No adjusted gross income.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	(*)	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	34,908	61,158	24,275	27,383	9,500	-	1,274	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	277,808	725,003	251,236	224,810	249,026	287	35,226	(*)
\$2,000 under \$3,000.....	11,088	34,940	12,234	13,898	8,807	1	1,262	1	618,545	2,188,555	593,213	513,891	1,081,455	3,614	165,028	-
\$3,000 under \$4,000.....	13,612	61,494	16,209	20,164	25,121	25	3,731	-	653,796	2,941,152	702,082	530,806	1,708,302	6,788	279,748	(*)
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	11,826	64,506	24,788	17,973	21,745	27	3,082	-	577,303	3,156,457	692,431	473,495	1,990,541	8,421	342,914	(*)
\$6,000 under \$7,000.....	9,705	63,719	21,526	14,546	27,647	91	4,456	-	467,089	3,040,397	623,365	373,042	2,043,989	8,994	366,731	-
\$7,000 under \$8,000.....	14,556	106,823	25,795	25,084	55,944	199	8,733	-	392,209	2,941,185	638,996	309,113	1,993,089	9,060	369,333	(*)
\$8,000 under \$9,000.....	13,170	110,766	26,686	24,837	59,243	232	10,001	-	349,169	2,951,406	556,014	267,211	2,128,230	10,067	409,840	(*)
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	235,466	2,232,425	433,593	185,748	1,613,226	7,962	320,998	(*)
\$10,000 under \$11,000.....	5,187	54,249	12,470	11,373	30,407	127	5,358	-	169,833	1,781,211	308,000	140,502	1,332,710	6,684	276,649	-
\$11,000 under \$12,000.....	3,461	39,409	10,925	6,802	21,683	89	3,744	-	158,884	1,820,066	326,210	127,643	1,366,213	7,145	292,275	-
\$12,000 under \$13,000.....	5,186	65,032	10,890	7,091	47,052	215	8,801	-	102,468	1,276,837	229,506	93,515	953,816	5,128	209,683	-
\$13,000 under \$14,000.....	2,766	37,633	11,206	4,696	21,732	96	4,081	-	90,344	1,220,774	204,755	79,119	936,901	5,164	214,609	-
\$14,000 under \$15,000.....	1,826	26,325	4,262	2,598	19,466	86	3,679	-	63,090	912,657	151,690	54,651	706,316	4,143	165,433	-
\$15,000 under \$20,000.....	6,516	110,484	22,676	11,336	76,472	406	14,851	-	180,177	3,073,652	513,070	160,704	2,399,937	15,177	610,651	29
\$20,000 under \$25,000.....	2,922	64,340	10,977	6,178	47,185	264	9,989	-	63,739	1,417,685	243,842	61,887	1,112,067	8,053	321,517	102
\$25,000 under \$30,000.....	941	25,498	5,038	1,766	18,693	103	4,221	-	28,978	789,555	152,542	29,550	607,467	4,804	191,886	39
\$30,000 under \$50,000.....	1,859	67,602	9,976	3,745	53,881	351	14,405	-	41,869	1,574,570	292,536	43,109	1,238,972	11,706	465,058	324
\$50,000 under \$100,000.....	554	36,791	6,945	1,094	28,752	254	10,397	7	18,749	1,244,721	268,736	20,514	956,220	10,805	437,004	1,231
\$100,000 under \$200,000.....	91	11,508	2,084	207	9,235	106	4,196	38	4,643	620,352	159,283	5,148	456,222	6,169	248,944	1,413
\$200,000 under \$500,000.....	25	7,735	1,770	52	5,913	82	3,361	27	1,388	402,128	114,568	1,548	287,660	4,355	176,298	1,927
\$500,000 under \$1,000,000.....	5	5,499	1,106	8	4,431	66	2,721	185	193	129,890	39,434	227	90,259	1,400	57,345	1,308
\$1,000,000 or more.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	107	210,244	80,034	119	131,014	2,191	87,111	1,941
Total nontaxable returns.....	10,595	35,330	23,419	25,547	-	-	-	-	318,090	1,039,142	962,126	354,490	49,264	96	-	-
Returns under \$5,000.....	35,018	128,004	48,214	58,739	33,928	27	4,993	-	1,866,258	6,594,292	2,117,237	1,603,373	3,077,965	10,688	481,312	114
Returns \$5,000 under \$10,000.....	55,300	402,080	112,074	94,473	195,641	682	31,737	-	2,053,088	14,545,382	3,162,164	1,648,830	9,781,222	44,544	1,809,816	42
Returns \$10,000 under \$15,000.....	18,426	222,649	49,752	32,558	140,340	612	25,663	-	588,641	7,061,336	1,282,681	500,697	5,301,857	28,295	1,158,649	-
Returns \$15,000 or more.....	12,940	331,370	63,050	24,477	244,560	1,631	64,140	257	342,781	9,551,732	1,999,513	326,532	7,281,604	64,684	2,595,813	8,314

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.

(2) Excludes returns with no adjusted gross income.

(3) Included in the \$500,000 under \$1,000,000 adjusted gross income class to avoid disclosure of individual data.

NOTE: Amount detail may not add to total because of rounding.

Table 34.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Item	Total returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
					Total		Spouse filing		Spouse not filing							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit).....	35,430,047	448,698,849	28,144,826	391,611,288	773,493	5,865,487	711,642	5,398,105	61,851	467,384	1,539,268	12,385,230	121,684	1,084,105	4,850,776	37,752,744
Salaries and wages (gross).....	31,830,021	366,996,074	25,868,481	325,042,719	696,964	4,984,205	641,525	4,571,452	55,439	412,753	1,418,491	10,412,222	102,264	775,143	3,743,821	25,781,783
Business or profession:																
Net profit.....	3,254,934	27,930,606	2,951,309	26,030,191	41,779	264,569	37,639	238,798	4,140	25,770	60,714	440,123	6,728	52,326	194,404	1,134,395
Net loss.....	884,324	1,561,850	783,948	1,363,588	11,553	20,022	10,698	16,887	(*)	(*)	19,414	52,846	1,722	3,678	67,687	121,716
Farm:																
Net profit.....	617,189	2,381,661	546,602	2,227,834	4,139	7,124	3,252	6,040	(*)	(*)	7,616	24,815	2,326	6,823	56,506	115,066
Net loss.....	583,829	1,369,415	541,379	1,270,653	6,227	12,981	5,716	12,194	(*)	(*)	6,778	18,860	(*)	(*)	28,498	65,435
Partnerships:																
Net profit.....	1,031,749	12,149,940	900,496	11,328,259	12,642	92,180	12,433	90,722	(*)	(*)	19,408	132,785	1,646	17,013	97,557	579,703
Net loss.....	465,987	1,826,266	405,201	1,623,096	7,271	21,026	6,988	20,229	(*)	(*)	8,208	33,367	1,447	1,543	43,860	147,230
Small Business Corporations:																
Net profit.....	245,576	2,276,669	225,261	2,081,754	1,733	15,145	1,719	14,365	(*)	(*)	2,911	26,694	206	2,883	15,465	150,192
Net loss.....	117,234	517,331	111,035	473,722	998	7,522	785	4,763	(*)	(*)	(*)	(*)	(*)	(*)	3,898	29,044
Sales of capital assets:																
Net gain.....	3,829,401	8,751,197	3,016,635	7,395,222	41,689	85,466	39,564	78,484	2,125	6,982	103,154	182,037	23,454	32,114	644,469	1,056,358
Net loss.....	2,048,990	1,376,996	1,653,692	1,100,709	49,339	41,841	48,569	41,123	(*)	(*)	66,675	45,995	8,234	5,557	271,050	182,894
Ordinary gain from sales of depreciable property.....	160,903	234,620	147,669	216,945	2,590	4,106	2,567	3,964	(*)	(*)	(*)	(*)	(*)	(*)	9,232	11,039
Sales of property other than capital assets:																
Net gain.....	71,425	120,212	62,714	106,564	3,035	2,986	3,033	2,982	(*)	(*)	(*)	(*)	(*)	(*)	5,278	8,920
Net loss.....	205,893	369,154	182,040	323,776	1,874	2,826	1,874	2,826	(*)	(*)	2,374	3,547	(*)	(*)	19,483	38,798
Dividends in adjusted gross income.....	5,570,592	13,987,698	4,091,932	9,383,411	74,175	291,406	72,090	280,474	2,085	10,932	204,467	448,846	28,029	60,314	1,171,989	3,803,722
Interest received.....	20,517,991	15,898,064	16,539,435	11,676,542	262,694	191,019	249,299	173,096	13,395	17,923	665,868	511,755	78,686	103,131	2,971,308	3,415,619
Pensions and annuities (taxable portion)....	1,985,144	5,426,734	1,372,609	3,965,891	17,631	36,729	15,501	33,700	2,130	3,029	56,019	139,213	13,269	35,394	525,616	1,249,506
Rents:																
Net income.....	2,455,072	3,689,667	1,928,705	2,842,817	35,539	56,115	34,505	55,259	(*)	(*)	60,920	92,859	9,083	11,994	420,825	685,882
Net loss.....	1,997,009	1,948,400	1,682,138	1,664,829	33,617	25,065	31,442	23,266	2,175	1,800	61,752	64,630	7,268	10,536	212,234	183,337
Royalties:																
Net income.....	322,657	670,875	260,316	491,982	4,606	5,321	4,449	4,686	(*)	(*)	5,631	15,051	(*)	(*)	51,413	156,248
Net loss.....	24,644	61,655	20,932	52,882	1,709	5,937	1,709	5,937	(*)	(*)	(*)	(*)	(*)	(*)	1,742	2,506
Estates and trusts:																
Net income.....	395,885	1,226,313	231,075	664,503	8,296	26,022	7,927	23,648	(*)	(*)	17,190	67,857	2,375	10,648	136,949	457,280
Net loss.....	30,292	53,528	21,620	44,939	303	644	300	635	(*)	(*)	2,212	2,827	1,693	114	4,464	5,005
Other sources (net).....	5,540,844	2,260,318	4,613,561	1,738,562	75,983	34,644	71,151	33,970	4,832	675	217,626	190,756	18,017	8,970	615,657	287,385
Statutory adjustments.....	4,890,542	6,216,668	4,283,377	5,663,214	80,639	93,683	76,719	85,674	3,920	8,009	107,951	81,228	11,671	14,176	406,904	364,364

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: Amount detail may not add to total because of rounding.

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnerships			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	35,430,047	119,387,933	448,698,849	31,830,021	366,996,074	3,254,934	27,930,606	884,324	1,561,850	617,189	2,381,661	583,829	1,369,415	1,031,749	12,149,940	465,987	1,826,266
\$1 under \$1,000.....	60,223	115,208	39,563	29,403	39,575	7,342	6,817	6,516	18,209	(*)	(*)	4,446	14,592	2,011	2,381	4,813	24,431
\$1,000 under \$2,000.....	218,476	424,094	350,521	122,152	209,616	29,023	40,791	12,722	28,468	6,817	3,882	6,605	11,791				
\$2,000 under \$3,000.....	708,827	1,410,308	1,816,538	419,887	1,048,646	69,865	135,788	25,452	80,119	21,698	24,578	12,562	27,520				
\$3,000 under \$4,000.....	1,483,241	3,180,768	5,257,070	1,043,843	3,534,742	134,006	326,307	34,553	55,856	42,795	81,468	23,826	41,156	19,000	30,304	8,077	24,155
\$4,000 under \$5,000.....	1,973,192	4,780,407	8,904,391	1,530,356	6,457,545	189,714	562,046	50,543	74,226	56,016	120,195	35,057	62,230	32,854	89,211	12,245	40,685
\$5,000 under \$6,000.....	2,048,923	5,460,304	11,280,022	1,723,403	8,955,243	195,473	660,389	52,562	74,174	46,804	125,731	40,977	74,653	39,759	106,923	13,382	50,569
\$6,000 under \$7,000.....	2,195,097	6,422,261	14,265,548	1,968,039	12,187,810	199,524	781,192	56,977	80,875	48,623	147,614	40,366	66,841	32,874	106,497	13,331	30,875
\$7,000 under \$8,000.....	2,317,809	7,283,475	17,393,048	2,085,107	15,088,292	205,343	852,192	66,136	82,339	50,193	154,749	50,489	76,560	41,811	161,870	12,534	20,431
\$8,000 under \$9,000.....	2,537,775	8,500,183	21,566,739	2,371,378	19,402,453	202,597	883,200	60,753	81,800	37,737	132,765	41,651	71,967	55,744	273,426	18,197	31,892
\$9,000 under \$10,000.....	2,574,549	9,163,836	24,477,833	2,447,853	22,671,672	189,735	821,187	64,707	73,394	40,936	100,082	44,101	64,197	34,884	192,897	19,151	35,750
\$10,000 under \$11,000.....	2,487,364	9,186,735	26,099,784	2,372,417	24,153,695	182,818	879,285	55,981	62,938	30,405	92,857	38,253	60,812	41,013	186,569	16,513	27,041
\$11,000 under \$12,000.....	2,352,794	8,790,502	27,042,182	2,252,005	25,086,949	180,108	893,319	54,551	62,094	31,391	110,791	32,807	50,953	41,220	181,729	18,441	42,537
\$12,000 under \$13,000.....	2,125,056	7,910,186	26,537,976	2,039,693	24,621,047	161,884	863,623	47,204	54,987	27,555	92,342	25,135	37,256	37,400	215,040	17,494	30,289
\$13,000 under \$14,000.....	1,925,395	7,309,981	25,977,604	1,851,540	24,146,851	134,035	764,267	42,167	48,994	20,889	84,622	23,817	40,792	39,536	221,835	15,369	25,654
\$14,000 under \$15,000.....	1,680,298	6,319,502	24,346,584	1,616,963	22,673,339	120,371	772,102	34,786	43,760	18,100	70,653	22,300	40,061	37,176	229,513	16,736	36,396
\$15,000 under \$20,000.....	4,917,048	18,457,052	84,053,448	4,679,900	76,251,729	392,513	3,187,679	107,652	148,523	60,626	306,255	64,178	122,077	136,384	947,371	69,104	125,851
\$20,000 under \$25,000.....	1,785,048	6,733,590	39,480,034	1,631,790	32,952,376	210,423	2,591,404	43,695	70,575	29,265	212,119	22,496	62,453	99,885	964,873	47,690	120,089
\$25,000 under \$30,000.....	730,523	2,798,636	19,840,011	631,576	14,725,539	126,799	2,116,919	20,646	48,968	13,144	127,512	12,624	52,098	65,990	810,495	32,782	92,451
\$30,000 under \$50,000.....	886,392	3,456,827	32,974,118	701,898	19,391,620	214,809	5,425,608	27,762	107,998	21,870	247,894	22,571	129,716	145,413	2,734,871	66,957	297,151
\$50,000 under \$100,000.....	345,059	1,392,921	22,730,579	253,777	9,847,345	93,545	4,215,898	13,076	111,601	8,283	106,394	14,292	135,768	95,528	3,122,132	44,098	337,833
\$100,000 under \$200,000.....	61,818	236,839	8,073,083	45,753	2,657,757	12,876	930,756	4,187	66,301	1,709	29,007	3,813	68,086	18,727	1,045,398	11,069	190,284
\$200,000 under \$500,000.....	12,751	45,944	3,600,864	9,494	714,744	1,817	171,263	1,395	48,859	387	6,886	1,159	36,730	3,622	332,877	3,037	133,742
\$500,000 under \$1,000,000.....	1,747	6,244	1,171,904	1,298	114,270	232	31,948	278	22,898	55	1,979	210	9,060	458	80,437	536	46,637
\$1,000,000 or more.....	642	2,130	1,419,405	496	63,219	82	16,626	123	13,894	19	435	94	12,046	145	99,880	221	32,184
Taxable returns, total.....	34,036,429	114,493,132	442,935,715	31,059,735	363,700,753	3,032,408	27,246,088	796,121	1,307,095	573,112	2,300,486	545,952	1,232,840	992,154	12,028,126	435,820	1,621,263
\$1 under \$1,000.....	3,654	3,808	3,073	3,389	3,138	6,608	8,211	1,314	3,181	{ (*) -	{ (*) -	6,454	9,002	{ (*) -	{ (*) -	3,387	17,244
\$1,000 under \$2,000.....	62,231	73,521	104,452	42,939	65,834												
\$2,000 under \$3,000.....	403,010	574,558	1,049,019	277,088	665,051												
\$3,000 under \$4,000.....	1,157,252	2,108,771	4,123,670	866,451	2,952,988	83,051	202,037	18,388	22,600	32,187	57,850	18,318	26,616	13,877	25,283		
\$4,000 under \$5,000.....	1,740,598	3,880,722	7,862,782	1,394,957	5,901,425	148,218	427,209	36,923	49,277	48,318	103,334	28,538	40,887	25,751	65,569	7,930	20,317
\$5,000 under \$6,000.....	1,929,293	4,893,462	10,620,836	1,649,049	8,538,541	170,163	565,617	43,954	54,381	42,937	113,456	38,647	61,650	32,367	80,449	11,805	37,790
\$6,000 under \$7,000.....	2,130,676	6,055,266	13,849,835	1,920,249	11,880,190	186,063	718,570	52,827	66,585	47,543	143,120	38,332	58,336	31,643	98,444	12,362	24,365
\$7,000 under \$8,000.....	2,265,283	6,983,448	17,002,127	2,052,345	14,842,376	198,531	808,249	61,558	71,018	49,401	152,446	48,664	67,849	39,114	156,538	11,950	18,614
\$8,000 under \$9,000.....	2,503,754	8,304,603	21,278,621	2,346,220	19,175,251	197,353	852,446	59,264	74,491	37,060	131,096	41,189	69,263	55,685	273,272	16,608	25,539
\$9,000 under \$10,000.....	2,566,222	9,134,810	24,397,601	2,442,020	22,612,269	187,375	802,174	64,413	70,943	40,672	97,646	43,356	60,450	34,877	192,833	15,871	22,024
\$10,000 under \$11,000.....	2,479,079	9,138,400	26,014,266	2,365,717	24,084,021	181,076	869,540	54,928	59,621	30,186	91,945	37,810	59,593	39,161	178,836	15,929	19,018
\$11,000 under \$12,000.....	2,346,759	8,761,999	26,972,931	2,248,290	25,043,708	179,138	885,259	54,200	61,497	30,707	109,059	32,773	50,142	41,148	181,691	17,961	32,816
\$12,000 under \$13,000.....	2,119,428	7,886,692	26,468,152	2,026,446	24,589,879	161,488	858,592	47,000	53,989	27,544	92,146	24,883	35,721	37,367	214,622	17,060	26,275
\$13,000 under \$14,000.....	1,923,057	7,302,364	25,946,208	1,850,213	24,127,998	133,612	760,802	41,908	47,948	20,866	84,621	23,752	39,681	39,178	220,838	15,175	22,932
\$14,000 under \$15,000.....	1,679,026	6,314,604	24,328,179	1,615,897	22,652,626	120,117	769,369	34,482	41,609	18,022	70,595	22,291	39,599	37,064	228,358	16,628	30,254
\$15,000 under \$20,000.....	4,910,891	18,431,593	83,950,284	4,676,506	76,196,339	391,564	3,177,390	107,340	146,344	60,478	305,949	64,108	120,642	136,116	939,308	68,420	115,063
\$20,000 under \$25,000.....	1,782,362	6,723,261	39,421,832	1,630,283	32,933,550	210,125	2,587,595	43,563	69,885	29,171	211,974	22,422	61,417	99,560	962,558	47,496	116,712
\$25,000 under \$30,000.....	728,767	2,792,096	19,792,068	630,874	14,712,352	126,552	2,112,503	20,451	47,612	13,144	127,512	12,582	50,861	65,934	809,381	32,294	86,698
\$30,000 under \$50,000.....	884,391	3,450,153	32,901,350	700,858	19,364,398	214,485	5,419,201	27,465	10								

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	245,576	2,276,669	117,234	517,331	3,829,401	8,751,197	2,048,990	1,376,996	160,903	234,620	71,425	120,212	205,893	369,154	5,570,592	13,987,698	20,517,991	15,898,064
\$1 under \$1,000.....					9,810	9,887									17,243	10,429	40,278	24,595
\$1,000 under \$2,000.....	5,881	14,480	1,282	9,147	33,800	25,618	9,929	7,117	3,145	3,225	2,735	2,164	3,145	6,216	29,480	15,556	121,410	86,885
\$2,000 under \$3,000.....					77,171	64,475	37,794	26,404					10,665	24,839	150,372	100,973	436,683	360,457
\$3,000 under \$4,000.....	6,315	10,773	4,012	23,524	150,441	95,595	46,078	35,480	4,694	3,240	2,395	1,430	13,822	19,537	203,447	197,194	800,194	629,480
\$4,000 under \$5,000.....					183,407	145,369	57,443	38,960	5,598	3,282					273,585	261,362	986,055	927,856
\$5,000 under \$6,000.....	4,032	9,327	11,075	36,959	185,109	164,842	63,186	45,706	6,963	4,676	4,448	2,517	14,150	13,431	235,831	307,785	948,092	744,055
\$6,000 under \$7,000.....					194,908	165,790	59,532	37,632	7,617	7,688			18,887	22,481	213,027	216,987	939,097	625,266
\$7,000 under \$8,000.....	6,646	3,930	5,553	23,541	189,976	164,719	78,379	48,630	11,747	8,443	7,597	5,370	12,940	14,547	212,117	253,243	1,029,183	690,512
\$8,000 under \$9,000.....			7,055	15,050	179,798	143,300	96,130	68,524	7,276	7,478			11,110	13,514	258,597	240,657	1,199,848	589,394
\$9,000 under \$10,000.....	9,296	15,110	10,691	27,939	199,987	147,946	79,204	47,294	10,030	6,339	4,373	6,900	16,140	25,222	204,084	217,901	1,225,021	545,400
\$10,000 under \$11,000.....					181,700	152,542	87,059	55,951	5,395	3,964	3,593	4,474	10,358	15,006	242,782	232,645	1,286,133	590,060
\$11,000 under \$12,000.....	9,035	24,462	4,170	6,323	161,337	148,152	99,716	61,286	8,177	11,551	4,669	5,727	9,792	10,929	222,880	208,519	1,273,365	553,894
\$12,000 under \$13,000.....	6,914	21,628	3,957	11,539	144,049	156,063	95,728	62,433	8,137	19,924	4,023	3,694	7,645	16,243	219,397	233,763	1,237,689	505,035
\$13,000 under \$14,000.....	10,438	23,149	3,802	10,723	172,109	180,298	93,037	62,033	7,031	7,365			8,006	7,688	229,409	219,872	1,166,432	545,026
\$14,000 under \$15,000.....	8,715	13,724	3,819	13,051	158,026	153,793	83,710	48,741	6,438	6,125	2,986	1,876	3,810	5,698	205,109	189,647	1,050,133	420,055
\$15,000 under \$20,000.....	37,933	157,421	17,929	48,265	601,562	653,500	358,164	222,537	20,860	23,917	12,122	18,935	18,515	30,623	921,613	1,156,238	3,474,067	1,961,768
\$20,000 under \$25,000.....	30,626	163,639	10,467	40,518	340,863	525,117	226,181	149,860	12,009	21,648	6,352	10,184	12,570	29,171	570,188	1,000,085	1,464,172	1,287,501
\$25,000 under \$30,000.....	23,990	171,630	8,244	33,337	188,992	430,429	127,387	87,452	8,693	14,173	3,570	6,755	7,473	12,492	315,351	737,786	637,034	822,980
\$30,000 under \$50,000.....	46,209	482,962	12,799	54,768	288,713	1,040,269	218,177	162,473	15,843	34,244	7,622	17,388	13,459	36,491	515,859	2,094,579	804,909	1,700,971
\$50,000 under \$100,000.....	30,771	591,010	8,872	74,381	144,335	1,228,078	109,008	88,090	8,627	27,289	3,665	14,507	9,671	38,310	262,141	2,436,572	324,556	1,291,946
\$100,000 under \$200,000.....	7,272	350,121	2,508	33,323	32,903	962,028	19,547	17,067	2,151	9,250	880	6,038	2,672	14,455	53,949	1,602,953	59,072	549,520
\$200,000 under \$500,000.....	1,315	158,374	747	24,750	8,547	898,432	3,182	2,884	656	8,356	298	5,610	844	8,573	11,849	1,122,757	12,247	273,127
\$500,000 under \$1,000,000.....	136	33,694	164	7,699	1,357	447,572	300	274	109	1,493	65	2,617	148	1,302	1,661	406,810	1,699	93,153
\$1,000,000 or more.....	52	31,235	88	22,494	501	647,383	119	168	67	950	32	4,026	71	2,386	621	523,385	622	79,128
Taxable returns, total.....	237,942	2,250,068	111,110	437,450	3,603,240	8,448,699	1,942,081	1,292,043	150,104	223,826	68,338	111,547	186,080	314,565	5,256,387	13,433,648	19,634,950	14,907,009
\$1 under \$1,000.....					(*)	(*)			(*)	(*)			(*)	(*)				
\$1,000 under \$2,000.....					1,790	1,541	(*)	(*)	(*)	(*)			(*)	(*)	6,101	1,837	1,723	829
\$2,000 under \$3,000.....	5,231	8,420	3,129	12,859	28,856	13,618	11,246	6,724	7,302	3,369	3,687	1,831	5,539	12,813	62,602	32,199	208,634	159,458
\$3,000 under \$4,000.....					105,323	71,627	21,571	17,418							134,035	124,282	588,368	433,055
\$4,000 under \$5,000.....					150,799	114,491	39,784	24,842					10,457	12,478	225,731	199,728	832,938	736,352
\$5,000 under \$6,000.....					162,290	126,988	57,859	40,842	6,542	4,476			11,073	7,793	219,509	276,642	898,928	683,867
\$6,000 under \$7,000.....	5,161	9,009	14,502	37,937	187,674	148,456	53,314	32,840	6,694	7,043	10,903	5,303	17,330	16,025	204,424	201,067	903,682	591,433
\$7,000 under \$8,000.....					180,523	154,157	74,777	45,558	10,946	7,780			12,309	13,525	199,083	231,534	1,003,116	636,551
\$8,000 under \$9,000.....	9,459	9,445	10,842	25,935	174,313	133,044	89,472	62,017	5,867	6,930	7,793	10,678	9,228	10,871	248,401	206,490	1,184,506	559,604
\$9,000 under \$10,000.....					198,422	138,069	76,645	45,043	9,742	6,055			15,904	23,823	201,642	203,737	1,222,234	540,971
\$10,000 under \$11,000.....	5,018	8,268	6,076	13,164	179,416	150,208	86,207	55,224	5,143	3,875			10,335	14,223	239,582	225,664	1,282,244	582,613
\$11,000 under \$12,000.....	9,025	24,359	4,027	5,177	160,306	145,744	98,788	60,358	8,114	11,489	4,544	4,379	9,720	10,417	220,941	197,600	1,269,555	546,944
\$12,000 under \$13,000.....	6,914	21,628	3,957	11,539	141,076	143,546	95,597	62,305	8,135	19,915	3,977	3,638	7,645	16,243	217,082	221,459	1,233,725	491,979
\$13,000 under \$14,000.....	10,437	23,148	3,786	10,371	171,826	178,146	92,618	61,626	6,972	7,340			7,940	7,286	228,837	218,265	1,165,009	532,818
\$14,000 under \$15,000.....	8,681	13,246	3,802	11,946	157,942	147,835	83,611	48,643	6,392	6,054	2,976	1,842	3,782	5,535	204,686	185,872	1,049,028	419,093
\$15,000 under \$20,000.....	37,825	154,329	17,667	44,842	600,156	643,815	356,765	221,401	20,742	23,869	12,074	17,941	18,368	24,805	918,569	1,128,483	3,469,730	1,952,528
\$20,000 under \$25,000.....	30,578	162,525	10,283	35,423	339,747	517,459	225,438	149,152	11,962	21,618	6,307	10,182	12,511	28,441	568,088	974,779	1,462,275	1,278,591
\$25,000 under \$30,000.....	23,990	171,630	8,070	27,816	188,017	421,808	127,017	87,232	8,643	14,132	3,564	6,347	7,261	11,569	313,745	719,979	635,323	808,731
\$30,000 under \$50,000.....	46,180	482,130	12,706	48,858	287,578	1,028,208	217,906	162,226	15,395	33,991	7,613	17,294	13,353	34,909	514,269	2,063,847	802,957	1,681,381
\$50,000 under \$100,000.....	30,697	589,502	8,796	67,837	143,964	1,220,679	108,785	87,885	8,547	26,141	3,623	14,120	9,625	37,594	261,345	2,408,944	323,667	1,280,477
\$100,000 under \$200,000.....	7,246	349,228	2,482	32,128	32,819	959,789	19,432	16,960	2,141	9,150	864	5,736	2,653	14,192	53,687	1,587,292	58,807	540,170
\$200,000 under \$500,000.....	1,312	158,272	736	22,107	8,509	895,479	3,156	2,859	649	8,16								

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	1,985,144	5,426,734	2,455,072	3,689,667	1,997,009	1,948,400	322,657	670,875	24,644	61,655	395,885	1,226,313	30,292	53,528	5,540,844	2,260,318
\$1 under \$1,000.....	24,547	23,427	7,621	2,282	17,905	20,933	3,700	5,657			3,918	4,853	(*)	(*)	5,553	26
\$1,000 under \$2,000.....	132,809	196,613	30,415	22,545	45,351	40,245	5,739	3,582			16,466	15,343			35,760	10,181
\$2,000 under \$3,000.....	258,773	511,380	107,210	111,762	64,151	44,807	11,627	9,732	3,985	5,723	11,727	21,441	4,447	877	80,429	15,646
\$3,000 under \$4,000.....	252,720	596,806	150,729	149,866	78,559	69,300	10,382	6,949			16,360	16,866			144,525	41,935
\$4,000 under \$5,000.....	188,152	507,698	156,260	183,997	87,898	74,899	14,049	11,500			17,040	25,295			218,219	84,072
\$5,000 under \$6,000.....	130,183	343,761	126,819	128,178	114,611	84,554	9,462	18,213			9,544	13,567			271,556	115,699
\$6,000 under \$7,000.....	129,798	347,039	149,600	122,995	96,148	17,791	16,384	17,791			17,015	42,829	3,752	4,445	269,204	103,125
\$7,000 under \$8,000.....	120,178	381,760	117,303	109,824	148,546	109,974	20,813	7,153			12,460	18,524			354,395	117,207
\$8,000 under \$9,000.....	83,161	231,804	132,926	135,806	141,164	93,997	6,433	5,002	797	1,164	8,926	18,591			337,177	110,799
\$9,000 under \$10,000.....	88,870	249,267	124,363	90,067	127,536	90,528	13,752	15,179			16,546	26,890			431,275	109,150
\$10,000 under \$11,000.....	62,465	187,885	124,558	129,681	125,016	91,523	12,762	6,920			12,320	21,144	3,357	1,984	417,031	112,241
\$11,000 under \$12,000.....	67,274	202,663	114,819	93,728	117,720	83,269	11,837	11,097			14,149	19,711			414,260	132,980
\$12,000 under \$13,000.....	58,795	157,977	99,617	108,874	83,790	11,305	9,156	11,305	3,960	1,885	11,751	31,205			372,615	82,483
\$13,000 under \$14,000.....	45,386	142,771	102,896	95,996	91,911	70,031	6,032	16,209			12,218	25,421	2,278	4,358	352,356	99,982
\$14,000 under \$15,000.....	153,430	478,000	316,433	425,369	282,985	258,839	50,563	61,519			56,012	102,588			284,177	99,764
\$15,000 under \$20,000.....	70,265	279,286	154,132	277,159	125,941	140,740	33,341	46,228	3,224	9,091	41,553	117,762	4,251	8,239	822,716	289,990
\$20,000 under \$25,000.....	38,116	177,696	79,263	203,228	58,882	88,462	18,952	40,050	1,751	3,498	24,991	68,679	2,931	5,159	304,238	163,255
\$25,000 under \$30,000.....	51,153	226,044	138,639	485,794	174,406	35,293	104,150	4,609	2,096	1,269	50,002	213,346	2,401	6,019	138,273	96,760
\$30,000 under \$50,000.....	21,954	123,779	71,514	426,404	41,349	143,281	20,569	115,750	9,527	14,070	31,320	205,286	3,130	5,394	202,742	176,863
\$50,000 under \$100,000.....	5,349	42,331	14,084	136,816	8,563	52,875	6,007	71,522	2,978	7,116	9,016	110,965	2,693	7,018	81,088	176,863
\$100,000 under \$200,000.....	1,479	15,055	2,978	44,883	2,062	21,825	1,827	52,418			2,586	63,195			17,246	63,222
\$200,000 under \$500,000.....	207	2,539	421	10,119	363	8,393	305	16,318			4,07	26,148			4,063	24,889
\$500,000 under \$1,000,000.....	80	1,153	158	5,391	142	5,581	116	20,187			158	16,664			577	3,437
\$1,000,000 or more.....															271	3,910
Taxable returns, total.....	1,723,468	4,864,369	2,233,551	3,416,611	1,885,201	1,777,688	305,330	646,140	22,103	49,205	370,883	1,163,227	28,077	52,702	5,389,442	2,238,286
\$1 under \$1,000.....	74,073	105,098	44,724	47,231	14,305	14,716	10,278	9,255			(*)	(*)	(*)	(*)	11,586	5,112
\$1,000 under \$2,000.....	167,567	325,983	83,658	100,641	46,372	26,454					10,467	6,246	(*)	(*)	40,145	9,495
\$2,000 under \$3,000.....	204,161	469,977	109,581	97,811	66,723	40,613					5,801	9,712			113,529	36,849
\$3,000 under \$4,000.....	174,005	442,347	143,824	158,333	77,458	55,309	21,256	16,585			14,166	15,704			198,392	86,468
\$4,000 under \$5,000.....	119,290	309,820	121,205	120,428	103,343	64,437					16,318	23,631			259,376	107,686
\$5,000 under \$6,000.....	120,855	323,504	146,347	174,632	119,744	91,713					8,984	11,944	3,297	3,354	264,729	103,166
\$6,000 under \$7,000.....	120,051	381,683	116,196	106,623	145,591	98,498					11,839	24,011			349,146	118,028
\$7,000 under \$8,000.....	83,012	231,657	132,351	135,332	140,515	90,718					12,287	18,298	2,200	2,417	334,880	110,738
\$8,000 under \$9,000.....	88,745	248,490	123,710	88,699	126,234	88,109					8,926	18,591			430,403	108,985
\$9,000 under \$10,000.....	61,145	180,686	123,237	126,623	124,785	90,788					16,384	26,275			416,694	114,109
\$10,000 under \$11,000.....	65,952	201,022	112,750	91,123	116,752	81,196					12,307	21,087	2,181	713	413,273	133,401
\$11,000 under \$12,000.....	58,135	157,516	99,445	78,177	108,624	83,088					14,149	19,711			371,870	82,445
\$12,000 under \$13,000.....	45,386	142,771	101,991	95,546	91,815	67,885					11,741	31,205			351,238	100,899
\$13,000 under \$14,000.....	153,366	477,934	315,078	417,041	282,622	256,881					12,208	25,342	2,278	4,358	283,923	99,601
\$14,000 under \$15,000.....	69,828	278,261	153,851	276,478	125,587	140,039					55,598	100,091			416,694	114,109
\$15,000 under \$20,000.....	37,818	177,391	78,663	200,733	58,400	87,324					40,723	115,852	4,251	8,239	413,273	133,401
\$20,000 under \$25,000.....	51,104	225,755	138,101	484,552	84,090	171,205					24,387	68,511	2,931	5,159	371,870	82,445
\$25,000 under \$30,000.....	21,893	123,634	71,310	422,418	41,206	142,278					49,400	208,077	2,401	6,019	351,238	100,899
\$30,000 under \$50,000.....	5,327	42,216	14,012	134,672	8,493	52,008					31,171	203,327	3,128	5,392	283,923	99,601
\$50,000 under \$100,000.....	1,469	14,971	2,948	44,192	2,041	20,893					8,969	109,870			416,694	114,109
\$100,000 under \$200,000.....	206	2,500	413	9,966	359	7,955					2,568	62,424			413,273	133,401
\$200,000 under \$500,000.....	80	1,153	156	5,360	142	5,581					4,04	26,099			371,870	82,445
\$500,000 under \$1,000,000.....											155	16,288			351,238	100,899
\$1,000,000 or more.....															283,923	99,601
Total nontaxable returns.....	261,676	562,367	221,521	273,059	111,808	170,712	17,327	24,737	(*)	(*)	25,002	63,087	(*)	(*)	151,402	22,032
Returns under \$5,000.....	668,849	1,328,225	428,289	443,132	205,966	175,286	31,448	25,918	2,195	5,300	48,471	58,503	4,448	877	484,486	151,860
Returns \$5,000 under \$10,000.....	651,472	1,812,062	682,908	743,541	615,214	459,571	68,548	58,251	2,289	1,394	64,985	118,805	4,790	5,679	1,663,607	555,940
Returns \$10,000 under \$15,000.....	322,790	940,563	566,253	487,830	371,057	419,141	55,688	58,561	4,258	2,077	66,984	124,370	4,597	5,108	1,840,439	527,451
Returns \$15,000 or more.....	342,033	1,345,883	777,622	2,015,164	604,772	894,401	166,973	528,142	15,902	52,884	215,445	924,632	16,457	41,863	1,552,312	1,025,067

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

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Statutory adjustments										Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income	
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction		Number of returns	Amount			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns, total.....	4,890,542	6,216,668	699,490	578,534	659,610	637,092	3,333,494	4,313,730	453,364	687,315	35,430,047	88,178,487	74,599,158	1,241,749	34,188,298	287,474,063
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	60,223	70,388	71,968	56,360	(*)	(*)
\$1,000 under \$2,000.....	10,872	20,077	10,846	27,721	15,071	8,300	8,302	9,262	4,935	9,353	218,476	293,179	264,900	152,641	65,835	21,578
\$2,000 under \$3,000.....	51,977	66,814	51,977	66,814	27,969	32,255	27,969	32,255	11,381	24,059	708,827	875,648	881,087	284,512	424,315	342,990
\$3,000 under \$4,000.....	128,637	157,385	23,414	33,919	26,288	13,580	76,961	85,827	6,723	13,326	1,483,241	1,857,794	1,987,136	290,244	1,192,997	1,644,880
\$4,000 under \$5,000.....	160,333	208,039	22,427	25,430	39,121	18,002	104,216	151,281	12,048	10,817	1,973,192	2,630,441	2,987,117	180,257	1,792,935	3,453,686
\$5,000 under \$6,000.....	227,489	281,807	36,688	40,512	42,326	23,796	150,693	197,650	12,066	19,849	2,048,923	3,021,436	3,411,710	103,340	1,945,583	4,971,618
\$6,000 under \$7,000.....	233,161	250,470	36,030	35,370	53,979	22,505	174,350	174,350	17,994	18,245	2,195,097	3,467,847	4,012,889	56,231	2,138,866	6,830,917
\$7,000 under \$8,000.....	274,156	330,598	47,250	46,118	47,772	26,620	173,369	238,080	22,927	19,780	2,317,809	4,108,768	4,550,585	44,827	2,272,982	8,774,124
\$8,000 under \$9,000.....	321,061	344,849	53,539	40,800	33,529	14,946	237,703	269,710	16,665	19,394	2,537,775	4,721,444	5,311,190	33,370	2,504,405	11,571,218
\$9,000 under \$10,000.....	324,999	382,984	49,544	42,820	50,302	36,967	232,997	292,379	12,048	10,817	2,574,549	5,128,004	5,726,277	7,956	2,566,593	13,651,793
\$10,000 under \$11,000.....	339,189	370,421	53,893	39,983	45,142	36,516	230,538	272,836	21,880	21,086	2,487,364	5,317,758	5,740,455	7,333	2,480,031	15,065,676
\$11,000 under \$12,000.....	314,466	335,141	45,432	34,526	43,866	34,177	221,584	251,945	19,235	14,493	2,352,794	5,291,661	5,492,834	4,055	2,348,739	16,274,908
\$12,000 under \$13,000.....	304,998	307,207	51,278	26,943	36,465	31,098	215,669	231,658	20,172	17,508	2,125,056	5,036,743	4,942,676	4,978	2,120,078	16,587,246
\$13,000 under \$14,000.....	308,372	312,953	47,666	31,552	31,019	35,379	223,675	232,991	18,429	13,032	1,925,395	4,770,754	4,567,841	2,216	1,923,179	16,646,939
\$14,000 under \$15,000.....	256,538	300,742	40,068	33,637	31,683	34,643	184,799	219,217	13,896	13,245	1,680,298	4,389,127	3,949,150	1,248	1,679,050	16,016,492
\$15,000 under \$20,000.....	839,681	994,710	117,185	68,654	89,768	137,661	611,174	724,788	57,051	63,608	4,917,048	14,612,585	11,532,980	4,765	4,912,283	57,938,195
\$20,000 under \$25,000.....	337,240	510,503	37,082	23,482	37,685	77,441	241,670	356,662	35,497	52,919	1,785,048	6,668,303	4,207,491	2,079	1,782,969	28,621,103
\$25,000 under \$30,000.....	158,081	288,048	13,282	11,205	16,633	38,496	106,077	185,200	29,348	53,146	730,523	3,377,002	1,748,758	1,429	729,094	14,731,893
\$30,000 under \$50,000.....	196,796	450,381	10,265	9,146	15,827	37,761	107,730	249,689	71,995	153,785	886,392	5,475,158	2,159,934	2,191	884,201	25,390,720
\$50,000 under \$100,000.....	85,773	248,238	2,317	2,768	2,604	7,630	31,477	108,733	52,975	129,108	345,059	3,843,277	870,289	1,064	343,995	18,035,268
\$100,000 under \$200,000.....	11,918	41,656	425	569	350	1,101	4,403	21,695	7,176	18,291	61,818	1,607,437	147,962	418	61,400	6,331,986
\$200,000 under \$500,000.....	1,482	7,577	94	128	48	134	717	5,274	664	2,042	12,751	891,591	28,699	175	12,576	2,692,581
\$500,000 under \$1,000,000.....	147	1,319	9	13	5	11	91	1,114	47	180	1,747	333,209	3,900	48	1,699	841,098
\$1,000,000 or more.....	39	504	3	2	1	2	28	487	7	14	642	388,933	1,330	12	630	1,036,535
Taxable returns, total.....	4,760,407	5,957,768	678,853	538,008	639,962	615,252	3,248,984	4,143,657	442,618	660,853	34,036,429	84,133,924	71,542,042	1,774	34,034,655	287,293,654
\$1 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	27,977	22,278	-	-	(*)	(*)	16,129	8,124	-	-	62,231	38,793	45,938	319	62,199	20,030
\$2,000 under \$3,000.....	97,793	103,418	21,793	34,214	27,716	9,527	61,746	59,492	14,623	23,157	403,010	357,805	358,891	-	402,897	333,227
\$3,000 under \$4,000.....	141,205	167,480	20,243	20,036	38,303	16,898	89,096	121,728	-	-	1,157,252	1,176,955	1,317,767	-	1,157,121	1,629,046
\$4,000 under \$5,000.....	209,616	252,533	34,094	36,860	39,947	19,193	137,763	177,763	11,037	18,717	1,740,598	2,033,056	2,425,200	-	1,740,579	3,404,681
\$5,000 under \$6,000.....	225,016	230,442	35,755	35,060	52,974	21,206	132,524	156,012	17,875	18,164	1,929,293	2,626,605	3,057,644	244	1,929,251	4,936,807
\$6,000 under \$7,000.....	268,285	315,494	45,569	45,681	47,270	26,111	169,829	224,122	22,779	19,580	2,130,676	3,242,283	3,783,683	-	2,130,633	6,824,065
\$7,000 under \$8,000.....	314,833	332,561	52,879	40,740	32,618	14,425	232,649	258,259	16,401	19,136	2,265,283	3,872,002	4,363,205	-	2,265,143	8,767,585
\$8,000 under \$9,000.....	323,924	379,925	49,544	42,820	50,175	36,181	232,087	290,538	12,010	10,386	2,503,754	4,520,548	5,189,100	-	2,503,712	11,569,172
\$9,000 under \$10,000.....	337,304	366,955	53,893	39,983	45,016	36,287	228,780	269,674	21,753	21,010	2,566,222	5,038,858	5,708,135	-	2,566,213	13,650,816
\$10,000 under \$11,000.....	313,753	333,944	45,432	34,526	43,866	34,177	220,889	250,793	19,217	14,448	2,479,079	5,242,163	5,710,246	105	2,479,072	15,061,994
\$11,000 under \$12,000.....	304,883	306,124	51,278	26,943	36,465	31,098	215,554	230,575	20,172	17,508	2,346,759	5,234,276	5,475,031	-	2,346,733	16,263,866
\$12,000 under \$13,000.....	308,105	311,780	47,666	31,552	31,019	35,379	223,472	231,915	18,365	12,935	2,119,428	4,958,024	4,928,024	-	2,119,407	16,582,167
\$13,000 under \$14,000.....	255,878	294,774	40,068	33,637	31,683	34,643	184,139	213,249	13,896	13,245	1,923,057	4,737,206	4,563,080	-	1,923,029	16,645,988
\$14,000 under \$15,000.....	839,190	994,185	117,185	68,654	89,768	137,661	610,896	724,659	56,838	63,212	1,679,026	4,365,763	3,946,093	-	1,679,013	16,016,369
\$15,000 under \$20,000.....	337,173	510,298	37,082	23,482	37,685	77,441	241,603	356,457	35,497	52,919	4,910,891	14,508,215	11,517,118	247	4,910,786	57,926,592
\$20,000 under \$25,000.....	157,886	287,149	13,282	11,205	16,633	38,496	105,905	184,342	29,325	53,105	2,346,276	5,234,276	5,475,031	-	2,346,230	16,263,866
\$25,000 under \$30,000.....	196,672	449,892	10,242	9,135	15,815	37,651	107,621	249,329	71,992	153,777	728,767	3,319,588	1,744,671	-	728,722	14,728,302
\$30,000 under \$50,000.....	85,687	247,692	2,317	2,768	2,604	7,630	31,411	108,237	52,955	129,058	884,391	5,359,718	2,155,766	323	884,068	25,388,772
\$50,000 under \$100,000.....	11,886	41,545	425	569	350	1,101	4,381	21,612	7,166	18,263	344,135	3,772,412	867,988	233	343,902	18,031,453
\$100,000 under \$200,000.....	1,474	7,365	94	128	48	134	710	5,065	663	2,039	61,532	1,562,672	147,333	163	61,369	6,329,567
\$200,000 under \$500,000.....	147	1,319	9	13	5	11	91	1,114	47	180	12,661	863,170	28,502	100	12,561	2,690,590
\$500,000 under \$1,000,000.....	39	504	3	2	1	2	28	487	7	14	1,729	318,881	3,865	31	1,698	840,660
\$1,000,000 or more.....	39	504	3	2	1	2	28	487	7	14	639	376,503	1,325	9	630	1,036,535
Total nontaxable returns.....	130,135	2582														

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

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Income tax before credits	Surcharge		Tax credits								Tax liability			
		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits		Total		Income tax after credits	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	
All returns, total.....	61,628,118	30,814,050	1,523,803	896,486	109,393	80,838	20,449	191,426	156,942	9,864	1,744	34,307,909	64,269,029	34,034,452	62,863,590
\$1 under \$1,000.....	86	-	-	(*)	(*)	(*)	(*)	-	-	-	-	10,259	834	(*)	(*)
\$1,000 under \$2,000.....	2,974	-	-	-	-	-	-	-	-	-	-	88,417	6,136	62,199	2,746
\$2,000 under \$3,000.....	49,004	117,605	373	41,521	2,032	-	-	-	-	-	-	455,734	60,780	402,897	47,194
\$3,000 under \$4,000.....	248,048	566,932	4,167	106,519	8,331	9,402	532	9,918	3,247	(*)	(*)	1,217,147	276,750	1,157,121	243,662
\$4,000 under \$5,000.....	538,076	989,450	9,197	155,737	16,997	-	-	-	-	(*)	(*)	1,795,930	588,276	1,740,579	528,994
\$5,000 under \$6,000.....	788,576	1,338,115	14,902	115,636	14,120	6,184	317	-	-	(*)	(*)	1,962,822	855,404	1,929,251	786,867
\$6,000 under \$7,000.....	1,100,157	1,743,496	23,182	74,135	10,843	5,899	637	-	-	(*)	(*)	2,145,188	1,186,642	2,130,633	1,111,392
\$7,000 under \$8,000.....	1,434,798	2,015,359	32,698	76,523	10,428	7,443	950	7,939	1,784	(*)	(*)	2,273,628	1,536,642	2,265,142	1,454,678
\$8,000 under \$9,000.....	1,927,087	2,381,477	46,474	59,569	7,702	3,748	575	-	-	(*)	(*)	2,508,782	2,047,000	2,503,712	1,961,184
\$9,000 under \$10,000.....	2,294,506	2,499,936	56,864	36,355	5,247	7,704	1,129	18,921	4,916	(*)	(*)	2,569,396	2,411,842	2,566,211	2,344,132
\$10,000 under \$11,000.....	2,574,403	2,442,945	63,862	29,802	5,400	3,598	455	3,671	656	-	-	2,481,471	2,697,394	2,479,072	2,631,738
\$11,000 under \$12,000.....	2,831,883	2,323,809	70,990	23,504	3,358	2,873	309	6,617	3,031	(*)	(*)	2,347,430	2,959,309	2,346,722	2,896,131
\$12,000 under \$13,000.....	2,932,480	2,111,233	73,671	19,014	3,019	2,131	303	6,847	2,298	-	-	2,119,836	3,056,579	2,119,407	3,000,513
\$13,000 under \$14,000.....	2,999,098	1,912,289	75,133	19,837	2,821	2,740	587	5,889	2,240	-	-	1,923,422	3,120,220	1,923,017	3,068,567
\$14,000 under \$15,000.....	2,930,026	1,668,642	73,184	12,240	2,040	975	180	3,974	521	(*)	(*)	1,679,298	3,044,849	1,679,000	3,000,448
\$15,000 under \$20,000.....	11,138,612	4,898,117	279,470	49,453	6,820	6,167	1,275	22,387	11,837	1,407	190	4,911,688	11,558,894	4,910,785	11,398,158
\$20,000 under \$25,000.....	5,967,964	1,777,945	149,872	23,469	3,169	3,360	729	17,686	8,348	-	-	1,782,696	6,208,869	1,782,283	6,105,503
\$25,000 under \$30,000.....	3,314,204	725,959	83,292	14,536	2,102	3,116	1,558	14,877	6,301	-	-	728,956	3,451,814	728,720	3,387,377
\$30,000 under \$50,000.....	6,685,463	881,795	168,131	20,129	2,649	6,663	2,216	33,232	15,954	810	541	884,866	6,963,292	884,034	6,832,736
\$50,000 under \$100,000.....	6,365,379	342,880	159,927	10,760	1,491	5,937	3,468	25,847	21,692	-	-	344,305	6,575,485	343,841	6,498,264
\$100,000 under \$200,000.....	2,893,184	61,215	72,674	3,090	444	2,174	3,135	9,735	13,311	130	297	61,587	2,978,957	61,341	2,948,652
\$200,000 under \$500,000.....	1,468,492	12,529	36,860	864	124	577	1,299	3,157	8,655	31	203	12,678	1,522,974	12,552	1,495,225
\$500,000 under \$1,000,000.....	501,286	1,693	12,560	124	19	87	477	506	3,283	9	10	1,734	525,957	1,695	510,056
\$1,000,000 or more.....	642,332	629	16,320	56	8	37	318	223	48,868	1	168	639	634,130	627	609,287
Taxable returns, total.....	61,597,326	30,804,255	1,523,394	759,774	94,291	74,499	18,245	182,981	143,038	7,802	1,437	34,036,429	64,209,885	34,034,452	62,863,590
\$1 under \$1,000.....	86	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	2,746	-	-	-	-	-	-	-	-	-	-	62,231	3,459	62,199	2,746
\$2,000 under \$3,000.....	47,876	117,605	373	20,605	915	(*)	(*)	(*)	(*)	-	-	403,010	53,272	402,897	47,194
\$3,000 under \$4,000.....	245,801	566,932	4,167	71,107	6,115	-	-	-	-	(*)	(*)	1,157,252	265,428	1,157,121	243,662
\$4,000 under \$5,000.....	531,075	989,450	9,197	105,059	10,244	6,633	256	6,685	1,283	(*)	(*)	1,740,598	574,400	1,740,579	528,994
\$5,000 under \$6,000.....	783,140	1,334,730	14,858	103,793	10,904	10,700	770	-	-	(*)	(*)	1,929,293	845,841	1,929,251	786,867
\$6,000 under \$7,000.....	1,099,185	1,743,491	23,182	68,089	9,951	-	-	-	-	(*)	(*)	2,130,676	1,181,859	2,130,633	1,111,392
\$7,000 under \$8,000.....	1,433,826	2,014,477	32,678	69,780	9,948	6,473	523	-	-	(*)	(*)	2,265,283	1,533,530	2,265,142	1,454,678
\$8,000 under \$9,000.....	1,926,769	2,380,914	46,465	59,569	7,702	3,181	372	18,897	5,279	(*)	(*)	2,503,754	2,045,097	2,503,712	1,961,184
\$9,000 under \$10,000.....	2,294,353	2,499,809	56,862	36,355	5,247	7,324	974	-	-	(*)	(*)	2,566,222	2,410,503	2,566,211	2,344,132
\$10,000 under \$11,000.....	2,573,819	2,442,238	63,848	29,676	5,379	3,487	393	8,475	1,000	-	-	2,479,079	2,696,503	2,479,072	2,631,738
\$11,000 under \$12,000.....	2,829,779	2,322,464	70,940	22,844	3,293	2,847	279	-	-	(*)	(*)	2,346,759	2,959,110	2,346,722	2,896,131
\$12,000 under \$13,000.....	2,931,609	2,110,571	73,649	19,014	3,019	2,129	300	11,475	2,378	-	-	2,119,428	3,056,369	2,119,407	3,000,513
\$13,000 under \$14,000.....	2,998,937	1,912,158	75,129	19,837	2,821	-	-	5,889	2,240	-	-	1,923,057	3,120,151	1,923,017	3,068,567
\$14,000 under \$15,000.....	2,930,007	1,668,629	73,183	12,240	2,040	3,529	581	3,951	521	-	-	1,679,026	3,044,714	1,679,000	3,000,448
\$15,000 under \$20,000.....	11,136,482	4,897,029	279,420	49,054	6,726	6,066	1,152	21,387	9,873	1,408	192	4,910,891	11,558,528	4,910,785	11,398,158
\$20,000 under \$25,000.....	5,966,676	1,777,535	149,809	23,343	3,166	3,210	689	17,299	7,041	-	-	1,782,362	6,208,717	1,782,283	6,105,503
\$25,000 under \$30,000.....	3,313,425	725,715	83,273	14,409	2,096	3,042	1,467	14,706	5,600	-	-	728,767	3,451,732	728,720	3,387,377
\$30,000 under \$50,000.....	6,684,963	881,698	168,119	20,106	2,639	6,602	2,102	33,174	15,565	808	541	884,391	6,963,047	884,034	6,832,736
\$50,000 under \$100,000.....	6,364,084	342,788	159,894	10,760	1,491	5,909	3,229	25,782	20,603	-	-	344,135	6,575,395	343,841	6,498,264
\$100,000 under \$200,000.....	2,892,031	61,185	72,644	3,090	444	2,166	3,068	9,709	12,195	130	297	61,532	2,978,935	61,341	2,948,652
\$200,000 under \$500,000.....	1,467,331	12,516	36,831	864	124	575	1,284	3,143	7,480	30	203	12,661	1,522,962	12,552	1,495,225
\$500,000 under \$1,000,000.....	500,994	1,692	12,553	124	19	87	477	505	2,984	7	10	1,729	525,910	1,695	510,056
\$1,000,000 or more.....	642,332	629	16,320	56	8	37	318	223	48,868	1	168	639	634,130	627	609,287
Total nontaxable returns.....	30,795	9,795	410	136,712	15,103	6,339	2,203	8,445	13,905	(*)	(*)	271,480	59,146	-	-
Returns under \$5,000.....	838,188	1,673,987	13,738	307,390	27,589	9,425	533	(*)	(*)	(*)	(*)	3,567,487	932,776	3,366,407	822,682
Returns \$5,000 under \$10,000.....	7,545,123	9,978,383	174,121	362,218	48,340	30,978	3,607	30,732	8,863	(*)	(*)	11,459,816	8,037,531	11,394,949	7,658,253
Returns \$10,000 under \$15,000.....	14,267,891	10,458,918	356,840	104,397	16,637	12,317	1,834	26,998	8,746	(*)	(*)	10,551,457	14,878,352	10,547,218	14,597,396
Returns \$15,000 or more.....	38,976,916	8,702,762	979,105	122,481	16,825	28,118	14,474	127,650	138,248	2,388	1,409	8,729,149	40,420,371	8,725,878	39,785,258

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

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability—Continued								Tax payments					
	Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total.....	16,878	111,822	64,532	19,625	3,615,819	1,273,142	20,041	500	33,942,330	68,931,975	31,059,788	53,826,186	3,412,911	343,594
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	6,511	438	-	-	33,259	8,345	25,081	4,195	(*)	(*)
\$1,000 under \$2,000.....	307	678	2,523	865	32,412	3,184	-	-	121,912	26,349	99,342	18,085	3,110	183
\$2,000 under \$3,000.....					88,613	12,886	-	-	465,917	140,362	356,863	102,494		
\$3,000 under \$4,000.....					172,170	32,620	(*)	(*)	1,162,895	460,613	964,291	384,534		
\$4,000 under \$5,000.....					254,928	58,721	-	-	1,712,950	852,403	1,432,109	719,048		
\$5,000 under \$6,000.....	285	860	4,087	483	254,411	67,589	7,850	282	1,891,219	1,203,579	1,628,494	1,026,069	8,183	735
\$6,000 under \$7,000.....					254,597	74,725			2,119,242	1,602,813	1,914,166	1,434,815		
\$7,000 under \$8,000.....					252,656	81,426			2,244,239	2,040,033	2,040,805	1,838,273		
\$8,000 under \$9,000.....					244,396	85,227			2,486,303	2,651,318	2,321,744	2,419,020		
\$9,000 under \$10,000.....	186	721	2,313	361	193,409	67,137	7,869	106	2,536,571	3,102,782	2,417,327	2,880,830	384,422	19,539
\$10,000 under \$11,000.....					183,948	65,209			2,467,920	3,383,446	2,355,885	3,153,877		
\$11,000 under \$12,000.....					172,769	62,445			2,333,492	3,383,990	2,241,732	3,350,061		
\$12,000 under \$13,000.....					152,356	55,231			2,110,580	3,618,288	2,022,890	3,370,935		
\$13,000 under \$14,000.....	410	1,465	2,063	708	132,066	50,792	-	-	1,915,204	3,630,605	1,836,240	3,376,994	292,892	26,345
\$14,000 under \$15,000.....					118,474	43,776	-	-	1,670,778	3,473,403	1,610,289	3,249,747		
\$15,000 under \$20,000.....					373,445	157,974	1,920	44	4,888,468	12,594,031	4,637,568	11,459,696		
\$20,000 under \$25,000.....					5,024	1,690	(*)	(*)	1,769,804	6,383,210	1,604,303	5,355,474		
\$25,000 under \$30,000.....	2,505	7,859	3,763	912	130,354	62,605	-	-	1,720,420	3,436,573	615,174	2,566,649	214,721	33,286
\$30,000 under \$50,000.....					245,537	121,621	(*)	(*)	873,580	6,531,812	657,600	3,798,481		
\$50,000 under \$100,000.....					117,655	59,228	(*)	(*)	341,386	5,842,885	228,597	2,355,958		
\$100,000 under \$200,000.....					17,700	8,807	(*)	(*)	61,188	2,502,953	39,853	723,999		
\$200,000 under \$500,000.....	2,973	25,611	951	840	2,712	1,222	2	1	12,648	1,145,972	8,020	188,967	2,283	1,269
\$500,000 under \$1,000,000.....	737	15,419	203	322	336	151	-	-	1,722	353,620	1,023	29,273	279	168
\$1,000,000 or more.....	336	24,620	85	170	112	48	-	-	633	362,590	387	18,732	116	73
Taxable returns, total.....	16,878	111,822	61,511	18,585	3,346,112	1,215,040	19,537	494	33,103,886	68,483,031	30,433,241	53,534,536	3,396,742	342,195
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	307	678	1,785	509	6,353	629	-	-	43,026	6,974	37,820	5,543	3,091	336
\$2,000 under \$3,000.....					36,037	5,729	-	-	312,797	86,537	248,709	70,160		
\$3,000 under \$4,000.....					113,178	21,535	(*)	(*)	981,215	391,544	819,461	331,454		
\$4,000 under \$5,000.....					199,599	44,855	-	-	1,553,204	785,185	1,323,857	673,248		
\$5,000 under \$6,000.....	285	860	2,689	826	220,883	58,029	11,254	341	1,810,457	1,155,426	1,563,903	990,030	7,805	694
\$6,000 under \$7,000.....					240,211	69,955			2,067,032	1,572,462	1,873,573	1,413,223		
\$7,000 under \$8,000.....					244,311	78,347			2,204,692	2,013,122	2,010,554	1,819,423		
\$8,000 under \$9,000.....					239,416	83,328			2,455,476	2,618,922	2,298,497	2,398,775		
\$9,000 under \$10,000.....	186	721	3,502	428	190,235	65,829	6,133	91	2,531,856	3,095,059	2,413,240	2,874,450	384,238	19,513
\$10,000 under \$11,000.....					181,557	64,319			2,460,644	3,373,287	2,350,064	3,145,966		
\$11,000 under \$12,000.....					172,098	62,246			2,330,418	3,277,654	2,238,748	3,345,488		
\$12,000 under \$13,000.....					151,948	55,022			2,106,496	3,611,567	2,020,306	3,366,711		
\$13,000 under \$14,000.....	410	1,465	2,063	708	131,701	50,723	344	38	1,913,678	3,627,397	1,834,979	3,374,639	292,690	26,332
\$14,000 under \$15,000.....					118,202	43,640			1,669,543	3,470,427	1,609,349	3,248,180		
\$15,000 under \$20,000.....					372,648	157,609			4,883,985	12,584,490	4,634,808	11,453,028		
\$20,000 under \$25,000.....					213,920	99,930			1,768,017	6,377,592	1,603,456	5,353,325		
\$25,000 under \$30,000.....	2,505	7,859	3,759	912	130,169	62,523	344	38	719,019	3,421,734	614,613	2,565,527	78,176	14,170
\$30,000 under \$50,000.....					245,090	121,404			872,221	6,521,880	656,684	3,794,500		
\$50,000 under \$100,000.....					117,504	59,168			340,600	5,834,562	228,150	2,352,067		
\$100,000 under \$200,000.....					17,653	8,788			60,955	2,499,105	39,716	722,635		
\$200,000 under \$500,000.....	2,973	25,611	943	832	2,701	1,219	-	-	12,573	1,144,164	7,969	188,240	2,269	1,263
\$500,000 under \$1,000,000.....	737	15,419	199	275	334	150	-	-	1,709	352,908	1,012	28,910	277	167
\$1,000,000 or more.....	336	24,620	85	170	112	48	-	-	630	360,587	384	18,668	116	73
Total nontaxable returns.....	-	-	(*)	(*)	269,707	58,102	(*)	(*)	838,444	448,942	626,547	291,648	16,169	1,402
Returns under \$5,000.....	350	865	4,255	1,347	554,634	107,848	(*)	(*)	3,496,933	1,488,072	2,877,691	1,228,355	7,436	650
Returns \$5,000 under \$10,000.....	328	949	12,002	1,900	1,199,469	376,104	11,255	335	11,277,574	10,600,524	10,322,536	9,599,006	726,109	32,240
Returns \$10,000 under \$15,000.....	271	1,022	11,289	2,471	759,613	277,453	(*)	(*)	10,497,974	17,689,732	10,067,036	16,501,594	1,535,754	130,451
Returns \$15,000 or more.....	15,929	108,986	36,986	13,905	1,102,103	511,736	2,264	82	8,669,849	39,153,645	7,792,525	26,497,228	1,143,612	180,253

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

Table 35.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued						Tax due at time of filing		Overpayments					
	Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration		Number of returns	Amount	Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total.....	644,391	34,327	36,525	17,386	5,157,969	14,710,847	8,606,409	6,600,241	26,283,424	11,264,238	24,696,984	9,782,410	1,930,150	1,481,840
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	7,388	3,875	5,319	502	32,166	8,013	27,975	6,309	(*)	(*)
\$1,000 under \$2,000.....	18,451	1,683	-	-	23,150	7,947	43,032	2,250	111,144	22,483	101,456	18,972	13,171	3,511
\$2,000 under \$3,000.....	28,209	1,540	-	-	116,584	36,373	167,639	16,393	403,998	96,028	365,126	83,037	54,196	12,991
\$3,000 under \$4,000.....	39,134	2,299	-	-	208,599	74,164	379,162	52,018	976,735	236,100	917,394	217,137	76,362	18,963
\$4,000 under \$5,000.....	41,570	2,645	-	-	326,041	130,302	481,691	86,274	1,428,290	350,556	1,310,914	319,970	146,778	30,587
\$5,000 under \$6,000.....	42,968	2,757	5,994	881	306,100	174,127	454,613	96,067	1,558,803	444,386	1,447,863	403,302	131,143	41,085
\$6,000 under \$7,000.....	44,607	2,739	-	-	269,923	164,359	461,151	112,439	1,716,352	528,611	1,624,509	488,323	117,423	40,288
\$7,000 under \$8,000.....	38,198	2,008	-	-	275,939	196,663	420,506	127,831	1,880,987	631,295	1,794,057	595,522	107,840	35,774
\$8,000 under \$9,000.....	37,825	1,643	-	-	273,320	221,333	462,816	131,283	2,071,564	735,597	1,987,138	693,518	102,034	42,079
\$9,000 under \$10,000.....	37,455	1,561	6,457	1,141	224,469	200,561	404,243	116,306	2,165,695	807,284	2,095,190	777,365	89,316	29,919
\$10,000 under \$11,000.....	37,487	1,759	-	-	217,998	204,846	392,540	119,891	2,090,688	805,947	2,027,135	774,186	75,355	31,761
\$11,000 under \$12,000.....	36,585	1,411	7,279	872	189,630	206,066	406,300	125,401	1,937,759	750,094	1,879,766	718,471	72,000	31,623
\$12,000 under \$13,000.....	26,720	1,040	-	-	195,422	217,944	395,676	118,893	1,725,677	680,617	1,667,698	650,388	72,794	30,229
\$13,000 under \$14,000.....	22,514	890	-	-	180,516	225,600	413,191	129,744	1,501,675	640,130	1,448,149	612,099	66,568	28,032
\$14,000 under \$15,000.....	80,343	3,325	4,869	1,086	158,990	194,583	389,797	126,769	1,287,731	555,325	1,241,857	527,114	56,452	28,211
\$15,000 under \$20,000.....	38,032	1,757	-	-	647,787	1,045,808	1,469,258	596,883	3,436,711	1,631,996	3,243,447	1,492,456	230,246	139,541
\$20,000 under \$25,000.....	21,149	1,082	3,193	1,106	434,290	991,595	728,026	486,779	1,052,759	661,108	925,346	544,310	151,398	116,801
\$25,000 under \$30,000.....	30,361	2,128	3,534	2,645	273,289	854,050	355,546	372,188	373,763	356,970	294,798	260,770	94,387	96,201
\$30,000 under \$50,000.....	13,972	1,208	2,369	3,742	496,784	2,703,989	498,726	1,031,678	386,418	600,172	242,612	339,831	165,228	260,341
\$50,000 under \$100,000.....	3,516	409	994	2,322	264,562	3,465,101	223,256	1,179,263	121,565	446,644	48,299	170,852	83,923	275,792
\$100,000 under \$200,000.....	1,079	186	300	53,367	11,618	1,770,767	42,919	640,828	18,830	164,810	5,274	53,829	15,295	110,983
\$200,000 under \$500,000.....	215	47	55	1,775	985	953,791	9,222	449,077	3,509	72,213	837	22,068	2,997	50,146
\$500,000 under \$1,000,000.....	104	38	18	146	1,614	323,401	1,284	191,519	460	19,433	115	6,801	390	12,631
\$1,000,000 or more.....	104	38	18	146	589	343,602	496	289,965	145	18,426	29	5,780	124	12,646
Taxable returns, total.....	608,102	31,202	35,985	17,029	4,926,201	14,558,434	8,456,992	6,573,360	25,503,599	10,847,152	24,008,711	9,428,451	1,808,954	1,418,714
\$1 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	26,435	1,436	-	-	75,859	17,464	28,632	871	33,599	4,405	31,830	3,856	33,721	4,654
\$2,000 under \$3,000.....	33,131	1,857	(*)	(*)	168,892	58,574	137,824	13,390	262,753	46,709	237,734	42,604	55,762	13,779
\$3,000 under \$4,000.....	37,728	2,282	-	-	271,174	109,465	342,834	45,874	809,000	172,034	765,648	158,256	122,177	22,706
\$4,000 under \$5,000.....	41,746	2,624	6,876	751	284,936	162,417	440,444	92,454	1,484,735	402,078	1,381,011	365,111	122,182	36,968
\$5,000 under \$6,000.....	43,598	2,661	-	-	255,535	155,823	453,766	110,080	1,667,691	500,684	1,584,250	465,112	108,149	35,571
\$6,000 under \$7,000.....	37,398	1,963	-	-	265,436	188,919	415,874	126,161	1,843,523	605,780	1,763,056	573,847	99,228	31,934
\$7,000 under \$8,000.....	37,466	1,606	-	-	265,145	209,511	460,664	130,595	2,041,726	704,418	1,960,309	668,363	97,252	36,055
\$8,000 under \$9,000.....	37,262	1,546	3,671	929	223,541	199,281	402,213	115,300	2,161,418	799,895	2,091,165	771,008	88,512	28,887
\$9,000 under \$10,000.....	37,464	1,745	-	-	216,120	202,636	391,167	119,511	2,084,183	796,299	2,021,279	766,733	74,201	29,566
\$10,000 under \$11,000.....	36,458	1,406	7,279	872	189,175	204,353	406,103	125,308	1,934,685	743,864	1,876,749	712,960	71,691	30,904
\$11,000 under \$12,000.....	26,711	1,039	-	-	193,798	215,479	395,368	118,754	1,721,679	673,966	1,663,811	644,406	72,637	29,560
\$12,000 under \$13,000.....	22,513	889	-	-	180,100	224,762	413,030	129,720	1,500,158	636,968	1,446,818	609,307	66,228	27,662
\$13,000 under \$14,000.....	80,314	3,320	4,850	950	157,814	193,312	389,717	126,747	1,286,542	552,463	1,240,889	524,651	56,178	27,812
\$14,000 under \$15,000.....	37,977	1,737	-	-	645,970	1,043,055	1,468,958	596,778	3,432,276	1,622,715	3,240,071	1,485,251	229,103	137,465
\$15,000 under \$20,000.....	21,140	1,080	3,193	1,106	433,223	988,148	728,026	486,779	1,050,972	655,641	923,925	540,424	150,848	115,221
\$20,000 under \$25,000.....	30,291	2,123	3,532	2,641	272,352	840,382	355,491	372,158	372,362	342,183	293,811	247,881	93,820	94,303
\$25,000 under \$30,000.....	13,908	1,197	2,335	3,670	495,821	2,698,094	498,628	1,031,641	385,094	590,449	241,528	332,131	164,832	258,318
\$30,000 under \$50,000.....	3,495	404	985	2,304	264,055	3,460,825	223,232	1,179,240	120,788	438,388	47,775	165,375	83,531	273,014
\$50,000 under \$100,000.....	1,069	184	300	53,210	1,768,327	1,768,327	42,909	640,826	18,604	160,983	5,119	51,094	15,179	109,890
\$100,000 under \$200,000.....	213	47	55	1,775	952,718	952,718	9,219	449,071	3,435	70,239	784	20,727	2,965	49,513
\$200,000 under \$500,000.....	103	38	18	146	1,607	323,053	1,283	191,518	446	18,766	106	6,376	384	12,390
\$500,000 under \$1,000,000.....	103	38	18	146	586	341,664	496	289,965	142	16,424	26	3,888	122	12,536
\$1,000,000 or more.....	103	38	18	146	586	341,664	496	289,965	142	16,424	26	3,888	122	12,536
Total nontaxable returns.....	36,289	3,125	(*)	(*)	231,768	152,417	149,417	26,885	779,825	417,088	688,273	353,964	121,196	63,128
Returns under \$5,000.....	89,691	5,694	(*)	(*)	681,762	252,661	1,076,843	157,436	2,952,333	713,180	2,722,865	645,424	295,237	67,756
Returns \$5,000 under \$10,000.....	205,168	11,792	4,945	454	1,349,751	957,043	2,203,329	583,925	9,393,401	3,147,174	8,948,757	2,958,031	547,756	189,144
Returns \$10,000 under \$15,000.....	160,761	6,660	11,831	2,007	942,556	1,049,040	1,997,504	620,698	8,543,530	3,432,112	8,264,605	3,282,257	343,169	149,857
Returns \$15,000 or more.....	188,771	10,178	15,811	14,213	2,183,900	12,452,103	3,328,733	5,238,180	5,394,160	3,971,772	4,760,757	2,896,699	743,988	1,075,082

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.

¹Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."

²Includes unspecified tax credits.

NOTE: Amount detail may not add to total because of rounding.

Table 36.—RETURNS WITH ITEMIZED DEDUCTIONS: DEDUCTIONS BY TYPE AND BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Total itemized deductions		Taxes paid		Interest paid		Contributions		Medical expense		Child care		All other deductions		Type not specified	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	35,430,047	88,178,487	35,160,636	32,014,674	29,205,679	23,929,477	33,633,601	12,892,732	27,437,549	10,585,749	564,743	221,053	28,629,030	8,396,117	121,313	141,177
\$1 under \$1,000.....	60,223	70,388	51,785	19,549	20,465	17,524	42,999	6,524	41,350	18,120	(*)	(*)	21,079	3,280	6,618	5,390
\$1,000 under \$2,000.....	218,476	293,179	191,219	65,039	79,615	40,522	177,365	31,922	166,405	79,222	(*)	(*)	112,585	64,635	14,243	11,185
\$2,000 under \$3,000.....	708,827	875,648	673,499	242,278	348,757	156,357	602,789	111,567	572,631	293,736	11,462	3,326	463,656	59,990	10,653	8,392
\$3,000 under \$4,000.....	1,483,241	1,857,794	1,446,276	528,160	807,270	281,941	1,313,179	275,865	1,250,626	595,158	41,983	14,456	1,059,015	153,491	9,954	8,770
\$4,000 under \$5,000.....	1,973,192	2,630,441	1,940,410	769,015	1,290,763	467,216	1,774,335	391,732	1,618,604	721,497	81,006	30,830	1,454,118	240,770	7,037	9,401
\$5,000 under \$6,000.....	2,048,923	3,021,436	2,029,863	887,941	1,501,744	650,696	1,861,583	439,835	1,696,975	690,593	79,662	35,787	1,561,893	307,920	9,344	8,687
\$6,000 under \$7,000.....	2,195,097	3,467,847	2,175,326	1,043,565	1,761,163	814,694	2,044,576	463,878	1,760,289	752,964	92,894	41,480	1,749,007	339,466	12,563	11,814
\$7,000 under \$8,000.....	2,317,809	4,108,768	2,298,136	1,247,853	1,896,598	1,060,398	2,167,218	526,106	1,800,430	823,620	46,318	24,684	1,927,638	414,251	12,150	11,875
\$8,000 under \$9,000.....	2,537,775	4,721,444	2,516,880	1,520,347	2,143,508	1,313,090	2,404,390	631,185	1,976,679	731,759	38,523	16,642	2,149,376	485,104	12,230	23,355
\$9,000 under \$10,000.....	2,574,549	5,128,004	2,561,510	1,725,313	2,243,118	1,525,142	2,460,021	678,601	2,030,230	656,710	24,207	9,607	2,193,659	523,507	6,670	9,157
\$10,000 under \$11,000.....	2,487,364	5,317,758	2,479,749	1,848,046	2,213,271	1,608,871	2,388,670	695,463	1,914,942	664,649	22,091	8,597	2,123,971	485,488	6,325	6,710
\$11,000 under \$12,000.....	2,352,794	5,291,661	2,345,976	1,909,073	2,113,007	1,592,531	2,259,460	664,225	1,795,172	620,855	18,522	4,555	1,996,406	495,943	5,370	4,549
\$12,000 under \$13,000.....	2,125,056	5,036,743	2,121,825	1,845,583	1,918,058	1,514,474	2,058,576	640,351	1,602,807	554,497	24,008	9,432	1,811,473	469,309	1,595	3,207
\$13,000 under \$14,000.....	1,925,395	4,770,754	1,921,392	1,793,599	1,735,381	1,448,172	1,862,628	619,822	1,427,460	443,149	16,727	6,650	1,639,375	457,156	986	2,255
\$14,000 under \$15,000.....	1,680,298	4,389,127	1,678,195	1,670,094	1,533,371	1,343,588	1,636,934	584,095	1,269,145	397,026	10,277	3,477	1,400,186	389,006	710	1,884
\$15,000 under \$20,000.....	4,917,048	14,612,585	4,909,471	5,778,923	4,403,196	4,281,187	4,815,864	2,000,226	3,680,955	1,224,525	32,703	6,822	4,032,675	1,312,746	3,279	8,463
\$20,000 under \$25,000.....	1,785,048	6,668,303	1,782,955	2,761,928	1,544,110	1,839,704	2,758,182	979,249	1,356,274	509,592	12,185	2,291	1,418,540	574,486	724	2,145
\$25,000 under \$30,000.....	730,523	3,377,002	729,690	1,426,112	618,124	905,317	717,945	501,804	550,358	252,761	3,877	629	553,885	289,296	348	1,189
\$30,000 under \$50,000.....	886,392	5,475,158	885,130	2,333,070	706,267	1,372,040	871,436	880,963	640,431	331,514	4,134	662	647,550	555,930	413	1,308
\$50,000 under \$100,000.....	345,059	3,843,277	344,540	1,588,316	269,714	947,792	339,736	748,482	236,201	164,897	1,512	391	250,362	393,467	71	455
\$100,000 under \$200,000.....	61,818	1,607,437	61,706	582,268	46,746	395,413	60,827	396,103	40,201	44,676	195	63	49,342	188,918	21	295
\$200,000 under \$500,000.....	12,751	891,591	12,716	273,480	9,569	212,155	12,528	278,457	8,039	12,787	17	12	11,058	114,211	8	664
\$500,000 under \$1,000,000.....	1,747	333,209	1,746	82,086	1,359	82,331	1,726	131,133	1,018	1,231	4	-	1,583	36,448	-	-
\$1,000,000 or more.....	642	388,933	641	73,935	505	58,322	634	215,146	327	211	1	-	598	41,299	1	27
Taxable returns, total.....	34,036,429	84,133,924	33,865,448	31,164,347	28,388,206	22,971,321	32,469,067	12,504,072	26,274,901	9,328,739	541,215	211,240	27,743,481	7,860,719	87,963	95,938
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	62,231	38,793	56,312	11,582	17,607	1,541	51,944	6,353	49,614	15,829	(*)	(*)	29,506	1,990	1,680	840
\$2,000 under \$3,000.....	403,010	357,805	391,291	112,208	205,208	50,614	353,035	56,162	321,326	100,379	(*)	(*)	279,951	32,777	6,174	4,195
\$3,000 under \$4,000.....	1,157,252	1,176,955	1,140,956	359,932	610,872	154,411	1,037,219	200,650	966,152	331,326	35,934	13,018	849,853	113,175	7,771	4,484
\$4,000 under \$5,000.....	1,740,598	2,033,056	1,718,050	620,826	1,139,568	339,040	1,578,389	319,423	1,418,933	519,895	74,018	26,624	1,305,461	201,221	3,486	6,041
\$5,000 under \$6,000.....	1,929,293	2,626,605	1,913,813	810,337	1,410,350	542,066	1,759,265	401,521	1,594,866	594,565	77,810	34,738	1,477,802	236,621	7,601	6,776
\$6,000 under \$7,000.....	2,130,676	3,242,283	2,112,839	993,875	1,709,094	749,790	1,988,139	432,270	1,708,024	691,994	92,141	41,229	1,698,371	321,573	12,311	11,562
\$7,000 under \$8,000.....	2,265,283	3,872,002	2,249,041	1,206,801	1,858,934	1,010,726	2,120,091	510,527	1,750,755	711,295	44,637	23,676	1,885,356	397,166	12,082	11,830
\$8,000 under \$9,000.....	2,503,754	4,520,548	2,486,232	1,487,161	2,117,195	1,270,386	2,374,247	618,851	1,946,899	677,832	38,523	16,642	2,121,606	440,166	10,549	9,548
\$9,000 under \$10,000.....	2,566,222	5,038,858	2,553,311	1,713,195	2,235,217	1,492,067	2,452,053	674,786	2,022,108	643,080	24,207	9,607	2,186,973	497,123	6,544	9,031
\$10,000 under \$11,000.....	2,479,079	5,242,163	2,471,715	1,835,502	2,205,471	1,575,720	2,380,706	690,990	1,907,919	647,526	22,091	8,597	2,118,405	477,184	6,325	6,710
\$11,000 under \$12,000.....	2,346,759	5,234,276	2,339,964	1,899,617	2,108,324	1,581,034	2,255,428	662,843	1,790,622	595,698	18,522	4,555	1,991,580	486,064	5,347	4,535
\$12,000 under \$13,000.....	2,119,428	4,958,024	2,116,197	1,831,982	1,915,271	1,500,765	2,052,994	630,087	1,597,399	522,071	24,008	9,432	1,806,849	460,589	1,595	3,207
\$13,000 under \$14,000.....	1,923,057	4,737,206	1,919,714	1,791,145	1,733,840	1,442,167	1,860,950	619,034	1,425,377	433,670	16,727	6,650	1,637,509	442,334	986	2,255
\$14,000 under \$15,000.....	1,679,026	4,365,763	1,676,995	1,667,762	1,532,218	1,337,822	1,635,734	583,025	1,267,933	393,880	10,277	3,477	1,399,087	377,955	710	1,884
\$15,000 under \$20,000.....	4,910,891	14,508,215	4,903,975	5,770,050	4,398,351	4,251,677	4,810,628	1,996,225	3,676,214	1,195,593	32,680	6,822	4,028,552	1,280,992	3,217	7,163
\$20,000 under \$25,000.....	1,782,362	6,607,430	1,780,395	2,755,924	1,542,375	1,824,287	1,755,750	977,225	1,354,066	484,828	12,185	2,291	1,416,588	560,923	724	2,145
\$25,000 under \$30,000.....	728,767	3,319,588	727,934	1,414,760	616,747	886,491	716,441	497,426	548,835	236,972	3,877	629	552,557	282,226	348	1,189
\$30,000 under \$50,000.....	884,391	5,359,718	883,260	2,308,165	704,845	1,342,790	869,821	876,927	639,297	314,515	4,134	662	645,708	515,678	413	1,308
\$50,000 under \$100,000.....	344,135	3,772,412	343,630	1,576,456	268,858	912,223	338,905	743,044	235,566	160,783	1,500	391	249,544	379,580	71	455
\$100,000 under \$200,000.....	61,532															

Individual Returns/1970 • Deductions and Exemptions

121

Table 37.—RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Itemized deductions		Itemized deductions as a percent of adjusted gross income									
	Number of returns	Amount	Under 5 percent		5 percent under 10 percent		10 percent under 11 percent		11 percent under 12 percent		12 percent under 13 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	35,430,047	88,178,487	121,119	202,291	1,855,827	3,401,573	1,243,930	2,022,683	1,528,559	2,567,099	1,769,039	3,106,074
\$1 under \$600.....	20,890	31,356	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	39,333	39,032	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	218,476	293,179	-	-	-	-	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	708,827	875,648	15,220	1,208	22,871	5,646	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	1,483,241	1,857,794	-	-	-	-	7,979	2,870	13,898	5,639	30,685	14,156
\$4,000 under \$5,000.....	1,973,192	2,630,441	-	-	-	-	15,580	7,397	49,009	25,448	42,268	23,322
\$5,000 under \$6,000.....	2,048,923	3,021,436	-	-	-	-	44,299	25,996	48,585	30,506	75,176	51,863
\$6,000 under \$7,000.....	2,195,097	3,467,847	-	-	-	-	39,503	27,259	78,374	58,614	79,522	64,891
\$7,000 under \$8,000.....	2,317,809	4,108,768	12,393	1,473	20,371	13,150	58,352	46,360	72,219	62,007	115,566	108,686
\$8,000 under \$9,000.....	2,537,775	4,721,444	-	-	-	-	70,923	63,804	105,550	103,499	134,155	141,755
\$9,000 under \$10,000.....	2,574,549	5,128,004	-	-	-	-	87,901	88,682	93,391	102,418	136,515	162,003
\$10,000 under \$11,000.....	2,487,364	5,317,758	-	-	-	-	78,789	87,375	119,967	145,479	130,026	170,721
\$11,000 under \$12,000.....	2,352,794	5,291,661	-	-	-	-	98,963	120,199	112,707	149,065	122,890	176,523
\$12,000 under \$13,000.....	2,125,056	5,036,743	9,265	3,702	102,280	115,999	103,684	136,713	107,189	154,606	132,894	208,228
\$13,000 under \$14,000.....	1,925,395	4,770,754	-	-	-	-	130,915	156,889	107,856	168,040	112,196	189,786
\$14,000 under \$15,000.....	1,680,298	4,389,127	-	-	-	-	134,628	171,138	86,835	132,126	101,343	183,914
\$15,000 under \$20,000.....	4,917,048	14,612,585	2,027	1,139	567,929	830,756	249,039	447,349	299,202	588,253	315,921	674,904
\$20,000 under \$25,000.....	1,785,048	6,668,303	6,296	6,409	278,698	500,604	96,787	225,855	100,729	256,619	116,890	322,930
\$25,000 under \$30,000.....	730,523	3,377,002	8,883	10,814	125,108	271,083	37,206	106,084	47,497	148,187	47,829	162,525
\$30,000 under \$50,000.....	886,392	5,475,158	31,936	51,485	187,717	550,092	50,884	191,404	50,884	215,198	54,122	252,842
\$50,000 under \$100,000.....	345,059	3,843,277	24,981	63,887	84,626	427,039	17,973	123,427	18,457	138,515	17,684	143,596
\$100,000 under \$200,000.....	61,818	1,607,437	7,712	33,934	13,257	127,364	2,549	34,611	2,293	33,825	2,196	34,925
\$200,000 under \$500,000.....	12,751	891,591	1,938	15,988	1,949	39,822	377	11,161	348	11,156	316	11,026
\$500,000 under \$1,000,000.....	1,747	333,209	316	5,140	236	14,437	54	3,705	40	2,968	32	2,645
\$1,000,000 or more.....	642	388,933	152	7,112	79	13,595	23	5,381	9	2,069	19	4,567
Returns under \$5,000.....	4,443,959	5,727,451	15,220	1,208	22,871	5,647	25,743	10,753	65,152	31,675	73,708	37,744
Returns \$5,000 under \$10,000.....	11,674,153	20,447,499	12,393	1,473	87,242	81,778	300,978	252,101	398,119	357,044	540,934	529,197
Returns \$10,000 under \$15,000.....	10,570,907	24,806,043	9,265	3,701	486,115	567,389	463,118	610,853	545,838	781,390	599,349	929,173
Returns \$15,000 or more.....	8,743,028	37,197,495	84,241	195,909	1,259,599	2,771,791	454,091	1,148,976	519,450	1,396,950	555,048	1,609,959

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued									
	13 percent under 14 percent		14 percent under 15 percent		15 percent under 16 percent		16 percent under 17 percent		17 percent under 18 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total.....	2,026,032	3,660,769	2,020,222	3,890,089	1,977,097	4,063,421	2,054,245	4,362,224	1,870,507	4,201,837
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,796	2,687
\$3,000 under \$4,000.....	23,423	11,664	34,877	18,550	24,765	14,020	49,216	28,882	51,636	32,558
\$4,000 under \$5,000.....	54,370	33,657	74,726	48,842	77,643	55,934	83,833	62,948	91,534	72,145
\$5,000 under \$6,000.....	92,887	70,328	93,630	74,140	82,424	71,049	84,574	76,944	101,686	97,810
\$6,000 under \$7,000.....	107,640	95,077	113,452	108,160	121,619	122,807	118,689	126,972	93,793	106,715
\$7,000 under \$8,000.....	137,357	138,721	120,549	131,477	131,951	154,052	128,189	158,486	100,284	131,056
\$8,000 under \$9,000.....	169,738	195,757	152,847	188,927	121,928	161,082	159,942	224,563	142,134	212,297
\$9,000 under \$10,000.....	163,468	210,266	146,966	202,831	132,488	195,807	192,134	301,771	167,009	277,434
\$10,000 under \$11,000.....	160,467	227,916	167,082	253,960	178,419	289,167	156,188	270,615	143,524	263,638
\$11,000 under \$12,000.....	164,133	254,756	157,402	262,519	155,357	276,761	153,218	290,975	162,851	327,336
\$12,000 under \$13,000.....	129,095	218,583	144,526	261,764	147,554	284,516	156,432	322,064	116,996	255,382
\$13,000 under \$14,000.....	127,914	232,799	126,428	246,376	141,282	295,889	122,521	273,091	107,719	254,999
\$14,000 under \$15,000.....	120,877	237,286	110,758	232,794	112,684	253,028	125,810	301,138	99,419	251,874
\$15,000 under \$20,000.....	339,957	783,428	345,954	858,670	326,143	865,781	310,824	880,822	287,866	858,535
\$20,000 under \$25,000.....	112,561	335,470	117,240	374,221	115,468	394,479	108,476	394,891	102,907	397,390
\$25,000 under \$30,000.....	47,156	172,711	43,117	169,734	41,298	173,669	40,045	179,134	39,489	187,594
\$30,000 under \$50,000.....	49,056	246,301	47,775	257,388	43,974	252,997	42,801	263,108	40,156	256,729
\$50,000 under \$100,000.....	15,925	138,858	15,168	142,612	13,858	138,681	13,620	146,155	12,797	146,236
\$100,000 under \$200,000.....	2,171	37,256	1,995	37,182	2,003	40,300	1,847	39,387	1,890	42,621
\$200,000 under \$500,000.....	310	11,770	341	13,799	334	14,384	312	13,906	353	17,157
\$500,000 under \$1,000,000.....	40	3,511	25	2,589	37	4,083	28	2,889	30	3,429
\$1,000,000 or more.....	12	2,511	9	2,312	11	2,752	4	1,109	11	6,068
Returns under \$5,000.....	85,268	47,465	114,958	68,634	108,265	72,136	138,591	94,204	149,593	107,536
Returns \$5,000 under \$10,000.....	671,090	710,149	627,444	705,535	590,410	704,796	683,528	888,735	604,906	825,312
Returns \$10,000 under \$15,000.....	702,486	1,171,340	706,196	1,257,413	735,296	1,399,361	714,169	1,457,883	630,509	1,353,228
Returns \$15,000 or more.....	567,188	1,731,817	571,624	1,858,906	543,126	1,887,125	517,957	1,921,401	485,499	1,915,759

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/1970 • Deductions and Exemptions

Table 37.—RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued											
	19 percent under 20 percent		20 percent under 25 percent		25 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent under 60 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	1,601,788	3,415,687	6,358,070	16,733,419	3,471,082	10,195,951	3,055,392	9,752,114	1,252,854	4,372,863	592,378	2,377,613
\$1 under \$600.....	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	10,662	4,097	13,394	5,821	29,876	17,887	33,625	24,612	22,938	21,110
\$2,000 under \$3,000.....	21,097	10,884	53,061	30,897	69,810	49,806	140,805	127,977	138,894	152,443	92,344	131,217
\$3,000 under \$4,000.....	36,624	26,131	229,764	183,671	187,291	181,288	328,291	400,098	179,772	278,546	95,572	180,791
\$4,000 under \$5,000.....	66,568	59,325	353,582	356,856	273,356	337,692	316,204	489,479	174,530	348,005	92,373	222,817
\$5,000 under \$6,000.....	73,522	79,535	372,870	461,306	283,726	425,793	292,890	550,469	133,948	327,118	80,361	240,135
\$6,000 under \$7,000.....	91,541	115,744	465,891	677,103	269,606	476,597	267,739	590,228	132,381	379,924	50,613	178,257
\$7,000 under \$8,000.....	104,255	153,401	442,838	740,599	265,613	543,354	298,099	761,498	105,492	355,147	36,377	146,394
\$8,000 under \$9,000.....	124,611	206,504	500,624	949,429	306,890	707,890	259,924	746,967	74,899	281,691	20,430	97,678
\$9,000 under \$10,000.....	155,593	288,838	557,820	1,181,084	267,438	686,515	207,127	663,827	50,801	212,519	19,823	101,826
\$10,000 under \$11,000.....	127,563	261,036	526,847	1,233,095	267,780	763,341	165,696	584,633	54,297	247,337	16,062	92,748
\$11,000 under \$12,000.....	124,429	277,992	458,634	1,184,046	231,467	721,721	146,302	565,793	30,546	155,315	11,005	70,200
\$12,000 under \$13,000.....	110,214	267,567	425,480	1,185,610	192,403	653,363	108,247	452,494	17,632	96,369	7,166	47,757
\$13,000 under \$14,000.....	101,186	266,049	373,848	1,117,805	146,715	538,716	82,912	373,020	23,071	134,891	5,678	41,427
\$14,000 under \$15,000.....	84,631	239,039	274,864	883,715	144,314	566,356	66,529	322,125	16,799	107,957	5,333	41,949
\$15,000 under \$20,000.....	225,592	747,387	794,092	2,997,569	326,304	1,501,197	195,381	1,113,867	37,794	284,185	12,310	113,896
\$20,000 under \$25,000.....	80,907	349,421	258,452	1,261,524	105,302	631,913	61,598	461,619	16,698	162,903	5,361	64,420
\$25,000 under \$30,000.....	28,180	148,595	103,594	621,752	43,916	323,953	26,311	243,619	6,824	81,186	4,475	65,661
\$30,000 under \$50,000.....	33,553	239,300	108,594	888,642	49,371	494,233	36,564	468,007	11,670	195,995	4,813	99,515
\$50,000 under \$100,000.....	9,365	116,994	34,230	343,388	19,432	347,260	18,270	418,106	7,429	225,284	4,138	155,271
\$100,000 under \$200,000.....	1,521	38,075	5,982	175,264	3,787	136,197	4,446	204,513	2,393	142,812	1,464	108,416
\$200,000 under \$500,000.....	283	15,449	1,184	73,028	843	64,868	1,194	119,357	755	95,841	554	88,560
\$500,000 under \$1,000,000.....	42	5,161	123	18,590	105	18,853	172	39,896	120	35,549	101	39,322
\$1,000,000 or more.....	9	3,213	33	14,349	35	17,839	59	36,403	47	46,368	26	26,882
Returns under \$5,000.....	124,791	96,387	647,070	575,522	546,035	575,045	815,932	1,035,672	529,258	804,471	306,288	557,298
Returns \$5,000 under \$10,000.....	549,522	844,022	2,340,043	4,009,521	1,393,273	2,840,094	1,325,779	3,312,988	497,521	1,556,400	207,604	764,291
Returns \$10,000 under \$15,000.....	548,023	1,311,683	2,064,673	5,604,271	982,679	3,243,497	569,686	2,298,066	142,345	741,869	45,244	294,081
Returns \$15,000 or more.....	379,452	1,663,595	1,306,284	6,544,106	549,095	3,537,312	343,995	3,105,387	83,730	1,270,123	33,242	761,942

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued											
	60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	288,752	1,368,871	172,150	1,044,058	90,486	622,192	69,398	505,414	3,560	25,312	2,4315	1,623,580
\$1 under \$600.....	(*)	(*)	(*)	(*)	-	(*)	-	(*)	-	-	17,805	30,405
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	19,548	32,486
\$1,000 under \$2,000.....	26,830	30,124	9,380	10,937	9,691	12,791	9,788	14,304	(*)	(*)	41,369	149,508
\$2,000 under \$3,000.....	41,361	68,192	33,070	57,177	16,057	34,844	15,199	36,519	(*)	(*)	35,557	156,072
\$3,000 under \$4,000.....	63,517	144,652	22,723	60,635	21,933	62,851	9,494	32,595	(*)	(*)	33,103	158,125
\$4,000 under \$5,000.....	38,548	108,674	25,860	84,931	13,374	50,011	11,263	48,222	(*)	(*)	19,060	116,199
\$5,000 under \$6,000.....	30,086	105,379	13,641	57,549	6,205	30,690	8,097	43,937	(*)	(*)	12,943	100,205
\$6,000 under \$7,000.....	20,165	85,438	13,433	62,614	3,162	20,132	3,952	27,520	(*)	(*)	3,657	31,503
\$7,000 under \$8,000.....	15,915	76,254	18,661	102,227	5,482	38,731	2,617	22,100	(*)	(*)	6,181	53,764
\$8,000 under \$9,000.....	8,234	44,728	10,017	63,489	(*)	(*)	(*)	(*)	(*)	(*)	2,678	31,327
\$9,000 under \$10,000.....	6,180	38,226	4,182	29,335	(*)	(*)	(*)	(*)	(*)	(*)	4,617	65,473
\$10,000 under \$11,000.....	7,858	52,656	2,825	22,375	(*)	(*)	(*)	(*)	-	-	1,623	32,458
\$11,000 under \$12,000.....	6,760	49,066	1,591	13,228	1,067	10,553	(*)	(*)	-	-	1,961	34,222
\$12,000 under \$13,000.....	2,102	16,746	2,754	25,619	1,137	11,788	(*)	(*)	-	-	3,121	59,496
\$13,000 under \$14,000.....	1,711	14,907	1,114	10,698	(*)	(*)	(*)	(*)	-	-	1,679	26,967
\$14,000 under \$15,000.....	1,648	15,842	353	3,701	769	9,302	(*)	(*)	-	-	1,073	21,128
\$15,000 under \$20,000.....	5,853	63,198	3,183	41,552	2,260	32,103	1,300	21,042	-	-	2,790	68,581
\$20,000 under \$25,000.....	3,472	49,100	1,418	24,373	929	16,959	540	10,634	-	-	1,552	47,329
\$25,000 under \$30,000.....	2,037	36,847	1,158	23,313	947	21,900	645	16,212	(*)	(*)	1,004	42,506
\$30,000 under \$50,000.....	2,370	59,223	1,993	56,807	1,726	55,591	1,013	38,478	(*)	(*)	1,569	103,728
\$50,000 under \$100,000.....	2,341	103,972	1,423	73,969	823	48,926	655	43,862	-	-	862	74,405
\$100,000 under \$200,000.....	1,021	89,162	582	58,804	364	43,612	343	46,053	6	727	356	62,886
\$200,000 under \$500,000.....	351	66,315	253	55,834	156	38,722	150	43,087	2	703	152	54,979
\$500,000 under \$1,000,000.....	51	21,424	44	24,206	39	21,712	37	24,806	-	-	44	36,691
\$1,000,000 or more.....	21	28,585	36	79,703	17	36,054	11	16,187	-	-	11	33,137
Returns under \$5,000.....	170,576	351,803	93,489	214,663	62,739	161,438	48,240	133,570	(*)	(*)	166,442	642,794
Returns \$5,000 under \$10,000.....	80,580	350,025	59,934	315,214	16,403	102,345	15,403	99,905	(*)	(*)	30,076	282,271
Returns \$10,000 under \$15,000.....	20,079	149,217	8,637	75,620	4,081	42,831	1,061	11,578	-	-	9,457	174,270
Returns \$15,000 or more.....	17,517	517,826	10,090	438,561	7,263	315,579	4,694	260,361	13	1,585	8,340	524,242

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.

Excludes returns with no adjusted gross income.

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

Table 38.—RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Total returns with taxes paid deduction				Real estate taxes		General sales taxes		State and local income taxes		Personal property taxes		State and local gasoline taxes		All other taxes ²	
	Number of returns	Adjusted gross income	Total itemized deductions	Total taxes deducted	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount ²	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	35,160,636	447,018,684	87,672,463	32,014,673	26,088,121	12,044,812	34,253,128	6,482,628	26,589,278	9,101,103	14,637,881	945,850	32,479,340	2,880,621	6,637,155	560,814
\$1 under \$1,000.....	51,785	34,953	64,022	19,549	28,517	12,480	37,880	2,190	17,443	2,569	11,945	751	30,255	1,251	(*)	(*)
\$1,000 under \$2,000.....	191,219	312,103	271,212	65,039	113,082	40,274	171,940	10,839	62,601	4,338	54,318	2,241	125,978	6,545	20,965	802
\$2,000 under \$3,000.....	673,499	1,727,398	822,993	242,278	399,558	143,911	622,831	41,796	301,095	15,511	213,051	7,744	487,383	27,214	83,197	6,103
\$3,000 under \$4,000.....	1,446,276	5,127,704	1,789,068	528,160	812,068	268,372	1,386,290	113,677	769,356	44,877	481,668	21,220	1,116,014	71,730	193,134	8,296
\$4,000 under \$5,000.....	1,940,410	8,755,850	2,572,560	769,015	1,015,112	342,333	1,866,576	184,302	1,165,206	88,161	721,669	29,951	1,586,527	108,768	266,336	15,506
\$5,000 under \$6,000.....	2,029,863	11,173,563	2,990,444	887,941	1,130,170	359,239	1,975,048	221,015	1,323,796	123,103	757,029	34,223	1,734,846	126,550	349,848	23,821
\$6,000 under \$7,000.....	2,175,326	14,134,358	3,436,814	1,043,565	1,248,095	399,417	2,128,578	261,647	1,507,158	156,923	930,316	42,576	1,950,560	154,841	401,745	28,164
\$7,000 under \$8,000.....	2,298,136	17,245,515	4,056,222	1,247,853	1,512,490	462,861	2,249,791	317,320	1,733,983	221,538	954,647	46,074	2,121,718	171,605	422,170	28,476
\$8,000 under \$9,000.....	2,516,880	21,390,946	4,666,554	1,520,347	1,764,724	586,757	2,456,735	370,385	1,855,484	272,220	1,026,163	54,086	2,371,937	207,403	450,654	29,517
\$9,000 under \$10,000.....	2,561,510	24,354,880	5,108,565	1,725,313	1,924,834	663,652	2,493,567	409,518	2,016,257	344,698	1,091,628	58,452	2,435,400	213,625	477,737	35,388
\$10,000 under \$11,000.....	2,479,749	26,020,447	5,307,345	1,848,046	1,943,331	714,946	2,425,450	434,034	1,984,293	391,911	1,053,458	61,048	2,388,047	213,711	468,587	32,471
\$11,000 under \$12,000.....	2,345,976	26,963,600	5,284,401	1,909,073	1,893,894	732,589	2,288,520	434,087	1,945,266	441,536	999,771	63,285	2,265,627	206,790	456,952	30,840
\$12,000 under \$13,000.....	2,121,825	26,497,804	5,030,987	1,845,583	1,724,688	711,403	2,066,542	415,051	1,734,592	427,325	939,350	61,402	2,051,026	198,402	410,474	32,051
\$13,000 under \$14,000.....	1,921,392	25,923,767	4,757,200	1,793,599	1,582,714	684,382	1,883,450	396,547	1,590,780	444,994	863,128	55,953	1,858,455	177,717	393,266	34,045
\$14,000 under \$15,000.....	1,678,195	24,316,610	4,384,113	1,670,094	1,421,300	641,470	1,648,740	366,086	1,379,431	419,191	731,799	48,897	1,635,517	164,363	355,799	30,127
\$15,000 under \$20,000.....	4,909,471	83,924,951	14,579,396	5,778,923	4,192,670	2,205,588	4,809,249	1,203,100	4,054,193	1,636,335	2,152,815	154,151	4,758,031	481,066	1,047,075	98,743
\$20,000 under \$25,000.....	1,782,955	39,433,497	6,661,162	2,761,028	1,564,855	1,053,630	1,749,537	512,714	1,478,508	912,247	785,749	67,203	1,705,300	173,716	403,311	41,889
\$25,000 under \$30,000.....	729,690	19,817,050	3,374,273	1,426,112	646,790	533,070	714,714	233,658	604,283	544,822	310,336	29,876	686,166	67,315	153,421	17,420
\$30,000 under \$50,000.....	885,130	32,929,719	5,466,805	2,333,070	788,265	813,097	864,602	326,817	721,132	1,048,808	375,763	44,472	805,901	73,884	186,782	26,062
\$50,000 under \$100,000.....	344,540	22,695,301	3,838,370	1,588,316	311,147	466,220	338,044	169,718	281,628	875,117	148,475	30,557	300,751	26,912	72,209	19,981
\$100,000 under \$200,000.....	61,706	8,058,322	1,603,890	582,268	56,058	136,580	60,596	41,125	50,469	374,379	27,763	15,085	51,683	5,334	16,282	9,928
\$200,000 under \$500,000.....	12,716	3,590,884	887,480	273,480	11,553	50,571	12,404	12,225	10,402	193,892	5,874	9,507	10,350	1,322	4,499	6,105
\$500,000 under \$1,000,000.....	1,746	1,171,385	333,206	82,086	1,606	12,708	1,692	2,565	1,401	61,603	824	3,165	1,367	434	701	1,631
\$1,000,000 or more.....	641	1,418,077	388,907	73,935	600	9,532	622	2,212	521	55,005	342	3,931	501	123	310	3,140
Taxable returns, total.....	33,865,448	441,588,516	83,915,913	31,164,347	25,114,715	11,548,022	33,061,798	6,357,134	26,100,947	8,987,125	14,141,073	917,021	31,467,532	2,812,666	6,463,707	543,516
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$1,000 under \$2,000.....	56,312	96,415	35,689	11,582	21,969	5,727	51,945	2,628	23,709	1,204	14,273	547	30,394	1,237	8,229	238
\$2,000 under \$3,000.....	391,291	1,018,958	349,618	112,208	188,963	57,526	376,468	23,436	215,673	8,803	134,896	4,000	287,895	16,339	46,538	2,104
\$3,000 under \$4,000.....	1,140,956	4,065,050	1,164,864	359,932	569,679	160,375	1,097,474	86,753	666,098	37,819	353,169	13,495	683,652	54,623	159,567	6,871
\$4,000 under \$5,000.....	1,718,050	7,761,392	2,008,196	620,826	848,599	247,379	1,656,466	162,398	1,066,409	74,962	618,461	25,380	1,403,022	96,596	242,820	14,114
\$5,000 under \$6,000.....	1,913,813	10,534,692	2,614,093	810,337	1,044,296	316,293	1,863,839	205,639	1,279,215	119,388	713,167	31,275	1,634,225	118,780	323,581	18,970
\$6,000 under \$7,000.....	2,112,839	13,731,927	3,223,351	993,875	1,193,571	369,896	2,068,103	253,585	1,474,289	151,914	897,271	40,869	1,893,694	150,389	390,428	27,225
\$7,000 under \$8,000.....	2,249,041	16,880,101	3,847,606	1,206,801	1,479,901	446,202	2,200,871	309,898	1,708,858	211,690	922,197	43,342	2,084,511	168,046	411,293	27,644
\$8,000 under \$9,000.....	2,486,232	21,130,768	4,499,817	1,487,161	1,738,504	567,840	2,426,490	364,452	1,836,842	268,035	1,012,172	53,071	2,344,479	204,872	443,875	28,911
\$9,000 under \$10,000.....	2,553,311	24,275,922	5,019,517	1,713,195	1,918,489	656,199	2,487,110	408,157	2,011,643	342,302	1,090,299	58,368	2,429,732	213,110	476,680	35,080
\$10,000 under \$11,000.....	2,471,715	25,937,657	5,234,188	1,835,502	1,936,078	706,990	2,418,204	432,160	1,979,438	390,116	1,051,095	60,908	2,381,713	213,073	466,825	32,331
\$11,000 under \$12,000.....	2,339,964	26,894,620	5,227,030	1,899,617	1,888,598	728,939	2,283,558	432,919	1,941,816	437,508	997,957	62,963	2,261,619	206,527	456,207	30,814
\$12,000 under \$13,000.....	2,116,197	26,427,979	4,952,268	1,831,982	1,721,066	701,112	2,062,299	414,091	1,732,593	425,836	937,061	61,250	2,048,114	198,111	407,469	31,633
\$13,000 under \$14,000.....	1,919,714	25,901,207	4,732,904	1,791,145	1,581,334	683,291	1,881,781	395,925	1,589,441	444,654	862,103	55,865	1,856,978	177,522	392,305	33,926
\$14,000 under \$15,000.....	1,676,995	24,299,220	4,361,993	1,677,762	1,420,111	640,393	1,647,543	365,456	1,378,370	418,772	731,591	48,867	1,634,508	164,198	355,733	30,116
\$15,000 under \$20,000.....	4,903,975	83,832,447	14,490,599	5,770,050	4,188,259	2,200,524	4,804,171	1,201,900	4,050,988	1,634,590	2,150,948	153,755	4,754,325	480,738	1,046,233	98,602
\$20,000 under \$25,000.....	1,780,395	39,377,973	6,600,457	2,755,924	1,563,055	1,050,733	1,747,356	512,157	1,477,394	910,651	784,952	67,156	1,703,803	173,539	402,788	41,789
\$25,000 under \$30,000.....	727,934	19,769,107	3,316,860	1,414,760	645,357	529,946	713,087	233,182	603,163	537,385	309,815	29,804	684,860	67,202	152,916	17,291
\$30,000 under \$50,000.....	883,260	32,861,067	5,352,096	2,308,165	786,998	808,390	862,871	325,747	719,787	1,030,302	375,233	44,123	804,661	73,743	186,621	25,927
\$50,000 under \$100,000.....	343,630	22,634,238	3,768,467	1,576,456	310,357	463,631	337,169	169,082	280,986	866,873	148,053	30,430	300,023	26,831	71,951	19,801
\$100,000 under \$200,000.....	61,427	8,020,570	1,559,726	575,044	55,824	135,165	60,336	40,864	50,271	369,538	27,646	14,959	51,489	5,310	16,186	9,371
\$200,000 under \$500,000.....	12,628	3,567,100	860,219	269,104	11,475	49,721	12,322	12,076	10,338	190,682	5,840	9,445	10,295	1,310	4,458	6,011
\$500,000 under \$1,000,000.....	1,728	1,159,267	318,877	79,559	1,592	12,476	1,675	2,532	1,388	59,353	818	3,162	1,356	432	694	1,624
\$1,000,000 or more.....	638	1,407,914	376,476	72,856	597	9,158	619	2,035	518	54,495	342	3,931	498	121	307	3,123
Total nontaxable returns.....	1,295,188	5,430,171	3,756,550	850,326	973,406	496,790	1,191,330	125,494	488,331	113,982	496,808	28,832	1,011,808	67,957	173,448	17,296
Returns under \$5,000.....	4,303,189	15,958,008	5,519,855	1,624,042	2,368,337	807,370	4,085,517	352,803	2,315,701	155,457	1,482,651	61,906	3,346,157	215,507	565,333	31,014
Returns \$5,000 under \$10,000.....	11,581,715	88,299,261	20,258,598	6,425,019	7,580,313	2,471,926	11,303,719	1,579,886	8,436,678	1,118,482	4,759,783	235,411	10,614,461	874,023	2,102,154	145,365
Returns \$10,000 under \$15,000.....	10,547,137	129,722,228	24,764,046	9,066,396	8,5											

Table 39.—RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Taxes paid deduction		Taxes deducted as a percent of adjusted gross income													
			Under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	35,160,636	32,014,673	124,284	19,021	613,920	154,177	1,627,645	566,969	2,988,278	1,354,594	4,380,725	2,458,568	4,848,257	3,403,582	4,643,962	3,939,508
\$1 under \$600.....	15,908	8,704	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	35,877	10,846	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	15,956	1,102	(*)	(*)
\$1,000 under \$2,000.....	191,219	65,039	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	673,499	242,278	12,686	209	26,099	1,054	31,259	1,933	28,545	2,447	32,880	3,828	39,569	5,790	39,348	6,598
\$3,000 under \$4,000.....	1,446,276	528,160	20,414	488	41,000	2,304	93,661	8,330	117,203	14,788	136,338	22,258	131,101	25,490	104,615	24,293
\$4,000 under \$5,000.....	1,940,410	769,015	11,697	399	64,329	4,613	119,460	13,452	202,223	32,258	221,376	45,161	193,783	48,436	188,285	54,674
\$5,000 under \$6,000.....	2,029,863	887,941	9,359	352	39,226	3,391	115,511	16,042	223,201	43,140	282,670	69,972	231,214	70,413	206,108	73,910
\$6,000 under \$7,000.....	2,175,326	1,043,565	13,258	832	42,780	4,557	140,047	23,461	239,513	55,108	318,333	93,603	263,427	94,134	212,151	89,848
\$7,000 under \$8,000.....	2,298,136	1,247,853	13,258	832	52,090	6,326	108,371	20,977	194,841	51,911	329,823	111,713	339,828	140,626	282,645	137,077
\$8,000 under \$9,000.....	2,516,880	1,520,347	7,917	322	31,991	4,404	146,716	31,615	233,390	70,275	327,781	125,611	386,851	182,399	298,370	163,534
\$9,000 under \$10,000.....	2,561,510	1,725,313	(*)	(*)	41,504	6,610	95,856	23,366	210,820	71,256	342,798	147,634	380,093	199,297	401,131	247,640
\$10,000 under \$11,000.....	2,479,749	1,848,046	5,559	444	25,559	4,439	87,191	23,444	184,916	69,253	315,616	149,846	394,269	228,607	362,445	245,266
\$11,000 under \$12,000.....	2,345,976	1,909,073	5,559	444	25,559	4,439	87,191	23,444	184,916	69,253	315,616	149,846	394,269	228,607	362,445	245,266
\$12,000 under \$13,000.....	2,121,825	1,845,583	5,559	444	25,559	4,439	87,191	23,444	184,916	69,253	315,616	149,846	394,269	228,607	362,445	245,266
\$13,000 under \$14,000.....	1,921,392	1,793,599	5,559	444	25,559	4,439	87,191	23,444	184,916	69,253	315,616	149,846	394,269	228,607	362,445	245,266
\$14,000 under \$15,000.....	1,678,195	1,670,094	3,347	380	15,541	3,863	57,672	21,861	128,410	65,327	211,975	138,875	257,205	205,649	262,731	247,186
\$15,000 under \$20,000.....	4,909,471	5,778,923	5,689	782	61,953	17,040	179,132	79,122	380,329	230,789	593,829	458,835	765,553	717,560	786,260	875,522
\$20,000 under \$25,000.....	1,782,955	2,761,028	4,172	717	28,296	9,855	72,913	41,702	145,358	114,379	201,112	201,112	201,112	201,112	201,112	201,112
\$25,000 under \$30,000.....	729,690	1,426,112	3,763	788	15,273	6,373	39,427	27,507	62,314	59,892	77,915	94,914	89,758	134,511	95,317	168,149
\$30,000 under \$50,000.....	885,130	2,333,070	7,546	2,005	28,238	17,413	66,040	63,701	95,830	125,441	96,900	163,339	102,411	209,856	101,900	243,440
\$50,000 under \$100,000.....	344,540	1,588,316	6,335	2,903	22,910	24,778	37,425	62,656	38,886	90,140	38,153	112,767	34,915	124,399	29,602	123,862
\$100,000 under \$200,000.....	61,706	582,268	3,106	2,758	6,739	13,285	7,058	22,846	6,532	29,581	5,757	33,084	4,966	35,108	3,704	30,890
\$200,000 under \$500,000.....	12,716	273,480	1,413	2,408	1,550	6,385	1,294	8,921	1,010	9,808	837	10,321	751	11,340	695	12,661
\$500,000 under \$1,000,000.....	1,746	82,086	357	1,244	204	1,952	154	2,548	121	2,743	107	3,196	90	3,226	64	2,833
\$1,000,000 or more.....	641	73,935	190	1,786	77	2,317	52	2,152	34	2,316	25	2,388	32	3,505	20	3,708
Returns under \$5,000.....	4,303,189	1,624,042	50,340	1,132	133,862	8,051	253,786	24,108	359,458	50,121	402,276	72,116	380,409	80,818	334,806	85,841
Returns \$5,000 under \$10,000.....	11,581,715	6,425,019	32,467	1,673	207,591	25,288	606,501	115,461	1,101,765	291,691	1,601,405	548,533	1,601,413	686,868	1,400,405	712,009
Returns \$10,000 under \$15,000.....	10,547,137	9,066,396	8,906	823	107,227	21,440	363,863	116,243	796,641	347,693	1,362,409	757,854	1,622,399	1,098,574	1,624,589	1,298,159
Returns \$15,000 or more.....	8,728,595	14,899,217	32,571	15,390	165,240	403,495	311,154	730,414	665,088	1,014,635	1,080,064	1,244,036	1,537,320	1,284,162	1,843,498	1,843,498

Size of adjusted gross income ¹	Taxes deducted as a percent of adjusted gross income--Continued																	
	7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	4,077,229	4,019,558	3,202,981	3,565,861	2,362,648	2,903,044	4,459,492	6,510,465	1,053,317	1,715,762	537,169	837,402	143,762	255,160	38,977	84,654	57,990	226,375
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	34,165	6,129	42,584	9,246	35,200	8,861	100,240	32,356	87,710	38,717	108,480	67,473	33,385	27,860	12,346	15,582	10,335	8,339
\$3,000 under \$4,000.....	86,235	22,800	88,798	27,019	64,151	21,535	254,333	109,920	153,683	93,133	113,305	98,331	30,854	36,196	7,079	14,253	9,374	7,486
\$4,000 under \$5,000.....	170,943	57,836	114,099	43,724	107,232	45,985	288,371	161,103	161,817	124,627	65,830	66,957	20,549	30,287	10,690	42,764	12,346	15,582
\$5,000 under \$6,000.....	194,752	80,343	139,342	65,504	86,823	45,060	323,085	215,187	103,309	97,312	61,809	79,605	11,037	20,910	10,311	14,253	7,079	14,253
\$6,000 under \$7,000.....	207,145	99,703	156,743	85,340	140,422	86,202	311,564	239,966	101,145	112,040	26,869	41,362	6,927	15,235	10,311	14,253	7,079	14,253
\$7,000 under \$8,000.....	205,683	115,708	196,447	124,694	170,392	120,877	324,693	285,120	57,062	72,329	25,549	43,498	8,023	22,581	2,140	7,182	5,070	20,922
\$8,000 under \$9,000.....	275,332	175,412	216,650	156,844	191,218	153,411	316,606	318,096	61,652	89,157	18,069	35,310	8,023	22,581	2,140	7,182	5,070	20,922
\$9,000 under \$10,000.....	294,429	208,980	241,663	195,608	161,935	145,511	325,255	363,736	49,248	78,973	12,080	25,779	8,023	22,581	2,140	7,182	5,070	20,922
\$10,000 under \$11,000.....	319,667	251,007	250,661	222,830	173,715	172,286	316,729	385,540	37,919	67,086	8,751	20,947	1,074	3,458	1,074	3,458	1,074	3,458
\$11,000 under \$12,000.....	321,208	276,951	236,738	231,262	173,406	188,492	278,820	372,348	32,064	60,687	6,020	15,462	1,920	7,132	1,920	7,132	1,920	7,132
\$12,000 under \$13,000.....	299,257	279,878	195,868	208,183	147,038	174,386	238,771	346,207	28,274	59,425	4,540	12,614	1,101	4,577	1,101	4,577	1,101	4,577
\$13,000 under \$14,000.....	256,889	259,856	222,321	254,813	139,132	178,088	206,620	321,614	15,304	33,726	4,191	13,158	1,101	4,577	1,101	4,577	1,101	4,577
\$14,000 under \$15,000.....	242,426	262,895	192,681	236,839	124,044	170,171	166,028	275,368	14,038	34,276	1,893	6,227	1,101	4,577	1,101	4,577	1,101	4,577
\$15,000 under \$20,000.....	698,184	893,356	534,755	774,339	354,735													

Individual Returns/1970 • Deductions and Exemptions

125

Table 40.—RETURNS WITH INTEREST PAID DEDUCTION: INTEREST DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Total returns with interest deducted				Home mortgage		Installment purchases		All other	
	Number of returns	Adjusted gross income	Total itemized deductions	Interest deducted	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total.....	29,205,679	381,407,322	76,556,141	23,929,477	19,018,920	13,313,397	14,975,633	1,698,545	22,356,591	8,917,758
\$1 under \$1,000.....	20,465	12,048	42,335	17,524	12,614	10,607	(*)	(*)	12,365	6,312
\$1,000 under \$2,000.....	79,615	130,204	179,130	40,522	39,962	22,179	23,525	1,814	54,660	16,528
\$2,000 under \$3,000.....	348,757	901,175	478,720	156,357	158,715	77,834	138,826	12,308	227,518	66,215
\$3,000 under \$4,000.....	807,270	2,879,806	1,087,178	281,941	312,913	146,628	342,879	31,789	547,032	103,525
\$4,000 under \$5,000.....	1,290,763	5,834,761	1,778,143	467,216	515,579	222,059	577,317	52,850	924,480	192,308
\$5,000 under \$6,000.....	1,501,744	8,278,727	2,319,703	650,696	666,159	318,959	686,834	68,175	1,100,142	263,566
\$6,000 under \$7,000.....	1,761,163	11,447,246	2,877,625	814,694	804,536	419,249	891,306	85,547	1,340,385	309,904
\$7,000 under \$8,000.....	1,896,598	14,229,588	3,427,534	1,060,398	1,080,712	589,266	968,452	104,580	1,453,711	366,554
\$8,000 under \$9,000.....	2,143,508	18,227,097	4,091,204	1,313,090	1,288,093	725,834	1,165,726	119,232	1,671,908	468,032
\$9,000 under \$10,000.....	2,243,118	21,333,763	4,593,996	1,525,142	1,499,960	876,798	1,222,484	119,872	1,796,007	528,486
\$10,000 under \$11,000.....	2,213,271	23,224,840	4,841,131	1,608,871	1,542,242	971,406	1,205,407	128,935	1,705,181	508,545
\$11,000 under \$12,000.....	2,113,007	24,290,841	4,827,806	1,592,531	1,551,247	981,706	1,175,813	133,584	1,616,386	477,260
\$12,000 under \$13,000.....	1,918,058	23,954,893	4,607,527	1,514,474	1,371,154	927,621	1,099,209	123,255	1,499,253	463,613
\$13,000 under \$14,000.....	1,735,381	23,415,202	4,384,994	1,448,172	1,266,653	905,964	961,118	110,577	1,369,166	431,640
\$14,000 under \$15,000.....	1,533,371	22,217,355	4,098,682	1,343,588	1,152,330	826,721	859,109	106,729	1,182,501	410,149
\$15,000 under \$20,000.....	4,403,196	75,242,821	13,431,191	4,281,187	3,362,767	2,672,424	2,401,835	315,763	3,393,669	1,293,058
\$20,000 under \$25,000.....	1,544,110	34,113,198	5,990,076	1,839,704	1,202,942	1,146,505	744,453	103,816	1,169,205	589,411
\$25,000 under \$30,000.....	618,124	16,778,902	2,984,174	905,317	474,084	519,224	253,659	37,946	468,190	348,162
\$30,000 under \$50,000.....	706,267	26,259,030	4,619,190	1,372,040	514,579	634,075	204,885	31,176	549,772	706,796
\$50,000 under \$100,000.....	269,714	17,748,411	3,227,831	947,792	172,559	261,811	43,714	8,399	223,949	677,596
\$100,000 under \$200,000.....	46,746	6,101,291	1,323,900	395,413	24,355	45,045	3,825	1,094	40,773	349,273
\$200,000 under \$500,000.....	9,569	2,707,723	733,115	212,155	4,060	9,256	461	423	8,644	202,476
\$500,000 under \$1,000,000.....	1,359	912,874	284,899	82,331	514	1,421	39	27	1,239	80,881
\$1,000,000 or more.....	505	1,165,526	326,057	58,322	191	805	16	49	455	57,468
Taxable returns, total.....	28,388,206	377,594,618	73,843,593	22,971,321	18,483,483	12,893,856	14,663,451	1,654,760	21,800,883	8,422,928
\$1 under \$1,000.....	(*)	(*)	812	236	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	17,607	31,387	13,294	1,541	(*)	(*)	(*)	(*)	12,292	1,083
\$2,000 under \$3,000.....	205,208	540,418	201,211	50,634	76,634	21,774	86,128	6,843	134,090	21,997
\$3,000 under \$4,000.....	610,872	2,191,337	675,943	154,411	187,798	65,482	283,404	22,865	424,674	66,063
\$4,000 under \$5,000.....	1,139,568	5,157,821	1,388,983	339,040	418,361	154,707	517,677	45,756	817,487	138,578
\$5,000 under \$6,000.....	1,410,350	7,775,704	2,005,577	542,066	602,451	267,499	649,538	63,592	1,030,671	210,980
\$6,000 under \$7,000.....	1,709,094	11,111,978	2,702,328	749,790	759,177	380,345	863,610	82,754	1,304,964	286,697
\$7,000 under \$8,000.....	1,858,934	13,947,185	3,289,200	1,010,726	1,054,193	562,874	945,434	99,310	1,430,791	348,545
\$8,000 under \$9,000.....	2,117,195	18,003,087	3,952,606	1,270,386	1,267,032	703,274	1,149,209	114,783	1,651,814	452,335
\$9,000 under \$10,000.....	2,235,217	21,257,582	4,506,347	1,492,067	1,494,717	868,163	1,219,903	119,506	1,790,354	504,411
\$10,000 under \$11,000.....	2,205,471	23,144,446	4,773,416	1,575,720	1,536,256	962,626	1,201,606	128,298	1,697,741	484,810
\$11,000 under \$12,000.....	2,108,324	24,236,719	4,792,887	1,581,034	1,547,496	977,203	1,173,816	133,088	1,613,081	470,762
\$12,000 under \$13,000.....	1,915,271	23,920,398	4,568,825	1,500,765	1,368,443	922,237	1,097,434	122,768	1,496,469	455,776
\$13,000 under \$14,000.....	1,733,840	23,394,507	4,363,156	1,442,167	1,265,425	904,467	960,107	110,226	1,367,889	427,484
\$14,000 under \$15,000.....	1,532,218	22,200,622	4,076,967	1,337,822	1,151,930	826,290	858,982	106,718	1,181,450	404,825
\$15,000 under \$20,000.....	4,398,351	75,160,839	13,356,485	4,251,677	3,359,371	2,664,273	2,399,301	315,342	3,390,127	1,272,121
\$20,000 under \$25,000.....	1,542,375	34,075,408	5,951,454	1,824,287	1,201,806	1,144,056	743,764	103,670	1,167,851	576,589
\$25,000 under \$30,000.....	616,747	16,741,591	2,933,721	886,491	473,598	518,445	253,595	37,940	466,813	330,120
\$30,000 under \$50,000.....	704,845	26,204,785	4,553,768	1,342,790	513,889	632,939	204,850	31,169	548,382	678,690
\$50,000 under \$100,000.....	268,858	17,690,438	3,161,755	912,223	172,184	260,793	43,669	8,376	223,148	643,067
\$100,000 under \$200,000.....	46,488	6,066,297	1,282,389	374,211	24,256	44,658	3,805	1,085	40,525	328,467
\$200,000 under \$500,000.....	9,488	2,685,927	708,272	200,000	4,030	9,121	458	423	8,564	190,457
\$500,000 under \$1,000,000.....	1,341	900,756	270,570	74,357	509	1,405	38	26	1,223	72,925
\$1,000,000 or more.....	502	1,155,363	313,627	56,900	190	798	15	49	452	56,053
Total nontaxable returns.....	817,473	3,812,708	2,712,551	958,156	535,437	419,545	312,182	43,786	555,708	494,828
Returns under \$5,000.....	2,546,870	3,923,233	3,565,507	963,560	1,039,783	479,308	1,087,288	99,367	1,766,055	384,887
Returns \$5,000 under \$10,000.....	9,546,131	58,017,419	17,310,062	5,364,020	5,339,460	2,930,106	4,934,802	497,405	7,362,153	1,936,542
Returns \$10,000 under \$15,000.....	9,513,088	116,219,539	22,760,140	7,507,637	6,883,626	4,613,419	5,300,656	603,080	7,372,487	2,291,207
Returns \$15,000 or more.....	7,599,590	203,247,131	32,920,432	10,094,260	5,756,051	5,290,566	3,652,887	498,694	5,855,896	4,305,121

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

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

¹Includes returns with no adjusted gross income.

NOTE: Amount detail may not add to total because of rounding

Table 41.—RETURNS WITH INTEREST PAID DEDUCTION: INTEREST DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income ¹	Interest deducted		Interest deducted as a percent of adjusted gross income													
	Number of returns	Amount	Under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	29,205,679	23,929,477	2,867,397	210,376	2,889,989	594,441	2,800,226	948,885	2,656,331	1,257,978	2,454,158	1,513,779	2,325,847	1,728,561	2,177,417	1,876,149
\$1 under \$600.....	9,880	9,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	10,585	7,850	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	79,615	40,522	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	348,757	156,357	21,902	356	27,278	1,148	19,614	1,349	32,016	2,852	19,887	2,210	12,532	1,781	11,771	2,001
\$3,000 under \$4,000.....	807,270	281,941	82,305	1,510	75,864	4,012	99,364	9,023	51,293	6,286	52,946	8,727	37,010	6,887	44,932	10,440
\$4,000 under \$5,000.....	1,290,763	467,216	175,079	4,337	140,271	9,226	110,930	12,599	118,169	18,748	97,230	19,439	84,389	20,764	62,098	18,473
\$5,000 under \$6,000.....	1,501,744	650,696	159,537	4,774	172,287	14,180	182,498	25,119	131,129	25,323	109,228	26,802	88,152	26,893	74,050	26,802
\$6,000 under \$7,000.....	1,761,163	814,694	205,411	7,420	205,923	19,956	179,522	29,301	160,997	36,688	119,863	34,942	110,613	39,741	97,223	41,342
\$7,000 under \$8,000.....	1,896,598	1,060,398	184,551	7,231	192,382	21,177	168,727	31,474	156,999	41,031	132,221	44,412	101,710	41,957	127,338	61,608
\$8,000 under \$9,000.....	2,143,508	1,313,090	167,084	7,513	202,605	24,884	214,283	44,951	173,680	51,525	174,984	66,856	156,143	73,074	145,445	80,660
\$9,000 under \$10,000.....	2,243,118	1,525,142	164,250	7,832	191,986	27,608	183,228	43,422	202,185	67,518	197,019	84,730	164,742	85,765	163,244	100,836
\$10,000 under \$11,000.....	2,213,271	1,608,371	173,021	8,396	186,610	29,389	134,497	51,323	196,088	72,304	163,370	101,930	140,776	104,011	119,323	119,323
\$11,000 under \$12,000.....	2,113,007	1,592,531	165,152	9,844	184,441	32,029	162,424	46,628	194,936	78,572	182,705	94,649	186,477	118,300	200,603	149,673
\$12,000 under \$13,000.....	1,918,058	1,514,474	162,245	10,540	176,249	33,025	167,211	52,544	171,728	74,776	154,911	87,430	179,958	123,084	162,261	131,433
\$13,000 under \$14,000.....	1,735,381	1,448,172	151,135	10,840	161,650	32,789	148,248	50,044	147,642	69,908	150,546	92,050	164,436	122,165	162,316	142,096
\$14,000 under \$15,000.....	1,533,371	1,343,588	131,748	10,012	142,254	31,122	154,181	55,651	141,226	71,559	138,530	89,989	148,931	118,608	133,456	125,644
\$15,000 under \$20,000.....	4,403,196	4,281,187	449,477	38,830	453,149	115,994	447,459	191,945	426,308	256,067	439,255	340,359	415,877	390,547	378,561	418,363
\$20,000 under \$25,000.....	1,544,110	1,839,704	197,654	20,535	158,673	52,038	163,709	90,750	158,548	122,815	154,218	153,733	153,341	185,658	133,479	190,530
\$25,000 under \$30,000.....	618,124	905,317	85,122	10,651	65,477	26,575	68,462	46,847	72,033	68,337	69,021	84,139	55,909	82,755	48,197	84,991
\$30,000 under \$50,000.....	706,267	1,372,040	113,940	18,435	92,998	51,602	88,511	82,687	83,192	107,508	71,834	119,329	52,556	106,268	43,317	102,574
\$50,000 under \$100,000.....	269,714	947,792	56,747	16,198	43,664	43,183	35,989	58,623	28,253	63,793	22,425	64,791	15,327	53,483	11,920	49,860
\$100,000 under \$200,000.....	46,746	395,413	13,989	7,804	8,099	15,309	5,079	16,158	3,325	14,795	2,508	14,293	1,754	12,417	1,543	12,807
\$200,000 under \$500,000.....	9,569	212,155	3,712	3,980	1,289	5,197	745	5,191	504	4,832	421	5,216	283	4,289	247	4,330
\$500,000 under \$1,000,000.....	1,359	82,331	594	1,243	167	1,599	99	1,608	68	1,515	49	1,476	27	898	33	1,390
\$1,000,000 or more.....	505	58,322	296	1,561	48	1,613	29	1,462	17	1,213	10	865	12	1,649	4	887
Returns under \$5,000.....	2,546,870	963,560	281,732	6,236	250,638	14,572	235,325	23,157	207,473	28,200	170,440	30,399	137,669	29,831	119,569	31,000
Returns \$5,000 under \$10,000.....	9,546,131	5,364,020	880,833	34,770	965,183	107,805	928,258	174,268	824,990	222,085	733,315	257,741	621,360	267,429	607,300	311,247
Returns \$10,000 under \$15,000.....	9,513,088	7,507,637	783,301	50,132	851,204	158,955	826,561	256,189	851,620	366,811	790,662	441,438	871,732	593,336	833,247	668,169
Returns \$15,000 or more.....	7,599,590	10,094,260	921,531	119,237	822,964	313,110	810,082	495,270	772,248	640,874	759,741	784,201	695,086	837,963	617,301	865,732

Size of adjusted gross income	Interest deducted as a percent of adjusted gross income—Continued																	
	7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	1,947,817	1,879,279	1,621,440	1,777,220	1,345,861	1,580,505	3,885,264	5,392,100	1,255,294	2,162,507	649,459	1,388,974	160,668	540,263	60,871	277,911	107,640	800,561
\$1 under \$600.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	6,631	1,249	6,602	2,149	7,833	2,839	4,507	2,512	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	18,138	3,451	11,114	2,526	10,558	2,449	41,899	13,689	32,399	15,003	40,427	25,372	17,595	15,697	8,903	10,934	22,724	55,538
\$3,000 under \$4,000.....	48,347	12,803	22,750	6,980	26,479	9,020	92,317	39,037	73,777	46,259	58,491	50,673	16,825	20,668	11,994	18,126	12,576	31,489
\$4,000 under \$5,000.....	49,153	16,660	36,129	13,813	51,760	21,743	168,392	94,842	88,898	68,538	75,513	81,687	22,493	34,242	4,977	9,859	5,282	22,248
\$5,000 under \$6,000.....	53,826	22,386	67,485	31,514	43,957	23,221	201,807	135,073	100,518	94,723	89,892	115,397	13,876	26,570	6,304	15,703	7,198	36,216
\$6,000 under \$7,000.....	93,468	45,332	68,671	38,014	69,754	43,300	251,288	195,258	95,758	104,483	75,859	115,988	23,338	50,897	2,140	6,039	1,335	5,994
\$7,000 under \$8,000.....	126,728	72,171	79,784	51,066	75,508	53,744	331,726	305,286	146,987	187,061	55,838	96,394	12,748	33,141	2,189	7,180	1,162	5,466
\$8,000 under \$9,000.....	118,554	75,334	123,892	90,483	119,091	95,718	357,214	369,877	131,308	189,785	45,697	91,488	6,993	19,864	1,662	6,241	4,873	24,838
\$9,000 under \$10,000.....	162,926	116,559	159,825	129,030	122,653	110,602	352,516	397,487	119,252	189,573	45,521	98,287	7,555	23,485	2,654	11,192	3,562	31,215
\$10,000 under \$11,000.....	171,502	134,100	130,601	116,178	128,930	128,652	357,618	449,622	104,046	184,475	28,138	69,068	7,162	25,969	1,581	6,938	2,966	24,038
\$11,000 under \$12,000.....	163,126	140,660	144,979	141,187	123,301	133,666	305,148	417,583	67,639	131,330	25,102	65,416	3,827	14,625	2,468	12,160	679	6,210
\$12,000 under \$13,000.....	155,257	145,440	132,415	139,854	115,062	136,077	267,899	398,350	54,519	114,550	12,524	37,311	3,012	12,291	1,703	9,195	1,104	8,575
\$13,000 under \$14,000.....	154,351	156,007	120,917	138,627	86,521	110,959	231,019	372,735	39,589	90,238	14,165	42,765	1,668	7,345	339	2,111	839	7,453
\$14,000 under \$15,000.....	119,883	129,759	106,743	131,366	68,787	94,391	193,456	332,608	39,952	97,462	11,524	38,088	1,648	7,824	614	4,107	438	5,198
\$15,000 under \$20,000.....	329,371																	

Individual Returns/1970 • Deductions and Exemptions

127

Table 42.—RETURNS WITH CONTRIBUTIONS: CONTRIBUTIONS DEDUCTION AND DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Returns with contributions												
	Contributions deduction ²								Contributions deducted ³				
	Number of returns	Adjusted gross income	Total itemized deductions	Total (Amount)	Contributions				Total (Amount)	Contributions			
					Cash		Other			Cash		Other	
					Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	33,633,601	433,333,030	84,857,630	12,892,734	33,571,709	11,757,626	3,416,514	1,135,266	12,888,494	33,571,709	11,757,168	3,416,216	1,131,485
\$1 under \$1,000.....	42,999	29,879	55,750	6,524	42,999	6,486	(*)	(*)	6,196	42,999	6,192	(*)	(*)
\$1,000 under \$2,000.....	177,365	290,418	260,286	31,922	177,114	30,437	11,434	1,484	31,667	177,114	30,327	11,388	1,340
\$2,000 under \$3,000.....	602,789	1,550,589	721,317	111,567	598,990	108,544	39,771	3,023	111,567	598,990	108,544	39,771	3,023
\$3,000 under \$4,000.....	1,313,179	4,654,567	1,618,533	275,865	1,310,744	261,902	90,014	13,963	275,865	1,310,744	261,902	90,014	13,963
\$4,000 under \$5,000.....	1,774,335	8,009,795	2,347,047	391,732	1,766,670	378,515	132,391	13,218	391,732	1,766,670	378,515	132,391	13,218
\$5,000 under \$6,000.....	1,861,583	10,253,344	2,738,567	439,835	1,859,525	425,363	132,311	14,472	439,835	1,859,525	425,363	132,311	14,472
\$6,000 under \$7,000.....	2,044,576	13,284,892	3,264,335	463,878	2,035,399	450,093	158,290	13,787	463,836	2,035,399	450,077	158,289	13,761
\$7,000 under \$8,000.....	2,167,218	16,260,585	3,844,700	526,106	2,164,533	506,445	176,907	19,663	526,106	2,164,533	506,445	176,907	19,663
\$8,000 under \$9,000.....	2,404,390	20,441,484	4,475,682	631,185	2,400,543	609,794	223,169	21,393	631,185	2,400,543	609,794	223,169	21,393
\$9,000 under \$10,000.....	2,460,021	23,388,096	4,926,396	678,601	2,454,729	654,124	221,083	24,478	678,601	2,454,729	654,124	221,083	24,478
\$10,000 under \$11,000.....	2,388,670	25,062,632	5,141,708	695,463	2,383,011	669,708	231,926	25,758	695,463	2,383,011	669,708	231,926	25,758
\$11,000 under \$12,000.....	2,259,460	25,969,179	5,099,394	664,225	2,257,842	643,760	215,773	20,466	664,190	2,257,842	643,726	215,773	20,466
\$12,000 under \$13,000.....	2,058,576	25,704,973	4,885,781	640,351	2,055,763	612,702	198,018	27,652	640,351	2,055,763	612,702	198,018	27,652
\$13,000 under \$14,000.....	1,862,628	25,132,234	4,628,078	619,822	1,860,413	597,324	189,164	22,501	619,822	1,860,413	597,324	189,164	22,501
\$14,000 under \$15,000.....	1,636,934	23,720,092	4,290,064	584,095	1,634,304	562,531	189,215	21,565	584,095	1,634,304	562,531	189,215	21,565
\$15,000 under \$20,000.....	4,815,864	82,347,264	14,336,227	2,000,226	4,811,250	1,927,754	606,128	72,501	2,000,211	4,811,250	1,927,750	606,128	72,490
\$20,000 under \$25,000.....	1,758,182	38,885,999	6,578,053	979,249	1,756,300	928,220	264,786	51,049	979,249	1,756,300	928,220	264,786	51,049
\$25,000 under \$30,000.....	717,945	19,498,364	3,313,853	501,804	716,959	475,723	108,719	26,087	501,804	716,959	475,723	108,719	26,087
\$30,000 under \$50,000.....	871,436	32,418,803	5,363,270	880,963	870,028	803,694	136,358	77,287	880,963	870,028	803,694	136,358	77,287
\$50,000 under \$100,000.....	339,736	22,386,338	3,788,164	748,482	339,126	605,445	67,327	143,062	748,482	339,126	605,445	67,327	143,062
\$100,000 under \$200,000.....	60,827	7,942,295	1,584,080	396,103	60,648	247,361	17,323	148,765	396,103	60,648	247,361	17,323	148,765
\$200,000 under \$500,000.....	12,528	3,535,133	878,509	278,457	12,476	135,471	4,946	143,001	277,877	12,476	135,471	4,946	142,421
\$500,000 under \$1,000,000.....	1,726	1,158,726	331,566	131,133	1,713	53,111	814	78,025	131,133	1,713	53,111	814	78,025
\$1,000,000 or more.....	634	1,407,349	386,270	215,146	630	63,119	346	152,027	212,161	630	63,119	346	149,042
Taxable returns, total.....	32,469,067	428,413,955	81,554,814	12,504,072	32,413,832	11,410,581	3,323,593	1,093,648	12,500,995	32,413,832	11,410,525	3,323,592	1,090,626
\$1 under \$1,000.....	(*)	(*)	967	96	(*)	5,854	(*)	(*)	94	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	51,944	88,668	34,042	6,353	51,944	5,214	(*)	(*)	6,353	51,944	5,854	(*)	(*)
\$2,000 under \$3,000.....	353,035	925,085	322,751	56,162	351,355	54,214	25,453	1,948	351,355	54,214	25,453	1,948	1,948
\$3,000 under \$4,000.....	1,037,219	3,694,404	1,077,446	200,650	1,035,036	192,004	75,993	8,646	200,650	1,035,036	192,004	75,993	8,646
\$4,000 under \$5,000.....	1,578,389	7,134,434	1,869,433	319,423	1,572,596	311,633	111,981	7,789	319,423	1,572,596	311,633	111,981	7,789
\$5,000 under \$6,000.....	1,759,265	9,687,857	2,416,344	401,521	1,759,139	388,098	120,755	13,424	401,521	1,759,139	388,098	120,755	13,424
\$6,000 under \$7,000.....	1,988,139	12,921,777	3,070,728	432,270	1,978,985	421,538	151,920	10,734	432,228	1,978,985	421,522	151,919	10,708
\$7,000 under \$8,000.....	2,120,091	15,909,196	3,650,694	510,527	2,117,407	492,181	170,333	18,348	510,527	2,117,407	492,181	170,333	18,348
\$8,000 under \$9,000.....	2,374,247	20,185,598	4,312,416	618,851	2,370,463	598,638	217,102	20,214	618,851	2,370,463	598,638	217,102	20,214
\$9,000 under \$10,000.....	2,452,053	23,311,364	4,838,869	674,786	2,446,761	650,611	220,159	24,175	674,786	2,446,761	650,611	220,159	24,175
\$10,000 under \$11,000.....	2,380,706	24,980,443	5,068,597	690,990	2,375,047	665,704	230,924	25,289	690,990	2,375,047	665,704	230,924	25,289
\$11,000 under \$12,000.....	2,255,428	25,922,269	5,066,018	662,843	2,253,936	642,659	214,650	20,185	662,809	2,253,936	642,625	214,650	20,185
\$12,000 under \$13,000.....	2,052,994	25,635,725	4,807,969	630,087	2,050,181	608,112	196,035	21,978	630,087	2,050,181	608,112	196,035	21,978
\$13,000 under \$14,000.....	1,860,950	25,109,674	4,603,782	619,034	1,858,735	596,588	189,029	22,448	619,034	1,858,735	596,588	189,029	22,448
\$14,000 under \$15,000.....	1,635,734	23,702,699	4,267,834	583,025	1,633,104	561,652	189,134	21,374	583,025	1,633,104	561,652	189,134	21,374
\$15,000 under \$20,000.....	4,810,628	82,258,781	14,254,743	1,996,225	4,806,014	1,924,613	605,732	71,641	1,996,211	4,806,014	1,924,609	605,732	71,630
\$20,000 under \$25,000.....	1,755,750	38,833,233	6,522,872	977,225	1,753,868	926,378	264,224	50,867	977,225	1,753,868	926,378	264,224	50,867
\$25,000 under \$30,000.....	716,441	19,457,134	3,266,798	497,426	715,455	473,543	108,187	23,889	497,426	715,455	473,543	108,187	23,889
\$30,000 under \$50,000.....	869,821	32,359,355	5,291,353	876,927	868,416	800,536	136,118	76,410	876,927	868,416	800,536	136,118	76,410
\$50,000 under \$100,000.....	338,905	22,330,562	3,725,634	743,044	338,308	602,217	67,053	140,852	743,044	338,308	602,217	67,053	140,852
\$100,000 under \$200,000.....	60,570	7,907,616	1,542,762	391,452	60,391	246,048	17,205	145,427	391,452	60,391	246,048	17,205	145,427
\$200,000 under \$500,000.....	12,445	3,512,520	851,686	273,781	12,394	133,376	4,910	140,421	273,781	12,394	133,376	4,910	140,421
\$500,000 under \$1,000,000.....	1,708	1,146,608	317,237	130,129	1,696	52,554	808	77,578	130,129	1,696	52,554	808	77,578
\$1,000,000 or more.....	631	1,397,187	373,839	211,245	627	61,734	343	149,512	208,260	627	61,734	343	146,527
Total nontaxable returns.....	1,164,534	4,919,075	3,302,815	388,664	1,157,877	347,047	92,921	41,621	387,503	1,157,877	346,646	92,624	40,862
Returns under \$5,000.....	3,910,667	14,535,248	5,002,933	817,609	3,896,517	785,884	273,911	31,726	817,027	3,896,517	785,480	273,614	31,547
Returns \$5,000 under \$10,000.....	10,937,788	83,628,401	19,249,681	2,739,605	10,914,729	2,645,818	911,760	93,794	2,739,564	10,914,729	2,645,803	911,759	93,768
Returns \$10,000 under \$15,000.....	10,206,268	125,589,110	24,045,024	3,203,956	10,191,333	3,086,026	1,024,096	117,940	3,203,922	10,191,333	3,085,991	1,024,096	117,940
Returns \$15,000 or more.....	8,578,878	209,580,271	36,559,990	6,131,562	8,569,130	5,239,898	1,206,747	891,805	6,127,983	8,569,130	5,239,894	1,206,747	888,229

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.

¹Excludes returns with no adjusted gross income.²Contributions amount reported by taxpayer.³Contributions amount after statutory limitation.

NOTE: Amount detail may not add to total because of rounding.

Table 43.—RETURNS WITH CONTRIBUTIONS DEDUCTION: CONTRIBUTIONS DEDUCTION AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Contributions deduction		Contributions deduction as a percent of adjusted gross income																	
			Under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	33,633,601	12,892,734	7,812,187	589,885	8,233,240	1,692,574	6,275,032	1,998,221	3,690,274	1,544,651	2,121,174	1,086,135	1,311,920	785,336	875,467	631,834	651,518	514,597	512,262	467,114
\$1 under \$600.....	11,884	2,188	(*)	(*)	12,332	262	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	31,115	4,336	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	177,365	31,922	7,853	88	18,512	725	17,938	5,085	66,912	5,879	13,942	1,006	12,211	1,174	7,693	37,462	6,093	24,301	4,827	700
\$2,000 under \$3,000.....	602,789	111,567	45,880	637	62,743	2,459	179,152	15,990	148,927	18,465	133,303	21,146	91,770	17,712	62,306	14,175	76,718	20,624	43,234	12,493
\$3,000 under \$4,000.....	1,313,179	275,865	155,622	3,016	177,291	9,762	179,938	5,085	244,291	38,092	159,689	31,602	143,940	36,197	87,670	25,373	51,811	17,311	40,993	15,739
\$4,000 under \$5,000.....	1,774,335	391,732	251,537	5,601	272,239	17,964	266,104	48,574	228,902	43,868	138,800	34,080	125,711	38,281	60,665	21,452	50,420	20,406	40,936	19,249
\$5,000 under \$6,000.....	1,861,583	439,835	310,832	9,085	338,687	28,301	354,445	59,328	259,778	58,608	185,163	54,144	87,960	30,747	61,095	25,372	57,738	27,861	35,143	19,390
\$6,000 under \$7,000.....	2,044,576	463,878	402,341	14,282	442,699	42,485	371,572	66,999	278,186	72,340	164,718	55,115	82,945	33,889	57,904	28,459	49,238	27,427	50,775	32,252
\$7,000 under \$8,000.....	2,167,218	526,106	520,457	20,838	476,963	53,708	358,657	92,831	277,879	82,062	162,356	60,604	92,720	43,152	74,183	40,862	42,089	26,871	32,073	23,138
\$8,000 under \$9,000.....	2,404,390	631,185	576,543	25,881	555,653	70,411	445,482	92,831	277,879	82,062	162,356	60,604	92,720	43,152	74,183	40,862	42,089	26,871	32,073	23,138
\$9,000 under \$10,000.....	2,460,021	678,601	591,191	29,081	614,163	86,995	493,493	115,923	274,761	90,661	154,487	65,353	78,914	41,369	57,852	35,759	45,102	32,113	31,693	25,596
\$10,000 under \$11,000.....	2,388,670	695,463	606,401	33,901	618,478	97,847	454,822	117,230	272,754	99,082	120,959	56,429	79,979	45,481	57,727	39,294	38,978	30,646	36,103	32,192
\$11,000 under \$12,000.....	2,259,460	664,225	604,545	36,816	612,323	104,705	445,715	126,703	236,724	92,717	113,865	58,164	66,371	41,484	48,534	36,305	24,031	20,752	24,761	24,173
\$12,000 under \$13,000.....	2,058,576	640,351	544,530	35,979	583,831	108,133	405,885	124,312	209,359	89,567	103,245	57,815	54,084	37,040	44,002	35,825	28,677	26,062	24,360	25,776
\$13,000 under \$14,000.....	1,862,628	619,822	486,161	34,611	537,245	107,417	378,986	125,649	185,749	86,901	90,381	53,960	51,783	38,466	32,458	27,985	21,993	22,241	22,209	25,706
\$14,000 under \$15,000.....	1,636,934	584,095	437,783	33,016	459,270	98,122	345,786	123,335	157,381	78,571	77,711	49,675	44,217	35,018	25,880	24,153	19,163	20,674	15,717	19,297
\$15,000 under \$20,000.....	4,815,864	2,000,226	1,291,196	121,034	1,387,151	354,353	978,485	408,320	451,964	265,975	246,979	187,932	131,487	123,303	87,378	97,342	53,163	67,509	45,593	55,520
\$20,000 under \$25,000.....	1,758,182	979,249	447,417	55,400	520,681	171,846	344,384	186,913	184,593	141,045	90,797	89,307	44,770	54,353	31,173	44,463	24,014	39,720	18,537	34,983
\$25,000 under \$30,000.....	717,945	501,804	183,026	27,328	211,726	85,503	136,970	91,147	70,584	65,746	37,780	45,699	23,500	34,672	13,024	22,849	11,018	22,189	7,172	16,302
\$30,000 under \$50,000.....	871,436	880,963	231,184	48,440	248,438	135,930	154,118	139,614	88,548	113,310	46,560	76,358	27,388	55,962	20,234	50,377	12,971	36,977	7,955	25,324
\$50,000 under \$100,000.....	339,736	748,482	95,934	34,565	86,816	82,667	53,696	85,844	31,175	70,712	18,746	54,706	12,230	44,047	8,045	34,544	5,705	27,711	4,376	24,811
\$100,000 under \$200,000.....	60,827	396,103	19,168	12,308	12,579	23,487	7,398	23,503	4,662	20,841	2,937	16,834	2,253	16,111	1,469	12,425	1,190	11,730	997	11,200
\$200,000 under \$500,000.....	12,528	278,457	4,252	4,983	1,721	6,849	1,045	7,052	739	6,925	502	6,262	394	6,156	299	5,601	298	6,422	207	5,019
\$500,000 under \$1,000,000.....	1,726	131,133	602	1,326	157	1,488	109	1,766	63	1,409	53	1,583	52	1,879	37	1,564	9	1,662	29	1,566
\$1,000,000 or more.....	634	215,146	228	1,666	54	1,880	30	1,754	18	1,050	13	1,684	10	1,056	9	914	9	1,169	8	1,300
Returns under \$5,000.....	3,910,667	817,609	461,396	9,345	524,605	30,446	543,954	51,424	476,455	63,260	365,118	60,431	305,152	62,869	193,499	46,288	165,689	43,911	113,618	34,312
Returns \$5,000 under \$10,000.....	10,937,788	2,739,605	2,401,364	99,168	2,428,165	281,899	2,023,649	383,655	1,319,506	347,538	805,524	269,296	468,250	187,438	311,699	151,903	244,587	134,677	190,620	119,624
Returns \$10,000 under \$15,000.....	10,206,268	3,203,956	2,676,420	174,323	2,811,147	516,222	2,031,194	617,229	1,061,967	446,838	506,161	276,042	296,344	197,489	208,601	163,563	132,842	120,919	123,150	127,144
Returns \$15,000 or more.....	8,578,878	6,131,562	2,273,007	307,049	2,469,323	864,002	1,676,235	945,913	832,346	687,013	444,371	480,366	242,084	337,537	161,668	270,078	108,400	215,089	84,874	186,033

Size of adjusted gross income ¹	Contributions deduction as a percent of adjusted gross income—Continued																			
	9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent		Over 20 percent under 30 percent		30 percent		Over 30 percent under 40 percent		40 percent under 50 percent		50 percent		Over 50 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	419,121	412,472	1,106,589	1,293,495	306,308	497,993	43,114	81,614	147,196	435,487	10,910	90,333	48,742	237,120	26,857	167,719	23,390	244,787	18,300	121,388
\$1 under \$600.....	(*)	(*)	6,184	488	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	27,525	5,568	17,413	5,096	13,225	5,809	9,382	3,392	4,650	4,727	4,862	2,926	4,901	2,654	2,688	995	7,224	2,810
\$2,000 under \$3,000.....	20,755	5,184	58,996	18,439	36,232	15,950	17,779	11,202	17,779	11,202	4,650	4,727	5,088	4,736	4,901	2,654	2,688	995	4,503	5,019
\$3,000 under \$4,000.....	36,509	12,108	121,525	51,949	37,314	23,463	10,006	8,469	26,383	22,995	8,469	8,469	8,287	9,520	3,895	6,194	7,005	13,249	5,610	11,289
\$4,000 under \$5,000.....	46,235	19,788	129,324	69,450	40,006	30,175	10,006	8,469	21,313	24,107	8,469	8,469	3,069	5,100	4,610	9,185	4,055	11,910	(*)	(*)
\$5,000 under \$6,000.....	40,068	20,615	107,565	71,099	30,172	28,334	6,323	8,425	18,518	24,997	6,323	8,425	6,426	11,731	3,738	9,685	4,055	11,910	(*)	(*)
\$6,000 under \$7,000.....	27,472	16,455	74,018	57,575	22,313	23,516	6,323	8,425	10,827	16,970	6,323	8,425	6,426	11,731	3,738	9,685	4,055	11,910	(*)	(*)
\$7,000 under \$8,000.....	18,534	13,314	78,682	70,032	17,041	21,221	6,323	8,425	6,419	12,180	1,357	2,988	5,910	15,875	4,957	18,502	2,168	8,007	(*)	(*)
\$8,000 under \$9,000.....	38,990	31,311	77,456	80,487	16,994	23,840	5,955	11,041	2,460	5,288	5,955	11,041	5,td							

Table 44.—RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Total returns with deduction for medical and dental expenses				Deductible half of insurance premiums			Medical and dental expense in excess of 3 percent of adjusted gross income						Deductible half of insurance premiums as only medical and dental expenses deduction		
	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expenses deduction	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Total amount	Medicine and drugs in excess of 1 percent of adjusted gross income			Number of returns	Adjusted gross income	Amount
											Number of returns	Adjusted gross income	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	27,437,549	338,171,970	68,790,230	10,585,749	23,865,558	302,772,571	2,357,151	17,437,081	178,255,741	8,229,417	10,228,421	94,828,839	1,303,718	10,000,468	159,916,230	894,291
\$1 under \$1,000.....	41,350	28,961	50,949	18,120	32,512	22,778	2,477	35,383	24,168	15,645	23,768	16,485	2,622	5,967	4,793	229
\$1,000 under \$2,000.....	166,405	272,018	248,496	79,222	133,116	218,981	12,796	158,450	259,285	66,428	106,378	173,302	11,977	7,955	12,734	746
\$2,000 under \$3,000.....	572,631	1,472,273	731,530	293,736	455,821	1,177,899	40,489	503,426	1,295,548	253,254	359,164	919,314	42,487	69,205	176,725	5,326
\$3,000 under \$4,000.....	1,250,626	4,431,867	1,622,070	595,158	1,030,253	3,654,022	95,603	1,063,971	3,761,321	499,570	736,769	2,603,146	91,081	186,655	670,546	13,333
\$4,000 under \$5,000.....	1,618,604	7,303,202	2,228,515	721,497	1,322,314	5,971,373	120,765	1,369,656	6,176,100	600,758	927,764	4,188,824	118,178	248,948	1,127,102	15,730
\$5,000 under \$6,000.....	1,696,975	9,335,668	2,555,372	690,593	1,410,276	7,756,613	129,798	1,367,421	7,522,663	560,825	869,676	4,782,847	106,886	329,554	1,813,006	24,773
\$6,000 under \$7,000.....	1,760,289	11,427,561	2,889,769	752,964	1,480,680	9,619,665	143,874	1,377,150	8,942,640	609,124	915,220	5,949,755	109,930	383,139	2,484,921	30,835
\$7,000 under \$8,000.....	1,800,430	13,496,101	3,317,342	823,620	1,503,667	11,272,532	145,979	1,351,993	10,130,061	677,669	843,764	6,318,526	112,673	448,437	3,366,040	35,331
\$8,000 under \$9,000.....	1,976,679	16,801,125	3,811,762	731,759	1,682,353	14,305,713	162,278	1,374,275	11,672,583	569,512	825,714	7,020,320	96,619	602,404	5,128,542	47,109
\$9,000 under \$10,000.....	2,030,230	19,295,347	4,153,665	656,710	1,711,030	16,265,034	167,879	1,326,925	12,603,572	488,860	780,286	7,412,346	91,997	703,305	6,691,775	59,085
\$10,000 under \$11,000.....	1,914,942	20,091,800	4,645,293	664,649	1,645,293	17,265,402	160,278	1,265,979	13,274,471	504,408	726,609	7,613,673	93,965	648,963	6,817,329	53,624
\$11,000 under \$12,000.....	1,795,172	20,626,731	4,166,175	620,855	1,563,797	17,964,022	153,910	1,105,438	12,700,964	466,978	657,741	7,560,536	80,810	689,734	7,925,767	59,272
\$12,000 under \$13,000.....	1,602,807	20,016,323	3,932,117	554,497	1,436,985	17,952,721	141,199	928,379	11,585,695	413,332	521,675	6,510,931	64,209	674,428	8,430,628	59,206
\$13,000 under \$14,000.....	1,427,460	19,250,507	3,649,188	443,149	1,282,894	17,303,200	126,182	780,500	10,526,071	316,996	414,021	5,584,395	47,959	646,960	8,724,436	56,884
\$14,000 under \$15,000.....	1,269,145	18,387,135	3,416,310	397,026	1,145,252	16,591,038	113,357	673,572	9,759,535	283,696	326,856	4,738,927	44,937	595,573	8,627,600	52,036
\$15,000 under \$20,000.....	3,680,955	62,907,236	11,252,396	1,224,525	3,373,617	57,713,089	343,576	1,755,756	29,889,662	881,132	835,298	14,209,651	118,574	1,925,199	33,017,574	181,092
\$20,000 under \$25,000.....	1,356,274	29,986,026	5,197,276	509,592	1,263,463	27,940,613	135,480	570,524	12,581,221	374,179	228,604	5,031,616	38,951	785,750	17,404,805	79,931
\$25,000 under \$30,000.....	550,358	14,941,541	2,609,749	252,761	512,521	13,914,949	57,282	201,124	5,444,617	195,515	71,953	1,939,685	14,128	349,234	9,496,923	37,710
\$30,000 under \$50,000.....	640,431	23,737,714	4,007,095	331,514	604,741	22,435,673	70,686	180,542	6,575,201	260,909	50,308	1,805,420	12,886	459,889	17,162,513	52,945
\$50,000 under \$100,000.....	236,201	15,511,572	2,691,659	164,897	226,161	14,865,672	27,448	40,685	2,596,506	137,510	6,504	401,147	2,640	199,516	12,915,066	23,745
\$100,000 under \$200,000.....	40,201	5,234,229	1,066,429	44,676	38,706	5,037,370	4,671	5,025	652,160	40,025	328	41,660	193	35,176	4,582,069	4,271
\$200,000 under \$500,000.....	8,039	2,256,875	562,684	12,787	7,788	2,186,890	986	839	230,442	11,808	20	5,315	16	7,200	2,026,433	922
\$500,000 under \$1,000,000.....	1,018	681,202	192,161	1,231	998	667,746	123	58	37,541	1,108	1	748	-	960	643,661	121
\$1,000,000 or more.....	327	678,956	187,879	211	320	669,576	35	10	13,714	176	-	-	-	317	665,242	35
Taxable returns, total.....	26,274,901	333,308,369	65,356,762	9,328,739	22,891,318	298,705,724	2,254,976	16,381,222	173,936,018	7,074,536	9,482,012	91,879,389	1,184,893	9,893,679	159,372,351	884,856
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	49,614	85,244	34,510	15,829	34,914	61,534	2,951	47,306	81,774	12,878	30,926	54,961	2,255	55,099	2,495	2,495
\$2,000 under \$3,000.....	321,326	839,955	295,339	100,379	241,410	633,829	20,017	284,701	744,856	80,365	188,645	490,624	18,052	36,625	592,267	11,043
\$3,000 under \$4,000.....	966,152	3,442,413	1,019,069	331,326	796,870	2,840,676	71,074	801,089	2,850,146	260,260	541,694	1,926,123	60,888	165,063	592,267	11,043
\$4,000 under \$5,000.....	1,418,933	6,408,555	1,704,886	519,895	1,151,862	5,208,999	101,214	1,182,571	5,338,088	418,702	807,474	3,652,171	97,202	236,362	1,070,467	14,887
\$5,000 under \$6,000.....	1,594,866	8,774,447	2,226,726	594,565	1,322,470	7,273,372	120,514	1,276,753	7,023,749	474,074	806,426	4,432,775	96,820	318,113	1,750,698	23,880
\$6,000 under \$7,000.....	1,708,024	11,089,736	2,703,012	691,994	1,435,449	9,327,612	138,887	1,331,522	8,647,647	553,139	883,425	5,744,986	101,597	376,502	2,442,089	30,238
\$7,000 under \$8,000.....	1,750,755	13,127,257	3,088,649	711,295	1,463,925	10,976,991	141,317	1,304,863	9,781,085	570,001	814,337	6,101,301	106,260	445,892	3,346,172	34,983
\$8,000 under \$9,000.....	1,946,899	16,548,403	3,638,103	677,832	1,658,090	14,099,246	159,147	1,347,235	11,442,661	518,714	805,569	6,848,722	94,963	599,664	5,105,742	46,871
\$9,000 under \$10,000.....	2,022,108	19,217,112	4,065,681	643,080	1,705,293	16,210,143	167,389	1,319,102	12,528,291	475,718	777,805	7,388,697	91,550	703,006	6,688,821	59,046
\$10,000 under \$11,000.....	1,907,919	20,019,154	4,181,323	647,526	1,639,540	17,205,785	159,590	1,259,283	13,205,299	487,971	721,801	7,563,987	93,033	648,636	6,813,855	53,591
\$11,000 under \$12,000.....	1,790,622	20,574,892	4,115,041	595,698	1,560,759	17,929,350	153,490	1,101,092	12,651,448	442,240	656,330	7,344,465	79,847	689,530	7,923,444	59,250
\$12,000 under \$13,000.....	1,597,399	19,949,302	3,856,147	522,071	1,432,356	17,895,440	140,733	923,757	11,528,179	381,372	518,104	6,466,281	63,464	673,642	8,421,124	59,119
\$13,000 under \$14,000.....	1,425,377	19,222,507	3,618,203	433,670	1,280,823	17,275,361	125,913	779,286	10,509,763	307,787	413,623	5,579,014	47,882	646,091	8,712,744	56,770
\$14,000 under \$15,000.....	1,267,933	18,369,580	3,393,893	393,880	1,144,168	16,575,328	113,278	673,193	9,754,008	280,629	326,653	4,735,943	44,894	594,740	8,615,572	51,983
\$15,000 under \$20,000.....	3,676,214	62,827,635	11,178,311	1,195,593	3,369,820	57,649,418	343,176	1,752,418	29,834,152	852,599	832,917	14,170,085	117,888	1,923,796	32,993,482	180,933
\$20,000 under \$25,000.....	1,354,066	29,938,001	5,150,713	484,828	1,261,711	27,902,763	135,317	568,962	12,547,518	349,577	227,860	5,016,186	38,798	785,104	17,390,482	79,863
\$25,000 under \$30,000.....	548,835	14,899,632	2,558,955	236,972	511,433	13,885,350	57,180	200,158	5,418,220	179,828	71,468	1,926,941	13,898	348,677	9,481,412	37,658
\$30,000 under \$50,000.....	639,297	23,698,045	3,930,858	314,515	603,859	22,404,423	70,									

Table 45.—RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Deduction for medical and dental expenses		Deduction for medical and dental expenses as a percent of adjusted gross income													
			Under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	27,437,549	10,585,749	8,800,321	700,395	4,555,301	748,511	2,770,201	765,316	2,040,394	770,975	1,584,648	732,540	1,266,117	669,237	1,026,462	595,095
\$1 under \$600.....	10,941	5,916	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	30,409	12,204	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	166,405	79,222	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	572,631	293,736	12,702	207	24,044	903	33,712	2,204	32,015	2,845	24,995	3,028	19,491	2,789	19,911	3,301
\$3,000 under \$4,000.....	1,250,626	595,158	65,716	1,630	86,946	4,696	78,675	6,797	101,190	12,524	53,975	8,513	39,362	7,762	59,205	13,794
\$4,000 under \$5,000.....	1,618,604	721,497	139,212	3,659	152,479	10,293	102,919	11,628	107,515	16,759	100,146	20,489	115,765	28,542	111,467	33,050
\$5,000 under \$6,000.....	1,696,975	690,593	167,882	5,386	201,503	16,458	210,415	29,424	120,525	23,127	117,552	29,454	135,737	40,970	112,193	40,440
\$6,000 under \$7,000.....	1,760,289	752,964	201,905	7,228	251,414	23,879	224,792	35,196	129,455	29,280	121,107	35,263	117,448	42,192	115,074	48,427
\$7,000 under \$8,000.....	1,800,430	823,620	294,271	12,311	276,113	31,476	213,000	38,504	143,964	38,054	138,314	46,990	141,056	57,602	106,534	51,844
\$8,000 under \$9,000.....	1,976,679	731,759	439,865	21,577	413,067	51,594	227,703	47,463	164,894	48,936	178,771	68,062	94,904	44,393	102,255	56,074
\$9,000 under \$10,000.....	2,030,230	656,710	488,498	25,230	490,500	67,663	246,035	58,478	209,932	69,375	142,286	59,811	110,312	57,730	82,922	51,265
\$10,000 under \$11,000.....	1,914,942	664,649	532,716	29,192	441,297	65,512	233,276	61,037	182,078	66,610	139,183	65,551	89,975	51,607	69,307	46,958
\$11,000 under \$12,000.....	1,795,172	620,855	566,088	34,383	423,554	66,902	223,161	63,855	157,141	62,420	124,639	64,218	82,136	51,631	57,971	43,200
\$12,000 under \$13,000.....	1,602,807	554,497	565,339	37,557	382,853	64,145	190,004	58,885	146,203	63,086	88,791	50,070	70,290	47,703	40,638	32,931
\$13,000 under \$14,000.....	1,427,460	443,149	482,736	40,817	350,775	62,889	150,972	50,834	106,108	49,626	67,234	40,852	55,519	41,086	30,604	26,664
\$14,000 under \$15,000.....	1,269,145	397,026	522,205	36,090	323,476	59,786	131,424	47,068	89,817	45,342	69,165	44,530	45,744	35,960	27,304	25,572
\$15,000 under \$20,000.....	3,680,955	1,224,525	2,177,365	208,348	469,557	117,483	328,817	137,692	240,695	141,708	145,328	110,770	95,963	89,249	60,336	65,777
\$20,000 under \$25,000.....	1,356,274	509,932	893,913	95,136	161,821	52,442	103,529	56,407	63,881	48,835	42,586	42,013	24,820	29,851	17,748	25,415
\$25,000 under \$30,000.....	550,358	252,761	392,564	45,364	50,016	19,850	38,398	25,633	21,024	19,890	12,662	15,086	10,429	15,293	4,660	8,002
\$30,000 under \$50,000.....	640,431	331,514	504,342	62,610	43,532	22,827	26,333	23,246	17,743	22,259	11,264	18,182	7,632	15,388	5,291	12,524
\$50,000 under \$100,000.....	236,201	164,897	205,818	27,275	7,747	7,309	5,387	8,411	3,246	7,219	2,267	6,629	1,845	6,475	1,713	7,213
\$100,000 under \$200,000.....	44,201	44,676	36,312	4,980	826	1,592	558	1,834	439	1,998	328	1,878	235	1,650	196	1,690
\$200,000 under \$500,000.....	8,039	12,787	7,396	1,189	119	481	78	541	86	816	60	775	41	666	38	709
\$500,000 under \$1,000,000.....	1,018	1,231	971	148	20	207	6	100	8	180	1	24	3	101	3	123
\$1,000,000 or more.....	327	211	322	62	3	52	1	41	-	-	-	-	-	-	-	-
Returns under \$5,000.....	3,649,616	1,707,732	219,813	5,513	267,108	15,963	216,312	20,667	243,155	32,215	183,109	32,327	182,028	39,690	191,675	50,267
Returns \$5,000 under \$10,000.....	9,264,603	3,655,646	1,592,421	71,733	1,632,597	191,069	1,121,945	209,064	768,770	208,772	698,030	239,580	599,457	242,887	518,978	248,049
Returns \$10,000 under \$15,000.....	8,009,526	2,680,176	2,769,084	178,039	1,921,955	319,233	928,837	281,680	681,347	287,084	489,012	265,221	343,664	227,986	225,824	175,325
Returns \$15,000 or more.....	6,513,804	2,542,195	4,219,003	445,111	733,641	222,244	503,107	253,905	347,122	242,904	214,497	195,411	140,968	158,673	89,985	121,451

Size of adjusted gross income ¹	Deduction for medical and dental expenses as a percent of adjusted gross income--Continued															
	7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total.....	828,946	521,514	670,486	458,331	589,299	425,305	1,531,570	1,306,247	727,144	775,274	543,458	705,473	198,503	367,103	85,631	188,883
\$1 under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	25,417	4,734	30,155	6,758	20,204	4,981	79,111	25,090	73,266	32,261	84,406	53,432	33,348	28,519	18,315	19,444
\$3,000 under \$4,000.....	56,108	14,925	67,706	20,420	62,096	21,006	227,000	99,483	131,984	80,670	127,605	107,606	42,821	51,538	15,497	23,258
\$4,000 under \$5,000.....	124,680	41,921	68,675	25,655	62,514	26,587	242,430	135,008	123,576	95,666	94,921	102,138	32,898	49,702	9,297	18,148
\$5,000 under \$6,000.....	80,803	33,449	68,074	31,827	94,719	48,816	193,469	127,785	99,409	93,766	61,472	80,441	16,442	31,408	5,544	14,462
\$6,000 under \$7,000.....	105,873	51,559	85,706	47,911	74,814	45,431	189,591	146,783	67,041	74,946	43,980	67,837	15,394	35,639	9,161	26,637
\$7,000 under \$8,000.....	71,912	40,605	71,335	45,122	76,679	54,189	140,810	126,405	67,558	87,261	24,536	43,706	12,939	32,757	4,304	14,863
\$8,000 under \$9,000.....	63,648	40,801	58,328	42,052	55,050	45,027	109,685	110,449	38,154	54,551	15,571	30,738	5,179	14,657	2,550	10,509
\$9,000 under \$10,000.....	63,086	44,332	55,617	44,388	33,914	30,387	75,878	86,138	22,196	35,317	5,240	11,317	(*)	(*)	(*)	(*)
\$10,000 under \$11,000.....	56,235	43,737	40,038	35,202	29,369	29,011	66,597	81,173	17,590	31,170	11,300	27,023	2,862	10,347	2,365	11,345
\$11,000 under \$12,000.....	38,523	33,193	28,129	27,544	17,384	19,044	49,792	67,078	12,740	24,654	8,693	22,884	2,365	8,661	(*)	(*)
\$12,000 under \$13,000.....	40,452	37,203	16,253	17,292	10,642	12,447	30,964	45,274	11,010	23,531	3,836	11,553	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	22,492	22,629	13,425	15,393	13,619	17,366	20,924	33,261	8,911	19,605	2,294	7,714	2,539	12,143	832	4,751
\$14,000 under \$15,000.....	13,347	14,428	11,186	13,653	5,986	8,236	19,350	33,896	7,019	17,412	2,085	7,621	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	43,493	55,036	34,115	49,266	17,438	28,008	39,398	78,245	10,837	31,136	9,309	37,633	4,280	24,889	1,191	9,157
\$20,000 under \$25,000.....	9,961	16,397	6,290	11,893	6,285	13,071	13,138	34,650	5,260	20,550	3,514	18,444	1,539	11,752	815	8,099
\$25,000 under \$30,000.....	3,216	6,587	2,927	6,727	2,108	5,348	5,615	17,930	1,304	6,350	2,277	14,863	1,294	12,280	299	3,628
\$30,000 under \$50,000.....	4,554	12,436	2,636	8,769	2,440	8,127	6,302	28,372	3,358	21,914	2,622	23,897	574	7,190	407	5,967
\$50,00																

Table 46.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER

[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	38,432,401	185,551,417	32,371,271	52,207,646	113,680,223	494,277	20,923,737	1,565	13,975,553	102,361,870	12,423,681	31,806,220	62,326,750	262,676	11,164,818	1,052
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	5,699,864	3,186,075	5,993,392	4,485,779	3,448	-	501	-	431,073	254,877	465,771	862,223	-	-	-	-
\$1,000 under \$2,000.....	6,069,712	9,070,362	6,292,564	5,787,885	320,186	133	44,951	-	902,283	1,386,928	982,739	1,841,663	150	21	-	-
\$2,000 under \$3,000.....	4,899,935	12,137,841	4,107,789	5,949,222	3,395,500	5,889	499,659	-	1,183,151	2,970,048	1,263,731	2,643,597	89,981	5	13,037	-
\$3,000 under \$4,000.....	3,663,960	12,791,966	2,150,961	5,096,988	6,026,160	20,222	958,770	212	1,212,820	4,233,419	1,077,910	2,829,652	747,596	314	105,527	212
\$4,000 under \$5,000.....	3,113,221	14,015,548	1,683,437	4,593,928	7,914,056	27,816	1,298,127	-	1,130,764	5,100,862	755,740	2,659,735	1,828,786	2,633	265,972	-
\$5,000 under \$6,000.....	2,712,203	14,885,707	1,595,867	4,246,002	9,129,088	34,896	1,537,966	-	1,142,265	6,268,965	738,379	2,781,190	2,821,546	7,340	422,817	-
\$6,000 under \$7,000.....	2,460,370	15,960,084	1,636,564	4,126,104	10,216,051	41,775	1,773,683	-	1,187,119	7,714,072	832,622	2,950,845	3,945,983	13,251	615,603	-
\$7,000 under \$8,000.....	2,111,477	15,809,172	1,585,746	3,610,701	10,615,018	45,147	1,876,693	-	1,181,133	8,847,223	908,936	2,778,744	5,161,619	19,664	840,633	-
\$8,000 under \$9,000.....	1,745,878	14,803,466	1,482,585	3,174,917	10,147,913	44,270	1,834,282	(*)	1,082,463	9,183,924	929,222	2,592,688	5,663,963	22,762	945,740	(*)
\$9,000 under \$10,000.....	1,598,986	15,157,410	1,498,392	2,873,952	10,785,071	48,526	1,977,779	-	1,056,701	10,022,208	1,002,993	2,384,641	6,634,579	27,652	1,135,663	-
\$10,000 under \$11,000.....	1,193,486	12,502,825	1,188,026	2,227,344	9,087,548	41,956	1,681,157	-	888,294	9,308,795	887,958	1,967,566	6,453,365	28,152	1,123,475	-
\$11,000 under \$12,000.....	908,411	10,419,135	906,198	1,733,813	7,779,123	35,830	1,463,990	-	708,095	8,124,998	708,112	1,556,910	5,859,975	25,609	1,046,199	-
\$12,000 under \$13,000.....	665,139	8,304,805	662,346	1,256,190	6,386,267	30,150	1,234,579	-	522,702	6,523,632	522,888	1,124,683	4,876,057	21,881	894,130	-
\$13,000 under \$14,000.....	442,763	5,962,800	441,750	869,241	4,651,811	22,325	909,467	-	367,773	4,951,015	367,773	804,752	3,778,491	17,325	704,814	-
\$14,000 under \$15,000.....	325,313	4,707,431	325,300	631,962	3,750,168	18,695	746,008	-	277,605	4,016,835	277,605	592,696	3,146,533	15,128	599,367	-
\$15,000 under \$20,000.....	621,405	10,457,410	620,643	1,168,340	8,668,424	44,673	1,820,522	(*)	531,050	8,934,725	531,051	1,087,199	7,316,471	36,019	1,466,064	(*)
\$20,000 under \$25,000.....	124,119	2,729,172	123,970	233,967	2,371,236	13,386	545,926	(*)	107,286	2,357,948	107,286	218,561	2,032,101	10,930	444,628	-
\$25,000 under \$30,000.....	37,712	1,018,719	37,630	70,852	910,235	5,751	228,005	-	32,226	870,221	32,226	65,813	772,176	4,640	182,440	-
\$30,000 under \$50,000.....	31,796	1,148,549	31,470	58,113	1,058,965	8,200	308,172	184	25,646	929,225	25,636	52,299	851,318	6,141	230,877	184
\$50,000 under \$100,000.....	5,919	376,333	5,913	11,032	359,387	3,324	132,465	361	4,600	291,482	4,600	9,742	277,138	2,423	96,338	165
\$100,000 under \$200,000.....	649	81,559	647	1,183	79,731	963	36,894	418	461	58,102	461	996	56,645	641	24,906	273
\$200,000 under \$500,000.....	79	22,739	77	126	22,537	317	12,794	260	242	212,366	242	289	212,236	2166	26,567	2175
\$500,000 under \$1,000,000.....	4	2,309	4	5	2,300	33	1,347	69	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	25,279,591	167,442,144	18,426,158	35,450,620	113,565,410	494,101	20,923,737	1,565	10,784,400	94,739,457	8,962,635	23,503,336	62,273,527	262,585	11,164,818	1,052
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	34,737	31,682	6,649	21,585	3,448	-	501	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,197,135	2,147,179	1,062,188	767,080	317,909	133	44,951	-	(*)	(*)	(*)	(*)	(*)	5	13,037	-
\$2,000 under \$3,000.....	3,314,820	8,278,269	2,442,633	2,469,484	3,366,160	5,888	499,659	-	194,187	522,473	181,699	251,556	89,225	314	105,527	212
\$3,000 under \$4,000.....	3,037,245	10,638,135	1,495,797	3,140,045	6,002,329	20,222	958,770	212	684,912	2,420,372	506,001	1,177,108	737,300	2,632	265,972	-
\$4,000 under \$5,000.....	2,862,690	12,910,859	1,428,073	3,584,774	7,898,014	27,815	1,298,127	-	924,970	4,190,728	536,986	1,841,002	1,812,744	-	-	-
\$5,000 under \$6,000.....	2,615,606	14,358,395	1,499,417	3,736,630	9,122,351	34,895	1,537,966	-	1,058,245	5,810,111	651,127	2,344,175	2,814,809	7,339	422,817	-
\$6,000 under \$7,000.....	2,417,459	15,691,581	1,593,373	3,883,990	10,214,217	41,772	1,773,683	-	1,145,888	7,455,751	790,271	2,721,332	3,944,149	13,248	615,603	-
\$7,000 under \$8,000.....	2,104,959	15,761,675	1,579,790	3,577,083	10,604,803	45,101	1,876,693	-	1,176,673	8,814,504	904,476	2,748,641	5,161,387	19,664	840,633	-
\$8,000 under \$9,000.....	1,741,508	14,766,814	1,478,276	3,141,470	10,147,073	44,266	1,834,282	(*)	1,078,093	9,147,273	924,913	2,559,240	5,663,122	22,759	945,740	(*)
\$9,000 under \$10,000.....	1,598,683	15,154,539	1,498,094	2,872,549	10,783,899	48,524	1,977,779	-	1,056,398	10,019,337	1,002,694	2,383,239	6,633,408	27,651	1,135,663	-
\$10,000 under \$11,000.....	1,193,359	12,501,446	1,187,899	2,226,003	9,087,541	41,956	1,681,157	-	888,167	9,307,416	887,831	1,966,125	6,453,358	28,152	1,123,475	-
\$11,000 under \$12,000.....	908,348	10,418,389	906,135	1,733,617	7,778,636	35,828	1,463,990	-	708,032	8,124,253	708,049	1,556,715	5,859,487	25,609	1,046,199	-
\$12,000 under \$13,000.....	665,091	8,304,213	662,298	1,256,126	6,385,787	30,148	1,234,579	-	522,699	6,523,595	522,885	1,124,676	4,876,031	21,881	894,130	-
\$13,000 under \$14,000.....	441,441	5,945,410	440,428	866,400	4,638,583	22,263	909,467	-	367,113	4,942,235	367,113	803,102	3,772,021	17,296	704,814	-
\$14,000 under \$15,000.....	325,313	4,707,431	325,300	631,962	3,750,168	18,695	746,008	-	277,605	4,016,835	277,605	592,696	3,146,533	15,128	599,367	-
\$15,000 under \$20,000.....	621,009	10,450,873	620,247	1,166,937	8,663,685	44,648	1,820,522	(*)	530,654	8,928,188	530,655	1,085,796	7,311,733	35,994	1,466,064	(*)
\$20,000 under \$25,000.....	123,989	2,726,363	123,840	233,633	2,368,892	13,373	545,926	(*)	107,156	2,355,139	107,156	218,227	2,029,756	10,917	444,628	-
\$25,000 under \$30,000.....	37,709	1,018,640	37,627	70,848	910,162	5,749	228,005	-	32,223	870,142	32,223	65,813	772,103	4,639	182,440	-
\$30,000 under \$50,000.....	31,795	1,148,506	31,469	58,111	1,058,925	8,200	308,172	184	25,646	929,182	25,635	52,299	851,318	6,141	230,877	184
\$50,000 under \$100,000.....	5,906	375,507	5,900	10,983	358,623	3,317	132,465	361	4,587	290,656	4,587	9,694	276,374	2,416	96,338	165
\$100,000 under \$200,000.....	646	81,190	644	1,179	79,368	958	36,894	418	458	57,733	458	992	56,283	636	24,906	273
\$200,000 under \$500,000.....	79	22,739	77	126	22,537	317	12,794	260	242	212,366	242	289	212,236	2166	26,567	2175
\$500,000 under \$1,000,000.....	4	2,309	4	5	2,300	33	1,347	69	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	13,152,810	18,109,275	13,945,113	16,757,026	114,811	177	-	-	3,191,153	7,622,417	3,461,046	8,302,887	53,221	93	-	-
Returns under \$5,000.....	23,446,692	51,201,792	20,228,143	25,913,801	17,659,351	54,059	2,802,008	212	4,860,091	13,946,134	4,545,891	10,836,870	2,666,513	2,952	384,558	212
Returns \$5,000 under \$10,000.....	10,628,914	76,615,839	7,799,153	18,031,675	50,893,142	214,612	9,000,402	4	5,649,681	42,036,393	4,412,151	13,488,108	24,227,690	90,669	3,960,455	4
Returns \$10,000 under \$15,000.....	3,335,112	41,896,996	3,523,620	6,718,590	31,654,916	148,956	6,035,201	-	2,764,469	32,925,276	2,764,336	6,046,608	24,114,421	108,095	4,367,985	-
Returns \$15,000 or more.....	821,683	15,836,790	820,353	1,543,618	13,472,813	76,646	3,086,124	1,349	701,312	13,454,068	701,301	1,434,635	11,318,126	60,960	2,451,820	835

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 46.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income ¹	Separate returns of husbands and wives														
	Total							Spouse filing							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total.....	1,577,901	5,737,535	495,356	2,377,207	3,184,675	13,406	568,010	17	1,271,743	4,658,834	395,403	1,568,240	2,849,571	12,150	511,621
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	205,662	124,684	17,384	225,814	3,149	-	457	-	171,593	106,174	15,499	153,437	3,149	-	457
\$1,000 under \$2,000.....	294,417	436,175	55,207	365,276	97,265	100	13,256	-	237,542	352,276	45,414	251,071	95,334	100	12,990
\$2,000 under \$3,000.....	247,591	621,840	67,787	403,235	220,706	553	31,887	-	194,782	489,330	51,596	267,264	206,149	543	30,264
\$3,000 under \$4,000.....	213,577	744,530	74,986	313,208	368,455	1,375	59,077	-	170,860	594,704	58,255	200,458	341,011	1,321	55,303
\$4,000 under \$5,000.....	210,314	944,199	92,972	392,708	479,153	1,782	79,460	-	163,370	732,519	71,810	251,650	414,390	1,583	69,468
\$5,000 under \$6,000.....	141,363	776,252	66,435	247,201	472,972	2,011	82,269	-	109,708	602,075	51,682	138,561	414,725	1,792	72,910
\$6,000 under \$7,000.....	114,644	741,306	51,572	222,480	470,512	2,127	83,402	-	92,401	595,657	40,955	140,893	413,809	1,880	73,927
\$7,000 under \$8,000.....	65,963	494,446	29,542	91,178	373,939	1,801	69,880	-	55,709	418,826	25,092	65,834	327,900	1,609	61,737
\$8,000 under \$9,000.....	23,710	202,360	11,376	33,970	157,014	709	30,752	-	23,214	198,313	11,053	31,849	155,412	703	30,499
\$9,000 under \$10,000.....	36,185	345,734	16,277	50,730	278,726	1,357	55,168	-	29,401	281,299	12,885	38,943	229,471	1,112	45,122
\$10,000 under \$11,000.....	9,828	103,573	4,701	10,547	88,324	453	18,728	-	9,168	96,415	4,371	8,897	83,146	427	17,651
\$11,000 under \$12,000.....	4,327	50,077	2,098	5,390	42,590	235	9,336	-	4,327	50,077	2,098	5,390	42,590	235	9,336
\$12,000 under \$13,000.....	5,958	73,950	2,979	10,530	60,441	320	13,144	-	5,833	72,372	2,917	10,374	59,082	312	12,827
\$13,000 under \$14,000.....	2,026	26,948	1,013	2,091	23,844	139	5,726	-	2,026	26,948	1,013	2,091	23,844	139	5,726
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	1,526	25,193	763	1,933	22,497	147	6,034	-	1,126	18,953	563	932	17,458	116	4,782
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	779	24,666	248	868	23,549	278	8,676	-	652	21,294	184	548	20,562	259	7,864
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	5	1,214	3	11	1,201	17	673	17	5	1,214	3	11	1,201	17	673
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	1,150,734	5,043,477	420,171	1,444,859	3,178,447	13,406	568,010	17	994,124	4,280,859	353,590	1,081,587	2,845,687	12,150	511,621
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	29,696	26,846	5,137	18,560	3,149	-	457	-	29,696	26,846	5,137	18,560	3,149	-	457
\$1,000 under \$2,000.....	173,898	258,706	36,239	126,918	95,549	100	13,256	-	165,119	244,520	33,786	117,073	93,661	100	12,990
\$2,000 under \$3,000.....	173,862	439,495	47,245	175,296	216,955	553	31,887	-	154,878	390,879	41,072	145,109	204,699	543	30,264
\$3,000 under \$4,000.....	185,438	647,935	65,074	214,771	368,090	1,375	59,077	-	158,346	552,903	54,057	158,200	340,646	1,321	55,303
\$4,000 under \$5,000.....	191,032	858,107	84,363	294,591	479,153	1,782	79,460	-	154,673	693,838	67,942	211,507	414,390	1,583	69,468
\$5,000 under \$6,000.....	133,889	735,676	62,683	200,022	472,972	2,011	82,269	-	107,776	592,126	50,701	126,700	414,725	1,792	72,910
\$6,000 under \$7,000.....	112,964	731,124	50,732	209,880	470,512	2,127	83,402	-	92,401	595,657	40,955	140,893	413,809	1,880	73,927
\$7,000 under \$8,000.....	65,585	491,485	29,227	88,714	373,543	1,801	69,880	-	55,457	416,817	24,840	64,473	327,504	1,609	61,737
\$8,000 under \$9,000.....	23,710	202,360	11,376	33,970	157,014	709	30,752	-	23,214	198,313	11,053	31,849	155,412	703	30,499
\$9,000 under \$10,000.....	36,185	345,734	16,277	50,730	278,726	1,357	55,168	-	29,401	281,299	12,885	38,943	229,471	1,112	45,122
\$10,000 under \$11,000.....	9,828	103,573	4,701	10,547	88,324	453	18,728	-	9,168	96,415	4,371	8,897	83,146	427	17,651
\$11,000 under \$12,000.....	4,327	50,077	2,098	5,390	42,590	235	9,336	-	4,327	50,077	2,098	5,390	42,590	235	9,336
\$12,000 under \$13,000.....	5,958	73,950	2,979	10,530	60,441	320	13,144	-	5,833	72,372	2,917	10,374	59,082	312	12,827
\$13,000 under \$14,000.....	2,026	26,948	1,013	2,091	23,844	139	5,726	-	2,026	26,948	1,013	2,091	23,844	139	5,726
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	1,526	25,193	763	1,933	22,497	147	6,034	-	1,126	18,953	563	932	17,458	116	4,782
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	779	24,666	248	868	23,549	278	8,676	-	652	21,294	184	548	20,562	259	7,864
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	5	1,214	3	11	1,201	17	673	17	5	1,214	3	11	1,201	17	673
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	427,167	694,059	75,187	932,347	6,228	-	-	-	277,619	377,975	41,815	486,655	3,884	-	-
Returns under \$5,000.....	1,171,561	2,871,428	308,336	1,700,241	1,168,729	3,810	184,138	-	938,147	2,275,002	242,574	1,123,880	1,060,032	3,547	168,482
Returns \$5,000 under \$10,000.....	381,865	2,560,098	175,203	645,598	1,753,163	8,004	321,471	-	310,433	2,096,170	141,666	416,081	1,541,317	7,095	284,195
Returns \$10,000 under \$15,000.....	22,165	254,936	10,804	28,596	215,537	1,148	47,018	-	21,380	246,200	10,411	26,789	209,000	1,114	45,626
Returns \$15,000 or more.....	2,310	51,072	1,013	2,811	47,248	441	15,383	17	1,783	41,460	750	1,489	39,221	391	13,319

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 46.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Separate returns of husbands and wives								Returns of heads of households							
	Spouse not filing															
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	306,158	1,078,704	99,955	808,967	335,108	1,255	56,389	-	2,021,567	9,515,506	1,637,714	3,044,009	5,374,597	22,304	963,632	23
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	34,069	18,511	1,886	72,377	-	-	-	-	94,024	54,932	100,730	108,816	-	-	-	-
\$1,000 under \$2,000.....	56,875	83,899	9,792	114,205	1,931	-	267	-	273,761	423,499	294,676	366,262	4,204	-	598	-
\$2,000 under \$3,000.....	52,809	132,510	16,191	135,971	14,558	10	1,623	-	324,085	804,277	319,086	486,036	105,215	81	14,518	-
\$3,000 under \$4,000.....	42,717	149,826	16,731	112,749	27,444	54	3,774	-	302,810	1,070,248	205,789	495,086	400,493	857	60,416	-
\$4,000 under \$5,000.....	46,944	211,680	21,162	141,059	64,764	199	9,992	-	264,493	1,181,126	140,974	411,289	634,667	2,095	100,752	-
\$5,000 under \$6,000.....	31,655	174,178	14,753	108,639	58,246	219	9,359	-	206,686	1,128,683	117,895	325,222	687,137	2,892	114,320	-
\$6,000 under \$7,000.....	22,243	145,649	10,617	81,586	56,703	247	9,475	-	140,477	910,137	92,263	215,961	601,913	2,518	104,763	-
\$7,000 under \$8,000.....	10,254	75,620	4,450	25,344	46,039	193	8,143	-	131,253	987,290	99,214	201,062	687,015	2,976	122,994	-
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	90,957	770,830	77,324	137,802	555,704	2,424	101,624	-
\$9,000 under \$10,000.....	6,784	64,435	3,392	11,788	49,256	245	10,046	-	72,479	690,543	69,221	113,337	507,986	2,287	93,935	-
\$10,000 under \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	43,972	457,475	43,972	67,318	346,184	1,702	66,699	-
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	27,933	319,990	27,933	39,671	252,387	1,207	50,430	-
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	23,155	289,919	23,155	37,649	229,115	1,137	46,820	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	8,081	107,433	8,081	12,903	86,449	439	16,687	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	4,035	58,832	4,035	5,023	49,774	265	10,905	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	10,449	177,645	10,449	15,777	151,418	871	35,326	-
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,605	35,404	1,605	2,835	30,964	196	8,040	-
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	619	16,855	619	939	15,297	110	4,534	-
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	544	20,317	544	803	18,970	151	6,218	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	133	7,692	133	197	7,362	67	2,882	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	216	22,379	216	221	22,343	229	21,171	223
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	156,610	762,618	66,582	363,274	332,763	1,255	56,389	-	1,437,032	8,421,487	1,004,063	2,051,103	5,366,322	22,270	963,632	23
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	8,779	14,186	2,453	9,845	1,888	-	267	-	17,055	32,166	16,337	11,625	4,204	-	598	-
\$2,000 under \$3,000.....	18,984	48,616	6,172	30,188	12,256	10	1,623	-	148,399	380,819	128,122	148,765	103,932	81	14,518	-
\$3,000 under \$4,000.....	27,092	95,032	11,017	56,571	27,444	54	3,774	-	260,474	923,170	159,298	363,613	400,258	857	60,416	-
\$4,000 under \$5,000.....	36,359	164,269	16,421	83,084	64,764	199	9,992	-	252,732	1,130,939	128,037	368,236	634,667	2,095	100,752	-
\$5,000 under \$6,000.....	26,113	143,550	11,982	73,322	58,246	219	9,359	-	203,326	1,110,263	114,367	308,758	687,137	2,892	114,320	-
\$6,000 under \$7,000.....	20,563	135,466	9,777	68,986	56,703	247	9,475	-	140,477	910,137	92,263	215,961	601,913	2,518	104,763	-
\$7,000 under \$8,000.....	10,128	74,668	4,387	24,241	46,039	193	8,143	-	131,253	987,290	99,214	201,062	687,015	2,976	122,994	-
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	90,957	770,830	77,324	137,802	555,704	2,424	101,624	-
\$9,000 under \$10,000.....	6,784	64,435	3,392	11,788	49,256	245	10,046	-	72,479	690,543	69,221	113,337	507,986	2,287	93,935	-
\$10,000 under \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	43,972	457,475	43,972	67,318	346,184	1,702	66,699	-
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	27,933	319,990	27,933	39,671	252,387	1,207	50,430	-
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	23,155	289,919	23,155	37,649	229,115	1,137	46,820	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	7,419	98,822	7,419	11,711	79,692	405	16,687	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	4,035	58,832	4,035	5,023	49,774	265	10,905	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	10,449	177,645	10,449	15,777	151,418	871	35,326	-
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,605	35,404	1,605	2,835	30,964	196	8,040	-
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	619	16,855	619	939	15,297	110	4,534	-
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	544	20,317	544	803	18,970	151	6,218	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	133	7,692	133	197	7,362	67	2,882	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	216	22,379	216	221	22,343	229	21,171	223
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	149,548	316,084	33,373	445,693	2,344	-	-	-	584,535	1,094,020	633,650	992,907	8,276	34	-	-
Returns under \$5,000.....	233,414	596,426	65,762	576,361	108,697	263	15,656	-	1,259,173	3,534,082	1,061,255	1,867,490	1,144,579	3,033	176,283	-
Returns \$5,000 under \$10,000.....	71,432	463,928	33,537	229,478	211,846	909	37,276	-	641,852	4,487,482	455,916	993,383	3,039,755	13,096	537,636	-
Returns \$10,000 under \$15,000.....	785	8,736	393	1,806	6,537	34	1,393	-	107,176	1,233,648	107,176	162,563	963,910	4,750	191,541	-
Returns \$15,000 or more.....	527	9,613	264	1,322	8,027	50	2,064	-	13,366	260,292	13,366	20,572	226,352	1,424	58,171	23

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 46.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTION, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS OF TAXPAYER—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income ¹	Returns of surviving spouses								Returns of single persons not heads of households or surviving spouses							
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	160,394	562,014	147,879	273,144	248,583	925	41,813	-	20,696,986	67,374,497	17,666,644	14,707,064	42,545,612	194,967	8,185,471	474
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	22,064	11,113	24,120	33,840	-	-	-	-	4,947,041	2,740,470	5,385,388	3,255,085	299	-	44	-
\$1,000 under \$2,000.....	34,440	49,692	36,683	51,378	73	-	10	-	4,564,811	6,774,069	4,923,259	3,163,305	218,494	33	31,066	-
\$2,000 under \$3,000.....	32,384	76,125	35,342	59,936	839	-	117	-	3,112,724	7,665,550	2,421,843	2,356,418	5,249	5,249	440,100	-
\$3,000 under \$4,000.....	26,760	92,466	18,516	42,793	33,279	38	4,728	-	1,907,993	6,651,303	773,760	1,416,248	4,476,338	17,638	729,022	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,493,957	6,726,986	685,434	1,102,421	4,944,976	21,251	847,958	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	1,218,276	6,690,555	671,031	887,872	5,132,825	22,595	916,169	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	1,011,852	6,553,526	656,002	729,811	5,167,713	23,729	964,712	-
\$7,000 under \$8,000.....	23,582	174,295	17,430	42,446	114,418	487	18,930	-	727,837	5,441,575	544,189	528,746	4,368,641	20,606	839,138	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	543,708	4,604,292	460,458	396,808	3,747,027	18,274	752,100	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	430,261	4,067,625	406,774	318,943	3,341,908	17,153	689,793	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	249,945	2,617,729	249,947	176,722	2,191,060	11,611	470,691	-
\$11,000 under \$12,000.....	5,004	56,838	5,004	11,445	40,389	183	7,493	-	165,415	1,894,063	165,415	126,891	1,601,758	8,679	353,892	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	112,409	1,405,738	112,409	82,026	1,211,303	6,769	278,692	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	64,882	877,391	64,882	49,493	763,016	4,422	182,238	-
\$14,000 under \$15,000.....	1,556	22,277	1,556	2,474	18,247	83	3,438	-	42,091	609,099	42,091	31,733	535,275	3,216	132,214	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	77,549	1,305,402	77,549	62,539	1,165,314	7,572	310,587	(*)
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	15,006	331,176	14,984	12,345	303,848	2,232	92,120	(*)
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	4,708	127,429	4,708	3,717	119,003	974	39,952	-
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	5,156	182,882	5,156	4,689	173,037	1,688	64,791	-
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,161	75,530	1,161	1,060	73,308	821	32,713	196
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	170	21,437	170	162	21,105	299	11,053	142
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	² 34	² 10,670	² 34	² 30	² 10,605	² 156	² 6,426	² 118
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	68,020	409,153	48,228	114,241	246,683	925	41,813	-	11,839,405	58,828,574	7,991,063	8,337,084	42,500,425	194,918	8,185,471	474
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-	(*)	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,009,339	1,854,657	1,009,131	627,591	217,933	33	31,066	-
\$2,000 under \$3,000.....	22,519	77,270	14,484	31,407	31,379	38	4,728	-	2,796,188	6,929,792	2,083,445	1,891,137	2,955,210	5,248	440,100	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,883,902	6,569,388	750,941	1,353,146	4,465,301	17,637	729,022	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,481,943	6,675,616	672,218	1,058,419	4,944,976	21,251	847,958	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	1,216,533	6,681,094	669,113	879,157	5,132,825	22,595	916,169	-
\$6,000 under \$7,000.....	23,582	174,295	17,430	42,446	114,418	487	18,930	-	1,011,852	6,553,526	656,002	729,811	5,167,713	23,729	964,712	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	726,157	5,429,758	543,008	527,696	4,359,055	20,561	839,138	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	543,708	4,604,292	460,458	396,808	3,747,027	18,274	752,100	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	430,261	4,067,625	406,774	318,943	3,341,908	17,153	689,793	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	249,945	2,617,729	249,947	176,722	2,191,060	11,611	470,691	-
\$11,000 under \$12,000.....	5,004	56,838	5,004	11,445	40,389	183	7,493	-	165,415	1,894,063	165,415	126,891	1,601,758	8,679	353,892	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	112,364	1,405,182	112,364	82,026	1,210,849	6,767	278,692	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	64,882	877,391	64,882	49,493	763,016	4,422	182,238	-
\$14,000 under \$15,000.....	1,556	22,277	1,556	2,474	18,247	83	3,438	-	42,091	609,099	42,091	31,733	535,275	3,216	132,214	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	77,549	1,305,402	77,549	62,539	1,165,314	7,572	310,587	(*)
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	15,006	331,176	14,984	12,345	303,848	2,232	92,120	(*)
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	4,708	127,429	4,708	3,717	119,003	974	39,952	-
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	5,156	182,882	5,156	4,689	173,037	1,688	64,791	-
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	1,161	75,530	1,161	1,060	73,308	821	32,713	196
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	170	21,437	170	162	21,105	299	11,053	142
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	² 34	² 10,670	² 34	² 30	² 10,605	² 156	² 6,426	² 118
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	92,374	152,861	99,650	158,904	1,900	-	-	-	8,857,581	8,545,921	9,675,580	6,369,980	45,187	50	-	-
Returns under \$5,000.....	129,341	291,772	122,978	215,723	60,664	93	8,841	-	16,026,526	30,558,376	14,189,684	11,293,477	12,618,867	44,171	2,048,188	-
Returns \$5,000 under \$10,000.....	23,582	174,294	17,430	42,446	114,418	487	18,929	-	3,931,934	27,357,572	2,738,454	2,862,180	21,758,115	102,357	4,161,912	-
Returns \$10,000 under \$15,000.....	6,560	79,116	6,560	13,919	58,636	266	10,931	-	634,742	7,404,020	634,744	466,865	6,302,413	34,697	1,417,726	-
Returns \$15,000 or more.....	911	16,832	911	1,056	14,865	78	3,110	-	103,784	2,054,525	103,762	84,544	1,866,221	13,743	557,641	474

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.

¹Excludes returns with no adjusted gross income.²Includes Adjusted Gross Income classes \$200,000 under \$500,000 and/or \$500,000 under \$1,000,000 to avoid disclosure of confidential data.

NOTE: Amount detail may not add to total because of rounding.

Table 47.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Item	Total returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
					Total		Spouse filing		Spouse not filing							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit).....	38,432,401	185,551,417	13,975,553	102,361,870	1,577,901	5,737,535	1,271,743	4,658,834	306,158	1,078,704	2,021,567	9,515,506	160,394	562,014	20,696,986	67,374,497
Salaries and wages (gross).....	34,993,153	164,275,239	12,269,126	89,252,720	1,477,262	5,428,946	1,202,027	4,418,773	275,235	1,010,173	1,915,228	8,965,265	140,006	448,409	19,191,531	60,179,900
Business or profession:																
Net profit.....	1,550,203	5,507,529	1,107,053	4,332,645	47,623	111,184	37,012	90,399	10,611	20,785	44,892	155,902	6,289	17,440	344,346	890,358
Net loss.....	291,581	393,814	207,566	300,637	8,983	7,835	8,356	7,638	(*)	(*)	9,490	11,277	(*)	(*)	64,286	73,160
Farm:																
Net profit.....	1,165,085	3,267,722	886,628	2,801,021	31,085	35,685	14,276	18,971	16,809	16,714	18,894	41,597	3,780	2,956	224,698	386,463
Net loss.....	517,336	816,072	433,598	722,516	6,562	9,855	4,300	4,951	(*)	(*)	10,320	13,696	(*)	(*)	65,197	66,348
Partnerships:																
Net profit.....	364,489	1,546,004	228,162	1,116,785	11,281	26,366	11,030	26,331	(*)	(*)	9,111	35,662	(*)	(*)	115,060	356,606
Net loss.....	97,603	142,047	61,101	105,633	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	35,260	34,745
Small Business Corporations:																
Net profit.....	64,402	279,574	25,010	148,587	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	38,782	127,217
Net loss.....	18,601	69,307	15,419	68,139	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	2,982	699
Sales of capital assets:																
Net gain.....	1,576,886	1,571,387	915,395	1,031,320	17,789	18,901	14,396	15,417	(*)	(*)	29,863	26,384	4,321	9,516	609,518	485,266
Net loss.....	402,474	241,991	196,669	121,151	10,960	9,112	9,028	7,303	(*)	(*)	13,281	9,428	(*)	(*)	179,567	100,356
Ordinary gain from sales of depreciable property.....	87,709	91,054	67,275	78,752	2,498	963	2,498	963	-	-	(*)	(*)	(*)	(*)	17,251	10,479
Sales of property other than capital assets:																
Net gain.....	39,885	32,986	26,832	23,675	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,782	7,364
Net loss.....	98,873	77,224	81,936	54,910	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	13,877	14,247
Dividends in adjusted gross income.....	2,108,170	1,687,808	807,878	562,810	30,459	23,069	26,471	15,875	3,988	7,194	79,855	63,137	7,076	5,154	1,182,902	1,033,635
Interest received.....	11,944,552	5,921,339	5,152,386	2,867,344	212,053	69,268	180,503	58,600	31,550	10,669	415,559	162,914	43,769	32,772	6,120,785	2,789,039
Pensions and annuities (taxable portion)....	1,251,127	2,427,775	677,721	1,387,975	27,515	62,716	23,400	52,340	4,115	10,376	25,996	52,812	7,837	19,001	512,058	905,271
Rents:																
Net income.....	1,097,622	1,132,020	687,293	710,912	18,890	14,354	13,596	6,993	5,294	7,361	32,888	32,592	6,370	7,770	352,181	366,392
Net loss.....	403,278	246,372	262,750	169,533	10,660	2,584	8,729	2,083	(*)	(*)	18,761	12,643	(*)	(*)	109,754	60,434
Royalties:																
Net income.....	142,009	173,380	98,988	107,940	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	37,769	58,242
Net loss.....	7,758	6,700	3,546	1,989	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	4,083	4,131
Estates and trusts:																
Net income.....	174,406	295,082	66,660	83,697	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,823	15,485	98,248	192,062
Net loss.....	9,143	4,794	3,908	2,395	-	-	-	-	-	-	-	-	-	-	5,235	2,396
Other sources (net).....	1,496,673	670,744	784,511	349,844	35,249	8,623	29,030	7,549	6,219	1,074	82,065	68,079	6,267	-541	588,581	244,735
Statutory adjustments.....	1,442,037	1,332,309	913,593	949,686	35,331	30,856	34,821	28,497	(*)	(*)	58,183	45,642	3,507	4,127	431,423	301,998

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: Amount detail may not add to total because of rounding.

Table 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	38,432,401	83,575,717	185,551,417	34,993,153	164,275,239	1,550,203	5,507,529	291,581	393,814	1,165,085	3,267,722	517,336	816,072	364,489	1,546,004	97,603	142,067
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	5,699,864	7,181,220	3,186,075	5,187,273	2,984,554	146,675	84,932	40,139	60,735	126,696	64,141	56,489	73,978	21,969	15,596	9,986	14,306
\$1,000 under \$2,000.....	6,069,712	9,265,528	9,070,362	5,349,520	7,796,199	240,106	273,631	41,372	57,686	168,851	157,576	62,982	106,735	26,982	29,231	9,662	25,786
\$2,000 under \$3,000.....	4,899,935	9,523,504	12,137,841	4,174,538	9,981,967	210,708	385,499	34,075	44,697	151,528	221,448	54,692	95,022	39,263	67,359	5,525	14,364
\$3,000 under \$4,000.....	3,663,960	8,160,821	12,791,966	3,245,229	10,993,407	153,806	377,625	23,554	33,938	117,188	230,314	48,653	82,936	42,792	108,105	5,398	13,089
\$4,000 under \$5,000.....	3,113,221	7,355,229	14,015,548	2,889,519	12,677,429	126,380	384,188	20,276	31,312	96,913	225,840	47,292	61,024	26,154	75,960	3,367	2,437
\$5,000 under \$6,000.....	2,712,203	6,799,770	14,885,707	2,541,294	13,644,750	100,602	345,584	22,169	28,902	80,608	226,082	38,224	62,863	16,511	46,141	14,855	15,318
\$6,000 under \$7,000.....	2,460,370	6,604,470	15,960,084	2,331,433	14,763,245	86,229	322,706	16,873	17,086	78,826	225,778	35,190	62,670	21,137	70,312	8,368	3,938
\$7,000 under \$8,000.....	2,111,477	5,778,172	15,809,172	2,016,881	14,637,219	81,787	317,397	17,522	17,858	60,414	213,000	30,463	40,140	27,709	71,007	3,450	3,450
\$8,000 under \$9,000.....	1,745,878	5,082,087	14,803,466	1,675,522	13,791,245	63,322	283,594	18,728	23,654	56,204	209,799	30,746	39,842	15,058	54,060	4,362	9,214
\$9,000 under \$10,000.....	1,598,986	4,599,564	15,157,410	1,514,432	13,951,048	62,174	290,019	9,508	13,392	46,147	175,370	27,740	39,224	17,588	83,011	4,130	3,661
\$10,000 under \$11,000.....	1,193,486	3,565,542	12,502,825	1,142,855	11,509,666	54,200	256,408	10,782	12,358	39,950	179,915	19,522	29,459	19,782	84,431	5,958	8,661
\$11,000 under \$12,000.....	908,411	2,775,516	10,419,135	863,697	9,396,293	43,975	234,284	8,903	10,378	28,992	163,509	15,248	19,917	14,438	81,367	3,791	3,119
\$12,000 under \$13,000.....	665,139	2,010,282	8,304,805	631,740	7,496,818	34,262	201,896	6,032	6,560	23,469	126,449	12,884	19,277	8,912	69,856	2,017	1,974
\$13,000 under \$14,000.....	442,763	1,391,481	5,962,800	419,219	5,322,375	24,720	168,943	6,494	6,455	17,844	114,096	10,183	13,396	8,938	66,192	1,905	2,538
\$14,000 under \$15,000.....	325,313	1,011,640	4,707,431	299,865	4,072,251	20,767	161,591	3,428	4,734	16,211	120,041	6,687	10,288	10,051	74,510	2,193	2,339
\$15,000 under \$20,000.....	621,405	1,870,101	10,457,410	560,145	8,477,425	57,453	570,586	7,785	11,459	34,548	310,253	13,638	30,848	25,690	207,550	5,374	5,550
\$20,000 under \$25,000.....	124,119	374,430	2,729,172	99,190	1,752,112	22,180	321,031	2,191	4,603	12,171	143,627	3,707	11,369	9,855	99,688	1,653	3,634
\$25,000 under \$30,000.....	37,712	113,495	1,018,719	28,143	544,449	9,088	163,688	975	2,091	3,914	53,888	1,019	3,566	4,846	70,304	746	2,883
\$30,000 under \$50,000.....	31,796	93,099	1,148,549	19,082	384,187	9,594	256,091	560	2,445	3,828	78,670	1,532	9,543	5,422	99,031	968	3,549
\$50,000 under \$100,000.....	5,919	17,661	376,333	3,220	85,419	1,986	90,349	179	2,143	723	24,458	405	3,459	1,229	38,437	297	1,787
\$100,000 under \$200,000.....	649	1,895	81,190	351	11,375	170	14,521	33	911	58	3,455	33	474	148	6,729	34	213
\$200,000 under \$500,000.....	79	202	22,739	43	1,706	19	2,966	3	417	2	13	7	42	15	842	6	216
\$500,000 under \$1,000,000.....	4	8	2,309	2	100	-	-	-	-	-	-	-	-	-	-	1	21
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	25,279,591	56,750,478	167,442,144	23,718,368	149,822,862	952,871	4,658,468	172,869	215,913	698,794	2,694,722	327,617	506,425	270,456	1,401,945	71,978	88,035
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	34,737	34,737	31,682	32,928	37,244	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	1,197,195	1,228,989	2,147,179	1,149,995	2,017,223	20,424	25,245	(*)	(*)	11,685	13,190	3,017	2,403	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	3,314,820	3,953,009	8,278,269	3,068,088	7,463,579	76,106	142,409	10,812	9,107	51,446	73,763	14,305	20,504	11,480	21,631	8,442	16,130
\$3,000 under \$4,000.....	3,037,245	5,028,164	10,638,135	2,782,231	9,501,557	90,309	220,063	12,053	17,253	68,235	128,541	28,327	44,072	26,449	64,499	-	-
\$4,000 under \$5,000.....	2,862,690	5,739,724	12,910,859	2,674,523	11,761,541	101,815	307,782	16,502	23,732	76,154	166,819	37,901	47,852	23,589	71,993	-	-
\$5,000 under \$6,000.....	2,615,606	5,983,408	14,358,395	2,455,372	13,184,919	93,890	322,042	20,659	27,413	71,667	192,849	36,463	60,357	16,376	45,769	14,855	15,318
\$6,000 under \$7,000.....	2,417,459	6,216,997	15,691,581	2,292,947	14,522,591	83,789	310,815	16,511	16,349	76,514	216,591	34,094	61,247	19,457	61,455	8,368	3,938
\$7,000 under \$8,000.....	2,104,959	5,724,294	15,761,675	2,010,961	14,596,525	81,410	314,693	17,522	17,858	59,565	209,132	30,211	40,078	27,709	77,292	7,007	3,450
\$8,000 under \$9,000.....	1,741,508	5,028,270	14,766,814	1,671,533	13,761,240	63,255	283,279	18,728	23,654	55,260	203,908	30,746	39,842	14,995	53,796	4,361	9,214
\$9,000 under \$10,000.....	1,598,683	4,597,300	15,154,539	1,514,158	13,950,554	62,124	289,453	9,508	13,392	45,894	173,319	27,738	39,207	17,588	83,011	4,003	3,503
\$10,000 under \$11,000.....	1,193,359	3,563,396	12,501,446	1,142,729	11,508,659	54,199	256,398	10,782	12,358	39,824	179,553	19,522	29,459	19,782	84,431	5,958	8,661
\$11,000 under \$12,000.....	908,348	2,775,203	10,418,389	863,696	9,396,291	43,975	234,284	8,902	10,374	28,990	162,872	15,248	19,917	14,438	81,367	3,791	3,119
\$12,000 under \$13,000.....	665,091	2,010,180	8,304,213	631,739	7,496,808	34,262	201,896	6,031	6,534	23,466	126,402	12,839	18,723	8,912	69,856	2,017	1,974
\$13,000 under \$14,000.....	441,441	1,386,855	5,945,410	417,897	5,305,034	24,720	168,943	6,494	6,455	17,844	114,096	10,183	13,396	8,938	66,192	1,905	2,538
\$14,000 under \$15,000.....	325,313	1,011,640	4,707,431	299,865	4,072,251	20,767	161,591	3,428	4,734	16,211	120,041	6,687	10,288	10,051	74,510	2,193	2,339
\$15,000 under \$20,000.....	621,009	1,867,851	10,450,873	559,819	8,471,593	57,405	569,887	7,785	11,459	34,525	309,232	13,638	30,848	25,690	207,550	5,374	5,550
\$20,000 under \$25,000.....	123,989	373,894	2,726,363	99,063	1,749,400	22,177	320,929	2,191	4,603	12,170	143,608	3,705	11,325	9,855	99,688	1,652	3,632
\$25,000 under \$30,000.....	37,709	113,489	1,018,640	28,143	544,449	9,088	163,688	975	2,091	3,914	53,888	1,016	3,389	4,846	70,304	746	2,883
\$30,000 under \$50,000.....	31,795	93,096	1,148,506	19,081	384,152	9,594	256,091	559	2,441	3,828	78,670	1,532	9,543	5,421	99,030	968	3,549
\$50,000 under \$100,000.....	5,906	17,583	375,507	3,207	84,425	1,986	90,349	179	2,143	723	24,458	405	3,459	1,229	38,437	297	1,787
\$100,000 under \$200,000																	

Table 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	64,402	279,574	18,601	69,307	1,576,886	1,571,387	402,474	241,991	87,709	91,054	39,885	32,986	98,873	77,224	2,108,170	1,687,808	11,944,552	5,921,339
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	91,625	39,546	27,521	15,583	(*)	(*)	(*)	(*)	8,866	19,233	134,142	24,717	971,733	164,180
\$1,000 under \$2,000.....	-	-	-	-	203,914	102,943	44,686	28,461	5,955	4,003	3,279	3,354	10,784	5,949	253,913	104,088	1,608,833	510,446
\$2,000 under \$3,000.....	29,254	40,953	9,705	54,657	175,824	103,813	43,721	21,521	6,726	3,885	5,207	1,966	9,779	6,490	276,711	199,521	1,475,900	768,308
\$3,000 under \$4,000.....	-	-	-	-	136,569	93,656	25,789	16,829	5,722	3,677	4,433	2,440	9,811	5,420	131,622	114,153	934,747	513,992
\$4,000 under \$5,000.....	-	-	-	-	93,885	71,358	19,930	12,446	5,411	4,877	(*)	(*)	7,022	5,411	96,987	48,232	782,290	403,295
\$5,000 under \$6,000.....	-	-	-	-	105,364	68,732	20,883	13,371	5,633	2,963	5,136	2,969	10,328	5,720	111,187	95,448	784,736	331,081
\$6,000 under \$7,000.....	-	-	-	-	86,920	64,528	14,992	10,579	7,710	3,693	5,136	2,969	7,142	2,393	109,554	83,513	764,873	292,364
\$7,000 under \$8,000.....	11,713	32,702	3,111	5,227	87,838	64,292	19,523	9,618	5,181	2,181	4,785	5,085	3,935	1,710	119,151	92,320	726,716	354,670
\$8,000 under \$9,000.....	-	-	-	-	81,221	65,830	26,653	15,090	5,129	4,553	4,250	4,312	7,106	1,776	118,272	80,270	703,515	294,502
\$9,000 under \$10,000.....	-	-	-	-	84,243	136,489	24,542	16,477	5,320	11,045	4,250	4,312	4,655	2,449	141,502	104,462	672,173	343,679
\$10,000 under \$11,000.....	-	-	-	-	77,632	53,440	23,680	13,362	4,365	4,993	4,845	4,604	12,853	8,322	111,424	80,677	580,132	282,948
\$11,000 under \$12,000.....	-	-	-	-	69,788	68,303	19,165	10,234	3,657	2,443	4,845	4,604	12,853	8,322	100,014	78,974	477,027	292,489
\$12,000 under \$13,000.....	8,535	27,830	3,518	3,491	59,949	75,225	20,650	12,117	3,639	7,981	4,845	4,604	12,853	8,322	90,656	72,450	392,418	229,293
\$13,000 under \$14,000.....	-	-	-	-	43,390	39,923	15,343	11,107	3,471	4,310	4,845	4,604	12,853	8,322	60,004	73,894	251,011	170,287
\$14,000 under \$15,000.....	-	-	-	-	29,599	45,912	8,000	4,835	2,090	2,603	4,845	4,604	12,853	8,322	41,926	70,445	205,021	153,094
\$15,000 under \$20,000.....	5,692	37,378	1,278	1,418	93,457	173,615	27,566	16,762	6,592	7,682	1,951	1,928	3,518	2,742	129,290	153,149	445,167	456,409
\$20,000 under \$25,000.....	3,300	26,173	288	533	31,506	90,076	10,309	7,005	2,991	4,396	1,951	1,928	3,518	2,742	129,290	153,149	445,167	456,409
\$25,000 under \$30,000.....	1,649	19,773	519	2,451	10,004	42,565	4,977	2,929	1,020	3,388	1,951	1,928	3,518	2,742	129,290	153,149	445,167	456,409
\$30,000 under \$50,000.....	3,407	61,964	91	1,022	11,164	83,757	3,660	2,944	1,500	8,905	1,951	1,928	3,518	2,742	129,290	153,149	445,167	456,409
\$50,000 under \$100,000.....	720	21,553	77	391	2,563	52,353	796	637	268	1,223	69	399	220	1,199	3,384	21,700	5,230	27,109
\$100,000 under \$200,000.....	117	8,334	12	94	373	22,506	83	71	41	110	14	5	15	71	362	4,409	580	5,386
\$200,000 under \$500,000.....	15	2,914	2	23	56	10,368	5	13	3	23	-	-	3	12	48	1,905	68	1,692
\$500,000 under \$1,000,000.....	-	-	-	-	4	2,157	-	-	-	-	-	-	-	-	3	15	4	11
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	56,317	271,254	9,290	15,692	1,126,908	1,301,845	301,440	182,247	68,064	79,014	28,891	25,551	63,266	41,700	1,565,274	1,452,393	8,739,862	4,657,948
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	(*)	(*)	23,133	7,098	(*)	(*)	-	-	-	-	-	-	26,081	12,580	214,963	44,812
\$1,000 under \$2,000.....	-	-	(*)	(*)	66,381	27,714	21,871	9,187	-	-	-	-	-	-	133,563	98,377	852,888	316,796
\$2,000 under \$3,000.....	21,170	32,634	(*)	(*)	90,397	60,081	17,915	11,660	10,845	7,197	6,383	1,890	11,941	7,779	101,919	99,291	760,573	353,315
\$3,000 under \$4,000.....	-	-	(*)	(*)	78,703	51,632	17,782	11,118	-	-	-	-	-	-	93,041	47,295	752,645	387,317
\$4,000 under \$5,000.....	-	-	(*)	(*)	101,372	66,678	20,568	13,166	4,867	2,637	4,884	2,917	9,897	5,357	109,224	93,549	771,433	326,720
\$5,000 under \$6,000.....	-	-	-	-	85,058	62,751	14,992	10,579	7,090	3,404	4,884	2,917	9,897	5,357	109,224	93,549	771,433	326,720
\$6,000 under \$7,000.....	-	-	-	-	87,373	63,942	19,272	9,588	5,180	2,181	4,785	5,085	(*)	(*)	107,515	83,281	761,378	291,013
\$7,000 under \$8,000.....	11,713	32,702	2,985	4,830	80,970	65,675	26,653	15,090	5,127	4,549	4,246	4,302	7,042	1,724	119,089	92,314	726,504	354,634
\$8,000 under \$9,000.....	-	-	-	-	84,116	136,442	24,542	16,477	5,320	11,045	4,246	4,302	7,042	1,724	118,272	80,270	703,265	294,447
\$9,000 under \$10,000.....	-	-	-	-	77,632	53,440	23,680	13,362	4,365	4,993	4,845	4,604	12,853	8,301	141,456	104,359	671,875	343,660
\$10,000 under \$11,000.....	-	-	-	-	69,726	68,302	19,165	10,234	3,656	2,436	4,845	4,604	12,853	8,301	111,424	80,677	580,132	282,948
\$11,000 under \$12,000.....	-	-	-	-	59,949	75,225	20,649	12,116	3,639	7,981	4,845	4,604	12,853	8,301	100,014	78,974	477,027	292,489
\$12,000 under \$13,000.....	8,534	27,829	3,518	3,491	43,390	39,923	15,343	11,107	3,471	4,310	4,845	4,604	12,853	8,301	90,656	72,444	392,418	229,285
\$13,000 under \$14,000.....	-	-	-	-	29,599	45,912	8,000	4,835	2,090	2,603	4,845	4,604	12,853	8,301	60,004	73,894	250,351	170,260
\$14,000 under \$15,000.....	-	-	-	-	93,456	173,612	27,566	16,762	6,592	7,682	1,951	1,928	3,518	2,742	129,290	153,149	444,994	456,112
\$15,000 under \$20,000.....	5,692	37,378	1,278	1,418	31,506	90,076	10,309	7,005	2,991	4,396	1,951	1,928	3,518	2,742	129,290	153,149	444,994	456,112
\$20,000 under \$25,000.....	3,300	26,173	288	533	10,004	42,565	4,977	2,929	1,020	3,388	1,951	1,928	3,518	2,742	129,290	153,149	444,994	456,112
\$25,000 under \$30,000.....	1,649	19,773	519	2,451	11,163	83,740	3,660	2,944	1,499	8,856	1,951	1,928	3,518	2,742	129,290	153,149	444,994	456,112
\$30,000 under \$50,000.....	3,407	61,964	91	1,022	2,550	52,353	796	637	268	1,223	69	399	220	1,199	3,384	21,699	5,217	27,092
\$50,000 under \$100,000.....	720	21,553	77	391	373	22,506	83	71	41	110	14	5	15	71	362	4,409	577	5,372
\$100,000 under \$200,000.....	117	8,334	12	94	56	10,368	5	13	3	23	-	-	3	12	48	1,905	68	1,692
\$200,000 under \$500,000.....	15	2,914	2	23	4	2,157	-	-	-	-	-	-	-	-	3	15	4	11
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	8,085	8,320	9,311	53,615	449,978	269,545	101,034	59,745	19,645	12,039	10,994	7,433	35,607	35,525	542,896	235,412	3,204,690	1,263,393
Returns under \$5,000.....	29,254	40,953	9,705	54,657	701,815	411,315	161,647	94,841	29,099	18,561	17,119	9,260	46,262	42,503	893,375	490,710	5,773,503	2,360,220
Returns \$5,000 under \$10,000.....	11,713	32,702	3,111	5,227	445,586	399,872	106,593	65,134	28,973	24,436	14,171	12,366	33,166	14,048	599,666	456,012	3,652,013	1,616,296
Returns \$10,000 under \$15,000.....	8,535	27,829	3,518	3,491	280,358	282,802	86,838	51,655	17,222	22,330	4,845	4,603	12,853	8,321	404,024	376,439	1,905,609	1,128,112
Returns \$15,000 or more.....	14,900	178,089	2,267	5,931	149,127	477,396	47,396	30,361	12,415	25,726	3,750	6,754	6,592	12,351	211,105	364,644	613,427	816,709

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 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	1,251,127	2,427,775	1,097,622	1,132,020	403,278	246,372	142,009	173,380	7,758	6,700	174,406	295,082	9,143	4,794	1,496,673	670,744
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	40,815	36,325	82,314	38,470	35,795	32,916	(*)	(*)	(*)	(*)	12,961	6,138	-	-	94,553	23,138
\$1,000 under \$2,000.....	181,681	168,969	203,848	150,665	43,638	26,364	15,160	8,862	(*)	(*)	24,654	14,982	-	-	198,854	76,267
\$2,000 under \$3,000.....	287,799	423,399	182,082	160,394	52,920	22,934	25,755	19,079	(*)	(*)	20,799	14,098	3,297	494	207,274	85,218
\$3,000 under \$4,000.....	202,177	425,343	93,337	79,370	32,409	15,490	13,756	7,939	(*)	(*)	13,889	14,635	-	-	115,587	55,765
\$4,000 under \$5,000.....	110,668	219,968	57,687	75,122	22,147	12,373	7,374	2,425	(*)	(*)	13,292	33,520	-	-	105,450	36,625
\$5,000 under \$6,000.....	89,228	222,167	53,724	69,977	39,006	22,117	10,380	15,786	(*)	(*)	9,040	20,035	(*)	(*)	121,649	42,733
\$6,000 under \$7,000.....	56,968	156,365	49,835	73,279	18,109	14,484	7,313	18,326	-	-	12,770	26,167	-	-	100,959	46,876
\$7,000 under \$8,000.....	49,838	103,441	49,325	55,231	19,800	7,598	9,183	5,570	-	-	12,458	24,881	(*)	(*)	110,443	32,533
\$8,000 under \$9,000.....	41,896	102,292	47,309	33,269	16,360	7,013	-	-	(*)	(*)	8,103	21,193	(*)	(*)	92,897	43,279
\$9,000 under \$10,000.....	56,427	159,997	40,204	52,416	24,533	13,257	9,218	16,959	(*)	(*)	(*)	(*)	(*)	(*)	58,309	28,397
\$10,000 under \$11,000.....	33,705	84,390	48,314	59,432	20,952	14,673	6,984	7,228	-	-	4,714	9,175	(*)	(*)	72,019	40,590
\$11,000 under \$12,000.....	33,103	110,260	40,253	39,082	12,894	6,701	3,832	3,959	-	-	10,429	13,453	(*)	(*)	52,319	36,962
\$12,000 under \$13,000.....	17,115	53,550	32,977	36,963	11,875	3,491	4,320	3,737	(*)	(*)	5,291	6,844	(*)	(*)	50,349	21,964
\$13,000 under \$14,000.....	7,561	22,472	16,640	21,121	6,653	5,033	4,942	11,579	-	-	4,802	13,618	(*)	(*)	23,644	6,676
\$14,000 under \$15,000.....	8,666	30,808	20,633	17,161	9,674	9,870	(*)	(*)	(*)	(*)	2,569	6,652	(*)	(*)	24,524	20,805
\$15,000 under \$20,000.....	23,086	71,770	48,264	89,513	23,803	17,093	8,795	9,917	(*)	(*)	8,068	20,274	-	-	50,204	41,050
\$20,000 under \$25,000.....	6,094	24,472	15,775	32,202	8,062	8,707	4,690	14,477	-	-	3,718	14,654	-	-	10,480	10,858
\$25,000 under \$30,000.....	2,643	9,365	5,859	15,364	2,105	1,715	1,213	3,284	-	-	1,170	3,386	-	-	3,117	3,815
\$30,000 under \$50,000.....	1,447	2,263	7,534	21,368	1,888	2,686	1,943	11,713	210	1,200	996	15,094	705	788	3,036	10,261
\$50,000 under \$100,000.....	196	432	1,508	9,173	585	1,488	506	5,779	-	-	305	5,533	-	-	724	6,291
\$100,000 under \$200,000.....	12	23	166	2,100	44	364	75	1,523	-	-	49	2,194	-	-	119	1,251
\$200,000 under \$500,000.....	2	4	16	242	5	4	10	570	2	2	7	95	-	-	7	205
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	1	29	(*)	(*)	1	19
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	733,624	1,701,639	638,439	772,712	273,599	162,107	94,242	142,424	5,675	5,044	132,223	268,649	6,395	4,374	1,102,556	518,035
No adjusted gross income.....	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	9,991	5,956	(*)	(*)	-	-	-	-	(*)	(*)	-	-	39,336	18,629
\$1,000 under \$2,000.....	83,483	131,936	45,816	29,151	19,974	6,832	20,188	10,929	(*)	(*)	12,523	12,082	(*)	(*)	110,257	37,969
\$2,000 under \$3,000.....	117,782	232,755	53,380	39,766	16,601	7,225	-	-	(*)	(*)	13,082	14,035	(*)	(*)	83,497	42,528
\$3,000 under \$4,000.....	99,079	187,872	51,975	70,601	17,452	10,860	-	-	(*)	(*)	12,767	33,024	(*)	(*)	96,655	27,182
\$4,000 under \$5,000.....	85,867	209,962	52,834	69,493	38,567	21,403	10,380	15,786	(*)	(*)	9,040	20,035	(*)	(*)	118,753	39,422
\$5,000 under \$6,000.....	56,968	156,365	49,665	72,957	17,641	14,387	7,188	17,997	-	-	12,770	26,167	-	-	100,328	46,676
\$6,000 under \$7,000.....	49,838	103,441	49,073	55,171	19,800	7,598	9,183	5,570	-	-	12,458	24,881	(*)	(*)	110,443	32,533
\$7,000 under \$8,000.....	41,896	102,292	47,309	33,269	16,360	7,013	-	-	(*)	(*)	8,103	21,193	(*)	(*)	92,835	43,273
\$8,000 under \$9,000.....	56,427	159,997	40,204	52,416	24,531	13,219	9,218	16,959	(*)	(*)	(*)	(*)	(*)	(*)	58,183	28,594
\$9,000 under \$10,000.....	33,705	84,390	48,314	59,432	20,952	14,673	6,984	7,228	-	-	4,714	9,175	(*)	(*)	72,019	40,590
\$10,000 under \$11,000.....	33,103	110,260	40,253	39,082	12,894	6,701	3,832	3,959	-	-	10,429	13,453	(*)	(*)	52,319	36,962
\$11,000 under \$12,000.....	17,115	53,550	32,977	36,963	11,875	3,491	4,320	3,737	(*)	(*)	5,291	6,844	(*)	(*)	50,349	21,964
\$12,000 under \$13,000.....	7,561	22,472	16,640	21,121	6,653	5,033	4,942	11,579	-	-	4,802	13,618	(*)	(*)	23,644	6,676
\$13,000 under \$14,000.....	8,666	30,808	20,633	17,161	9,674	9,870	(*)	(*)	(*)	(*)	2,569	6,652	(*)	(*)	24,524	20,805
\$14,000 under \$15,000.....	23,086	71,770	48,264	89,513	23,803	17,093	8,795	9,917	(*)	(*)	8,068	20,274	-	-	50,204	41,050
\$15,000 under \$20,000.....	6,094	24,472	15,775	32,202	8,062	8,707	4,690	14,477	-	-	3,718	14,654	-	-	10,480	10,858
\$20,000 under \$25,000.....	2,643	9,365	5,859	15,364	2,105	1,715	1,213	3,284	-	-	1,170	3,386	-	-	3,117	3,815
\$25,000 under \$30,000.....	1,447	2,263	7,534	21,368	1,888	2,686	1,943	11,713	207	1,200	996	15,094	705	788	3,036	10,261
\$30,000 under \$50,000.....	196	432	1,508	9,173	585	1,488	506	5,779	-	-	305	5,533	-	-	724	6,291
\$50,000 under \$100,000.....	12	23	166	2,100	44	364	75	1,523	-	-	49	2,194	-	-	119	1,251
\$100,000 under \$200,000.....	2	4	16	242	5	4	10	570	2	2	7	95	-	-	7	205
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	1	29	(*)	(*)	1	19
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	517,503	726,135	459,183	359,308	129,679	84,268	47,767	30,954	(*)	(*)	42,183	26,433	(*)	(*)	394,117	152,707
Returns under \$5,000.....	823,140	1,273,703	619,268	504,021	186,909	110,077	67,124	40,399	(*)	(*)	85,595	89,374	3,297	492	721,718	277,012
Returns \$5,000 under \$10,000.....	294,357	744,262	240,397	284,192	117,828	64,469	36,094	56,641	(*)	(*)	46,692	94,707	(*)	(*)	484,257	193,817
Returns \$10,000 under \$15,000.....	100,150	301,481	158,819	173,764	62,048	39,768	21,559	29,083	(*)	(*)	27,805	49,742	(*)	(*)	222,857	126,983
Returns \$15,000 or more.....	33,480	108,329	79,138	170,043	36,493	32,058	17,232	47,257	761	2,387	14,314	61,258	706	788	67,841	72,927

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 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Statutory adjustments										Total deductions	Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	1,442,037	1,332,309	190,502	156,852	329,115	155,657	871,605	905,165	122,059	114,642	32,371,271	38,432,401	32,371,271	20,905,272	19,783,831	17,527,129	12,587,441
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	31,875	64,725	15,419	32,195	(*)	(*)	8,616	16,429	7,022	15,511	5,993,392	5,699,864	5,993,392	5,532,862	5,984,246	167,002	9,147
\$1,000 under \$2,000.....	59,765	65,801	8,101	25,349	14,195	2,669	30,000	27,943	9,400	9,840	6,292,564	6,069,712	6,292,564	5,923,971	6,270,961	145,741	21,602
\$2,000 under \$3,000.....	119,987	97,243	16,254	12,415	25,106	7,301	72,266	71,211	8,794	6,316	4,107,789	4,899,935	4,107,789	4,750,824	4,070,069	149,111	37,720
\$3,000 under \$4,000.....	107,876	77,287	(*)	(*)	29,834	16,581	58,907	44,381	10,481	5,386	2,150,961	3,663,960	2,150,961	2,278,531	1,652,072	1,385,429	498,889
\$4,000 under \$5,000.....	122,973	120,573	15,624	13,908	29,824	17,374	78,624	79,922	7,806	9,369	1,683,437	3,113,221	1,683,437	1,059,894	758,885	2,053,327	924,552
\$5,000 under \$6,000.....	134,618	101,821	17,498	4,849	41,706	18,639	66,743	66,743	10,274	11,591	1,595,867	2,712,203	1,595,867	642,411	465,974	2,069,792	1,129,893
\$6,000 under \$7,000.....	124,151	96,869	16,504	9,188	24,294	6,971	84,531	79,122	4,177	1,588	1,636,564	2,460,370	1,636,564	403,537	314,588	2,056,833	1,321,976
\$7,000 under \$8,000.....	103,677	115,495	11,933	10,959	22,785	6,423	66,483	91,402	6,087	6,712	1,585,746	2,111,477	1,585,746	191,576	159,700	1,919,901	1,426,045
\$8,000 under \$9,000.....	111,312	97,286	17,354	6,976	26,618	8,734	66,044	78,354	10,609	3,222	1,482,585	1,745,878	1,482,585	93,542	88,246	1,652,336	1,394,339
\$9,000 under \$10,000.....	110,754	101,847	11,072	6,190	31,155	17,556	67,717	68,727	8,920	9,374	1,498,392	1,598,986	1,498,392	22,824	16,859	1,576,162	1,481,533
\$10,000 under \$11,000.....	95,182	73,925	9,933	3,327	24,533	11,380	61,188	54,830	7,638	4,388	1,188,026	1,193,486	1,188,026	-	-	1,191,769	1,187,380
\$11,000 under \$12,000.....	81,067	57,388	10,716	3,312	18,534	8,826	48,811	41,743	6,673	3,508	906,198	908,411	906,198	24,718	2,081	907,751	905,934
\$12,000 under \$13,000.....	61,750	56,152	11,647	8,599	9,949	7,498	39,613	36,748	4,232	3,308	662,346	665,139	662,346	-	-	662,798	661,176
\$13,000 under \$14,000.....	44,251	45,743	(*)	(*)	8,429	6,164	32,186	35,421	2,516	2,797	441,750	442,763	441,750	-	-	442,763	441,750
\$14,000 under \$15,000.....	36,907	38,428	3,765	1,362	5,620	5,079	25,455	28,420	3,725	3,568	325,300	325,313	325,300	-	-	325,313	325,300
\$15,000 under \$20,000.....	73,217	84,805	7,915	5,116	12,622	10,777	47,361	60,855	7,808	8,057	620,643	621,405	620,643	-	-	621,405	620,643
\$20,000 under \$25,000.....	13,941	20,525	1,193	713	2,146	2,497	9,081	13,828	2,676	3,678	123,970	124,119	123,970	(*)	(*)	123,947	123,922
\$25,000 under \$30,000.....	4,995	8,883	-	-	517	495	2,841	5,980	1,258	2,218	37,630	37,712	37,630	(*)	(*)	37,703	37,628
\$30,000 under \$50,000.....	3,091	5,502	172	62	160	83	1,133	1,934	1,649	3,424	31,470	31,796	31,470	(*)	(*)	31,395	31,371
\$50,000 under \$100,000.....	595	1,775	(*)	(*)	13	10	295	1,013	290	719	5,913	5,919	5,913	-	-	5,919	5,913
\$100,000 under \$200,000.....	50	161	2	(1)	6	9	19	88	23	64	647	649	647	-	-	649	647
\$200,000 under \$500,000.....	3	75	-	-	-	-	2	71	1	4	77	79	77	-	-	79	77
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	4	4	4	-	-	4	4
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	1,285,745	1,107,247	157,073	92,207	307,964	146,420	791,091	786,433	98,176	82,191	18,426,158	25,279,591	18,426,158	8,149,453	5,906,204	17,130,138	12,519,955
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-	(*)	(*)
\$1 under \$1,000.....	12,844	6,017	-	-	(*)	(*)	(*)	(*)	(*)	(*)	6,649	34,737	6,649	27,889	6,082	(*)	(*)
\$1,000 under \$2,000.....	75,171	38,414	18,611	16,271	19,235	4,168	44,722	26,821	(*)	(*)	1,062,188	1,197,195	1,062,188	1,164,750	1,057,249	32,445	4,939
\$2,000 under \$3,000.....	84,938	50,271	-	-	26,711	13,298	43,927	22,163	9,258	4,278	1,495,797	3,037,245	1,495,797	1,680,144	1,006,597	1,357,101	489,200
\$3,000 under \$4,000.....	118,336	112,164	15,373	13,890	29,320	16,910	75,371	73,475	6,925	7,889	1,428,073	2,862,690	1,428,073	828,770	512,187	2,033,920	915,886
\$4,000 under \$5,000.....	130,030	93,137	17,498	4,849	41,706	18,639	66,096	58,116	10,022	11,533	1,499,417	2,615,606	1,499,417	553,419	373,345	2,062,187	1,126,072
\$5,000 under \$6,000.....	122,470	92,877	16,504	9,188	24,294	6,971	82,851	75,130	(*)	(*)	1,593,373	2,417,459	1,593,373	362,451	272,328	2,055,008	1,321,045
\$6,000 under \$7,000.....	103,300	115,395	11,933	10,959	22,785	6,423	66,106	91,302	6,087	6,712	1,579,790	2,104,959	1,579,790	186,864	154,988	1,918,095	1,424,801
\$7,000 under \$8,000.....	111,312	97,286	17,354	6,976	26,618	8,734	66,044	78,354	10,609	3,222	1,478,276	1,741,508	1,478,276	89,490	84,194	1,652,018	1,394,082
\$8,000 under \$9,000.....	110,754	101,847	11,072	6,190	31,155	17,556	67,717	68,727	8,920	9,374	1,498,094	1,598,683	1,498,094	22,697	16,732	1,575,986	1,481,362
\$9,000 under \$10,000.....	95,182	73,925	9,933	3,327	24,533	11,380	61,188	54,830	7,638	4,388	1,187,899	1,193,359	1,187,899	-	-	1,191,642	1,187,253
\$10,000 under \$11,000.....	81,067	57,388	10,716	3,312	18,534	8,826	48,811	41,743	6,673	3,508	906,135	908,348	906,135	24,718	2,081	907,688	905,871
\$11,000 under \$12,000.....	61,750	56,152	11,647	8,599	9,949	7,498	39,613	36,748	4,232	3,308	662,298	665,091	662,298	-	-	662,750	661,128
\$12,000 under \$13,000.....	44,251	45,743	(*)	(*)	8,429	6,164	32,186	35,421	2,516	2,797	440,428	441,441	440,428	-	-	441,441	440,428
\$13,000 under \$14,000.....	36,907	38,428	3,765	1,362	5,620	5,079	25,455	28,420	3,725	3,568	325,300	325,313	325,300	-	-	325,313	325,300
\$14,000 under \$15,000.....	73,217	84,155	7,915	5,116	12,622	10,777	47,235	60,205	7,808	8,057	620,247	621,009	620,247	-	-	621,009	620,247
\$15,000 under \$20,000.....	13,941	20,525	1,193	713	2,146	2,497	9,081	13,828	2,676	3,678	123,840	123,989	123,840	(*)	(*)	123,817	123,792
\$20,000 under \$25,000.....	4,995	8,883	-	-	517	495	2,841	5,980	1,258	2,218	37,627	37,709	37,627	(*)	(*)	37,700	37,625
\$25,000 under \$30,000.....	3,091	5,502	172	62	160	83	1,133	1,934	1,649	3,424	31,469	31,795	31,469	(*)	(*)	31,394	31,370
\$30,000 under \$50,000.....	582	1,515	(*)	(*)	13	10	282	753	290	719	5,900	5,906	5,900	-	-	5,906	5,900
\$50,000 under \$100,000.....	50	161	2	(1)	6	9	19	88	23	64	644	646	644	-	-	646	644
\$100,000 under \$200,000.....	3	75	-	-	-	-	2	71	1	4	77	79	77	-	-	79	77
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	4	4	4	-	-	4	4
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	156,292	225,061	33,429	64,644	21,151	9,237	80,514	118,731	23,883	32,452	13,945,113	13,152,810	13,945,113	12,755,819	13,877,627	396,991	67,485
Returns under \$5,000.....	442,476	425,628	67,413	94,806	100,028	44,516	248,413	239,885	43,503	46,422	20,228,143	23,446,692	20,228,143	19,546,082	18,736,233	3,900,610	1,491,910
Returns \$5,000 under \$10,000.....	584,512	513,318	74,361	38,161	146,558	58,322	355,207	384,348	40,067	32,487	7,799,1531						

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 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits							
			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits ¹	
								Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total.....	52,207,646	13,027,101	25,405,300	113,680,223	20,510,498	20,156,988	494,277	460,780	58,268	65,131	10,107	8,971	12,683	(*)	(*)
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	4,485,779	5,665,127	34,737	3,448	497	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,787,885	4,868,229	1,201,483	320,186	45,143	22,157	133	(*)	(*)	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	5,949,222	1,528,408	3,371,527	3,395,500	499,347	1,446,411	5,889	77,887	5,327	5,917	239	-	-	-	-
\$3,000 under \$4,000.....	5,096,988	586,868	3,077,092	6,026,160	948,197	2,165,195	20,222	96,401	9,077	7,502	568	-	-	-	-
\$4,000 under \$5,000.....	4,593,928	235,772	2,877,449	7,914,056	1,280,491	2,320,535	27,816	72,378	9,607	5,994	552	-	-	(*)	(*)
\$5,000 under \$6,000.....	4,246,002	92,213	2,619,990	9,129,088	1,512,209	2,294,857	34,896	52,646	8,468	6,262	656	(*)	(*)	-	-
\$6,000 under \$7,000.....	4,126,104	41,744	2,418,626	10,216,051	1,739,227	2,254,519	41,775	42,653	6,377	8,407	939	-	-	-	-
\$7,000 under \$8,000.....	3,610,702	8,614	2,107,040	10,615,018	1,836,941	2,026,900	45,147	14,214	1,823	6,360	712	(*)	(*)	-	-
\$8,000 under \$9,000.....	3,174,917		1,793,469	10,147,913	1,793,505	44,270	14,952	2,287	6,282	1,166	(*)	(*)	-	-	-
\$9,000 under \$10,000.....	2,873,952		1,598,860	10,785,071	1,934,462	1,584,595	48,526	26,741	4,340	2,881	718	(*)	(*)	-	-
\$10,000 under \$11,000.....	2,227,344	(*)	1,193,360	9,087,548	1,642,785	1,186,820	41,956	12,801	2,885	-	-	-	-	-	-
\$11,000 under \$12,000.....	1,733,813	-	908,411	7,779,123	1,431,061	900,702	35,830	12,995	2,383	5,889	1,376	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	1,256,139	-	665,139	6,386,267	1,206,131	663,601	30,150	9,744	1,531	-	-	(*)	(*)	-	-
\$13,000 under \$14,000.....	869,241	-	442,763	4,651,811	890,839	441,931	22,325	3,062	438	3,399	659	(*)	(*)	-	-
\$14,000 under \$15,000.....	631,962	-	325,313	3,750,168	729,090	325,312	18,695	3,865	727	(*)	(*)	(*)	(*)	-	-
\$15,000 under \$20,000.....	1,168,340	-	621,405	8,668,424	1,779,142	620,625	44,673	10,078	1,475	1,929	1,391	-	-	-	-
\$20,000 under \$25,000.....	233,967	-	124,119	2,371,236	534,059	123,591	13,386	3,698	681	-	-	1,564	3,819	-	-
\$25,000 under \$30,000.....	70,852	-	37,712	910,235	223,503	37,585	5,751	1,240	172	964	349	-	-	-	-
\$30,000 under \$50,000.....	58,113	-	31,796	1,058,965	302,496	31,623	8,200	1,748	311	515	419	-	-	-	-
\$50,000 under \$100,000.....	11,032	-	5,919	359,387	131,470	5,844	3,324	272	40	127	43	108	2,246	-	-
\$100,000 under \$200,000.....	1,183	-	649	79,731	36,139	647	963	38	7	23	12	(*)	(*)	-	-
\$200,000 under \$500,000.....	126	-	79	22,537	12,486	79	317	5	1	2	1	1	7	-	-
\$500,000 under \$1,000,000.....	5	-	4	2,300	1,314	4	33	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	35,450,620	(*)	25,279,559	113,565,410	20,492,237	20,151,928	494,101	348,740	47,828	55,018	7,800	5,700	6,954	(*)	(*)
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	21,585	-	34,737	3,448	497	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	767,080	-	1,197,195	317,909	44,814	22,157	133	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	2,469,484	(*)	3,314,812	3,366,160	495,154	1,446,162	5,888	22,599	1,280	13,777	684	-	-	-	-
\$3,000 under \$4,000.....	3,140,045	(*)	3,037,222	6,002,329	944,800	2,165,023	20,222	58,764	5,964	-	-	-	-	-	-
\$4,000 under \$5,000.....	3,584,774	(*)	2,862,689	7,998,014	1,278,196	2,320,410	27,815	60,034	7,560	-	-	-	(*)	(*)	-
\$5,000 under \$6,000.....	3,736,630	-	2,615,606	9,122,351	1,511,233	2,294,664	34,895	49,282	7,648	(*)	(*)	(*)	(*)	-	-
\$6,000 under \$7,000.....	3,883,990	-	2,417,459	10,214,217	1,738,954	2,254,099	41,772	42,653	6,377	7,493	663	-	-	-	-
\$7,000 under \$8,000.....	3,577,083	-	2,104,959	10,604,803	1,835,065	2,026,120	45,101	14,214	1,823	5,968	621	(*)	(*)	-	-
\$8,000 under \$9,000.....	3,141,470	-	1,741,508	10,147,073	1,793,338	1,703,311	44,266	14,952	2,287	5,963	1,031	(*)	(*)	-	-
\$9,000 under \$10,000.....	2,872,549	-	1,598,683	10,783,899	1,934,264	1,584,545	48,524	26,741	4,340	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$11,000.....	2,226,003	-	1,193,359	9,087,541	1,642,784	1,186,819	41,956	12,801	2,885	-	-	-	-	-	-
\$11,000 under \$12,000.....	1,733,617	-	908,348	7,778,636	1,430,978	900,640	35,828	12,995	2,383	5,822	1,284	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	1,256,126	-	665,091	6,385,787	1,206,026	663,553	30,148	9,699	1,429	-	-	(*)	(*)	-	-
\$13,000 under \$14,000.....	866,400	-	441,441	4,638,583	888,306	440,609	22,263	3,062	438	3,399	659	-	-	-	-
\$14,000 under \$15,000.....	631,962	-	325,313	3,750,168	729,090	325,312	18,695	3,865	727	(*)	(*)	(*)	(*)	-	-
\$15,000 under \$20,000.....	1,166,937	-	621,009	8,663,685	1,778,248	620,229	44,648	10,078	1,475	1,660	783	-	-	-	-
\$20,000 under \$25,000.....	233,633	-	123,989	2,368,892	533,562	123,463	13,373	3,698	681	-	-	1,410	4,978	-	-
\$25,000 under \$30,000.....	70,848	-	37,709	910,162	223,486	37,582	5,749	1,240	172	957	316	-	-	-	-
\$30,000 under \$50,000.....	58,111	-	31,795	1,058,925	302,489	31,622	8,200	1,748	311	514	412	-	-	-	-
\$50,000 under \$100,000.....	10,983	-	5,906	358,623	131,188	5,881	3,317	272	40	127	43	-	-	-	-
\$100,000 under \$200,000.....	1,179	-	646	79,368	35,965	644	958	38	7	23	12	-	-	-	-
\$200,000 under \$500,000.....	126	-	79	22,537	12,486	79	317	5	1	2	1	1	7	-	-
\$500,000 under \$1,000,000.....	5	-	4	2,300	1,314	4	33	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	16,757,026	13,027,069	125,741	114,811	18,264	(*)	(*)	112,040	10,439	10,113	2,308	(*)	(*)	-	-
Returns under \$5,000.....	25,913,801	12,884,404	10,562,288	17,659,351	2,773,675	5,954,298	54,059	250,028	24,322	20,715	1,393	-	-	(*)	(*)
Returns \$5,000 under \$10,000.....	18,031,675	142,571	10,486,343	50,893,142	8,816,308	9,864,276	214,612	151,206	23,293	30,201	4,190	(*)	(*)	-	-
Returns \$10,000 under \$15,000.....	6,718,550	(*)	3,534,986	31,654,916	5,899,905	3,518,366	148,956	42,467	7,964	10,655	2,308	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	1,543,618	-	821,683	13,472,813	3,020,609	820,048	76,646	17,079	2,687	3,560	2,216	1,680	6,259	-	-

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

Table 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total.....	26,162,025	21,480,381	25,279,559	20,923,737	713	1,565	25,380	4,671	2,426,246	550,071	26,501	327	35,539,255	23,691,269	33,887,501	21,784,656
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	206,035	11,636	34,737	501	-	-	-	-	169,340	11,046	(*)	(*)	5,133,166	285,083	5,035,394	260,851
\$1,000 under \$2,000.....	1,515,879	76,567	1,197,195	44,951	-	-	-	-	350,820	31,306	(*)	(*)	5,241,699	764,380	5,053,337	728,742
\$2,000 under \$3,000.....	3,527,731	545,113	3,314,812	499,659	(*)	(*)	4,258	728	336,083	45,045	-	-	4,180,116	1,060,301	3,946,562	1,004,809
\$3,000 under \$4,000.....	3,152,861	1,006,356	3,037,222	958,770	(*)	(*)	-	-	272,800	47,442	(*)	(*)	3,314,677	1,307,775	3,108,732	1,232,916
\$4,000 under \$5,000.....	2,904,413	1,345,018	2,862,689	1,298,127	(*)	(*)	-	-	218,503	46,706	(*)	(*)	2,943,893	1,557,741	2,793,274	1,493,867
\$5,000 under \$6,000.....	2,629,713	1,580,343	2,615,606	1,537,966	-	-	-	-	168,563	42,300	(*)	(*)	2,621,026	1,800,976	2,487,298	1,711,403
\$6,000 under \$7,000.....	2,423,126	1,815,644	2,417,459	1,773,683	-	-	-	-	152,024	41,632	-	-	2,415,565	2,005,527	2,303,405	1,908,033
\$7,000 under \$8,000.....	2,105,934	1,918,300	2,104,959	1,876,693	-	-	10,140	1,577	133,412	41,443	(*)	(*)	2,093,206	2,091,228	1,998,592	1,990,719
\$8,000 under \$9,000.....	1,742,516	1,871,999	1,741,508	1,834,282	(*)	(*)	-	-	111,512	37,195	(*)	(*)	1,723,032	1,998,985	1,651,045	1,911,418
\$9,000 under \$10,000.....	1,598,986	2,010,994	1,598,683	1,977,779	-	-	-	-	92,298	32,664	(*)	(*)	1,574,876	2,114,264	1,500,011	1,993,309
\$10,000 under \$11,000.....	1,193,360	1,709,438	1,193,359	1,681,157	-	-	2,084	266	81,795	28,013	(*)	(*)	1,182,406	1,767,862	1,131,174	1,667,826
\$11,000 under \$12,000.....	908,411	1,489,067	908,348	1,463,990	-	-	(*)	(*)	66,009	24,984	(*)	(*)	898,363	1,489,137	855,076	1,385,433
\$12,000 under \$13,000.....	665,091	1,254,702	665,091	1,234,579	-	-	(*)	(*)	51,620	19,968	-	-	656,481	1,230,511	621,503	1,138,948
\$13,000 under \$14,000.....	441,442	925,449	441,441	909,467	-	-	1,773	358	38,677	15,620	(*)	(*)	437,611	891,533	415,856	815,445
\$14,000 under \$15,000.....	325,313	760,265	325,313	746,008	-	-	1,074	132	34,087	14,126	-	-	321,521	725,146	297,117	642,053
\$15,000 under \$20,000.....	621,080	1,860,419	621,009	1,820,522	(*)	(*)	2,310	459	86,074	39,380	(*)	(*)	609,695	1,645,120	548,887	1,388,877
\$20,000 under \$25,000.....	123,993	562,163	123,989	545,926	(*)	(*)	1,411	423	32,568	15,794	-	-	119,985	453,699	94,246	310,678
\$25,000 under \$30,000.....	37,709	234,991	37,709	228,005	-	-	586	176	13,309	6,801	-	-	36,336	182,452	25,969	100,645
\$30,000 under \$50,000.....	31,795	315,659	31,795	308,172	(*)	(*)	570	200	13,793	7,100	-	-	29,531	211,796	17,007	74,099
\$50,000 under \$100,000.....	5,906	134,299	5,906	132,465	268	361	148	87	2,695	1,378	-	-	5,405	82,217	2,675	20,839
\$100,000 under \$200,000.....	646	37,477	646	36,894	116	418	32	47	242	118	-	-	593	19,753	301	3,266
\$200,000 under \$500,000.....	79	13,066	79	12,794	26	260	5	1	21	10	-	-	69	5,716	38	429
\$500,000 under \$1,000,000.....	4	1,416	4	1,347	4	69	-	-	-	-	-	-	2	61	2	51
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	25,279,591	21,376,525	25,279,559	20,923,737	713	1,565	21,935	4,025	1,551,228	446,966	20,832	219	24,463,014	22,471,261	23,284,018	20,672,113
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	34,737	595	34,737	501	-	-	-	-	(*)	(*)	-	-	33,432	4,105	31,248	3,855
\$1,000 under \$2,000.....	1,197,195	48,185	1,197,195	44,951	-	-	-	-	35,373	3,234	-	-	1,118,861	207,211	1,102,164	204,014
\$2,000 under \$3,000.....	3,314,820	516,809	3,314,812	499,659	(*)	(*)	-	-	123,447	16,999	-	-	3,099,642	865,456	2,980,911	834,783
\$3,000 under \$4,000.....	3,037,245	986,481	3,037,222	958,770	(*)	(*)	1,067	161	157,319	27,577	(*)	(*)	2,867,539	1,201,528	2,721,194	1,143,501
\$4,000 under \$5,000.....	2,862,690	1,335,692	2,862,689	1,298,127	(*)	(*)	-	-	176,826	37,389	(*)	(*)	2,746,195	1,514,065	2,614,667	1,454,796
\$5,000 under \$6,000.....	2,615,606	1,576,451	2,615,606	1,537,966	-	-	-	-	154,456	38,437	(*)	(*)	2,543,843	1,779,315	2,416,135	1,691,308
\$6,000 under \$7,000.....	2,417,459	1,813,724	2,417,459	1,773,683	-	-	-	-	146,357	39,711	-	-	2,376,324	1,993,783	2,267,420	1,898,335
\$7,000 under \$8,000.....	2,104,959	1,917,854	2,104,959	1,876,693	-	-	9,889	1,500	132,437	40,997	(*)	(*)	2,087,065	2,088,925	1,994,478	1,989,365
\$8,000 under \$9,000.....	1,741,508	1,871,525	1,741,508	1,834,282	(*)	(*)	-	-	110,504	36,769	(*)	(*)	1,718,664	1,997,898	1,647,181	1,910,489
\$9,000 under \$10,000.....	1,598,683	2,010,874	1,598,683	1,977,779	-	-	-	-	91,995	32,543	(*)	(*)	1,574,575	2,114,207	1,499,758	1,993,286
\$10,000 under \$11,000.....	1,193,359	1,709,437	1,193,359	1,681,157	-	-	2,084	266	81,794	28,012	(*)	(*)	1,182,280	1,767,846	1,131,048	1,667,811
\$11,000 under \$12,000.....	908,348	1,489,033	908,348	1,463,990	-	-	(*)	(*)	65,947	24,950	(*)	(*)	898,300	1,489,127	855,075	1,385,433
\$12,000 under \$13,000.....	665,091	1,254,701	665,091	1,234,579	-	-	(*)	(*)	51,618	19,967	-	-	656,481	1,230,511	621,502	1,138,947
\$13,000 under \$14,000.....	441,441	925,449	441,441	909,467	-	-	1,773	358	38,677	15,620	(*)	(*)	436,950	891,344	415,195	815,256
\$14,000 under \$15,000.....	325,313	760,265	325,313	746,008	-	-	1,074	132	34,087	14,126	-	-	321,521	725,146	297,117	642,053
\$15,000 under \$20,000.....	621,009	1,860,381	621,009	1,820,522	(*)	(*)	2,310	459	86,003	39,342	(*)	(*)	609,426	1,645,104	548,687	1,388,874
\$20,000 under \$25,000.....	123,989	562,161	123,989	545,926	(*)	(*)	1,409	422	32,564	15,792	-	-	119,983	453,698	94,246	310,678
\$25,000 under \$30,000.....	37,709	234,991	37,709	228,005	-	-	586	176	13,309	6,801	-	-	36,336	182,452	25,969	100,645
\$30,000 under \$50,000.....	31,795	315,659	31,795	308,172	(*)	(*)	570	200	13,793	7,100	-	-	29,531	211,796	17,007	74,099
\$50,000 under \$100,000.....	5,906	134,299	5,906	132,465	268	361	148	87	2,695	1,378	-	-	5,405	82,217	2,675	20,839
\$100,000 under \$200,000.....	646	37,477	646	36,894	116	418	32	47	242	118	-	-	590	19,750	301	3,266
\$200,000 under \$500,000.....	79	13,066	79	12,794	26	260	5	1	21	10	-	-	69	5,716	38	429
\$500,000 under \$1,000,000.....	4	1,416	4	1,347	4	69	-	-	-	-	-	-	2	61	2	51
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	882,434	103,859	-	-	-	-	(*)	(*)	875,018	103,102	(*)	(*)	11,076,241	1,220,008	10,603,483	1,112,542
Returns under \$5,000.....	11,306,919	2,984,690	10,446,655	2,802,008	(*)	(*)	4,258	729	1,347,546	181,545	14,323	200	20,813,551	4,975,279	19,937,299	4,721,185
Returns \$5,000 under \$10,000.....	10,500,275	9,197,280	10,478,215	9,000,402	(*)	(*)	10,140	1,577	657,809	195,232	(*)	(*)	10,427,705	10,010,980	9,940,351	9,514,882
Returns \$10,000 under \$15,000.....	3,533,619	6,138,921	3,533,552	6,035,201	-	-	5,920	973	272,189	102,710	(*)	(*)	3,496,383	6,104,195	3,320,726	5,649,706
Returns \$15,000 or more.....	821,212	3,159,491	821,137	3,086,124	679	1,349	5,062	1,394	148,702	70,580	(*)	(*)	801,616	2,600,815	689,125	1,898,883

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 48.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued								Tax due at time of filing		Overpayments					
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration				Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total.....	857,497	59,501	800,743	57,426	19,376	4,820	1,946,700	1,784,891	7,844,216	2,116,980	28,782,230	4,330,149	28,251,639	4,157,823	602,562	172,328
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	62,905	3,190	-	-	51,467	20,453	140,281	7,641	5,106,429	281,111	5,072,178	268,535	37,137	12,577
\$1,000 under \$2,000.....	-	-	89,630	5,154	-	-	132,394	30,226	367,172	25,301	5,122,742	713,185	5,080,219	703,373	52,189	9,813
\$2,000 under \$3,000.....	9,209	816	88,911	5,810	5,001	174	205,130	49,647	716,959	65,335	3,743,099	581,134	3,671,642	566,481	90,987	14,653
\$3,000 under \$4,000.....	-	-	79,139	5,465	-	-	197,464	69,341	840,221	101,534	2,656,105	403,232	2,587,524	388,034	76,029	15,199
\$4,000 under \$5,000.....	-	-	77,937	5,575	-	-	135,172	57,747	825,006	126,125	2,221,697	339,537	2,182,734	332,093	47,260	7,444
\$5,000 under \$6,000.....	-	-	60,447	4,660	-	-	146,772	84,413	662,192	111,899	2,010,107	332,969	1,962,284	322,983	51,316	9,986
\$6,000 under \$7,000.....	10,024	491	52,319	3,989	-	-	131,252	93,265	648,665	121,268	1,799,096	311,586	1,765,367	301,598	38,592	9,987
\$7,000 under \$8,000.....	36,852	1,591	52,547	3,744	11,304	2,195	122,554	93,487	562,287	124,263	1,536,297	297,235	1,510,028	289,095	29,569	8,140
\$8,000 under \$9,000.....	142,982	4,475	48,275	2,547	-	-	94,385	79,445	486,291	123,866	1,250,325	250,370	1,232,309	246,185	16,305	4,691
\$9,000 under \$10,000.....	162,482	8,398	35,401	2,764	-	-	122,082	109,639	485,700	126,858	1,103,156	230,142	1,071,074	222,257	34,287	7,885
\$10,000 under \$11,000.....	-	-	34,186	2,588	-	-	97,359	88,912	424,157	119,147	764,449	177,554	746,449	170,658	19,399	6,897
\$11,000 under \$12,000.....	116,323	9,128	26,965	2,161	(*)	(*)	86,661	92,156	377,010	126,754	531,276	126,794	514,251	119,592	19,189	7,202
\$12,000 under \$13,000.....	89,073	7,443	19,146	1,496	(*)	(*)	72,050	82,609	321,596	108,866	340,196	84,473	327,064	79,930	14,224	4,542
\$13,000 under \$14,000.....	49,142	4,931	15,029	1,332	(*)	(*)	57,109	69,816	216,716	90,103	223,405	56,219	207,128	49,383	16,323	6,836
\$14,000 under \$15,000.....	31,737	3,396	13,603	1,198	-	-	49,910	78,500	185,757	76,481	138,236	41,373	128,102	32,451	11,158	8,922
\$15,000 under \$20,000.....	66,117	7,729	30,001	2,833	-	-	144,794	245,162	425,337	280,948	194,053	65,521	168,335	49,275	27,552	16,245
\$20,000 under \$25,000.....	10,527	1,654	8,043	976	-	-	52,422	140,352	97,581	124,175	26,113	15,712	17,647	7,066	9,096	8,646
\$25,000 under \$30,000.....	2,973	521	2,696	391	1,374	2,157	21,695	80,896	29,224	60,877	8,485	4,750	3,984	4,439	4,353	4,353
\$30,000 under \$50,000.....	1,388	283	3,000	429	-	-	21,030	135,618	26,536	113,238	5,258	9,374	1,552	3,784	3,928	5,590
\$50,000 under \$100,000.....	330	71	514	114	-	-	4,427	61,147	4,876	55,360	1,018	3,279	373	924	723	2,355
\$100,000 under \$200,000.....	67	33	47	9	-	-	506	16,266	574	18,213	74	488	27	141	55	347
\$200,000 under \$500,000.....	7	3	2	1	1	(1)	63	5,284	74	7,373	5	24	2	6	5	18
\$500,000 under \$1,000,000.....	2	-	-	-	-	-	2	10	4	1,355	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	852,115	58,391	518,361	38,873	15,131	4,654	1,650,689	1,697,250	7,179,082	2,050,535	17,929,770	3,147,640	17,515,469	3,011,719	464,024	135,923
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	33,180	3,600	33,180	3,600	-	-
\$1,000 under \$2,000.....	-	-	4,887	292	(*)	(*)	15,924	2,905	121,901	5,974	1,068,573	165,071	1,064,504	164,283	(*)	(*)
\$2,000 under \$3,000.....	5,634	568	20,338	1,122	(*)	(*)	125,608	29,526	562,647	47,814	2,724,783	397,074	2,678,311	389,690	60,254	7,384
\$3,000 under \$4,000.....	-	-	43,573	2,502	(*)	(*)	157,815	55,502	758,415	89,653	2,249,259	305,064	2,195,112	295,164	57,615	9,900
\$4,000 under \$5,000.....	-	-	58,342	3,868	(*)	(*)	127,948	54,875	795,826	120,296	2,040,026	299,358	2,003,718	292,845	44,307	6,514
\$5,000 under \$6,000.....	-	-	53,452	3,969	-	-	145,330	83,537	651,723	109,298	1,939,484	312,598	1,892,736	303,046	50,195	9,553
\$6,000 under \$7,000.....	10,023	491	50,112	3,784	-	-	129,150	91,424	645,354	120,345	1,761,772	300,840	1,728,168	291,703	36,786	9,137
\$7,000 under \$8,000.....	35,172	730	51,949	3,655	11,304	2,195	122,554	93,487	561,312	123,912	1,530,754	295,027	1,504,485	286,887	29,569	8,140
\$8,000 under \$9,000.....	142,982	4,475	47,334	3,415	-	-	94,320	79,420	485,599	123,553	1,247,247	249,945	1,229,293	245,259	18,843	4,686
\$9,000 under \$10,000.....	162,482	8,398	35,275	2,755	-	-	122,034	109,612	485,446	126,793	1,103,107	230,139	1,071,072	222,256	34,240	7,883
\$10,000 under \$11,000.....	-	-	34,186	2,588	-	-	97,359	88,912	424,156	119,147	764,332	177,538	746,323	170,642	19,399	6,897
\$11,000 under \$12,000.....	116,323	9,128	26,903	2,154	(*)	(*)	86,660	92,153	376,948	126,727	531,275	126,792	514,251	119,592	19,188	7,202
\$12,000 under \$13,000.....	89,073	7,443	19,145	1,496	(*)	(*)	72,049	82,605	321,594	108,865	340,195	84,467	327,064	79,930	14,223	4,536
\$13,000 under \$14,000.....	49,142	4,931	15,029	1,332	(*)	(*)	57,109	69,816	216,715	90,103	222,744	56,030	206,467	49,194	16,323	6,836
\$14,000 under \$15,000.....	31,737	3,396	13,603	1,198	-	-	49,910	78,500	185,757	76,481	138,236	41,373	128,102	32,451	11,158	8,922
\$15,000 under \$20,000.....	66,117	7,729	29,932	2,824	-	-	144,595	245,157	425,266	280,919	193,854	65,514	168,335	49,275	27,553	16,238
\$20,000 under \$25,000.....	10,527	1,654	8,042	975	-	-	52,421	140,351	97,578	124,173	26,112	15,711	17,647	7,066	9,095	8,645
\$25,000 under \$30,000.....	2,973	521	2,696	391	1,374	2,157	21,695	80,896	29,224	60,877	8,485	4,750	3,984	4,439	4,353	4,353
\$30,000 under \$50,000.....	1,388	283	3,000	429	-	-	21,030	135,618	26,536	113,238	5,258	9,374	1,552	3,784	3,928	5,590
\$50,000 under \$100,000.....	330	71	514	114	-	-	4,427	61,147	4,876	55,360	1,018	3,279	373	924	723	2,355
\$100,000 under \$200,000.....	67	33	47	9	-	-	503	16,263	574	18,213	71	485	24	138	55	347
\$200,000 under \$500,000.....	7	3	2	1	1	(1)	63	5,284	74	7,373	5	24	2	6	5	18
\$500,000 under \$1,000,000.....	2	-	-	-	-	-	2	10	4	1,355	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	(*)	(*)	282,382	18,551	(*)	(*)	296,011	87,641	665,134	66,447	10,852,460	1,182,509	10,736,170	1,146,105	138,538	36,405
Returns under \$5,000.....	9,209	815	398,522	25,194	5,001	174	721,627	227,914	2,889,639	325,937	18,850,072	2,318,199	18,594,297	2,258,516	303,602	59,685
Returns \$5,000 under \$10,000.....	352,340	14,954	248,989	18,704	11,304	2,194	617,045	460,249	2,845,135	608,153	7,699,581	1,422,801	7,541,662	1,382,113	172,669	40,689
Returns \$10,000 under \$15,000.....	414,537	33,435	108,929	8,774	(*)	(*)	363,089	411,994	1,525,236	521,351	1,997,571	486,413	1,922,994	452,013	80,293	34,400
Returns \$15,000 or more.....	81,411	10,292	44,303	4,752	1,375	2,157	244,939	684,734	584,206	661,539	235,006	102,735	192,686	65,180	45,998	37,555

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

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

¹Less than \$500.

²These are current- and prior-year returns of married persons filing separately, who are required to take the same type of deduction as their spouses, and all prior-year returns on which taxpayers computed the minimum standard deduction regardless of the number of exemptions claimed.

³Includes unspecified tax credits.

NOTE: Amount detail may not add to total because of rounding.

Table 49.—ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				Exemptions for blindness				Exemptions for taxpayers' dependents			
				Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits
Total.....	74,279,831	204,126,402	116,950,336	6,913,144	8,904,331	151,732,735	7,606,858	123,742	126,171	896,864	104,041	33,456,290	78,145,564	1,376,706,725	46,826,077
No adjusted gross income.....	417,383	1,162,752	676,809	73,076	93,488	-375,731	-	(*)	(*)	(*)	-	159,646	388,015	-1,442,356	-
\$1 under \$600.....	3,054,663	3,793,828	3,291,292	140,929	179,302	51,256	-	(*)	(*)	(*)	-	161,393	319,873	56,198	-
\$600 under \$1,000.....	2,705,424	3,502,600	2,946,244	174,237	218,091	143,748	-	(*)	(*)	(*)	-	167,912	338,014	135,365	-
\$1,000 under \$2,000.....	6,288,188	9,689,622	7,295,579	815,387	1,008,175	1,270,037	401	7,990	7,990	12,397	78	749,690	1,377,878	1,164,039	556
\$2,000 under \$3,000.....	5,608,762	10,933,812	7,060,000	1,038,459	1,294,384	2,594,107	18,147	14,929	14,929	36,492	303	1,227,892	2,564,499	3,093,374	17,011
\$3,000 under \$4,000.....	5,147,201	11,341,589	6,986,496	904,259	1,165,258	3,164,054	83,205	12,715	12,715	43,076	303	1,518,619	3,177,120	5,358,941	129,506
\$4,000 under \$5,000.....	5,086,413	12,135,636	7,244,930	719,110	963,152	3,233,724	145,263	12,575	12,575	56,037	1,898	1,813,710	3,914,979	8,191,777	355,978
\$5,000 under \$6,000.....	4,761,126	12,260,074	7,093,097	555,762	701,929	3,027,077	196,937	16,842	16,842	93,828	3,932	1,987,783	4,448,183	10,953,840	614,717
\$6,000 under \$7,000.....	4,655,467	13,026,731	7,286,444	383,428	504,627	2,474,446	188,866	9,532	9,532	60,263	3,185	2,251,761	5,226,128	14,624,174	975,615
\$7,000 under \$8,000.....	4,429,286	13,061,647	7,279,802	354,271	448,054	2,660,693	235,158	12,639	12,890	94,410	4,370	2,295,952	5,320,901	17,206,307	1,304,133
\$8,000 under \$9,000.....	4,283,653	13,582,270	7,364,163	254,255	314,352	2,169,133	216,026	4,462	4,462	39,979	3,316	2,464,789	5,902,008	20,934,384	1,722,778
\$9,000 under \$10,000.....	4,173,535	13,763,400	7,417,453	254,138	331,473	2,416,811	267,696					2,529,393	6,011,759	24,045,779	2,182,735
\$10,000 under \$11,000.....	3,680,850	12,752,277	6,758,672	183,992	249,639	1,928,366	211,138	6,663	7,450	71,015	6,360	2,397,328	5,736,516	25,151,697	2,431,093
\$11,000 under \$12,000.....	3,261,205	11,566,018	6,079,439	134,187	178,479	1,540,747	184,616	3,690	4,350	42,956	4,654	2,207,002	5,303,750	25,368,901	2,607,144
\$12,000 under \$13,000.....	2,790,195	9,920,468	5,261,210	115,210	145,585	1,436,102	180,744	3,817	3,943	50,240	5,299	1,885,092	4,511,598	23,542,078	2,562,573
\$13,000 under \$14,000.....	2,368,158	8,701,462	4,521,531	90,086	121,564	1,213,444	160,419					1,651,432	4,057,456	22,279,393	2,506,088
\$14,000 under \$15,000.....	2,005,611	7,331,142	3,868,862	78,056	99,408	1,134,933	160,300	4,315	4,715	73,559	9,884	1,403,598	3,361,915	20,333,226	2,399,083
\$15,000 under \$20,000.....	5,538,453	20,327,153	10,723,100	255,016	341,378	4,371,048	658,590					3,817,273	9,257,960	65,164,686	8,399,082
\$20,000 under \$25,000.....	1,909,167	7,108,020	3,711,440	124,418	168,791	2,770,915	479,563	2,434	2,607	53,543	7,092	1,317,567	3,225,182	29,126,360	4,283,367
\$25,000 under \$30,000.....	768,235	2,912,131	1,491,553	68,139	95,827	1,861,039	345,493	733	733	20,131	3,389	535,143	1,324,018	14,527,614	2,367,123
\$30,000 under \$50,000.....	918,188	3,549,926	1,771,130	116,977	166,519	4,395,020	990,431	1,291	1,291	47,496	9,910	630,011	1,610,986	23,418,812	4,643,652
\$50,000 under \$100,000.....	350,978	1,410,582	674,324	58,938	84,731	3,948,928	1,179,895	814	823	53,504	15,582	238,680	560,704	15,661,229	4,351,823
\$100,000 under \$200,000.....	62,467	238,734	118,615	15,464	22,423	2,061,601	767,114	188	188	25,668	9,844	37,095	97,508	4,799,714	1,718,266
\$200,000 under \$500,000.....	12,830	46,146	23,807	4,403	6,375	1,264,348	525,831	47	47	13,982	5,937	6,425	15,917	1,796,911	735,546
\$500,000 under \$1,000,000.....	1,751	6,252	3,218	698	994	471,214	198,120	10	10	6,456	2,914	822	2,030	546,107	238,430
\$1,000,000 or more.....	642	2,130	1,126	249	333	505,675	212,905	4	4	11,299	6,094	282	667	668,177	279,778
Returns under \$5,000.....	28,308,034	52,559,839	35,501,350	3,865,457	4,921,850	10,081,194	247,016	56,261	56,261	138,535	2,278	5,798,862	12,080,378	116,557,337	503,050
Returns \$5,000 under \$10,000.....	22,303,067	65,694,122	36,440,959	1,801,854	2,300,435	12,748,159	1,104,683	43,475	43,749	288,479	14,803	11,529,678	26,908,979	87,764,483	6,799,978
Returns \$10,000 under \$15,000.....	14,106,019	50,271,367	26,489,714	601,531	794,675	7,253,592	897,218	14,170	15,743	164,211	16,314	9,544,452	22,971,235	116,675,294	12,505,981
Returns \$15,000 or more.....	9,562,711	35,601,074	18,518,313	644,302	887,371	21,649,787	5,357,941	9,836	10,418	305,637	70,647	6,583,298	16,184,972	155,709,608	27,017,069

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Exemptions other than age or blindness								Number of exemptions other than age or blindness				
				Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits	One			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Adjusted gross income	Salaries and wages (gross)	
															Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total.....	74,279,831	195,095,900	1,631,692,540	66,965,659	531,883,892	10,589,623	45,980,825	8,248,686	8,896,633	37,546,396	52,594,570	83,787,323	26,549,090	1,107,627,362	23,725,400	88,337,044
No adjusted gross income.....	417,383	1,064,824	-2,557,723	142,485	612,581	332,822	-2,662,787	125,084	160,562	231,695	-551,785	-	140,235	-404,081	39,598	110,022
\$1 under \$600.....	3,054,663	3,611,165	1,061,651	2,753,099	1,049,033	221,609	-57,962	79,616	2,333	504,687	123,132	-	2,737,163	949,043	2,556,396	902,515
\$600 under \$1,000.....	2,705,424	3,284,258	2,163,577	2,463,577	1,975,096	187,727	18,477	63,529	12,655	660,672	171,754	587	2,381,636	1,899,968	2,236,767	1,756,310
\$1,000 under \$2,000.....	6,288,188	8,673,457	9,420,883	5,471,672	8,005,815	591,188	248,473	297,366	93,564	2,012,740	1,158,058	47,697	4,873,699	7,234,044	4,433,185	6,367,076
\$2,000 under \$3,000.....	5,608,762	9,624,499	13,954,379	4,594,425	11,030,613	614,821	562,314	348,501	112,849	2,195,214	2,412,663	546,852	3,584,091	8,859,742	3,030,376	7,214,543
\$3,000 under \$4,000.....	5,147,201	10,163,616	18,049,036	4,289,072	14,528,148	628,508	911,032	376,545	126,305	1,985,447	2,718,230	1,202,432	2,670,083	9,335,419	2,318,929	7,858,564
\$4,000 under \$5,000.....	5,086,413	11,159,909	22,919,940	4,419,875	19,134,974	663,083	1,185,199	375,259	149,817	2,061,075	2,778,569	1,827,121	2,283,012	10,271,055	2,036,715	8,894,155
\$5,000 under \$6,000.....	4,761,126	11,541,280	26,165,728	4,264,697	22,599,992	626,520	1,189,612	396,758	166,563	2,053,889	2,593,197	2,324,833	1,897,202	10,399,782	1,704,827	9,039,519
\$6,000 under \$7,000.....	4,655,467	12,512,572	30,225,632	4,299,452	26,951,055	609,569	1,402,371	380,020	173,467	2,046,455	2,046,085	2,885,075	1,519,005	9,856,599	1,406,836	8,877,168
\$7,000 under \$8,000.....	4,429,286	12,600,703	33,202,220	4,101,988	29,725,510	608,656	1,533,414	394,891	172,639	2,116,518	2,216,760	3,331,371	1,190,914	8,916,296	1,076,824	7,725,806
\$8,000 under \$9,000.....	4,283,653	13,266,171	36,370,204	4,046,900	33,193,698	580,287	1,571,116	401,213	125,357	2,242,401	1,922,181	3,795,465	926,888	7,846,573	872,479	7,079,274
\$9,000 under \$10,000.....	4,173,535	13,429,212	39,635,243	3,962,265	36,622,720	535,662	1,426,171	404,408	218,489	2,261,244	1,852,705	4,321,911	684,821	6,479,378	623,468	5,719,717
\$10,000 under \$11,0																

Table 49.—ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousand of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued														
	One—Continued						Two								
	Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total.....	1,484,119	2,898,710	1,826,679	1,244,329	10,552,001	15,905,077	14,778,589	17,048,592	164,001,791	14,396,635	127,562,597	3,255,505	11,350,081	2,668,272	3,539,455
No adjusted gross income.....	81,882	-338,450	33,556	-6,931	75,879	-112,898	-	127,175	-768,749	37,838	133,352	116,202	-795,349	36,420	44,095
\$1 under \$600.....	96,347	2,089	48,572	-11,934	391,334	85,950	-	210,039	73,986	125,022	84,444	80,270	-29,516	20,755	6,743
\$600 under \$1,000.....	78,134	24,848	37,020	4,604	552,440	124,437	587	205,034	169,312	130,557	107,632	72,705	13,157	18,289	7,289
\$1,000 under \$2,000.....	241,895	171,610	171,400	26,543	1,459,678	711,490	47,008	919,904	1,419,931	643,300	951,157	211,317	76,632	79,995	39,188
\$2,000 under \$3,000.....	173,961	218,569	171,390	23,837	1,385,594	1,453,186	513,922	1,117,165	2,797,563	783,405	1,789,917	235,149	217,379	113,037	43,491
\$3,000 under \$4,000.....	139,578	211,585	146,045	43,578	1,014,423	1,269,318	956,877	1,292,190	4,534,516	924,051	2,991,128	220,809	293,553	153,456	40,161
\$4,000 under \$5,000.....	114,333	218,846	138,684	43,113	966,264	1,193,222	1,208,889	1,313,424	5,917,088	1,031,228	4,186,312	228,485	379,295	143,208	65,718
\$5,000 under \$6,000.....	95,620	175,269	162,645	32,413	909,665	1,218,943	1,339,322	1,184,467	6,516,597	991,108	5,033,359	208,320	334,777	127,310	69,655
\$6,000 under \$7,000.....	77,822	179,662	95,600	30,572	767,723	841,589	1,382,789	1,172,210	7,613,243	1,037,257	6,275,535	189,866	391,155	154,536	82,865
\$7,000 under \$8,000.....	61,879	146,104	127,949	51,879	652,932	1,034,082	1,290,878	1,158,119	8,693,548	1,039,530	7,376,927	196,078	451,087	134,471	90,160
\$8,000 under \$9,000.....	48,776	135,126	109,996	13,353	576,201	658,943	1,211,141	1,028,682	8,743,485	943,723	7,529,617	168,199	425,587	141,857	61,181
\$9,000 under \$10,000.....	48,735	130,521	98,070	102,718	438,291	579,847	1,043,154	1,087,198	10,325,860	1,003,399	8,974,234	145,781	412,846	122,341	73,069
\$10,000 under \$11,000.....	30,003	81,625	78,539	19,925	314,377	476,260	776,258	937,385	9,827,841	866,573	8,514,432	130,168	397,257	125,918	69,353
\$11,000 under \$12,000.....	24,137	86,155	68,342	45,566	247,388	504,236	642,950	800,322	9,184,078	748,798	8,109,364	117,495	387,404	111,216	53,837
\$12,000 under \$13,000.....	22,753	91,676	45,002	30,029	170,107	368,359	484,091	753,956	9,417,068	712,030	8,350,166	108,976	389,496	106,384	85,153
\$13,000 under \$14,000.....	17,355	71,407	51,493	15,868	132,272	375,820	398,114	586,333	7,898,984	550,865	6,973,407	88,668	333,332	101,758	77,785
\$14,000 under \$15,000.....	18,488	89,420	25,113	15,020	89,585	241,352	287,054	525,660	7,616,662	492,030	6,735,670	78,970	333,106	85,030	77,368
\$15,000 under \$20,000.....	44,394	270,758	98,837	86,424	227,920	1,084,101	902,435	1,525,880	26,023,899	1,418,106	22,362,636	260,443	1,366,796	337,203	248,958
\$20,000 under \$25,000.....	23,891	224,271	42,964	78,959	74,943	660,424	413,937	525,802	11,621,127	465,221	8,972,397	131,119	1,049,704	193,674	218,746
\$25,000 under \$30,000.....	13,601	157,596	19,901	52,450	32,728	400,144	233,353	205,165	5,570,833	171,263	3,731,024	70,804	763,672	100,295	152,314
\$30,000 under \$50,000.....	19,701	301,793	33,870	114,448	45,758	895,001	527,447	249,644	9,267,801	190,707	4,800,264	118,509	1,902,425	162,413	392,905
\$50,000 under \$100,000.....	8,204	178,789	15,789	139,254	19,745	769,502	472,642	95,708	6,331,560	70,134	2,417,091	59,018	1,524,178	74,220	449,956
\$100,000 under \$200,000.....	2,012	49,539	4,269	98,998	4,937	448,569	266,483	21,028	2,774,972	15,813	829,109	13,926	545,921	18,260	341,974
\$200,000 under \$500,000.....	634	17,161	1,313	85,866	1,467	302,018	188,444	5,119	1,450,982	3,907	267,055	3,504	159,192	4,776	337,655
\$500,000 under \$1,000,000.....	108	-578	202	44,757	220	99,274	63,646	738	497,462	567	47,783	539	23,407	708	180,612
\$1,000,000 or more.....	76	3,319	118	63,020	130	221,908	127,168	245	482,142	203	18,565	185	2,988	242	229,224
Returns under \$5,000.....	926,130	509,098	746,667	122,812	5,845,612	4,724,705	2,727,283	5,184,931	14,143,646	3,675,401	10,243,941	1,164,937	155,149	565,660	246,684
Returns \$5,000 under \$10,000.....	332,632	766,682	594,260	230,935	3,344,812	4,333,404	6,267,284	5,630,676	41,892,734	5,015,017	35,189,691	908,244	2,015,452	680,515	376,930
Returns \$10,000 under \$15,000.....	112,736	420,284	268,489	126,407	953,729	1,966,027	2,588,466	3,603,656	43,944,632	3,370,296	38,683,039	524,277	1,841,196	530,306	363,495
Returns \$15,000 or more.....	112,621	1,202,648	217,263	764,175	407,848	4,860,941	3,195,554	2,629,329	64,020,778	2,335,921	43,445,923	658,047	7,338,281	891,791	2,552,343

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued													
	Two—Continued				Three									
	All other income ⁴		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits
	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	11,257,339	23,410,120	24,208,686	9,761,549	104,434,864	9,160,515	92,053,983	1,662,984	7,368,776	1,128,252	1,289,893	5,177,742	5,142,665	14,129,160
No adjusted gross income.....	77,843	-135,090	-	41,359	-335,811	18,154	95,371	35,401	-352,863	13,861	14,944	20,179	-77,578	-
\$1 under \$600.....	85,724	29,919	-	53,736	18,152	36,780	28,211	19,878	-9,033	6,974	696	14,987	2,841	-
\$600 under \$1,000.....	83,496	41,930	-	57,364	45,909	45,116	45,324	16,784	-4,687	-	-	15,364	9,029	-
\$1,000 under \$2,000.....	430,745	374,702	689	234,439	366,433	183,973	316,512	57,359	7,767	22,401	5,420	71,127	42,092	-
\$2,000 under \$3,000.....	588,013	783,334	31,524	403,936	1,018,580	343,272	887,822	84,460	29,351	25,883	22,436	107,423	104,524	1,373
\$3,000 under \$4,000.....	725,188	1,307,091	187,717	503,982	1,780,327	452,546	1,576,374	85,134	115,702	28,913	14,541	121,447	108,087	49,952
\$4,000 under \$5,000.....	732,428	1,366,419	385,744	612,776	2,765,555	565,156	2,501,695	99,732	173,121	32,599	17,350	180,307	137,784	156,996
\$5,000 under \$6,000.....	656,509	1,166,294	538,050	635,561	3,487,455	599,450	3,258,034	95,938	209,263	33,128	21,254	215,091	83,362	246,058
\$6,000 under \$7,000.....	666,116	940,959	731,580	638,724	4,139,962	603,198	3,799,408	102,403	225,490	49,100	23,077	238,663	141,487	338,439
\$7,000 under \$8,000.....	731,372	901,656	922,005	720,962	5,407,220	693,712	5,081,151	99,016	254,538	56,437	18,114	300,434	148,347	508,409
\$8,000 under \$9,000.....	676,520	840,094	1,006,840	717,152	6,091,214	684,108	5,675,341	107,033	300,798	51,205	22,808	344,905	172,054	613,913
\$9,000 under \$10,000.....	722,500	986,672	1,257,599	739,163	7,027,726	722,059	6,758,532	94,072	234,917	56,328	7,598	388,176	117,232	764,056
\$10,000 under \$11,000.....	670,961	939,807	1,230,691	674,292	7,070,127	655,181	6,700,799	91,084	269,835	55,054	23,062	392,311	168,779	804,488
\$11,000 under \$12,000.....	587,605	719,731	1,222,493	634,040	7,292,766	614,560	6,836,144	86,931	299,050	57,716	28,076	394,451	226,407	870,856
\$12,000 under \$13,000.....	584,768	691,387	1,304,751	539,128	6,735,501	522,640	6,341,155	67,473	269,026	51,191	11,067	359,486	186,086	839,246
\$13,000 under \$14,000.....	463,304	593,822	1,126,664	439,835	5,938,614	427,965	5,592,659	65,368	248,852	50,932	20,297	284,033	149,189	770,657
\$14,000 under \$15,000.....	423,652	561,464	1,116,662	402,949	5,837,052	391,681	5,482,758	47,308	221,747	53,552	24,343	295,686	174,	

Table 49.—ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued																
	Four										Five						
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Total.....	9,537,675	114,248,342	9,013,448	101,294,088	1,855,338	9,542,699	1,233,601	1,157,977	5,077,763	3,919,086	14,574,852	5,823,658	173,416,219	5,462,312	63,793,419	1,230,444	7,482,940
No adjusted gross income.....	50,485	-414,665	21,642	131,020	45,744	-481,837	19,500	50,198	28,421	-95,883	-	27,624	-314,063	12,446	65,205	25,476	-339,414
\$1 under \$600.....	25,542	10,570	17,408	17,212	10,397	-9,018	(*)	(*)			-	17,252	6,385	10,021	10,867	8,827	-8,778
\$600 under \$1,000.....	29,150	23,588	24,123	41,485	9,753	-14,147	(*)	(*)	10,348	-2,079	-	17,162	12,764	14,976	13,176	(*)	(*)
\$1,000 under \$2,000.....	143,455	221,502	122,452	206,829	34,500	4,648	11,993	6,992	27,921	16,428	-	62,860	97,487	50,898	87,869	20,852	-1,980
\$2,000 under \$3,000.....	218,707	559,420	190,355	494,161	61,754	42,069	20,008	10,595	58,344	33,253	34	135,537	339,039	114,151	301,722	30,602	26,806
\$3,000 under \$4,000.....	324,730	1,147,345	283,630	1,025,726	85,691	124,852	21,661	9,189	65,239	16,560	7,832	187,822	657,145	163,678	560,578	49,582	83,776
\$4,000 under \$5,000.....	404,461	1,834,671	366,409	1,698,959	97,832	161,766	25,251	7,526	98,315	37,542	63,342	242,416	1,092,641	212,926	935,706	66,825	141,025
\$5,000 under \$6,000.....	460,915	2,534,760	431,896	2,344,566	100,152	185,088	30,657	18,435	140,796	59,892	130,074	279,360	1,543,078	255,239	1,363,296	62,645	152,041
\$6,000 under \$7,000.....	619,309	4,031,318	589,389	3,770,108	110,709	255,197	40,580	10,793	191,997	64,697	267,371	327,128	2,121,972	306,867	1,952,704	63,264	167,120
\$7,000 under \$8,000.....	609,972	4,573,043	579,084	4,314,343	110,254	269,403	35,636	509	213,362	77,639	348,133	364,025	2,726,931	347,912	2,300,458	71,137	210,677
\$8,000 under \$9,000.....	756,584	6,435,356	725,825	6,070,520	109,462	302,601	46,685	14,621	336,124	144,192	540,453	417,856	3,545,877	398,208	3,331,439	84,819	223,167
\$9,000 under \$10,000.....	763,664	7,252,615	741,408	6,966,018	118,140	276,401	77,507	19,297	345,381	96,458	662,163	434,170	4,124,092	419,405	3,930,238	69,728	206,205
\$10,000 under \$11,000.....	753,901	7,923,675	734,915	7,607,231	109,813	303,964	58,824	10,307	398,692	103,992	790,110	453,186	4,752,261	440,302	4,548,938	69,985	209,423
\$11,000 under \$12,000.....	689,746	7,926,176	673,470	7,551,189	95,808	314,014	62,937	5,004	401,702	144,413	831,921	427,118	4,914,631	417,949	4,704,686	62,843	189,097
\$12,000 under \$13,000.....	573,555	7,163,184	556,073	6,759,940	83,917	306,978	68,192	24,290	368,467	150,628	795,387	379,906	4,741,710	370,587	4,533,188	54,159	185,417
\$13,000 under \$14,000.....	541,524	7,302,307	529,934	6,946,758	75,148	291,054	60,608	17,106	354,014	132,691	843,638	336,322	4,536,412	328,686	4,344,640	46,588	170,359
\$14,000 under \$15,000.....	438,121	6,342,962	426,559	6,008,251	63,861	281,584	53,612	16,188	295,519	113,658	768,038	277,011	4,019,837	267,225	3,809,172	46,069	183,908
\$15,000 under \$20,000.....	1,256,817	21,481,491	1,216,130	19,996,015	204,952	1,157,052	227,526	77,987	951,393	509,916	2,837,743	811,745	13,857,994	783,467	12,922,142	140,957	789,467
\$20,000 under \$25,000.....	428,763	9,484,686	401,608	8,206,534	109,245	971,598	128,004	45,749	368,946	389,426	1,425,395	287,297	6,346,397	268,715	5,539,137	71,757	651,225
\$25,000 under \$30,000.....	174,356	4,741,800	155,750	3,722,420	62,620	801,059	74,031	60,507	158,454	240,738	786,501	121,493	3,301,215	106,964	2,565,686	45,913	591,534
\$30,000 under \$50,000.....	195,827	7,268,833	164,979	4,707,313	100,646	1,951,679	108,088	126,944	187,530	590,954	1,458,995	148,444	5,543,481	119,783	3,443,116	82,971	1,725,431
\$50,000 under \$100,000.....	65,957	4,302,549	50,725	2,062,278	45,628	1,571,760	48,042	176,487	64,749	548,712	1,207,713	58,068	3,806,909	44,153	1,801,338	41,884	1,523,778
\$100,000 under \$200,000.....	10,128	1,312,850	8,002	499,800	7,718	385,816	8,577	149,875	10,408	286,326	473,093	8,336	1,073,849	6,507	421,424	6,679	337,751
\$200,000 under \$500,000.....	1,728	484,454	1,451	123,588	1,365	78,688	1,588	133,614	1,723	150,061	199,261	1,307	362,563	1,068	86,059	1,069	57,716
\$500,000 under \$1,000,000.....	207	136,870	167	15,124	170	9,442	201	62,603	207	49,933	61,021	162	109,684	137	13,454	142	6,664
\$1,000,000 or more.....	71	166,982	64	6,700	59	988	71	100,426	71	58,939	76,904	51	95,928	42	7,180	46	2,958
Returns under \$5,000.....	1,196,530	13,382,431	1,026,019	3,615,392	345,671	-171,667	102,235	87,235	288,588	5,820	71,208	690,673	11,891,399	579,096	1,975,122	207,519	-101,000
Returns \$5,000 under \$10,000.....	3,210,444	24,827,091	3,067,602	23,465,555	548,717	1,288,691	231,065	63,655	1,227,660	442,879	1,948,194	1,822,539	14,061,949	1,727,631	13,078,135	351,593	959,209
Returns \$10,000 under \$15,000.....	2,996,847	36,658,304	2,920,951	34,873,368	428,547	1,497,594	304,173	72,894	1,818,394	645,382	4,029,094	1,873,543	22,964,851	1,824,749	21,940,624	279,914	938,204
Returns \$15,000 or more.....	2,133,854	49,380,515	1,998,876	39,339,773	532,403	6,928,083	596,128	934,189	1,743,121	2,825,004	8,526,355	1,436,903	34,498,019	1,330,836	26,799,537	391,418	5,686,524

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued																
	Five—Continued						Six or more										
	Sales of property net gain or loss		All other income		Income tax after credits	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Total.....	762,619	837,329	3,040,259	2,354,871	8,978,403	5,559,267	37,895,989	1,679,633,965	5,207,349	58,842,761	1,101,233	7,337,625	629,263	827,658	2,441,292	1,862,753	7,117,642
No adjusted gross income.....	10,394	31,958	16,307	-69,441	-	30,505	206,102	-320,355	12,807	77,612	28,117	-354,874	10,853	26,298	13,066	-60,895	-
\$1 under \$600.....	5,573	3,292	7,424	3,079	-	10,931	104,288	3,516	7,472	5,784	10,886	-1,966	2,140	1,563	4,242	-219	-
\$600 under \$1,000.....	4,739	4,636	9,054	7,679	-	53,831	368,513	81,484	37,864	76,372	25,265	-10,204	6,838	10,784	14,215	5,668	-
\$1,000 under \$2,000.....	8,404	8,791	28,349	26,307	-	149,326	1,041,757	380,034	132,866	342,447	28,895	28,141	9,779	3,699	27,491	12,059	-
\$2,000 under \$3,000.....	15,576	12,256	34,817	11,755	53	168,394	1,159,177	594,284	146,238	515,779	47,714	81,564	10,894	6,581	24,333	5,419	-
\$3,000 under \$4,000.....	17,067	4,442	56,363	31,119	11,613	230,324	1,581,797	1,038,929	207,441	918,147	55,876	111,147	18,450	11,667	27,398	12,483	538
\$4,000 under \$5,000.....	19,946	11,312	70,814	42,629	53,109	303,621	2,128,001	1,684,056	282,177	1,561,218	63,845	133,175	23,072	13,494	61,014	22,077	18,220
\$5,000 under \$6,000.....	17,089	11,308	95,431	28,491	104,636	379,091	2,620,099	2,462,539	355,905	2,276,132	65,505	183,746	33,115	14,852	66,525	28,863	60,260
\$6,000 under \$7,000.....	22,048	6,949	123,052	23,288	163,384	385,294	2,670,652	2,885,183	364,926	2,695,844	70,492	201,605	18,350	5,028	95,366	31,749	98,563
\$7,000 under \$8,000.....	29,926	6,914	164,761	77,781	248,583	436,491	3,014,847	3,707,700	422,557	3,538,487	61,998	183,838	25,544	6,481	143,890	29,117	174,536
\$8,000 under \$9,000.....	29,475	9,290	205,154	38,097	326,366	464,519	3,127,000	4,425,571	452,526	4,273,960	59,206	165,282	24,687	6,517	161,742	34,399	268,574
\$9,000 under \$10,000.....	26,999	2,396	235,820	52,698	409,266	429,115	2,883,037	4,497,028	415,240	4,308,471	58,580	213,750	7,823	186,327	33,365	30,081	58,081
\$10,000 under \$11,000.....	37,388	11,597	237,458	62,845	461,152	389,447	2,665,319	4,472,435	375,693	4,223,292	61,900	224,491	22,578	9,075	186,106	59,633	330,749
\$11,000 under \$12,000.....	34,339	13,815	228,363	58,029	469,346	331,202	2,241,314	4,136,024	321,791	3,955,479	43,619	186,352	24,765	8,041	173,450	32,469	342,271
\$12,000 under \$13,000.....	34,097	6,354	193,321	72,816	474,824	308,994	2,083,960	4,167,712	299,063	3,958,149	39,540	192,541	31,785	12,292	179,825	47,707	364,127
\$13,000 under \$14,000.....	39,568	9,465	181,238	73,115	438,916	261,468	1,732,669	3,784,917	253,321	3,594,670	37,898	181,763	28,360	8,793	143,256	40,540	353,376
\$14,000 under \$15,000.....	141,485	58,694	594,966	273,195	1,681,051	676,873	4,544,915	11,540,174	649,299	10,705,105	122,241	715,753	106,243	44,790	450,280	202,171	1,223,476
\$15,000 under \$20,000.....	86,064	38,778	242,650	208,592	886,049	239,377	1,609,375	5,308,774	221,619	4,996,960	59,094	592,809	62,213	27,835	193,618	162,643	669,910
\$20,000 under \$25,000.....	48,634	33,670	109,761	164,288	515,613	97,506	568,701	2,644,428	87,540	2,089,403	35,209	453,795	35,215	33,016	85,553	109,959	378,186
\$25,000 under \$30,000.....	81,511	105,449	138,878	362,590	1,071,529	128,078	863,675	4,496,163	98,180	2,820,855	73,048	1,663,061	63,696				

Number of exemptions other than age or blindness—Continued

Size of adjusted gross income	Five—Continued					Six or more											
	Sales of property net gain or loss		All other income		Income tax after credits	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income	Salaries and wages (gross)		Business net income or loss ²		Sales of property net gain or loss ³		All other income ⁴		Income tax after credits
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Total.....	762,619	837,329	3,040,259	2,354,871	8,978,403	5,559,267	37,895,989	167,963,965	5,207,349	58,842,761	1,101,233	7,337,625	629,263	827,658	2,441,292	1,862,753	7,117,642
No adjusted gross income.....	10,394	31,958	16,307	-69,441	-	30,505	206,102	-320,355	12,807	77,612	28,117	-354,874	10,853	26,298	13,066	-60,895	-
\$1 under \$600.....	5,573	3,292	7,424	3,079	-	10,931	104,288	3,516	7,472	5,784	10,886	-1,966	2,140	1,563	4,242	-219	-
\$600 under \$1,000.....																	
\$1,000 under \$2,000.....	4,739	4,636	9,054	7,679	-	53,831	368,513	81,484	37,864	76,372	25,265	-10,204	6,838	10,784	14,215	5,668	-
\$2,000 under \$3,000.....	8,404	8,791	28,349	26,307	-	149,326	1,041,757	380,034	132,866	342,447	28,895	28,141	3,699	27,491	12,059	-	-
\$3,000 under \$4,000.....	15,576	12,256	34,817	11,755	53	168,394	1,159,177	594,284	146,238	515,779	47,714	81,564	10,894	6,581	24,333	5,419	-
\$4,000 under \$5,000.....	17,067	4,442	56,363	31,119	11,613	230,324	1,581,797	1,038,929	207,441	918,147	55,876	111,147	18,450	11,667	27,398	12,483	538
\$5,000 under \$6,000.....	19,946	11,312	70,814	42,629	53,109	303,621	2,128,001	1,684,056	282,177	1,561,218	63,845	133,175	23,072	13,494	61,014	22,077	18,220
\$6,000 under \$7,000.....	17,089	11,308	95,431	28,491	104,636	379,091	2,620,099	2,462,539	355,905	2,276,132	65,505	183,746	23,115	14,852	86,525	28,863	60,260
\$7,000 under \$8,000.....	22,048	6,949	123,052	23,288	163,384	385,294	2,670,652	2,885,183	364,926	2,695,844	70,492	201,605	18,350	5,028	95,366	31,749	98,563
\$8,000 under \$9,000.....	25,926	6,914	164,761	77,781	248,583	436,491	3,014,847	3,707,700	422,557	3,538,487	61,998	183,388	25,544	6,481	143,890	29,117	174,536
\$9,000 under \$10,000.....	25,475	9,290	205,154	38,097	326,366	464,519	3,127,000	4,425,571	452,526	4,273,960	59,206	165,282	24,687	6,517	161,742	34,399	268,574
\$10,000 under \$11,000.....	36,999	2,396	235,820	52,698	409,266	429,115	2,883,037	4,497,098	415,240	4,308,471	58,580	213,750	31,532	7,823	186,327	33,365	302,081
\$11,000 under \$12,000.....	37,388	11,597	237,458	62,845	461,152	389,447	2,665,319	4,472,435	375,693	4,223,292	61,900	224,491	22,578	9,075	186,106	59,633	330,749
\$12,000 under \$13,000.....	34,339	13,815	228,363	58,029	469,346	331,202	2,241,314	4,136,024	321,791	3,955,479	43,619	186,352	24,765	8,041	171,450	32,469	342,271
\$13,000 under \$14,000.....	34,097	6,354	193,321	72,816	474,824	308,994	2,083,960	4,167,712	299,063	3,958,149	39,540	192,541	31,785	12,292	179,825	47,707	364,171
\$14,000 under \$15,000.....	39,568	9,465	181,238	73,115	438,916	261,468	1,732,669	3,784,917	253,321	3,594,670	37,898	181,763	28,360	8,793	143,256	40,540	353,376
\$15,000 under \$20,000.....	141,485	58,694	594,966	273,195	1,681,051	676,873	4,544,915	11,540,174	649,299	10,705,105	122,241	715,753	106,243	44,790	450,280	202,171	1,223,426
\$20,000 under \$25,000.....	86,064	38,778	242,650	208,592	886,049	239,737	1,609,375	5,308,774	221,619	4,596,960	59,094	522,809	62,213	27,835	193,618	162,643	669,910
\$25,000 under \$30,000.....	48,634	33,670	109,761	164,288	515,613	97,506	658,701	2,644,428	87,540	2,089,403	35,209	455,795	33,016	85,553	109,959	378,186	669,910
\$30,000 under \$50,000.....	81,511	105,449	138,878	362,590	1,071,529	128,078	863,675	4,796,163	98,180	2,820,855	73,048	1,663,061	63,696	95,847	118,173	285,906	865,368
\$50,000 under \$100,000.....	41,850	126,576	56,525	407,025	1,044,931	59,402	403,939	3,903,653	43,030	1,773,811	44,316	1,702,778	63,790	122,635	57,541	363,924	1,035,935
\$100,000 under \$200,000.....	7,014	118,964	8,237	203,913	379,012	8,519	58,437	1,093,010	6,505	1,030,167	6,753	390,611	7,043	106,349	8,372	201,620	380,570
\$200,000 under \$500,000.....	1,226	102,374	1,303	117,547	148,073	1,301	8,862	363,929	1,067	91,795	1,050	42,601	1,197	107,840	1,289	122,670	142,061
\$500,000 under \$1,000,000.....	157	45,536	162	44,117	50,033	163	1,131	107,454	133	111,869	137	6,826	157	49,117	163	39,820	64,734
\$1,000,000 or more.....	50	52,513	51	33,317	40,864	57	370	192,805	51	16,784	49	49,040	57	87,240	57	39,786	62,147
Returns under \$5,000.....	61,753	65,377	152,314	10,498	11,666	658,389	4,579,686	11,790,340	556,726	1,947,310	196,753	-146,192	58,954	60,593	110,745	-25,485	538
Returns \$5,000 under \$10,000.....	110,484	45,773	659,212	210,284	896,078	1,969,016	13,560,599	15,165,642	1,878,091	14,345,642	321,046	867,646	114,768	46,371	548,537	146,205	620,153
Returns \$10,000 under \$15,000.....	182,391	43,628	1,076,200	319,504	2,253,505	1,720,226	11,606,299	21,058,186	1,665,108	20,040,061	241,337	998,899	139,020	46,023	866,964	213,715	1,692,614
Returns \$15,000 or more.....	407,991	682,553	1,512,533	1,814,583	5,817,154	1,211,626	8,149,405	29,590,389	1,077,424	22,509,749	341,897	5,617,275	316,521	674,669	915,046	1,528,320	4,804,334

**3 Tax Computation
and Tax Rates**

Tax Computation and Tax Rates

Contents

Introduction, 148
Income subject to tax, 149
Regular method of computation, 149
Alternative tax computation, 149
Income averaging, 149
Additional tax for tax preferences (minimum tax), 150
 The "no-benefit exclusion," 151
 1970 net operating loss eligible for carryover, 151
 The unused retirement income credit, 152
Social security taxes on tip income, 152
Tax rates, 152
Overpayment and balance due, 154

Text tables

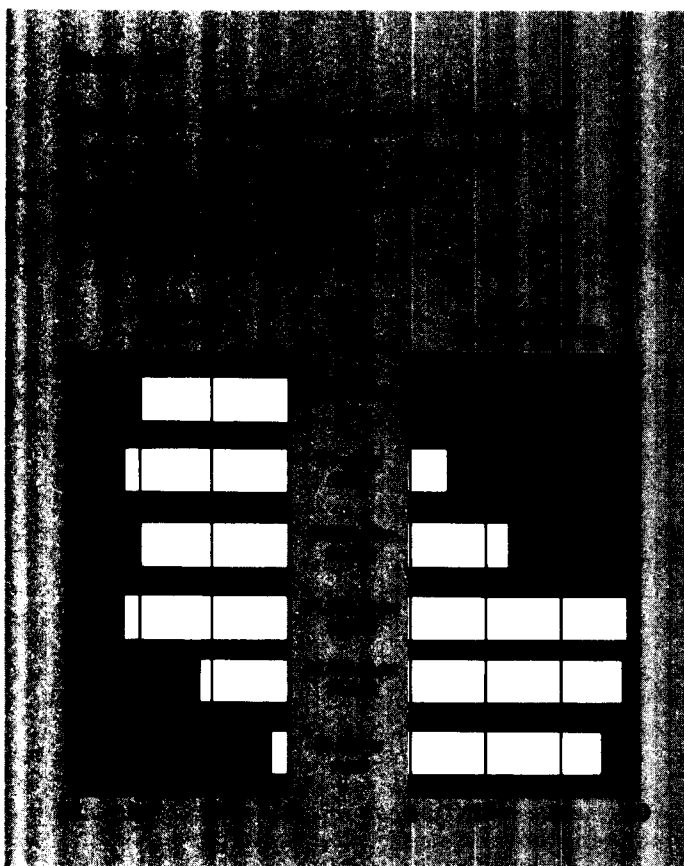
3A Type of income tax computation: adjusted gross income, taxable income, and selected tax items, 148
3B Capital gains taxed at 50 percent and 59 percent alternative tax rates by size of adjusted gross income, 149
3C Selected characteristics of taxpayers using income averaging by size of adjusted gross income, 149
3D Tax preferences or additional tax for tax preferences by size of adjusted gross income, 150
3E Social security tax on tip income by size of adjusted gross income, 151
3F Number of returns with total income tax by size of adjusted gross income and total income tax, 151
3G Tax overpayments and tax due at time of filing by size of adjusted gross income, 152
3H Tax due at time of filing by size for taxpayers using tax table, 154
3I Tax overpayment by size for taxpayers using tax table, 154

Charts

3A Number of returns and amount of total income tax, percent distribution by size of total income tax, 148
3B Returns with tax preference, 151
3C Number of returns with tax overpayment or tax due, 1966-1970, 155

Basic tables

50 Returns with regular tax computation rates only: adjusted gross income, deductions, exemptions, taxable income, and tax items by size of adjusted gross income, 156
51 Returns with alternative tax computation: adjusted gross income, deductions, exemptions, taxable income, and tax items by size of adjusted gross income, 157
52 All returns with income subject to tax: tax generated by rate, by size of adjusted gross income, 158
53 Joint returns and returns of surviving spouses with income subject to tax: tax generated by rate, by size of adjusted gross income, 162
54 Separate returns of husbands and wives and of single persons with income subject to tax: tax generated by rate, by size of adjusted gross income, 165
55 Returns of heads of household with income subject to tax: tax generated by rate, by size of adjusted gross income, 168
56 Income subject to tax and tax classified by both the marginal rate and each rate at which tax was computed, 171
57 Returns with surcharge: selected income and tax items by size of adjusted gross income, 176
58 All returns: adjusted gross income and total income tax by size of adjusted gross income and total income tax, 177
59 All returns: total income tax as a percent of adjusted gross income, selected items, by size of adjusted gross income, 180
60 Returns with total income tax by size of total income tax and size of tax cumulated, 183
61 Returns with tax preferences: number of returns, amount of tax preferences, and additional tax for tax preference by size of adjusted gross income, 184
62 Returns with tax preferences: selected sources of income, tax items, tax preferences, and computation of additional tax for tax preference by size of adjusted gross income, 185
63 Returns with capital gains tax preference: selected sources of income, tax items, tax preferences, and computation of additional tax for tax preferences, by size of adjusted gross income, 188
64 Returns with additional tax for tax preferences: additional tax for tax preferences as a percent of total income tax by size of adjusted gross income, 191
65 Returns with additional tax for tax preferences: total tax preferences and additional tax for tax preferences, by size of tax preferences and additional tax for tax preferences, 192
66 Returns with net gain from sales of capital assets: regular tax computation and alternative tax computation, gains and losses by type, by size of adjusted gross income, 194



Introduction

The taxpayer in determining his 1970 total tax liability had to take account of several factors. These included:

- (1) his income subject to tax—generally adjusted gross income minus the personal deductions and exemptions,
- (2) the type of tax computation used,
- (3) his marital status, which determined the tax rate schedule applicable,

- (4) the surcharge on income tax,
- (5) any tax credits he was entitled to apply against the income tax (including surcharge),
- (6) the additional tax for tax preferences and,
- (7) other taxes—self-employment tax, uncollected social security taxes on tip income, and the tax from recomputing prior year investment credit, all of which increased the total tax liability.

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. To this was added the surcharge which, for 1970, usually was 2.5 percent of income tax before credits. From this sum, statutory credits such as the retirement income credit, the foreign tax credit and the investment credit were subtracted to obtain income tax after credits.

For the statistics, the newly enacted additional tax for tax preferences was recognized in classifying a return as taxable. Formerly a return was so classified based only on income tax after credits. For 1970, a return was classified as taxable based on total income tax which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, and tax from recomputing prior year investment credit were disregarded, since the former two were not considered income taxes, and the latter was not related to the current year's income). Table 3D indicates that 18,942 returns showed a liability for the additional tax, which totalled \$120 million. Of these returns, 3,360 with an additional tax liability of \$24 million owed no tax under the regular tax computation method.

Tax liability arose from five different sources, the two components of total income tax explained above, and the three other taxes, viz. the self-employment tax, the tax from recomputing prior year investment credit, and the uncollected social security tax on tips. The self-employment tax was assessed on the first \$7,800 of "self employment income" at the rate of 6.9 percent in order to finance social security benefits. Prior year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the

Table 3A.—TYPE OF INCOME TAX COMPUTATION: ADJUSTED GROSS INCOME, TAXABLE INCOME, AND SELECTED TAX ITEMS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Type of income tax computation ¹	Number of returns	Adjusted gross income	One-half excess net long-term capital gain	Taxable income	Income subject to tax		Income tax before credits	Surcharge	Additional tax for tax preferences
					Income taxed at regular rates	One-half excess net long-term capital gain			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	59,596,755	611,462,361	9,449,541	401,154,285	397,835,851	2,050,454	82,138,617	2,018,078	121,987
Returns with regular rates only ²	58,520,734	571,044,989	9,082,741	368,890,102	368,890,102	-	71,686,127	1,755,526	51,657
Returns with alternative tax, total.....	69,705	8,953,762	2,050,454	7,275,967	5,230,691	2,050,454	3,493,460	87,747	38,205
With excess of net long-term capital gain over net short-term capital loss under \$50,000, total.....	57,764	5,651,053	285,869	4,528,152	4,242,283	285,869	2,033,786	51,117	989
With capital gains tax only.....	-	-	-	-	-	-	-	-	-
With capital gains tax and regular rates.....	57,764	5,651,053	285,869	4,528,152	4,242,283	285,869	2,033,786	51,117	989
With excess of net long-term capital gain over net short-term capital loss \$50,000 or more, total.....	11,941	3,302,709	1,764,585	2,747,815	988,408	1,764,585	1,459,674	36,630	37,216
With capital gains tax only.....	195	224,013	194,823	189,655	-	194,823	111,163	2,769	7,418
With capital gains tax and regular rates.....	11,746	3,078,696	1,569,762	2,558,160	988,408	1,569,762	1,348,511	33,861	29,798
Returns with income averaging.....	1,006,316	31,463,610	2,316,346	24,988,215	23,715,058	-	6,959,029	174,805	32,124

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 to them.

²Does not include returns with income averaging. Includes 3,157 returns with additional tax for tax preference but no taxable income.

NOTE: Amount detail may not add to total because of rounding.

computation of the credit. Uncollected social security taxes on tips are discussed below. The sum of all five taxes is shown as "total tax liability" in the tabulations.

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions, in other words it was equal to their "taxable income." The taxpayer typically applied a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax computation involved the application of a special set of rates to net long-term capital gains, with the regular rates applying to all other sources of income. If the alternative computation was used by a taxpayer whose net income from all other sources less deductions was a negative amount, then income subject to tax equalled one-half of his net long-term capital gains (i.e., net long-term capital gains minus net short-term losses), not the lesser amount of his "taxable income."

In the case of returns with income averaging, the amount shown as income subject to tax was the amount, computed for the statistics, which would have produced the same tax under the regular tax computation method. This amount was always less than the taxpayer's taxable income; how much less depended on how far his average taxable income for the 4 preceding years fell short of his current year's taxable income.

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$399.8 billion of income subject to tax reported for 1970, all but \$30.1 billion was reported on returns with the regular tax computation.

Regular Method of Computation

The "regular" method of applying one of three graduated schedules of tax rates to brackets of "taxable

Table 3B.—CAPITAL GAINS TAXED AT 50 PERCENT AND 59 PERCENT
ALTERNATIVE TAX RATES BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with alternative tax	Adjusted gross income	One-half excess net long-term capital gain over net short-term capital loss			
			Total	Taxed at 50 percent rate	Taxed at 59 percent rate	
					Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	69,705	8,953,762	2,050,454	894,359	10,372	1,156,086
Under \$20,000.....	-	-	-	-	(*)	(*)
\$20,000 under \$50,000.....	8,347	328,881	31,334	30,846	-	-
\$50,000 under \$100,000.....	34,270	2,613,425	220,227	203,389	1,603	16,839
\$100,000 under \$200,000.....	19,542	2,622,444	379,133	261,537	4,531	117,596
\$200,000 under \$500,000.....	6,036	1,747,626	525,417	205,584	3,054	319,834
\$500,000 under \$1,000,000.....	1,076	722,634	334,441	93,083	731	241,346
\$1,000,000 or more.....	434	918,752	559,902	99,920	327	459,983

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.

income" was used on 58.5 million returns. The schedule used depended on the taxpayer's marital status.

Alternative Tax Computation

Under prior law, a taxpayer with large amounts of taxable income could elect an alternative tax computation which limited to 50 percent the tax on the taxable half of excess net long-term capital gain over net short-term capital loss. The Tax Reform Act of 1969 continued this rate on the first \$25,000 of such income (\$12,500 in the case of married persons filing separately), but applied a 59 percent rate for 1970 to amounts in excess of this base. An exception was made for amounts realized under contracts and corporate liquidation plans initiated before October 10, 1969, shown in the tabulations as "long-term gains from installment sales." The taxable half or such amounts was subject to the 50 percent rate, whether or not it exceeded \$25,000. However, they did reduce, dollar for dollar, the \$25,000 limitation on other types of capital gains that could be taxed at the 50 percent rate (see table 3B).

Income Averaging

Starting with tax year 1970, taxpayers could no longer take advantage of the income averaging provisions of the

Table 3C.—SELECTED CHARACTERISTICS OF TAXPAYERS USING INCOME AVERAGING BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages	Sales of capital assets net gain less loss	Taxable income	Income tax before income averaging ¹	Income tax after income averaging ²	Tax savings due to income averaging	Average tax savings (Dollars)	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	1,006,316	31,463,610	16,362,568	2,313,964	24,988,215	7,494,912	6,959,029	535,919	533	32,124
Taxable returns, total.....	1,006,250	31,461,773	16,362,456	2,313,818	24,986,928	7,494,478	6,958,669	535,847	532	32,124
Under \$5,000.....	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
\$5,000 under \$10,000.....	43,486	381,144	194,390	50,696	272,937	49,486	42,554	6,932	159	-
\$10,000 under \$15,000.....	138,533	1,767,580	1,103,331	112,422	1,265,590	239,419	221,654	17,766	128	55
\$15,000 under \$20,000.....	188,610	3,314,092	2,320,872	140,159	2,466,281	498,614	468,048	30,564	162	26
\$20,000 under \$25,000.....	166,165	3,715,016	2,500,244	136,958	2,830,720	611,491	575,823	35,672	215	27
\$25,000 under \$30,000.....	110,284	3,019,479	1,843,267	129,019	2,352,531	546,482	510,514	35,972	326	79
\$30,000 under \$50,000.....	224,767	8,555,119	4,440,327	414,591	6,887,163	1,896,391	1,756,749	139,651	621	1,078
\$50,000 under \$100,000.....	110,628	7,302,781	2,987,642	559,026	6,088,986	2,231,774	2,072,249	159,529	1,442	6,252
\$100,000 under \$200,000.....	19,113	2,465,683	797,547	420,940	2,088,487	991,714	922,844	68,879	3,604	10,363
\$200,000 under \$500,000.....	2,802	751,217	156,908	261,576	622,191	357,553	323,745	33,818	12,068	9,534
\$500,000 under \$1,000,000.....	153	98,657	10,593	49,955	74,619	48,031	43,449	4,581	29,940	2,482
\$1,000,000 or more.....	28	85,861	2,191	38,476	33,802	22,951	20,510	2,441	87,184	2,228
Nontaxable returns.....	66	1,838	112	146	1,287	434	362	72	1,093	-

(*) 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.

¹Tax computed under the regular computation method. Does not include surcharge.

²Tax computed under the income averaging method. Does not include surcharge.

NOTE: Amount detail may not add to total because of rounding.

income tax law if they were also using the alternative tax computation on their income from capital gains. However, the rules for income averaging were also liberalized in several respects for 1970. Formerly, a taxpayer could use income averaging if his current year's taxable income exceeded his average taxable income for the 4 prior years by both one-third and \$3,000. Formerly, taxable income used in the computation was modified because income from long-term capital gains, wagering, and, to a certain extent, gift income were not considered averagable. Under the new provisions, these excepted kinds of income became averagable and the current year's taxable income was required to exceed the average taxable income for the 4 prior years by both one-fifth and \$3,000 (as compared to one-third and \$3,000 in prior years).

The more liberal rules for income averaging were a major contributing factor to the increase in the number of returns with income averaging from nearly 600,000 filed for 1969 to 1.0 million filed for 1970. Table 3C shows that 1970 income from sales of capital assets totalled \$2.3 billion on returns with income averaging, compared with \$634 million for 1969, when such income was not averagable.

Alternative tax computation returns declined from 101,260 for 1969 to 69,705 for 1970. Besides the overall decline in capital gains between the 2 years (see table 1A), the changes in tax computation rules were probably also factors. The new and higher 59 percent alternative rate applicable when one-half long-term capital gains less short-term capital losses exceeded \$25,000, along with the new provisions for inclusion of capital gains in the income averaging computation, made the alternative computation less attractive than the regular or income averaging computations to many taxpayers.

Additional Tax for Tax Preferences (Minimum Tax)

The purpose of the additional tax was to make possible the taxation, to some extent, of items previously accorded special treatment. The tax incentives (or "tax preferences") covered by this tax are listed in the "Explanation of Classifications and Terms" under "Tax preferences."

The computation of the tax, which was detailed on Form 4625, worked as follows:

(1) All tax preference items were totalled. If they came to less than \$15,000, no Form 4625 had to be filed and no tax was imposed.

(2) From this total, \$30,000 was subtracted (\$15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in the tabulations as "tax preferences less exclusion."

(3) The amount computed in (2) was then further reduced by the income tax after credits and the tax from recomputing prior year investment credit. Some taxpayers made further reductions consisting of any tax preferences from which they derived no benefit (see discussion of the "no-benefit exclusion," below). The result of this computation is shown as "tax preference income subject to tax."

(4) A "tentative tax on tax preferences" was computed by taking 10 percent of "tax preference income subject to tax."

(5) The amount computed in (4) was reduced by 10 percent of any 1970 net operating loss eligible for carryover (see discussion below), and the result of this computation is shown as "net tentative tax for tax preferences" in the tabulations.

(6) Finally, the "net tentative tax for tax preferences" was reduced by any unused retirement income credit, thus arriving at "tentative tax for tax preferences after credit." The reasons for this computation are also explained in greater detail below.

(7) The "tentative tax for tax preferences after credit" is the amount which the taxpayer should have carried over to his Form 1040 and included in his total tax liability. Table 62 compares this computed amount to the amounts actually reported on Forms 4625 and 1040. The slightly higher frequency associated with the amounts reported on Forms 1040 resulted from the failure of a small number of taxpayers who were subject to the additional tax to file the supporting Form 4625 with their returns.

In the course of the tax computation, the taxpayer had the opportunity to reduce his tax liability by three items which related to the extent to which he actually benefited from his tax preferences. These reductions applied only to taxpayers who were nontaxable under the

Table 3D.—TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

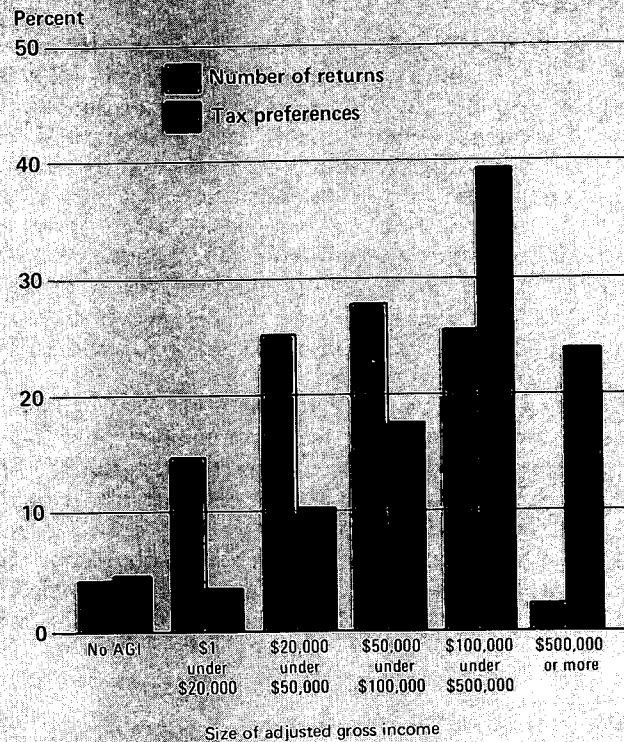
Size of adjusted gross income	Number of returns with tax preferences or additional tax for tax preferences				Amount of tax preferences			Amount of additional tax for tax preferences			Returns with no income tax after credits	
	Total	With tax preferences	With additional tax	Tax preferences and additional tax	Total	On returns with additional tax	On returns with no additional tax	Total	On returns with tax preferences	On returns with no tax preferences	Number with additional tax	Amount of additional tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	75,923	75,311	18,942	18,330	4,472,599	2,928,684	1,543,915	121,988	120,093	1,895	3,360	23,898
No adjusted gross income.....	3,282	3,274	1,351	1,343	220,223	136,111	84,112	8,600	8,547	53	1,351	8,600
Under \$10,000.....	4,688	4,562	712	586	75,879	38,432	37,447	2,030	2,024	6	649	1,833
\$10,000 under \$15,000.....	4,259	4,253	271	265	46,817	17,481	29,336	1,022	931	91	131	594
\$15,000 under \$20,000.....	2,393	2,330	304	241	45,515	18,749	26,766	1,131	1,127	4	106	594
\$20,000 under \$30,000.....	6,909	6,899	639	629	140,304	43,318	96,986	2,350	2,335	15	126	977
\$30,000 under \$40,000.....	6,008	5,997	828	817	148,971	52,768	96,203	2,408	2,406	2	139	876
\$40,000 under \$50,000.....	6,239	6,110	1,281	1,152	176,885	74,431	102,454	3,287	3,280	7	222	799
\$50,000 under \$100,000.....	21,211	21,076	4,808	4,673	789,242	359,468	429,774	14,981	14,784	197	294	1,799
\$100,000 under \$500,000.....	19,361	19,255	7,671	7,565	1,770,172	1,223,569	546,603	46,071	45,588	483	300	5,318
\$500,000 under \$1,000,000.....	1,111	1,101	741	731	434,984	385,174	49,810	15,488	15,212	276	34	1,826
\$1,000,000 or more.....	462	454	336	328	623,607	579,183	44,424	24,620	23,859	761	12	682

NOTE: Amount detail may not add to total because of rounding.

Chart 3B

Returns with tax preferences

Percent distribution of returns with tax preferences and amount of preferences



regular method of tax computation, and who had more than enough deductions, exemptions, business losses, or retirement income credit to make them nontaxable.

No-Benefit Exclusion.

The "no-benefit exclusion," while not mentioned anywhere on the income tax form or in the instructions, was being considered as a proposed regulation at the time the 1970 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Internal Revenue Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of "tax preference income subject to tax." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that, even had he not enjoyed certain tax preferences, he would still have been nontaxable under the regular tax computation method. For example, a tax-

payer with adjusted gross income of \$100,000, including one-half excess long-term capital gains of \$40,000, but with itemized deductions totalling \$140,000, obviously gained no benefit from his ability to exclude the other \$40,000 of his long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over his adjusted gross income. However, any business-related itemized deductions which qualified for inclusion in the taxpayer's 1970 net operating loss eligible for carryover were treated somewhat differently, as is explained in the next paragraph.

1970 Net Operating Loss Eligible for Carryover

A business net operating loss in the current year was of benefit to a taxpayer to the extent that he could deduct it

Table 3E.—SOCIAL SECURITY TAX ON TIP INCOME BY SIZE OF ADJUSTED GROSS INCOME

(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns with social security tax on tip income	Adjusted gross income	Social security tax on unreported tip income plus uncollected social security tax on tips	Income tax after credits	
				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
Total.....	46,606	321,138	834	40,369	34,119
Under \$5,000.....	16,696	50,200	243	10,711	2,744
\$5,000 under \$10,000.....	19,909	137,544	408	19,657	14,449
\$10,000 under \$15,000.....	7,514	88,215	99	7,514	10,116
\$15,000 or more.....	2,487	45,179	83	2,487	6,810

NOTE: Amount detail may not add to total because of rounding.

Table 3F.—NUMBER OF RETURNS WITH TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

Size of total income tax ¹	Total returns	Adjusted gross income classes			
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
		(1)	(2)	(3)	(4)
Total.....	59,317,371	13,814,783	21,873,443	14,080,901	9,548,244
\$1 under \$500.....	17,243,057	11,944,309	5,106,300	177,856	14,592
\$500 under \$1,000.....	15,233,300	1,869,308	11,502,821	1,825,367	35,804
\$1,000 under \$2,000.....	17,008,023	549	5,264,209	10,391,300	1,352,119
\$2,000 under \$3,000.....	5,531,303		56,213	1,630,086	3,901,008
\$3,000 under \$4,000.....	1,891,501	406	79	56,292	1,835,200
\$4,000 under \$5,000.....	793,736				793,602
\$5,000 under \$10,000.....	1,042,359	211			1,042,077
\$10,000 or more.....	574,092				573,842
<u>Joint Returns</u>					
Total.....	38,003,668	2,995,141	13,699,469	12,364,691	8,944,367
\$1 under \$500.....	7,572,169	2,988,414	4,400,371	170,832	12,552
\$500 under \$1,000.....	9,113,197	6,035	7,290,145	1,784,259	33,109
\$1,000 under \$2,000.....	12,826,402		2,008,845	9,482,558	1,334,648
\$2,000 under \$3,000.....	4,728,421			926,919	3,801,302
\$3,000 under \$4,000.....	1,656,377			502	108
\$4,000 under \$5,000.....	689,155	689,035			
\$5,000 under \$10,000.....	915,283	190			915,032
\$10,000 or more.....	502,664				502,437
<u>Other Returns</u>					
Total.....	21,313,703	10,819,642	8,173,974	1,716,210	603,877
\$1 under \$500.....	9,670,888	8,955,895	705,929	7,024	4,735
\$500 under \$1,000.....	6,120,103	1,863,624	4,212,676	41,108	
\$1,000 under \$2,000.....	4,181,621		3,255,364	908,742	17,471
\$2,000 under \$3,000.....	802,882			703,167	99,706
\$3,000 under \$4,000.....	235,124	123	(*)	56,169	178,948
\$4,000 under \$5,000.....	104,581		-	-	104,567
\$5,000 under \$10,000.....	127,076		(*)		127,045
\$10,000 or more.....	71,428				-

(*) 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.

¹Total income tax equals income tax after credits plus additional tax for tax preferences.

from current income or carry it back to one of the 3 preceding years (see "1970 net operating loss eligible for carryover" in the "Explanation of Classifications and Terms"). If he had no income to offset the loss against in those 4 years, there was no benefit from the net operating loss in the current year; however, he was allowed to carry it over to future years and deduct it from his income in those years. Therefore, while a 1970 net operating loss could be used to offset the additional tax for 1970, that liability was merely deferred to the years in which the taxpayer deducted the loss.

Unused Retirement Income Credit

A taxpayer had an unused retirement income credit when the computation on schedule R resulted in a greater amount than was needed to bring the income tax (computed under the regular method) down to zero. This excess amount could then be used to reduce the taxpayer's additional tax for tax preferences.

Social Security Taxes on Tip Income

Under the Federal Insurance Contributions Act, an employer was required to withhold social security taxes to finance benefits under the Old Age, Survivors, Disability, and Hospital Insurance Program. A tax of 4.8 percent was assessed on the first \$7,800 of earnings during 1970. Typically, the employer himself was taxed an amount equal to the employee's tax. However, there was no matching employer tax on tip income and the obligation to withhold the employee's tax was limited to the amount reported to the employer by the employee and to the extent that funds due to the employee were available. To meet any deficiency in tax payments, the employee could make voluntary payments to his employer; the 1970 tax form also provided, for the first time, an op-

portunity for taxpayers to make up any deficiency in social security taxes on tip income. Two new lines were added to Form 1040, one for taxes on tips not reported to the employer, one for taxes on tips which were reported, but for which no tax had been withheld. Table 3E shows that these new line items were used on a total of 46,606 returns and that \$834,000 of uncollected or unreported taxes on tip income were owed. See "Social Security Taxes on Tip Income" in section 6 for additional details.

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Four of the tables (tables 52-55) show the amount of income subject to tax by the rates at which it was taxed, in other words, the income on each return was subdivided into the amount taxed per tax rate. Table 56 classifies returns two ways: in columns 7-12, a return is again classified by each rate at which it was taxed; in columns 1-6, however, it is classified solely by the highest (or marginal) rate at which it was taxed.

The marginal rate for a return with the regular tax computation only was the highest tax rate applicable to the taxpayer's taxable income in the appropriate tax schedule for his marital status (see illustration example 1).¹ For returns with the alternative tax only, the marginal rate was usually the 59 percent capital gains rate (see example 3); however, for a few returns with alternative tax only, on which all long-term capital gains were "long-term gains from installment sales," the marginal rate was the 50 percent capital gains rate. An alternative

¹ Income averaging returns are included in the tax rate tables with returns with "regular computation only;" income subject to tax was specially computed for these returns, as was explained earlier in this section under "income subject to tax."

Table 3G.—TAX OVERPAYMENTS AND TAX DUE AT TIME OF FILING BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with tax overpayment							
	Number of returns	Total tax liability ¹	Taxpayments ²	Overpayments	Refund		Credit on 1971 tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	55,273,385	49,892,943	65,619,956	15,727,692	53,126,294	14,043,493	2,570,076	1,684,219
Under \$5,000.....	22,010,136	2,765,822	5,930,032	3,164,685	21,494,833	3,007,199	636,203	157,489
\$5,000 under \$10,000.....	17,092,982	12,622,714	17,192,595	4,569,975	16,490,419	4,340,144	720,425	229,833
\$10,000 under \$15,000.....	10,541,101	14,733,629	18,652,131	3,918,526	10,187,599	3,734,271	423,462	184,257
\$15,000 or more.....	5,629,166	19,770,778	23,845,198	4,074,506	4,953,443	2,961,879	789,986	1,112,636

Size of adjusted gross income	Returns with tax due at time of filing								Returns with neither overpayment nor tax due	
	Number of returns	Total tax liability ¹	Taxpayments ²	Tax due	Amount paid at time of filing		Balance due after remittance ³		Number of returns	Total tax liability ¹
					Number of returns	Amount	Number of returns	Amount		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	16,478,813	35,639,750	26,911,644	8,725,671	14,701,460	7,768,983	6,639,180	956,713	2,527,633	234,472
Under \$5,000.....	3,994,670	1,130,539	637,122	491,824	3,375,036	403,379	1,822,111	88,470	2,503,228	38,859
\$5,000 under \$10,000.....	5,048,464	4,533,971	3,340,931	1,192,078	4,381,074	1,004,092	2,671,733	188,035	161,621	78,125
\$10,000 under \$15,000.....	3,522,740	6,223,223	5,081,389	1,142,048	3,225,421	985,827	1,309,347	156,249	42,178	60,421
\$15,000 or more.....	3,912,939	23,752,017	17,852,202	5,899,719	3,719,929	5,375,685	835,989	523,959	20,606	57,067

¹ The sum of income tax after credits (including surcharge) plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on unreported tip income, and uncollected employee social security tax on tips.

² The sum of tax withheld, payments on 1970 declarations, and total other payments.

³ Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were to be billed for the balance due.

NOTE: Amount detail may not add to total because of rounding.

**Illustrations of the presentation
of tax returns data classified
by rate, as shown in table 56.**

Example 1—Regular Tax Only

Derivation of Income Subject to Tax:

\$16,050 - Adjusted gross income
-3,800 - Itemized deductions
\$12,250 - Balance
-1,250 - Exemptions
\$11,000 - Income subject to tax

Derivation of Tax on Income Subject to Tax:

1st \$1,000 taxed at 14%..... \$140
2nd \$1,000 taxed at 15%..... \$150
3rd \$1,000 taxed at 16%..... \$160
4th \$1,000 taxed at 17%..... \$170
Next \$4,000 taxed at 19%..... \$760
Next \$4,000 taxed at 22%..... \$880
Bal. \$3,000 taxed at 22%..... \$660
\$11,000 Total tax..... \$2,040

Example 2—Capital Gains and Regular Tax

Derivation of Income Subject to Tax:

\$120,050 - Adjusted gross income (including 1/2
excess net long-term capital gain of
\$55,000)
-3,800 - Itemized deductions
\$116,250 - Balance
-1,250 - Exemptions
\$115,000 - Tentative income subject to tax
Income subject to tax—
\$55,000 - At capital gains rates
+60,000 - At regular rates
\$115,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:

1st \$1,000 taxed at 14%..... \$140
2nd \$1,000 taxed at 15%..... \$150
3rd \$1,000 taxed at 16%..... \$160
4th \$1,000 taxed at 17%..... \$170
Next \$4,000 taxed at 19%..... \$760
Next \$4,000 taxed at 22%..... \$880
Next \$4,000 taxed at 25%..... \$1,000
Next \$4,000 taxed at 28%..... \$1,120
Next \$4,000 taxed at 32%..... \$1,280
Next \$4,000 taxed at 36%..... \$1,440
Next \$4,000 taxed at 39%..... \$1,560
Next \$4,000 taxed at 42%..... \$1,680
Next \$4,000 taxed at 45%..... \$1,800
Next \$4,000 taxed at 48%..... \$1,920
Next \$8,000 taxed at 50%..... \$4,000
Bal. \$8,000 taxed at 53%..... \$4,240
\$60,000 Regular tax..... \$22,300

Derivation of Capital Gains Tax:

\$25,000 of income subject to tax taxed at 50% 12,500
\$30,000 of income subject to tax taxed at 59% 17,700
\$55,000 taxed at capital gains rates..... 30,200
\$115,000 Total tax..... \$52,500

Example 3—Capital Gains Tax Only

Derivation of Income Subject to Tax:

\$351,250 - Adjusted gross income (including 1/2 excess
net long-term capital gain of \$310,000)
-45,000 - Itemized deductions
306,250 - Balance
-1,250 - Exemptions
\$305,000 - Tentative income subject to tax
Income subject to tax—
\$310,000 - At capital gains rates
- - - - - At regular rates
\$310,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:

\$305,000 - Tentatively taxed at regular rates
from tax rate schedule Y..... \$184,480
(above tax greater than capital gains tax—
taxpayer used derivation below)

Derivation of Capital Gains Tax:

\$ 25,000 of income subject to tax taxed at 50% 12,500
\$285,000 of income subject to tax taxed at 59% 168,150
\$310,000 taxed at capital gain rates..... \$180,650
\$310,000 Total tax..... \$180,650

Tax rate classes	Classified by the highest rate at which tax was computed						Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Dollars)	Income subject to tax		Income tax before credits		Number of returns	Income taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
			At all rates (Dollars)	At marginal rate (Dollars)	Generated from all rates (Dollars)	Generated at marginal rate (Dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Example 1.—Data Reported on Joint Return With Regular Tax Only

14 percent.....							1	1,000	140
15 percent.....							1	1,000	150
16 percent.....							1	1,000	160
17 percent.....							1	1,000	170
19 percent.....							1	4,000	760
22 percent.....	1	16,050	11,000	3,000	2,040	660	1	3,000	660

Example 2.—Data Reported on Joint Return With Capital Gains Tax and Regular Tax

14 percent.....							1	1,000	140
15 percent.....							1	1,000	150
16 percent.....							1	1,000	160
17 percent.....							1	1,000	170
19 percent.....							1	4,000	760
22 percent.....							1	4,000	880
25 percent.....							1	4,000	1,000
28 percent.....							1	4,000	1,120
32 percent.....							1	4,000	1,280
36 percent.....							1	4,000	1,440
39 percent.....							1	4,000	1,560
42 percent.....							1	4,000	1,680
45 percent.....							1	4,000	1,800
48 percent.....							1	4,000	1,920
50 percent.....							1	8,000	4,000
53 percent.....	1	120,050	115,000	8,000	52,500	4,240	1	8,000	4,240
With regular tax computation and capital gains tax, total.....	1	120,050	115,000	38,000	52,500	21,940	1	115,000	52,500
Regular tax computation.....	1	120,050	60,000	8,000	52,500	4,240	1	60,000	22,300
Capital gains tax, total.....	1	120,050	55,000	30,000	52,500	17,700	1	55,000	30,200
50 percent capital gains tax.....							1	25,000	12,500
59 percent capital gains tax.....	1	120,050	55,000	30,000	52,500	17,700	1	30,000	17,700

Example 3.—Data Reported on Joint Return With Capital Gains Tax Only

With capital gains tax only, total.....	1	351,250	310,000	285,000	180,650	168,150	1	310,000	180,650
50 percent capital gains tax.....							1	25,000	12,500
59 percent capital gains tax.....	1	351,250	310,000	285,000	180,650	168,150	1	285,000	168,150

Summary of Data Reported on the Above Three Joint Returns

Total.....	3	487,350	436,000	326,000	235,190	190,750	3	436,000	235,190
14 percent.....							2	2,000	280
15 percent.....							2	2,000	300
16 percent.....							2	2,000	320
17 percent.....							2	2,000	340
19 percent.....							2	8,000	1,520
22 percent.....	1	16,050	11,000	3,000	2,040	660	2	7,000	1,540
25 percent.....							1	4,000	1,000
28 percent.....							1	4,000	1,120
32 percent.....							1	4,000	1,280
36 percent.....							1	4,000	1,440
39 percent.....							1	4,000	1,560
42 percent.....							1	4,000	1,680
45 percent.....							1	4,000	1,800
48 percent.....							1	4,000	1,920
50 percent.....							1	8,000	4,000
53 percent.....	1	120,050	115,000	8,000	52,500	4,240	1	8,000	4,240
With regular tax computation and capital gains tax, total.....	1	120,050	115,000	38,000	52,500	21,940	1	115,000	52,500
Regular tax computation.....	1	120,050	60,000	8,000	52,500	4,240	1	60,000	22,300
Capital gains tax, total.....	1	120,050	55,000	30,000	52,500	17,700	1	55,000	30,200
50 percent capital gains tax.....							1	25,000	12,500
59 percent capital gains tax.....	1	120,050	55,000	30,000	52,500	17,700	1	30,000	17,700
With capital gains tax only, total.....	1	351,250	310,000	285,000	180,650	168,150	1	310,000	180,650
50 percent capital gains tax.....							1	25,000	12,500
59 percent capital gains tax.....	1	351,250	310,000	285,000	180,650	168,150	1	285,000	168,150

tax return subject to both the regular tax and the capital gains tax appears at two marginal tax rates—once at the highest applicable capital gains tax rate (50 or 59 percent), another time at the highest rate applicable to the remaining portion of taxable income (see example 2).

Overpayment and Balance Due

Tables 3G, 3H, and 3I classify taxpayers by whether they ended the tax year owing additional amounts in taxes or with a refund due from the Internal Revenue Service.

Table 3H.—TAX DUE AT TIME OF FILING BY SIZE FOR TAXPAYERS USING TAX TABLE¹
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of tax due	Number of returns with tax due at time of filing	Total tax liability ²	Tax withheld		Payments on 1970 declaration		Total other payments		Tax due at time of filing		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Balance due after remittance	
										Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total.....	5,734,774	3,604,858	3,812,517	2,354,475	563,473	283,802	475,364	30,291	934,090	3,398,814	164,805
\$1 under \$25.....	1,367,803	797,570	1,206,120	743,638	77,541	35,989	31,467	1,734	15,728	1,016,185	3,611
\$25 under \$50.....	888,468	505,863	675,325	438,557	73,830	32,905	40,024	2,223	31,955	562,517	5,902
\$50 under \$75.....	649,873	365,709	426,856	293,238	63,032	29,989	51,512	2,622	39,693	367,491	6,736
\$75 under \$100.....	481,130	266,225	313,483	201,526	44,871	21,723	33,371	1,431	41,443	255,400	8,464
\$100 under \$125.....	363,247	211,261	213,088	147,008	43,770	22,397	27,449	1,378	40,348	203,539	7,266
\$125 under \$150.....	280,049	168,315	171,726	112,611	36,625	16,526	22,546	1,151	37,996	141,609	6,948
\$150 under \$200.....	418,890	254,407	252,896	152,830	49,952	26,920	35,681	2,059	72,115	228,655	13,348
\$200 under \$300.....	446,139	288,084	245,328	139,535	63,830	37,222	43,420	2,661	108,610	230,961	21,455
\$300 under \$400.....	241,593	168,349	127,102	62,913	32,559	19,658	31,589	2,265	83,482	128,129	15,373
\$400 under \$500.....	135,410	96,900	50,325	20,476	23,963	13,465	22,726	1,724	60,996	65,050	8,288
\$500 or more.....	462,212	482,175	130,268	42,083	53,500	27,008	135,579	11,043	401,724	199,278	67,414

¹Standard deduction returns with adjusted gross income under \$10,000.

²The sum of income tax after credits (including surcharge) plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on unreported tip income, and uncollected employee social security tax on tips.

Table 3I.—TAX OVERPAYMENT BY SIZE FOR TAXPAYERS USING TAX TABLE¹
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of tax overpayment	Number of returns with tax overpayment	Total tax liability ²	Total overpayments	Refund		Credit on 1971 tax		Tax withheld		Payment on 1970 declaration		Total other payments	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total.....	26,549,653	8,483,385	3,741,000	26,135,959	3,640,629	476,271	100,375	25,912,319	11,792,813	760,137	399,737	541,955	31,486
\$1 under \$25.....	3,532,433	851,577	41,797	3,470,115	41,188	62,822	609	3,434,385	854,654	80,420	34,808	58,142	3,910
\$25 under \$50.....	2,834,589	677,515	103,663	2,795,620	102,360	38,969	1,303	2,760,590	754,713	59,703	23,757	53,440	2,687
\$50 under \$75.....	2,489,982	631,693	153,806	2,438,652	150,523	53,827	3,284	2,416,395	762,598	83,242	21,109	27,497	1,790
\$75 under \$100.....	2,685,741	826,158	234,555	2,647,483	231,089	42,625	3,466	2,623,107	1,035,929	74,430	23,386	26,165	1,390
\$100 under \$125.....	2,958,029	1,122,459	331,369	2,927,781	327,761	33,480	3,609	2,900,085	1,429,915	78,018	22,293	29,146	1,620
\$125 under \$150.....	2,691,761	1,057,735	366,921	2,663,565	362,894	31,179	4,027	2,650,881	1,394,706	50,503	27,511	33,617	2,204
\$150 under \$200.....	3,539,706	1,092,008	611,446	3,497,246	603,649	48,441	7,797	3,488,884	1,666,733	73,427	33,819	66,558	2,897
\$200 under \$300.....	3,543,188	1,168,595	848,749	3,506,040	837,790	52,813	10,959	3,481,375	1,964,249	90,480	49,378	78,627	3,685
\$300 under \$400.....	1,223,671	548,276	419,370	1,193,763	408,190	34,554	11,180	1,183,221	926,476	56,071	38,163	64,986	2,964
\$400 under \$500.....	512,727	299,938	228,234	495,771	220,164	19,336	8,070	487,539	459,383	36,698	22,657	32,799	2,131
\$500 or more.....	537,826	251,431	401,090	499,923	355,021	58,225	46,071	485,857	543,457	77,145	102,856	70,978	6,208

¹Standard deduction returns with adjusted gross income under \$10,000.

²The sum of income tax after credits (including surcharge) plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on unreported tip income, and uncollected employee social security tax on tips.

NOTE: Amount detail may not add to total because of rounding.

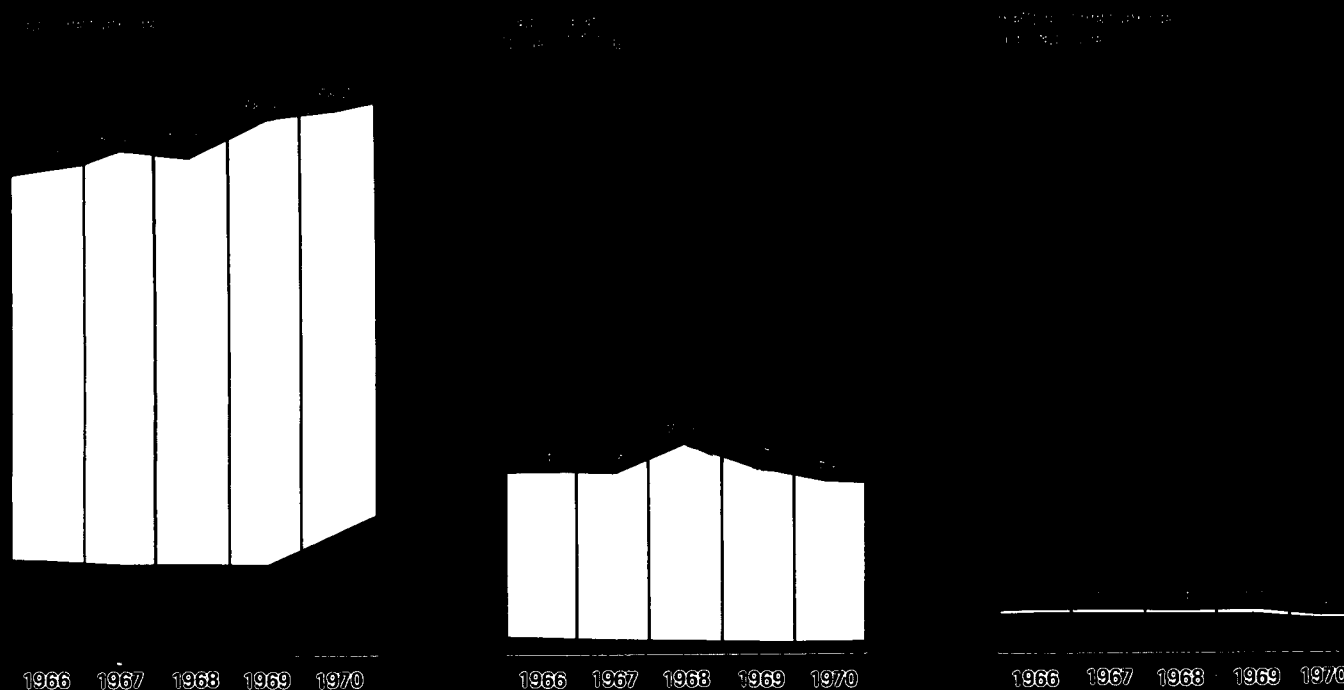
Chart 3C

Number of returns with tax
overpayment or tax due, 1966-1970

Million of returns

Taxable

Nontaxable



*Tax includes income, self-employment, and "miscellaneous" taxes

Individual Returns/1970 • Tax Computation and Tax Rates

Table 50.—RETURNS WITH REGULAR TAX COMPUTATION RATES ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns ¹	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Income taxed at regular rates	Income tax before credits	Surcharge	
			Number of returns	Amount	Number of returns	Amount	Number	Amount			Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	59,523,893	602,483,173	34,120,128	82,712,553	25,403,765	18,533,006	171,831,061	107,362,534	² 393,878,318	78,645,157	50,901,514	1,930,331
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	38,600	34,976	(*)	(*)	34,737	6,649	38,600	23,993	4,068	583	-	-
\$1,000 under \$2,000.....	1,267,318	2,265,977	65,835	40,204	1,201,483	1,064,598	1,312,784	819,407	341,764	48,117	22,157	133
\$2,000 under \$3,000.....	3,795,842	9,528,963	424,315	374,703	3,371,527	2,493,457	4,677,912	2,922,335	3,738,490	548,351	1,564,016	6,262
\$3,000 under \$4,000.....	4,270,089	15,032,206	1,192,997	1,225,167	3,077,092	1,531,490	7,371,914	4,604,556	7,671,039	1,196,245	2,732,127	24,390
\$4,000 under \$5,000.....	4,670,384	21,072,910	1,792,935	2,114,788	2,877,449	1,439,491	9,845,919	6,150,938	11,367,742	1,818,567	3,309,985	37,013
\$5,000 under \$6,000.....	4,565,573	25,092,309	1,945,583	2,643,864	2,619,990	1,502,453	10,958,502	6,845,345	14,100,705	2,300,785	3,632,972	49,798
\$6,000 under \$7,000.....	4,557,492	29,601,333	2,138,866	3,264,674	2,418,626	1,594,358	12,316,518	7,695,392	17,046,968	2,839,384	3,998,015	64,957
\$7,000 under \$8,000.....	4,380,022	32,835,052	2,272,982	3,904,964	2,107,040	1,581,372	12,738,729	7,959,646	19,389,143	3,271,739	4,042,159	77,845
\$8,000 under \$9,000.....	4,246,232	36,053,436	2,504,405	4,521,779	1,741,827	1,478,558	13,336,646	8,334,048	21,719,131	3,720,556	4,084,982	90,743
\$9,000 under \$10,000.....	4,165,453	39,557,346	2,566,593	5,039,733	1,598,860	1,498,266	13,735,032	8,582,567	24,436,864	4,228,968	4,084,531	105,390
\$10,000 under \$11,000.....	3,673,391	38,525,390	2,480,031	5,244,602	1,193,360	1,187,900	12,707,284	7,939,774	24,153,224	4,217,188	3,629,765	105,818
\$11,000 under \$12,000.....	3,257,150	37,415,352	2,348,739	5,242,944	908,411	906,198	11,542,872	7,212,284	24,054,031	4,262,945	3,224,511	106,820
\$12,000 under \$13,000.....	2,785,217	34,780,754	2,120,078	4,958,666	665,139	662,346	9,900,224	6,186,328	22,973,513	4,138,611	2,774,834	103,821
\$13,000 under \$14,000.....	2,365,942	31,910,602	1,923,179	4,737,329	442,763	441,750	8,694,584	5,432,856	21,298,750	3,889,937	2,354,220	97,458
\$14,000 under \$15,000.....	2,004,363	29,035,963	1,679,050	4,365,907	325,313	325,300	7,326,326	4,578,178	19,766,660	3,659,116	1,933,954	91,878
\$15,000 under \$20,000.....	5,533,688	94,431,092	4,912,283	14,514,638	621,405	620,643	20,307,676	12,689,693	66,606,619	12,917,754	5,518,742	324,144
\$20,000 under \$25,000.....	1,907,088	42,163,985	1,782,969	6,610,857	124,119	123,970	7,100,630	4,437,245	30,992,339	6,502,023	1,901,536	163,257
\$25,000 under \$30,000.....	766,553	20,812,222	729,094	3,323,865	37,459	37,377	2,906,156	1,816,057	15,635,112	3,535,196	753,291	88,980
\$30,000 under \$50,000.....	907,903	33,720,688	876,830	5,305,200	31,073	30,747	3,528,846	2,205,215	26,179,861	6,883,844	935,324	173,720
\$50,000 under \$100,000.....	315,644	20,421,191	310,128	3,396,322	5,516	5,510	1,288,370	805,340	16,214,411	5,632,474	314,625	141,507
\$100,000 under \$200,000.....	42,507	5,473,918	41,980	1,069,806	527	526	166,385	104,248	4,299,641	1,944,384	42,367	48,827
\$200,000 under \$500,000.....	6,619	1,826,477	6,571	474,996	48	46	24,277	15,279	1,336,281	729,694	6,583	18,314
\$500,000 under \$1,000,000.....	627	417,760	626	145,470	1	1	2,265	1,425	270,878	169,063	622	4,221
\$1,000,000 or more.....	196	473,271	196	191,807	-	-	610	385	281,084	189,633	196	5,035
Returns under \$5,000.....	14,042,233	47,935,033	3,479,945	3,755,128	10,562,288	6,535,685	23,247,129	14,521,229	23,123,103	3,611,864	7,628,285	67,797
Returns \$5,000 under \$10,000.....	21,914,772	163,139,476	11,428,429	19,375,014	10,486,343	7,655,006	63,087,427	39,416,998	96,692,811	16,361,431	19,842,659	388,733
Returns \$10,000 under \$15,000.....	14,086,063	171,668,061	10,551,077	24,549,448	3,534,986	3,523,494	50,171,290	31,349,420	112,246,177	20,167,796	13,977,284	505,796
Returns \$15,000 or more.....	9,480,825	219,740,604	8,660,677	35,032,961	820,148	818,819	35,325,215	22,074,887	161,816,225	38,504,065	9,433,286	968,005

Size of adjusted gross income	Tax credits								Income tax after credits ⁴				Additional tax for tax preferences	
	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits		Number of returns	Amount	As a percent of—		Average income tax after credits (dollars)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Taxable income	Adjusted gross income		
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total.....	1,350,711	166,797	144,186	28,037	188,891	143,411	11,251	1,151	59,244,311	80,236,112	20.4	13.3	1,354	12,777
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	8,246	296	(*)	(*)	-	-	38,348	587	14.4	1.7	15	-
\$2,000 under \$3,000.....	119,408	7,359	3,246	296	(*)	(*)	-	-	1,259,394	47,697	14.0	2.1	38	-
\$3,000 under \$4,000.....	202,920	17,409	9,794	707	(*)	(*)	-	-	3,717,709	546,852	14.6	5.7	147	-
\$4,000 under \$5,000.....	228,115	26,604	12,100	923	(*)	(*)	-	-	4,194,343	1,202,432	15.7	8.0	287	-
\$5,000 under \$6,000.....	168,282	22,587	12,446	972	(*)	(*)	-	-	4,603,268	1,827,121	16.1	8.7	397	(*)
\$6,000 under \$7,000.....	116,788	17,220	14,306	1,576	(*)	(*)	-	-	4,544,857	2,324,833	16.5	9.3	512	(*)
\$7,000 under \$8,000.....	90,737	12,251	13,812	1,661	(*)	(*)	-	-	4,548,092	2,885,075	16.9	9.7	634	(*)
\$8,000 under \$9,000.....	74,521	9,989	10,030	1,741	(*)	(*)	-	-	4,370,101	3,331,371	17.2	10.1	762	(*)
\$9,000 under \$10,000.....	63,096	9,586	10,585	1,847	(*)	(*)	-	-	4,243,220	3,795,465	17.5	10.5	894	(*)
\$10,000 under \$11,000.....	42,603	8,285	6,409	1,151	(*)	(*)	-	-	4,164,894	4,321,911	17.7	10.9	1,038	(*)
\$11,000 under \$12,000.....	36,499	5,741	4,821	825	(*)	(*)	-	-	3,672,431	4,312,895	17.9	11.2	1,174	(*)
\$12,000 under \$13,000.....	28,758	4,550	3,261	466	(*)	(*)	-	-	3,255,070	4,360,121	18.1	11.7	1,339	(*)
\$13,000 under \$14,000.....	22,899	3,259	6,139	1,247	(*)	(*)	-	-	2,784,498	4,235,091	18.4	12.2	1,521	(*)
\$14,000 under \$15,000.....	16,105	2,766	2,342	453	(*)	(*)	-	-	2,364,458	3,978,034	18.7	12.5	1,682	(*)
\$15,000 under \$20,000.....	59,531	8,294	8,096	2,666	(*)	(*)	-	-	2,004,313	3,746,456	19.0	12.9	1,869	(*)
\$20,000 under \$25,000.....	27,167	3,850	4,015	997	(*)	(*)	-	-	5,531,794	13,218,680	19.8	14.0	2,390	(*)
\$25,000 under \$30,000.....	15,776	2,274	3,425	1,639	(*)	(*)	-	-	1,906,272	6,651,429	21.5	15.8	3,489	(*)
\$30,000 under \$50,000.....	20,015	2,731	7,178	2,635	(*)	(*)	-	-	766,176	3,612,808	23.1	17.4	4,715	(*)
\$50,000 under \$100,000.....	8,360	1,194	5,322	2,905	(*)	(*)	-	-	907,735	7,034,493	26.9	20.9	7,749	(*)
\$100,000 under \$200,000.....	1,697	244	1,481	2,352	(*)	(*)	-	-	315,477	5,749,307	35.5	28.2	18,224	(*)
\$200,000 under \$500,000.....	386	55	316	675	(*)	(*)	-	-	42,448	1,981,768	46.1	36.2	46,687	(*)
\$500,000 under \$1,000,000.....	52	7	44	205	(*)	(*)	-	-	6,595	742,482	55.6	40.7	112,582	(*)
\$1,000,000 or more.....	21	3	18	98	(*)	(*)	-	-	623	171,009	63.1	40.9	274,492	(*)
Returns under \$5,000.....	557,418	51,911	30,140	1,926	(*)	(*)	-	-	13,813,062	3,624,689	15.7	7.6	262	(*)
Returns \$5,000 under \$10,000.....	513,424	71,633	61,179	7,797	(*)	(*)	-	-	21,873,164	16,658,656	17.2	10.2	762	(*)
Returns \$10,000 under \$15,000.....	146,864	24,601	22,972	4,142	(*)	(*)	-	-	14,080,770	20,632,597	18.4	12.0	1,465	(*)
Returns \$15,000 or more.....	133,005	18,653	29,895	14,173	(*)	(*)	-	-	9,477,315	39,320,171	24.3	17.9	4,149	(*)

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

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

¹Includes returns with income averaging and prior year delinquent returns. Excludes returns with no taxable income.²Includes income averaging taxable income.³Less than \$500.⁴Percents and averages are computed for returns with and without income tax after credits.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Tax Computation and Tax Rates

157

Table 51.—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS
BY SIZE OF ADJUSTED GROSS INCOME

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Taxable income
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	69,705	8,953,762	68,170	1,533,355	1,535	1,534	228,781	143,223	7,275,967
Under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	8,347	328,881	7,371	42,751	976	976	13,314	8,317	276,840
\$50,000 under \$100,000.....	34,270	2,613,425	33,867	358,934	403	403	118,206	73,892	2,180,244
\$100,000 under \$200,000.....	19,542	2,622,444	19,420	466,025	122	121	70,804	44,355	2,112,076
\$200,000 under \$500,000.....	6,036	1,747,626	6,005	355,529	31	31	21,180	13,336	1,378,836
\$500,000 under \$1,000,000.....	1,076	722,634	1,073	147,739	3	3	3,799	2,392	572,520
\$1,000,000 or more.....	434	918,752	434	162,377	-	-	1,478	931	755,451

Size of adjusted gross income	Income subject to tax				Surcharge		Tax credits			
	Total	At regular tax computation rates	At capital gains tax rates (one-half excess long-term gain)	Income tax before credits	Number of returns	Amount	Retirement income credits		Investment credit	
							Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	7,281,146	5,230,692	2,050,454	3,493,461	69,524	87,747	6,555	859	1,783	2,517
Under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	276,840	245,506	31,334	106,627	8,347	2,674	1,862	229	-	-
\$50,000 under \$100,000.....	2,180,246	1,960,019	220,227	864,375	34,149	21,744	2,672	336	742	606
\$100,000 under \$200,000.....	2,112,147	1,733,014	379,133	984,939	19,495	24,810	1,431	207	716	794
\$200,000 under \$500,000.....	1,379,473	854,056	525,417	751,283	6,025	18,863	483	69	263	626
\$500,000 under \$1,000,000.....	573,568	239,127	334,441	333,538	1,075	8,372	72	12	43	272
\$1,000,000 or more.....	758,872	198,970	559,902	452,699	433	11,284	35	6	19	219

Size of adjusted gross income	Tax credits--Continued				Income tax after credits				Additional tax for tax preferences	
	Foreign tax credits		Other tax credits		Number of returns	Amount	As a percent of--		Average income tax after credits (Dollars)	Number of returns
	Number of returns	Amount	Number of returns	Amount			Income subject to tax	Adjusted gross income		Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total.....	11,506	26,212	161	386	69,700	3,551,210	48.8	39.7	50,950	3,008
Under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	1,170	83	-	-	8,347	108,989	39.4	33.1	13,057	-
\$50,000 under \$100,000.....	4,319	3,695	140	181	34,270	881,421	40.4	33.7	25,720	(*)
\$100,000 under \$200,000.....	3,957	4,837			19,539	1,003,777	47.5	38.3	51,373	654
\$200,000 under \$500,000.....	1,595	3,879	16	30	6,036	765,537	55.5	43.8	126,828	1,460
\$500,000 under \$1,000,000.....	329	1,222	4	7	1,076	340,394	59.3	47.1	316,353	534
\$1,000,000 or more.....	136	12,496	1	168	432	451,092	59.4	49.1	1,044,195	285

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: Amount detail may not add to total because of rounding.

Table 52.—ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate											
					14 percent ¹			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	59,593,598	401,154,285	399,886,296	82,138,617	59,593,402	48,918,685	6,847,097	53,132,693	43,340,970	6,507,552	51,924,589	42,379,315	6,782,198	45,106,347	36,324,581	6,173,972
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	38,600	4,068	4,068	583	38,600	4,068	569	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,267,318	341,764	341,764	48,117	1,267,318	303,498	42,492	115,285	36,992	5,549	22,094	1,275	204	-	-	-
\$2,000 under \$3,000.....	3,795,842	3,738,490	3,738,490	548,351	3,795,842	1,829,506	256,152	2,913,283	1,135,684	170,358	1,759,115	616,238	98,603	711,384	155,601	26,452
\$3,000 under \$4,000.....	4,270,089	7,671,039	7,670,824	1,196,245	4,270,089	2,513,120	351,836	3,239,726	1,599,716	239,970	2,963,862	1,434,281	229,501	2,360,174	1,108,701	188,479
\$4,000 under \$5,000.....	4,670,384	11,367,742	11,367,742	1,818,567	4,670,384	3,239,760	453,539	3,757,003	2,238,820	335,865	3,436,016	1,879,420	300,727	2,374,620	1,132,522	192,527
\$5,000 under \$6,000.....	4,565,573	14,100,705	14,100,691	2,300,785	4,565,573	3,433,973	480,709	3,921,819	2,674,457	401,238	3,752,551	2,352,820	376,486	2,592,179	1,289,898	219,282
\$6,000 under \$7,000.....	4,557,492	17,046,968	17,045,967	2,839,384	4,557,492	3,660,550	512,412	4,040,172	3,071,498	460,825	4,072,200	2,953,583	472,627	3,107,680	1,833,590	311,718
\$7,000 under \$8,000.....	4,380,022	19,389,143	19,384,797	3,271,739	4,380,022	3,706,191	518,790	3,987,530	3,276,041	491,528	4,094,187	3,291,297	526,677	3,413,378	2,475,226	420,811
\$8,000 under \$9,000.....	4,246,232	21,719,131	21,715,056	3,720,556	4,246,232	3,744,328	524,127	3,989,326	3,470,459	520,706	4,129,653	3,542,134	566,825	3,653,518	2,956,889	502,704
\$9,000 under \$10,000.....	4,165,453	24,436,864	24,414,066	4,228,968	4,165,453	3,779,209	529,009	3,984,577	3,591,888	538,921	4,107,773	3,686,669	589,951	3,835,289	3,327,946	565,792
\$10,000 under \$11,000.....	3,673,391	24,153,224	24,144,020	4,217,188	3,673,391	3,433,705	480,623	3,544,690	3,301,105	495,357	3,651,503	3,392,116	542,843	3,478,182	3,186,968	541,872
\$11,000 under \$12,000.....	3,257,150	24,054,031	24,041,175	4,262,945	3,257,150	3,076,587	430,629	3,174,051	2,990,921	448,815	3,243,590	3,052,899	488,567	3,139,775	2,938,504	499,626
\$12,000 under \$13,000.....	2,785,217	22,973,513	22,957,001	4,138,611	2,785,217	2,662,138	372,620	2,713,318	2,590,707	388,763	2,782,488	2,657,782	425,332	2,705,044	2,575,860	437,960
\$13,000 under \$14,000.....	2,365,942	21,298,750	21,283,745	3,889,937	2,365,942	2,278,778	318,964	2,329,941	2,241,997	336,448	2,362,671	2,273,858	363,886	2,322,935	2,234,324	379,882
\$14,000 under \$15,000.....	2,004,363	19,766,660	19,745,678	3,659,116	2,004,362	1,947,067	272,550	1,979,891	1,922,337	288,496	2,002,418	1,944,597	311,176	1,976,709	1,917,639	326,015
\$15,000 under \$20,000.....	5,533,688	66,606,619	66,492,940	12,917,754	5,533,688	5,391,922	755,279	5,468,465	5,326,688	800,146	5,530,494	5,388,406	861,684	5,464,266	5,321,690	904,073
\$20,000 under \$25,000.....	1,907,088	30,992,339	30,871,287	6,502,023	1,907,088	1,863,328	260,429	1,889,462	1,846,057	277,331	1,906,041	1,862,526	298,455	1,888,820	1,845,279	313,619
\$25,000 under \$30,000.....	766,806	15,642,128	15,533,728	3,537,707	766,806	748,212	104,553	759,378	740,833	111,361	765,837	747,483	119,799	758,781	740,344	125,842
\$30,000 under \$50,000.....	915,997	26,449,685	26,103,736	6,987,959	915,997	890,311	124,365	904,703	879,007	132,568	915,599	889,743	142,621	903,752	878,061	149,069
\$50,000 under \$100,000.....	349,914	18,394,655	18,087,591	6,496,849	349,905	339,110	47,749	344,558	333,767	51,188	349,713	338,933	53,902	344,425	333,628	56,043
\$100,000 under \$200,000.....	62,049	6,411,717	6,300,838	2,929,323	62,029	59,448	8,219	61,004	58,431	9,406	61,995	59,414	9,564	60,961	58,379	9,500
\$200,000 under \$500,000.....	12,655	2,715,117	2,666,749	1,480,978	12,602	11,832	1,260	12,346	11,578	2,316	12,580	11,812	2,362	12,327	11,558	2,311
\$500,000 under \$1,000,000.....	1,703	843,398	837,875	502,600	1,650	1,536	165	1,614	1,499	300	1,644	1,526	305	1,601	1,489	298
\$1,000,000 or more.....	630	1,036,535	1,036,468	642,332	570	508	57	551	488	97	565	503	101	547	485	97

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued														
	18 percent			19 percent			20 percent			22 percent			25 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total.....	2,173,984	3,340,053	601,240	40,682,009	104,166,524	19,792,590	1,202,608	1,788,682	357,737	22,405,826	51,370,574	11,301,599	10,428,375	23,393,094	5,848,379
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	24,464	1,462	278	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	109,193	42,272	7,609	1,971,027	972,735	184,821	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	291,465	226,830	40,829	2,195,822	2,650,390	503,574	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	335,270	427,858	77,016	2,005,006	3,487,608	662,653	47,129	12,584	2,517	1,147,477	421,493	92,729	-	-	-
\$6,000 under \$7,000.....	336,421	522,947	94,132	2,194,043	3,399,368	645,888	163,426	104,554	20,911	1,448,883	1,499,361	329,861	-	-	-
\$7,000 under \$8,000.....	289,488	525,699	94,628	2,745,648	3,707,640	704,458	223,868	264,011	52,802	1,206,931	2,001,508	440,328	477,553	137,184	34,296
\$8,000 under \$9,000.....	215,675	407,946	73,432	3,185,820	4,784,255	909,015	182,251	294,581	58,916	1,028,476	1,848,732	406,712	802,690	665,724	166,432
\$9,000 under \$10,000.....	163,985	323,952	58,314	3,525,145	6,763,839	1,285,133	157,531	277,054	55,411	859,451	1,583,634	348,391	699,896	1,043,835	260,958
\$10,000 under \$11,000.....	120,205	239,333	43,083	3,346,291	8,100,042	1,539,019	118,100	220,616	44,123	866,697	1,163,266	255,909	482,715	855,133	213,783
\$11,000 under \$12,000.....	78,103	156,019	28,085	3,081,821	9,058,770	1,721,206	77,850	153,839	30,768	1,331,132	1,471,208	323,653	395,183	711,689	177,923
\$12,000 under \$13,000.....	70,144	140,014	25,205	2,686,494	8,975,458	1,705,387	69,893	137,243	27,449	1,664,129	2,170,290	477,459	293,628	546,294	136,573
\$13,000 under \$14,000.....	35,546	70,562	12,702	2,318,135	8,311,275	1,579,192	34,840	69,674	13,935	1,770,416	2,909,334	640,049	200,162	380,593	95,148
\$14,000 under \$15,000.....	23,588	47,091	8,477	1,971,765	7,396,757	1,405,419	23,327	46,654	9,331	1,739,453	3,792,191	834,280	239,684	297,834	74,459
\$15,000 under \$20,000.....	63,379	126,666	22,795	5,460,269	21,101,640	4,008,870	63,179	125,988	25,197	5,343,901	17,107,625	3,763,551	2,923,181	4,772,473	1,193,219
\$20,000 under \$25,000.....	16,873	33,595	6,051	1,888,317	7,366,980	1,400,170	16,621	32,941	6,588	1,897,081	7,292,715	1,604,749	1,820,490	5,957,042	1,489,264
\$25,000 under \$30,000.....	7,009	14,018	2,525	758,650	2,957,937	562,206	7,009	14,018	2,804	763,160	2,954,624	650,152	756,537	2,889,320	722,330
\$30,000 under \$50,000.....	11,108	22,188	3,998	903,586	3,509,633	667,088	11,062	21,884	4,377	913,055	3,523,376	774,976	910,063	3,507,303	876,826
\$50,000 under \$100,000.....	5,235	10,469	1,880	344,311	1,333,491	253,041	5,225	10,450	2,090	349,099	1,342,126	295,037	348,609	1,339,731	334,933
\$100,000 under \$200,000.....	1,002	2,004	361	60,932	233,273	44,379	1,002	2,001	400	61,803	234,801	51,655	61,697	234,404	58,601
\$200,000 under \$500,000.....	243	486	97	12,316	46,138	9,227	243	486	97	12,512	46,464	10,366	12,470	46,295	11,574
\$500,000 under \$1,000,000.....	35	70	14	1,600	5,924	1,184	35	70	14	1,619	5,912	1,318	1,594	5,837	1,459
\$1,000,000 or more.....	17	34	7	547	1,909	382	17	34	7	551	1,914	424	543	1,886	472

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 52.—ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	28 percent			31 percent			32 percent			35 percent			36 percent			39 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total.....	4,772,745	11,561,705	3,237,415	82,194	130,338	40,400	2,649,174	6,943,232	2,221,620	36,074	61,298	21,453	1,647,271	4,612,485	1,660,093	1,115,374	3,278,693	1,279,036
\$1 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 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	157,151	36,039	10,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	344,672	251,738	70,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	305,558	421,344	117,978	-	-	-	45,034	9,169	2,934	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	225,715	389,822	109,154	-	-	-	147,549	104,273	33,368	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	164,831	308,491	86,381	(*)	(*)	(*)	141,419	190,718	61,029	-	-	-	24,957	5,098	1,836	-	-	-
\$14,000 under \$15,000.....	111,281	214,047	59,935	4,506	1,845	572	98,424	161,031	51,528	-	-	-	57,205	37,485	13,495	-	-	-
\$15,000 under \$20,000.....	386,536	608,281	170,295	38,314	51,602	15,998	280,528	517,345	165,571	3,408	1,844	645	226,759	371,443	133,729	127,103	152,245	59,374
\$20,000 under \$25,000.....	1,055,123	1,933,870	541,487	15,115	28,911	8,959	184,584	258,530	82,709	9,433	13,787	4,825	87,107	167,526	60,292	79,216	148,029	57,746
\$25,000 under \$30,000.....	709,800	2,355,647	659,509	6,859	13,570	4,205	451,568	919,320	294,182	6,162	11,809	4,133	93,744	128,355	46,202	34,059	67,895	26,486
\$30,000 under \$50,000.....	892,913	3,431,433	960,958	10,786	21,414	6,641	877,388	3,165,202	1,012,722	10,625	20,969	7,339	736,849	2,294,215	825,788	463,549	1,329,699	518,652
\$50,000 under \$100,000.....	342,647	1,325,824	371,465	5,200	10,399	3,226	346,776	1,330,874	425,651	5,174	10,348	3,622	345,015	1,322,625	476,468	337,384	1,298,949	506,275
\$100,000 under \$200,000.....	60,597	232,031	64,970	996	1,984	614	61,457	233,379	74,680	983	1,964	687	61,284	232,738	83,730	60,107	229,906	89,718
\$200,000 under \$500,000.....	12,175	45,593	12,613	240	478	144	12,349	45,823	14,806	237	474	166	12,274	45,518	15,933	11,960	44,715	17,884
\$500,000 under \$1,000,000.....	1,545	5,713	1,582	35	70	21	1,565	5,730	1,850	35	69	24	1,552	5,667	1,984	1,498	5,511	2,204
\$1,000,000 or more.....	521	1,824	508	17	34	10	533	1,838	590	17	34	12	525	1,815	636	498	1,744	697

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	40 percent			41 percent			42 percent			43 percent			45 percent			46 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	22,064	39,896	15,959	17,882	33,006	13,531	808,148	2,467,340	1,036,174	15,103	28,554	12,288	631,458	1,949,258	877,174	11,982	40,777	18,747
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	33,902	29,324	12,316	-	-	-	2,518	317	143	-	-	-
\$20,000 under \$25,000.....	1,422	1,341	536	(*)	(*)	(*)	66,891	113,207	47,536	-	-	-	44,862	58,756	26,441	-	-	-
\$25,000 under \$30,000.....	4,352	6,725	2,690	2,360	2,935	1,203	33,513	65,208	27,379	(*)	(*)	(*)	31,058	57,528	25,888	-	-	-
\$30,000 under \$50,000.....	9,879	19,057	7,623	9,109	17,355	7,118	267,550	710,594	298,413	8,127	15,400	6,625	152,574	346,295	155,835	5,712	16,127	7,417
\$50,000 under \$100,000.....	5,149	10,254	4,102	5,102	10,191	4,181	332,599	1,268,646	532,613	5,081	10,124	4,349	325,953	1,205,597	542,521	5,033	19,744	9,086
\$100,000 under \$200,000.....	974	1,944	778	971	1,938	794	59,857	228,796	96,092	967	1,928	830	60,479	229,124	103,107	957	3,791	1,743
\$200,000 under \$500,000.....	237	473	189	234	467	187	11,867	44,403	18,798	232	461	207	12,015	44,475	20,014	230	918	413
\$500,000 under \$1,000,000.....	34	68	27	34	68	27	1,476	5,434	2,299	34	67	30	1,492	5,417	2,438	33	132	59
\$1,000,000 or more.....	17	34	14	17	34	14	493	1,728	728	17	34	15	507	1,749	787	17	65	29

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/1970 • Tax Computation and Tax Rates

Table 52.—ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued										Returns with regular tax computation by tax rate—Continued									
	48 percent		50 percent		52 percent		53 percent		55 percent		60 percent		61 percent		62 percent		63 percent		63 percent	
	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
Total.....	492,261	1,559,102	394,828	2,254,700	6,152	11,604	265,325	2,121,106	158,130	1,307,587	48,803	7,594	48,803	635,621	394,098	966	7,032	4,420	4,420	4,420
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	101,544	859,932	499,249	1,760	9,563	5,633	67,042	577,246	346,346	1,433	7,594	48,803	635,621	394,098	966	7,032	4,420	4,420	4,420	4,420
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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 52.—ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued														
	64 percent			66 percent			67 percent			68 percent			69 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
Total.....	30,372	407,156	260,588	20,365	281,324	185,675	387	6,729	4,510	14,339	198,132	134,728	10,433	148,056	102,161
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	4,476	30,710	19,654	2,007	13,299	8,777	-	-	-	753	3,284	2,233	(*)	(*)	(*)
\$100,000 under \$200,000.....	14,997	183,467	117,423	8,220	90,320	59,612	169	2,537	1,700	4,505	40,749	27,708	2,622	22,164	15,293
\$200,000 under \$500,000.....	9,297	164,830	105,494	8,590	150,190	99,126	177	3,374	2,261	7,587	127,515	86,710	6,293	100,162	69,113
\$500,000 under \$1,000,000.....	1,184	21,149	13,536	1,145	20,706	13,666	27	538	361	1,104	20,004	13,603	1,075	19,244	13,279
\$1,000,000 or more.....	418	7,000	4,481	403	6,809	4,494	14	280	188	390	6,580	4,474	377	6,334	4,371

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued			Returns with alternative tax rates												
				Capital gains tax only						Capital gains tax and regular tax						
	70 percent			Number of returns	Taxable income	Income subject to tax			Tax generated at capital gains rate	Number of returns ²	Income subject to tax					Tax generated at capital gains rate
	Number of returns	Income subject to tax	Tax generated at rate			Total	At 50 percent rate	At 59 percent rate			Total	Income taxed at regular rates ²	Taxed at capital gains rates			
				Total	At 50 percent rate				At 59 percent rate							
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
Total.....	8,070	1,056,275	739,392	195	189,656	194,824	41,467	153,357	111,164	69,510	7,086,313	5,230,692	1,854,693	852,892	1,002,728	1,017,159
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	8,094	269,825	238,678	31,141	30,658	488	15,614
\$100,000 under \$200,000.....	1,784	43,472	30,431	20	2,356	2,423	1,087	1,336	1,322	34,261	2,179,752	1,960,019	219,571	203,164	16,568	111,205
\$200,000 under \$500,000.....	4,895	345,049	241,533	53	15,316	15,947	6,898	9,049	8,788	19,522	2,109,721	1,733,014	376,314	260,450	116,260	198,430
\$500,000 under \$1,000,000.....	1,026	268,131	187,691	53	28,381	29,428	9,392	20,036	16,514	5,983	1,363,520	854,056	509,175	198,686	310,785	282,414
\$1,000,000 or more.....	365	399,623	279,737	60	143,111	146,531	23,865	122,666	84,305	1,023	544,139	239,127	304,951	83,691	221,310	172,377
										374	612,340	198,970	413,353	76,055	337,317	237,025

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.

¹Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.

²These returns are also tallied as returns with regular tax computation rates based on the parts of their income subject to tax at regular rates. The income subject to tax at regular rates is distributed among the appropriate regular tax rate classes.

NOTE: Amount detail may not add to total because of rounding.

Table 53.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate ¹											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	38,324,812	313,851,932	312,760,353	64,393,573	38,324,673	37,432,700	5,239,052	36,516,290	35,409,861	5,317,655	34,204,817	32,776,910	5,245,652	31,303,293	29,737,302	5,054,000
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	248,786	108,059	108,059	15,590	248,786	107,652	15,070	4,097	407	61	94,744	17,612	2,818	-	-	-
\$3,000 under \$4,000.....	1,112,888	1,091,155	1,091,155	155,938	1,112,888	805,431	112,743	531,426	268,113	40,221	364,765	17,612	2,818	-	-	-
\$4,000 under \$5,000.....	1,799,323	3,037,290	3,037,290	442,630	1,799,323	1,607,038	224,944	1,369,043	1,055,329	158,332	695,495	364,765	58,363	87,726	10,158	1,727
\$5,000 under \$6,000.....	2,149,322	5,011,104	5,011,104	743,371	2,149,322	2,038,297	285,303	1,904,609	1,668,389	250,320	1,368,070	991,795	158,705	599,875	308,380	52,426
\$6,000 under \$7,000.....	2,533,388	7,779,057	7,779,057	1,187,646	2,533,388	2,469,720	345,690	2,386,138	2,245,731	336,954	2,064,520	1,778,502	284,600	1,465,175	1,016,809	172,866
\$7,000 under \$8,000.....	2,819,180	10,924,585	10,924,585	1,717,401	2,819,180	2,778,437	388,900	2,732,981	2,648,916	397,454	2,543,474	2,372,571	379,670	2,168,982	1,854,661	315,315
\$8,000 under \$9,000.....	3,067,008	14,235,689	14,235,689	2,292,035	3,067,008	3,046,101	426,370	3,027,582	2,989,587	448,569	2,950,554	2,846,004	455,435	2,695,260	2,477,838	421,266
\$9,000 under \$10,000.....	3,240,101	17,798,230	17,798,230	2,930,831	3,240,101	3,233,701	452,634	3,224,890	3,212,166	481,958	3,183,081	3,141,841	502,772	3,076,262	2,949,202	501,405
\$10,000 under \$11,000.....	3,077,632	19,375,807	19,369,971	3,250,308	3,077,632	3,074,969	430,394	3,070,644	3,064,102	459,796	3,055,790	3,033,701	485,490	3,004,182	2,949,968	501,581
\$11,000 under \$12,000.....	2,822,090	20,179,284	20,171,139	3,454,344	2,822,090	2,820,007	394,702	2,817,120	2,812,462	422,037	2,808,681	2,796,393	447,520	2,782,969	2,760,101	469,296
\$12,000 under \$13,000.....	2,470,802	19,916,503	19,906,895	3,482,295	2,470,802	2,469,859	345,697	2,469,047	2,468,572	370,436	2,468,073	2,465,503	394,563	2,460,773	2,453,726	417,196
\$13,000 under \$14,000.....	2,156,220	19,084,253	19,072,608	3,395,636	2,156,220	2,156,144	301,793	2,155,765	2,154,909	323,381	2,152,949	2,151,274	344,270	2,148,884	2,147,299	365,087
\$14,000 under \$15,000.....	1,866,705	18,189,633	18,175,062	3,298,735	1,866,705	1,866,446	261,262	1,865,844	1,865,313	279,939	1,864,783	1,863,985	298,278	1,862,662	1,860,616	316,320
\$15,000 under \$20,000.....	5,188,130	61,942,822	61,854,116	11,768,898	5,188,130	5,187,510	726,688	5,186,485	5,185,698	779,011	5,185,135	5,184,037	829,009	5,182,286	5,180,799	880,116
\$20,000 under \$25,000.....	1,803,447	29,176,102	29,073,723	5,996,670	1,803,447	1,803,082	252,003	1,802,821	1,802,737	270,804	1,802,527	1,802,333	288,801	1,802,179	1,801,958	306,259
\$25,000 under \$30,000.....	723,006	14,708,975	14,615,275	3,252,433	723,006	722,824	101,003	722,715	722,502	108,599	722,165	722,142	115,735	722,118	722,012	122,725
\$30,000 under \$50,000.....	853,681	24,601,734	24,285,730	6,328,604	853,681	853,600	119,241	853,517	853,418	128,722	853,318	853,051	136,751	852,602	852,486	144,699
\$50,000 under \$100,000.....	323,162	17,023,304	16,742,618	5,897,106	323,153	323,112	45,348	323,067	323,022	49,542	322,988	322,953	51,360	322,935	322,883	54,211
\$100,000 under \$200,000.....	55,893	5,798,071	5,699,070	2,605,878	55,885	55,874	7,766	55,866	55,862	8,994	55,852	55,840	8,990	55,823	55,811	8,986
\$200,000 under \$500,000.....	10,857	2,336,609	2,291,702	1,255,138	10,830	10,825	1,083	10,819	10,815	2,163	10,811	10,806	2,161	10,801	10,796	2,159
\$500,000 under \$1,000,000.....	1,433	715,329	710,018	422,739	1,388	1,387	139	1,387	1,385	277	1,383	1,378	276	1,376	1,376	275
\$1,000,000 or more.....	478	818,082	817,899	499,312	429	429	43	427	426	85	424	424	85	423	423	85

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	19 percent			22 percent			25 percent			28 percent			32 percent			36 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	28,114,744	84,378,083	16,032,708	14,474,728	39,645,556	8,722,249	6,354,909	17,626,314	4,406,684	2,984,223	8,993,981	2,518,355	1,700,666	5,494,367	1,758,090	1,115,828	3,762,698	1,354,207
\$1 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 under \$6,000.....	55,127	4,244	806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	569,758	268,167	50,951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	1,506,841	1,268,770	241,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	2,228,009	2,873,603	545,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	2,767,860	5,254,339	998,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	2,872,291	7,154,059	1,359,278	300,136	93,173	20,499	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	2,725,015	8,346,413	1,585,855	901,185	635,763	139,865	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	2,442,246	8,488,217	1,612,808	1,353,636	1,561,019	343,427	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	2,144,084	7,963,306	1,513,077	1,562,050	2,499,677	549,930	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	1,857,718	7,168,663	1,362,081	1,602,079	3,518,008	773,963	103,560	32,032	8,008	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	5,178,488	20,538,505	3,901,893	4,999,960	16,421,325	3,612,535	2,581,574	4,094,918	1,023,830	109,370	61,324	17,171	-	-	-	-	-	-
\$20,000 under \$25,000.....	1,801,676	7,193,736	1,367,235	1,794,149	7,087,142	1,559,547	1,717,838	5,753,081	1,438,274	969,344	1,763,313	493,711	86,620	66,342	21,232	-	-	-
\$25,000 under \$30,000.....	721,987	2,884,722	548,289	719,777	2,867,993	631,104	713,449	2,803,497	700,874	673,964	2,284,249	639,508	409,597	836,143	267,576	53,190	49,191	17,710
\$30,000 under \$50,000.....	852,436	3,407,530	647,693	851,118	3,400,041	747,859	848,434	3,384,253	846,064	842,328	3,330,553	932,699	816,423	3,043,415	973,766	676,482	2,173,918	782,475
\$50,000 under \$100,000.....	322,821	1,290,541	244,891	322,418	1,288,820	283,296	321,984	1,286,538	321,635	321,286	1,283,161	359,528	320,277	1,277,986	408,715	318,646	1,270,060	457,531
\$100,000 under \$200,000.....	55,797	223,031	42,432	55,695	222,606	48,977	55,608	222,253	55,563	55,528	221,912	62,133	55,416	221,310	70,821	55,262	220,719	79,405
\$200,000 under \$500,000.....	10,792	43,100	8,619	10,754	42,958	9,665	10,720	42,807	10,702	10,679	42,614	11,719	10,627	42,386	13,775	10,561	42,102	14,738
\$500,000 under \$1,000,000.....	1,375	5,475	1,095	1,360	5,396	1,214	1,338	5,327	1,332	1,320	5,275	1,401	1,312	5,224	1,698	1,300	5,165	1,808
\$1,000,000 or more.....	423	1,662	332	411	1,635	368	404	1,608	402	399	1,580	435	394	1,561	507	387	1,543	540

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 53.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate ¹ —Continued																	
	39 percent			42 percent			45 percent			48 percent			50 percent			53 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total.....	797,440	2,755,890	1,075,101	596,891	2,106,290	884,631	463,523	1,656,750	745,542	368,033	1,323,892	635,403	296,797	1,936,184	968,104	195,249	1,792,604	950,532
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	413,864	1,230,635	480,021	218,293	612,357	257,165	96,758	237,382	106,824	28,192	50,294	24,143	3,070	2,796	1,398	-	-	-
\$30,000 under \$50,000.....	316,338	1,257,012	489,929	311,708	1,227,121	515,165	300,257	1,154,536	519,544	273,955	1,011,282	485,585	228,471	1,418,128	709,074	131,777	1,049,650	556,280
\$50,000 under \$100,000.....	55,087	219,874	85,805	54,847	218,823	91,907	54,558	217,307	97,789	54,074	215,344	103,363	53,586	423,110	211,556	52,103	609,069	322,855
\$100,000 under \$200,000.....	10,491	41,784	16,712	10,406	41,489	17,632	10,332	41,118	18,503	10,226	40,674	19,321	10,107	79,838	39,920	9,852	116,108	61,918
\$200,000 under \$500,000.....	1,281	5,079	2,032	1,263	5,010	2,129	1,247	4,930	2,218	1,221	4,841	2,299	1,202	9,486	4,743	1,170	13,711	7,311
\$500,000 under \$1,000,000.....	379	1,506	602	374	1,490	633	371	1,477	664	365	1,457	692	361	2,826	1,413	347	4,066	2,168
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	55 percent			58 percent			60 percent			62 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	113,259	1,086,548	597,604	71,537	695,880	404,060	47,113	474,091	284,454	32,972	510,305	316,395	19,584	314,596	201,345	12,590	209,269	138,119
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	52,993	391,662	215,414	16,449	86,227	50,014	1,424	3,451	2,071	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	49,313	565,857	311,224	44,523	485,255	281,487	35,505	350,814	210,488	23,180	321,820	199,533	10,513	140,149	89,699	4,231	51,337	33,883
\$100,000 under \$200,000.....	9,501	112,007	61,604	9,168	107,815	62,886	8,815	103,664	62,198	8,467	162,790	100,931	7,815	149,815	95,881	7,150	134,187	88,564
\$200,000 under \$500,000.....	1,121	13,121	7,217	1,076	12,773	7,451	1,055	12,432	7,459	1,019	19,713	12,222	964	18,912	12,104	930	18,316	12,089
\$500,000 under \$1,000,000.....	331	3,901	2,145	321	3,810	2,222	314	3,730	2,238	306	5,982	3,709	292	5,720	3,661	279	5,429	3,583
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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 53.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate ¹ —Continued										Returns with alternative tax rates											
	68 percent			69 percent			70 percent			Capital gains tax only					Capital gains tax and regular tax							
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Taxable income	Income subject to tax			Tax generated at capital gains rates	Income subject to tax			Tax generated at capital gains rates				
											Total	At 50 percent rate	At 59 percent rate		Total	Income taxed at regular rates ²	Total		At 50 percent rate	At 59 percent rate		
(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	
Total.....	8,685	147,299	100,162	6,236	108,637	74,962	4,725	684,480	479,137	138	156,491	160,681	36,700	123,981	91,448	50,795	5,790,919	4,251,718	1,539,193	684,017	855,178	846,588
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	1,310	11,887	8,082	131	561	388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	6,212	112,536	76,524	4,981	86,121	59,425	3,651	217,226	152,059	27	7,961	8,342	4,242	4,100	4,539	17,049	1,851,749	1,540,148	311,603	222,871	88,732	163,795
\$500,000 under \$1,000,000.....	896	17,666	12,013	870	16,986	11,720	831	208,160	145,712	45	24,307	25,197	8,129	17,068	14,132	5,082	1,161,313	724,330	436,985	175,527	261,460	242,027
\$1,000,000 or more.....	267	5,210	3,543	254	4,969	3,429	243	259,094	181,366	49	122,724	125,603	23,602	102,001	71,981	300	500,599	130,259	266,287	72,214	194,073	150,617

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 Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.

² These returns are also tallied as returns with regular tax computation rates based on the parts of income subject to tax taxed at regular rates. The income subject to tax taxed at regular rates is distributed among the appropriate regular tax rate classes.

NOTE: Amount detail may not add to total because of rounding.

Table 54.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate ¹											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	18,361,037	74,782,537	74,628,262	15,345,522	18,360,986	8,742,217	1,223,960	16,616,403	7,931,111	1,189,897	15,157,425	7,234,275	1,157,604	13,803,054	6,587,283	1,119,973
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	38,600	4,068	4,068	583	38,600	4,068	569	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,246,548	336,328	336,328	47,348	1,246,548	298,062	41,731	115,285	36,992	5,549	22,094	1,275	204	711,384	155,601	26,452
\$2,000 under \$3,000.....	3,368,715	3,508,461	3,508,461	515,842	3,368,715	1,611,587	225,644	2,909,186	1,135,278	170,297	1,719,338	604,535	96,731	2,360,174	1,108,701	188,479
\$3,000 under \$4,000.....	2,771,558	6,022,794	6,022,794	957,938	2,771,558	1,372,494	192,169	2,708,300	1,331,603	199,749	2,593,712	1,237,046	197,942	2,286,894	1,122,364	190,800
\$4,000 under \$5,000.....	2,411,539	7,316,321	7,316,321	1,219,572	2,411,539	1,199,933	168,008	2,387,960	1,183,491	177,532	2,343,883	1,160,143	185,638	1,992,304	981,518	166,856
\$5,000 under \$6,000.....	2,031,223	7,907,424	7,907,410	1,366,986	2,031,223	1,013,829	141,952	2,017,210	1,006,068	150,918	2,008,304	1,001,137	160,195	1,642,505	816,781	138,852
\$6,000 under \$7,000.....	1,661,051	7,925,805	7,924,931	1,428,669	1,661,051	828,338	115,978	1,654,034	825,767	123,871	1,648,240	822,967	131,685	1,244,396	620,565	105,496
\$7,000 under \$8,000.....	1,261,270	7,074,116	7,071,028	1,316,424	1,261,270	628,810	88,041	1,254,549	627,125	94,074	1,252,822	623,730	99,804	958,258	479,051	81,438
\$8,000 under \$9,000.....	961,869	6,299,308	6,297,899	1,220,729	961,869	480,873	67,330	961,744	480,872	72,137	961,744	479,846	76,783	759,027	378,744	64,387
\$9,000 under \$10,000.....	759,687	5,588,463	5,572,647	1,109,751	759,687	379,844	53,184	759,687	379,844	56,964	759,027	379,514	60,727	642,505	316,781	53,496
\$10,000 under \$11,000.....	474,046	3,923,850	3,921,021	810,004	474,046	237,023	33,192	474,046	237,003	35,561	474,000	237,000	37,924	474,000	237,000	40,291
\$11,000 under \$12,000.....	356,931	3,232,624	3,228,866	686,373	356,931	178,466	24,992	356,931	178,459	26,778	356,806	178,403	28,548	356,806	178,403	30,330
\$12,000 under \$13,000.....	244,271	2,434,637	2,428,368	535,211	244,271	122,136	17,104	244,271	122,136	18,327	244,271	122,136	19,544	244,271	122,136	20,764
\$13,000 under \$14,000.....	174,176	1,886,683	1,883,492	429,646	174,176	87,088	12,195	174,176	87,088	13,068	174,176	87,039	13,927	174,051	87,026	14,796
\$14,000 under \$15,000.....	114,047	1,327,640	1,321,478	309,373	114,047	57,024	7,985	114,047	57,024	8,557	114,047	57,024	9,124	114,047	57,024	9,695
\$15,000 under \$20,000.....	282,179	3,871,489	3,848,204	976,460	282,179	141,033	19,713	281,980	140,990	21,135	281,980	140,990	22,540	281,980	140,891	23,957
\$20,000 under \$25,000.....	86,768	1,545,650	1,529,071	440,399	86,768	43,373	6,068	86,641	43,321	6,526	86,641	43,321	6,950	86,641	43,321	7,360
\$25,000 under \$30,000.....	36,790	789,348	775,907	247,253	36,790	18,378	2,571	36,663	18,332	2,762	36,663	18,332	2,940	36,663	18,332	3,116
\$30,000 under \$50,000.....	51,208	1,534,680	1,510,537	563,455	51,208	25,603	3,573	51,186	25,589	3,846	51,173	25,585	4,089	51,150	25,575	4,370
\$50,000 under \$100,000.....	21,491	1,107,937	1,086,220	496,231	21,491	10,746	1,461	21,491	10,745	1,646	21,490	10,745	1,709	21,490	10,745	1,832
\$100,000 under \$200,000.....	5,148	512,078	503,214	274,213	5,139	2,569	312	5,138	2,569	412	5,138	2,569	412	5,138	2,569	514
\$200,000 under \$500,000.....	1,553	325,735	323,159	195,707	1,529	764	153	1,527	763	153	1,526	763	153	1,526	763	153
\$500,000 under \$1,000,000.....	235	112,507	112,388	70,166	227	114	23	227	113	23	226	113	23	225	113	23
\$1,000,000 or more.....	134	194,591	194,665	127,189	124	62	12	124	62	12	124	62	12	124	62	12

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	19 percent			22 percent			25 percent			28 percent			32 percent			36 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	12,567,265	19,788,442	3,759,885	7,320,293	10,844,220	2,385,593	3,790,349	5,352,080	1,338,022	1,788,522	2,567,724	719,060	897,085	1,361,939	435,731	505,000	801,388	288,464
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	24,464	1,462	278	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	1,971,027	972,735	184,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	2,195,822	2,650,390	503,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	1,949,879	3,483,364	661,847	1,147,477	421,493	92,729	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	1,624,285	3,131,200	594,937	1,448,883	1,499,361	329,861	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	1,238,807	2,438,871	463,393	1,184,334	1,994,743	438,840	477,553	137,184	34,296	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	957,811	1,910,652	363,031	949,188	1,800,873	396,183	802,690	665,724	166,432	(*)	(*)	(*)	-	-	-	-	-	-
\$8,000 under \$9,000.....	757,285	1,509,500	286,810	749,075	1,466,017	322,515	696,346	1,043,267	260,816	157,151	36,039	10,091	-	-	-	-	-	-
\$9,000 under \$10,000.....	474,000	945,983	179,741	470,748	931,739	204,973	457,106	843,535	210,884	344,672	251,738	70,487	-	-	-	-	-	-
\$10,000 under \$11,000.....	356,806	712,357	135,352	356,019	706,512	155,425	348,163	665,754	166,439	305,558	421,344	117,978	45,034	9,169	2,934	-	-	-
\$11,000 under \$12,000.....	244,248	487,242	92,579	243,388	484,275	106,535	240,237	474,216	118,554	225,715	389,822	109,154	147,549	104,273	33,368	-	-	-
\$12,000 under \$13,000.....	174,051	347,968	66,115	173,726	346,298	76,181	172,091	336,679	84,170	164,831	308,491	86,381	141,419	190,718	61,029	24,957	5,098	1,836
\$13,000 under \$14,000.....	114,047	228,094	43,338	114,047	227,671	50,085	112,990	225,056	56,264	111,281	214,047	59,935	98,424	161,031	51,528	57,205	37,485	13,495
\$14,000 under \$15,000.....	281,781	563,135	106,977	281,089	561,471	123,549	279,941	558,223	139,556	277,166	546,957	153,124	266,158	501,184	160,399	226,759	371,443	133,729
\$15,000 under \$20,000.....	86,641	173,244	32,935	86,515	172,845	38,006	86,389	172,256	43,064	85,779	170,557	47,776	84,565	168,444	53,883	82,900	162,156	58,359
\$20,000 under \$25,000.....	36,663	73,215	13,918	36,374	72,647	15,973	36,102	71,852	17,963	35,836	71,398	20,001	35,456	70,393	22,517	34,939	69,046	24,850
\$25,000 under \$50,000.....	51,150	102,103	19,395	51,001	101,503	22,318	50,717	101,226	25,307	50,585	100,879	28,259	50,305	100,489	32,144	50,189	100,221	36,084
\$50,000 under \$100,000.....	21,490	42,950	8,150	21,456	42,857	9,437	21,400	42,743	10,686	21,361	42,663	11,937	21,301	42,505	13,610	21,195	42,259	15,223
\$100,000 under \$200,000.....	5,135	10,243	1,947	5,111	10,201	2,241	5,092	10,158	2,539	5,069	10,119	2,837	5,050	10,092	3,226	5,041	10,064	3,622
\$200,000 under \$500,000.....	1,524	3,038	608	1,515	3,022	604	1,509	3,006	752	1,496	2,980	894	1,484	2,962	889	1,476	2,942	1,030
\$500,000 under \$1,000,000.....	225	449	90	224	446	89	221	440	110	220	438	131	218	436	131	218	435	152
\$1,000,000 or more.....	124	247	49	123	246	49	122	244	61	122	244	73	122	243	73	121	239	84

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 54.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate ¹ —Continued																	
	39 percent			42 percent			45 percent			48 percent			50 percent			53 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total.....	317,934	522,805	203,937	211,257	361,051	151,544	154,371	266,684	120,010	115,413	204,014	98,009	91,200	305,282	152,642	64,515	309,033	163,815
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	127,103	152,245	59,374	33,902	29,324	12,316	2,518	317	143	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	79,216	148,029	57,746	66,891	113,207	47,536	44,862	58,756	26,441	14,788	14,914	7,159	2,457	1,329	664	-	-	-
\$25,000 under \$30,000.....	34,059	67,895	26,486	33,513	65,208	27,379	30,887	57,348	25,807	26,321	43,080	20,684	17,603	38,219	19,110	2,917	2,046	1,085
\$30,000 under \$50,000.....	49,685	99,065	38,631	49,257	98,238	41,248	48,708	95,826	43,122	47,253	92,245	44,289	44,397	160,088	80,044	35,587	154,825	82,056
\$50,000 under \$100,000.....	21,046	41,937	16,346	20,891	41,525	17,449	20,650	40,980	18,441	20,340	40,381	19,374	20,059	79,073	39,537	19,417	113,001	59,883
\$100,000 under \$200,000.....	5,020	10,032	3,913	5,010	9,973	4,185	4,962	9,901	4,455	4,938	9,854	4,733	4,918	19,551	9,775	4,849	28,768	15,249
\$200,000 under \$500,000.....	1,469	2,932	1,173	1,461	2,914	1,166	1,453	2,897	1,304	1,445	2,884	1,442	1,438	5,719	2,860	1,421	8,463	4,513
\$500,000 under \$1,000,000.....	217	432	173	213	424	170	212	421	190	209	418	209	209	831	416	207	1,228	655
\$1,000,000 or more.....	119	238	95	119	238	95	119	238	107	119	238	119	119	472	236	117	702	374

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	55 percent			58 percent			60 percent			62 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	40,639	199,082	109,495	27,227	137,662	79,872	19,929	103,153	61,892	14,730	121,209	75,151	10,017	84,384	54,006	7,181	62,401	41,184
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	15,988	57,092	31,400	4,645	11,905	6,905	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	18,191	103,867	57,127	16,316	88,601	51,382	13,025	65,675	39,404	8,784	63,556	39,405	4,450	30,625	19,600	2,007	13,299	8,777
\$100,000 under \$200,000.....	4,745	27,964	15,380	4,592	27,190	15,772	4,458	26,284	15,771	4,313	41,550	25,762	3,983	38,102	24,385	3,629	33,834	22,331
\$200,000 under \$500,000.....	1,397	8,265	4,546	1,360	8,096	4,722	1,337	7,989	4,794	1,326	13,059	8,097	1,282	12,659	8,102	1,248	12,324	8,133
\$500,000 under \$1,000,000.....	202	1,203	662	199	1,152	690	197	1,179	707	196	1,934	1,199	191	1,895	1,213	187	1,844	1,217
\$1,000,000 or more.....	116	691	380	115	688	401	114	678	407	111	1,110	688	111	1,103	706	110	1,100	726

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 55.—RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate											
					14 percent ¹			16 percent			18 percent			20 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	2,907,749	12,519,815	12,497,679	2,399,523	2,907,743	2,743,772	384,082	2,562,347	2,368,136	378,941	2,173,984	3,340,053	601,240	1,202,608	1,788,682	357,737
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	19,490	5,181	5,181	734	19,490	5,181	725	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	178,341	121,970	121,970	16,920	178,341	110,268	15,438	39,777	11,703	1,872	-	-	-	-	-	-
\$3,000 under \$4,000.....	385,643	557,090	557,090	82,369	385,643	335,195	46,924	275,406	179,623	28,741	109,193	42,272	7,609	-	-	-
\$4,000 under \$5,000.....	459,522	1,014,131	1,014,131	156,365	459,522	432,790	60,586	396,638	354,512	56,725	291,465	226,830	40,829	-	-	-
\$5,000 under \$6,000.....	385,028	1,182,177	1,182,177	190,427	385,028	381,847	53,454	376,177	359,888	57,586	335,270	427,858	77,016	47,129	12,584	2,517
\$6,000 under \$7,000.....	363,053	1,342,106	1,342,106	223,069	363,053	362,491	50,745	359,440	352,114	56,342	336,421	522,947	94,132	163,426	104,554	20,911
\$7,000 under \$8,000.....	299,572	1,390,442	1,390,415	237,914	299,572	298,943	41,849	297,891	294,997	47,202	289,488	525,699	94,628	223,868	264,011	52,802
\$8,000 under \$9,000.....	217,355	1,184,134	1,184,025	207,792	217,355	217,355	30,427	217,355	216,285	34,608	215,675	407,946	73,432	182,251	294,581	58,916
\$9,000 under \$10,000.....	165,665	1,050,170	1,050,170	188,385	165,665	165,665	23,191	165,665	165,314	26,453	163,985	323,952	58,314	157,531	277,054	55,411
\$10,000 under \$11,000.....	121,713	853,567	853,028	156,875	121,713	121,713	17,037	121,713	121,415	19,429	120,205	239,333	43,083	118,100	220,616	44,123
\$11,000 under \$12,000.....	78,129	642,123	641,170	122,228	78,129	78,115	10,934	78,103	78,103	12,498	78,103	156,019	28,085	77,850	153,839	30,768
\$12,000 under \$13,000.....	70,144	622,373	621,738	121,105	70,144	70,144	9,818	70,144	70,144	11,225	70,144	140,014	25,205	69,893	137,243	27,449
\$13,000 under \$14,000.....	35,546	327,813	327,645	64,655	35,546	35,546	4,975	35,546	35,546	5,689	35,546	70,562	12,702	34,840	69,674	13,935
\$14,000 under \$15,000.....	23,611	249,387	249,138	51,008	23,611	23,598	3,303	23,588	23,588	3,775	23,588	47,091	8,477	23,327	46,654	9,331
\$15,000 under \$20,000.....	63,379	792,308	790,620	172,396	63,379	63,379	8,878	63,379	63,379	10,135	63,379	126,666	22,795	63,179	125,988	25,197
\$20,000 under \$25,000.....	16,873	270,587	268,493	64,954	16,873	16,873	2,358	16,873	16,873	2,704	16,873	33,595	6,051	16,621	32,941	6,588
\$25,000 under \$30,000.....	7,010	143,805	142,546	38,022	7,010	7,009	979	7,009	7,009	1,123	7,009	14,018	2,525	7,009	14,018	2,804
\$30,000 under \$50,000.....	11,108	313,271	307,469	95,900	11,108	11,108	1,551	11,108	11,108	1,781	11,108	22,188	3,998	11,062	21,884	4,377
\$50,000 under \$100,000.....	5,261	263,414	258,753	103,513	5,261	5,252	740	5,235	5,235	833	5,235	10,469	1,880	5,225	10,450	2,090
\$100,000 under \$200,000.....	1,008	101,568	98,554	49,233	1,005	1,005	140	1,005	1,005	161	1,002	2,004	361	1,002	2,001	400
\$200,000 under \$500,000.....	245	52,773	51,888	30,132	243	243	24	243	243	49	243	486	97	243	486	97
\$500,000 under \$1,000,000.....	35	15,562	15,468	9,696	35	35	4	35	35	7	35	70	14	35	70	14
\$1,000,000 or more.....	18	23,863	23,904	15,831	17	17	2	17	17	3	17	34	7	17	34	7

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																	
	22 percent			25 percent			27 percent			31 percent			32 percent			35 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	610,805	880,801	193,759	283,117	414,703	103,677	143,821	212,146	57,267	82,194	130,338	40,400	51,423	86,925	27,801	36,074	61,298	21,453
\$1 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 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	22,597	6,765	1,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	79,288	47,859	10,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	110,376	117,617	25,876	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	95,813	138,353	30,437	25,609	11,598	2,900	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	73,928	128,933	28,364	47,020	45,935	11,484	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	67,105	124,996	27,498	53,391	72,079	18,019	16,588	7,118	1,922	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	34,640	63,359	13,938	28,071	43,914	10,978	14,204	9,013	2,433	(*)	(*)	(*)	-	-	-	-	-	-
\$14,000 under \$15,000.....	23,327	46,513	10,232	23,134	40,747	10,187	15,799	19,103	5,158	4,506	1,845	572	-	-	-	-	-	-
\$15,000 under \$20,000.....	62,852	124,829	27,468	61,666	119,332	29,833	55,957	97,441	26,312	38,314	51,602	15,998	14,370	16,161	5,172	3,408	1,844	645
\$20,000 under \$25,000.....	16,417	32,729	7,196	16,263	31,705	7,926	15,542	30,606	8,260	15,115	28,911	8,959	13,399	23,744	7,595	9,433	13,787	4,825
\$25,000 under \$30,000.....	7,009	13,984	3,075	6,986	13,972	3,493	6,985	13,876	3,745	6,859	13,570	4,205	6,515	12,784	4,089	6,162	11,809	4,133
\$30,000 under \$50,000.....	10,936	21,831	4,799	10,912	21,824	5,456	10,912	21,754	5,870	10,786	21,414	6,641	10,660	21,298	6,812	10,625	20,969	7,339
\$50,000 under \$100,000.....	5,225	10,450	2,303	5,225	10,450	2,613	5,225	10,432	2,821	5,200	10,399	3,226	5,198	10,383	3,327	5,174	10,348	3,622
\$100,000 under \$200,000.....	997	1,994	438	997	1,993	498	996	1,992	538	996	1,984	614	991	1,976	632	983	1,964	687
\$200,000 under \$500,000.....	243	485	97	241	482	121	241	480	120	240	478	144	238	475	143	237	474	166
\$500,000 under \$1,000,000.....	35	70	14	35	70	18	35	70	18	35	70	21	35	70	21	35	69	24
\$1,000,000 or more.....	17	34	7	17	34	9	17	34	9	17	34	10	17	34	10	17	34	12

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 55.—RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																				
	36 percent			40 percent			41 percent			43 percent			45 percent			46 percent			48 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total.....	26,443	48,401	17,422	22,064	39,896	15,959	17,882	33,006	13,531	15,103	28,554	12,288	13,564	25,825	11,621	11,982	40,777	18,747	8,815	31,196	14,970
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	4,207	5,370	1,933	1,422	1,341	536	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	5,615	10,117	3,641	4,352	6,725	2,690	2,360	2,935	1,203	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	10,178	20,076	7,230	9,879	19,057	7,623	9,109	17,355	7,118	8,127	15,400	6,625	7,108	13,087	5,889	5,712	16,127	7,417	2,782	7,615	3,656
\$50,000 under \$100,000.....	5,174	10,307	3,713	5,149	10,254	4,102	5,102	10,191	4,181	5,081	10,124	4,349	5,046	10,082	4,537	5,033	19,744	9,086	4,817	18,766	9,010
\$100,000 under \$200,000.....	981	1,955	703	974	1,944	778	971	1,938	794	967	1,928	830	959	1,916	862	957	3,791	1,743	939	3,713	1,781
\$200,000 under \$500,000.....	237	474	166	237	473	189	234	467	187	232	461	207	230	460	207	230	918	413	228	906	430
\$500,000 under \$1,000,000.....	34	68	24	34	68	27	34	68	27	34	67	30	33	66	30	33	132	59	33	132	63
\$1,000,000 or more.....	17	34	12	17	34	14	17	34	14	17	34	15	17	34	15	17	65	29	16	64	30

Size of adjusted gross income	Returns with regular tax computation by tax rate—Continued																				
	50 percent			52 percent			53 percent			55 percent			56 percent			58 percent			59 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total.....	6,831	13,234	6,617	6,152	11,604	6,026	5,561	19,469	10,316	4,232	21,958	12,078	3,079	5,899	3,298	2,780	26,390	15,317	1,760	9,563	5,633
\$1 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 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	1,083	1,898	949	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	4,553	8,952	4,476	4,370	8,397	4,369	4,049	14,190	7,523	3,046	15,080	8,294	1,947	3,651	2,045	1,670	13,649	7,916	758	3,663	2,161
\$100,000 under \$200,000.....	921	1,838	919	917	1,815	944	902	3,591	1,903	895	5,260	2,893	866	1,717	961	846	9,618	5,579	747	4,371	2,579
\$200,000 under \$500,000.....	225	448	224	224	448	224	224	888	466	221	1,320	726	219	437	240	217	2,568	1,498	209	1,253	731
\$500,000 under \$1,000,000.....	33	66	33	33	66	33	33	131	69	32	190	105	31	62	34	31	372	217	31	186	109
\$1,000,000 or more.....	16	32	16	16	32	16	16	64	34	16	96	53	16	32	18	16	183	107	15	90	53

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."

[Money amounts in thousands of dollars]

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

²These returns are also tallied as returns with regular tax computation rates based on the parts of included under each tax rate is what portion of the income subject to tax taxed at each tax rate.

NOTE: Amount detail may not add to total because of rounding.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Tax Computation and Tax Rates

171

Table 56.—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED

(Money amounts in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Number of returns	Income taxed at rate	Income tax generated at rate	Income tax after credits ¹		
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				Total	As a percent of—	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Total.....	74,279,831	2,631,692,540	399,886,295	74,889,552	82,138,617	17,080,572	74,279,831	399,886,295	82,138,673	83,787,323	13.3	27.0
Returns with income subject to tax, total.....	59,593,598	611,436,921	399,886,295	74,889,552	82,138,616	17,080,572	59,593,598	399,886,295	82,138,673	83,787,323	13.7	21.0
Returns with regular tax computation, total.....	49,593,402	611,212,908	397,835,852	74,710,283	82,027,453	16,977,135	49,593,402	397,835,852	81,009,377	83,673,493	13.7	21.0
14 percent.....	3,898,362	12,996,111	1,537,781	1,531,845	219,621	216,414	3,898,362	48,918,416	6,847,097	210,653	1.6	13.7
15 percent.....	3,770,451	16,053,756	4,608,933	1,557,438	662,902	233,614	3,770,451	43,340,688	6,507,552	640,134	4.0	13.9
16 percent.....	4,644,258	23,755,889	9,552,709	2,000,511	1,410,386	320,081	4,644,258	51,924,589	42,379,007	6,782,198	1.9	14.6
17 percent.....	4,424,338	27,675,558	13,348,002	1,926,202	2,034,033	327,455	4,424,338	45,106,347	36,324,252	6,173,972	7.4	15.4
18 percent.....	971,376	5,293,030	2,877,589	934,837	457,609	168,272	971,376	3,340,016	601,240	467,330	8.8	16.2
19 percent.....	18,886,988	159,994,499	96,720,139	31,627,026	16,076,729	6,009,141	18,886,988	104,164,967	19,792,590	16,424,161	10.3	17.0
20 percent.....	591,803	4,498,454	2,934,283	567,071	505,009	113,413	591,803	1,788,657	357,737	516,032	11.5	17.6
22 percent.....	11,977,451	141,386,353	98,880,475	17,804,006	17,899,976	3,916,891	11,977,451	22,405,826	11,301,599	18,312,126	13.0	18.5
25 percent.....	5,511,809	81,865,980	61,200,584	7,591,518	11,996,475	1,897,984	5,511,809	23,391,854	5,848,379	12,274,035	15.0	20.1
27 percent.....	61,627	882,654	665,153	47,759	130,716	12,895	61,627	212,137	57,267	138,697	15.7	20.9
28 percent.....	2,174,994	39,829,775	30,665,622	2,964,871	6,476,792	830,172	2,174,994	11,560,897	3,237,415	6,622,585	16.6	21.6
31 percent.....	30,771	520,719	397,695	27,492	87,198	8,522	30,771	130,330	40,400	89,094	17.1	22.4
32 percent.....	992,272	22,134,321	17,265,094	1,397,772	3,935,175	447,288	992,272	6,942,737	2,221,620	4,024,730	18.2	23.3
35 percent.....	9,631	208,425	163,294	8,411	39,938	2,944	9,631	61,293	21,453	40,867	19.6	25.0
36 percent.....	509,833	13,731,791	10,752,090	742,730	2,643,354	267,386	509,833	4,612,104	1,660,093	2,703,652	19.7	25.1
39 percent.....	307,226	9,688,568	7,622,129	468,615	2,009,829	182,763	307,226	3,278,395	1,279,036	2,053,518	21.2	26.9
40 percent.....	4,182	115,630	88,202	4,133	23,730	1,653	4,182	39,894	15,959	24,323	21.0	27.6
41 percent.....	2,779	83,827	64,794	2,800	18,333	1,148	2,779	33,003	13,531	18,724	22.3	28.9
42 percent.....	190,254	6,994,123	5,521,628	304,506	1,550,401	127,890	190,254	2,467,090	1,036,174	1,582,034	22.6	28.7
43 percent.....	1,539	52,124	39,861	1,426	11,947	613	1,539	28,552	12,288	12,201	23.4	30.6
45 percent.....	136,030	5,671,817	4,481,258	222,336	1,343,889	100,057	136,030	1,948,997	877,174	1,373,297	24.2	30.6
46 percent.....	3,167	126,172	96,886	5,515	31,213	2,537	3,167	40,770	18,747	31,944	25.3	33.0
48 percent.....	97,433	4,585,894	3,632,979	1,62,189	1,149,832	77,852	97,433	1,558,801	748,383	1,172,848	25.6	32.3
50 percent.....	128,912	7,139,318	5,681,277	422,344	1,931,089	211,183	128,912	2,254,163	1,127,361	1,971,170	27.6	34.7
52 percent.....	591	31,836	23,704	482	8,532	250	591	11,601	6,026	8,633	27.1	36.4
53 percent.....	107,195	7,014,475	5,662,381	501,236	2,100,531	265,325	107,195	2,120,619	1,124,660	2,145,327	30.6	37.9
55 percent.....	56,287	4,392,160	3,587,245	267,306	1,440,641	147,020	56,287	1,307,254	719,174	1,469,348	33.5	41.0
56 percent.....	299	20,740	15,769	339	6,357	190	299	5,897	3,298	6,527	31.5	41.4
58 percent.....	32,742	3,024,871	2,466,473	153,882	1,049,887	89,256	32,742	859,619	499,249	1,068,542	35.3	43.3
59 percent.....	327	28,602	23,163	965	10,392	569	327	9,560	5,633	10,621	37.1	45.9
60 percent.....	19,340	2,037,991	1,670,363	93,201	748,968	55,919	19,340	576,938	346,346	764,735	37.5	45.8
61 percent.....	332	31,550	24,822	988	11,340	603	332	7,591	4,642	11,517	36.5	46.4
62 percent.....	18,236	2,277,567	1,853,635	139,908	873,856	86,750	18,236	635,296	394,098	891,611	39.1	48.1
63 percent.....	195	21,038	16,907	864	8,115	545	195	7,030	4,420	8,301	39.5	49.1
64 percent.....	10,007	1,456,018	1,191,475	76,419	590,529	48,911	10,007	406,975	260,588	602,067	41.4	50.5
66 percent.....	5,930	998,237	803,228	46,253	414,235	30,529	5,930	281,187	185,675	420,891	42.2	52.4
67 percent.....	96	16,702	12,726	910	6,861	609	96	6,727	4,510	6,938	41.5	54.5
68 percent.....	3,906	726,125	585,190	29,392	311,871	19,985	3,906	198,017	134,728	318,083	43.8	54.4
69 percent.....	2,363	516,436	405,944	18,516	222,606	12,778	2,363	147,968	102,161	226,911	43.9	55.9
70 percent.....	8,070	3,333,775	2,549,992	1,056,274	1,570,558	739,393	8,070	1,055,924	739,392	1,551,233	46.5	60.8
Returns with alternative tax computation, total.....	69,705	8,953,762	7,281,146	1,679,640	3,493,460	943,887	69,705	2,050,454	1,129,295	3,551,211	39.7	48.6
With capital gains tax only, total.....	195	224,013	194,823	179,269	111,163	103,436	195	194,823	111,214	113,831	50.8	58.4
50 percent capital gains tax.....	41	31,735	25,912	25,912	12,956	12,956	41	41,467	20,733	13,263	41.8	51.2
59 percent capital gains tax.....	154	192,278	168,910	153,356	98,207	90,480	154	153,356	90,480	100,567	52.3	59.5
With regular tax computation and capital gains tax, total.....	69,510	8,729,749	7,086,323	2,245,263	3,382,297	1,316,753	69,510	7,086,323	3,381,379	3,437,381	39.4	48.5
Regular tax computation.....	69,510	8,729,749	65,230,691	744,892	3,382,297	476,303	69,510	5,230,691	2,363,297	3,437,381	39.4	(6)
Capital gains tax, total.....	69,510	8,729,749	61,855,632	1,500,371	3,382,297	840,450	69,510	1,855,632	1,018,082	3,437,381	39.4	(6)
50 percent capital gains tax.....	59,292	6,009,969	6,497,656	2,497,643	2,182,167	248,840	59,292	852,891	426,468	2,225,433	37.0	(6)
59 percent capital gains tax.....	10,218	2,719,780	61,357,976	1,002,729	1,199,626	591,609	10,218	1,002,729	591,609	1,211,947	44.6	(6)
Returns with no income subject to tax.....	14,686,234	220,255,618	-	-	-	-	14,686,234	-	-	-	-	-

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/1970 • Tax Computation and Tax Rates

Table 56.—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED—Continued
[Money amounts in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Number of returns	Income taxed at rate	Income tax generated at rate	Income tax after credits ¹		
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				Total	Adjusted gross income	Income subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES												
Total.....	42,660,341	249,586,505	312,760,353	58,680,127	64,393,573	13,344,362	42,660,341	312,760,354	63,455,541	65,713,549	13.3	21.0
Returns with income subject to tax, total.....	38,324,811	484,198,137	312,760,353	58,680,127	64,393,573	13,344,362	38,324,811	312,760,354	63,455,541	65,713,549	13.6	21.0
Returns with regular tax computation, total.....	38,324,673	484,013,463	311,060,470	58,532,210	64,302,125	13,259,246	38,324,673	311,060,470	63,455,541	65,619,896	13.6	21.1
14 percent.....	1,808,383	8,250,048	922,164	916,408	132,174	129,065	38,324,673	37,432,504	5,239,052	125,720	1.5	13.6
15 percent.....	2,311,473	12,442,328	3,526,374	1,205,043	508,682	180,754	36,516,290	35,409,634	5,317,655	492,643	4.0	14.0
16 percent.....	2,901,524	18,260,916	7,282,257	1,473,615	1,078,164	235,777	34,204,817	32,776,659	5,245,652	1,071,460	5.9	14.7
17 percent.....	3,188,349	23,577,798	11,190,148	1,622,556	1,707,463	275,836	31,303,293	29,737,018	5,054,000	1,734,505	7.4	15.5
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	13,640,016	136,965,166	81,073,488	26,479,170	13,482,205	5,031,048	28,114,744	84,376,712	16,032,708	13,783,474	10.1	17.0
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	8,119,819	115,088,180	79,212,655	14,225,918	14,343,706	3,129,709	14,474,728	39,644,150	8,722,249	14,683,165	12.8	18.5
23 percent.....	3,370,686	62,611,835	46,168,311	5,689,422	9,056,723	1,422,460	6,354,909	17,625,176	4,406,684	9,268,644	14.8	20.1
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	1,283,557	29,973,527	22,755,547	2,191,317	4,813,090	613,574	2,934,223	8,993,249	2,518,355	4,923,662	16.4	21.6
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	584,838	16,589,434	12,758,659	1,031,056	2,908,617	329,939	1,700,666	5,493,928	1,758,090	2,974,324	17.9	23.3
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	318,388	10,690,098	8,251,694	572,937	2,029,322	206,259	1,115,828	3,762,357	1,354,207	2,075,787	19.4	25.2
39 percent.....	200,549	7,746,802	6,019,088	368,325	1,587,053	143,649	797,440	2,755,623	1,075,101	1,621,923	20.9	26.9
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	133,368	5,812,987	4,550,572	252,197	1,277,489	105,921	596,891	2,106,067	884,631	1,304,876	22.4	28.7
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	95,490	4,701,016	3,689,837	184,617	1,107,360	83,082	463,523	1,656,511	745,542	1,131,592	24.1	30.7
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	71,236	3,854,702	3,045,002	136,703	962,235	65,618	368,033	1,323,612	635,403	980,947	25.4	32.2
50 percent.....	101,548	6,281,015	4,995,378	374,192	1,697,202	187,107	296,797	1,935,673	968,104	1,732,845	27.6	34.7
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	81,990	6,049,916	4,892,047	433,496	1,814,789	229,760	195,249	1,792,151	950,532	1,853,007	30.6	37.9
55 percent.....	41,722	3,721,633	3,041,001	228,103	1,221,611	125,459	113,259	1,086,247	597,604	1,245,916	33.5	41.0
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	24,424	2,549,977	2,091,232	130,524	890,133	75,708	71,537	695,595	404,060	906,434	35.5	43.3
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	14,141	1,715,999	1,411,051	78,428	632,739	47,055	47,113	473,809	284,454	646,211	37.7	45.8
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	13,388	1,918,689	1,571,094	118,625	741,230	73,553	32,972	510,010	316,395	756,539	39.4	48.2
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	6,994	1,189,425	978,148	62,796	484,964	40,192	19,584	314,438	201,345	494,380	41.6	50.5
66 percent.....	3,905	784,118	633,441	35,568	326,686	23,476	12,590	209,157	138,119	332,817	42.4	52.5
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	2,449	554,919	448,191	22,578	238,715	15,352	8,685	147,206	100,162	243,322	43.8	54.3
69 percent.....	1,511	394,926	313,841	14,137	172,140	9,757	6,236	108,567	74,962	175,577	44.5	55.9
70 percent.....	4,725	2,288,009	1,778,452	684,480	1,087,633	479,137	4,725	684,245	479,137	1,060,126	46.3	59.6
Returns with alternative tax computation, total.....	50,933	7,275,789	5,951,606	1,400,052	2,826,502	788,169	50,933	1,699,887	938,088	2,871,389	39.5	48.1
With capital gains tax only, total.....	138	184,675	160,682	147,917	91,448	85,117	138	160,682	91,499	93,652	50.7	58.3
50 percent capital gains tax.....	32	29,458	23,935	23,935	11,968	11,968	138	36,700	18,350	12,250	41.6	51.2
59 percent capital gains tax.....	106	155,217	136,747	123,982	79,480	73,149	106	123,982	73,149	81,402	52.4	59.5
With regular tax computation and capital gains tax, total.....	50,795	7,091,114	5,790,924	1,789,210	2,735,054	1,040,818	50,795	5,790,924	2,734,274	2,777,737	39.2	48.0
Regular tax computation.....	50,795	7,091,114	5,790,924	1,789,210	2,735,054	1,040,818	50,795	5,790,924	2,734,274	2,777,737	39.2	(6)
Capital gains tax, total.....	50,795	7,091,114	5,790,924	1,789,210	2,735,054	1,040,818	50,795	5,790,924	2,734,274	2,777,737	39.2	(6)
50 percent capital gains tax.....	42,719	4,813,061	3,969,971	396,958	1,733,720	198,496	50,795	684,016	342,025	1,767,693	36.7	(6)
59 percent capital gains tax.....	8,076	2,278,053	1,142,234	855,177	1,001,334	504,556	8,076	855,177	504,556	1,010,043	44.3	(6)
Returns with no income subject to tax.....	4,335,530	29,388,365	-	-	-	-	4,335,530	-	-	-	-	-

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/1970 • Tax Computation and Tax Rates

173

Table 56.—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED—Continued
[Money amounts in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Number of returns	Income taxed at rate	Income tax generated at rate	Income tax after credits ¹		
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				Total	As a percent of—	
											Adjusted gross income	Income subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEPARATE RETURNS OF HUSBANDS AND WIVES												
Total.....	2,369,511	² 11,531,247	6,784,414	1,369,996	1,367,307	331,278	³ 2,369,511	6,784,414	1,348,976	1,393,950	12.0	20.5
Returns with income subject to tax, total.....	1,868,829	10,736,864	6,784,414	1,369,996	1,367,307	331,278	1,868,829	6,784,414	1,348,976	1,393,950	13.0	20.5
Returns with regular tax computation, total.....	⁴ 1,868,826	10,730,778	6,746,032	1,364,770	1,364,113	328,194	1,868,826	6,746,032	1,345,782	1,390,677	13.0	20.6
14 percent.....	218,286	446,803	55,339	55,339	7,942	7,942	1,868,826	880,600	123,295	7,980	1.8	14.4
15 percent.....	172,581	460,750	130,567	44,277	18,018	6,642	1,650,540	783,249	117,516	17,577	3.8	13.5
16 percent.....	164,056	497,030	203,862	39,806	28,590	6,369	1,477,959	696,751	111,492	28,519	5.7	14.0
17 percent.....	143,160	571,260	253,665	38,400	38,439	6,528	1,313,903	623,765	106,058	39,019	6.8	15.4
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	544,288	2,636,033	1,604,206	515,134	263,598	97,876	1,170,743	1,768,022	335,935	269,683	10.2	16.8
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	303,810	2,153,474	1,506,575	290,274	270,073	63,860	626,455	935,553	205,809	276,739	12.9	18.4
25 percent.....	183,279	1,702,444	1,270,382	170,068	246,566	42,518	322,645	448,790	112,200	252,385	14.8	19.9
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	78,144	899,237	703,211	76,942	145,978	21,545	139,366	199,378	55,840	149,730	16.7	21.3
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	28,475	399,736	310,251	23,777	70,843	7,609	61,222	89,265	28,556	72,599	18.2	23.4
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	11,343	193,950	147,221	10,435	36,222	3,757	32,747	53,239	19,165	36,463	18.8	24.8
39 percent.....	7,531	145,936	113,111	7,677	29,728	2,995	21,404	35,421	13,818	29,687	20.3	26.2
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	3,239	71,143	55,956	3,619	15,840	1,520	13,873	24,885	10,443	15,486	21.8	27.7
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	2,639	62,898	50,785	2,104	15,283	947	10,634	18,092	8,142	15,593	24.8	30.7
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	1,068	31,958	23,338	1,087	7,502	522	7,995	14,940	7,181	7,769	24.3	33.3
50 percent.....	2,121	66,664	51,839	4,459	17,511	2,229	6,927	23,680	11,841	17,908	26.9	34.5
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	1,298	50,628	40,575	3,145	15,331	1,667	4,806	24,191	12,825	15,667	30.9	38.6
55 percent.....	1,591	70,554	57,400	4,159	22,974	2,287	3,508	15,657	8,613	22,999	32.6	40.1
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	626	31,888	25,787	1,441	10,853	836	1,917	9,185	5,332	10,355	32.5	40.2
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	257	17,358	14,330	722	6,624	433	1,291	6,924	4,156	6,603	38.0	46.1
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	284	22,521	16,610	1,415	7,861	877	1,034	8,912	5,527	8,042	35.7	48.4
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	241	20,460	16,196	1,235	8,000	791	750	6,323	4,048	8,077	39.5	49.9
66 percent.....	104	10,867	8,270	540	4,260	356	509	4,588	3,029	4,330	39.8	52.4
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	96	11,536	9,190	441	4,910	300	405	3,529	2,401	5,023	43.5	54.7
69 percent.....	39	6,156	4,402	210	2,402	145	309	2,909	2,008	2,458	39.9	55.8
70 percent.....	270	149,495	105,900	68,063	68,766	47,644	270	68,053	47,644	69,987	46.8	66.1
Returns with alternative tax computation, total.....	826	149,610	108,863	30,524	61,306	17,596	826	38,384	21,526	62,220	41.6	56.8
With capital gains tax only, total.....	3	6,086	5,446	5,227	3,194	3,084	3	5,446	3,194	3,273	53.8	60.1
50 percent capital gains tax...	-	-	-	-	-	-	3	220	110	3,273	-	-
59 percent capital gains tax...	3	6,086	5,446	5,227	3,194	3,084	3	5,227	3,084	3,273	53.8	60.1
With regular tax computation and capital gains tax, total.....	823	143,524	⁵ 103,417	55,845	58,112	35,629	823	103,417	58,101	58,948	41.1	57.0
Regular tax computation.....	823	143,524	⁶ 70,480	30,547	58,112	21,117	823	70,480	39,769	58,948	41.1	(⁶)
Capital gains tax, total.....	823	143,524	⁶ 32,937	25,298	58,112	14,512	823	32,937	18,332	58,948	41.1	(⁶)
50 percent capital gains tax...	585	62,811	⁶ 4,584	4,584	23,481	2,292	823	12,224	6,116	23,909	38.1	(⁶)
59 percent capital gains tax...	238	80,713	⁶ 28,353	20,713	34,632	12,220	238	20,713	12,220	35,039	43.4	(⁶)
Returns with no income subject to tax.....	500,682	² 794,383	-	-	-	-	500,682	-	-	-	-	-

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/1970 • Tax Computation and Tax Rates

Table 56.—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED—Continued

(Money amounts in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Number of returns	Income taxed at rate	Income tax generated at rate	Income tax after credits ¹		
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				Total	As a percent of—	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF SINGLE PERSONS												
Total.....	25,677,190	² 104,730,971	67,843,846	12,342,284	13,978,213	2,890,205	³ 25,677,190	67,843,846	13,840,419	14,231,057	13.6	21.0
Returns with income subject to tax, total.....	16,492,208	95,931,395	67,843,846	12,342,284	13,978,213	2,890,205	16,492,208	67,843,846	13,840,419	14,231,057	14.8	21.0
Returns with regular tax computation, total.....	⁴ 16,492,160	95,900,974	67,562,792	12,318,533	13,963,231	2,876,356	16,492,160	67,562,792	13,825,439	14,215,710	14.8	21.0
14 percent.....	1,526,297	3,159,440	378,853	378,673	54,131	54,034	16,492,160	7,861,553	1,100,663	51,877	1.6	13.7
15 percent.....	1,286,397	3,150,678	951,992	308,119	136,203	46,218	14,965,863	7,047,806	1,072,381	129,915	4.1	13.6
16 percent.....	1,190,315	3,365,924	1,484,076	292,939	219,444	46,871	13,679,466	6,537,474	1,046,112	214,968	6.4	14.5
17 percent.....	1,092,629	3,526,500	1,904,189	265,246	288,131	45,091	12,489,151	5,963,468	1,013,910	285,662	8.1	15.0
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	4,702,684	20,393,299	14,042,445	4,632,722	2,330,926	880,218	11,396,522	18,020,233	3,423,946	2,371,004	11.6	16.9
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	3,226,134	20,957,557	15,880,383	2,973,246	2,870,747	654,118	6,693,838	9,908,538	2,179,781	2,926,952	14.0	18.4
25 percent.....	1,818,548	15,860,475	12,520,463	1,604,968	2,452,499	401,241	3,467,704	4,903,202	1,225,819	2,506,360	15.8	20.0
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	813,293	8,957,011	7,206,864	696,612	1,517,725	195,053	1,649,156	2,368,269	663,220	1,549,193	17.3	21.5
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	363,610	4,847,028	3,965,951	328,161	902,177	105,011	835,863	1,272,623	407,173	922,959	19.0	23.3
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	175,723	2,738,103	2,270,081	155,085	556,565	55,832	472,253	748,110	269,298	569,629	20.8	25.1
39 percent.....	99,146	1,795,830	1,489,930	92,613	393,047	36,120	296,530	487,352	190,118	401,907	22.4	27.0
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	53,647	1,109,994	915,100	48,689	257,072	20,449	197,384	336,139	141,101	261,672	23.6	28.6
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	36,319	852,279	697,644	33,755	208,228	15,190	143,737	248,572	111,866	212,758	25.0	30.5
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	23,145	612,731	496,106	20,527	156,900	9,854	107,418	189,058	90,828	160,423	26.2	32.3
50 percent.....	24,564	757,997	607,878	42,762	207,079	21,382	84,273	281,578	140,800	210,880	27.8	34.7
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	22,578	838,011	672,528	62,053	241,086	32,889	59,709	284,812	150,989	254,798	30.4	37.9
55 percent.....	11,821	528,562	433,207	31,560	174,303	17,358	37,131	183,398	100,881	178,140	33.7	41.1
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	6,672	363,408	287,130	16,648	122,292	9,655	25,310	128,455	74,540	124,676	34.3	43.4
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	4,942	304,634	244,983	14,051	109,605	8,431	18,638	96,205	57,736	111,922	36.7	45.7
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	4,429	322,554	254,819	19,624	119,547	12,168	13,696	112,266	69,623	121,800	37.8	47.8
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	2,595	222,961	179,340	11,339	88,721	7,256	9,267	78,040	49,956	90,570	40.6	50.5
66 percent.....	1,714	172,294	137,017	8,231	70,568	5,433	6,672	57,793	38,155	70,921	41.2	51.8
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	1,275	143,747	114,798	5,649	61,014	3,840	4,958	42,460	28,885	62,354	43.4	54.3
69 percent.....	767	103,480	78,457	3,760	42,856	2,595	3,683	32,906	22,715	43,541	42.1	55.5
70 percent.....	2,916	816,476	603,598	271,504	374,366	190,052	2,916	271,407	190,051	380,831	46.6	63.1
Returns with alternative tax computation, total.....	16,826	1,384,750	1,109,666	224,506	550,590	124,495	16,826	281,058	152,771	561,806	40.6	50.4
With capital gains tax only, total.....	48	30,421	26,016	23,752	14,982	13,848	48	26,016	14,980	15,348	50.5	59.0
50 percent capital gains tax...	8	2,066	1,835	1,835	918	917	8	4,099	2,050	940	45.5	51.2
59 percent capital gains tax...	40	28,355	24,181	21,917	14,064	12,931	40	21,917	12,931	14,408	50.8	59.6
With regular tax computation and capital gains tax, total.....	16,778	1,354,329	⁵ 1,083,650	367,648	535,609	221,226	16,778	1,083,650	535,498	546,458	40.3	50.4
Regular tax computation.....	16,778	1,354,329	⁶ 828,608	166,894	535,609	110,580	16,778	828,608	397,708	546,458	40.3	(⁶)
Capital gains tax, total.....	16,778	1,354,329	⁶ 255,042	200,754	535,609	110,646	16,778	255,042	137,791	546,458	40.3	(⁶)
50 percent capital gains tax...	15,089	1,036,516	⁶ 86,660	86,660	398,811	43,332	16,778	140,948	70,476	398,630	38.5	(⁶)
59 percent capital gains tax...	1,689	317,813	⁶ 168,383	114,094	144,798	67,315	1,689	114,094	67,315	147,829	46.5	(⁶)
Returns with no income subject to tax.....	9,184,982	² 8,799,576	-	-	-	-	9,184,982	-	-	-	-	-

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/1970 • Tax Computation and Tax Rates

175

Table 56.—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED—Continued
[Money amounts in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Number of returns	Income taxed at rate	Income tax generated at rate	Income tax after credits ¹		
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				Total	As a percent of— Adjusted gross income	Income subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF HEADS OF HOUSEHOLDS												
Total.....	3,572,789	21,843,818	12,497,681	2,497,144	2,399,524	514,727	3,572,789	12,497,681	2,384,155	2,448,770	11.2	19.6
Returns with income subject to tax, total.....	2,907,749	20,570,524	12,497,681	2,497,144	2,399,524	514,727	2,907,749	12,497,681	2,384,155	2,448,770	11.9	19.6
Returns with regular tax computation, total.....	4,290,743	20,567,692	12,466,557	2,494,770	2,397,984	513,339	2,907,743	12,466,557	2,382,615	2,447,210	11.9	19.6
14 percent.....	345,396	1,139,820	181,425	181,425	25,373	25,373	2,907,743	2,743,759	384,082	25,076	2.2	13.8
15 percent.....	388,363	1,632,019	582,514	194,151	84,187	31,064	2,562,347	2,368,123	378,941	83,919	5.1	14.4
16 percent.....	971,376	5,293,030	2,877,589	934,837	457,609	168,272	2,173,984	3,340,016	601,240	467,330	8.8	16.2
17 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	591,803	4,498,454	2,934,283	567,071	505,009	113,413	1,202,608	1,788,657	357,737	516,032	11.5	17.6
20 percent.....	327,688	3,187,142	2,280,862	314,567	415,451	69,204	610,805	880,781	193,759	425,270	13.3	18.6
22 percent.....	139,296	1,691,226	1,241,427	127,059	240,688	31,765	283,117	414,687	103,677	246,646	14.6	19.9
25 percent.....	61,627	882,654	665,153	47,759	136,716	12,895	143,821	212,137	57,267	138,697	15.7	20.9
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
31 percent.....	30,771	520,719	397,695	27,492	87,198	8,522	82,194	130,330	40,400	89,094	17.1	22.4
32 percent.....	15,349	298,123	230,233	14,778	53,537	4,729	51,423	86,921	27,801	54,848	18.4	23.8
33 percent.....	9,631	208,425	163,294	8,411	39,938	2,944	36,074	61,293	21,453	40,867	19.6	25.0
36 percent.....	4,379	109,640	83,095	4,273	21,245	1,539	26,443	48,398	17,422	21,773	19.9	26.2
39 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	4,182	115,630	88,202	4,133	23,730	1,653	22,064	39,894	15,959	24,323	21.0	27.6
41 percent.....	2,779	83,827	64,794	2,800	18,333	1,148	17,882	33,003	13,531	18,724	22.3	28.9
42 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	1,539	52,124	39,861	1,426	11,947	613	15,103	28,552	12,288	12,201	23.4	30.6
45 percent.....	1,582	55,624	42,993	1,861	13,018	837	13,564	25,822	11,621	13,355	24.0	31.1
46 percent.....	3,167	126,172	96,886	5,515	31,213	2,537	11,982	40,770	18,747	31,944	25.3	33.0
48 percent.....	1,984	86,503	68,533	3,871	23,196	1,859	8,815	31,191	14,970	23,710	27.4	34.6
50 percent.....	679	33,641	26,181	930	9,297	465	6,831	13,232	6,617	9,537	28.3	36.4
52 percent.....	591	31,836	23,704	482	8,532	250	6,152	11,601	6,026	8,633	27.1	36.4
53 percent.....	1,329	75,920	57,231	2,542	21,325	1,348	5,561	19,465	10,316	21,855	28.8	38.2
55 percent.....	1,153	71,410	55,636	3,484	21,752	1,916	4,232	21,952	12,078	22,292	31.2	40.1
56 percent.....	299	20,740	15,769	339	6,357	190	3,079	5,897	3,298	6,527	31.5	41.4
58 percent.....	1,020	79,599	62,324	5,270	26,609	3,057	2,780	26,383	15,317	27,077	34.0	43.4
59 percent.....	327	28,602	23,163	965	10,392	569	1,760	9,560	5,633	10,621	37.1	45.9
60 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
61 percent.....	332	31,550	24,822	988	11,340	603	1,433	7,591	4,642	11,517	36.5	46.4
62 percent.....	135	13,803	11,112	244	5,217	152	1,101	4,107	2,553	5,231	37.9	47.1
63 percent.....	195	21,038	16,907	864	8,115	545	966	7,030	4,420	8,301	39.5	49.1
64 percent.....	177	23,173	17,791	1,049	8,845	672	771	8,174	5,239	9,040	39.0	50.8
66 percent.....	207	30,958	24,501	1,915	12,720	1,264	594	9,650	6,372	12,823	41.4	52.3
67 percent.....	96	16,702	12,726	910	6,861	609	387	6,727	4,510	6,938	41.5	54.5
68 percent.....	86	15,923	13,010	724	7,232	492	291	4,822	3,280	7,383	46.4	56.7
69 percent.....	46	11,873	9,245	409	5,208	282	205	3,587	2,476	5,335	44.9	57.7
70 percent.....	159	79,794	62,042	32,227	39,793	22,559	159	32,218	22,559	40,289	50.5	64.9
Returns with alternative tax computation, total.....	1,120	143,613	111,010	24,559	55,062	13,627	1,120	31,126	16,911	55,796	38.9	50.2
With capital gains tax only, total.....	6	2,832	2,679	2,374	1,540	1,388	6	2,679	1,540	1,558	55.0	58.2
50 percent capital gains tax.....	1	211	143	143	71	71	6	448	224	73	34.6	51.0
59 percent capital gains tax.....	5	2,621	2,536	2,231	1,469	1,317	5	2,231	1,317	1,485	56.7	58.6
With regular tax computation and capital gains tax, total.....	1,114	140,781	108,331	32,561	53,522	19,080	1,114	108,331	53,506	54,238	38.5	50.1
Regular tax computation.....	1,114	140,781	79,884	10,376	53,522	6,841	1,114	79,884	38,136	54,238	38.5	(6)
Capital gains tax, total.....	1,114	140,781	628,447	22,185	53,522	12,239	1,114	28,447	15,370	54,238	38.5	(6)
50 percent capital gains tax.....	899	97,580	69,440	9,440	34,659	4,720	1,114	15,702	7,851	35,202	36.1	(6)
59 percent capital gains tax.....	215	43,201	619,007	12,745	18,863	7,519	215	12,745	7,519	19,036	44.1	(6)
Returns with no income subject to tax.....	665,040	21,273,294	-	-	-	-	665,040	-	-	-	-	-

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

¹The entire amount for each return appears at the highest regular rate and/or the highest capital gains rate.²Adjusted gross income less deficit.³The total for column 7 is not the sum of the tax rate classes because many returns have income taxed at more than one rate.⁴Includes income averaging returns.⁵This total duplicates amounts reported under the regular tax computation above.⁶Only that part of the income subject to tax, taxed at the capital gains rates is tabulated on this line, while income taxed after credits is from all income. Consequently, the percentage in column 12 is deleted.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Tax Computation and Tax Rates

Table 57.—RETURNS WITH SURCHARGE: SELECTED INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Retirement income credit		Surcharge	All other tax credits ¹		Increase in tax due to surcharge		Increase in tax credits due to surcharge	
					Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total.....	50,971,038	577,102,874	392,221,104	80,794,622	775,238	103,348	2,018,078	309,101	198,018	50,956,009	2,016,247	16,413	1,926
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	22,157	41,541	14,492	2,021	-	-	133	-	-	22,157	133	-	-
\$2,000 under \$3,000.....	1,564,016	4,195,257	2,274,516	343,536	(*)	(*)	6,262	(*)	(*)	1,563,767	6,261	(*)	(*)
\$3,000 under \$4,000.....	2,732,127	9,639,979	6,255,482	994,641	43,618	3,415	24,390	4,295	231	2,731,955	24,389	(*)	(*)
\$4,000 under \$5,000.....	3,309,985	14,976,376	9,752,222	1,588,040	80,454	10,115	37,013	8,078	1,118	3,309,860	37,012	(*)	(*)
\$5,000 under \$6,000.....	3,632,972	20,020,141	12,826,108	2,118,518	89,799	9,531	49,798	10,176	2,652	3,629,394	49,754	4,026	49
\$6,000 under \$7,000.....	3,998,015	26,003,038	16,231,308	2,721,265	75,266	9,497	64,957	11,166	1,418	3,997,590	64,954	-	-
\$7,000 under \$8,000.....	4,042,159	30,324,064	18,851,829	3,192,698	72,873	9,239	77,845	22,113	5,834	4,039,597	77,779	-	-
\$8,000 under \$9,000.....	4,084,982	34,692,132	21,382,040	3,667,793	66,919	8,814	90,743	23,610	5,675	4,084,225	90,732	3,561	49
\$9,000 under \$10,000.....	4,084,531	38,795,370	24,212,985	4,191,832	61,416	9,076	105,390	15,867	2,609	4,084,352	105,395	-	-
\$10,000 under \$11,000.....	3,629,765	38,069,058	23,995,436	4,191,153	41,566	7,927	105,818	9,828	1,757	3,629,057	105,805	2,117	67
\$11,000 under \$12,000.....	3,224,511	37,040,058	23,903,073	4,236,244	35,133	5,660	106,820	11,190	3,843	3,223,102	106,768	-	-
\$12,000 under \$13,000.....	2,774,834	34,650,703	22,911,652	4,127,732	28,758	4,550	103,821	10,809	2,767	2,774,124	103,797	-	-
\$13,000 under \$14,000.....	2,354,220	31,753,494	21,224,125	3,876,346	22,899	3,259	97,458	13,273	6,064	2,352,767	97,386	2,899	127
\$14,000 under \$15,000.....	1,993,954	28,886,633	19,689,211	3,645,165	16,105	2,766	91,878	6,993	1,746	1,993,928	91,875	-	-
\$15,000 under \$20,000.....	5,518,742	34,174,730	66,469,904	12,891,296	59,132	8,200	324,144	32,051	15,076	5,517,257	324,053	1,687	91
\$20,000 under \$25,000.....	1,901,536	42,042,646	30,919,092	6,486,515	27,041	3,847	163,257	22,120	9,968	1,900,975	163,179	-	-
\$25,000 under \$30,000.....	763,544	20,732,295	15,597,024	3,527,642	15,604	2,258	89,042	18,750	9,083	763,295	89,026	937	99
\$30,000 under \$50,000.....	913,418	33,947,407	26,386,469	6,971,534	21,854	2,950	176,331	40,378	20,376	913,289	176,276	256	56
\$50,000 under \$100,000.....	348,774	22,957,816	18,343,552	6,478,520	10,963	1,494	163,251	31,460	27,773	348,609	163,179	292	72
\$100,000 under \$200,000.....	61,862	8,071,815	6,395,073	2,921,722	3,111	449	73,637	11,443	16,930	61,802	73,596	64	41
\$200,000 under \$500,000.....	12,608	3,561,146	2,708,611	1,477,437	867	124	37,177	3,567	9,879	12,588	37,141	22	36
\$500,000 under \$1,000,000.....	1,697	1,136,355	840,768	500,885	123	19	12,593	562	3,762	1,693	12,585	4	8
\$1,000,000 or more.....	629	1,390,820	1,036,132	642,087	56	8	16,320	244	49,348	626	15,172	4	1,148
Taxable returns, total.....	50,956,183	576,936,065	392,115,559	80,772,523	775,190	103,245	2,017,495	294,294	175,364	50,956,009	2,016,247	1,558	1,267
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	22,157	41,541	14,492	2,021	-	-	133	-	-	22,157	133	-	-
\$2,000 under \$3,000.....	1,563,767	4,194,579	2,274,122	343,477	(*)	(*)	879	49	1,563,767	6,261	-	-	-
\$3,000 under \$4,000.....	2,731,955	9,639,375	6,255,186	994,597	43,618	3,415	24,389	4,123	185	2,731,955	24,389	-	-
\$4,000 under \$5,000.....	3,309,860	14,975,803	9,751,862	1,587,986	80,454	10,115	37,012	7,953	1,063	3,309,860	37,012	-	-
\$5,000 under \$6,000.....	3,629,394	19,999,382	12,813,098	2,116,312	89,796	9,530	49,753	6,601	403	3,629,394	49,754	-	-
\$6,000 under \$7,000.....	3,997,590	26,000,234	16,230,024	2,721,069	75,266	9,497	64,954	10,741	1,219	3,997,590	64,954	(*)	(*)
\$7,000 under \$8,000.....	4,039,597	30,305,680	18,839,262	3,190,444	72,873	9,239	77,779	19,551	3,469	4,039,597	77,779	-	-
\$8,000 under \$9,000.....	4,084,225	34,685,889	21,379,254	3,667,358	66,919	8,814	90,732	22,853	5,228	4,084,225	90,732	-	-
\$9,000 under \$10,000.....	4,084,354	38,793,607	24,211,942	4,191,659	61,416	9,076	105,386	15,690	2,432	4,084,352	105,395	(*)	(*)
\$10,000 under \$11,000.....	3,629,057	38,061,883	23,992,099	4,190,619	41,566	7,927	105,804	9,120	1,208	3,629,057	105,805	-	-
\$11,000 under \$12,000.....	3,223,104	37,023,532	23,892,021	4,234,123	35,133	5,660	106,768	9,783	1,669	3,223,102	106,768	(*)	(*)
\$12,000 under \$13,000.....	2,774,124	34,642,160	22,906,108	4,126,759	28,713	4,448	103,797	10,144	1,872	2,774,124	103,797	(*)	(*)
\$13,000 under \$14,000.....	2,352,767	31,734,396	21,209,969	3,873,655	22,899	3,259	97,392	11,820	3,279	2,352,767	97,386	(*)	(*)
\$14,000 under \$15,000.....	1,993,941	28,886,449	19,689,107	3,645,146	16,105	2,766	91,878	6,980	1,728	1,993,928	91,875	(*)	(*)
\$15,000 under \$20,000.....	5,517,258	34,149,709	66,454,203	12,888,368	59,132	8,200	324,067	30,567	12,071	5,517,257	324,053	-	-
\$20,000 under \$25,000.....	1,900,998	42,030,979	30,910,496	6,484,745	27,041	3,847	163,182	21,582	8,122	1,900,975	163,179	513	62
\$25,000 under \$30,000.....	763,297	20,725,611	15,593,408	3,526,853	15,604	2,258	89,021	18,503	8,273	763,295	89,026	-	-
\$30,000 under \$50,000.....	913,320	33,943,582	26,384,556	6,971,038	21,854	2,950	176,319	40,280	19,867	913,289	176,276	-	-
\$50,000 under \$100,000.....	348,669	22,950,498	18,338,975	6,476,943	10,963	1,494	163,211	31,355	26,157	348,609	163,179	-	-
\$100,000 under \$200,000.....	61,829	8,067,364	6,392,292	2,920,395	3,111	449	73,603	11,410	15,570	61,802	73,596	31	7
\$200,000 under \$500,000.....	12,595	3,557,184	2,706,621	1,476,276	867	124	37,148	3,554	8,689	12,588	37,141	9	7
\$500,000 under \$1,000,000.....	1,696	1,135,808	840,330	500,593	123	19	12,586	561	3,463	1,693	12,585	3	1
\$1,000,000 or more.....	629	1,390,820	1,036,132	642,087	56	8	16,320	244	49,348	626	15,172	4	1,148
Nontaxable returns, total.....	14,855	166,812	105,545	22,099	(*)	(*)	588	14,807	22,659	-	-	14,855	660
Returns under \$5,000.....	7,628,285	28,853,153	18,296,711	2,928,238	125,753	13,680	67,797	13,501	1,457	7,627,739	67,794	(*)	(*)
Returns \$5,000 under \$10,000.....	19,842,659	149,834,745	93,504,269	15,892,105	366,273	46,157	388,733	82,932	18,189	19,835,158	388,612	7,587	178
Returns \$10,000 under \$15,000.....	13,977,284	170,399,946	111,723,497	20,076,641	144,461	24,162	505,796	52,093	16,177	13,972,978	505,630	5,014	193
Returns \$15,000 or more.....	9,522,810	228,015,030	168,696,625	41,897,637	138,751	19,350	1,055,752	160,575	162,195	9,520,134	1,054,206	3,266	1,551

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

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

¹ Includes investment credit, foreign tax credit, and other tax credits.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Tax Computation and Tax Rates

177

Table 58.—ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	All returns			Returns with no total income tax		Returns with total income tax ²						
	Number of returns	Adjusted gross income	Total income tax	Number of returns	Adjusted gross income	Size of total income tax						
						Total			\$1 under \$50			
						Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Total.....	74,279,831	631,692,540	83,909,314	14,962,460	21,420,684	59,317,371	610,271,856	83,909,314	1,931,629	15,563,779	45,432	
No adjusted gross income.....	417,383	-2,557,723	8,600	416,032	-2,451,726	1,351	-105,998	8,600	(*)	(*)	(*)	
\$1 under \$600.....	3,054,663	1,061,651	49	3,054,647	1,061,650	(*)	(*)	(*)	-	-	-	
\$600 under \$1,000.....	2,705,424	2,163,987	725	2,667,049	2,129,233	38,375	34,754	725	38,348	34,732	587	
\$1,000 under \$2,000.....	6,288,188	9,420,883	47,781	5,028,762	7,169,252	1,259,426	2,251,631	47,781	898,027	1,596,544	20,700	
\$2,000 under \$3,000.....	5,608,762	13,954,379	547,318	1,890,932	4,627,091	3,717,830	9,327,287	547,318	326,493	823,146	7,135	
\$3,000 under \$4,000.....	5,147,201	18,049,036	1,202,563	952,704	3,287,231	4,194,497	14,761,805	1,202,563	293,870	1,009,686	7,327	
\$4,000 under \$5,000.....	5,086,413	22,919,940	1,827,330	483,125	2,146,299	4,603,288	20,773,641	1,827,330	179,137	795,704	4,401	
\$5,000 under \$6,000.....	4,761,126	26,165,728	2,325,282	216,227	1,186,497	4,544,899	24,979,231	2,325,282	77,795	419,190	2,217	
\$6,000 under \$7,000.....	4,655,467	30,225,632	2,885,258	107,332	684,216	4,548,135	29,541,416	2,885,258	57,961	373,877	1,705	
\$7,000 under \$8,000.....	4,429,286	33,202,220	3,331,525	59,044	438,419	4,370,242	32,763,802	3,331,525	29,688	218,640	585	
\$8,000 under \$9,000.....	4,283,653	36,370,204	3,795,545	38,391	324,769	4,245,262	36,045,435	3,795,545	19,286	161,314	499	
\$9,000 under \$10,000.....	4,173,535	39,635,243	4,322,000	8,630	83,103	4,164,905	39,552,140	4,322,000	(*)	(*)	(*)	
\$10,000 under \$11,000.....	3,680,850	38,602,608	4,312,988	8,412	86,896	3,672,438	38,515,712	4,312,988	4,372	51,089	130	
\$11,000 under \$12,000.....	3,261,205	37,461,317	4,360,518	6,098	69,997	3,255,107	37,391,320	4,360,518				
\$12,000 under \$13,000.....	2,790,195	34,842,781	4,235,232	5,676	70,417	2,784,519	34,772,364	4,235,232				
\$13,000 under \$14,000.....	2,368,158	31,940,404	3,978,193	3,660	48,787	2,364,498	31,891,618	3,978,193				
\$14,000 under \$15,000.....	2,005,611	29,054,015	3,746,687	1,272	18,405	2,004,339	29,035,610	3,746,687	521	18,066	15	
\$15,000 under \$20,000.....	5,538,453	94,510,858	13,219,811	6,553	109,702	5,531,900	94,401,156	13,219,811				
\$20,000 under \$25,000.....	1,909,167	42,209,206	6,652,912	2,816	61,011	1,906,351	42,148,195	6,652,912				
\$25,000 under \$30,000.....	768,235	20,858,730	3,616,247	1,759	48,022	766,476	20,810,708	3,616,247				
\$30,000 under \$50,000.....	918,188	34,122,667	7,146,603	2,002	72,811	916,186	34,049,856	7,146,603	-	-	-	
\$50,000 under \$100,000.....	350,978	23,106,912	6,645,711	937	62,853	350,041	23,044,059	6,645,711				
\$100,000 under \$200,000.....	62,467	8,154,642	3,005,745	289	39,002	62,178	8,115,640	3,005,745				
\$200,000 under \$500,000.....	12,830	3,623,602	1,533,892	90	24,466	12,740	3,599,136	1,533,892				
\$500,000 under \$1,000,000.....	1,751	1,174,213	526,891	18	12,118	1,733	1,162,095	526,891	-	-	-	
\$1,000,000 or more.....	642	1,419,405	633,908	3	10,163	639	1,409,242	633,908	-	-	-	
Returns under \$5,000.....	28,308,034	65,012,151	3,634,366	14,493,251	17,969,030	13,814,783	147,043,121	3,634,366	1,735,888	14,258,539	40,150	
Returns \$5,000 under \$10,000.....	22,303,067	165,599,027	16,659,609	429,624	2,717,003	21,873,443	162,882,024	16,659,609	190,306	1,225,859	5,127	
Returns \$10,000 under \$15,000.....	14,106,019	171,901,125	20,633,618	25,118	294,502	14,080,901	171,606,623	20,633,618	4,372	51,089	130	
Returns \$15,000 or more.....	9,562,711	229,180,236	42,981,721	14,467	440,147	9,548,244	228,740,088	42,981,721	1,063	28,290	24	
Returns with total income tax—Continued												
Size of total income tax—Continued												
Size of adjusted gross income	\$50 under \$100			\$100 under \$200			\$200 under \$300			\$300 under \$400		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total.....	1,951,260	16,086,126	142,454	3,341,762	12,547,824	495,343	3,336,191	14,861,170	835,565	3,265,440	16,480,510	1,151,503
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	280,359	512,390	16,059	77,647	136,148	10,196	(*)	(*)	(*)	-	-	-
\$2,000 under \$3,000.....	932,228	2,110,877	71,305	1,391,593	3,424,299	201,129	1,023,443	2,842,701	252,857	42,281	121,456	13,671
\$3,000 under \$4,000.....	304,152	1,072,368	22,306	746,603	2,587,206	113,030	565,066	2,005,184	140,700	1,153,415	3,904,938	408,192
\$4,000 under \$5,000.....	198,891	882,256	15,439	464,029	2,070,847	69,567	668,483	3,007,130	168,926	686,282	3,095,074	243,556
\$5,000 under \$6,000.....	130,433	711,974	9,413	302,717	1,651,824	46,381	484,468	2,634,184	123,090	503,417	2,769,372	175,610
\$6,000 under \$7,000.....	49,270	321,382	3,698	171,895	1,096,964	26,547	302,610	1,948,026	76,048	411,780	2,644,107	145,704
\$7,000 under \$8,000.....	34,636	259,652	2,642	107,041	793,256	16,215	160,833	1,196,208	41,341	236,168	1,758,212	83,368
\$8,000 under \$9,000.....	13,471	112,676	992	41,654	352,294	6,482	61,620	522,066	14,836	122,983	1,034,445	42,799
\$9,000 under \$10,000.....	(*)	(*)	(*)	18,718	177,075	2,687	39,666	370,632	10,226	54,789	516,375	19,215
\$10,000 under \$11,000.....	2,080	35,470	254	7,468	77,849	1,146	13,118	136,761	3,344	29,390	306,424	10,495
\$11,000 under \$12,000.....				5,929	68,118	988	7,268	84,046	1,893	12,726	145,145	4,504
\$12,000 under \$13,000.....				(*)	(*)	(*)	(*)	(*)	(*)	5,758	71,520	2,083
\$13,000 under \$14,000.....				1,419	19,028	237	2,744	36,704	708	2,336	31,148	832
\$14,000 under \$15,000.....				1,197	16,950	165	(*)	(*)	(*)	1,055	14,893	386
\$15,000 under \$20,000.....	(*)	(*)	(*)	2,383	41,616	351	891	15,091	209	1,837	31,001	652
\$20,000 under \$25,000.....	563	12,906	46	320	7,363	43	407	8,767	99	381	8,546	138
\$25,000 under \$30,000.....	276	7,553	19	255	6,779	44	470	12,555	127	425	11,629	151
\$30,000 under \$50,000.....	76	2,765	6	104	4,041	15	346	13,662	79	300	10,026	106
\$50,000 under \$100,000.....	65	4,049	6	107	6,706	18	90	5,757	22	63	4,255	22
\$100,000 under \$200,000.....	9	1,365	1	6	688	(3)	4	472	(3)	6	819	2
\$200,000 under \$500,000.....	2	431	(3)	1	277	(3)	2	474	(3)	5	1,368	2
\$500,000 under \$1,000,000.....	-	-	-	-	-	(3)	-	-	-	2	1,387	1
\$1,000,000 or more.....	-	-	-	1	1,764	(3)	-	-	-	-	-	-
Returns under \$5,000.....	1,715,772	14,575,770	125,116	2,679,885	18,216,791	393,926	2,260,429	17,859,319	563,242	1,882,019	17,119,838	665,433
Returns \$5,000 under \$10,000.....	228,531	1,412,500	16,802	642,025	4,071,414	98,311	1,049,197	6,671,118	265,541	1,329,137	8,722,510	466,696
Returns \$10,000 under \$15,000.....	5,501	60,594	418	16,675	190,386	2,635	24,355	273,957	6,245	51,265	569,129	18,300
Returns \$15,000 or more.....	1,456	37,264	115	3,177	69,234	471	2,210	56,778	537	3,019	69,031	1,074

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/1970 • Tax Computation and Tax Rates

Table 58.—ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	\$400 under \$500			\$500 under \$600			\$600 under \$700			\$700 under \$800		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total.....	3,416,775	18,912,585	1,534,438	3,407,576	21,164,896	1,866,982	3,299,572	22,623,853	2,141,814	2,858,094	21,739,219	2,139,074
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	1,053,977	3,876,046	471,868	77,385	306,275	39,016	-	-	-	-	-	-
\$4,000 under \$5,000.....	614,625	2,782,440	275,093	1,049,782	4,604,980	574,965	736,111	3,508,010	470,675	(*)	(*)	(*)
\$5,000 under \$6,000.....	547,301	3,005,109	243,256	614,759	3,359,094	335,033	665,359	3,635,479	434,772	739,808	4,017,544	552,595
\$6,000 under \$7,000.....	464,757	3,012,154	211,432	660,378	4,302,351	363,595	507,728	3,292,821	330,074	457,328	2,973,344	342,143
\$7,000 under \$8,000.....	311,288	2,312,240	141,251	418,309	3,123,663	230,049	485,481	3,621,125	315,712	548,744	4,121,648	409,958
\$8,000 under \$9,000.....	238,768	2,017,437	107,082	293,688	2,479,845	162,416	413,574	3,503,687	271,064	457,845	3,877,305	343,555
\$9,000 under \$10,000.....	104,990	989,363	47,895	169,604	1,592,586	93,321	255,622	2,421,057	165,608	324,003	3,075,215	242,399
\$10,000 under \$11,000.....	44,837	465,659	20,305	73,276	764,952	40,673	142,940	1,487,565	93,564	182,290	1,902,455	137,164
\$11,000 under \$12,000.....	19,514	222,154	8,716	31,267	357,386	17,403	55,990	640,218	36,397	84,674	965,982	63,834
\$12,000 under \$13,000.....	6,031	74,649	2,702	8,383	103,499	4,555	20,743	258,737	13,421	33,669	418,100	25,149
\$13,000 under \$14,000.....	2,648	35,093	1,158	4,025	54,013	2,220	7,808	104,419	5,173	15,356	205,588	11,526
\$14,000 under \$15,000.....	2,658	38,150	1,245	2,850	41,239	1,566	2,709	39,349	1,749	5,472	78,598	4,145
\$15,000 under \$20,000.....	2,368	39,283	1,082	2,953	49,706	1,673	3,642	58,282	2,372	4,099	65,186	3,084
\$20,000 under \$25,000.....	515	11,517	229	588	13,062	325	1,238	26,789	811	(*)	(*)	(*)
\$25,000 under \$30,000.....	220	6,055	103	155	3,993	78	163	4,144	106	(*)	(*)	(*)
\$30,000 under \$50,000.....	497	17,160	216	65	2,673	34	402	16,955	274	195	6,277	146
\$50,000 under \$100,000.....	34	2,065	16	84	5,614	46	46	3,924	31	58	3,996	44
\$100,000 under \$200,000.....	29	3,494	13	14	1,885	8	7	1,125	5	5	620	4
\$200,000 under \$500,000.....	4	1,089	2	3	1,029	2	4	956	3	3	731	2
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	1,670,316	6,659,914	747,735	1,127,175	4,908,305	613,986	736,116	3,507,221	470,678	4,143	17,601	3,015
Returns \$5,000 under \$10,000.....	1,667,104	11,336,303	750,916	2,156,738	14,857,538	1,184,413	2,327,764	16,474,169	1,517,230	2,527,728	18,065,057	1,890,650
Returns \$10,000 under \$15,000.....	75,688	835,706	34,125	119,801	1,321,089	66,417	230,190	2,530,289	150,303	321,461	3,570,722	241,818
Returns \$15,000 or more.....	3,667	80,665	1,661	3,862	77,961	2,167	5,502	112,175	3,600	4,762	85,841	3,591

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	\$800 under \$900			\$900 under \$1,000			\$1,000 under \$1,500			\$1,500 under \$2,000		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total.....	2,890,095	23,567,670	2,453,163	2,777,963	24,413,694	2,637,368	10,804,353	112,828,142	13,275,004	6,203,670	21,303,213	10,719,242
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 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 under \$6,000.....	473,749	2,746,000	397,826	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	427,587	2,776,969	364,263	663,753	4,261,779	629,066	373,066	2,537,497	390,819	-	-	-
\$7,000 under \$8,000.....	577,827	4,343,008	491,215	401,215	3,041,096	381,019	1,058,996	7,974,934	1,218,029	-	-	-
\$8,000 under \$9,000.....	504,557	4,276,571	428,121	488,646	4,167,404	461,884	1,504,123	12,785,465	1,825,435	85,027	754,754	130,312
\$9,000 under \$10,000.....	439,747	4,169,619	373,868	508,466	4,833,781	484,493	1,753,428	16,699,463	2,083,704	489,547	4,647,056	798,320
\$10,000 under \$11,000.....	258,125	2,696,957	220,065	358,249	3,745,039	340,062	1,998,973	20,984,446	2,462,967	508,897	5,354,397	879,993
\$11,000 under \$12,000.....	110,941	1,272,701	94,458	195,189	2,230,788	186,353	1,713,551	19,895,111	2,187,608	789,464	9,109,080	1,311,334
\$12,000 under \$13,000.....	56,403	700,550	48,227	84,920	1,055,962	80,995	1,157,925	14,422,943	1,495,965	1,167,718	14,615,952	2,002,708
\$13,000 under \$14,000.....	20,196	270,670	17,300	42,108	566,012	40,108	681,621	9,169,127	894,556	1,140,634	15,396,336	1,988,804
\$14,000 under \$15,000.....	10,847	157,100	9,280	16,937	243,391	16,031	301,557	4,353,761	396,130	910,960	13,186,386	1,609,752
\$15,000 under \$20,000.....	6,862	112,823	5,816	11,607	188,660	10,982	229,142	3,691,374	304,578	1,080,199	17,525,466	4,444,108
\$20,000 under \$25,000.....	1,283	27,357	1,077	928	19,793	877	6,561	143,058	8,353	26,128	557,866	46,792
\$25,000 under \$30,000.....	(*)	(*)	(*)	529	14,539	502	3,291	89,227	4,278	2,860	77,856	5,081
\$30,000 under \$50,000.....	(*)	(*)	(*)	218	9,506	210	1,621	62,108	1,969	1,593	66,581	2,782
\$50,000 under \$100,000.....	93	6,022	79	59	4,014	57	273	16,975	331	330	22,688	584
\$100,000 under \$200,000.....	8	1,071	7	27	3,856	25	71	9,097	88	38	5,324	64
\$200,000 under \$500,000.....	1	227	1	2	659	2	5	1,237	6	7	1,679	12
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	1,075	1	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	249	4,311	416
Returns \$5,000 under \$10,000.....	2,423,467	18,312,167	2,055,293	2,067,124	16,333,253	1,961,100	4,689,616	39,997,375	5,517,990	574,593	5,401,912	928,662
Returns \$10,000 under \$15,000.....	456,512	5,097,977	389,329	697,403	7,841,193	663,549	5,873,627	68,825,388	7,437,226	4,517,673	57,656,152	7,792,091
Returns \$15,000 or more.....	8,308	150,279	7,031	13,370	241,027	12,655	240,964	4,013,075	319,603	1,111,155	18,251,458	1,998,073

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."

Individual Returns/1970 • Tax Computation and Tax Rates

179

Table 58.—ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	\$2,000 under \$2,500			\$2,500 under \$3,000			\$3,000 under \$4,000			\$4,000 under \$5,000		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Total.....	3,542,243	155,335,080	7,863,319	1,989,060	135,561,596	5,423,331	1,891,501	139,627,590	6,458,631	793,736	19,819,712	3,513,276
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 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 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.....	50,241	545,005	102,446	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
\$11,000 under \$12,000.....	204,427	2,352,757	443,119	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
\$12,000 under \$13,000.....	180,584	2,256,124	403,642	59,546	758,824	155,335	(*)	(*)	(*)	(*)	(*)	(*)
\$13,000 under \$14,000.....	330,466	4,476,361	703,199	103,513	1,399,231	285,322	8,879	123,933	26,881	-	-	-
\$14,000 under \$15,000.....	653,582	9,496,889	1,427,959	46,280	668,692	127,978	47,293	686,629	150,437	-	-	-
\$15,000 under \$20,000.....	2,007,431	33,669,777	4,517,294	1,441,422	25,394,559	3,912,904	655,519	12,020,382	2,156,685	71,145	1,296,100	310,055
\$20,000 under \$25,000.....	106,270	2,261,676	244,454	319,797	6,823,816	890,444	1,030,058	22,693,589	3,581,937	345,046	8,019,741	1,495,866
\$25,000 under \$30,000.....	6,742	179,478	15,553	13,123	347,201	36,733	134,633	3,560,807	488,747	323,583	8,700,742	1,458,785
\$30,000 under \$50,000.....	1,936	67,285	4,379	3,351	115,779	9,249	13,836	463,930	49,439	52,491	1,712,186	241,924
\$50,000 under \$100,000.....	376	24,080	859	461	29,865	1,277	1,057	67,074	3,723	1,195	73,274	5,393
\$100,000 under \$200,000.....	42	5,652	93	43	5,923	119	85	10,845	302	124	16,946	571
\$200,000 under \$500,000.....	5	1,483	12	4	1,242	11	10	2,829	33	16	4,081	71
\$500,000 under \$1,000,000.....	3	2,000	7	2	1,400	6	1	885	3	2	1,178	9
\$1,000,000 or more.....	-	-	-	-	-	-	1	1,059	3	-	-	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	1,419,300	19,127,136	3,080,365	210,786	2,843,770	572,392	56,213	811,057	177,459	(*)	(*)	(*)
Returns \$15,000 or more.....	2,122,805	36,211,431	4,782,651	1,778,203	32,719,784	4,850,743	1,835,200	38,821,399	6,280,873	793,602	19,824,247	3,512,672

Size of adjusted gross income	Returns with total income tax—Continued											
	Size of total income tax—Continued											
	\$5,000 under \$10,000			\$10,000 under \$25,000			\$25,000 under \$50,000			\$50,000 or more		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total.....	1,042,359	134,587,199	7,008,173	434,496	124,087,775	6,514,751	100,518	19,651,066	3,388,668	39,078	19,509,169	4,301,804
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 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 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 \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$13,000 under \$14,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$14,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
\$15,000 under \$20,000.....	9,358	182,820	48,465	24	432	405	(*)	(*)	(*)	104	8,588	6,477
\$20,000 under \$25,000.....	65,692	1,499,701	380,335	47	1,095	664	(*)	(*)	(*)			
\$25,000 under \$30,000.....	279,106	7,769,734	1,601,240	423	12,476	4,474	(*)	(*)	(*)			
\$30,000 under \$50,000.....	671,389	24,111,930	4,840,553	167,527	7,362,913	1,994,090	(*)	(*)	(*)			
\$50,000 under \$100,000.....	15,825	926,520	130,098	262,657	16,179,852	4,445,603	67,057	5,647,773	2,051,700			
\$100,000 under \$200,000.....	606	78,095	4,684	3,364	411,219	61,920	32,771	3,816,763	1,310,974	24,907	3,739,014	1,626,864
\$200,000 under \$500,000.....	90	25,634	683	261	71,325	4,595	563	146,066	21,653	11,752	3,336,319	1,506,803
\$500,000 under \$1,000,000.....	8	5,186	73	16	10,070	294	38	24,814	1,421	1,661	1,115,176	525,077
\$1,000,000 or more.....	3	4,430	24	3	52,906	51	7	24,132	229	623	1,323,878	633,600
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	1,042,077	34,604,049	7,006,154	434,322	24,102,289	6,512,097	100,473	9,660,839	3,387,108	39,047	9,522,975	4,298,821

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

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

1 Adjusted gross income less deficit.

2 Total income tax equals income tax after credits plus additional tax for tax preferences.

NOTE: Amount detail may not add to total because of rounding.

Table 59.—ALL RETURNS: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Contributions		Interest		Taxable income		Foreign tax credit		Income tax		
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Additional tax for tax preferences	
																Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
ALL RETURNS																	
Total.....	74,279,831	631,692,540	204,126,402	120,549,755	35,430,047	88,178,487	33,633,601	12,892,734	29,205,679	23,929,477	59,593,598	401,154,285	200,397	169,623	83,909,314	18,942	121,987
No adjusted gross income.....	417,383	-2,557,723	1,162,752	-	-	-	-	-	-	-	-	-	-	-	8,600	1,351	8,600
\$1 under \$10,000.....	50,193,718	233,168,902	117,091,209	54,202,246	16,118,112	26,174,949	14,848,455	3,557,215	12,093,001	6,327,580	35,957,005	119,815,914	41,303	12,969	20,285,375	712	2,030
\$10,000 under \$15,000.....	14,106,019	171,901,125	50,271,367	28,329,673	10,570,907	24,806,053	10,206,268	3,203,956	9,513,088	7,507,637	14,086,062	112,246,167	29,764	12,146	20,633,618	271	1,022
\$15,000 under \$20,000.....	5,538,453	94,510,858	20,327,153	15,233,228	4,917,048	14,612,585	4,815,864	2,000,226	4,403,196	4,281,187	5,533,688	66,606,619	23,174	12,298	13,219,811	304	1,131
\$20,000 under \$30,000.....	2,677,402	63,067,936	10,020,151	10,206,904	2,515,571	10,045,304	2,476,127	1,481,053	2,162,234	2,745,022	2,673,894	46,634,467	33,213	16,215	10,269,160	639	2,350
\$30,000 under \$40,000.....	647,649	22,130,789	2,480,000	3,565,416	622,892	3,540,973	612,647	555,604	497,605	883,635	646,154	17,058,226	19,563	9,397	4,404,233	828	2,408
\$40,000 under \$50,000.....	270,539	11,991,878	1,069,926	1,941,211	263,500	1,934,185	258,789	325,359	208,662	488,404	269,843	9,391,460	13,796	8,347	2,742,370	1,281	3,287
\$50,000 under \$100,000.....	350,978	23,106,912	1,410,582	3,849,190	345,059	3,843,277	339,736	748,482	269,714	947,792	349,914	18,394,655	25,955	23,937	6,645,711	4,808	14,981
\$100,000 under \$500,000.....	75,297	11,778,244	284,880	2,499,752	74,569	2,499,028	73,355	674,559	56,315	607,568	74,704	9,126,834	12,900	22,161	4,539,637	7,671	46,071
\$500,000 under \$1,000,000.....	1,751	1,174,213	6,252	333,213	1,747	333,209	1,726	131,133	1,359	82,331	1,703	843,398	506	3,283	526,891	741	15,488
\$1,000,000 or more.....	642	1,419,405	2,130	388,933	642	388,933	634	215,146	505	58,322	630	1,036,535	223	48,868	633,908	336	24,620
TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME																	
Returns With Percent Computed—Under 5 percent																	
Total.....	7,691,393	35,268,991	25,046,724	11,782,511	3,573,657	8,202,421	3,313,967	1,032,362	2,703,564	2,340,208	7,690,533	7,855,832	25,941	84,081	1,042,122	1,390	2,984
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	7,412,269	31,266,871	23,270,710	9,888,980	3,301,191	6,315,548	3,050,313	801,215	2,446,736	1,655,511	7,411,988	6,840,998	15,165	6,104	912,898	(*)	(*)
\$10,000 under \$15,000.....	237,607	2,704,685	1,576,573	1,053,031	231,672	1,047,096	225,611	113,131	220,518	350,450	237,581	666,971	(*)	(*)	95,093	(*)	(*)
\$15,000 under \$20,000.....	20,498	347,016	108,956	184,495	20,102	184,099	18,765	18,533	18,533	59,604	20,498	94,485	2,444	5,100	10,676		
\$20,000 under \$30,000.....	12,599	302,315	57,180	177,366	12,425	177,192	11,330	21,987	10,462	63,135	12,565	89,614	3,197	8,182	8,794		
\$30,000 under \$40,000.....	2,790	96,763	11,344	72,539	2,789	72,538	2,788	9,577	2,354	30,367	2,728	17,848	416	691	2,496	372	253
\$40,000 under \$50,000.....	2,206	97,338	9,030	71,757	2,079	71,630	1,953	7,177	1,924	27,480	2,049	20,382	582	2,542	2,233		
\$50,000 under \$100,000.....	2,438	165,832	9,144	122,512	2,413	122,487	2,260	17,849	2,124	52,559	2,304	38,943	607	6,711	4,452	274	401
\$100,000 under \$500,000.....	920	163,136	3,508	148,471	920	148,471	882	24,822	847	68,792	776	18,856	241	3,684	4,055	332	1,262
\$500,000 under \$1,000,000.....	47	32,026	197	31,997	47	31,997	46	6,115	47	17,602	33	1,250	10	59	834	29	485
\$1,000,000 or more.....	19	93,009	82	31,363	19	31,363	19	10,622	19	14,708	11	66,485	8	47,346	591	15	531
5 percent under 10 percent																	
Total.....	16,531,722	124,460,062	58,077,234	26,773,267	10,402,466	22,844,977	9,868,348	2,993,893	8,911,080	7,027,401	16,531,541	61,407,117	28,742	19,936	9,975,762	988	5,008
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	12,663,284	75,421,080	37,727,253	14,468,406	6,739,439	10,745,527	6,287,490	1,476,849	5,404,291	2,832,469	12,663,279	37,382,101	12,712	1,540	5,856,876	(*)	(*)
\$10,000 under \$15,000.....	3,383,567	39,979,757	17,540,651	9,243,220	3,179,655	9,039,308	3,103,805	1,077,345	3,040,158	3,126,021	3,383,566	19,776,717	6,379	1,568	3,346,051	(*)	(*)
\$15,000 under \$20,000.....	405,692	6,723,510	2,393,528	1,952,251	404,274	1,950,833	399,580	248,546	392,981	678,277	405,689	3,275,711	4,226	3,338	580,625		
\$20,000 under \$30,000.....	63,235	1,452,422	348,071	569,336	63,180	569,281	62,355	77,806	59,962	189,256	63,220	666,159	2,952	2,486	122,652		
\$30,000 under \$40,000.....	8,559	292,227	37,215	139,847	8,559	139,847	8,053	19,307	7,479	48,592	8,531	129,572	1,266	3,786	23,888	193	325
\$40,000 under \$50,000.....	2,403	105,070	10,766	56,320	2,403	56,320	2,254	10,536	1,908	19,412	2,389	42,466	219	1,467	8,243		
\$50,000 under \$100,000.....	3,821	251,650	15,413	156,744	3,795	156,718	3,677	32,187	3,244	56,938	3,781	85,914	629	3,107	19,548	413	1,102
\$100,000 under \$500,000.....	1,105	181,806	4,148	139,492	1,105	139,492	1,078	33,193	1,008	60,412	1,040	42,173	339	2,588	13,872	334	2,499
\$500,000 under \$1,000,000.....	44	30,090	143	28,353	44	28,353	44	9,130	38	10,894	34	3,180	14	31	2,236	27	909
\$1,000,000 or more.....	12	22,450	46	19,298	12	19,298	12	8,994	11	5,130	12	3,124	6	25	1,771	3	163
10 percent under 15 percent																	
Total.....	25,596,865	263,379,825	67,454,379	40,717,881	14,761,487	33,471,182	14,122,988	4,761,020	12,734,846	9,521,866	25,596,671	180,517,429	39,772	13,053	33,027,106	1,123	5,380
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	12,991,331	82,504,043	21,859,250	10,487,080	4,339,284	5,422,919	4,009,632	860,700	3,190,573	1,063,556	12,991,299	58,359,999	6,068	1,085	10,136,137	(*)	(*)
\$10,000 under \$15,000.....	8,453,413	103,830,818	27,861,456	15,288,543	6,372,381	13,208,304	6,128,964	1,778,928	5,717,661	3,774,515	8,453,397	71,132,662	12,509	711	12,863,984	(*)	(*)
\$15,000 under \$20,000.....	3,236,577	54,863,640	13,323,536	9,666,556	3,136,573	9,566,552	3,079,668	1,288,591	2,950,519	2,987,028	3,236,503	36,872,937	8,829	903	7,071,811		
\$20,000 under \$30,000.....	846,390	19,233,285	4,070,277	4,129,618	844,140	4,127,368	836,125	564,690	810,399	1,327,297	846,387	12,560,282	7,392	1,628	2,566,496		
\$30,000 under \$40,000.....	50,158	1,671,718	256,032	494,646	50,135	494,623	49,784	72,242	48,215	157,074	50,157	1,017,100	2,225	1,953	224,739	326	565
\$40,000 under \$50,000.....	10,002	438,259	47,390	166,724	10,002	166,724	9,967	24,432	9,536	68,366	9,993	241,925	1,144	1,134	57,123		
\$50,000 under \$100,000.....	7,512	486,001	30,744	235,218	7,490	235,196	7,388	54,659	6,661	78,019	7,484	231,993	1,176	2,903	62,243	418	1,195
\$100,000 under \$500,000.....	1,405	222,424	5,441	144,800	1,405	144,800	1,383	44,367	1,221	49,126	1,379	75,060	401	2,363	28,033	306	2,434
\$500,000 under \$1,000,000.....	48	33,953	164	27,933	48	27,933	48	12,136	42	9,603	43	6,606	19	334	4,123	19	808
\$1,000,000 or more.....	29	95,684	89	76,763	29	76,763	29	60,275	19	7,282	29	18,865	9	39	12,417	5	329

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 59.—ALL RETURNS: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Contributions		Interest		Taxable income		Foreign tax credit		Income tax		
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Additional tax for tax preferences	
																Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME—Continued																	
Returns With Percent Computed—																	
15 percent under 20 percent																	
Total.....	7,954,334	121,381,610	16,474,988	14,923,336	4,109,245	11,600,834	4,006,162	1,889,563	3,252,235	2,605,396	7,954,279	96,165,885	35,231	8,790	20,444,618	1,566	6,417
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	2,617,929	20,822,938	2,687,763	2,142,778	381,711	420,461	368,585	81,468	262,189	58,102	2,617,929	17,000,926	(*)	(*)	3,374,329	-	-
\$10,000 under \$15,000.....	1,795,811	22,253,069	2,951,860	2,251,364	717,861	1,182,001	683,262	205,601	492,419	179,217	1,795,810	18,157,335	(*)	(*)	3,731,046	197	215
\$15,000 under \$20,000.....	1,675,952	29,152,125	4,229,131	3,029,694	1,236,516	2,590,357	1,204,885	396,770	985,932	505,670	1,675,944	23,480,021	5,218	472	4,793,591	-	-
\$20,000 under \$30,000.....	1,509,413	35,872,319	5,028,909	4,690,780	1,419,961	4,601,328	1,399,449	725,880	1,190,189	1,081,146	1,509,399	28,039,417	13,212	901	6,163,812	188	336
\$30,000 under \$40,000.....	281,988	9,465,467	1,231,529	1,685,953	280,394	1,684,359	278,067	245,438	253,902	452,283	281,980	7,010,272	6,433	1,689	1,694,757	-	-
\$40,000 under \$50,000.....	50,862	2,215,434	245,494	507,675	50,491	507,304	49,860	77,163	47,255	148,429	50,861	1,554,463	2,565	1,441	400,685	367	687
\$50,000 under \$100,000.....	20,343	1,240,825	92,647	406,584	20,277	406,518	20,034	76,378	18,623	122,390	20,330	776,607	2,210	2,642	222,925	500	1,340
\$100,000 under \$500,000.....	1,996	313,260	7,519	174,273	1,994	174,271	1,980	62,877	1,690	49,626	1,988	134,759	533	1,154	55,317	297	2,546
\$500,000 under \$1,000,000.....	24	15,325	82	10,387	24	10,387	24	4,350	23	3,343	23	4,887	12	359	2,713	6	263
\$1,000,000 or more.....	16	30,848	54	23,848	16	23,848	16	13,638	13	5,190	15	7,198	6	10	5,443	11	1,030
20 percent under 25 percent																	
Total.....	998,916	28,656,743	2,491,769	3,666,619	707,758	3,378,311	688,345	671,024	472,052	675,245	998,868	23,433,862	23,304	7,148	6,335,288	2,007	5,995
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	1,722	15,009	1,812	1,927	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	210,254	2,835,385	220,208	221,979	45,657	59,494	44,053	10,684	24,297	6,909	210,254	2,475,817	(*)	(*)	596,102	-	-
\$15,000 under \$20,000.....	167,558	2,834,787	216,439	266,240	106,462	205,602	101,168	40,584	48,311	20,050	167,558	2,433,322	(*)	(*)	638,219	(*)	(*)
\$20,000 under \$30,000.....	180,147	4,621,509	414,233	398,149	129,413	347,478	123,066	64,015	72,257	40,888	180,142	3,964,658	4,472	311	988,948	(*)	(*)
\$30,000 under \$40,000.....	253,241	8,795,810	840,806	940,511	241,469	928,739	237,097	178,671	167,289	159,306	253,235	7,330,010	7,110	944	1,935,635	284	273
\$40,000 under \$50,000.....	120,585	5,318,297	499,714	778,445	119,800	777,660	118,621	137,887	101,172	173,718	120,580	4,227,641	5,312	469	1,204,379	360	388
\$50,000 under \$100,000.....	62,341	3,722,979	286,469	821,795	61,856	821,310	61,276	148,582	56,059	215,288	62,335	2,722,342	4,379	2,673	852,068	856	1,758
\$100,000 under \$500,000.....	3,000	453,777	11,861	202,010	2,991	202,001	2,955	71,106	2,566	52,344	2,993	244,409	745	1,466	103,316	363	2,772
\$500,000 under \$1,000,000.....	55	36,855	178	21,611	55	21,611	55	12,159	47	3,923	55	15,133	24	917	8,314	14	208
\$1,000,000 or more.....	13	22,335	49	13,952	13	13,952	12	7,254	12	2,562	13	8,353	7	160	5,073	5	401
25 percent under 30 percent																	
Total.....	289,424	13,513,553	881,461	1,846,380	247,260	1,804,582	241,285	406,920	165,743	349,385	289,384	11,116,795	13,897	5,977	3,685,144	1,716	6,962
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	25,577	479,268	27,678	28,350	6,919	9,897	6,518	1,691	2,038	769	25,577	433,628	(*)	(*)	124,005	211	688
\$20,000 under \$30,000.....	48,438	1,138,325	68,072	102,741	35,659	90,111	34,098	17,321	13,803	7,154	48,435	993,197	1,151	129	310,043	-	-
\$30,000 under \$40,000.....	28,984	1,048,559	66,502	92,639	22,082	85,749	20,910	17,680	11,350	9,304	28,982	914,413	1,306	100	278,049	-	-
\$40,000 under \$50,000.....	69,835	3,157,506	229,655	275,188	66,790	272,143	65,088	56,181	41,884	39,178	69,827	2,738,864	2,792	965	847,973	131	443
\$50,000 under \$100,000.....	111,022	6,841,936	467,607	1,031,696	110,392	1,031,066	109,318	198,258	92,007	223,294	111,021	5,518,136	7,144	2,274	1,890,050	850	1,881
\$100,000 under \$500,000.....	5,287	753,287	21,298	262,996	5,263	262,972	5,208	82,167	4,551	62,710	5,285	477,045	1,199	2,057	208,801	495	2,811
\$500,000 under \$1,000,000.....	65	45,574	225	24,517	65	24,517	65	14,633	55	3,882	65	20,916	25	182	12,610	19	372
\$1,000,000 or more.....	20	47,065	55	27,826	20	27,826	19	18,954	17	2,982	20	19,205	9	261	13,056	10	767
30 percent under 40 percent																	
Total.....	202,234	14,842,756	657,864	1,926,792	186,138	1,910,913	181,264	481,991	120,225	330,913	202,184	12,505,610	15,356	6,069	5,096,620	3,374	15,319
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	41	402	164	425	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$30,000.....	12,514	336,519	15,648	18,794	6,260	12,559	5,677	2,645	1,965	1,078	12,510	308,011	(*)	(*)	106,973	123	729
\$30,000 under \$40,000.....	20,298	705,865	31,347	54,663	15,985	50,540	14,728	10,810	6,083	5,561	20,291	631,657	782	34	241,217	-	-
\$40,000 under \$50,000.....	12,413	557,305	23,897	49,834	10,276	47,698	9,769	8,846	4,116	2,919	12,411	492,643	1,089	140	189,412	136	593
\$50,000 under \$100,000.....	129,943	9,367,374	477,696	940,755	126,644	937,462	124,357	200,777	85,745	158,479	129,936	8,128,404	8,756	1,912	3,171,336	1,145	3,018
\$100,000 under \$500,000.....	26,749	3,618,717	108,144	748,875	26,658	748,784	26,421	196,599	22,045	145,783	26,747	2,802,320	4,490	3,669	1,296,446	1,869	8,421
\$500,000 under \$1,000,000.....	213	144,130	773	61,189	213	61,189	213	32,069	182	10,020	213	82,461	86	196	50,939	79	1,372
\$1,000,000 or more.....	63	112,444	195	52,257	63	52,257	63	30,189	52	6,911	63	60,065	26	115	40,153	22	1,186

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 59.—ALL RETURNS: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Contributions		Interest		Taxable income		Foreign tax credit		Income tax		
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Additional tax for tax preferences	
																Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME—Continued																	
Returns With Percent Computed—																	
40 percent under 50 percent																	
Total.....	42,196	5,846,613	132,067	680,644	39,917	678,490	38,554	197,668	23,558	89,095	42,153	5,084,220	5,125	3,677	2,585,835	3,009	19,928
No adjusted gross income.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$10,000.....	75	1,024	279	954	53	844	53	137	322	258	1,638	71,811	56	2	31,659	23	150
\$10,000 under \$15,000.....																	
\$15,000 under \$20,000.....																	
\$20,000 under \$30,000.....																	
\$30,000 under \$40,000.....	176	6,344	242	166							176	6,029	(*)	(*)	2,858	56	412
\$40,000 under \$50,000.....	1,638	75,941	2,082	2,830	1,065	2,269	812	504	322	258	1,638	71,811	56	2	31,659	23	150
\$50,000 under \$100,000.....	11,937	909,566	25,956	59,914	10,754	58,731	10,151	13,607	4,212	4,797	11,935	833,506	943	322	391,572	235	1,389
\$100,000 under \$500,000.....	27,903	4,407,009	101,821	494,639	27,532	494,269	27,028	122,735	18,609	70,663	27,899	3,849,031	3,953	2,175	1,956,872	2,466	11,712
\$500,000 under \$1,000,000.....	359	239,789	1,315	59,587	359	59,587	357	25,256	292	7,732	359	179,381	122	586	109,414	131	2,454
\$1,000,000 or more.....	108	206,940	372	62,554	108	62,554	107	35,347	84	5,203	108	144,153	47	592	93,264	52	3,680
50 percent or more																	
Total.....	10,287	2,921,705	33,203	242,647	8,501	242,212	8,154	69,635	4,903	31,816	8,601	2,772,315	1,313	1,266	1,716,820	3,769	53,994
No adjusted gross income.....	1,351	-105,998	6,079	-	-	-	-	-	(*)	(*)	-	-	-	-	8,600	1,351	8,600
\$1 under \$10,000.....	347	2,039	1,423	4,077	314	4,041	307	605	181	1,456	119	1,427	(*)	(*)	3,231	347	3,196
\$10,000 under \$15,000.....																	
\$15,000 under \$20,000.....																	
\$20,000 under \$30,000.....																	
\$30,000 under \$40,000.....	115	3,588	453	2,517	115	2,517	113	660					(*)	(*)	2,698	115	2,537
\$40,000 under \$50,000.....	684	57,895	1,139	3,095	514	2,925	444	749	183	459	682	54,231	33	17	31,518	117	2,897
\$50,000 under \$100,000.....																	
\$100,000 under \$500,000.....																	
\$500,000 under \$1,000,000.....																	
\$1,000,000 or more.....	359	778,468	1,180	68,642	359	68,642	354	25,971	275	6,932	359	709,088	105	321	462,140	213	16,534
Returns With No Percent Computed																	
Total.....	14,962,460	21,420,684	32,876,713	17,989,690	1,393,618	4,044,579	1,164,534	388,663	817,473	958,157	279,383	295,210	11,716	19,631			
No adjusted gross income.....	416,032	-2,451,726	1,156,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	14,506,843	23,137,759	31,543,048	17,210,054	1,356,139	3,267,049	1,132,099	336,578	788,914	716,702	270,776	219,663	5,669	4,228			
\$10,000 under \$15,000.....	25,118	294,502	120,034	270,181	23,558	268,621	20,456	17,977	17,964	70,130	5,256	35,069	4,056	6,087			
\$15,000 under \$20,000.....	6,553	109,702	27,709	104,766	6,157	104,370	5,236	4,000	4,845	29,510	1,893	16,341	1,127	2,275			
\$20,000 under \$30,000.....	4,575	109,033	17,411	118,420	4,442	118,287	3,936	6,402	3,112	34,244	1,168	12,360	684	2,505			
\$30,000 under \$40,000.....	1,431	47,183	4,879	83,659	1,431	83,659	1,173	1,758	899	20,746	62	1,110	(*)	(*)			
\$40,000 under \$50,000.....	571	25,629	1,798	31,782	570	31,781	442	2,278	523	8,504	72	878	35	189			
\$50,000 under \$100,000.....	937	62,853	3,767	70,878	924	70,865	831	5,438	856	35,569	106	4,579	78	1,378			
\$100,000 under \$500,000.....	379	63,468	1,330	73,190	376	73,187	340	9,327	339	33,357	49	4,772	43	2,469			
\$500,000 under \$1,000,000.....	18	12,118	56	14,329	18	14,329	18	1,004	18	7,973	1	438	1	300			
\$1,000,000 or more.....	3	10,163	8	12,431	3	12,431	3	3,901	3	1,422	-	-	-	-			

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

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

Individual Returns/1970 • Tax Computation and Tax Rates

183

Table 60.—RETURNS WITH TOTAL INCOME TAX BY SIZE OF TAX AND TAX CUMULATED

[Money amounts in thousands of dollars]

Size of total income tax and tax cumulated	Number of returns	Adjusted gross income	Total income tax	Additional tax for tax preference
	(1)	(2)	(3)	(4)
SIZE OF TOTAL INCOME TAX				
Total.....	59,317,371	610,271,856	83,909,314	121,987
\$1 under \$50.....	1,931,629	5,563,777	45,431	7
\$50 under \$100.....	1,951,260	6,086,127	142,451	10
\$100 under \$200.....	3,341,762	12,547,824	495,343	16
\$200 under \$300.....	3,336,191	14,861,172	835,564	31
\$300 under \$400.....	3,265,440	16,480,508	1,151,502	52
\$400 under \$500.....	3,416,775	18,912,587	1,534,437	29
\$500 under \$600.....	3,407,576	21,164,893	1,866,983	13
\$600 under \$700.....	3,299,572	22,623,853	2,141,811	14
\$700 under \$800.....	2,858,094	21,739,221	2,139,074	78
\$800 under \$900.....	2,890,095	23,567,669	2,453,160	16
\$900 under \$1,000.....	2,777,963	24,413,695	2,637,367	88
\$1,000 under \$1,500.....	10,804,353	112,828,141	13,275,004	432
\$1,500 under \$2,000.....	6,203,670	81,303,211	10,719,242	760
\$2,000 under \$2,500.....	3,542,243	55,335,079	7,863,317	605
\$2,500 under \$3,000.....	1,989,060	35,561,595	5,423,331	459
\$3,000 under \$4,000.....	1,891,501	39,627,588	6,458,632	953
\$4,000 under \$5,000.....	793,736	19,819,710	3,513,272	1,178
\$5,000 under \$10,000.....	1,042,359	34,587,196	7,008,171	7,515
\$10,000 under \$25,000.....	434,496	24,087,774	6,514,753	16,527
\$25,000 under \$50,000.....	100,518	9,651,065	3,388,665	17,219
\$50,000 or more.....	39,078	9,509,168	4,301,803	75,985
CUMULATED FROM SMALLEST SIZE OF TOTAL INCOME TAX				
Under \$50.....	1,931,629	5,563,777	45,431	7
Under \$100.....	3,882,889	11,649,904	187,883	17
Under \$200.....	7,224,651	24,197,728	683,226	33
Under \$300.....	10,560,842	39,058,899	1,518,790	64
Under \$400.....	13,826,282	55,539,408	2,670,292	116
Under \$500.....	17,243,057	74,451,995	4,204,729	145
Under \$600.....	20,650,633	95,616,887	6,071,711	159
Under \$700.....	23,950,205	118,240,741	8,213,522	173
Under \$800.....	26,808,299	139,979,962	10,352,596	251
Under \$900.....	29,698,394	163,547,631	12,805,756	267
Under \$1,000.....	32,476,357	187,961,326	15,443,122	355
Under \$1,500.....	43,280,710	300,789,467	28,718,127	787
Under \$2,000.....	49,484,380	382,092,679	39,437,369	1,547
Under \$2,500.....	53,026,623	437,427,757	47,300,686	2,152
Under \$3,000.....	55,015,683	472,989,352	52,724,016	2,610
Under \$4,000.....	56,907,184	512,616,941	59,182,648	3,563
Under \$5,000.....	57,700,920	532,436,651	62,695,921	4,741
Under \$10,000.....	58,743,279	567,023,847	69,704,092	12,257
Under \$25,000.....	59,177,775	591,111,622	76,218,845	28,784
Under \$50,000.....	59,278,293	600,762,688	79,607,511	46,003
Returns with total income tax.....	59,317,371	610,271,856	83,909,314	121,987
CUMULATED FROM LARGEST SIZE OF TOTAL INCOME TAX				
\$50,000 or more.....	39,078	9,509,168	4,301,803	75,985
\$25,000 or more.....	139,596	19,160,233	7,690,469	93,204
\$10,000 or more.....	574,092	43,248,008	14,205,222	109,730
\$5,000 or more.....	1,616,451	77,835,205	21,213,393	117,246
\$4,000 or more.....	2,410,187	97,654,915	24,726,665	118,424
\$3,000 or more.....	4,301,688	137,282,504	31,185,297	119,377
\$2,500 or more.....	6,290,748	172,844,098	36,608,628	119,836
\$2,000 or more.....	9,832,991	228,179,177	44,471,945	120,440
\$1,500 or more.....	16,036,661	309,482,389	55,191,187	121,200
\$1,000 or more.....	26,841,014	422,310,530	68,466,191	121,632
\$900 or more.....	29,618,977	446,724,225	71,103,558	121,720
\$800 or more.....	32,509,072	470,291,895	73,556,718	121,736
\$700 or more.....	35,367,166	492,031,116	75,695,791	121,814
\$600 or more.....	38,666,738	514,654,969	77,837,603	121,829
\$500 or more.....	42,074,314	535,819,862	79,704,585	121,842
\$400 or more.....	45,491,089	554,732,449	81,239,022	121,871
\$300 or more.....	48,756,529	571,212,957	82,390,524	121,923
\$200 or more.....	52,092,720	586,074,129	83,226,088	121,954
\$100 or more.....	55,434,482	598,621,953	83,721,431	121,970
\$50 or more.....	57,385,742	604,708,079	83,863,883	121,980
\$1 or more.....	59,317,371	610,271,856	83,909,314	121,987

Individual Returns/1970 • Tax Computation and Tax Rates

Table 61.—RETURNS WITH TAX PREFERENCES: NUMBER OF RETURNS, AMOUNT OF TAX PREFERENCES, AND ADDITIONAL TAX FOR TAX PREFERENCE BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with tax preferences or additional tax							
	Number of returns	Adjusted gross income	Taxable income	Amount of preferences	Income tax after credits		Additional tax	
					Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total.....	75,923	7,384,637	5,719,607	4,472,599	68,088	2,648,884	18,942	121,988
Returns with tax preferences, total.....	75,311	7,321,882	5,677,531	4,472,599	67,621	2,629,467	18,330	120,093
No adjusted gross income.....	3,274	-332,685	-	220,223	-	-	1,343	8,547
\$1 under \$10,000.....	4,562	35,111	14,960	75,879	2,764	2,510	586	2,024
\$10,000 under \$15,000.....	4,253	52,225	24,532	46,817	3,777	4,341	265	931
\$15,000 under \$20,000.....	2,330	40,877	27,341	45,515	2,045	6,402	241	1,127
\$20,000 under \$30,000.....	6,899	171,236	106,273	140,304	6,447	23,470	629	2,335
\$30,000 under \$40,000.....	5,997	210,852	153,867	148,971	5,757	41,226	817	2,406
\$40,000 under \$50,000.....	6,110	272,502	204,702	176,885	5,855	58,942	1,152	3,280
\$50,000 under \$100,000.....	21,076	1,523,497	1,140,171	789,242	20,594	412,684	4,673	14,784
\$100,000 under \$500,000.....	19,255	3,551,362	2,650,708	1,770,172	18,877	1,303,374	7,565	45,588
\$500,000 under \$1,000,000.....	1,101	743,864	542,673	434,984	1,062	319,374	731	15,212
\$1,000,000 or more.....	454	1,053,041	812,234	623,607	443	457,144	328	23,859
Returns without tax preferences but with additional tax ¹	612	62,755	42,026	-	467	19,417	612	1,895

Size of adjusted gross income	Returns with additional tax						
	Number of returns	Adjusted gross income	Taxable income	Amount of preferences	Income tax after credits		Additional tax
					Number	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total.....	18,942	3,215,041	2,435,856	2,928,684	15,582	1,190,382	121,988
Returns with tax preferences, total.....	18,330	3,152,289	2,393,833	2,928,684	15,115	1,170,965	120,093
No adjusted gross income.....	1,343	-105,445	-	136,111	-	-	8,547
\$1 under \$10,000.....	586	3,007	134	38,432	62	18	2,024
\$10,000 under \$15,000.....	265	3,366	631	17,481	137	91	931
\$15,000 under \$20,000.....	241	4,110	1,241	18,749	135	210	1,127
\$20,000 under \$30,000.....	629	15,758	6,494	43,318	503	1,208	2,335
\$30,000 under \$40,000.....	817	29,296	15,879	52,768	682	3,759	2,406
\$40,000 under \$50,000.....	1,152	51,986	30,003	74,431	932	7,381	3,280
\$50,000 under \$100,000.....	4,673	340,225	221,812	359,468	4,379	70,374	14,784
\$100,000 under \$500,000.....	7,565	1,542,017	1,121,362	1,223,569	7,269	543,007	45,588
\$500,000 under \$1,000,000.....	731	495,238	370,337	385,174	699	211,632	15,212
\$1,000,000 or more.....	328	772,731	625,940	579,183	317	333,285	23,859
Returns with additional tax but without tax preferences ¹	612	62,752	42,023	-	467	19,417	1,895

¹Returns with additional tax for tax preferences but no Form 4625 attached.

NOTE: Amount detail may not add to total because of rounding.

Table 62.—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars.]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Sales of capital assets							
			Number of returns	Amount	Net profit		Net loss		Net gain		Net loss					
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
Grand total.....	75,311	7,321,885	50,211	1,712,067	12,418	390,467	9,475	296,459	64,817	3,741,573	6,025	5,374				
Taxable returns, total.....	70,836	7,486,589	47,831	1,650,136	11,936	377,916	8,395	234,910	61,387	3,671,846	5,734	5,087				
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$1 under \$5,000.....	(*)	(*)	(*)	(*)	2,519	44,739	2,093	37,433	(*)	(*)	994	720				
\$5,000 under \$10,000.....	2,968	24,894	4,863	59,746					2,917	22,193						
\$10,000 under \$15,000.....	3,905	48,121											2,676	23,448		
\$15,000 under \$20,000.....	2,151	38,012													1,775	30,033
\$20,000 under \$25,000.....	3,557	79,458														
\$25,000 under \$30,000.....	3,016	83,061	1,368	22,319	2,575	43,727	1,262	1,153								
\$30,000 under \$50,000.....	11,967	478,110	7,460	148,823	2,361	48,519			9,940	231,077						
\$50,000 under \$100,000.....	20,888	1,510,217	15,078	457,055	3,676	113,507			2,028	40,330	18,164	604,878	1,935	1,688		
\$100,000 under \$200,000.....	13,416	1,846,174	10,285	482,487	2,182	87,645			1,439	33,345	12,111	739,669	1,009	976		
\$200,000 under \$500,000.....	5,757	1,690,856	4,544	295,281	784	47,706			801	33,702	5,284	791,555	388	354		
\$500,000 under \$1,000,000.....	1,094	739,206	847	65,951	151	15,226	193	14,597	1,014	413,655	67	61				
\$1,000,000 or more.....	454	1,053,041	373	48,313	60	8,807	93	11,859	419	614,527	27	83				
Nontaxable returns, total.....	4,475	-164,704	2,380	61,931	482	12,551	1,080	61,549	3,430	69,727	291	287				
No adjusted gross income.....	1,931	-227,240	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$1 under \$5,000.....	2,127	25,021	848	15,936	(*)	(*)	444	6,560	1,822	22,810	(*)	(*)				
\$500 under \$10,000.....					(*)	(*)					(*)	(*)				
\$10,000 under \$15,000.....					(*)	(*)					(*)	(*)				
\$15,000 under \$20,000.....					(*)	(*)					(*)	(*)				
\$20,000 under \$25,000.....					(*)	(*)					(*)	(*)				
\$25,000 under \$30,000.....	188	13,280	152	4,601	(*)	(*)	150	3,928	157	2,880	(*)	(*)				
\$30,000 under \$50,000.....					(*)	(*)					(*)	(*)				
\$50,000 under \$100,000.....					(*)	(*)					(*)	(*)				
\$100,000 under \$200,000.....					(*)	(*)					(*)	(*)				
\$200,000 under \$500,000.....					(*)	(*)					(*)	(*)				
\$500,000 under \$1,000,000.....	7	4,658	4	975	2	271	2	1,090	4	420	2	2				
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-				

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Statutory adjustments		Number of returns with no taxable income	Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total.....	54,971	1,395,787	69,533	765,473	6,050	31,044	7,862	32,339	7,213	68,098	5,677,583	2,626,417
Taxable returns, total.....	52,623	1,350,158	65,448	732,457	5,934	30,501	7,547	29,823	3,014	67,822	5,676,073	2,625,857
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
\$1 under \$5,000.....	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	5
\$5,000 under \$10,000.....	2,180	1,787	2,384	12,808	1,573	2,763	739	2,323	819	2,692	14,903	2,507
\$10,000 under \$15,000.....	2,806	5,869	2,727	6,745						3,813	24,559	4,273
\$15,000 under \$20,000.....			1,611	6,277						2,046	27,261	6,262
\$20,000 under \$25,000.....			3,293	8,962						3,501	51,032	11,016
\$25,000 under \$30,000.....			1,503	7,900						2,842	9,160	2,971
\$30,000 under \$50,000.....	7,728	46,250	11,125	65,512	(*)	(*)	1,070	3,493	(*)	11,646	358,362	98,305
\$50,000 under \$100,000.....	16,849	183,453	19,958	152,570	1,797	9,137	3,027	10,624	233	20,655	1,140,065	405,199
\$100,000 under \$200,000.....	11,795	294,745	13,007	177,087	1,134	7,449	1,773	7,814	162	13,254	1,386,904	614,197
\$200,000 under \$500,000.....	5,336	359,357	5,611	145,812	601	5,312	591	3,009	99	5,658	1,263,139	665,549
\$500,000 under \$1,000,000.....	1,041	174,494	1,072	62,990	115	1,636	86	665	29	1,065	542,673	312,867
\$1,000,000 or more.....	438	248,003	447	63,397	49	830	27	180	8	446	812,294	493,422
Nontaxable returns, total.....	2,348	45,629	4,085	33,016	116	543	315	2,516	4,199	276	1,510	560
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,931	-	-	-
\$1 under \$5,000.....	889	10,593	2,032	5,920	(*)	(*)	(*)	(*)	1,884	(*)	(*)	(*)
\$5,000 under \$10,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$10,000 under \$15,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$15,000 under \$20,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$20,000 under \$25,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$25,000 under \$30,000.....	178	5,963	188	2,211	(*)	(*)	(*)	(*)	185	(*)	(*)	(*)
\$30,000 under \$50,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$50,000 under \$100,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$100,000 under \$200,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$200,000 under \$500,000.....					(*)	(*)	(*)	(*)		(*)	(*)	
\$500,000 under \$1,000,000.....	57	3,581	60	2,577	3	4	4	44	18	4	665	408
\$1,000,000 or more.....	6	2,392	7	1,585	(*)	(*)	-	-	7	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote 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/1970 • Tax Computation and Tax Rates

Table 62.—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Income tax after credits		Computation of additional tax for tax preferences												
	Number of returns	Amount	Total	Excess investment interest		Accelerated depreciation						Amortization			
				Number of returns	Amount	Low-income rental housing		Other real property		Personal property subject to net lease		Certified pollution control facilities			
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)			
Grand total.....	67,621	2,629,467	4,472,600	10,609	196,279	742	7,745	20,103	247,881	2,102	25,617	(*)	(*)		
Taxable returns, total.....	67,621	2,629,467	4,335,707	9,054	177,824	713	6,311	17,987	205,239	1,965	24,049	(*)	(*)		
No adjusted gross income.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-		
\$1 under \$5,000.....	(*)	(*)	(*)	1,767	22,001	(*)	(*)	3,062	23,584	158	3,599	-	-		
\$5,000 under \$10,000.....	2,689	2,505	26,579			(*)	(*)					-	-		
\$10,000 under \$15,000.....	3,777	4,341	42,341			(*)	(*)					-	-		
\$15,000 under \$20,000.....	2,045	6,402	41,241			(*)	(*)					-	-		
\$20,000 under \$25,000.....	3,478	11,101	75,496			(*)	(*)					-	-		
\$25,000 under \$30,000.....	2,969	12,369	60,361	(*)	(*)	960	7,687	158	3,599	-	-				
\$30,000 under \$50,000.....	11,612	100,168	322,646	1,282	23,395	326	1,582			2,282	20,021	(*)	(*)		
\$50,000 under \$100,000.....	20,594	412,684	785,669	3,154	47,421	51	985			5,379	46,778	519	4,599		
\$100,000 under \$200,000.....	13,228	625,076	883,812	1,840	42,920	98	1,559			3,457	36,135	457	5,089	(*)	(*)
\$200,000 under \$500,000.....	5,649	678,298	883,960	576	24,558	51	985			1,628	27,062	199	3,189	(*)	(*)
\$500,000 under \$1,000,000.....	1,062	319,374	434,392	84	5,775	4	16	330	8,413	53	1,211	-	-		
\$1,000,000 or more.....	443	457,144	623,608	22	2,409	8	155	130	4,780	19	614	-	-		
Nontaxable returns, total.....	-	-	136,893	1,555	18,455	(*)	(*)	2,116	42,642	137	1,568	-	-		
No adjusted gross income.....	-	-	84,112	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-		
\$1 under \$5,000.....	-	-	5,505	889	5,038	-	-	1,025	12,234	(*)	(*)	-	-		
\$5,000 under \$10,000.....	-	-	24,304			-	-					-	-		
\$10,000 under \$15,000.....	-	-	4,476			-	-					-	-		
\$15,000 under \$20,000.....	-	-	4,274			-	-					-	-		
\$20,000 under \$25,000.....	-	-	23			-	-					-	-		
\$25,000 under \$30,000.....	-	-	4,423	(*)	(*)	-	-	132	766	(*)	(*)	-	-		
\$30,000 under \$50,000.....	-	-	3,210			-	-					-	-		
\$50,000 under \$100,000.....	-	-	3,574			98	1,826					-	-		
\$100,000 under \$200,000.....	-	-	1,349			22	432					-	-		
\$200,000 under \$500,000.....	-	-	1,051			5	60	(*)	(*)	10	66	(*)	(*)	-	-
\$500,000 under \$1,000,000.....	-	-	592	1	9	-	-	2	27	-	-	-	-		
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-		

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Tax preferences—Continued										Exclusion	
	Amortization--Continued		Stock options		Bad debt reserves		Depletion		Capital gains		Number of returns	Amount
	Railroad rolling stock		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount										
(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
Grand total.....	53	1,498	2,216	131,758	44	529	12,550	210,634	63,701	3,650,621	75,311	1,648,269
Taxable returns, total.....	51	1,497	2,214	131,745	44	529	11,575	198,319	60,400	3,590,155	70,836	1,554,670
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	2,914	21,791	2,968	16,882
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	2,515	19,791	3,905	32,798
\$15,000 under \$20,000.....	(*)	(*)	-	-	-	-	2,312	21,533	1,575	28,687	2,151	29,721
\$20,000 under \$25,000.....	-	-	(*)	(*)	-	-	-	-	2,951	56,099	3,557	59,163
\$25,000 under \$30,000.....	-	-	(*)	(*)	-	-	-	-	2,371	44,520	3,016	50,613
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	1,583	14,206	10,171	234,922	11,967	248,497
\$50,000 under \$100,000.....	-	-	835	48,442	(*)	(*)	3,183	42,008	17,839	595,440	20,888	498,703
\$100,000 under \$200,000.....	(*)	(*)	437	33,019	(*)	(*)	2,427	38,578	12,032	726,248	13,416	362,116
\$200,000 under \$500,000.....	9	56	116	14,826	(*)	(*)	1,365	37,014	5,244	775,845	5,757	163,125
\$500,000 under \$1,000,000.....	4	62	13	3,353	-	-	321	15,041	1,001	400,518	1,094	31,546
\$1,000,000 or more.....	3	526	4	1,236	-	-	151	18,084	414	595,806	454	13,038
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	-	975	12,315	3,301	60,466	4,475	93,599
No adjusted gross income.....	(*)	(*)	(*)	(*)	-	-	(*)	8,504	1,310	34,075	1,931	43,728
\$1 under \$5,000.....	-	-	(*)	(*)	-	-	(*)	(*)	1,812	22,476	2,127	41,991
\$5,000 under \$10,000.....	-	-	-	-	-	-	(*)	(*)				
\$10,000 under \$15,000.....	-	-	-	-	-	-	(*)	(*)				
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-				
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-				
\$25,000 under \$30,000.....	-	-	-	-	-	-	(*)	(*)	140	2,166	(*)	(*)
\$30,000 under \$50,000.....	-	-	-	-	-	-	(*)	(*)				
\$50,000 under \$100,000.....	-	-	-	-	-	-	(*)	(*)				
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-				
\$200,000 under \$500,000.....	-	-	-	-	-	-	21	81	22	445	188	3,547
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	6	15	13	893	60	1,137
1,000,000 or more.....	-	-	-	-	-	-	4	146	4	411	7	152

Computation of additional tax for tax preferences—Continued

Size of adjusted gross income	Tax preferences—Continued										Exclusion	
	Amortization—Continued		Stock options		Bad debt reserves		Depletion		Capital gains		Number of returns	Amount
	Railroad rolling stock		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount										
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total.....	53	1,498	2,216	131,758	44	529	12,550	210,634	63,701	3,650,621	75,311	1,648,269
Taxable returns, total.....	51	1,497	2,214	131,745	44	529	11,575	198,319	60,400	3,590,155	70,836	1,554,670
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	2,914	21,791	2,968	16,882
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	2,515	19,791	3,905	32,798
\$15,000 under \$20,000.....	(*)	(*)	-	-	-	-	2,312	21,533	1,575	28,687	2,151	29,721
\$20,000 under \$25,000.....	-	-	(*)	(*)	-	-	-	-	2,951	56,099	3,557	59,163
\$25,000 under \$30,000.....	-	-	(*)	(*)	-	-	-	-	2,371	44,520	3,016	50,613
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	1,583	14,206	10,171	234,922	11,967	248,497
\$50,000 under \$100,000.....	-	-	835	48,442	(*)	(*)	3,183	42,008	17,839	595,440	20,888	498,703
\$100,000 under \$200,000.....	(*)	(*)	437	33,019	(*)	(*)	2,427	38,578	12,032	726,248	13,416	362,116
\$200,000 under \$500,000.....	9	56	116	14,826	(*)	(*)	1,365	37,014	5,244	775,845	5,757	163,125
\$500,000 under \$1,000,000.....	4	62	13	3,353	-	-	321	15,041	1,001	400,518	1,094	31,546
\$1,000,000 or more.....	3	526	4	1,236	-	-	151	18,084	414	595,806	454	13,038
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	-	975	12,315	3,301	60,466	4,475	93,599
No adjusted gross income.....	(*)	(*)	(*)	(*)	-	-	(*)	8,504	1,310	34,075	1,931	43,728
\$1 under \$5,000.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	1,812	22,476	2,127	41,991
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-				
\$25,000 under \$30,000.....	-	-	-	-	-	-	(*)	(*)				
\$30,000 under \$50,000.....	-	-	-	-	-	-	(*)	(*)				
\$50,000 under \$100,000.....	-	-	-	-	-	-	(*)	(*)				
\$100,000 under \$200,000.....	-	-	-	-	-	-	21	81	22	445	60	1,137
\$200,000 under \$500,000.....	-	-	-	-	-	-	6	15	13	893	22	386
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	4	146	4	411	7	152
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote 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 62.—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Tax preferences less exclusion		Income tax after credits deductible		Tax from prior year investment credit deductible		Tax preference income subject to tax		Tentative tax on preferences		1970 net operating loss eligible for carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total.....	34,744	2,824,325	67,621	2,629,467	4,885	3,377	18,843	1,248,060	18,841	124,809	752	125,212
Taxable returns, total.....	34,110	2,781,031	67,621	2,629,467	4,607	3,073	18,292	1,210,360	18,290	121,037	197	12,153
No adjusted gross income.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....			(*)	(*)								
\$5,000 under \$10,000.....			2,689	2,505								
\$10,000 under \$15,000.....	1,978	67,994	3,777	4,341	865	204	1,736	65,845	1,736	6,584	(*)	(*)
\$15,000 under \$20,000.....			2,045	6,402							(*)	(*)
\$20,000 under \$25,000.....			3,478	11,101							(*)	(*)
\$25,000 under \$30,000.....			2,969	12,369							(*)	(*)
\$30,000 under \$50,000.....	3,410	74,150	11,612	100,168	(*)	(*)	1,969	57,444	1,969	5,745	(*)	(*)
\$50,000 under \$100,000.....	10,980	286,966	20,594	412,684	1,254	504	4,617	150,175	4,617	15,018	(*)	(*)
\$100,000 under \$200,000.....	9,909	521,695	13,228	625,076	1,010	917	4,606	199,176	4,604	19,919	(*)	(*)
\$200,000 under \$500,000.....	5,048	720,835	5,649	678,298	513	557	2,963	255,821	2,963	25,581	9	872
\$500,000 under \$1,000,000.....	1,020	402,845	1,062	319,374	136	220	731	151,874	731	15,188	1	25
\$1,000,000 or more.....	423	610,569	443	457,144	72	161	328	236,049	328	23,605	1	18
Nontaxable returns, total.....	634	43,294	-	-	278	304	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income.....	(*)	40,384	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$5,000 under \$10,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....	3	664	-	-	1	(*)	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	3	441	-	-	3	46	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued											
	Net tentative tax for tax preferences		Tentative retirement income credit		Retirement income credit		Tentative tax for tax preferences after credits		Additional tax for tax preferences			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Reported on Form 4625		Reported on Form 1040	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total.....	18,285	120,152	4,499	632	4,323	593	18,285	120,143	18,244	120,086	18,330	120,094
Taxable returns, total.....	18,276	120,013	4,245	592	4,196	586	18,276	120,004	18,242	120,062	18,330	120,094
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....					(*)	(*)						
\$5,000 under \$10,000.....					(*)	(*)						
\$10,000 under \$15,000.....	1,723	6,459	1,017	166	(*)	(*)	1,723	6,454	1,721	6,418	1,721	6,418
\$15,000 under \$20,000.....					(*)	(*)						
\$20,000 under \$25,000.....					(*)	(*)						
\$25,000 under \$30,000.....					(*)	(*)						
\$30,000 under \$50,000.....	1,969	5,745	1,000	119	1,000	118	1,969	5,745	1,969	5,686	1,969	5,686
\$50,000 under \$100,000.....	4,617	15,012	1,167	154	1,140	151	4,617	15,010	4,608	14,759	4,673	14,784
\$100,000 under \$200,000.....	4,604	19,908	667	95	673	98	4,604	19,907	4,590	19,948	4,605	19,989
\$200,000 under \$500,000.....	2,962	25,560	311	45	308	45	2,962	25,559	2,953	25,608	2,960	25,599
\$500,000 under \$1,000,000.....	731	15,183	59	9	58	9	731	15,183	731	15,236	731	15,212
\$1,000,000 or more.....	328	23,603	24	4	24	4	328	23,603	328	23,860	328	23,859
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-
\$1 under \$5,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$5,000 under \$10,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	(*)	(*)	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	(*)	(*)	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Tax Computation and Tax Rates

Table 63.—RETURNS WITH CAPITAL GAINS TAX PREFERENCE: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Sales of capital assets						
			Number of returns	Amount	Net profit		Net loss		Net gain		Net loss				
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
Grand total.....	63,701	16,509,985	41,676	1,333,651	9,069	242,312	8,136	233,892	63,239	3,718,452	281	319			
Taxable returns, total.....	60,400	6,617,888	40,026	1,296,981	8,741	235,953	7,445	196,395	59,938	3,655,489	281	319			
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$1 under \$5,000.....	(*)	(*)	(*)	(*)	1,317	19,339	1,948	33,484	(*)	(*)	-	-			
\$5,000 under \$10,000.....	2,914	24,503	3,341	36,870					2,914	22,192	-	-			
\$10,000 under \$15,000.....	2,515	32,556							2,515	19,003	-	-			
\$15,000 under \$20,000.....	1,575	27,828							1,575	29,687	-	-			
\$20,000 under \$25,000.....	2,951	65,980							2,928	57,046	-	-			
\$25,000 under \$30,000.....	2,371	65,423	904	10,914	1,751	31,124	1,165	19,190	2,371	43,521	-	-			
\$30,000 under \$50,000.....	10,171	406,164	6,022	99,280					9,855	231,004	(*)	(*)			
\$50,000 under \$100,000.....	17,839	1,293,145	12,811	347,457					17,757	601,879	(*)	(*)			
\$100,000 under \$200,000.....	12,032	1,661,809	9,253	401,357					12,002	737,012	27	79			
\$200,000 under \$500,000.....	5,244	1,942,553	4,149	253,290					660	32,059	710	29,338	5,237	789,987	5
\$500,000 under \$1,000,000.....	1,001	675,208	778	57,733	127	8,565	168	13,092	1,000	411,472	1	-			
\$1,000,000 or more.....	414	905,709	347	39,781	48	3,922	81	8,944	414	614,081	-	-			
Non-taxable returns, total.....	3,301	-107,903	1,650	36,670	328	6,359	691	37,497	3,301	62,963	-	-			
No adjusted gross income.....	1,310	-145,146	(*)	(*)	(*)	(*)	(*)	(*)	1,310	35,984	-	-			
\$1 under \$5,000.....	1,812	19,791	685	12,191	(*)	(*)	(*)	(*)	1,812	22,768	-	-			
\$5,000 under \$10,000.....					(*)	(*)	(*)	(*)			-	-			
\$10,000 under \$15,000.....					(*)	(*)	(*)	(*)			-	-			
\$15,000 under \$20,000.....					(*)	(*)	(*)	(*)			-	-			
\$20,000 under \$25,000.....					(*)	(*)	(*)	(*)			-	-			
\$25,000 under \$30,000.....	140	8,092	(*)	(*)	(*)	(*)	(*)	(*)	140	2,441	-	-			
\$30,000 under \$50,000.....			(*)	(*)	(*)	(*)	-	-							
\$50,000 under \$100,000.....			(*)	(*)	(*)	(*)	-	-							
\$100,000 under \$200,000.....			22	3,060	11	383	1	1			1	22	436	-	-
\$200,000 under \$500,000.....			13	3,592	11	383	1	1			1	13	914	-	-
\$500,000 under \$1,000,000.....	4	2,708	2	122	1	268	-	-	4	420	-	-			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-			

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Statutory adjustments		Number of returns with no taxable income	Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Grand total.....	47,207	1,160,476	58,958	678,558	5,749	29,126	6,118	24,708	5,774	57,927	5,084,351	2,348,922	
Taxable returns, total.....	45,666	1,135,531	55,862	634,991	5,663	28,734	5,891	22,871	2,592	57,808	5,083,448	2,348,619	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	
\$1 under \$5,000.....	(*)	(*)	(*)	(*)	1,572	2,763	455	1,375	721	(*)	(*)	(*)	
\$5,000 under \$10,000.....	2,129	1,692	2,330	12,581						2,689	14,897	2,506	
\$10,000 under \$15,000.....	2,020	3,216	1,495	4,521						2,439	13,079	3,195	
\$15,000 under \$20,000.....			1,235	5,462						1,474	13,635	4,609	
\$20,000 under \$25,000.....			2,747	8,648						2,898	42,454	9,205	
\$25,000 under \$30,000.....	1,308	7,565	2,266	8,201	1,658	8,615	2,436	1,260	205	2,326	42,840	9,596	
\$30,000 under \$50,000.....	6,653	41,231	9,435	57,991						9,885	310,069	85,601	
\$50,000 under \$100,000.....	14,311	154,221	17,057	134,985						17,634	992,421	353,014	
\$100,000 under \$200,000.....	10,571	260,068	11,659	160,363						11,890	1,264,742	559,786	
\$200,000 under \$500,000.....	4,850	311,589	5,114	131,276						561	4,718	534	2,794
\$500,000 under \$1,000,000.....	955	147,598	979	54,454	103	1,516	79	612	24	977	503,421	287,978	
\$1,000,000 or more.....	400	187,769	407	58,510	44	773	24	138	7	407	703,686	418,381	
Non-taxable returns, total.....	1,541	24,945	3,096	23,567	(*)	(*)	227	1,837	3,182	119	903	303	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,310	-	-	-	
\$1 under \$5,000.....	579	6,915	1,717	5,207	(*)	(*)	(*)	(*)	1,698	(*)	(*)	(*)	
\$5,000 under \$10,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$10,000 under \$15,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$15,000 under \$20,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$20,000 under \$25,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$25,000 under \$30,000.....	140	2,480	140	2,759	(*)	(*)	(*)	(*)	136	(*)	(*)	(*)	
\$30,000 under \$50,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$50,000 under \$100,000.....					(*)	(*)	(*)	(*)		(*)	(*)	(*)	
\$100,000 under \$200,000.....					19	1,764	22	856		(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....					11	2,672	12	556		(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....	4	740	4	1,144	(*)	(*)	(*)	(*)	4	(*)	(*)	(*)	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	

Footnote 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/1970 • Tax Computation and Tax Rates

189

Table 63.—RETURNS WITH CAPITAL GAINS TAX PREFERENCE: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Income tax after credits		Computation of additional tax for tax preferences											
	Number of returns	Amount	Total	Tax preferences										
				Excess investment interest		Accelerated depreciation						Amortization		
				Number of returns	Amount	Low-income rental housing		Other real property		Personal property subject to net lease		Certified pollution control facilities		
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)		
Grand total.....	57,641	2,383,010	4,152,348	7,101	114,083	362	4,849	14,068	174,198	1,065	14,179	(*)	(*)	
Taxable returns, total.....	57,641	2,383,010	4,046,345	6,075	104,812	353	4,617	12,536	144,819	988	13,541	(*)	(*)	
No adjusted gross income.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
\$1 under \$5,000.....	(*)	(*)	(*)	1,081	11,287	(*)	(*)	2,039	20,798	(*)	(*)	-	-	
\$5,000 under \$10,000.....	2,686	2,504	24,122			(*)	(*)			(*)	(*)	-	-	
\$10,000 under \$15,000.....	2,412	3,238	29,822			(*)	(*)			(*)	(*)	-	-	
\$15,000 under \$20,000.....	1,474	4,724	36,768			(*)	(*)			(*)	(*)	-	-	
\$20,000 under \$25,000.....	2,875	9,252	69,858			(*)	(*)			(*)	(*)	-	-	
\$25,000 under \$30,000.....	2,325	9,747	55,584	748	7,967	-	-	1,293	12,644	(*)	(*)	-	-	
\$30,000 under \$50,000.....	9,855	87,263	279,495			177	1,182			304	2,198	-	-	
\$50,000 under \$100,000.....	17,582	359,479	700,973			84	1,343			305	3,223	(*)	(*)	
\$100,000 under \$200,000.....	11,872	569,912	829,467			37	757			152	1,985	(*)	(*)	
\$200,000 under \$500,000.....	5,151	626,496	850,126			3	10			276	5,712	37	788	-
\$500,000 under \$1,000,000.....	975	294,044	424,145	60	4,226	6	141	113	4,193	14	511	-	-	
\$1,000,000 or more.....	405	416,348	613,080	17	2,002	-	-	-	-	-	-	-	-	
Nontaxable returns, total.....	-	-	106,003	1,026	9,271	(*)	(*)	1,532	29,379	(*)	(*)	-	-	
No adjusted gross income.....	-	-	61,505	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
\$1 under \$5,000.....	-	-	34,889	(*)	(*)	-	-	934	11,581	(*)	(*)	-	-	
\$5,000 under \$10,000.....	-	-		(*)	(*)	-	-			-	-	-		
\$10,000 under \$15,000.....	-	-		(*)	(*)	-	-			-	-	-		
\$15,000 under \$20,000.....	-	-		(*)	(*)	-	-			-	-	-		
\$20,000 under \$25,000.....	-	-		-	-	-	-			-	-	-		
\$25,000 under \$30,000.....	-	-	7,410	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	
\$30,000 under \$50,000.....	-	-		(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	
\$50,000 under \$100,000.....	-	-		(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	
\$100,000 under \$200,000.....	-	-		693	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
\$200,000 under \$500,000.....	-	-		954	3	28	(*)	(*)	5	20	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	552	-	-	-	-	1	16	-	-	-	-	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued													
	Tax preferences--Continued										Exclusion			
	Amortization--Continued		Stock options		Bad debt reserves		Depletion		Capital gains		Number of returns	Amount		
	Railroad rolling stock		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	Number of returns	Amount												
(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)			
Grand total.....	17	1,208	1,284	70,851	(*)	(*)	8,654	121,965	63,701	3,650,621	63,701	1,467,673		
Taxable returns, total.....	17	1,208	1,283	70,848	(*)	(*)	8,007	115,946	60,400	3,590,155	60,400	1,395,782		
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)		
\$1 under \$5,000.....	-	-	-	-	-	-	1,215	14,086	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000.....	-	-	-	-	-	-			2,914	21,791	2,914	15,266		
\$10,000 under \$15,000.....	-	-	-	-	-	-			2,515	19,791	2,515	20,604		
\$15,000 under \$20,000.....	(*)	585	-	-	-	-			1,575	28,687	1,575	26,018		
\$20,000 under \$25,000.....	-	-	(*)	(*)	-	-			2,951	56,099	2,951	54,595		
\$25,000 under \$30,000.....	-	-	(*)	(*)	-	-	1,196	9,672	2,371	44,520	2,371	46,907		
\$30,000 under \$50,000.....	-	-	(*)	(*)	(*)	(*)			10,171	234,922	10,171	220,345		
\$50,000 under \$100,000.....	-	-	430	20,332	(*)	(*)			2,122	20,113	17,839	595,440	17,839	446,997
\$100,000 under \$200,000.....	(*)	39	287	21,001	(*)	(*)			1,820	24,104	12,032	726,248	12,032	332,048
\$200,000 under \$500,000.....	4	26	88	9,809	(*)	(*)			1,097	24,345	5,244	775,845	5,244	150,963
\$500,000 under \$1,000,000.....	3	32	11	2,656	-	-	262	10,203	1,001	400,518	1,001	29,311		
\$1,000,000 or more.....	3	526	4	1,236	-	-	119	8,667	414	595,806	414	11,993		
Nontaxable returns, total.....	-	-	(*)	(*)	-	-	647	6,019	3,301	60,466	3,301	71,891		
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	1,310	30,276		
\$1 under \$5,000.....	-	-	-	-	-	-	(*)	(*)	1,812	22,476	1,812	37,738		
\$5,000 under \$10,000.....	-	-	-	-	-	-	(*)	(*)						
\$10,000 under \$15,000.....	-	-	-	-	-	-	(*)	(*)						
\$15,000 under \$20,000.....	-	-	-	-	-	-	(*)	(*)						
\$20,000 under \$25,000.....	-	-	-	-	-	-	(*)	(*)						
\$25,000 under \$30,000.....	-	-	-	-	-	-	(*)	(*)	140	2,166	(*)	(*)		
\$30,000 under \$50,000.....	-	-	-	-	-	-	(*)	(*)						
\$50,000 under \$100,000.....	-	-	-	-	-	-	(*)	(*)						
\$100,000 under \$200,000.....	-	-	-	-	-	-	(*)	(*)						
\$200,000 under \$500,000.....	-	-	-	-	-	-	2	4					13	893
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1	125	4	411	4	111		
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-		

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Tax preferences--Continued										Exclusion	
	Amortization--Continued		Stock options		Bad debt reserves		Depletion		Capital gains		Number of returns	Amount
	Railroad rolling stock		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount										
(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
Grand total.....	17	1,208	1,284	70,851	(*)	(*)	8,654	121,965	63,701	3,650,621	63,701	1,467,673
Taxable returns, total.....	17	1,208	1,283	70,848	(*)	(*)	8,007	115,946	60,400	3,590,155	60,400	1,395,782
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	2,914	21,791	2,914	15,266
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	2,515	19,791	2,515	20,604
\$15,000 under \$20,000.....	(*)	585	-	-	-	-	1,215	14,086	1,575	28,687	1,575	26,018
\$20,000 under \$25,000.....	-	-	(*)	(*)	-	-	-	-	2,951	56,099	2,951	54,595
\$25,000 under \$30,000.....	-	-	(*)	(*)	-	-	-	-	2,371	44,520	2,371	46,907
\$30,000 under \$50,000.....	-	-	(*)	(*)	(*)	(*)	1,196	9,672	10,171	234,922	10,171	220,345
\$50,000 under \$100,000.....	-	-	430	20,332	(*)	(*)	2,122	20,113	17,839	595,440	17,839	446,997
\$100,000 under \$200,000.....	(*)	39	287	21,001	(*)	(*)	1,820	24,104	12,032	726,248	12,032	332,048
\$200,000 under \$500,000.....	4	26	88	9,809	(*)	(*)	1,097	24,345	5,244	775,845	5,244	150,963
\$500,000 under \$1,000,000.....	3	32	11	2,656	-	-	262	10,203	1,001	400,518	1,001	29,311
\$1,000,000 or more.....	3	526	4	1,236	-	-	119	8,667	414	595,806	414	11,993
Nontaxable returns, total.....	-	-	(*)	(*)	-	-	647	6,019	3,301	60,466	3,301	71,891
No adjusted gross income.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	1,310	30,276
\$1 under \$5,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	1,812	22,476	1,812	37,738
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-				
\$25,000 under \$30,000.....	-	-	-	-	-	-	(*)	(*)	140	2,166	(*)	95
\$30,000 under \$50,000.....	-	-	-	-	-	-	(*)	(*)				
\$50,000 under \$100,000.....	-	-	-	-	-	-	(*)	(*)				
\$100,000 under \$200,000.....	-	-	-	-	-	-	(*)	(*)				
\$200,000 under \$500,000.....	-	-	-	-	-	-	2	4	13	893	13	289
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1	125	4	411	4	111
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote 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/1970 • Tax Computation and Tax Rates

Table 63.—RETURNS WITH CAPITAL GAINS TAX PREFERENCE: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Tax preferences less exclusion		Income tax after credits deductible		Tax from prior year investment credit deductible		Tax preference income subject to tax		Tentative tax on preferences		1970 net operating loss eligible for carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total.....	31,531	2,684,675	57,641	2,383,010	3,593	2,781	16,890	1,160,661	16,888	116,068	525	90,149
Taxable returns, total.....	31,082	2,650,563	57,641	2,383,010	3,504	2,667	16,500	1,131,330	16,498	113,134	140	9,221
No adjusted gross income.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....			(*)	(*)							-	-
\$5,000 under \$10,000.....			2,686	2,504							-	-
\$10,000 under \$15,000.....	1,725	62,652	2,412	3,238	436	178	1,488	60,934	1,488	6,093	(*)	(*)
\$15,000 under \$20,000.....			1,474	4,724							(*)	(*)
\$20,000 under \$25,000.....			2,875	9,252							(*)	(*)
\$25,000 under \$30,000.....			2,325	9,747							(*)	(*)
\$30,000 under \$50,000.....	2,879	59,149	9,855	87,263	(*)	(*)	1,499	45,508	1,499	4,551	(*)	(*)
\$50,000 under \$100,000.....	10,033	253,977	17,582	359,479	1,006	453	4,120	126,394	4,120	12,640	(*)	(*)
\$100,000 under \$200,000.....	9,234	497,418	11,872	569,912	839	823	4,367	187,483	4,365	18,750	(*)	(*)
\$200,000 under \$500,000.....	4,733	699,163	5,151	626,496	431	472	2,867	247,225	2,867	24,722	7	191
\$500,000 under \$1,000,000.....	960	394,834	975	294,044	114	212	715	149,495	715	14,950	1	25
\$1,000,000 or more.....	396	601,087	405	416,348	59	138	322	233,951	322	23,395	1	18
Nontaxable returns, total.....	449	34,112	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$500 under \$10,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$15,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$50,000 under \$100,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$100,000 under \$200,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$200,000 under \$500,000.....	3	664	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	3	441	-	-	(*)	(*)	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Net tentative tax for tax preferences		Tentative retirement income credit		Retirement income credit		Tentative tax for tax preferences after credits		Additional tax for tax preferences			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Reported on Form 4625		Reported on Form 1040	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	Number of returns	Amount	Number of returns	Amount
Grand total.....	16,494	112,475	4,198	594	4,022	558	16,494	112,469	16,455	112,475	16,514	112,491
Taxable returns, total.....	16,485	112,336	4,072	565	4,022	558	16,485	112,330	16,453	112,451	16,514	112,491
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000.....			(*)	(*)	(*)	(*)						
\$5,000 under \$10,000.....			(*)	(*)	(*)	(*)						
\$10,000 under \$15,000.....	1,475	5,972	(*)	-	(*)	-	1,475	5,967	1,475	5,931	1,475	5,931
\$15,000 under \$20,000.....			(*)	(*)	(*)	(*)						
\$20,000 under \$25,000.....			(*)	(*)	(*)	(*)						
\$25,000 under \$30,000.....			(*)	(*)	(*)	(*)						
\$30,000 under \$50,000.....	1,499	4,551	1,000	119	1,000	118	1,499	4,551	1,499	4,493	1,499	4,493
\$50,000 under \$100,000.....	4,120	12,637	1,068	139	1,044	138	4,120	12,637	4,111	12,439	4,150	12,463
\$100,000 under \$200,000.....	4,365	18,738	619	87	621	88	4,365	18,738	4,351	18,779	4,366	18,821
\$200,000 under \$500,000.....	2,867	24,705	291	42	288	41	2,867	24,704	2,858	24,757	2,864	24,755
\$500,000 under \$1,000,000.....	715	14,945	58	9	57	9	715	14,945	715	15,001	715	14,977
\$1,000,000 or more.....	322	23,393	20	3	20	3	322	23,393	322	23,652	322	23,652
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-
\$1 under \$5,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$500 under \$10,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-
\$30,000 under \$50,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 64.—RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: ADDITIONAL TAX FOR TAX PREFERENCES AS A PERCENT OF TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with additional tax for tax preferences			Additional tax for tax preferences as a percent of total income tax											
	Total			More than 0 percent under 3 percent			3 percent under 5 percent			5 percent under 7 percent			7 percent under 10 percent		
	Number of returns	Additional tax for tax preferences	Total income tax ¹	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total.....	18,942	121,987	1,312,374	3,924	4,451	279,999	2,400	10,999	268,248	1,994	24,514	420,684	1,526	11,916	146,330
No adjusted gross income.....	1,351	8,600	8,600	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$10,000.....	712	2,030	2,049	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	271	1,022	1,116	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	304	1,131	1,497	449	45	3,339	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$30,000.....	639	2,350	3,596				(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$40,000.....	828	2,408	6,226				(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$40,000 under \$50,000.....	1,281	3,287	12,122	1,053	326	23,818	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	4,808	14,981	87,571				454	332	8,419	503	555	9,119	440	731	8,706
\$100,000 under \$500,000.....	7,671	46,071	595,683	2,286	3,083	192,717	1,469	6,109	152,608	991	5,958	101,709	727	4,611	55,851
\$500,000 under \$1,000,000.....	741	15,488	229,545	109	604	35,406	180	2,674	62,574	238	4,973	86,506	85	2,095	26,736
\$1,000,000 or more.....	336	24,620	364,369	27	393	24,719	46	1,807	42,685	171	12,987	222,669	50	4,300	52,928

Size of adjusted gross income	Additional tax for tax preferences as a percent of total income tax—Continued														
	10 percent under 15 percent			15 percent under 20 percent			20 percent under 50 percent			50 percent under 100 percent			100 percent		
	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax	Number of returns	Additional tax for tax preferences	Total income tax
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	1,365	8,465	68,557	825	4,962	28,979	1,967	16,794	54,295	1,581	15,993	21,385	3,360	23,898	23,898
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	1,351	8,600	8,600
\$1 under \$10,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	548	3,439	4,370	589	3,246	3,246
\$20,000 under \$30,000.....	207	213	1,692	(*)	(*)	(*)	(*)	(*)	(*)						
\$30,000 under \$40,000.....				(*)	(*)	(*)	(*)	(*)	(*)						
\$40,000 under \$50,000.....				(*)	(*)	(*)	303	1,173	3,287	459	4,820	6,435	294	1,799	1,799
\$50,000 under \$100,000.....	506	1,221	9,606	343	1,159	6,759	756	4,039	12,911						
\$100,000 under \$500,000.....	609	4,431	37,118	336	2,997	17,490	591	7,420	24,274	362	6,144	8,599	300	5,318	5,318
\$500,000 under \$1,000,000.....	34	957	7,982	17	603	3,490	27	1,128	4,258	17	629	766	34	1,826	1,826
\$1,000,000 or more.....	9	1,643	12,159	1	36	238	15	2,428	7,789	5	345	501	12	682	682

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.
¹Total income tax equals income tax after credits plus additional tax for tax preferences.
 NOTE: Amount detail may not add to total because of rounding.

Table 65.—RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES,
BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES
[Money amounts in thousands of dollars]

Size of tax preferences	Additional tax for tax preferences		Total tax preferences		Total income tax ¹	Size of additional tax for tax preferences									
	Number of returns	Amount	Number of returns	Amount		Under \$100					\$100 under \$250				
						Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹
								Number of returns	Amount				Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Total.....	18,942	121,987	18,330	2,928,684	1,312,374	1,005	43	647	32,099	15,476	933	155	906	45,933	17,547
None reported.....	612	1,893	(*)	(*)	21,308	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)
\$1 under \$1,000.....	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$7,500.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
\$7,500 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	3,863	2,646	3,863	157,713	18,577	410	20	410	14,603	2,066	606	99	606	22,329	2,979
\$50,000 under \$100,000.....	6,585	15,121	6,585	476,611	142,300	182	8	182	11,928	6,214	242	42	242	16,850	9,208
\$100,000 under \$200,000.....	4,547	25,179	4,547	629,392	263,688	38	2	38	4,886	3,545	44	8	44	5,620	4,112
\$200,000 under \$500,000.....	2,364	31,724	2,364	712,387	351,006	2	(2)	2	656	378	3	(2)	3	888	794
\$500,000 under \$1,000,000.....	552	17,889	552	373,108	195,112	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	263	27,084	263	570,248	318,852	-	-	-	-	-	-	-	-	-	-

Size of tax preferences	Size of additional tax for tax preferences—Continued														
	\$250 under \$500					\$500 under \$750					\$750 under \$1,000				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹
			Number of returns	Amount				Number of returns	Amount				Number of returns	Amount	
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total.....	1,374	503	1,354	71,890	26,757	1,189	767	1,173	73,357	31,311	920	809	917	59,768	23,815
None reported.....	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$7,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,500 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	858	305	858	33,108	4,882	550	361	550	23,608	3,853	336	293	336	14,429	1,709
\$50,000 under \$100,000.....	425	162	425	28,339	13,984	510	324	510	35,225	16,601	487	421	487	31,646	13,301
\$100,000 under \$200,000.....	64	25	64	8,180	5,970	106	66	106	13,141	9,362	85	84	85	10,622	6,936
\$200,000 under \$500,000.....	7	3	7	2,263	1,583	5	3	5	1,344	1,167	8	7	8	2,033	1,721
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	1	1	1,038	1

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 65.—RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES,
BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES—Continued
[Money amounts in thousands of dollars]

Size of tax preferences	Size of additional tax for tax preferences—Continued														
	\$1,000 under \$1,500					\$1,500 under \$2,500					\$2,500 under \$5,000				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹
			Number of returns	Amount				Number of returns	Amount				Number of returns	Amount	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total.....	1,598	1,981	1,565	112,235	48,297	2,668	5,169	2,638	209,875	83,919	3,542	12,846	3,472	378,381	162,876
None reported.....	(*)	(*)	-	-	(*)	(*)	-	-	-	(*)	(*)	-	-	-	(*)
\$1, under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$7,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,500 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	659	814	659	28,974	2,171	443	752	443	20,615	914	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	614	761	614	42,537	17,176	1,654	3,270	1,654	112,274	32,948	1,887	6,736	1,887	144,432	27,107
\$100,000 under \$200,000.....	267	331	267	33,703	22,636	494	996	494	64,704	40,501	1,234	4,531	1,234	169,463	91,259
\$200,000 under \$500,000.....	21	26	21	5,767	4,538	45	87	45	11,202	7,677	219	862	219	52,806	38,396
\$500,000 under \$1,000,000.....	2	3	2	1,198	1,115	2	4	2	1,080	526	5	21	5	2,778	2,442
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Size of tax preferences	Size of additional tax for tax preferences—Continued									
	\$5,000 under \$10,000					\$10,000 or more				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax ¹
			Number of returns	Amount				Number of returns	Amount	
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total.....	2,934	20,514	2,911	468,947	199,177	2,779	79,207	2,747	1,476,199	703,200
None reported.....	(*)	(*)	-	-	(*)	(*)	(*)	-	-	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$7,500.....	-	-	-	-	-	-	-	-	-	-
\$7,500 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	584	3,399	584	53,382	5,763	-	-	-	-	-
\$100,000 under \$200,000.....	1,612	11,621	1,612	219,730	65,816	603	7,516	603	99,343	13,550
\$200,000 under \$500,000.....	707	5,274	707	190,852	121,509	1,347	25,461	1,347	444,577	173,245
\$500,000 under \$1,000,000.....	8	55	8	4,983	4,241	535	17,807	535	363,069	186,789
\$1,000,000 or more.....	-	-	-	-	-	262	27,083	262	569,210	318,851

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.

¹Income tax after credits plus additional tax for tax preferences.

²Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

Table 66.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation rates only															
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss	
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	4,702,011	7,780,375	14,840	49,225	358,870	438,084	136,220	283,809	64,309	144,621	4,520,942	15,081,730	46,483	57,621	4,520,942	14,797,928
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	25,801	9,139	-	-	-	-	-	-	-	-	25,541	17,806	-	-	25,541	17,798
\$2,000 under \$3,000.....	106,512	47,716	-	-	-	-	-	-	-	-	103,152	95,697	-	-	103,152	95,181
\$3,000 under \$4,000.....	207,286	138,062	(*)	(*)	16,779	14,700	6,281	1,804	7,944	14,356	201,113	260,277	(*)	(*)	201,113	259,887
\$4,000 under \$5,000.....	236,737	175,292	-	-	-	-	-	-	-	-	231,977	339,341	(*)	(*)	231,977	338,670
\$5,000 under \$6,000.....	265,804	196,471	(*)	(*)	12,617	6,304	-	-	-	-	256,413	394,000	(*)	(*)	256,413	382,551
\$6,000 under \$7,000.....	274,156	215,161	(*)	(*)	10,445	6,553	-	-	-	-	268,076	417,928	-	-	268,076	417,446
\$7,000 under \$8,000.....	272,156	220,668	(*)	(*)	18,170	18,632	19,306	25,641	7,919	3,781	269,090	406,188	9,358	3,061	269,090	404,204
\$8,000 under \$9,000.....	255,626	199,112	(*)	(*)	12,225	6,352	-	-	-	-	249,453	396,610	-	-	249,453	388,165
\$9,000 under \$10,000.....	282,540	274,532	(*)	(*)	20,831	11,445	-	-	-	-	271,912	529,798	-	-	271,912	526,517
\$10,000 under \$11,000.....	257,049	203,662	-	-	16,903	20,936	4,244	2,563	-	-	246,414	374,909	-	-	246,414	372,346
\$11,000 under \$12,000.....	230,094	214,046	-	-	20,869	18,617	5,466	6,972	-	-	219,386	398,462	-	-	219,386	391,489
\$12,000 under \$13,000.....	201,027	218,774	2,549	2,596	14,752	11,011	4,986	3,608	8,442	10,494	194,956	421,214	7,266	5,273	194,956	417,607
\$13,000 under \$14,000.....	215,354	218,350	-	-	15,524	8,503	4,385	2,000	-	-	206,005	422,274	-	-	206,005	420,274
\$14,000 under \$15,000.....	187,565	194,214	-	-	14,164	14,177	4,264	4,842	-	-	180,574	368,432	2,350	1,792	180,574	363,590
\$15,000 under \$20,000.....	694,081	818,714	1,885	982	67,799	70,209	20,431	17,860	10,437	19,852	659,129	1,537,945	8,450	11,671	659,129	1,520,086
\$20,000 under \$25,000.....	371,388	608,143	2,526	5,801	39,463	32,418	16,700	22,068	6,386	18,875	349,526	1,179,843	5,762	3,236	349,526	1,157,776
\$25,000 under \$30,000.....	197,841	465,339	(*)	(*)	22,782	32,878	9,718	11,012	7,972	7,972	186,245	883,252	3,961	3,702	186,245	872,241
\$30,000 under \$50,000.....	290,739	1,082,199	3,664	10,721	35,440	68,360	24,158	53,621	11,360	30,166	278,373	2,097,105	5,332	7,967	278,373	2,043,485
\$50,000 under \$100,000.....	112,265	1,044,721	2,111	12,649	16,694	53,778	13,680	64,968	6,697	23,861	106,553	2,062,903	3,074	8,048	106,553	1,997,934
\$100,000 under \$200,000.....	13,656	591,542	424	4,590	2,440	20,231	2,599	31,399	1,080	9,609	12,921	1,182,342	515	4,163	12,921	1,150,946
\$200,000 under \$500,000.....	2,529	366,503	107	1,723	559	11,143	688	18,577	213	4,352	2,382	736,223	111	3,466	2,382	717,651
\$500,000 under \$1,000,000.....	278	103,042	9	268	84	4,414	76	4,512	28	528	245	206,710	29	2,471	245	202,198
\$1,000,000 or more.....	67	84,292	5	733	26	3,639	22	6,203	5	94	57	172,186	10	2,338	57	165,984
Taxable returns, total.....	4,661,591	7,741,302	14,840	49,225	358,216	435,009	135,554	283,667	64,237	144,558	4,480,854	15,008,834	46,469	57,234	4,480,854	14,725,170
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	24,923	8,640	-	-	-	-	-	-	-	-	24,663	16,809	-	-	24,663	16,801
\$2,000 under \$3,000.....	95,237	41,332	-	-	-	-	-	-	-	-	91,877	82,915	-	-	91,877	82,418
\$3,000 under \$4,000.....	195,720	131,708	(*)	(*)	16,779	14,700	6,030	1,784	7,944	14,356	189,547	247,576	(*)	(*)	189,547	247,186
\$4,000 under \$5,000.....	229,502	166,123	-	-	-	-	-	-	-	-	224,742	321,006	(*)	(*)	224,742	320,334
\$5,000 under \$6,000.....	263,662	193,666	(*)	(*)	12,552	6,299	-	-	-	-	254,273	388,354	-	-	254,273	376,950
\$6,000 under \$7,000.....	272,732	211,207	(*)	(*)	10,192	5,110	-	-	-	-	266,905	412,893	-	-	266,905	412,424
\$7,000 under \$8,000.....	267,896	218,099	(*)	(*)	18,106	18,476	17,930	25,583	7,857	3,733	264,893	401,362	9,358	3,061	264,893	399,378
\$8,000 under \$9,000.....	255,283	198,719	(*)	(*)	12,163	6,336	-	-	-	-	249,110	395,856	-	-	249,110	387,411
\$9,000 under \$10,000.....	282,538	274,511	(*)	(*)	20,831	11,445	-	-	-	-	271,910	529,755	-	-	271,910	526,474
\$10,000 under \$11,000.....	257,048	203,648	-	-	16,903	20,936	4,244	2,563	-	-	246,413	374,881	-	-	246,413	372,318
\$11,000 under \$12,000.....	230,032	214,045	-	-	20,869	18,617	5,466	6,972	-	-	219,324	398,459	-	-	219,324	391,487
\$12,000 under \$13,000.....	201,025	218,771	2,549	2,596	14,752	11,011	4,986	3,608	8,442	10,494	194,954	421,208	7,266	5,273	194,954	417,600
\$13,000 under \$14,000.....	215,216	218,069	-	-	15,396	8,475	4,385	2,000	-	-	205,867	421,768	-	-	205,867	419,769
\$14,000 under \$15,000.....	187,541	193,746	-	-	14,164	14,177	4,240	4,787	-	-	180,550	367,442	2,350	1,792	180,550	362,655
\$15,000 under \$20,000.....	693,612	817,427	1,885	982	67,799	70,209	20,418	17,855	10,427	19,837	658,660	1,535,366	8,450	11,671	658,660	1,517,512
\$20,000 under \$25,000.....	371,253	607,534	2,526	5,801	39,454	32,373	16,700	22,068	6,386	18,875	349,391	1,178,714	5,762	3,236	349,391	1,156,646
\$25,000 under \$30,000.....	197,765	463,838	(*)	(*)	22,759	32,872	9,718	11,012	7,972	7,972	186,169	880,263	3,961	3,702	186,169	869,251
\$30,000 under \$50,000.....	290,647	1,080,539	3,664	10,721	35,404	67,086	24,158	53,621	11,360	30,166	278,294	2,095,559	5,319	7,580	278,294	2,041,939
\$50,000 under \$100,000.....	112,228	1,044,325	2,111	12,649	16,682	53,689	13,679	64,965	6,697	23,861	106,516	2,062,287	3,074	8,048	106,516	1,997,320
\$100,000 under \$200,000.....	13,651	591,018	424	4,590	2,439	20,220	2,598	31,398	1,080	9,609	12,916	1,181,314	515	4,163	12,916	1,149,919
\$200,000 under \$500,000.....	2,527	366,498	107	1,723	558	11,141	688	18,577	213	4,352	2,381	736,223	111	3,466	2,381	717,645
\$500,000 under \$1,000,000.....	278	103,042	9	268	84	4,414	76	4,512	28	528	245	206,710	29	2,471	245	202,198
\$1,000,000 or more.....	67	84,292	5	733	26	3,639	22	6,203	5	94	57	172,186	10	2,338	57	165,984
Total nontaxable returns.....	40,420	39,071	-	-	(*)	(*)	(*)	(*)	(*)	(*)	40,088	72,899	(*)	(*)	40,088	72,757
Returns under \$5,000.....	577,796	460,889	(*)	(*)	17,083	18,483	6,497	7,963	7,981	15,037	563,232	893,400	(*)	(*)	563,232	885,437
Returns \$5,000 under \$10,000.....	1,350,282	1,105,944	(*)	(*)	74,288	49,286	18,306	25,642	7,919	3,781	1,314,944	2,144,523	9,358	3,061	1,314,944	2,118,882
Returns \$10,000 under \$15,000.....	1,091,089	1,049,046	2,549	2,595	82,212	73,245	23,345	19,985	8,442	10,494	1,047,335	1,985,291	9,616	7,064	1,047,335	1,965,306
Returns \$15,000 or more.....	1,682,844	5,164,495	11,429	39,297	185,287	297,069	88,072	230,220	39,967	115,310	1,595,431	10,058,516	27,245	47,063	1,595,431	9,828,299

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 66.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME—Con.
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation rates only--Con.		Returns with alternative tax computation															
	Taxable income	Income tax before credits	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses							
					Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net capital gain				Capital loss carryover		Net capital gain (after carry-over)	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Long-term gains from certain binding contracts, distributions, and installment sales		Other long-term gains		Number of returns		Amount
												Number of returns	Amount	Number of returns	Amount			
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total.....	50,458,561	11,755,373	69,705	2,096,965	1,549	10,521	8,512	46,473	11,029	85,091	4,219,037	3,715	814,203	69,689	3,404,834	5,628	33,024	4,186,017
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,665	795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	73,361	10,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	274,095	41,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	443,518	68,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	722,515	116,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	910,083	148,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	1,182,813	198,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	1,321,624	227,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	1,665,454	291,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	1,721,745	305,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	1,745,640	317,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	1,689,139	308,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	1,978,968	370,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	1,854,780	346,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	8,569,055	1,690,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	6,150,246	1,311,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	4,056,088	923,907	(*)	(*)	-	-	-	-	-	-	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	8,504,027	2,248,780	8,094	31,409	(*)	(*)	911	258	(*)	(*)	63,796	-	-	8,094	63,796	848	868	62,928
\$50,000 under \$100,000.....	5,583,525	1,889,019	34,270	228,000	547	1,787	3,614	7,756	4,627	18,116	467,803	799	47,196	34,258	420,607	2,405	9,226	458,579
\$100,000 under \$200,000.....	1,350,967	586,876	19,542	391,279	585	4,157	2,737	12,136	3,839	24,011	793,389	1,529	155,873	19,538	637,516	1,599	11,112	782,280
\$200,000 under \$500,000.....	491,861	252,588	6,036	538,937	224	2,630	967	13,515	1,618	23,685	1,081,714	1,039	260,416	6,036	821,298	507	7,192	1,074,520
\$500,000 under \$1,000,000.....	101,312	60,483	1,076	344,062	43	957	193	9,620	342	9,783	682,230	236	157,692	1,076	524,538	103	3,562	678,668
\$1,000,000 or more.....	62,080	39,897	434	563,090	21	531	90	3,188	154	8,865	1,129,719	112	193,026	434	936,693	39	1,053	1,128,667
Taxable returns, total.....	50,424,733	11,750,014	69,704	2,096,963	1,549	10,521	8,512	46,473	11,029	85,091	4,219,034	3,715	814,203	69,688	3,404,831	5,628	33,024	4,186,014
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,513	778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	67,365	9,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	267,923	40,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	437,846	68,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	721,307	116,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	908,446	147,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	1,178,951	197,813	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	1,320,941	227,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	1,665,448	291,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	1,721,742	305,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	1,745,161	317,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	1,689,125	308,856	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	1,978,038	370,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	1,854,768	346,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	8,565,727	1,690,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	6,150,072	1,311,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	4,055,497	923,801	(*)	(*)	-	-	-	-	-	-	(*)	-	-	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	8,502,804	2,248,498	8,094	31,409	(*)	(*)	911	258	(*)	(*)	63,796	-	-	8,094	63,796	848	868	62,928
\$50,000 under \$100,000.....	5,582,433	1,888,667	34,270	228,000	547	1,787	3,614	7,756	4,627	18,116	467,803	799	47,196	34,258	420,607	2,405	9,226	458,579
\$100,000 under \$200,000.....	1,350,666	586,753	19,541	391,277	585	4,157	2,737	12,136	3,839	24,011	793,386	1,529	155,873	19,537	637,516	1,599	11,112	782,277
\$200,000 under \$500,000.....	491,568	252,399	6,036	538,937	224	2,630	967	13,515	1,618	23,685	1,081,714	1,039	260,416	6,036	821,298	507	7,192	1,074,520
\$500,000 under \$1,000,000.....	101,312	60,483	1,076	344,062	43	957	193	9,620	342	9,783	682,230	236	157,692	1,076	524,538	103	3,562	678,668
\$1,000,000 or more.....	62,080	39,897	434	563,090	21	531	90	3,188	154	8,865	1,129,719	112	193,026	434	936,693	39	1,053	1,128,667
Total nontaxable returns.....	33,829	5,367	(*)	(*)	-	-	-	-	-	-	(*)	-	-	(*)	(*)	-	-	(*)
Returns under \$5,000.....	796,639	121,198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000.....	5,802,489	981,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$10,000 under \$15,000.....	8,990,271	1,648,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$15,000 or more.....	34,869,162	9,003,667	69,705	2,096,965	1,549	10,521	8,512	46,473	11,029	85,091	4,219,037	3,715	814,203	69,689	3,404,834	5,628	33,024	4,186,017

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 66.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME—Con.
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with alternative tax computation--Continued								Returns with alternative tax computation and regular tax computation rates							
	Net long-term capital gain in excess of short-term capital loss				Taxable income	Income subject to tax		Income tax before credits	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
	Total	Subject to tax at--				Income taxed at regular tax computation rates	One-half excess net long-term capital gain				Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
		50 percent rate	59 percent rate								Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount												
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total.....	4,100,931	1,788,705	39,300	2,312,199	7,275,968	5,230,692	2,050,454	3,493,461	69,510	1,901,393	1,539	10,268	8,475	45,724	10,963	82,065
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$30,000 under \$50,000.....	62,298	61,316	4,442	980	269,825	238,678	31,146	104,116	8,094	31,409	(*)	(*)	911	258	(*)	(*)
\$50,000 under \$100,000.....	440,464	406,773	17,268	33,676	2,180,244	1,960,019	220,227	864,375	34,261	227,505	547	1,787	3,614	7,756	4,627	18,116
\$100,000 under \$200,000.....	758,272	523,069	11,779	235,194	2,112,076	1,733,014	379,133	984,939	19,522	388,856	583	4,155	2,737	12,136	3,837	24,008
\$200,000 under \$500,000.....	1,050,834	411,167	4,530	639,666	1,378,836	854,056	525,417	751,283	5,983	522,906	222	2,609	960	13,431	1,598	22,833
\$500,000 under \$1,000,000.....	668,885	186,166	899	482,719	572,520	239,127	334,441	333,538	1,023	314,252	40	803	180	9,238	322	8,974
\$1,000,000 or more.....	1,119,803	199,839	382	919,964	755,451	198,970	559,902	452,699	374	416,277	18	455	73	2,905	130	7,503
Taxable returns, total.....	4,100,928	1,788,702	39,299	2,312,199	7,275,935	5,230,660	2,050,453	3,493,448	69,509	1,901,391	1,539	10,268	8,475	45,724	10,963	82,065
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$30,000 under \$50,000.....	62,298	61,316	4,442	980	269,825	238,678	31,146	104,116	8,094	31,409	(*)	(*)	911	258	(*)	(*)
\$50,000 under \$100,000.....	440,464	406,773	17,268	33,676	2,180,244	1,960,019	220,227	864,375	34,261	227,505	547	1,787	3,614	7,756	4,627	18,116
\$100,000 under \$200,000.....	758,269	523,066	11,778	235,194	2,112,043	1,732,982	379,132	984,926	19,521	388,854	583	4,155	2,737	12,136	3,837	24,008
\$200,000 under \$500,000.....	1,050,834	411,167	4,530	639,666	1,378,836	854,056	525,417	751,283	5,983	522,906	222	2,609	960	13,431	1,598	22,833
\$500,000 under \$1,000,000.....	668,885	186,166	899	482,719	572,520	239,127	334,441	333,538	1,023	314,252	40	803	180	9,238	322	8,974
\$1,000,000 or more.....	1,119,803	199,839	382	919,964	755,451	198,970	559,902	452,699	374	416,277	18	455	73	2,905	130	7,503
Total nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Returns under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$15,000 or more.....	4,100,931	1,788,705	39,300	2,312,199	7,275,968	5,230,692	2,050,454	3,493,461	69,510	1,901,393	1,539	10,268	8,475	45,724	10,963	82,065

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 66.—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME—Con.
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with alternative tax computation and regular tax computation rates—Continued															
	Long-term capital gains and losses								Net long-term capital gain in excess of short-term capital loss				Taxable income	Income taxed at regular tax computation rates	One-half excess net long-term capital gain	Income tax before credits
	Net capital gain				Capital loss carryover		Net capital gain (after carryover)	Total	Subject to tax at--							
	Total	Long-term gains from certain binding contracts, distributions, and installment sales		Other long-term gains		Number of returns			Amount	50 percent	59 percent rate					
		Number of returns	Amount	Number of returns	Amount						Number of returns	Amount				
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total.....	3,825,906	3,644	731,353	69,494	3,094,553	5,620	32,562	3,793,346	3,711,284	1,705,772	39,125	2,005,484	7,086,313	5,230,692	1,855,632	3,382,298
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	63,796	-	-	8,094	63,796	848	868	62,928	62,298	61,316	4,442	980	269,825	238,678	31,146	104,116
\$50,000 under \$100,000.....	466,813	799	47,196	34,249	419,617	2,405	9,226	457,588	439,473	406,323	17,259	33,136	2,179,752	1,960,019	219,732	864,140
\$100,000 under \$200,000.....	788,538	1,522	154,327	19,518	634,211	1,597	11,109	777,431	753,425	520,894	11,765	232,522	2,109,721	1,733,014	376,710	983,617
\$200,000 under \$500,000.....	1,048,969	1,014	247,250	5,983	801,719	506	7,192	1,041,775	1,018,941	397,371	4,483	621,568	1,363,520	854,056	509,470	742,496
\$500,000 under \$1,000,000.....	622,547	216	140,055	1,023	482,492	101	3,543	619,004	610,030	167,383	851	442,646	544,139	239,127	305,014	317,024
\$1,000,000 or more.....	834,857	93	142,525	374	692,332	36	613	834,245	826,742	152,110	325	674,632	612,340	198,970	413,372	368,394
Taxable returns, total.....	3,825,903	3,644	731,353	69,493	3,094,550	5,620	32,562	3,793,343	3,711,281	1,705,769	39,124	2,005,484	7,086,279	5,230,660	1,855,630	3,382,286
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 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 \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	63,796	-	-	8,094	63,796	848	868	62,928	62,298	61,316	4,442	980	269,825	238,678	31,146	104,116
\$50,000 under \$100,000.....	466,813	799	47,196	34,249	419,617	2,405	9,226	457,588	439,473	406,323	17,259	33,136	2,179,752	1,960,019	219,732	864,140
\$100,000 under \$200,000.....	788,535	1,522	154,327	19,517	634,208	1,597	11,109	777,428	753,422	520,891	11,764	232,522	2,109,687	1,732,982	376,708	983,605
\$200,000 under \$500,000.....	1,048,969	1,014	247,250	5,983	801,719	506	7,192	1,041,775	1,018,941	397,371	4,483	621,568	1,363,520	854,056	509,470	742,496
\$500,000 under \$1,000,000.....	622,547	216	140,055	1,023	482,492	101	3,543	619,004	610,030	167,383	851	442,646	544,139	239,127	305,014	317,024
\$1,000,000 or more.....	834,857	93	142,525	374	692,332	36	613	834,245	826,742	152,110	325	674,632	612,340	198,970	413,372	368,394
Total nontaxable returns.....	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$15,000 or more.....	3,825,906	3,644	731,353	69,494	3,094,553	5,620	32,562	3,793,346	3,711,284	1,705,772	39,125	2,005,484	7,086,313	5,230,692	1,855,632	3,382,298

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: Amount detail may not add to total because of rounding.



4

**Age 65 or Over;
Retirement Income Credit**

Taxpayers Age 65 or Over; Retirement Income Credit

Contents

Returns with age exemptions, 200
Returns with retirement income credit, 200

Text tables

- 4A Number of returns, 1969 and 1970, by age, number of age exemptions, and adjusted gross income classes, 200
- 4B Comparison of all returns and returns of taxpayers age 65 or over: sources of income or loss and tax items, 201
- 4C Returns and adjusted gross income for all returns and returns of taxpayers age 65 or over, by size of adjusted gross income, 202
- 4D Returns with at least one taxpayer age 65 or over: adjusted gross income, total deductions, exemptions, taxable income, and tax items by marital status, sex, and age, 202

Charts

- 4A Percentage distribution of adjusted gross income: all returns and returns with age exemptions, 200
- 4B Retirement income credit: total and average 1954-1970, 201

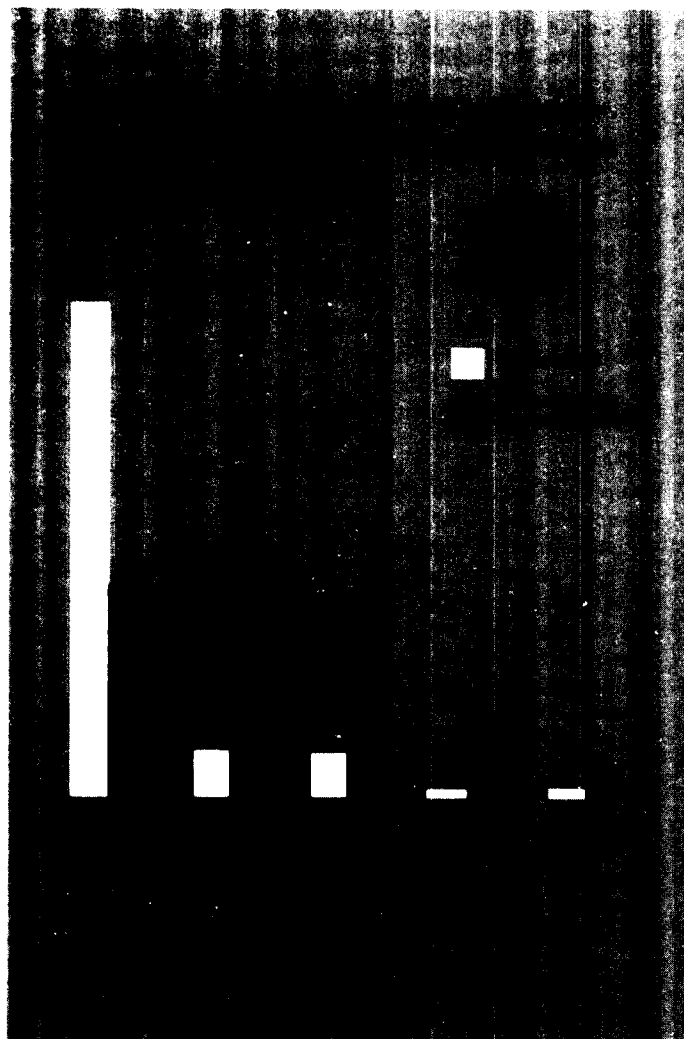
Basic tables

- 67 Returns of taxpayers age 65 or over: sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 203
- 68 Itemized deductions returns with at least one taxpayer age 65 or over: adjusted gross income, itemized deductions, taxable income, and tax items, by size of adjusted gross income, 210
- 69 Standard deduction returns with at least one taxpayer age 65 or over: adjusted gross income, taxable income, and tax items, by size of adjusted gross income, 215
- 70 Returns of taxpayers age 65 or over with pension and annuity income: adjusted gross income, income tax after credits, taxable and partially taxable pension and annuity income, by size of adjusted gross income, 217
- 71 Returns with retirement income credit: taxable income, tax items, and returns with tax surcharge, by size of adjusted gross income, 221
- 72 Returns with retirement income credit: excluded income, credit base, tentative credit, and credit, by method of computation and by adjusted gross income classes, 222

This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 and over, and those on which the retirement income credit was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Returns with Age Exemptions

Persons age 65 and over benefit from certain special tax provisions under the Internal Revenue Code. For 1970, these included an additional \$625 exemption for each taxpayer age 65 or over (which could, in turn, lead to a larger low-income allowance), the exclusion of all or part



of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, did not have to be reported on income tax returns.

While tax year 1970 saw a general decrease in number of returns (due to the dropping of many low income persons from the tax rolls), this decrease was even more pronounced among taxpayers age 65 and over. This decrease came about not only because older taxpayers tended to have lower incomes, but also because the new filing requirements under the Tax Reform Act of 1969 were especially liberal for elder taxpayers. Prior to 1970, an individual age 65 or over did not have to file a return if his income was under \$1,200. In the case of a married couple where both members were age 65 or over, a return still had to be filed if either partner had an income of \$1,200 or more. Beginning with 1970, the filing requirement for single persons aged 65 or over was \$2,300, whereas a married couple both in that age group did not have to file a return until their combined income reached \$3,500, even if only one member of the couple was receiving that income. For a married couple, with one member under 65, the other 65 or over, the filing requirement became \$2,900. The decreases in returns filed which resulted from the liberalized filing requirements for older people are summarized in table 4.1.

Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits. A complete explanation of the credit, eligibility for claiming it, and methods for its computation is provided in the "Explanation of Classifications and Terms."

Most of the 1,357,266 returns showing a retirement income credit are also included in the tabulations of persons age 65 and over. Only 130,037 of these returns were filed by taxpayers not claiming age exemptions. The decrease in the total retirement income credit claimed shown in chart 4B is thus related to the large number of persons age 65 and over who, starting with 1970, no longer had to file returns.

Table 4A.—NUMBER OF RETURNS, 1969 AND 1970, BY AGE, NUMBER OF AGE EXEMPTIONS, AND ADJUSTED GROSS INCOME CLASSES

Size of adjusted gross income	All returns			Returns of taxpayers under 65			Returns of taxpayers age 65 and over					
	1969	1970	Percent increase or decrease	1969	1970	Percent increase or decrease	Nonjoint returns and joint returns with one age exemption			Joint returns with two age exemptions		
							1969	1970	Percent increase or decrease	1969	1970	Percent increase or decrease
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	75,834,388	74,279,831	-2.0	68,653,251	67,366,637	-1.9	5,100,331	4,939,993	-3.2	2,080,806	1,973,151	-5.2
Under \$5,000.....	31,405,265	28,308,034	-9.9	27,062,866	24,442,577	-9.7	3,151,035	2,826,965	-10.3	1,191,364	1,033,492	-12.8
\$5,000 under \$10,000.....	22,657,528	22,303,067	-1.6	20,988,876	20,501,213	-2.3	1,183,664	1,303,273	10.1	484,988	493,581	2.8
\$10,000 under \$15,000.....	13,649,392	14,106,019	3.3	13,060,273	13,504,488	3.4	401,128	408,387	1.8	187,991	193,144	2.7
\$15,000 and over.....	8,122,203	9,562,711	17.7	7,541,236	8,918,409	18.3	364,504	401,368	10.1	216,463	242,934	12.2

Chart 4B

Retirement income credit: Total and average, 1954-1970

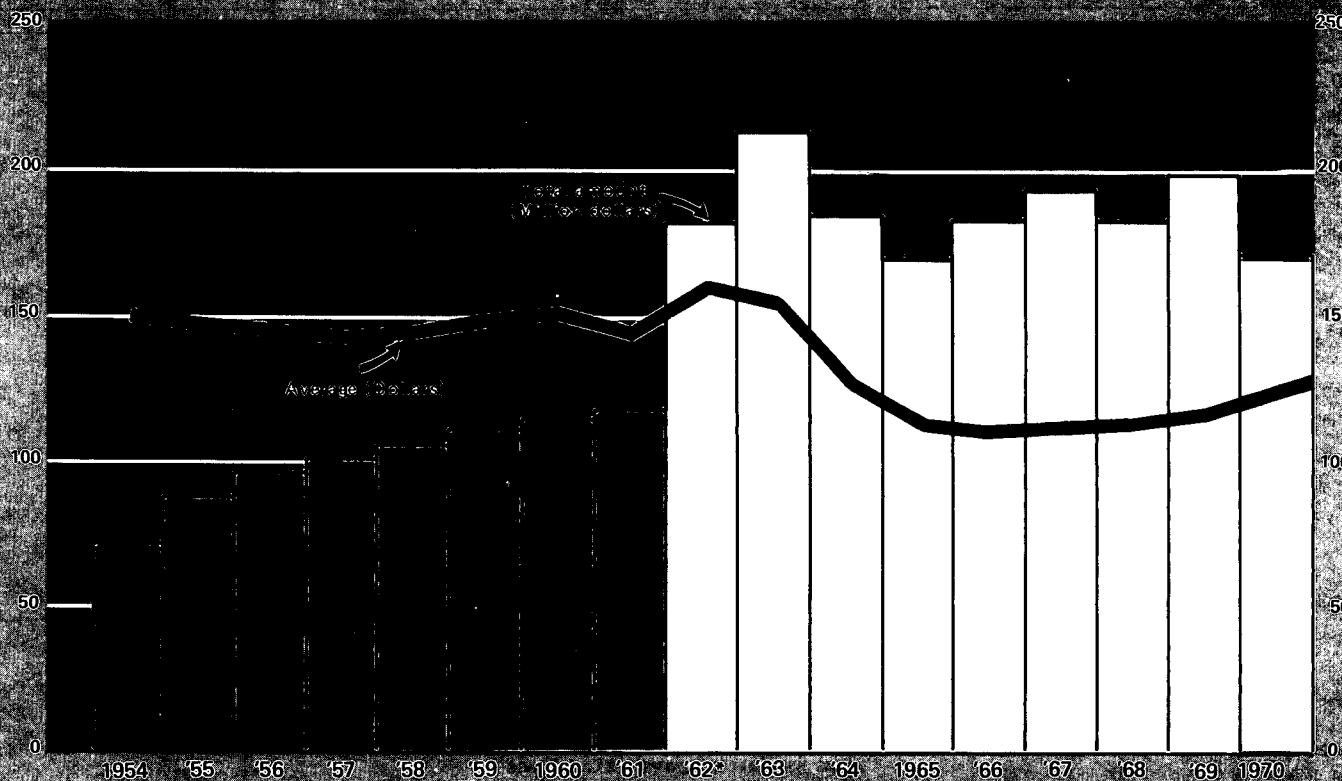


Table 4B.—COMPARISON OF ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS AND TAX ITEMS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Item	All returns					All joint returns				
	Total		Returns of taxpayers age 65 or over			Total		Returns of taxpayers age 65 or over		
	Amount	Percent of adjusted gross income	Amount	Percent of—		Amount	Percent of income for all joint returns	Amount	Percent of—	
				Adjusted gross income	Income for all returns				Adjusted gross income	Income for all joint returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit.....	631,692,540	100.0	51,732,734	100.0	8.2	491,946,212	100.0	35,327,199	100.0	7.2
Salaries and wages (gross).....	531,883,892	84.2	18,416,086	35.6	3.5	414,773,294	84.3	14,391,326	40.7	3.5
Business or profession net profit less net loss.....	30,554,198	4.8	2,443,233	4.7	8.0	27,987,830	5.7	2,104,778	6.0	7.5
Farm net profit less net loss.....	2,788,713	0.4	357,362	0.7	12.8	2,450,524	0.5	239,965	0.7	9.8
Partnership net profit less net loss.....	10,899,962	1.7	1,220,072	2.4	11.2	10,006,218	2.0	948,523	2.7	9.5
Sales of capital assets net gain less net loss.....	9,006,684	1.4	2,806,281	5.4	31.2	7,465,686	1.5	2,050,290	5.8	27.5
Dividends in adjusted gross income.....	15,806,924	2.5	8,022,779	15.5	50.8	10,045,381	2.0	4,245,777	12.0	42.3
Interest received.....	22,021,266	3.5	9,706,542	18.8	44.1	14,685,470	3.0	5,792,795	16.4	39.5
Rent net income less net loss.....	2,426,451	0.4	1,866,707	3.6	76.9	1,598,037	0.3	1,192,771	3.4	74.6
Royalty net income less net loss.....	806,361	0.1	344,409	0.7	42.7	559,718	0.1	190,721	0.5	34.1
Pensions and annuities taxable portion.....	7,878,808	1.3	5,662,520	11.0	71.9	5,372,315	1.1	3,727,377	10.6	69.4
All other sources, income less loss ¹	5,282,666	0.8	1,151,087	2.2	21.8	3,671,788	0.8	658,985	1.9	18.0
Statutory adjustments ²	7,665,251	1.2	264,859	0.5	3.5	6,671,976	1.4	216,636	0.6	3.3
Taxable income.....	401,154,285	63.5	30,026,974	58.0	7.5	312,988,881	63.6	20,820,036	58.9	6.7
Income tax after credits.....	83,787,323	13.3	7,606,858	14.7	9.1	65,545,206	13.3	5,223,787	14.8	8.0
Additional tax for tax preferences.....	121,987	-	25,664	0.1	21.0	108,898	-	20,838	0.1	19.1
Total tax liability ³	85,767,167	13.6	7,816,763	15.1	9.1	67,289,756	13.7	5,394,889	15.3	8.0

¹Includes Small Business Corporation net income less net loss, estates and trusts net income less net loss, ordinary gain from sales of depreciable property, other property, and miscellaneous income or loss.

²Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.

³The sum of income tax after credits (including surcharge) plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security tax on unreported tip income, and uncollected employee social security tax on tips.

NOTE: Amount detail may not add to total because of rounding.

Table 4C.—RETURNS AND ADJUSTED GROSS INCOME FOR ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, BY SIZE OF ADJUSTED GROSS INCOME
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	All returns				Returns of taxpayers age 65 or over			
	Returns		Adjusted gross income (less deficit)		Returns		Adjusted gross income (less deficit)	
	Number	Percent of total	Amount	Percent of total	Number	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	74,279,831	100.0	631,692,540	-	6,913,144	100.0	51,732,735	-
No adjusted gross income.....	417,383	-	2,597,723	-	73,076	-	375,731	-
\$1 under \$600.....	3,054,663	4.1	1,061,651	0.2	140,929	2.0	51,256	0.1
\$600 under \$1,000.....	2,705,424	3.6	2,163,987	0.3	174,237	2.5	143,748	0.3
\$1,000 under \$2,000.....	6,288,188	8.5	9,420,883	1.5	815,387	11.8	1,270,037	2.4
\$2,000 under \$3,000.....	5,608,762	7.6	13,954,379	2.2	1,038,459	15.0	2,594,107	5.0
\$3,000 under \$4,000.....	5,147,201	6.9	18,049,036	2.8	904,259	13.1	3,164,054	6.1
\$4,000 under \$5,000.....	5,086,413	6.8	22,919,940	3.6	719,110	10.4	3,233,724	6.2
\$5,000 under \$6,000.....	4,761,126	6.4	26,165,728	4.1	555,762	8.0	3,027,077	5.8
\$6,000 under \$7,000.....	4,659,467	6.3	30,225,632	4.8	383,428	5.5	2,476,446	4.7
\$7,000 under \$8,000.....	4,429,286	6.0	33,202,220	5.2	354,271	5.1	2,660,693	5.1
\$8,000 under \$9,000.....	4,283,653	5.8	36,370,204	5.7	254,255	3.7	2,169,133	4.2
\$9,000 under \$10,000.....	4,173,535	5.6	39,635,243	6.2	254,138	3.7	2,416,811	4.6
\$10,000 under \$11,000.....	3,680,850	5.0	38,602,608	6.1	183,992	2.7	1,928,366	3.7
\$11,000 under \$12,000.....	3,261,205	4.4	37,461,317	5.9	134,187	1.9	1,540,747	3.0
\$12,000 under \$13,000.....	2,790,195	3.8	34,842,781	5.5	115,210	1.7	1,436,102	2.8
\$13,000 under \$14,000.....	2,368,158	3.2	31,940,404	5.0	90,086	1.3	1,213,444	2.3
\$14,000 under \$15,000.....	2,005,611	2.7	29,054,015	4.6	78,056	1.1	1,134,933	2.2
\$15,000 under \$20,000.....	5,538,453	7.5	94,510,858	14.9	255,016	3.7	4,371,048	8.4
\$20,000 under \$25,000.....	1,909,167	2.6	42,209,206	6.7	124,418	1.8	2,770,915	5.3
\$25,000 under \$30,000.....	768,235	1.0	20,858,730	3.3	68,139	1.0	1,861,039	3.6
\$30,000 under \$50,000.....	918,188	1.2	34,122,667	5.4	116,977	1.7	4,395,020	8.4
\$50,000 under \$100,000.....	350,978	0.5	23,106,912	3.6	58,938	0.9	3,948,528	7.6
\$100,000 under \$200,000.....	62,467	0.1	8,154,642	1.3	15,466	0.2	2,061,601	4.0
\$200,000 under \$500,000.....	12,830	(?)	3,623,606	0.6	4,403	0.1	1,264,248	2.4
\$500,000 under \$1,000,000.....	1,751	(?)	1,174,213	0.2	698	(?)	471,214	0.9
\$1,000,000 or more.....	642	(?)	1,419,405	0.2	249	(?)	505,675	1.0
Returns under \$5,000.....	28,308,034	38.1	65,012,151	10.7	3,865,457	55.9	10,081,194	20.1
Returns \$5,000 under \$10,000.....	22,303,067	30.0	165,599,027	26.1	1,801,854	26.1	12,748,159	24.5
Returns \$10,000 under \$15,000.....	14,106,019	19.0	171,901,125	27.1	601,531	8.7	7,253,592	13.9
Returns \$15,000 or more.....	9,562,711	12.9	229,180,236	36.1	644,302	9.3	21,649,787	41.5

¹Adjusted gross income less deficit.

²Less than 0.05 percent.

NOTE: Amount detail may not add to total because of rounding.

Table 4D.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY MARITAL STATUS, SEX, AND AGE

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Marital status, age exemptions by sex of taxpayer	Number of returns	Adjusted gross income	Total deductions	Exemptions				Taxable income	Surcharge	Income tax after credits	Additional tax for tax preferences	Tax preferences
				Total		Taxpayers ¹						
				Number	Amount	Number	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	6,913,144	51,732,734	11,916,760	20,511,270	12,817,030	10,873,422	6,794,606	30,026,974	181,536	7,606,858	25,664	1,089,618
Joint returns of husbands and wives, total.....	3,953,155	37,327,199	7,499,737	14,310,452	8,942,691	7,885,299	4,927,586	20,820,036	123,800	5,223,787	20,838	854,251
Both 65 or over.....	1,973,151	17,389,674	3,824,367	7,989,850	4,992,867	3,946,302	2,466,070	9,753,881	60,910	2,563,161	10,759	444,611
Man 65 or over; woman under 65.....	1,695,700	15,262,720	3,184,520	5,439,556	3,399,408	3,376,056	2,109,836	9,363,789	54,175	2,294,010	9,732	382,064
Woman 65 or over; man under 65.....	284,304	2,064,801	490,849	881,046	550,417	562,941	351,681	1,702,365	8,715	366,612	347	27,576
Separate returns of husbands and wives, total.....	131,352	665,697	144,333	336,694	210,293	159,486	99,607	362,403	2,472	104,010	391	15,415
Men.....	74,513	365,709	84,646	202,951	126,806	94,551	59,075	193,312	1,378	56,961	203	7,206
Women.....	56,839	299,988	59,688	133,743	83,487	64,935	40,532	169,091	1,094	47,049	188	8,209
Returns of heads of households, total....	139,718	893,470	227,379	342,185	213,840	139,718	87,314	500,624	3,007	126,590	271	14,034
Men.....	46,633	309,535	68,105	125,035	78,137	46,633	29,141	174,885	1,009	44,313	163	5,897
Women.....	93,085	583,935	159,273	217,150	135,703	93,085	58,173	325,740	1,998	82,278	108	8,137
Returns of surviving spouses, total.....	12,595	85,496	15,998	38,059	23,787	12,595	7,872	50,785	275	9,415	4	263
Men.....	4,774	51,645	7,666	15,979	9,987	4,774	2,984	34,623	206	6,601	4	263
Women.....	7,821	33,851	8,332	22,080	13,800	7,821	4,888	16,162	68	2,813	-	-
Returns of single persons, total.....	2,676,324	14,760,875	4,029,314	5,483,880	3,426,415	2,676,324	1,672,227	8,293,125	51,983	2,143,060	4,158	205,656
Men.....	708,150	4,010,763	1,039,633	1,435,778	897,155	708,150	442,491	2,365,713	15,680	645,280	1,608	76,648
Women.....	1,968,174	10,750,112	2,989,681	4,048,102	2,529,260	1,968,174	1,229,736	5,927,412	36,303	1,497,780	2,550	129,008

¹Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
				Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	6,913,144	20,511,270	151,732,734	3,386,234	18,416,086	580,423	2,773,390	127,071	330,160	362,446	733,165	173,631	375,802	203,409	1,560,119	57,268	340,045
No adjusted gross income.....	73,076	211,155	-375,731	6,552	29,081	2,738	11,738	21,575	117,210	3,265	14,869	27,480	105,925	(*)	(*)	4,606	111,834
\$1 under \$1,000.....	315,166	912,281	195,003	108,766	67,727	44,157	21,014	10,987	12,740	50,452	21,592	24,603	20,835	(*)	(*)		
\$1,000 under \$2,000.....	815,387	2,230,633	1,270,037	381,853	485,008	77,143	68,905	12,261	12,671	65,738	51,551	20,607	26,026	9,287	9,559		
\$2,000 under \$3,000.....	1,038,459	2,839,521	2,594,107	387,029	664,135	59,503	81,899	10,877	14,678	51,575	53,990	18,087	17,469	16,638	28,878	10,037	43,201
\$3,000 under \$4,000.....	904,259	2,665,175	3,164,054	374,007	930,462	47,694	81,479	8,892	7,507	44,452	67,380	13,981	16,538	14,345	16,917		
\$4,000 under \$5,000.....	719,110	2,169,281	3,233,724	344,402	1,068,189	46,876	104,188	10,638	10,291	35,381	55,281	12,600	10,531	16,606			
\$5,000 under \$6,000.....	555,762	1,625,165	3,027,077	290,078	1,112,950	38,519	92,300	6,697	8,055	15,260	38,863	10,679	15,655	4,915	7,909	7,493	21,625
\$6,000 under \$7,000.....	383,428	1,181,157	2,474,446	210,986	997,022	27,282	97,529	4,726	8,087	16,410	42,979	7,925	13,513	10,272	15,546		
\$7,000 under \$8,000.....	354,271	1,067,346	2,660,693	204,066	1,234,435	26,774	84,177	5,976	4,501	12,927	33,513	3,464	4,817	10,503	47,940	9,722	8,588
\$8,000 under \$9,000.....	254,255	759,939	2,169,133	164,782	1,059,678	22,329	94,768	2,799	4,924	7,929	26,184	4,252	8,947	9,921	22,809		
\$9,000 under \$10,000.....	254,138	778,565	2,416,811	156,416	1,167,003	19,458	80,288	2,898	3,808	8,730	24,044	2,974	5,738	11,528	50,147		
\$10,000 under \$11,000.....	183,992	603,217	1,928,366	118,522	913,152	18,799	92,020	3,423	3,456	7,096	24,740	3,116	6,001	7,905	35,048		
\$11,000 under \$12,000.....	134,187	435,344	1,540,747	83,494	704,829	15,176	88,331	1,704	2,448	4,769	21,154	1,928	3,572	3,875	16,141		
\$12,000 under \$13,000.....	115,210	356,628	1,436,102	77,636	713,316	12,831	70,074	1,820	1,159	5,097	18,795	2,231	6,413	6,103	24,850	5,464	12,618
\$13,000 under \$14,000.....	90,086	288,008	1,213,444	55,185	534,818	11,751	75,681	1,140	2,988	3,991	19,649	2,155	3,262	4,003	7,515		
\$14,000 under \$15,000.....	78,056	251,401	1,134,933	49,438	544,645	10,482	75,650	2,313	4,375	2,875	18,278	1,319	3,001	4,462	33,555		
\$15,000 under \$20,000.....	255,016	830,361	4,371,048	155,706	1,868,691	30,377	235,727	6,299	13,642	10,177	53,310	5,198	15,033	16,769	117,272	3,812	7,354
\$20,000 under \$25,000.....	124,418	406,821	2,770,915	67,337	923,348	20,879	244,276	3,191	5,106	6,500	43,129	2,280	6,756	11,239	99,128	2,862	10,472
\$25,000 under \$30,000.....	68,139	228,459	1,861,039	37,821	589,678	11,051	157,237	2,068	9,106	2,581	17,999	1,807	7,844	7,596	80,675	2,045	6,797
\$30,000 under \$50,000.....	116,977	397,356	4,395,020	64,459	1,224,965	23,003	442,743	3,087	15,262	4,608	47,265	3,389	19,804	18,759	261,218	4,804	15,948
\$50,000 under \$100,000.....	58,938	202,015	3,948,928	34,987	981,409	10,825	325,021	2,268	23,195	1,940	25,102	2,128	21,783	13,771	345,841	4,040	33,487
\$100,000 under \$200,000.....	15,464	53,133	2,061,498	9,344	401,498	2,132	97,871	911	16,444	527	9,637	893	17,205	4,016	188,055	1,501	24,033
\$200,000 under \$500,000.....	4,403	15,126	1,264,348	2,749	155,504	518	33,611	390	14,535	130	1,898	417	10,604	1,103	84,244	662	24,584
\$500,000 under \$1,000,000.....	698	2,388	471,214	449	30,800	89	9,681	94	1,562	26	1,562	89	3,231	162	24,962	163	13,310
\$1,000,000 or more.....	249	795	505,675	170	13,743	37	7,182	37	3,616	10	401	29	1,142	59	16,924	57	6,194
Taxable returns, total.....	4,452,095	13,052,106	146,519,684	2,451,938	16,973,766	373,569	2,548,046	63,411	165,487	172,950	555,818	76,541	192,125	166,035	1,507,256	43,048	193,403
No adjusted gross income.....	(*) 160	(*) 583	-20,191	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*) 16,633	(*) 33,267	29,903	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	296,876	609,899	790,521	111,056	209,775	9,648	15,967	(*)	8,012	6,017	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	565,226	1,429,298	1,997,664	256,050	681,622	24,026	43,968	4,463	3,674	24,831	35,460	8,379	9,242	19,288	28,328	(*)	(*)
\$3,000 under \$4,000.....	604,233	1,769,742	2,721,255	306,115	977,883	42,963	97,074	8,340	7,963	29,087	48,148	9,735	10,788			(*)	(*)
\$4,000 under \$5,000.....	525,070	1,511,487	2,861,838	286,620	1,096,107	34,992	85,614	5,687	6,741	14,692	37,368	10,615	14,370	(*)	(*)		
\$5,000 under \$6,000.....	368,195	1,115,965	2,376,480	203,887	964,133	26,394	95,835	4,086	6,685	16,410	42,979	7,652	11,661	10,272	15,546		
\$6,000 under \$7,000.....	338,502	1,021,454	2,544,883	202,123	1,225,678	26,395	82,564	5,724	4,439	12,926	33,513	(*)	(*)	10,503	47,940	16,820	29,370
\$7,000 under \$8,000.....	247,093	739,818	2,109,658	163,037	1,045,749	21,889	92,850	2,799	4,924	7,929	26,184	4,252	8,947	9,921	22,809		
\$8,000 under \$9,000.....	254,110	778,504	2,416,539	156,415	1,167,002	19,455	80,214	2,898	3,808	8,729	24,035	(*)	(*)	11,528	50,147		
\$9,000 under \$10,000.....	183,352	600,681	1,921,639	118,397	913,077	18,672	91,866	3,173	2,892	7,096	24,740	2,865	5,990	7,780	35,023		
\$10,000 under \$11,000.....	132,866	432,042	1,525,983	83,494	704,829	15,176	88,331	1,704	2,448	4,109	19,702	1,928	3,572	3,875	16,141		
\$11,000 under \$12,000.....	113,120	350,466	1,409,688	77,636	713,316	12,830	70,064	1,820	1,159	5,097	18,795	2,124	4,663	6,103	24,850	5,452	11,851
\$12,000 under \$13,000.....	89,291	286,148	1,202,843	55,185	534,818	11,742	75,345	1,140	2,988	3,991	19,649	2,155	3,262	4,003	7,515		
\$13,000 under \$14,000.....	77,925	251,002	1,133,071	49,310	543,797	10,482	75,650	2,185	4,254	2,875	18,278	1,319	3,001	4,462	33,555		
\$14,000 under \$15,000.....	253,148	824,286	4,340,638	155,503	1,865,388	30,306	235,541	6,298	13,634	10,177	53,310	5,196	14,800	16,768	117,256	3,808	7,351
\$15,000 under \$20,000.....	123,431	403,857	2,749,863	67,278	922,740	20,833	244,156	3,146	4,973	6,454	43,094	2,280	6,756	11,239	99,128	2,803	10,177
\$20,000 under \$25,000.....	67,238	225,709	1,836,726	37,770	589,363	11,003	156,756	1,975	8,706	2,581	17,999	1,805	7,790	7,596	80,668	1,917	6,765
\$25,000 under \$30,000.....	116,271	395,695	4,369,984	64,407	1,224,675	22,900	441,697	3,028	14,268	4,576	47,145	3,366	19,567	18,722	260,851	4,791	15,519
\$30,000 under \$50,000.....	58,673	201,178	3,931,548	34,889	978,386	10,819	324,868	2,212	20,789	1,929	24,944	2,098	20,440	13,736	345,580	4,009	32,359
\$50,000 under \$100,000.....	15,371	52,834	2,049,337	9,277	399,906	2,124	97,667	907	16,057	524	9,636	884	16,939	3,999	187,214	1,487	23,711
\$100,000 under \$200,000.....	4,367	15,007	1,254,472	2,723	154,435	511	33,534	386	14,224	130	1,898	407	10,213	1,091	83,691	653	22,858
\$200,000 under \$500,000.....	686	2,352	463,746	445	30,567	88	9,413	91	9,260	26	1,562	89	3,231	161	24,961	157	12,683
\$500,000 under \$1,000,000.....	248	792	501,596	169	13,507	36	7,182	37	3,616	10	401	29	1,142	59	16,924	56	6,069
\$1,000,000 or more.....																	
Total nontaxable returns.....	2,461,049	7,459,164	5,213,047	934,296	1,442,319	206,854	225,346	63,660	164,670	189,496	177,349	97,090	183,679	37,374	52,867	14,220	146,649
Returns under \$5,000.....	3,865,457	11,028,046	10,081,194	1,602,609	3,244,602	278,111	369,224	75,230	175,095	250,863	264,662	117,358	201,480	56,448	80,341	14,643	155,036
Returns \$5,000 under \$10,000.....	1,801,854	5,412,172	12,748,159	1,026,328	5,571,088	134,362	449,061	23,096	29,375	61,256	165,583	29,294	48,670	47,139	144,350	17,215	30,213
Returns \$10,000 under \$15,000.....	601,531	1,934,598	7,253,592	384,275	3,410,759	69,039	401,756	10,400	14,425	23,828	102,617	10,749	22,250	26,348	117,110	5,464	12,618
Returns \$15,000 or more.....	644,302	2,136,454	21,649,787	373,022	6,189,635	98,911	1,553,349	18,345	111,261	26,499	200,302	16,230	103,402	73,474	1,218,319	19,946	142,181

Table 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Small business corporations				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount						
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		
All returns, total.....	31,097	345,691	11,390	91,916	1,435,679	3,070,996	378,000	264,715	51,587	60,463	22,185	26,482	30,955	71,108	2,306,467	8,022,779	5,735,465	9,706,542		
No adjusted gross income.....	(*)	(*)	(*)	(*)	13,093	46,878	(*)	(*)	(*)	(*)	(*)	(*)	3,026	28,522	16,124	32,327	41,876	66,435		
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	31,608	15,923	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	34,260	13,025	170,985	77,854		
\$1,000 under \$2,000.....	(*)	(*)	-	-	105,119	43,007	22,563	14,195	14,611	5,761	7,903	4,734	10,158	11,648	144,050	61,634	547,560	339,765		
\$2,000 under \$3,000.....	(*)	(*)	-	-	142,494	91,823	24,525	13,695							275,276	200,070	862,334	803,829		
\$3,000 under \$4,000.....	(*)	(*)	-	-	144,063	77,049	21,939	15,259							196,664	202,677	757,314	826,879		
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	111,921	87,440	27,739	18,922							213,378	233,731	604,552	911,729		
\$5,000 under \$6,000.....	(*)	(*)	4,503	13,937	120,220	98,148	32,432	22,541	18,222	22,248	6,187	4,864	7,623	6,949	201,442	309,944	489,145	641,138		
\$6,000 under \$7,000.....	(*)	(*)			96,147	86,995	12,376	10,341							121,259	232,619	334,074	490,520		
\$7,000 under \$8,000.....	(*)	(*)			90,589	85,794	20,238	9,691							137,932	236,884	304,718	480,261		
\$8,000 under \$9,000.....	(*)	(*)			65,695	71,940	24,885	14,384							121,621	191,371	223,878	363,072		
\$9,000 under \$10,000.....	(*)	(*)	-	-	59,396	87,938	13,926	11,330	7,240	10,297	2,850	2,515	4,400	5,145	101,896	228,322	227,604	405,365		
\$10,000 under \$11,000.....	-	-	-	-	53,789	65,838	14,759	10,120							82,958	170,763	170,098	342,936		
\$11,000 under \$12,000.....	-	-	-	-	32,513	40,786	12,476	8,535							59,743	143,593	120,558	284,470		
\$12,000 under \$13,000.....	3,998	11,912	(*)	(*)	32,670	72,393	10,034	6,380							52,602	130,180	104,908	221,575		
\$13,000 under \$14,000.....			(*)	(*)	38,468	75,706	7,022	5,105							46,974	148,462	84,202	211,863		
\$14,000 under \$15,000.....			(*)	(*)	23,848	60,583	6,509	3,892							37,092	120,081	72,956	164,074		
\$15,000 under \$20,000.....	5,344	34,775	1,758	9,155	90,748	201,408	30,270	22,649	2,743	2,889	1,708	2,365	1,745	3,688	152,240	645,379	242,794	741,508		
\$20,000 under \$25,000.....	2,664	16,690			35,377	165,948	18,843	13,714	1,702	3,221	1,287	2,207			88,284	501,203	119,206	474,159		
\$25,000 under \$30,000.....	2,482	19,147			674	3,982	32,411	131,140	13,418	9,700	923	2,164	982	1,524	1,570	4,916	53,002	362,578	66,129	309,169
\$30,000 under \$50,000.....	5,104	64,712			579	2,243	53,285	279,494	30,349	24,264	2,438	3,887	982	1,524	1,570	4,916	96,376	1,014,117	113,113	655,888
\$50,000 under \$100,000.....	3,994	84,544	805	6,446	31,427	339,875	16,125	13,517	1,225	3,262	450	2,846	1,081	4,837	53,599	1,080,807	57,396	487,688		
\$100,000 under \$200,000.....	1,142	55,556	409	6,051	9,136	270,660	4,408	3,819	498	2,274	192	1,808	430	2,574	14,523	718,291	14,916	222,431		
\$200,000 under \$500,000.....	264	30,544	164	5,692	2,953	257,796	1,091	1,002	205	1,723	95	1,604	227	1,434	4,247	563,013	4,235	114,330		
\$500,000 under \$1,000,000.....	32	6,237	42	1,715	524	143,679	133	122	34	445	25	244	44	383	681	216,899	675	40,423		
\$1,000,000 or more.....	11	8,667	24	11,845	185	172,755	52	104	21	151	9	427	22	122	244	264,809	239	29,181		
Taxable returns, total.....	28,736	341,455	10,238	60,714	1,085,684	2,803,745	286,763	199,091	41,808	54,794	16,837	21,686	20,333	28,803	1,780,431	7,481,924	3,921,051	8,034,723		
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1 under \$1,000.....	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	(*)	(*)	-	-	32,710	9,290	6,259	3,498	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,660	5,064		
\$2,000 under \$3,000.....	-	-	-	-	91,926	56,851	20,180	12,407	(*)	(*)	(*)	(*)	(*)	(*)	118,569	131,326	479,214	506,485		
\$3,000 under \$4,000.....	-	-	(*)	(*)	94,389	67,890			(*)	(*)	(*)	(*)	(*)	(*)	178,630	186,024	498,467	746,242		
\$4,000 under \$5,000.....	(*)	(*)	4,364	9,412	112,851	86,498			30,366	20,549	17,716	21,506	6,185	4,838	5,814	3,654	282,868	467,674	613,450	
\$5,000 under \$6,000.....	(*)	(*)			95,507	84,463			9,016	7,305										
\$6,000 under \$7,000.....	(*)	(*)			83,601	79,878			19,985	9,576										
\$7,000 under \$8,000.....	(*)	(*)			64,014	71,742			22,828	12,477										
\$8,000 under \$9,000.....	(*)	(*)	-	-	59,372	87,119	13,926	11,330	7,231	10,297	2,850	2,515	4,391	5,144	101,870	228,146	227,577	405,043		
\$9,000 under \$10,000.....	-	-	-	-	53,664	65,523	14,622	9,983							82,568	168,025	169,458	338,856		
\$10,000 under \$11,000.....	-	-	-	-	31,853	39,583	12,476	8,535							59,082	138,014	119,238	282,205		
\$11,000 under \$12,000.....	3,998	11,912	(*)	(*)	31,348	62,626	9,972	6,318							51,218	121,624	102,863	213,904		
\$12,000 under \$13,000.....			(*)	(*)	38,459	75,118	6,896	4,979							46,839	148,389	83,407	200,748		
\$13,000 under \$14,000.....			(*)	(*)	23,848	60,583	6,503	3,886							36,961	119,150	72,950	164,070		
\$14,000 under \$15,000.....	5,344	34,775	2,988	13,967	90,282	199,771	29,669	22,311	2,743	2,889	1,706	2,324	1,745	3,688	150,775	629,841	241,127	737,749		
\$15,000 under \$20,000.....	2,664	16,690			52,746	163,040	18,671	13,573	1,702	3,221	1,287	2,207	627	879	87,297	489,547	118,345	469,093		
\$20,000 under \$25,000.....	2,482	19,147			31,858	127,676	13,416	9,698	923	2,164					52,163	352,578	65,273	302,065		
\$25,000 under \$30,000.....	5,104	64,712			52,826	276,606	30,267	24,197	2,436	3,872	982	1,524	1,558	4,891	95,693	1,001,927	112,407	650,308		
\$30,000 under \$50,000.....	3,984	84,529	796	5,705	31,299	337,755	16,075	13,467	1,208	3,205	444	2,767	1,069	4,670	53,360	1,069,401	57,131	483,913		
\$50,000 under \$100,000.....	1,134	55,091	404	5,462	9,100	270,103	4,371	3,785	493	2,177	185	1,670	424	2,551	14,430	711,899	14,823	219,702		
\$100,000 under \$200,000.....	263	30,448	161	5,253	2,936	255,732	1,082	993	204	1,722	94	1,602	221	1,427	4,211	557,041	4,200	111,837		
\$200,000 under \$500,000.....	32	6,237	42	1,715	519	142,813	131	120	33	444	25	244	41	316	669	211,573	664	38,198		
\$500,000 under \$1,000,000.....	32	6,237	42	1,715	524	143,679	133	122	34	445	25	244	44	383	681	216,899	675	40,423		
\$1,000,000 or more.....	11	8,667	24	11,845	185	172,755	52	104	21	151	9	427	22	122	243	263,263	238	29,081		
Total nontaxable returns.....	2,361	4,234	1,152	31,205	349,995	267,249	91,237	65,622	9,779	5,670	(*)	(*)	10,622	42,306	526,036	540,866	1,814,414	1,671,820		
Returns under \$5,000.....	4,034	8,009	990	29,577	548,298	362,119	108,654	73,503	16,336	7,903	8,400	6,078	13,184	40,168	879,752	743,464	2,984,621	3,026,491		
Returns \$5,000 under \$10,000.....	(*)	(*)	4,503	13,937	432,047	304,814	103,857	68,288	18,222	22,247	6,187	4,864	7,623	6,948	1,199,419	1,579,419	2,380,356	2,380,356		
Returns \$10,000 under \$15,000.....	3,998	11,911	(*)	(*)	181,288	315,306	50,800	34,031	7,240	10,297	2,850	2,515	4,400	5,145	279,369	713,081	552,722	1,224,918		
Returns \$15,000 or more.....	21,037	320,870	4,455	47,129	274,046	1,962,755	114,689	88,891	9,789	20,016	4,748	13,025	5,748	18,842	463,196	5,367,097	618,703	3,074,071		

Table 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Pensions and annuities (taxable portion)		Rents				Royalties				Estates and trusts				Other sources (net)						
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)					
All returns, total.....	2,269,079	5,662,520	1,233,410	2,182,241	349,518	315,534	140,380	357,804	7,987	13,394	175,171	630,300	6,881	16,424	701,989	267,597					
No adjusted gross income.....	(*)	(*)	10,671	14,836	16,900	70,299	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,824	-139,225					
\$1 under \$1,000.....	25,111	13,656	47,227	22,419	19,113	14,393	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	14,751	906					
\$1,000 under \$2,000.....	152,430	141,710	152,773	113,455	23,448	11,887	10,019	4,998	(*)	(*)	(*)	(*)	(*)	(*)	56,935	23,822					
\$2,000 under \$3,000.....	352,404	509,477	193,941	182,934	42,284	19,803	17,338	14,680	-	-	17,810	20,491	(*)	(*)	84,733	33,829					
\$3,000 under \$4,000.....	390,716	798,058	140,121	160,766	33,915	16,424	12,901	8,334	-	-	11,871	17,176	(*)	(*)	80,520	40,210					
\$4,000 under \$5,000.....	266,138	608,613	117,741	162,963	30,036	11,926	9,245	5,767	(*)	(*)	13,021	28,521	(*)	(*)	55,857	25,608					
\$5,000 under \$6,000.....	215,476	601,469	93,471	149,227	23,020	7,722	11,324	13,290	-	-	12,623	23,389	(*)	(*)	58,432	31,743					
\$6,000 under \$7,000.....	143,476	395,857	77,173	130,347	34,673	15,240	7,305	18,063	(*)	(*)	(*)	(*)	(*)	(*)	33,609	6,034					
\$7,000 under \$8,000.....	127,507	327,751	60,073	130,924	14,388	13,283	(*)	(*)	-	-	10,963	32,088	(*)	(*)	50,168	8,906					
\$8,000 under \$9,000.....	103,939	317,556	36,480	54,516	19,419	12,085	6,678	5,484	-	-	(*)	(*)	(*)	(*)	34,444	20,129					
\$9,000 under \$10,000.....	90,302	300,947	37,440	83,160	9,787	8,369	3,366	4,959	-	-	(*)	(*)	(*)	(*)	39,874	16,130					
\$10,000 under \$11,000.....	69,664	224,565	36,984	65,926	7,933	4,464	3,714	4,718	-	-	4,872	15,900	(*)	(*)	22,673	10,970					
\$11,000 under \$12,000.....	48,188	174,064	25,111	55,545	5,879	4,746	(*)	(*)	-	-	5,624	19,991	(*)	(*)	16,801	14,414					
\$12,000 under \$13,000.....	36,732	132,565	22,836	42,525	6,904	6,751	2,431	5,406	(*)	(*)	5,500	12,690	(*)	(*)	14,884	4,879					
\$13,000 under \$14,000.....	30,064	106,604	16,966	29,740	6,626	5,432	4,333	13,498	-	-	3,105	10,663	(*)	(*)	14,058	5,613					
\$14,000 under \$15,000.....	22,999	101,461	16,552	26,129	4,912	8,700	(*)	(*)	(*)	(*)	2,835	14,666	(*)	(*)	10,629	6,078					
\$15,000 under \$20,000.....	81,666	312,157	49,535	170,338	18,924	18,657	11,485	24,959	1,132	3,081	14,814	46,206	2,246	3,173	36,400	28,206					
\$20,000 under \$25,000.....	34,931	167,226	27,481	102,097	10,656	11,510	8,729	22,836			13,375	57,231			20,720	22,534					
\$25,000 under \$30,000.....	23,014	115,766	16,225	71,765	4,262	6,784	3,983	14,707			6,742	32,223			11,546	12,289					
\$30,000 under \$50,000.....	31,250	155,560	31,992	190,678	9,379	13,988	8,005	36,617	385	1,262	15,911	100,253	451	1,731	20,988	39,030					
\$50,000 under \$100,000.....	14,640	100,116	17,024	146,404	4,915	15,486	5,940	53,929			9,451	78,548			11,999	30,777					
\$100,000 under \$200,000.....	3,700	35,096	4,186	49,197	1,458	8,603	2,071	35,517	146	1,123	3,042	43,708	203	450	3,657	15,504					
\$200,000 under \$500,000.....	1,098	12,571	1,155	19,136	527	4,877	744	22,913	76	1,516	1,054	25,911	62	381	1,194	5,970					
\$500,000 under \$1,000,000.....	173	2,362	189	5,852	120	3,180	135	7,152	17	1,495	184	12,652	14	32	204	2,346					
\$1,000,000 or more.....	59	961	63	1,362	40	925	41	7,561	4	252	67	9,261	10	4,388	89	895					
Taxable returns, total.....	1,601,795	4,544,161	758,004	1,728,160	236,976	193,136	100,390	309,739	5,952	11,651	143,228	568,214	4,635	13,517	513,629	326,185					
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)					
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)					
\$1,000 under \$2,000.....	119,256	180,354	40,912	38,393	12,059	3,942	(*)	(*)	-	-	8,402	7,652	-	-	14,618	3,919					
\$2,000 under \$3,000.....	224,302	439,660	77,861	85,884	19,393	10,229	(*)	(*)	-	-	(*)	(*)	-	-	53,069	29,243					
\$3,000 under \$4,000.....	212,631	461,487	80,187	114,901	26,268	10,956	8,242	4,804	(*)	(*)	12,769	28,313	-	-	49,645	24,574					
\$4,000 under \$5,000.....	199,899	533,032	87,046	132,397	22,204	7,265	11,262	13,281	-	-	12,309	22,485	(*)	(*)	55,486	31,703					
\$5,000 under \$6,000.....	132,628	362,063	74,991	129,770	31,051	13,923	7,305	18,063	(*)	(*)	16,631	29,195	(*)	(*)	33,353	6,221					
\$6,000 under \$7,000.....	120,269	306,818	58,392	123,113	14,387	13,282	(*)	(*)	-	-		48,488			8,857						
\$7,000 under \$8,000.....	103,812	317,480	36,166	53,474	19,419	12,085	6,678	5,484	-	-		34,193			20,159						
\$8,000 under \$9,000.....	90,302	300,947	37,440	83,160	9,786	8,369	3,342	4,934	-	-	-	-	-	-	39,872	16,129					
\$9,000 under \$10,000.....	69,539	223,788	36,858	65,911	7,933	4,464	7,309	11,766	(*)	(*)	4,872	15,900	(*)	(*)	22,673	10,970					
\$10,000 under \$11,000.....	47,528	172,697	24,451	52,654	5,879	4,746		5,623			19,986	(*)			(*)	5,623	19,986	(*)	(*)	16,801	14,414
\$11,000 under \$12,000.....	36,070	132,270	22,113	42,470	6,904	6,751		5,500			12,690	(*)			(*)	5,500	12,690	(*)	(*)	14,822	4,705
\$12,000 under \$13,000.....	29,404	106,143	16,840	29,621	6,617	5,423	4,333	13,498	(*)	(*)	3,105	10,663	(*)	(*)	13,263	7,369					
\$13,000 under \$14,000.....	22,999	101,461	16,424	26,039	4,909	8,693	(*)	(*)	(*)	(*)	2,835	14,666	(*)	(*)	10,504	5,956					
\$14,000 under \$15,000.....	81,665	312,150	48,674	166,066	18,917	18,652	11,485	24,959	1,132	3,081	14,413	43,749	2,246	3,173	36,336	28,173					
\$15,000 under \$20,000.....	34,552	166,263	27,342	101,732	10,656	11,510	8,590	22,823			13,077	56,960			20,674	22,532					
\$20,000 under \$25,000.....	22,716	115,461	15,877	70,002	4,262	6,784	3,600	12,453			6,740	32,217			11,544	12,266					
\$25,000 under \$30,000.....	31,249	155,560	31,693	190,095	9,308	13,074	7,962	36,338	385	1,262	15,494	95,264	451	1,731	20,939	39,267					
\$30,000 under \$50,000.....	14,582	99,972	16,977	145,242	4,879	15,192	5,881	53,201			9,410	78,360			11,893	30,420					
\$50,000 under \$100,000.....	3,681	34,981	4,151	48,481	1,433	8,393	2,055	35,420	146	1,123	3,023	43,468	202	448	3,632	15,581					
\$100,000 under \$200,000.....	1,092	12,496	1,138	18,911	518	4,794	740	22,788	75	1,506	1,046	25,707	61	379	1,182	5,910					
\$200,000 under \$500,000.....	172	2,323	182	5,700	118	2,902	133	7,152	17	1,495	181	12,603	14	32	199	1,969					
\$500,000 under \$1,000,000.....	59	961	62	1,348	40	925	41	7,561	4	252	66	9,261	10	4,388	88	639					
\$1,000,000 or more.....	59	961	62	1,348	40	925	41	7,561	4	252	66	9,261	10	4,388	88	639					
Total nontaxable returns.....	667,284	1,118,364	475,406	454,083	112,542	122,399	39,990	48,066	(*)	(*)	31,943	62,084	(*)	(*)	188,360	-58,587					
Returns under \$5,000.....	1,190,201	2,077,866	662,474	657,374	165,696	144,732	52,551	51,733	(*)	(*)	54,037	77,635	(*)	(*)	299,620	-14,850					
Returns \$5,000 under \$10,000.....	680,700	1,943,580	304,637	548,174	101,287	56,699	32,882	48,232	(*)	(*)	34,558	72,763	(*)	(*)	216,527	82,942					
Returns \$10,000 under \$15,000.....	207,647	739,260	118,449	219,865	32,254	30,094	13,814	31,647	(*)	(*)	21,936	73,911	(*)	(*)	79,045	41,953					
Returns \$15,000 or more.....	190,531	901,814	147,850	756,828	50,281	84,009	41,133	226,191	1,760	8,730	64,640	405,992	2,986	10,154	106,797	157,550					

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 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income	Statutory adjustments										Total deductions	Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)		(62)	(63)	(64)	(65)	(66)	(67)
All returns, total.....	206,897	264,859	50,913	46,404	7,720	7,251	122,498	166,474	30,845	44,737	11,916,761	3,348,885	3,098,503	2,422,726	2,405,524	926,159	692,979
No adjusted gross income.....	2,353	15,429	(*)	(*)	(*)	(*)	(*)	(*)	1,935	10,490	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	333,468	303,360	315,264	286,787	314,242	16,573	1,023
\$1,000 under \$2,000.....	9,860	9,313	-	-	-	-	5,495	5,605	-	-	867,073	744,304	796,938	732,385	795,079	11,919	1,859
\$2,000 under \$3,000.....	13,112	10,823	(*)	(*)	(*)	(*)	7,303	6,932	7,884	7,714	1,129,416	783,283	810,559	773,366	808,077	9,917	2,482
\$3,000 under \$4,000.....	11,494	9,574	(*)	(*)	-	-	8,307	5,003	-	-	971,770	431,514	361,831	427,902	360,653	(*)	(*)
\$4,000 under \$5,000.....	12,173	7,529	(*)	(*)	-	-	9,487	5,372	-	-	862,759	239,324	134,769	146,093	93,122	93,231	41,648
\$5,000 under \$6,000.....	12,765	14,490	3,613	1,902	-	-	8,354	12,307	-	-	669,986	134,111	104,815	52,469	32,243	131,642	72,572
\$6,000 under \$7,000.....	(*)	(*)	1,680	3,624	(*)	(*)	3,126	6,074	-	-	510,509	124,007	78,921	(*)	(*)	121,194	77,573
\$7,000 under \$8,000.....	14,396	14,426	5,040	2,375	(*)	(*)	6,832	11,142	5,457	2,718	558,180	107,565	81,073	-	-	107,565	81,073
\$8,000 under \$9,000.....	15,883	16,657	9,063	10,071	(*)	(*)	5,561	5,762	-	-	426,615	79,027	67,541	(*)	(*)	78,367	66,881
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	4,014	4,719	-	-	393,706	93,238	88,086	(*)	(*)	92,987	87,985
\$10,000 under \$11,000.....	13,633	12,803	4,211	3,888	(*)	(*)	7,851	6,167	-	-	344,107	50,823	50,761	-	-	50,823	50,761
\$11,000 under \$12,000.....	10,111	7,962	6,918	6,152	-	-	6,733	6,422	3,819	3,023	265,210	49,995	49,972	-	-	49,995	49,972
\$12,000 under \$13,000.....	4,760	4,083			-	-	3,398	2,647			263,534	37,843	37,482	-	-	37,843	37,482
\$13,000 under \$14,000.....	7,766	8,574			-	-	4,902	4,878			194,361	19,788	19,788	-	-	19,788	19,788
\$14,000 under \$15,000.....	5,288	8,079	-	-	(*)	(*)	2,531	4,996	-	-	162,543	21,044	21,044	-	-	21,044	21,044
\$15,000 under \$20,000.....	23,148	27,600	4,949	4,505	988	1,559	15,609	20,547	2,591	1,943	676,145	51,571	51,571	-	-	51,571	51,571
\$20,000 under \$25,000.....	10,910	19,069	1,524	812			7,717	14,913	1,750	2,814	429,999	15,323	15,323	-	-	15,323	15,323
\$25,000 under \$30,000.....	5,853	10,508	724	1,253			4,246	7,514	883	1,345	329,860	5,560	5,560	-	-	5,560	5,560
\$30,000 under \$50,000.....	10,413	24,178	1,308	1,521	-	-	5,766	15,391	3,567	7,256	717,842	5,723	5,723	-	-	5,723	5,723
\$50,000 under \$100,000.....	5,420	15,480	446	757	-	-	2,870	9,232	2,285	5,474	713,692	1,290	1,290	-	-	1,290	1,290
\$100,000 under \$200,000.....	1,386	5,175	142	215	7	19	723	3,497	543	1,444	434,996	174	174	-	-	174	174
\$200,000 under \$500,000.....	342	1,787	44	53	4	6	185	1,278	117	451	333,986	18	18	-	-	18	18
\$500,000 under \$1,000,000.....	47	258	3	8	-	-	32	188	12	63	149,572	-	-	-	-	-	-
\$1,000,000 or more.....	9	14	1	(2)	-	-	6	12	2	2	177,432	-	-	-	-	-	-
Taxable returns, total.....	173,843	221,966	48,978	44,595	5,762	6,421	102,030	142,692	21,901	28,267	8,526,083	1,545,590	1,177,011	657,634	489,660	887,956	687,351
No adjusted gross income.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	6,410	9,407	2,786	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	6,629	6,065	(*)	(*)	-	-	(*)	(*)	-	-	267,706	203,230	187,965	201,546	187,511	(*)	(*)
\$3,000 under \$4,000.....			(*)	(*)	-	-	(*)	(*)	-	-	478,986	264,284	185,057	260,072	183,880	(*)	(*)
\$4,000 under \$5,000.....			(*)	(*)	-	-	9,235	5,296	(*)	(*)	580,284	224,981	124,295	133,430	83,358	91,551	40,937
\$5,000 under \$6,000.....	12,514	13,347	(*)	(*)	-	-	8,103	11,164	-	-	587,745	180,746	102,628	49,107	30,057	131,639	72,571
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	(*)	(*)	3,126	6,074	-	-	453,144	124,006	78,920	(*)	(*)	121,194	77,573
\$7,000 under \$8,000.....	14,396	14,426	(*)	(*)	(*)	(*)	6,832	11,142	5,331	2,602	462,741	107,565	81,073	-	-	107,565	81,073
\$8,000 under \$9,000.....	15,506	16,511	9,063	10,071	(*)	(*)	5,561	5,762	-	-	368,775	79,027	67,541	(*)	(*)	78,367	66,881
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	4,014	4,719	-	-	393,432	93,238	88,086	(*)	(*)	92,987	87,985
\$10,000 under \$11,000.....	13,633	12,803	4,211	3,888	(*)	(*)	7,851	6,167	-	-	332,654	50,823	50,761	-	-	50,823	50,761
\$11,000 under \$12,000.....	10,111	7,962	6,917	6,152	-	-	6,733	6,422	3,819	3,023	242,839	49,995	49,972	-	-	49,995	49,972
\$12,000 under \$13,000.....	4,760	4,083			-	-	3,398	2,647			222,346	37,798	37,437	-	-	37,798	37,437
\$13,000 under \$14,000.....	7,766	8,574			-	-	4,902	4,878			182,631	19,788	19,788	-	-	19,788	19,788
\$14,000 under \$15,000.....	5,288	8,079	-	-	(*)	(*)	2,531	4,996	-	-	160,175	21,044	21,044	-	-	21,044	21,044
\$15,000 under \$20,000.....	23,146	27,587	4,949	4,505	988	1,559	15,607	20,534	2,591	1,943	645,671	51,570	51,570	-	-	51,570	51,570
\$20,000 under \$25,000.....	10,910	19,069	1,524	812			7,717	14,913	1,750	2,814	407,018	15,323	15,323	-	-	15,323	15,323
\$25,000 under \$30,000.....	5,727	9,994	724	1,253			4,120	7,001	883	1,345	298,036	5,560	5,560	-	-	5,560	5,560
\$30,000 under \$50,000.....	10,390	24,164	1,308	1,521	-	-	5,743	15,378	3,567	7,256	689,515	5,723	5,723	-	-	5,723	5,723
\$50,000 under \$100,000.....	5,393	15,361	446	757	-	-	2,843	9,114	2,285	5,474	691,605	1,290	1,290	-	-	1,290	1,290
\$100,000 under \$200,000.....	1,381	5,166	142	215	7	19	723	3,497	538	1,435	420,049	174	174	-	-	174	174
\$200,000 under \$500,000.....	340	1,628	44	53	4	6	183	1,118	117	451	321,305	18	18	-	-	18	18
\$500,000 under \$1,000,000.....	47	258	3	8	-	-	32	188	12	63	141,007	-	-	-	-	-	-
\$1,000,000 or more.....	9	14	1	(2)	-	-	6	12	2	2	171,530	-	-	-	-	-	-
Total nontaxable returns.....	33,054	42,896	(*)	(*)	(*)	(*)	20,468	23,785	8,944	16,472	3,390,678	1,803,295	1,921,493	1,765,092	1,915,864	38,203	5,628
Returns under \$5,000.....	50,545	54,271	(*)	(*)	(*)	(*)	32,042	28,788	9,819	18,204	4,164,486	2,501,785	2,419,361	2,366,533	2,371,173	135,252	48,188
Returns \$5,000 under \$10,000.....	57,266	65,017	21,736	20,760	(*)	(*)	27,887	40,003	5,457	2,718	2,558,996	587,948	420,435	56,193	44,351	531,755	386,084
Returns \$10,000 under \$15,000.....	41,558	41,500	11,128	10,039	(*)	(*)	25,415	25,109	3,819	3,021	1,229,755	179,493	179,046	-	-	179,493	179,046
Returns \$15,000 or more.....	57,528	104,070	9,141	9,123	999	1,583	37,154	72,572	11,750	20,792	3,963,523	79,659	79,658	-	-	79,659	79,658

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 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income	Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits								
	Number	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits		
										Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	
All returns, total.....	3,491,183	8,818,263	12,817,030	2,232,536	4,680,608	30,026,974	7,589,198	3,196,226	181,536	1,227,229	143,838	10,220	2,414	56,937	17,358	5,857	404	
No adjusted gross income.....	-	-	131,693	73,076	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1 under \$1,000.....	11,806	18,203	570,025	315,166	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	71,083	70,136	1,393,988	796,798	18,589	3,152	451	-	-	(*)	(*)	-	-	-	-	-	-	
\$2,000 under \$3,000.....	255,176	318,857	1,774,644	675,463	362,996	170,495	23,487	(*)	(*)	103,779	5,337	3,011	86	{ (*) (*)	{ (*) (*)	(*)	(*)	
\$3,000 under \$4,000.....	472,745	609,940	1,665,323	266,513	637,746	662,495	98,388	212,413	1,060	193,568	16,159							
\$4,000 under \$5,000.....	479,786	727,990	1,355,747	57,085	662,025	1,087,766	166,889	288,562	2,238	209,994	23,336	-	-	-	-	-	-	
\$5,000 under \$6,000.....	371,651	565,171	1,015,340	15,744	540,018	1,356,637	214,329	358,558	3,620	160,224	20,942	2,609	255	8,504	805	{ (*)	(*)	
\$6,000 under \$7,000.....	259,421	431,589	738,185	7,509	375,919	1,232,227	199,816	302,105	3,791	106,250	14,617							
\$7,000 under \$8,000.....	246,706	477,107	666,967	8,926	345,345	1,447,846	239,968	314,609	5,464	79,059	9,948	-	-	-	-	-	-	
\$8,000 under \$9,000.....	175,228	359,074	474,875	7,109	247,146	1,278,506	219,777	239,298	5,209	63,559	8,316	-	-	-	-	-	-	
\$9,000 under \$10,000.....	160,900	305,620	486,546	(*)	254,108	1,536,744	269,272	249,784	6,557	55,154	8,127	-	-	-	-	-	-	
\$10,000 under \$11,000.....	133,169	293,346	376,945	(*)	183,478	1,213,771	212,963	180,620	5,149	36,565	6,858	1,835	236	7,894	577	{ (*)	(*)	
\$11,000 under \$12,000.....	84,192	215,239	272,072	1,324	132,863	1,013,164	184,737	131,298	4,496	30,936	4,595							
\$12,000 under \$13,000.....	77,367	226,053	222,765	2,058	113,152	968,898	179,634	112,340	4,393	22,785	3,267	-	-	-	-	-	-	
\$13,000 under \$14,000.....	70,298	174,573	180,005	926	89,291	841,371	160,044	89,288	3,912	21,033	3,032	-	-	-	-	-	-	
\$14,000 under \$15,000.....	57,012	141,499	157,064	-	77,925	816,081	158,550	77,876	4,024	13,019	2,115	-	-	-	-	-	-	
\$15,000 under \$20,000.....	203,445	624,574	518,861	1,474	253,542	3,180,838	650,057	252,398	16,152	53,429	6,833	1,084	309	{ 6,545 4,103 4,512	{ 568 537 463	{ (*) (*) (*)	{ (*) (*) (*)	
\$20,000 under \$25,000.....	109,095	414,677	254,190	863	123,555	2,090,556	471,660	123,150	11,786	24,711	3,313							
\$25,000 under \$30,000.....	62,579	324,300	242,749	776	67,363	1,397,708	339,763	66,756	8,436	15,430	2,190	-	-	-	-	-	-	
\$30,000 under \$50,000.....	111,254	712,119	248,228	676	116,301	3,433,739	971,719	115,822	24,357	20,870	2,744	455	130	10,102	2,769	(*)	(*)	
\$50,000 under \$100,000.....	57,648	712,402	126,191	287	58,651	3,115,074	1,156,913	58,288	29,003	10,799	1,443	670	462	8,333	4,016	118	96	
\$100,000 under \$200,000.....	15,290	434,822	33,189	128	15,336	1,597,114	752,152	15,261	18,864	3,094	445	396	445	3,366	2,985	39	26	
\$200,000 under \$500,000.....	4,385	333,968	9,449	63	4,340	926,673	515,730	4,321	12,917	860	123	128	256	1,314	2,426	11	119	
\$500,000 under \$1,000,000.....	698	149,572	1,492	22	676	322,435	194,545	675	4,878	123	19	19	93	242	1,189	5	3	
\$1,000,000 or more.....	249	177,432	497	6	243	333,684	208,354	243	5,226	56	8	13	142	91	522	-	-	
Taxable returns, total.....	2,906,345	7,349,075	8,155,893	347	4,451,748	29,869,052	7,566,434	3,195,914	181,524	1,000,883	121,585	9,788	2,346	56,535	16,899	4,174	261	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	16,632	2,712	380	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	(*)	(*)	20,792	(*)	(*)	296,875	141,666	19,557	(*)	(*)	37,658	1,406	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$3,000.....	93,646	79,741	381,156	(*)	(*)	565,226	625,653	93,145	212,287	1,060	121,572	10,966	-	-	-	-	-	
\$3,000 under \$4,000.....	300,942	293,929	893,026	-	(*)	604,227	1,035,030	159,381	288,562	2,238	152,264	15,839	(*)	(*)	(*)	(*)	(*)	
\$4,000 under \$5,000.....	379,252	455,989	1,106,035	(*)	(*)	525,061	1,329,859	210,375	358,555	3,620	145,269	16,989	-	-	-	-	-	
\$5,000 under \$6,000.....	344,324	485,117	944,291	(*)	(*)	368,193	1,225,931	198,924	302,105	3,791	100,204	13,724	2,543	253	8,378	719	{ (*)	(*)
\$6,000 under \$7,000.....	244,189	374,224	697,441	(*)	(*)	338,499	1,443,937	239,406	314,483	5,462	72,339	9,469						
\$7,000 under \$8,000.....	230,937	381,668	638,284	(*)	(*)	247,083	1,278,502	219,776	239,298	5,209	63,559	8,316	-	-	-	-	-	
\$8,000 under \$9,000.....	168,066	301,234	462,383	(*)	(*)	254,107	1,536,742	269,272	249,784	6,557	55,154	8,127	-	-	-	-	-	
\$9,000 under \$10,000.....	160,872	305,346	486,508	(*)	(*)	183,352	1,213,626	212,943	180,620	5,149	36,439	6,837	1,835	236	7,894	577	{ (*)	(*)
\$10,000 under \$11,000.....	132,529	281,894	375,360	-	(*)	132,863	1,013,164	184,737	131,298	4,496	30,936	4,595						
\$11,000 under \$12,000.....	82,871	192,868	270,008	(*)	(*)	113,107	968,444	179,534	112,295	4,391	22,740	3,165	-	-	-	-	-	
\$12,000 under \$13,000.....	75,322	184,910	218,913	(*)	(*)	89,291	841,371	160,044	89,288	3,912	21,033	3,032	-	-	-	-	-	
\$13,000 under \$14,000.....	69,503	162,843	178,842	-	(*)	77,925	816,081	158,550	77,876	4,024	13,019	2,115	-	-	-	-	-	
\$14,000 under \$15,000.....	56,881	139,131	156,815	-	(*)	253,142	3,180,195	649,961	252,397	16,152	53,030	6,739	1,084	309	{ 6,544 4,103 4,512	{ 565 537 463	{ (*) (*) (*)	{ (*) (*) (*)
\$15,000 under \$20,000.....	201,578	594,101	515,084	(*)	(*)	123,429	2,090,535	471,657	123,150	11,786	24,585	3,311						
\$20,000 under \$25,000.....	108,108	391,695	252,337	(*)	(*)	67,236	1,397,661	339,756	66,756	8,436	15,303	2,183	-	-	-	-	-	
\$25,000 under \$30,000.....	61,678	292,476	141,030	(*)	(*)	116,265	3,433,664	971,707	115,822	24,357	20,847	2,734	455	130	10,089	2,768	(*)	
\$30,000 under \$50,000.....	110,548	683,792	247,190	(*)	(*)	58,646	3,114,934	1,156,879	58,283	29,002	10,799	1,443	670	462	8,328	3,982	118	
\$50,000 under \$100,000.....	57,383	690,315	125,668	(*)	(*)	15,335	1,597,081	752,139	15,260	18,864	3,094	445	396	445	3,365	2,972	39	
\$100,000 under \$200,000.....	15,197	419,875	33,003	36	(*)	4,336	926,584	515,705	4,317	12,917	860	123	127	241	1,310	2,415	10	
\$200,000 under \$500,000.....	4,349	321,288	9,374	31	(*)	675	321,996	194,252	674	4,871	123	19	19	93	241	890	3	
\$500,000 under \$1,000,000.....	686	141,007	1,469	11	(*)	243	333,684	208,354	243	5,226	56	8	13	142	91	522	-	
\$1,000,000 or more.....	248	171,530	495	5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Total nontaxable returns.....	584,838	1,469,186	4,661,136	2,232,189	228,860	157,920	22,764	(*)	(*)	226,346	22,250	(*)	(*)	(*)	(*)	(*)	(*)	
Returns under \$5,000.....	1,290,596	1,745,126	6,891,420	2,184,101	1,681,356	1,923,908	289,215	503,536	3,302	509,273	44,902	3,011	86	(*)	(*)	(*)	(*)	
Returns \$5,000 under \$10,000.....	1,213,906	2,138,560	3,381,912	39,318	1,762,536	6,851,960	1,143,163	1,464,354	24,641	464,246	61,950	2,609	254	8,504	805	(*)	(*)	
Returns \$10,000 under \$15,000.....	422,038	1,050,710	1,208,851	4,822	596,709	4,853,285	895,928	591,422	21,975	124,338	19,866	1,835	237	7,894	577	(*)	(*)	
Returns \$15,000 or more.....	564,643	3,883,865	1,334,844	4,295	640,007	16,397,820	5,260,891	636,914	131,618	129,372	17,118	2,765	1,837	38,608	15,474	627	248	

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

Table 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total.....	4,706,954	7,816,763	4,451,705	7,606,858	3,932	26,664	10,733	2,534	773,756	181,652	(*)	(*)	4,650,921	7,416,571	2,846,194	2,652,906
No adjusted gross income.....	3,413	1,842	-	-	160	1,167	(*)	(*)	2,997	494	-	-	24,971	15,553	(*)	(*)
\$1 under \$1,000.....	36,977	1,945	-	-	(*)	(*)	-	-	36,990	1,901	(*)	(*)	113,579	8,569	82,705	4,252
\$1,000 under \$2,000.....	113,945	8,047	16,632	401	(*)	(*)	-	-	97,815	7,638	-	-	337,348	34,525	270,307	26,192
\$2,000 under \$3,000.....	368,067	27,594	296,875	18,147	(*)	(*)	1,059	93	83,503	9,423	-	-	440,491	68,804	299,806	43,154
\$3,000 under \$4,000.....	599,482	93,493	565,226	83,205	(*)	(*)	-	-	72,407	10,228	-	-	495,881	133,469	307,814	81,951
\$4,000 under \$5,000.....	611,051	156,427	604,227	145,263	(*)	(*)	-	-	63,375	11,081	-	-	482,993	167,796	287,401	100,457
\$5,000 under \$6,000.....	528,284	208,022	525,061	196,937	(*)	(*)	-	-	49,842	10,986	-	-	429,651	218,934	235,605	120,532
\$6,000 under \$7,000.....	368,831	198,914	368,193	188,866	(*)	(*)	-	-	42,519	9,986	-	-	332,449	202,135	186,606	115,592
\$7,000 under \$8,000.....	338,881	246,662	338,499	235,158	(*)	(*)	1,557	129	41,372	11,480	-	-	322,431	268,703	192,417	158,399
\$8,000 under \$9,000.....	247,533	225,328	247,083	216,026	(*)	(*)	-	-	32,147	9,277	-	-	233,353	237,732	147,302	142,776
\$9,000 under \$10,000.....	254,114	275,642	254,107	267,696	(*)	(*)	-	-	26,528	7,911	(*)	(*)	231,114	267,820	144,411	158,229
\$10,000 under \$11,000.....	183,479	219,894	183,352	211,138	(*)	(*)	-	-	26,423	8,588	-	-	178,107	220,689	110,567	128,802
\$11,000 under \$12,000.....	132,866	191,517	132,854	184,616	(*)	(*)	-	-	19,155	6,817	-	-	129,253	185,597	80,360	102,089
\$12,000 under \$13,000.....	113,121	187,157	113,107	180,744	(*)	(*)	3,043	492	17,605	6,269	-	-	109,133	178,621	71,930	107,786
\$13,000 under \$14,000.....	89,300	165,562	89,288	160,419	(*)	(*)	-	-	13,432	5,075	-	-	87,299	167,934	50,747	78,891
\$14,000 under \$15,000.....	77,925	165,280	77,925	160,300	-	-	-	-	13,000	4,826	-	-	75,658	160,970	47,742	81,809
\$15,000 under \$20,000.....	253,157	674,958	253,141	658,590	(*)	(*)	-	-	40,584	16,088	-	-	247,464	645,960	143,722	298,324
\$20,000 under \$25,000.....	123,477	492,174	123,429	479,563	(*)	(*)	1,819	357	27,830	12,446	-	-	120,297	460,777	58,954	155,899
\$25,000 under \$30,000.....	67,286	352,472	67,236	345,493	(*)	(*)	-	-	14,643	6,821	-	-	66,359	340,125	32,852	109,666
\$30,000 under \$50,000.....	116,373	1,005,814	116,262	990,431	278	552	1,045	241	31,385	14,594	-	-	114,213	924,574	53,224	245,839
\$50,000 under \$100,000.....	58,683	1,190,457	58,626	1,179,895	1,135	2,740	1,000	345	15,744	7,456	-	-	58,260	1,092,321	28,274	237,572
\$100,000 under \$200,000.....	15,395	773,136	15,333	767,114	1,116	3,900	493	341	3,753	1,782	(*)	(*)	15,325	678,610	7,227	105,535
\$200,000 under \$500,000.....	4,376	532,387	4,332	525,831	789	5,986	260	144	922	402	(*)	(*)	4,364	440,702	2,057	38,122
\$500,000 under \$1,000,000.....	690	202,871	674	198,120	233	4,563	66	125	131	60	-	-	684	152,748	315	7,869
\$1,000,000 or more.....	248	219,166	243	212,905	95	6,149	38	86	54	23	-	-	244	142,903	117	4,142
Taxable returns, total.....	4,452,095	7,792,016	4,451,705	7,606,858	3,932	25,665	9,554	2,263	520,089	157,178	(*)	(*)	3,690,181	7,236,247	2,185,567	2,564,983
No adjusted gross income.....	160	1,179	-	-	160	1,167	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	16,633	476	16,632	401	(*)	(*)	-	-	(*)	(*)	-	-	8,655	778	(*)	(*)
\$2,000 under \$3,000.....	296,876	19,861	296,875	18,147	(*)	(*)	-	-	12,336	1,698	-	-	150,448	23,940	94,677	15,511
\$3,000 under \$4,000.....	565,226	88,830	565,226	83,205	(*)	(*)	(*)	(*)	38,403	5,624	-	-	381,439	106,616	232,603	66,416
\$4,000 under \$5,000.....	604,233	155,277	604,227	145,263	(*)	(*)	(*)	(*)	56,557	9,931	-	-	430,497	152,256	267,549	94,420
\$5,000 under \$6,000.....	525,070	207,453	525,061	196,937	(*)	(*)	-	-	46,628	10,417	-	-	425,440	216,841	234,587	119,845
\$6,000 under \$7,000.....	368,195	198,800	368,193	188,866	(*)	(*)	-	-	41,883	9,872	-	-	319,916	197,614	179,759	114,292
\$7,000 under \$8,000.....	338,502	246,546	338,499	235,158	(*)	(*)	1,557	129	40,993	11,365	-	-	313,513	262,844	190,486	157,744
\$8,000 under \$9,000.....	247,093	225,208	247,083	216,026	(*)	(*)	-	-	31,707	9,157	-	-	226,568	231,805	145,557	140,916
\$9,000 under \$10,000.....	254,110	275,642	254,107	267,696	(*)	(*)	-	-	26,524	7,909	(*)	(*)	231,111	267,808	144,411	158,229
\$10,000 under \$11,000.....	183,352	219,883	183,352	211,138	(*)	(*)	-	-	26,296	8,577	-	-	177,842	219,942	110,567	128,802
\$11,000 under \$12,000.....	132,866	191,517	132,854	184,616	(*)	(*)	-	-	19,155	6,817	-	-	129,252	185,596	80,360	102,089
\$12,000 under \$13,000.....	113,120	187,156	113,107	180,744	(*)	(*)	3,043	492	17,604	6,269	-	-	108,410	176,614	71,930	107,786
\$13,000 under \$14,000.....	89,291	165,557	89,288	160,419	(*)	(*)	-	-	13,423	5,070	-	-	87,164	167,803	50,747	78,891
\$14,000 under \$15,000.....	77,925	165,280	77,925	160,300	-	-	-	-	13,000	4,826	-	-	75,527	160,636	47,614	81,627
\$15,000 under \$20,000.....	253,148	674,956	253,141	658,590	(*)	(*)	-	-	40,575	16,086	-	-	246,396	644,326	143,519	297,829
\$20,000 under \$25,000.....	123,431	492,159	123,429	479,563	(*)	(*)	1,771	356	27,784	12,432	-	-	119,689	459,024	58,908	155,802
\$25,000 under \$30,000.....	67,238	352,447	67,236	345,493	(*)	(*)	-	-	14,597	6,796	-	-	65,758	336,623	32,803	105,626
\$30,000 under \$50,000.....	116,271	1,005,767	116,262	990,431	278	552	1,045	241	31,283	14,547	-	-	113,912	922,346	53,195	245,817
\$50,000 under \$100,000.....	58,673	1,190,452	58,626	1,179,895	1,135	2,740	999	345	15,735	7,451	-	-	58,041	1,090,183	28,200	237,006
\$100,000 under \$200,000.....	15,371	773,128	15,333	767,114	1,116	3,900	493	341	3,729	1,773	(*)	(*)	15,244	677,398	7,183	105,258
\$200,000 under \$500,000.....	4,367	532,385	4,332	525,831	789	5,986	257	143	916	401	(*)	(*)	4,332	439,852	2,037	37,863
\$500,000 under \$1,000,000.....	686	202,868	674	198,120	233	4,563	63	122	129	59	-	-	677	152,515	310	7,811
\$1,000,000 or more.....	248	219,166	243	212,905	95	6,149	38	86	54	23	-	-	243	141,543	116	4,091
Total nontaxable returns.....	254,859	24,747	-	-	-	-	(*)	(*)	253,667	24,476	(*)	(*)	960,740	180,324	660,627	87,927
Returns under \$5,000.....	1,732,935	289,347	1,482,960	247,016	178	1,290	1,412	273	356,687	40,765	(*)	(*)	1,895,263	428,715	1,251,765	259,032
Returns \$5,000 under \$10,000.....	1,737,643	1,154,569	1,732,943	1,104,683	(*)	(*)	1,557	129	192,408	49,640	(*)	(*)	1,548,998	1,195,323	906,341	695,528
Returns \$10,000 under \$15,000.....	596,691	929,409	596,526	897,218	(*)	(*)	3,043	492	89,615	31,574	-	-	579,450	913,811	361,346	499,377
Returns \$15,000 or more.....	639,685	5,443,435	639,276	5,357,941	3,674	24,124	4,721	1,639	135,046	59,672	(*)	(*)	627,210	4,878,720	326,742	1,198,967

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 67.—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued								Tax due at time of filing		Overpayments					
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration				Total		Refund		Credit on 1971 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total.....	64,372	9,567	185,632	9,095	10,825	8,970	2,144,700	4,736,052	2,434,513	1,498,525	3,112,707	1,098,600	2,473,339	640,684	748,304	457,921
No adjusted gross income.....	(*)	(*)	13,235	947	(*)	(*)	10,048	11,469	2,470	1,033	23,767	14,744	20,187	11,084	5,396	3,660
\$1 under \$1,000.....	(*)	(*)	21,211	696	(*)	(*)	10,673	3,524	31,972	1,583	109,426	8,206	104,835	6,067	4,639	2,140
\$1,000 under \$2,000.....	(*)	(*)	26,089	974	-	-	46,082	7,335	91,813	5,984	317,239	32,462	306,230	30,794	12,788	1,669
\$2,000 under \$3,000.....	(*)	(*)	22,042	884	-	-	132,784	24,758	229,634	14,869	390,470	56,110	354,759	49,342	45,896	6,769
\$3,000 under \$4,000.....	(*)	(*)	16,489	695	(*)	(*)	190,492	50,507	308,813	33,677	386,036	73,720	334,893	62,949	60,191	10,771
\$4,000 under \$5,000.....	(*)	(*)	18,264	943	(*)	(*)	208,933	66,395	330,653	55,100	324,889	66,503	260,821	52,915	85,880	13,588
\$5,000 under \$6,000.....	-	-	8,198	443	-	-	211,052	97,960	262,703	51,117	267,897	62,028	197,785	44,801	79,041	17,228
\$6,000 under \$7,000.....	(*)	(*)	8,475	457	-	-	159,046	86,084	181,863	47,969	197,187	51,188	149,642	34,709	55,764	16,479
\$7,000 under \$8,000.....	(*)	(*)	8,962	319	(*)	(*)	151,749	108,120	125,125	40,618	220,742	62,683	180,730	45,046	49,993	17,637
\$8,000 under \$9,000.....	3,251	218	4,840	256	-	-	116,634	94,483	98,121	35,072	156,134	47,475	118,343	31,394	43,671	16,081
\$9,000 under \$10,000.....	8,402	356	3,522	215	-	-	111,245	109,020	111,636	44,597	142,478	36,774	113,902	28,746	33,775	8,028
\$10,000 under \$11,000.....	4,337	277	4,979	234	(*)	(*)	90,919	90,911	86,798	33,670	96,568	34,465	74,842	24,433	23,773	10,033
\$11,000 under \$12,000.....			3,298	251	-	-	66,414	83,126	70,914	30,056	61,167	24,136	39,799	15,092	23,245	9,044
\$12,000 under \$13,000.....			3,682	148	-	-	56,580	69,861	52,883	29,369	60,835	20,834	44,189	14,475	17,938	6,359
\$13,000 under \$14,000.....			2,710	92	(*)	(*)	53,199	88,400	43,039	25,436	45,066	27,807	26,827	18,306	20,750	9,501
\$14,000 under \$15,000.....	6,110	467	1,508	78	(*)	(*)	45,411	78,581	39,883	25,412	38,173	21,102	22,873	8,644	16,062	12,458
\$15,000 under \$20,000.....	8,224	1,134	6,160	304	2,080	1,496	161,888	345,344	135,608	102,133	118,010	73,134	67,379	36,597	56,236	36,537
\$20,000 under \$25,000.....	3,716	563	3,503	204			93,480	303,625	72,768	81,489	50,801	50,094	22,129	20,634	32,508	29,461
\$25,000 under \$30,000.....	2,148	366	1,866	216			55,316	233,728	38,635	56,191	29,068	43,842	11,191	18,795	20,446	25,046
\$30,000 under \$50,000.....	6,516	1,512	3,288	324			608	293	99,209	676,607	70,175	172,420	46,103	91,177	14,499	30,951
\$50,000 under \$100,000.....	5,309	1,897	2,065	231	676	2,249	53,828	850,378	35,562	198,746	23,306	100,609	5,992	28,883	19,593	71,726
\$100,000 under \$200,000.....	1,867	908	791	98	339	850	14,573	571,215	9,833	146,710	5,615	52,184	1,138	12,350	4,962	39,834
\$200,000 under \$500,000.....	567	320	326	55	114	652	4,253	401,556	2,957	122,843	1,441	31,273	294	8,466	1,268	22,808
\$500,000 under \$1,000,000.....	79	49	91	19	25	410	658	144,403	473	59,302	222	9,183	45	2,822	195	6,360
\$1,000,000 or more.....	32	19	38	12	6	67	234	138,662	182	83,129	67	6,867	15	2,389	56	4,478
Taxable returns, total.....	63,830	9,472	93,231	5,164	10,300	8,777	1,912,816	4,647,867	2,237,775	1,482,279	2,199,719	926,722	1,633,431	501,778	661,290	424,942
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	-	-	(*)	(*)	-	-	61,234	8,363	178,073	10,260	117,123	14,372	97,004	12,475	25,412	1,896
\$3,000 under \$4,000.....	-	-	8,361	380	(*)	(*)	153,390	39,504	284,485	30,583	279,061	48,501	238,970	41,961	46,439	6,541
\$4,000 under \$5,000.....	(*)	(*)	14,868	781	(*)	(*)	178,983	57,054	327,213	54,737	273,650	51,749	222,532	42,206	72,067	9,543
\$5,000 under \$6,000.....	-	-	8,194	442	-	-	207,610	96,555	260,873	50,815	263,946	60,203	194,966	43,908	77,909	16,294
\$6,000 under \$7,000.....	(*)	(*)	8,466	452	-	-	151,679	82,868	181,610	47,951	184,654	46,763	142,268	32,434	50,604	14,329
\$7,000 under \$8,000.....	(*)	(*)	8,962	319	(*)	(*)	144,762	102,915	124,746	40,543	212,076	56,864	177,117	41,898	43,259	14,966
\$8,000 under \$9,000.....	3,251	218	4,840	256	-	-	111,530	90,416	97,744	34,975	149,349	41,571	113,301	26,976	41,928	14,595
\$9,000 under \$10,000.....	8,402	356	3,521	214	-	-	111,243	109,010	111,635	44,597	142,475	36,764	113,901	28,745	33,773	8,019
\$10,000 under \$11,000.....	4,337	277	4,979	234	(*)	(*)	90,654	90,164	86,798	33,670	96,303	33,729	74,716	24,332	23,634	9,397
\$11,000 under \$12,000.....			3,298	251	-	-	66,413	83,124	70,914	30,056	61,166	24,135	39,798	15,091	23,245	9,044
\$12,000 under \$13,000.....			3,682	148	-	-	55,857	67,854	52,883	29,369	60,112	18,828	43,529	13,089	17,875	5,739
\$13,000 under \$14,000.....			2,710	92	(*)	(*)	53,064	88,268	43,030	25,433	44,940	27,677	26,827	18,306	20,624	9,371
\$14,000 under \$15,000.....	6,110	467	1,508	78	(*)	(*)	45,280	78,429	39,883	25,412	38,042	20,768	22,742	8,328	16,056	12,440
\$15,000 under \$20,000.....	8,224	1,134	6,157	302	1,954	1,469	161,022	344,207	135,607	102,132	116,942	71,501	66,713	35,628	55,834	35,873
\$20,000 under \$25,000.....	3,716	563	3,438	185			92,872	301,988	72,768	81,489	50,193	48,356	21,647	19,481	32,336	28,875
\$25,000 under \$30,000.....	2,145	366	1,866	216			54,715	230,293	38,635	56,191	28,467	40,365	10,810	15,641	20,224	24,723
\$30,000 under \$50,000.....	6,516	1,512	3,287	324			98,911	674,402	70,174	172,419	45,811	88,996	14,255	29,588	34,134	59,407
\$50,000 under \$100,000.....	5,281	1,887	2,048	230	664	2,249	53,650	848,818	35,562	198,746	23,087	98,477	5,837	27,372	19,491	71,104
\$100,000 under \$200,000.....	1,853	902	786	97	333	842	14,512	570,293	9,827	146,708	5,534	50,978	1,090	11,550	4,913	39,428
\$200,000 under \$500,000.....	563	319	322	54	114	652	4,233	400,967	2,957	122,843	1,409	30,306	271	7,802	1,255	22,505
\$500,000 under \$1,000,000.....	78	48	90	18	25	410	655	144,229	472	59,302	214	8,950	40	2,758	191	6,192
\$1,000,000 or more.....	32	19	37	12	6	67	233	137,354	182	83,129	66	5,507	14	1,030	56	4,478
Total nontaxable returns.....	(*)	(*)	92,401	3,930	(*)	(*)	231,884	88,181	196,738	16,248	912,988	171,880	839,908	138,904	87,014	32,977
Returns under \$5,000.....	502	83	117,330	5,138	(*)	(*)	599,012	163,988	995,355	112,245	1,551,827	251,745	1,381,725	213,150	214,790	38,596
Returns \$5,000 under \$10,000.....	14,026	753	33,997	1,690	(*)	(*)	749,726	495,666	779,448	219,373	984,438	260,148	760,402	184,695	262,244	75,453
Returns \$10,000 under \$15,000.....	21,386	1,963	16,177	803	(*)	(*)	312,523	410,878	293,517	143,943	301,809	128,344	208,530	80,950	101,768	47,395
Returns \$15,000 or more.....	28,458	6,768	18,128	1,462	3,848	6,018	483,439	3,665,517	366,193	1,022,963	274,633	458,361	122,682	161,887	169,502	296,475

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.

²Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Age 65 or over; Retirement Income Credit

Table 68.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions								
			Total	Medical expense						Medicine and drugs in excess of 1 percent of adjusted gross income	
				Total		Deductible half of insurance premiums		Medical and dental expense in excess of 3 percent of adjusted gross income			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Total amount		
										Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
All returns, total.....	3,491,183	38,238,169	8,818,263	3,157,194	1,990,747	2,946,822	283,144	2,276,972	1,707,676	1,588,189	234,978
\$1 under \$1,000.....	11,806	7,773	18,203	7,635	4,805	7,121	570	7,257	4,236	6,124	884
\$1,000 under \$2,000.....	71,083	114,612	70,136	59,974	24,554	54,176	4,831	57,010	19,723	37,316	3,394
\$2,000 under \$3,000.....	255,176	657,114	318,857	232,635	143,858	206,361	17,011	204,556	126,848	160,121	20,029
\$3,000 under \$4,000.....	472,745	1,671,309	609,940	417,755	254,228	374,811	35,196	371,224	219,034	260,618	35,980
\$4,000 under \$5,000.....	479,786	2,160,262	727,990	455,363	265,439	421,256	39,546	392,015	225,897	278,087	44,073
\$5,000 under \$6,000.....	371,651	2,016,293	565,171	344,800	158,945	333,609	30,617	269,020	128,332	195,375	28,201
\$6,000 under \$7,000.....	259,421	1,674,393	431,589	250,947	126,706	237,584	23,374	203,974	103,335	145,512	20,610
\$7,000 under \$8,000.....	246,706	1,849,021	477,107	221,857	172,925	196,059	20,008	165,437	152,920	121,839	17,815
\$8,000 under \$9,000.....	175,228	1,493,576	359,074	154,344	99,514	142,799	13,978	103,195	85,539	74,174	9,886
\$9,000 under \$10,000.....	160,900	1,526,479	305,620	145,947	55,885	139,764	13,133	94,560	42,754	68,669	10,495
\$10,000 under \$11,000.....	133,169	1,394,872	293,346	119,212	60,562	110,773	11,160	85,152	49,404	56,880	9,963
\$11,000 under \$12,000.....	84,192	966,016	215,239	76,942	60,113	75,650	7,426	51,754	52,688	36,903	5,905
\$12,000 under \$13,000.....	77,367	966,060	226,053	67,967	62,458	64,447	6,355	43,533	56,105	25,911	3,962
\$13,000 under \$14,000.....	70,298	946,286	174,573	62,343	34,385	59,785	5,802	31,806	28,584	19,758	3,751
\$14,000 under \$15,000.....	57,012	830,595	141,499	48,273	20,015	46,206	4,930	24,368	15,087	12,889	1,943
\$15,000 under \$20,000.....	203,445	3,490,267	624,574	180,337	119,169	174,872	17,971	83,355	101,209	49,304	8,917
\$20,000 under \$25,000.....	109,095	2,432,644	414,677	94,860	67,983	91,788	9,524	35,680	58,464	18,099	3,974
\$25,000 under \$30,000.....	62,579	1,709,653	324,300	55,451	64,399	53,736	5,670	18,149	58,731	9,239	1,902
\$30,000 under \$50,000.....	111,254	4,189,085	712,119	96,284	95,365	93,539	9,696	23,649	85,676	9,521	2,491
\$50,000 under \$100,000.....	57,648	3,867,068	712,402	47,864	65,770	46,614	4,757	8,814	61,020	1,697	716
\$100,000 under \$200,000.....	15,290	2,039,240	434,822	12,306	23,604	11,912	1,187	1,928	22,425	141	79
\$200,000 under \$500,000.....	4,385	1,258,662	333,968	3,438	8,878	3,323	341	480	8,539	11	8
\$500,000 under \$1,000,000.....	698	471,214	149,572	499	1,007	484	48	959	959	1	(1)
\$1,000,000 or more.....	249	505,675	177,432	160	180	153	13	9	167	-	-
Taxable returns, total.....	2,906,345	36,040,158	7,349,075	2,627,386	1,275,871	2,464,384	235,740	1,797,502	1,040,199	1,240,853	178,283
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	93,646	250,385	79,741	84,487	25,019	72,722	5,519	75,460	19,501	56,220	5,108
\$3,000 under \$4,000.....	300,942	1,073,075	293,929	264,020	96,987	236,658	21,178	229,772	75,811	156,189	19,308
\$4,000 under \$5,000.....	379,252	1,709,550	455,989	360,424	147,732	332,552	29,395	301,256	118,340	217,185	32,648
\$5,000 under \$6,000.....	344,324	1,868,369	485,117	317,724	124,905	306,846	28,235	246,985	96,674	180,456	25,448
\$6,000 under \$7,000.....	244,189	1,576,434	374,224	237,395	99,378	221,292	21,910	192,297	77,471	136,284	18,506
\$7,000 under \$8,000.....	230,937	1,733,210	381,668	206,089	103,594	181,983	18,562	151,476	85,034	114,601	15,119
\$8,000 under \$9,000.....	168,066	1,434,101	301,234	147,433	66,426	137,568	13,350	97,965	53,079	70,687	9,791
\$9,000 under \$10,000.....	160,872	1,526,208	305,346	145,919	55,873	139,737	13,132	94,555	42,743	68,646	10,494
\$10,000 under \$11,000.....	132,529	1,388,145	281,894	118,572	53,460	110,145	11,113	84,637	42,349	56,628	9,932
\$11,000 under \$12,000.....	82,871	951,253	192,868	75,622	38,440	74,990	7,327	50,434	31,115	36,243	5,195
\$12,000 under \$13,000.....	75,322	940,201	184,910	65,923	37,844	62,403	6,194	41,489	31,651	23,868	3,585
\$13,000 under \$14,000.....	69,503	935,686	162,843	61,549	25,966	58,990	5,696	31,020	20,272	19,632	3,696
\$14,000 under \$15,000.....	56,881	828,733	139,131	48,145	20,010	46,078	4,925	24,365	15,087	12,886	1,943
\$15,000 under \$20,000.....	201,578	3,459,876	594,101	178,671	96,781	175,406	17,840	81,889	78,952	48,238	8,439
\$20,000 under \$25,000.....	108,108	2,411,592	391,695	93,873	52,723	90,927	9,462	34,864	43,265	17,674	3,891
\$25,000 under \$30,000.....	61,678	1,685,340	292,476	54,596	50,770	53,134	5,620	17,469	45,152	8,811	1,681
\$30,000 under \$50,000.....	110,548	4,164,049	683,792	95,761	82,362	95,062	9,650	23,187	72,719	9,213	2,415
\$50,000 under \$100,000.....	57,383	3,849,687	690,315	47,655	63,090	46,405	4,742	8,716	58,354	1,688	702
\$100,000 under \$200,000.....	15,197	2,026,976	419,875	12,229	23,041	11,838	1,179	1,900	21,869	138	77
\$200,000 under \$500,000.....	4,349	1,248,786	321,288	3,410	8,772	3,295	338	475	8,436	10	7
\$500,000 under \$1,000,000.....	686	463,746	141,007	495	1,007	480	48	959	959	1	(1)
\$1,000,000 or more.....	248	501,596	171,530	159	180	152	13	9	167	-	-
Total nontaxable returns.....	584,838	2,198,012	1,469,186	529,808	714,875	482,438	47,405	479,470	667,473	347,336	56,696
Returns under \$5,000.....	1,290,596	4,611,070	1,745,126	1,173,362	692,883	1,063,725	97,154	1,032,062	595,738	742,266	104,359
Returns \$5,000 under \$10,000.....	1,213,906	8,559,762	2,138,560	1,117,895	613,976	1,045,815	101,110	836,186	512,880	605,569	87,007
Returns \$10,000 under \$15,000.....	422,038	5,103,829	1,050,710	374,738	237,533	356,861	35,674	236,613	201,868	152,341	25,524
Returns \$15,000 or more.....	564,643	19,963,506	3,883,865	491,199	446,355	476,421	49,207	172,111	397,189	88,013	18,087

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/1970 • Age 65 or over; Retirement Income Credit

211

Table 68.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Itemized deduction--Continued											
	Taxes paid											
	Total		Real estate		General sales		State and local income		Personal property		State and local gasoline	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total.....	3,425,035	3,172,896	2,696,444	1,473,174	3,266,568	459,509	2,035,452	918,473	1,363,870	114,250	2,638,012	159,383
\$1 under \$1,000.....	11,238	7,058	(*)	(*)	(*)	(*)	4,801	1,907	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	66,906	23,090	52,362	16,717	56,489	2,956	9,639	994	20,165	564	42,391	1,725
\$2,000 under \$3,000.....	242,278	94,605	187,690	68,262	213,929	13,307	71,071	2,996	58,462	1,748	145,730	6,791
\$3,000 under \$4,000.....	455,186	197,580	360,291	132,055	423,013	32,037	173,890	8,782	144,766	7,619	310,258	15,119
\$4,000 under \$5,000.....	468,384	237,623	328,303	151,076	448,642	42,157	224,197	16,614	174,005	6,947	333,315	18,348
\$5,000 under \$6,000.....	369,658	197,213	281,038	111,739	362,057	37,776	227,792	18,444	151,934	8,106	291,010	16,600
\$6,000 under \$7,000.....	255,934	154,818	213,127	91,937	247,945	27,913	156,606	14,629	109,988	5,413	209,545	12,389
\$7,000 under \$8,000.....	243,343	154,440	189,946	80,430	236,183	27,504	174,276	28,605	100,209	4,816	198,172	11,920
\$8,000 under \$9,000.....	170,187	123,327	140,760	65,880	165,099	22,821	108,742	17,268	86,643	6,593	136,633	8,840
\$9,000 under \$10,000.....	158,844	122,375	125,085	62,004	147,757	20,410	123,966	25,917	78,325	4,293	138,862	8,621
\$10,000 under \$11,000.....	132,918	111,743	115,838	57,701	127,854	20,235	97,735	19,724	55,345	5,133	119,144	8,155
\$11,000 under \$12,000.....	84,130	75,952	68,711	39,100	82,630	13,426	61,520	14,839	37,732	2,793	75,190	4,971
\$12,000 under \$13,000.....	76,707	78,748	63,054	39,886	72,965	14,404	55,971	16,732	30,041	1,929	63,755	4,565
\$13,000 under \$14,000.....	68,852	73,965	59,639	35,623	67,959	12,026	56,271	18,644	39,407	2,724	55,607	3,678
\$14,000 under \$15,000.....	57,012	61,264	46,526	26,800	55,209	11,256	45,146	17,461	23,022	1,629	50,342	3,656
\$15,000 under \$20,000.....	202,894	255,373	162,626	108,497	198,440	43,261	159,877	77,842	92,058	9,176	172,066	11,876
\$20,000 under \$25,000.....	108,923	173,151	88,020	70,292	106,457	26,412	86,170	61,766	47,447	6,451	88,594	6,281
\$25,000 under \$30,000.....	62,452	128,317	49,759	49,489	60,150	16,416	48,701	51,897	26,979	4,496	49,987	3,575
\$30,000 under \$50,000.....	111,039	308,013	91,376	110,777	108,757	36,105	87,132	139,603	51,241	9,990	90,512	6,621
\$50,000 under \$100,000.....	57,574	282,553	47,339	82,683	56,478	24,343	45,478	157,528	25,257	9,423	44,701	3,622
\$100,000 under \$200,000.....	15,257	149,859	12,987	37,207	14,948	8,997	12,197	93,628	7,031	6,202	11,840	1,153
\$200,000 under \$500,000.....	4,372	96,700	3,853	20,015	4,273	3,643	3,513	65,531	2,083	4,743	3,341	382
\$500,000 under \$1,000,000.....	698	34,231	629	5,993	679	945	564	25,003	336	1,394	536	212
\$1,000,000 or more.....	249	30,898	236	5,035	239	535	197	22,119	126	1,982	180	41
Taxable returns, total.....	2,881,189	2,846,978	2,258,645	1,261,126	2,778,324	418,627	1,867,123	878,634	1,174,695	105,034	2,262,929	140,236
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	91,712	29,325	66,303	21,430	84,237	4,366	28,079	891	23,102	438	49,188	2,089
\$3,000 under \$4,000.....	297,079	112,679	224,646	71,637	276,497	20,361	134,073	6,847	83,551	3,721	187,860	6,491
\$4,000 under \$5,000.....	373,207	163,156	253,649	97,228	358,883	33,981	186,079	10,060	129,138	5,016	263,734	14,445
\$5,000 under \$6,000.....	342,393	183,285	259,448	105,003	337,039	34,898	215,934	17,613	140,701	7,711	272,784	15,547
\$6,000 under \$7,000.....	242,383	147,217	202,961	87,693	236,084	26,505	150,589	13,376	104,244	5,173	199,647	12,034
\$7,000 under \$8,000.....	229,257	142,136	182,581	77,394	222,097	25,993	165,611	21,757	91,555	4,367	192,487	11,566
\$8,000 under \$9,000.....	164,705	118,958	135,279	63,025	159,617	21,826	106,998	17,103	84,648	6,419	132,957	8,679
\$9,000 under \$10,000.....	158,816	122,295	125,081	61,997	147,729	20,405	123,942	25,891	78,324	4,292	138,859	8,621
\$10,000 under \$11,000.....	132,403	109,820	115,323	56,283	127,339	20,124	97,345	19,359	55,095	5,114	118,894	8,143
\$11,000 under \$12,000.....	82,809	75,361	67,391	38,708	81,969	13,307	60,859	14,797	37,072	2,754	75,190	4,971
\$12,000 under \$13,000.....	74,662	71,765	62,330	33,789	70,921	13,969	55,310	16,304	30,041	1,929	63,692	4,562
\$13,000 under \$14,000.....	68,717	73,754	59,504	35,590	67,824	11,868	56,271	18,644	39,407	2,724	55,472	3,658
\$14,000 under \$15,000.....	56,881	60,977	46,395	26,618	55,078	11,235	45,015	17,384	23,016	1,623	50,336	3,655
\$15,000 under \$20,000.....	201,228	253,955	161,759	107,905	196,776	42,941	158,617	77,512	91,657	9,021	171,601	11,854
\$20,000 under \$25,000.....	107,936	171,282	87,412	69,425	105,470	26,185	85,827	61,093	47,195	6,442	88,112	6,229
\$25,000 under \$30,000.....	61,551	123,489	49,159	47,901	59,378	16,257	48,145	48,943	26,849	4,482	49,512	3,513
\$30,000 under \$50,000.....	110,459	301,880	91,073	110,083	108,177	35,917	86,736	134,450	51,067	9,963	90,338	6,607
\$50,000 under \$100,000.....	57,321	277,850	47,140	81,881	56,225	24,201	45,321	153,919	25,145	9,397	44,523	3,607
\$100,000 under \$200,000.....	15,164	147,836	12,910	36,697	14,855	8,943	12,122	92,205	6,993	6,183	11,783	1,148
\$200,000 under \$500,000.....	4,336	95,422	3,823	19,531	4,239	3,574	3,488	64,899	2,067	4,694	3,319	373
\$500,000 under \$1,000,000.....	686	32,524	619	5,790	668	921	556	23,530	332	1,393	529	210
\$1,000,000 or more.....	248	30,558	235	4,983	238	535	196	21,842	126	1,982	179	40
Total nontaxable returns.....	543,846	325,920	437,799	212,048	488,244	40,881	168,329	39,839	189,175	9,214	375,083	19,150
Returns under \$5,000.....	1,243,992	559,955	935,895	372,086	1,150,489	91,081	483,598	31,293	398,666	16,963	837,995	42,225
Returns \$5,000 under \$10,000.....	1,197,966	752,172	949,956	411,989	1,159,041	136,424	791,382	104,862	527,099	29,221	974,222	58,370
Returns \$10,000 under \$15,000.....	419,619	401,672	353,768	199,109	406,617	71,347	316,643	87,399	185,547	14,208	364,038	25,023
Returns \$15,000 or more.....	563,458	1,459,094	456,825	489,987	550,421	160,655	443,829	694,917	252,558	53,856	461,757	33,762

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/1970 • Age 65 or over; Retirement Income Credit

Table 68.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Itemized deductions--Continued											
	Taxes paid--Continued		Interest paid								Contributions	
	All other		Total		Home mortgage interest		Installment purchases		Other interest		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total.....	465,830	48,265	1,358,514	952,436	665,740	323,866	345,903	29,904	874,201	598,650	3,289,259	2,000,628
\$1 under \$1,000.....	(*)	(*)	3,049	3,685	(*)	(*)	(*)	(*)	(*)	(*)	8,805	2,021
\$1,000 under \$2,000.....	(*)	(*)	16,150	6,285	9,834	2,830	(*)	(*)	11,488	3,000	60,919	13,878
\$2,000 under \$3,000.....	20,686	1,500	76,214	19,503	38,883	10,723	16,580	1,116	41,195	7,664	231,000	49,405
\$3,000 under \$4,000.....	48,865	1,970	117,387	32,909	64,913	23,398	30,661	1,761	53,910	7,749	426,007	104,703
\$4,000 under \$5,000.....	56,703	2,479	160,080	53,347	77,715	32,610	53,669	2,697	92,828	18,040	439,898	126,729
\$5,000 under \$6,000.....	38,920	4,547	137,794	55,308	67,100	26,094	25,517	1,734	77,649	27,480	350,813	120,015
\$6,000 under \$7,000.....	48,071	2,536	120,334	42,811	48,668	23,228	37,361	4,475	72,954	15,108	252,006	78,873
\$7,000 under \$8,000.....	34,092	1,167	110,665	42,718	57,655	22,188	32,937	3,155	74,181	17,377	239,311	80,269
\$8,000 under \$9,000.....	22,601	1,926	79,769	32,479	46,187	18,807	27,141	2,192	44,314	11,480	164,536	72,341
\$9,000 under \$10,000.....	24,149	1,131	66,603	37,074	32,604	15,038	14,686	1,328	57,384	20,709	158,719	69,976
\$10,000 under \$11,000.....	18,455	801	61,877	33,972	35,918	18,991	18,346	1,359	39,159	13,623	126,609	66,107
\$11,000 under \$12,000.....	12,375	825	38,455	29,372	19,482	11,734	13,077	1,812	26,322	15,826	82,179	34,967
\$12,000 under \$13,000.....	10,448	1,235	39,781	29,136	19,666	13,688	13,155	1,273	27,134	14,174	73,688	39,028
\$13,000 under \$14,000.....	16,611	1,273	32,247	19,097	18,190	10,445	10,079	818	20,427	7,835	68,601	33,862
\$14,000 under \$15,000.....	8,070	464	32,737	21,407	18,862	9,516	9,496	990	22,294	10,901	54,733	28,788
\$15,000 under \$20,000.....	34,530	4,729	95,382	65,556	45,236	26,293	21,258	2,321	70,566	36,943	197,495	129,831
\$20,000 under \$25,000.....	17,572	1,956	47,563	38,156	20,383	14,000	8,904	1,173	37,652	22,984	106,481	91,042
\$25,000 under \$30,000.....	10,994	2,448	30,882	39,278	11,082	9,751	3,494	319	25,169	29,168	61,142	62,688
\$30,000 under \$50,000.....	21,365	4,928	51,275	78,610	18,338	16,973	3,751	508	42,207	61,129	109,462	157,826
\$50,000 under \$100,000.....	11,818	4,978	28,502	97,688	9,262	10,560	1,437	281	24,295	86,849	56,562	185,207
\$100,000 under \$200,000.....	3,916	2,703	8,440	65,952	2,500	3,539	236	72	7,339	62,340	15,054	143,171
\$200,000 under \$500,000.....	1,497	2,431	2,683	53,919	775	1,453	69	36	2,374	52,427	4,306	132,935
\$500,000 under \$1,000,000.....	265	692	472	28,008	135	314	9	14	432	27,679	687	71,844
\$1,000,000 or more.....	134	1,189	173	26,166	59	167	3	(1)	150	25,999	246	105,122
Taxable returns, total.....	424,245	43,474	1,162,981	801,707	552,909	270,778	308,005	27,321	761,327	503,608	2,792,035	1,837,171
\$1 under \$1,000.....	-	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	29,629	5,947	18,732	4,522	(*)	(*)	14,006	1,269	91,210	17,442
\$3,000 under \$4,000.....	39,374	1,623	49,917	7,571	21,689	3,984	17,764	935	25,483	2,652	275,890	67,485
\$4,000 under \$5,000.....	54,140	2,427	123,906	32,350	57,004	23,089	48,038	2,517	67,931	6,744	355,306	88,379
\$5,000 under \$6,000.....	34,555	2,512	127,042	40,340	63,221	21,911	25,014	1,703	69,204	16,726	328,529	113,065
\$6,000 under \$7,000.....	46,391	2,435	114,268	36,723	42,888	18,933	35,257	4,362	69,074	13,427	240,135	68,061
\$7,000 under \$8,000.....	32,399	1,062	106,926	37,389	53,917	17,873	32,937	3,155	73,929	16,361	226,904	77,278
\$8,000 under \$9,000.....	22,475	1,906	77,710	31,093	44,255	18,528	27,140	2,192	42,255	10,374	159,431	70,314
\$9,000 under \$10,000.....	24,126	1,090	66,600	37,056	32,602	15,036	14,684	1,328	57,381	20,693	158,691	69,931
\$10,000 under \$11,000.....	18,455	801	61,613	32,284	35,793	18,963	18,346	1,359	38,895	11,963	126,094	65,739
\$11,000 under \$12,000.....	12,375	825	38,454	29,368	19,482	11,734	13,077	1,812	26,321	15,822	82,178	34,961
\$12,000 under \$13,000.....	9,787	1,213	39,120	27,061	19,006	13,656	13,155	1,273	26,473	12,132	71,644	34,224
\$13,000 under \$14,000.....	16,611	1,273	32,112	17,739	18,181	10,428	10,079	818	20,301	6,493	58,466	33,770
\$14,000 under \$15,000.....	8,067	464	32,606	19,385	18,737	9,457	9,496	990	22,163	8,938	54,602	28,756
\$15,000 under \$20,000.....	34,529	4,729	94,515	60,755	45,170	26,251	21,255	2,320	69,699	32,184	196,031	129,103
\$20,000 under \$25,000.....	17,445	1,915	47,378	37,103	20,370	13,981	8,904	1,173	37,467	21,950	105,620	90,220
\$25,000 under \$30,000.....	10,819	2,397	30,234	31,832	10,910	9,620	3,494	319	24,521	21,894	50,493	61,064
\$30,000 under \$50,000.....	21,335	4,868	51,017	73,682	18,307	16,876	3,751	508	41,951	56,298	109,010	156,436
\$50,000 under \$100,000.....	11,739	4,869	28,289	86,995	9,204	10,468	1,437	281	24,104	76,247	56,343	183,624
\$100,000 under \$200,000.....	3,888	2,693	8,351	58,003	2,474	3,446	234	70	7,255	54,484	14,964	140,955
\$200,000 under \$500,000.....	1,479	2,396	2,651	49,348	766	1,435	69	36	2,342	47,875	4,271	130,225
\$500,000 under \$1,000,000.....	260	687	460	23,978	131	306	9	14	422	23,657	675	71,159
\$1,000,000 or more.....	133	1,178	172	25,588	59	167	3	(1)	149	25,422	245	104,263
Total nontaxable returns.....	41,585	4,791	195,533	150,732	112,831	53,110	37,898	2,582	112,874	95,043	437,224	163,463
Returns under \$5,000.....	129,947	6,306	372,880	115,729	193,638	71,067	104,947	6,043	202,199	38,619	1,156,629	296,737
Returns \$5,000 under \$10,000.....	167,833	11,306	515,165	210,390	252,214	105,355	137,642	12,884	326,482	92,153	1,155,385	421,474
Returns \$10,000 under \$15,000.....	65,959	4,599	205,097	132,984	112,118	64,374	64,153	6,252	135,336	62,358	405,810	202,753
Returns \$15,000 or more.....	102,091	26,052	265,372	493,332	107,770	83,090	39,161	4,722	210,184	405,517	551,435	1,079,665

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/1970 • Age 65 or over; Retirement Income Credit

213

Table 68.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

(Money amounts in thousands of dollars)

Size of adjusted gross income	Itemized Deductions--Continued										Taxable Income		Income tax before credits								
	Contributions--Continued				Child care		All other deductions		Type not specified		Number of returns	Amount									
	Cash		Other		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount											
	Number of returns	Amount	Number of returns	Amount																	
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)								
All returns, total.....	3,284,151	1,622,335	281,983	378,318	11,423	47	2,630,185	687,505	12,587	14,350	3,033,995	23,305,038	6,317,413								
\$1 under \$1,000.....	8,805	1,986	9,232	1,010	{	6,611	{	{	-	-	-	-	141								
\$1,000 under \$2,000.....	60,919	13,669		-										-	42,207	2,329	-	-	(*)	(*)	-
\$2,000 under \$3,000.....	228,944	48,641		-										-	161,292	10,759	(*)	(*)	111,200	57,824	7,611
\$3,000 under \$4,000.....	426,007	96,646		23,023										8,057	327,048	15,710	(*)	(*)	336,579	329,959	48,301
\$4,000 under \$5,000.....	438,217	123,253	37,772	3,476	{	2,185	6	{	-	-	-	-	91,616								
\$5,000 under \$6,000.....	350,813	116,305	31,722	3,710										282,035	33,690	-	-	355,947	779,095	120,965	
\$6,000 under \$7,000.....	251,503	77,257	18,712	1,617										215,673	28,377	(*)	(*)	251,913	730,599	115,552	
\$7,000 under \$8,000.....	239,311	74,949	19,643	5,320										206,512	26,757	-	-	237,780	914,788	149,929	
\$8,000 under \$9,000.....	164,473	68,694	17,191	3,647	{	2,185	6	{	-	-	-	-	136,489								
\$9,000 under \$10,000.....	158,719	67,888	6,096	2,088										133,548	27,683	(*)	(*)	168,119	810,324	136,489	
\$10,000 under \$11,000.....	126,609	63,888	14,702	2,220										132,220	18,382	(*)	(*)	160,870	902,004	154,949	
\$11,000 under \$12,000.....	82,178	34,112	6,046	855										104,904	20,966	-	-	132,655	829,266	143,027	
\$12,000 under \$13,000.....	73,688	36,157	8,673	2,871	(*)	(*)	69,101	14,744	(*)	(*)	82,868	588,191	105,174								
\$13,000 under \$14,000.....	68,601	31,118	5,488	2,744	(*)	(*)	60,834	16,023	(*)	(*)	75,309	606,418	110,815								
\$14,000 under \$15,000.....	54,671	28,074	4,664	715	(*)	(*)	51,113	13,266	-	-	69,503	629,324	117,460								
\$15,000 under \$20,000.....	197,432	122,287	22,919	7,545	{	1,033	6	{	-	-	-	-	109,567								
\$20,000 under \$25,000.....	106,354	81,143	12,990	9,900										163,336	54,603	(*)	(*)	201,971	2,453,854	496,445	
\$25,000 under \$30,000.....	61,142	59,205	7,823	3,483										85,388	44,357	-	-	108,232	1,797,963	402,498	
\$30,000 under \$50,000.....	109,141	138,911	16,295	18,917										48,790	29,302	(*)	(*)	61,803	1,263,135	305,711	
\$50,000 under \$100,000.....	56,414	131,868	12,084	53,343	{	1,033	6	{	-	-	-	-	916,074								
\$100,000 under \$200,000.....	15,002	83,685	4,588	59,491										89,533	72,051	(*)	(*)	110,578	3,244,717	916,074	
\$200,000 under \$500,000.....	4,288	62,809	1,814	70,130										46,462	81,252	-	-	57,361	3,037,055	1,127,621	
\$500,000 under \$1,000,000.....	675	28,347	355	43,500										-	-	-	-	-	-	-	-
\$1,000,000 or more.....	245	31,443	151	73,679	-	-	231	15,068	-	-	243	333,684	208,354								
Taxable returns, total.....	2,789,063	1,473,704	257,309	363,486	9,665	41	2,240,700	578,835	8,721	8,817	2,906,158	23,210,292	6,303,719								
\$1 under \$1,000.....	(*)	(*)	-	-	-	-	-	(*)	-	-	(*)	(*)	70								
\$1,000 under \$2,000.....	(*)	(*)	-	-	-	-	-	(*)	-	-	(*)	(*)	6,804								
\$2,000 under \$3,000.....	91,210	17,164	(*)	(*)	-	-	54,350	1,808	(*)	(*)	93,645	50,860	46,082								
\$3,000 under \$4,000.....	275,890	64,156	16,127	3,329	(*)	(*)	213,444	8,151	(*)	(*)	300,942	314,325	86,108								
\$4,000 under \$5,000.....	353,626	85,957	33,006	2,422	(*)	(*)	272,250	24,367	-	-	379,246	564,850	117,831								
\$5,000 under \$6,000.....	328,529	109,549	29,289	3,516	(*)	(*)	265,690	23,522	-	-	344,315	757,983	114,659								
\$6,000 under \$7,000.....	239,632	66,518	17,011	1,544	(*)	(*)	204,446	22,844	(*)	(*)	244,187	724,304	149,367								
\$7,000 under \$8,000.....	226,904	71,969	19,380	5,309	(*)	(*)	193,056	21,273	-	-	230,934	910,879	149,367								
\$8,000 under \$9,000.....	159,431	66,768	17,128	3,546	(*)	(*)	126,701	10,713	(*)	(*)	168,056	810,319	136,489								
\$9,000 under \$10,000.....	158,691	67,869	6,073	2,063	-	-	132,194	18,262	(*)	(*)	160,869	902,002	154,949								
\$10,000 under \$11,000.....	126,094	63,551	14,577	2,189	(*)	(*)	104,389	20,595	-	-	132,529	829,121	143,007								
\$11,000 under \$12,000.....	82,178	34,112	6,045	849	(*)	(*)	67,780	14,646	(*)	(*)	82,868	588,191	105,174								
\$12,000 under \$13,000.....	71,644	32,908	8,013	1,316	(*)	(*)	58,790	13,357	(*)	(*)	75,309	606,418	110,815								
\$13,000 under \$14,000.....	68,466	31,076	5,479	2,694	(*)	(*)	50,318	11,617	-	-	69,503	629,324	117,460								
\$14,000 under \$15,000.....	54,540	28,041	4,664	715	(*)	(*)	44,557	10,007	-	-	56,881	573,547	109,567								
\$15,000 under \$20,000.....	195,968	121,767	22,854	7,337	{	1,033	6	{	-	-	-	-	109,567								
\$20,000 under \$25,000.....	105,493	80,320	12,990	9,900										162,336	53,465	(*)	(*)	201,572	2,453,225	496,351	
\$25,000 under \$30,000.....	60,493	57,944	7,696	3,120										84,401	40,381	-	-	108,106	1,797,942	402,495	
\$30,000 under \$50,000.....	108,689	137,847	16,204	18,591										48,316	25,005	(*)	(*)	61,676	1,263,088	305,705	
\$50,000 under \$100,000.....	56,208	131,269	12,007	52,357	{	1,033	6	{	-	-	-	-	916,063								
\$100,000 under \$200,000.....	14,912	83,265	4,537	57,695										88,851	69,178	(*)	(*)	110,542	3,244,642	916,063	
\$200,000 under \$500,000.....	4,254	61,764	1,795	68,466										46,223	78,826	-	-	57,356	3,036,916	1,127,587	
\$500,000 under \$1,000,000.....	664	27,992	351	43,168										-	-	-	-	-	-	-	-
\$1,000,000 or more.....	244	31,181	150	73,082	-	-	230	10,943	-	-	243	333,684	208,354								
Total nontaxable returns.....	495,088	148,633	24,674	14,833	(*)	(*)	389,485	108,672	(*)	(*)	127,837	94,744	13,695								
Returns under \$5,000.....	1,162,892	284,195	70,027	12,542	7,114	18	878,342	73,027	(*)	(*)	881,842	992,355	147,668								
Returns \$5,000 under \$10,000.....	1,164,819	405,093	93,364	16,381	2,185	6	969,988	134,889	(*)	(*)	1,174,589	4,136,810	677,884								
Returns \$10,000 under \$15,000.....	405,747	193,349	39,573	9,405	(*)	(*)	330,640	75,028	(*)	(*)	417,216	3,226,746	586,044								
Returns \$15,000 or more.....	550,693	739,697	79,019	339,987	1,062	20	451,215	404,560	272	1,116	560,348	14,949,127	4,905,816								

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/1970 • Age 65 or over; Retirement Income Credit

Table 68.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Money amounts in thousands of dollars

Size of adjusted gross income	Surcharge		Tax credits								Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Retirement income credit		Foreign tax credit		Investment credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total.....	2,144,075	152,726	612,472	93,891	55,960	17,332	4,598	1,638	5,732	402	2,906,115	6,357,000	3,480	24,041
\$1 under \$1,000.....	-	-	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	34,547	1,328	-	-	-	-	-	-	93,645	6,286	(*)	(*)
\$3,000 under \$4,000.....	100,371	450	102,735	7,783	(*)	(*)	(*)	(*)	(*)	(*)	300,942	40,923	(*)	(*)
\$4,000 under \$5,000.....	154,807	1,162	142,043	14,263	(*)	(*)	(*)	(*)	-	-	379,246	78,012	(*)	(*)
\$5,000 under \$6,000.....	202,525	1,731	110,013	13,088	-	-	(*)	(*)	-	-	344,315	109,578	(*)	(*)
\$6,000 under \$7,000.....	187,885	2,003	67,462	9,029	-	-	(*)	(*)	(*)	(*)	244,187	108,402	(*)	(*)
\$7,000 under \$8,000.....	208,724	3,277	67,089	8,651	8,001	801	-	-	-	-	230,934	144,276	(*)	(*)
\$8,000 under \$9,000.....	160,281	3,177	50,414	6,424	-	-	(*)	(*)	-	-	168,056	132,729	(*)	(*)
\$9,000 under \$10,000.....	156,546	3,744	32,368	4,649	-	-	(*)	(*)	-	-	160,869	154,040	(*)	(*)
\$10,000 under \$11,000.....	130,457	3,419	27,193	4,927	-	-	-	-	-	-	132,529	141,454	-	-
\$11,000 under \$12,000.....	81,304	2,551	20,173	2,645	-	-	(*)	(*)	-	-	82,859	105,062	(*)	(*)
\$12,000 under \$13,000.....	75,158	2,726	15,149	2,199	7,894	577	(*)	(*)	-	-	75,309	111,326	(*)	(*)
\$13,000 under \$14,000.....	69,500	2,866	18,142	2,625	-	-	(*)	(*)	-	-	69,500	117,349	(*)	(*)
\$14,000 under \$15,000.....	56,832	2,818	9,940	1,567	-	-	(*)	(*)	-	-	56,881	110,681	-	-
\$15,000 under \$20,000.....	201,026	12,361	44,077	5,482	6,083	558	-	-	(*)	(*)	201,571	502,746	174	655
\$20,000 under \$25,000.....	107,873	10,075	21,266	2,719	4,103	537	542	48	(*)	(*)	108,106	409,308		
\$25,000 under \$30,000.....	61,196	7,591	14,190	2,018	4,511	463	-	-	(*)	(*)	61,676	310,808		
\$30,000 under \$50,000.....	110,099	22,966	19,122	2,433	10,102	2,769	430	129	(*)	(*)	110,539	933,707	1,021	2,625
\$50,000 under \$100,000.....	56,998	28,268	10,527	1,403	8,324	4,013	660	459	118	96	57,336	1,149,914		
\$100,000 under \$200,000.....	15,089	18,597	3,056	438	3,364	2,976	392	442	39	26	15,159	756,783	1,076	3,767
\$200,000 under \$500,000.....	4,303	12,837	855	122	1,314	2,426	128	256	11	119	4,314	522,521	783	5,909
\$500,000 under \$1,000,000.....	675	4,878	123	19	242	1,189	19	93	5	3	674	198,120	233	4,563
\$1,000,000 or more.....	243	5,226	56	8	91	522	13	142	-	-	243	212,905	95	6,149
Taxable returns, total.....	2,143,938	152,714	686,826	80,657	55,559	16,876	4,487	1,618	4,049	259	2,906,115	6,357,000	3,480	24,041
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	16,992	520	-	-	-	-	-	-	93,645	6,286	(*)	(*)
\$3,000 under \$4,000.....	100,371	450	67,371	5,576	-	-	-	-	(*)	(*)	300,942	40,923	(*)	(*)
\$4,000 under \$5,000.....	154,807	1,162	96,406	8,755	(*)	(*)	(*)	(*)	-	-	379,246	78,012	(*)	(*)
\$5,000 under \$6,000.....	202,525	1,731	98,422	9,954	-	-	(*)	(*)	-	-	344,315	109,578	(*)	(*)
\$6,000 under \$7,000.....	187,885	2,003	61,416	8,137	-	-	(*)	(*)	(*)	(*)	244,187	108,402	(*)	(*)
\$7,000 under \$8,000.....	208,598	3,275	60,369	8,172	7,875	715	-	-	-	-	230,934	144,276	(*)	(*)
\$8,000 under \$9,000.....	160,281	3,177	50,414	6,424	-	-	(*)	(*)	-	-	168,056	132,729	(*)	(*)
\$9,000 under \$10,000.....	156,546	3,744	32,368	4,649	-	-	-	-	-	-	160,869	154,040	(*)	(*)
\$10,000 under \$11,000.....	130,457	3,419	27,067	4,906	-	-	-	-	-	-	132,529	141,454	-	-
\$11,000 under \$12,000.....	81,304	2,551	20,173	2,645	-	-	(*)	(*)	-	-	82,859	105,062	(*)	(*)
\$12,000 under \$13,000.....	75,158	2,726	15,149	2,199	7,894	577	(*)	(*)	-	-	75,309	111,326	(*)	(*)
\$13,000 under \$14,000.....	69,500	2,866	18,142	2,625	-	-	(*)	(*)	-	-	69,500	117,349	(*)	(*)
\$14,000 under \$15,000.....	56,832	2,818	9,940	1,567	-	-	(*)	(*)	-	-	56,881	110,681	-	-
\$15,000 under \$20,000.....	201,026	12,361	43,678	5,388	6,083	558	-	-	(*)	(*)	201,571	502,746	174	655
\$20,000 under \$25,000.....	107,873	10,075	21,140	2,716	4,103	537	542	48	(*)	(*)	108,106	409,308		
\$25,000 under \$30,000.....	61,196	7,591	14,063	2,011	4,511	463	-	-	(*)	(*)	61,676	310,808		
\$30,000 under \$50,000.....	110,099	22,966	19,099	2,423	10,089	2,768	430	129	(*)	(*)	110,539	933,707	1,021	2,625
\$50,000 under \$100,000.....	56,993	28,267	10,527	1,403	8,319	3,979	660	459	118	96	57,336	1,149,914		
\$100,000 under \$200,000.....	15,088	18,596	3,056	438	3,363	2,963	392	442	39	26	15,159	756,783	1,076	3,767
\$200,000 under \$500,000.....	4,299	12,836	855	122	1,310	2,415	127	241	10	1	4,314	522,521	783	5,909
\$500,000 under \$1,000,000.....	674	4,871	123	19	241	890	19	93	3	3	674	198,120	233	4,563
\$1,000,000 or more.....	243	5,226	56	8	91	522	13	142	-	-	243	212,905	95	6,149
Total nontaxable returns.....	(*)	(*)	125,646	13,232	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
returns under \$5,000.....	257,361	1,614	281,257	23,444	(*)	(*)	(*)	(*)	(*)	(*)	781,058	125,291	(*)	(*)
returns \$5,000 under \$10,000.....	915,961	13,932	327,346	41,840	8,001	801	(*)	(*)	(*)	(*)	1,148,361	649,025	(*)	(*)
returns \$10,000 under \$15,000.....	413,251	14,379	90,597	13,964	7,894	577	(*)	(*)	(*)	(*)	417,078	585,871	(*)	(*)
returns \$15,000 or more.....	557,502	122,798	113,272	14,642	38,134	15,452	2,184	1,568	627	248	559,618	4,996,813	3,382	23,667

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: Amount detail may not add to total because of rounding.

Table 69.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income ¹	Number of returns	Adjusted gross income	Standard deduction						Exemptions (Amount)	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge	
			Total		Low-income allowance		Percentage				Number of returns	Amount		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total.....	3,348,885	13,870,298	3,348,885	3,098,503	2,422,726	2,405,524	926,159	692,979	6,053,439	1,702,272	1,646,613	6,721,936	1,271,784	1,052,151	28,813
\$1 under \$1,000.....	303,360	187,230	303,360	315,264	286,787	314,242	16,573	1,023	547,135	303,360	-	-	-	-	-
\$1,000 under \$2,000.....	744,304	1,155,425	744,304	796,938	732,385	795,079	11,919	1,859	1,279,561	734,895	9,409	2,198	310	(*)	(*)
\$2,000 under \$3,000.....	783,283	1,936,993	783,283	810,559	773,366	808,077	9,917	2,482	1,370,276	531,487	251,796	112,671	15,876	112,042	611
\$3,000 under \$4,000.....	431,514	1,492,745	431,514	361,831	427,902	360,653	(*)	(*)	845,869	130,347	301,167	332,536	50,087	133,755	1,077
\$4,000 under \$5,000.....	239,324	1,073,462	239,324	134,769	146,093	93,122	93,231	41,648	455,674	(*)	(*)	484,148	75,273	-	-
\$5,000 under \$6,000.....	184,111	1,010,784	184,111	104,815	52,469	32,243	131,642	72,572	328,428	-	184,111	577,542	93,364	156,033	1,889
\$6,000 under \$7,000.....	124,007	800,053	124,007	78,921	(*)	(*)	121,194	77,573	219,506	(*)	(*)	501,627	84,265	114,220	1,788
\$7,000 under \$8,000.....	107,565	811,672	107,565	81,073	-	-	107,565	81,073	197,541	-	107,565	533,058	90,039	105,885	2,188
\$8,000 under \$9,000.....	79,027	675,557	79,027	67,541	(*)	(*)	78,367	66,881	139,833	-	79,027	468,183	83,288	79,017	2,031
\$9,000 under \$10,000.....	93,238	890,332	93,238	88,086	(*)	(*)	92,987	87,985	167,507	-	93,238	634,740	114,323	93,238	2,813
\$10,000 under \$11,000.....	50,823	533,494	50,823	50,761	-	-	50,823	50,761	98,229	-	50,823	384,505	69,936	50,163	1,730
\$11,000 under \$12,000.....	49,995	574,731	49,995	49,972	-	-	49,995	49,972	99,787	-	49,995	424,973	79,562	49,994	1,945
\$12,000 under \$13,000.....	37,843	470,042	37,843	37,482	-	-	37,843	37,482	70,081	-	37,843	362,480	68,819	37,182	1,667
\$13,000 under \$14,000.....	19,788	267,158	19,788	19,788	-	-	19,788	19,788	35,323	-	19,788	212,047	42,584	19,788	1,046
\$14,000 under \$15,000.....	21,044	304,338	21,044	21,044	-	-	21,044	21,044	40,759	-	21,044	242,534	48,983	21,044	1,206
\$15,000 under \$20,000.....	51,571	880,781	51,571	51,571	-	-	51,571	51,571	102,226	-	51,571	726,984	153,612	51,372	3,790
\$20,000 under \$25,000.....	15,323	338,271	15,323	15,323	-	-	15,323	15,323	30,355	-	15,323	292,593	69,162	15,277	1,711
\$25,000 under \$30,000.....	5,560	151,386	5,560	5,560	-	-	5,560	5,560	11,253	-	5,560	134,573	34,052	5,560	845
\$30,000 under \$50,000.....	5,723	205,936	5,723	5,723	-	-	5,723	5,723	11,191	-	5,723	189,022	55,645	5,723	1,391
\$50,000 under \$100,000.....	1,290	81,861	1,290	1,290	-	-	1,290	1,290	2,552	-	1,290	78,019	29,292	1,290	735
\$100,000 under \$200,000.....	174	22,361	174	174	-	-	174	174	324	-	174	21,863	10,083	172	268
\$200,000 under \$500,000.....	18	5,686	18	18	-	-	18	18	29	-	18	5,640	3,229	18	81
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	1,545,590	10,499,721	1,545,590	1,177,011	657,634	489,660	887,956	687,351	2,663,957	-	1,545,590	6,658,759	1,262,715	1,051,976	28,810
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	203,230	540,136	203,230	187,965	201,546	187,511	(*)	(*)	261,366	-	203,230	90,806	12,753	(*)	(*)
\$2,000 under \$3,000.....	264,284	924,589	264,284	185,057	260,672	183,880	(*)	(*)	428,204	-	264,284	311,328	47,063	111,916	610
\$3,000 under \$4,000.....	224,981	1,011,706	224,981	124,295	133,430	83,358	91,551	40,937	417,232	-	224,981	470,179	73,273	133,755	1,077
\$4,000 under \$5,000.....	180,746	993,469	180,746	102,628	49,107	30,057	131,639	72,571	318,967	-	180,746	571,875	92,544	156,030	1,889
\$5,000 under \$6,000.....	124,006	800,046	124,006	78,920	(*)	(*)	121,194	77,573	219,500	-	124,006	501,627	84,265	114,220	1,788
\$6,000 under \$7,000.....	107,565	811,672	107,565	81,073	-	-	107,565	81,073	197,541	-	107,565	533,058	90,039	105,885	2,188
\$7,000 under \$8,000.....	79,027	675,557	79,027	67,541	(*)	(*)	78,367	66,881	139,833	-	79,027	468,183	83,288	79,017	2,031
\$8,000 under \$9,000.....	93,238	890,332	93,238	88,086	(*)	(*)	92,987	87,985	167,507	-	93,238	634,740	114,323	93,238	2,813
\$9,000 under \$10,000.....	50,823	533,494	50,823	50,761	-	-	50,823	50,761	98,229	-	50,823	384,505	69,936	50,163	1,730
\$10,000 under \$11,000.....	49,995	574,731	49,995	49,972	-	-	49,995	49,972	99,787	-	49,995	424,973	79,562	49,994	1,945
\$11,000 under \$12,000.....	37,798	469,487	37,798	37,437	-	-	37,798	37,437	70,024	-	37,798	362,026	68,719	37,137	1,665
\$12,000 under \$13,000.....	19,788	267,158	19,788	19,788	-	-	19,788	19,788	35,323	-	19,788	212,047	42,584	19,788	1,046
\$13,000 under \$14,000.....	21,044	304,338	21,044	21,044	-	-	21,044	21,044	40,759	-	21,044	242,534	48,983	21,044	1,206
\$14,000 under \$15,000.....	51,570	880,762	51,570	51,570	-	-	51,570	51,570	102,222	-	51,570	726,970	153,610	51,371	3,790
\$15,000 under \$20,000.....	15,323	338,271	15,323	15,323	-	-	15,323	15,323	30,355	-	15,323	292,593	69,162	15,277	1,711
\$20,000 under \$25,000.....	5,560	151,386	5,560	5,560	-	-	5,560	5,560	11,253	-	5,560	134,573	34,052	5,560	845
\$25,000 under \$30,000.....	5,723	205,936	5,723	5,723	-	-	5,723	5,723	11,191	-	5,723	189,022	55,645	5,723	1,391
\$30,000 under \$50,000.....	1,290	81,861	1,290	1,290	-	-	1,290	1,290	2,552	-	1,290	78,019	29,292	1,290	735
\$50,000 under \$100,000.....	174	22,361	174	174	-	-	174	174	324	-	174	21,863	10,083	172	268
\$100,000 under \$200,000.....	18	5,686	18	18	-	-	18	18	29	-	18	5,640	3,229	18	81
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	1,803,295	3,370,577	1,803,295	1,921,493	1,765,092	1,915,864	38,203	5,628	3,389,482	-	101,023	63,178	9,070	175	4
Returns under \$5,000.....	2,501,785	5,845,854	2,501,785	2,419,361	2,366,533	2,371,173	135,252	48,188	4,498,515	1,702,271	799,514	931,553	141,546	246,175	1,688
Returns \$5,000 under \$10,000.....	587,948	4,188,397	587,948	420,435	56,193	34,351	531,755	386,084	1,052,815	(*)	587,947	2,715,150	465,279	548,393	10,708
Returns \$10,000 under \$15,000.....	179,493	2,149,763	179,493	179,046	-	-	179,493	179,046	344,178	-	179,493	1,626,539	309,884	178,171	7,595
Returns \$15,000 or more.....	79,659	1,686,281	79,659	79,658	-	-	79,659	79,658	157,930	-	79,659	1,448,693	355,075	79,412	8,820

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 69.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued
(Money amounts in thousands of dollars)

Size of adjusted gross income	Tax credits						Income tax after credits		Self-employment tax		Tax from recomputing prior year investment credit		Additional tax for tax preferences	
	Total		Retirement income credit		Investment credit									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total.....	419,302	50,751	414,757	49,947	5,622	779	1,545,590	1,249,861	373,162	63,683	2,250	441	292	457
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	35,646	1,855	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	69,232	4,016	69,232	4,009	(*)	(*)	203,230	11,861	67,234	7,382	(*)	(*)	-	-
\$3,000 under \$4,000.....	91,084	8,414	90,833	8,376	(*)	(*)	264,284	42,283	41,197	5,810	(*)	(*)	-	-
\$4,000 under \$5,000.....	68,169	9,100	67,951	9,073	(*)	(*)	224,981	67,251	26,236	4,573	(*)	(*)	-	-
\$5,000 under \$6,000.....	51,217	7,892	50,211	7,855	1,910	211	180,746	87,358	15,009	3,229	-	-	-	-
\$6,000 under \$7,000.....	38,788	5,587	38,788	5,587			124,006	80,464	14,868	3,336	(*)	(*)	-	-
\$7,000 under \$8,000.....	12,557	1,344	11,970	1,297			107,565	90,883	15,010	4,877	(*)	(*)	-	-
\$8,000 under \$9,000.....	13,651	2,021	13,145	1,892			79,027	83,297	8,687	2,855	(*)	(*)	-	-
\$9,000 under \$10,000.....	22,848	3,480	22,786	3,479	-	-	93,238	113,656	8,537	2,682	(*)	(*)	-	-
\$10,000 under \$11,000.....	9,434	1,980	9,372	1,931	(*)	(*)	50,823	69,685	9,997	3,005	(*)	(*)	-	-
\$11,000 under \$12,000.....	11,013	1,954	10,763	1,949	(*)	(*)	49,995	79,554	5,403	2,067	-	-	-	-
\$12,000 under \$13,000.....	7,636	1,068	7,636	1,068	-	-	37,798	69,419	7,455	3,075	(*)	(*)	-	-
\$13,000 under \$14,000.....	3,560	560	2,891	407	(*)	(*)	19,788	43,070	3,723	1,502	(*)	(*)	-	-
\$14,000 under \$15,000.....	3,204	569	3,079	547	(*)	(*)	21,044	49,620	3,260	1,204	(*)	(*)	-	-
\$15,000 under \$20,000.....	9,940	1,562	9,352	1,351	581	270	51,570	155,844	10,591	4,596	515	133	(*)	(*)
\$20,000 under \$25,000.....	3,490	615	3,445	595			15,323	70,255	4,542	2,002			-	-
\$25,000 under \$30,000.....	1,367	211	1,240	172			5,560	34,685	2,115	1,194			-	-
\$30,000 under \$50,000.....	1,773	312	1,748	311			5,723	56,724	1,970	1,048			245	230
\$50,000 under \$100,000.....	291	46	272	40	-	-	1,290	29,981	446	231	-	-	-	-
\$100,000 under \$200,000.....	42	19	38	7	-	-	174	10,331	68	28	6	1	40	133
\$200,000 under \$500,000.....	5	1	5	1	-	-	18	3,309	-	-	2	(2)	6	77
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total.....	318,280	41,679	314,057	40,926	5,301	731	1,545,590	1,249,861	165,823	45,648	1,973	431	292	457
\$1 under \$1,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	20,666	893	20,666	886	(*)	(*)	203,230	11,861	9,128	1,303	-	-	-	-
\$3,000 under \$4,000.....	54,201	5,390	54,201	5,390	-	-	264,284	42,283	19,075	2,934	(*)	(*)	-	-
\$4,000 under \$5,000.....	56,008	7,100	55,858	7,084	(*)	(*)	224,981	67,251	25,438	4,444	(*)	(*)	-	-
\$5,000 under \$6,000.....	47,852	7,072	46,847	7,035	1,909	211	180,746	87,358	15,009	3,229	-	-	-	-
\$6,000 under \$7,000.....	38,788	5,587	38,788	5,587			124,006	80,464	14,867	3,335	(*)	(*)	-	-
\$7,000 under \$8,000.....	12,557	1,344	11,970	1,297			107,565	90,883	15,010	4,877	(*)	(*)	-	-
\$8,000 under \$9,000.....	13,651	2,021	13,145	1,892			79,027	83,297	8,687	2,855	(*)	(*)	-	-
\$9,000 under \$10,000.....	22,848	3,480	22,786	3,479	-	-	93,238	113,656	8,537	2,682	(*)	(*)	-	-
\$10,000 under \$11,000.....	9,434	1,980	9,372	1,931	(*)	(*)	50,823	69,685	9,997	3,005	(*)	(*)	-	-
\$11,000 under \$12,000.....	11,013	1,954	10,763	1,949	(*)	(*)	49,995	79,554	5,403	2,067	-	-	-	-
\$12,000 under \$13,000.....	7,636	1,068	7,636	1,068	-	-	37,798	69,419	7,455	3,075	(*)	(*)	-	-
\$13,000 under \$14,000.....	3,560	560	2,891	407	(*)	(*)	19,788	43,070	3,723	1,502	(*)	(*)	-	-
\$14,000 under \$15,000.....	3,204	569	3,079	547	(*)	(*)	21,044	49,620	3,260	1,204	(*)	(*)	-	-
\$15,000 under \$20,000.....	9,939	1,560	9,352	1,351	581	270	51,570	155,844	10,590	4,596	515	133	(*)	(*)
\$20,000 under \$25,000.....	3,490	615	3,445	595			15,323	70,255	4,542	2,002			-	-
\$25,000 under \$30,000.....	1,367	211	1,240	172			5,560	34,685	2,115	1,194			-	-
\$30,000 under \$50,000.....	1,773	312	1,748	311			5,723	56,724	1,970	1,048			245	230
\$50,000 under \$100,000.....	291	46	272	40	-	-	1,290	29,981	446	231	-	-	-	-
\$100,000 under \$200,000.....	42	19	38	7	-	-	174	10,331	68	28	6	1	40	133
\$200,000 under \$500,000.....	5	1	5	1	-	-	18	3,309	-	-	2	(2)	6	77
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	101,022	9,072	100,700	9,021	(*)	(*)	-	-	207,339	18,036	(*)	(*)	-	-
Returns under \$5,000.....	228,486	21,529	228,016	21,458	(*)	(*)	701,902	121,725	261,481	26,751	(*)	(*)	-	-
Returns \$5,000 under \$10,000.....	139,061	20,324	136,900	20,110	1,910	210	584,582	455,659	62,111	16,978	(*)	(*)	-	-
Returns \$10,000 under \$15,000.....	34,847	6,131	33,741	5,902	(*)	(*)	179,448	311,347	29,838	10,852	(*)	(*)	-	-
Returns \$15,000 or more.....	16,908	2,767	16,100	2,476	581	269	79,658	361,129	19,732	9,099	523	133	292	457

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.

¹Excludes returns with no adjusted gross income.

²Less than \$500.

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

Individual Returns/1970 • Age 65 or over; Retirement Income Credit

217

Table 70.—RETURNS OF TAXPAYERS AGE 65 OR OVER WITH PENSION AND ANNUITY INCOME: ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, TAXABLE AND PARTIALLY TAXABLE PENSION AND ANNUITY INCOME, BY SIZE OF ADJUSTED GROSS INCOME

[Money amounts in thousands of dollars]

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income	Retirement income credit		Income tax after credits	Taxpayer's contribution		Pension and annuity income		Amount excludable		Taxable portion	
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount received this year	Number of returns	Amount	Number of returns	Amount
All returns, total.....	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No adjusted gross income.....	2,351,658	1,577,580,375	646,504	87,311	2,227,902	337,764	2,236,543	2,351,658	6,331,989	464,322	669,473	2,269,079	5,662,520
\$1 under \$1,000.....	4,466	-39,700	-	-	-	1,596	5,973	4,466	9,449	2,041	3,098	3,402	6,352
\$1,000 under \$2,000.....	30,656	223,930	-	-	-	6,346	29,302	30,656	44,268	18,934	30,612	25,111	13,656
\$2,000 under \$3,000.....	160,157	253,930	-	-	72	19,130	92,708	160,157	191,359	30,218	49,650	152,430	141,710
\$3,000 under \$4,000.....	361,151	924,909	41,340	2,508	6,767	37,906	188,642	361,151	589,309	56,893	79,831	352,404	599,477
\$4,000 under \$5,000.....	398,003	1,383,280	111,066	10,622	29,788	32,213	153,085	398,003	853,434	54,515	55,376	390,716	798,058
\$5,000 under \$6,000.....	274,558	1,237,201	110,589	14,696	45,504	37,956	231,744	274,558	704,325	45,208	95,713	266,138	608,613
\$6,000 under \$7,000.....	219,844	1,194,195	94,963	14,354	69,994	23,444	130,792	219,844	650,783	38,554	49,314	215,476	601,466
\$7,000 under \$8,000.....	147,841	979,939	57,959	8,609	63,537	27,761	110,917	147,841	416,506	29,769	37,753	143,476	395,857
\$8,000 under \$9,000.....	136,158	1,019,130	48,335	6,468	63,162	24,733	135,544	136,158	371,584	37,753	43,833	127,507	327,751
\$9,000 under \$10,000.....	107,989	991,884	39,118	6,272	84,998	17,258	135,398	107,989	334,491	15,725	16,935	103,939	317,555
\$10,000 under \$11,000.....	92,485	881,208	27,889	4,564	92,603	20,242	106,043	92,485	320,672	13,771	15,725	90,302	300,947
\$11,000 under \$12,000.....	72,305	797,735	22,973	4,945	79,796	14,178	111,381	72,305	246,078	15,763	21,513	69,664	224,565
\$12,000 under \$13,000.....	51,744	592,915	15,278	2,731	69,599	13,268	124,305	51,744	194,373	13,152	20,308	48,188	174,066
\$13,000 under \$14,000.....	39,623	492,860	10,310	1,631	59,527	6,788	60,336	39,623	142,648	8,357	10,083	36,732	132,565
\$14,000 under \$15,000.....	31,761	428,431	11,259	1,358	53,595	7,733	55,382	31,761	126,828	10,937	20,224	22,999	108,604
\$15,000 under \$20,000.....	23,912	349,694	6,043	1,257	48,528	6,110	52,166	23,912	113,475	7,571	12,013	20,999	101,461
\$20,000 under \$25,000.....	86,295	1,481,997	23,294	3,364	220,005	19,575	198,161	86,295	353,904	25,445	41,748	81,666	312,157
\$25,000 under \$30,000.....	36,396	811,181	9,675	1,389	137,332	7,717	115,875	36,396	190,687	11,704	23,461	34,931	167,226
\$30,000 under \$35,000.....	32,474	649,079	6,119	947	116,450	6,385	98,157	32,474	176,388	12,616	20,829	14,640	100,116
\$35,000 under \$40,000.....	14,989	1,214,617	3,079	844	207,208	6,835	55,504	14,989	114,334	6,007	14,219	14,640	100,116
\$40,000 under \$45,000.....	14,989	996,998	3,079	382	290,627	2,425	55,504	14,989	114,334	6,007	14,219	14,640	100,116
\$45,000 under \$50,000.....	3,763	501,066	803	108	183,107	510	15,106	3,763	40,924	1,534	5,829	3,700	35,096
\$50,000 under \$55,000.....	1,220	321,931	199	29	130,184	183	5,562	1,220	15,057	439	2,485	1,098	12,571
\$55,000 under \$60,000.....	177	117,977	25	2	48,350	25	1,217	177	2,857	74	101	59	2,362
\$60,000 or more.....	60	117,358	7	1	45,169	7	241	60	1,062	20	101	59	961
Taxable returns, total.....	1,655,697	15,650,313	509,216	71,109	2,227,902	248,292	1,792,277	1,655,697	4,980,034	328,623	435,877	1,601,795	4,544,161
No adjusted gross income.....	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	3,360	6,030	-	-	72	10,082	76,987	3,360	5,509	17,055	18,112	119,256	180,314
\$1,000 under \$2,000.....	119,256	320,696	-	-	597	20,117	83,151	119,256	466,596	30,771	26,897	224,302	439,460
\$2,000 under \$3,000.....	229,405	806,795	64,181	6,736	29,788	22,079	91,370	229,405	502,118	29,308	40,632	212,631	461,487
\$3,000 under \$4,000.....	217,690	982,818	70,934	8,898	43,504	19,577	109,022	217,690	582,028	38,300	48,996	199,899	533,032
\$4,000 under \$5,000.....	204,264	1,108,810	82,444	10,859	69,994	25,829	124,446	204,264	382,368	28,089	42,245	132,628	362,063
\$5,000 under \$6,000.....	126,993	879,183	52,417	7,755	63,537	24,230	131,190	126,993	349,063	35,822	42,245	120,289	306,818
\$6,000 under \$7,000.....	107,862	966,301	44,975	6,280	84,998	17,132	115,146	107,862	334,415	15,725	16,935	103,812	317,480
\$7,000 under \$8,000.....	92,485	881,208	27,889	4,564	92,603	20,242	106,043	92,485	320,672	13,771	15,725	90,302	300,947
\$8,000 under \$9,000.....	72,305	756,370	22,973	4,945	79,796	14,178	111,381	72,305	245,301	15,763	21,513	69,539	223,788
\$9,000 under \$10,000.....	51,084	585,460	15,278	2,731	69,599	13,268	124,305	51,084	193,005	13,152	20,308	47,528	172,697
\$10,000 under \$11,000.....	38,961	484,498	10,310	1,631	59,527	6,788	60,335	38,961	141,207	7,696	8,937	36,070	132,270
\$11,000 under \$12,000.....	31,101	419,596	11,259	1,358	53,595	7,733	55,382	31,101	126,368	10,937	20,224	29,404	106,143
\$12,000 under \$13,000.....	23,912	349,694	6,043	1,257	46,528	6,110	52,166	23,912	113,475	7,571	12,013	22,999	101,461
\$13,000 under \$14,000.....	86,294	1,481,982	23,294	3,364	220,005	19,575	198,161	86,294	353,897	25,445	41,748	81,665	312,159
\$14,000 under \$15,000.....	35,971	802,136	9,675	1,389	137,332	7,543	113,873	35,971	188,740	11,552	22,478	34,552	166,263
\$15,000 under \$20,000.....	23,473	601,079	6,119	947	116,450	6,385	98,157	23,473	126,319	12,615	20,828	22,716	115,560
\$20,000 under \$25,000.....	32,433	1,214,572	6,181	844	207,208	6,835	98,157	32,433	176,386	5,969	14,212	14,582	99,972
\$25,000 under \$30,000.....	14,931	993,324	3,079	382	290,627	2,422	55,500	14,931	114,183	1,529	5,823	3,681	34,981
\$30,000 under \$35,000.....	3,744	498,616	803	108	183,107	508	15,072	3,744	40,803	1,529	2,477	1,092	12,496
\$35,000 under \$40,000.....	1,176	320,418	199	29	130,184	182	5,551	1,176	14,973	436	2,477	1,092	12,496
\$40,000 under \$45,000.....	176	118,433	25	2	48,350	25	1,217	176	2,818	74	101	59	2,323
\$45,000 or more.....	60	117,358	7	1	45,169	7	241	60	1,062	20	101	59	961
Total non taxable returns.....	695,961	1,930,064	137,288	16,200	-	89,472	484,265	695,961	1,351,959	135,699	223,595	667,284	1,118,364
Returns under \$5,000.....	1,228,991	13,781,660	262,995	27,825	82,131	135,147	701,054	1,228,991	2,392,145	207,818	314,279	1,190,201	2,077,866
Returns \$5,000 under \$10,000.....	704,317	4,963,588	268,264	40,296	396,294	113,438	598,693	704,317	2,094,036	135,572	150,457	680,700	1,963,580
Returns \$10,000 under \$15,000.....	219,345	2,621,635	65,863	12,121	311,044	48,077	403,970	219,345	823,401	55,580	84,141	267,647	729,260
Returns \$15,000 or more.....	199,005	6,123,491	49,382	7,065	1,438,431	41,102	533,226	199,005	1,022,406	66,352	120,594	190,531	901,814

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/1970 • Age 65 or over; Retirement Income Credit

Table 70.—RETURNS OF TAXPAYERS AGE 65 OR OVER WITH PENSION AND ANNUITY INCOME: ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, TAXABLE AND PARTIALLY TAXABLE PENSION AND ANNUITY INCOME, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with pension and annuity income not fully taxable												
	Number of returns	Adjusted gross income	Retirement income credit		Income tax after credits	Pension and annuity income							
			Number of returns	Amount		Taxpayer's contribution		Amount received this year		Amount excludable		Taxable portion	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	464,322	14,418,061	94,967	10,982	711,259	216,907	1,579,735	464,322	1,383,571	464,322	669,473	381,743	714,100
No adjusted gross income.....	2,041	-15,137	-	-	-	1,542	5,270	2,041	5,297	2,041	3,098	977	2,199
\$1 under \$1,000.....	18,943	13,414	-	-	-	(*)	(*)	18,943	36,978	18,943	30,612	13,398	6,366
\$1,000 under \$2,000.....	30,218	46,308	-	-	-	15,706	89,250	30,218	61,779	30,218	49,650	22,491	12,130
\$2,000 under \$3,000.....	56,893	147,756	13,946	826	879	26,066	172,234	56,893	130,869	56,893	79,831	48,146	51,037
\$3,000 under \$4,000.....	54,515	188,174			3,201	22,682	109,799	54,515	122,656	54,515	55,376	47,228	67,279
\$4,000 under \$5,000.....	45,208	207,344	15,014	1,769	6,399	23,619	169,659	45,208	162,339	45,208	95,713	36,788	66,627
\$5,000 under \$6,000.....	38,554	206,921	12,770	1,126	13,229	13,774	79,338	38,554	132,095	38,554	49,314	34,186	82,781
\$6,000 under \$7,000.....	29,769	194,166			14,709	13,267	40,357	29,769	67,323	29,769	20,650	25,404	46,673
\$7,000 under \$8,000.....	37,753	286,442	24,860	3,426	26,493	18,058	111,624	37,753	111,610	37,753	43,833	29,102	67,778
\$8,000 under \$9,000.....	15,725	132,904			10,552	9,657	75,365	15,725	39,076	15,725	16,935	11,675	22,141
\$9,000 under \$10,000.....	13,771	129,359	-	-	13,948	9,155	44,370	13,771	48,448	13,771	19,725	11,588	28,723
\$10,000 under \$11,000.....	15,763	165,421	8,145	1,064	18,738	9,716	74,336	15,763	50,560	15,763	21,513	13,122	29,047
\$11,000 under \$12,000.....	13,152	150,749			17,585	8,806	91,561	13,152	48,153	13,152	20,308	9,596	27,845
\$12,000 under \$13,000.....	8,357	103,689	-	-	12,234	4,177	39,605	8,357	23,840	8,357	10,083	5,466	13,757
\$13,000 under \$14,000.....	10,937	148,645	4,402	695	20,803	4,841	33,687	10,937	38,909	10,937	20,224	9,240	18,685
\$14,000 under \$15,000.....	7,371	107,666			15,141	3,807	38,514	7,371	30,224	7,371	12,013	6,458	18,210
\$15,000 under \$20,000.....	25,445	439,689	6,084	746	67,367	12,895	134,141	25,445	81,878	25,445	41,748	20,816	40,131
\$20,000 under \$25,000.....	11,704	261,142	3,607	418	43,673	4,671	35,394	11,704	53,405	11,704	23,461	10,239	29,943
\$25,000 under \$30,000.....	7,513	205,807	2,251	416	36,137	2,080	29,533	7,513	31,999	7,513	11,428	6,756	20,571
\$30,000 under \$50,000.....	12,616	481,954	2,110	266	110,386	4,188	68,076	12,616	50,499	12,616	20,829	11,432	29,671
\$50,000 under \$100,000.....	6,007	400,546	1,347	168	117,787	1,638	41,699	6,007	35,017	6,007	14,219	5,658	20,799
\$100,000 under \$200,000.....	1,534	203,320	325	48	73,442	362	11,162	1,534	13,965	1,534	5,829	1,471	8,137
\$200,000 under \$500,000.....	439	126,891	88	12	51,853	132	4,558	439	5,236	439	2,485	417	2,751
\$500,000 under \$1,000,000.....	74	48,093	15	2	19,384	16	934	74	948	74	495	70	452
\$1,000,000 or more.....	20	36,798	3	(2)	17,319	3	178	20	468	20	101	19	367
Taxable returns, total.....	328,623	14,067,044	82,699	9,974	711,259	155,525	1,186,081	328,623	1,027,599	328,623	435,877	274,721	591,723
No adjusted gross income.....	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	17,055	45,421	-	-	879	(*)	(*)	17,055	33,691	17,055	18,112	17,055	15,579
\$3,000 under \$4,000.....	30,771	108,247	(*)	(*)	3,201	14,825	58,899	30,771	60,110	30,771	26,897	25,668	33,213
\$4,000 under \$5,000.....	29,308	134,007	9,973	1,010	6,399	14,966	64,938	29,308	86,419	29,308	40,632	24,249	45,787
\$5,000 under \$6,000.....	38,300	205,547	12,767	1,125	13,229	13,520	74,588	38,300	130,565	38,300	48,996	33,935	81,569
\$6,000 under \$7,000.....	28,089	183,475			14,709	13,267	40,357	28,089	66,617	28,089	20,305	23,724	46,312
\$7,000 under \$8,000.....	35,822	272,429	23,180	3,375	26,493	17,807	107,799	35,822	101,106	35,822	42,245	27,171	58,861
\$8,000 under \$9,000.....	15,725	132,904			10,552	9,657	75,365	15,725	39,076	15,725	16,935	11,675	22,141
\$9,000 under \$10,000.....	13,771	129,359	-	-	13,948	9,155	44,370	13,771	48,448	13,771	19,725	11,588	28,723
\$10,000 under \$11,000.....	15,763	165,421	8,145	1,064	18,738	9,716	74,336	15,763	50,560	15,763	21,513	13,122	29,047
\$11,000 under \$12,000.....	13,152	150,749			17,585	8,806	91,561	13,152	48,153	13,152	20,308	9,596	27,845
\$12,000 under \$13,000.....	7,696	95,340	-	-	12,234	4,177	39,605	7,696	22,405	7,696	8,937	4,805	13,468
\$13,000 under \$14,000.....	10,937	148,645	4,402	695	20,803	4,841	33,687	10,937	38,909	10,937	20,224	9,240	18,685
\$14,000 under \$15,000.....	7,371	107,666			15,141	3,807	38,514	7,371	30,224	7,371	12,013	6,458	18,210
\$15,000 under \$20,000.....	25,445	439,689	6,084	746	67,367	12,895	134,141	25,445	81,878	25,445	41,748	20,816	40,131
\$20,000 under \$25,000.....	11,532	257,256	3,607	418	43,673	4,625	34,115	11,532	52,222	11,532	22,476	10,113	29,745
\$25,000 under \$30,000.....	7,215	197,517	2,251	416	36,137	2,080	29,533	7,215	31,124	7,215	10,858	6,458	20,265
\$30,000 under \$50,000.....	12,615	481,909	2,110	266	110,386	4,188	68,076	12,615	50,496	12,615	20,827	11,431	29,670
\$50,000 under \$100,000.....	5,989	399,139	1,347	168	117,787	1,638	41,699	5,989	35,001	5,989	14,212	5,640	20,790
\$100,000 under \$200,000.....	1,529	202,705	325	48	73,442	360	11,128	1,529	13,952	1,529	5,823	1,466	8,130
\$200,000 under \$500,000.....	436	126,035	88	12	51,853	132	4,558	436	5,197	436	2,477	414	2,720
\$500,000 under \$1,000,000.....	74	48,093	15	2	19,384	16	934	74	948	74	495	70	452
\$1,000,000 or more.....	20	36,798	3	(2)	17,319	3	178	20	468	20	101	19	367
Total nontaxable returns.....	135,699	1,351,016	12,268	1,008	-	61,382	393,655	135,699	355,972	135,699	233,595	107,022	122,380
Returns under \$5,000.....	207,818	1,587,860	28,960	2,595	10,478	95,664	575,303	207,818	519,917	207,818	314,279	169,028	205,638
Returns \$5,000 under \$10,000.....	135,572	949,791	37,630	4,551	78,931	63,911	351,053	135,572	398,552	135,572	150,457	111,955	248,096
Returns \$10,000 under \$15,000.....	55,580	676,169	12,547	1,760	84,501	31,347	277,702	55,580	191,685	55,580	84,141	43,882	107,543
Returns \$15,000 or more.....	65,352	2,204,239	15,830	2,075	537,349	25,985	375,674	65,352	273,415	65,352	120,594	56,878	152,823

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 70.—RETURNS OF TAXPAYERS AGE 65 OR OVER WITH PENSION AND ANNUITY INCOME: ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, TAXABLE AND PARTIALLY TAXABLE PENSION AND ANNUITY INCOME, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with taxpayers reporting under 3-year rule												
	Number of returns	Adjusted gross income	Retirement income credit		Income tax after credits	Pension and annuity income							
			Number of returns	Amount		Taxpayer's contribution		Amount received this year		Amount excludable		Taxable portion	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total.....	337,764	13,003,761	93,926	14,152	404,995	337,764	2,236,543	337,764	1,252,608	216,907	453,090	255,185	799,521
No adjusted gross income.....	1,596	-6,049	-	-	-	1,596	5,573	1,596	3,431	1,542	2,075	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	19,130	29,800	-	-	-	19,130	92,708	19,130	47,606	15,706	39,089	11,403	8,517
\$2,000 under \$3,000.....	37,906	98,354	14,197	1,029	644	37,906	188,642	37,906	94,043	26,066	61,406	29,159	32,637
\$3,000 under \$4,000.....	32,213	114,673			2,561	32,213	153,085	32,213	99,475	22,682	40,338	24,926	59,137
\$4,000 under \$5,000.....	37,956	173,848	13,835	1,513	5,182	37,956	231,744	37,956	134,439	23,619	66,880	29,536	67,559
\$5,000 under \$6,000.....	23,444	126,498	11,344	1,912	5,683	23,444	130,792	23,444	86,665	13,774	24,378	19,076	62,287
\$6,000 under \$7,000.....	27,761	180,003	12,561	2,574	10,930	27,761	110,917	27,761	98,653	13,267	13,030	23,396	85,623
\$7,000 under \$8,000.....	24,733	187,127	16,630	2,756	16,432	24,733	135,544	24,733	71,185	18,058	27,363	16,082	43,822
\$8,000 under \$9,000.....	17,258	145,014			12,681	17,258	115,398	17,258	64,163	9,657	15,140	13,208	49,024
\$9,000 under \$10,000.....	20,242	192,943	-	-	20,508	20,242	106,043	20,242	95,502	9,155	18,857	18,059	76,645
\$10,000 under \$11,000.....	14,178	148,279	8,710	1,780	15,142	14,178	111,381	14,178	58,261	9,716	16,707	11,537	41,554
\$11,000 under \$12,000.....	13,268	151,743			17,690	13,268	124,306	13,268	54,443	8,806	15,159	9,712	39,285
\$12,000 under \$13,000.....	6,788	84,247	7,242	1,138	10,861	6,788	60,335	6,788	27,339	4,177	7,822	3,897	19,517
\$13,000 under \$14,000.....	7,733	104,099			12,819	7,733	55,382	7,733	36,708	4,841	10,988	6,036	25,720
\$14,000 under \$15,000.....	6,110	89,104	-	-	12,481	6,110	52,166	6,110	35,014	3,807	9,401	5,197	25,613
\$15,000 under \$20,000.....	19,575	337,522	4,277	669	49,620	19,575	198,161	19,575	83,525	12,895	27,883	14,946	55,642
\$20,000 under \$25,000.....	7,717	169,991	2,518	378	27,583	7,717	115,875	7,717	50,289	4,671	14,039	6,252	36,249
\$25,000 under \$30,000.....	3,825	104,753	(*)	(*)	19,789	3,825	43,402	3,825	23,226	2,080	6,155	3,068	17,071
\$30,000 under \$50,000.....	6,835	257,880	1,089	137	58,435	6,835	98,157	6,835	39,971	4,188	10,681	5,651	29,290
\$50,000 under \$100,000.....	2,425	158,507	493	67	45,223	2,425	55,504	2,425	21,472	1,638	6,391	2,076	15,082
\$100,000 under \$200,000.....	510	67,582	95	14	24,440	510	15,106	510	7,077	362	1,783	447	5,295
\$200,000 under \$500,000.....	183	53,165	34	5	22,241	183	5,562	183	2,616	132	835	161	1,782
\$500,000 under \$1,000,000.....	25	16,084	5	1	6,855	25	1,217	25	682	16	275	21	407
\$1,000,000 or more.....	7	14,597	1	(2)	7,195	7	241	7	131	3	16	6	115
Taxable returns, total.....	248,292	12,748,647	73,003	11,623	404,995	248,292	1,752,277	248,292	978,743	155,525	286,615	194,390	692,133
No adjusted gross income.....	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	644	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	20,117	72,763	12,154	1,048	2,561	20,117	83,151	20,117	55,475	14,825	21,108	15,014	34,367
\$3,000 under \$4,000.....	22,079	101,825			5,182	22,079	91,570	22,079	65,961	14,966	27,619	17,020	38,343
\$4,000 under \$5,000.....	19,577	106,442	(*)	(*)	5,683	19,577	109,022	19,577	72,226	13,520	24,061	15,212	48,165
\$5,000 under \$6,000.....	25,829	167,788	10,881	2,337	10,930	25,829	104,446	25,829	93,284	13,267	13,030	21,464	80,255
\$6,000 under \$7,000.....	24,230	183,529	16,630	2,756	16,432	24,230	131,190	24,230	70,128	17,807	27,076	15,579	43,052
\$7,000 under \$8,000.....	17,132	143,911			17,132	17,132	115,146	17,132	64,088	9,657	15,140	13,082	48,948
\$8,000 under \$9,000.....	20,242	192,943	-	-	20,508	20,242	106,043	20,242	95,502	9,155	18,857	18,059	76,645
\$9,000 under \$10,000.....	14,178	148,279	8,710	1,780	15,142	14,178	111,381	14,178	58,261	9,716	16,707	11,537	41,554
\$10,000 under \$11,000.....	13,268	151,743			17,690	13,268	124,306	13,268	54,443	8,806	15,159	9,712	39,285
\$11,000 under \$12,000.....	6,788	84,247	7,242	1,138	10,861	6,788	60,335	6,788	27,339	4,177	7,822	3,897	19,517
\$12,000 under \$13,000.....	7,733	104,099			12,819	7,733	55,382	7,733	36,708	4,841	10,988	6,036	25,720
\$13,000 under \$14,000.....	6,110	89,104	-	-	12,481	6,110	52,166	6,110	35,014	3,807	9,401	5,197	25,613
\$14,000 under \$15,000.....	19,575	337,522	4,277	669	49,620	19,575	198,161	19,575	83,525	12,895	27,883	14,946	55,642
\$15,000 under \$20,000.....	7,545	166,470	2,518	378	27,583	7,545	113,815	7,545	49,140	4,625	13,548	6,126	35,592
\$20,000 under \$25,000.....	3,825	104,753	(*)	(*)	19,789	3,825	43,402	3,825	23,226	2,080	6,155	3,068	17,071
\$25,000 under \$30,000.....	6,835	257,880	1,089	137	58,435	6,835	98,157	6,835	39,971	4,188	10,681	5,651	29,290
\$30,000 under \$50,000.....	2,422	158,259	493	67	45,223	2,422	55,500	2,422	21,464	1,638	6,391	2,073	15,074
\$50,000 under \$100,000.....	508	67,285	95	14	24,440	508	15,072	508	7,074	360	1,781	445	5,293
\$100,000 under \$200,000.....	182	52,958	34	5	22,241	182	5,551	182	2,594	132	835	160	1,760
\$200,000 under \$500,000.....	25	16,084	5	1	6,855	25	1,217	25	682	16	275	21	407
\$500,000 under \$1,000,000.....	7	14,597	1	(2)	7,195	7	241	7	131	3	16	6	115
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns.....	89,472	1,255,114	20,923	2,529	-	89,472	484,265	89,472	273,867	61,382	166,476	60,795	107,390
Returns under \$5,000.....	135,147	1,414,624	28,032	2,541	8,387	135,147	701,054	135,147	395,685	95,664	226,186	96,357	169,499
Returns \$5,000 under \$10,000.....	113,438	831,584	40,535	7,242	66,235	113,438	598,693	113,438	416,168	63,911	98,768	89,821	317,400
Returns \$10,000 under \$15,000.....	48,077	577,472	15,952	2,917	68,992	48,077	403,570	48,077	211,765	31,347	60,076	36,379	151,689
Returns \$15,000 or more.....	41,102	1,180,080	9,407	1,450	261,379	41,102	533,226	41,102	228,989	25,985	68,057	32,628	160,933

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/1970 • Age 65 or over; Retirement Income Credit

Table 70.—RETURNS OF TAXPAYERS AGE 65 OR OVER WITH PENSION AND ANNUITY INCOME: ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, TAXABLE AND PARTIALLY TAXABLE PENSION AND ANNUITY INCOME, BY SIZE OF ADJUSTED GROSS INCOME—Continued
[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with taxpayers reporting under general rule												
	Number of returns	Adjusted gross income	Retirement income credit		Income tax after credits	Pension and annuity income							
			Number of returns	Amount		Taxpayer's contribution		Amount received this year		Amount excludable		Taxable portion	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total.....	2,013,894	14,576,615	552,578	73,159	1,822,908	-	-	2,013,894	5,079,384	247,415	216,386	2,013,894	4,863,001
No adjusted gross income.....	2,870	-33,651	-	-	-	-	-	2,870	6,018	(*)	(*)	2,870	4,996
\$1 under \$1,000.....	24,310	18,012	-	-	-	-	-	24,310	27,576	12,894	14,212	24,310	13,364
\$1,000 under \$2,000.....	141,027	224,150	-	-	72	-	-	141,027	143,754	14,512	10,561	141,027	133,193
\$2,000 under \$3,000.....	323,245	826,555	37,728	2,469	6,123	-	-	323,245	495,266	30,827	18,426	323,245	476,840
\$3,000 under \$4,000.....	365,790	1,268,617	100,481	9,632	27,228	-	-	365,790	753,960	31,833	15,039	365,790	738,921
\$4,000 under \$5,000.....	236,602	1,063,353	96,754	13,183	40,321	-	-	236,602	569,887	21,589	28,833	236,602	541,054
\$5,000 under \$6,000.....	196,400	1,067,697	83,619	12,441	64,311	-	-	196,400	564,119	24,780	24,936	196,400	539,183
\$6,000 under \$7,000.....	120,080	769,168	45,398	6,035	52,607	-	-	120,080	317,854	16,502	7,620	120,080	310,234
\$7,000 under \$8,000.....	111,425	832,003	40,358	5,524	68,729	-	-	111,425	300,399	19,695	16,470	111,425	283,930
\$8,000 under \$9,000.....	90,731	774,870	35,505	5,732	72,316	-	-	90,731	270,328	10,684	2,664	90,731	268,533
\$9,000 under \$10,000.....	72,243	688,266	22,849	3,322	72,095	-	-	72,243	225,169			72,243	224,302
\$10,000 under \$11,000.....	58,127	609,457	18,886	4,013	64,655	-	-	58,127	187,818	6,047	4,806	58,127	183,011
\$11,000 under \$12,000.....	38,476	441,172	10,655	1,884	51,909	-	-	38,476	139,929	4,346	5,150	38,476	134,779
\$12,000 under \$13,000.....	32,835	408,613	8,076	1,352	48,666	-	-	32,835	115,309	4,180	2,261	32,835	113,048
\$13,000 under \$14,000.....	24,028	324,332	8,491	1,089	40,777	-	-	24,028	90,120	6,096	9,236	24,028	80,884
\$14,000 under \$15,000.....	17,802	260,590	3,803	867	36,047	-	-	17,802	78,460	3,564	2,612	17,802	75,848
\$15,000 under \$20,000.....	66,720	1,144,476	19,017	2,695	170,384	-	-	66,720	270,379	12,550	13,865	66,720	256,515
\$20,000 under \$25,000.....	28,679	641,190	7,157	1,011	109,750	-	-	28,679	140,398	7,033	9,422	28,679	130,976
\$25,000 under \$30,000.....	19,946	544,615	5,224	768	96,662	-	-	19,946	103,968	5,433	5,273	19,946	98,695
\$30,000 under \$50,000.....	25,599	956,736	5,092	707	208,773	-	-	25,599	136,417	8,428	10,148	25,599	126,270
\$50,000 under \$100,000.....	12,564	838,490	2,586	315	245,403	-	-	12,564	92,862	4,369	7,828	12,564	85,034
\$100,000 under \$200,000.....	3,253	433,483	708	94	158,667	-	-	3,253	33,847	1,172	4,046	3,253	29,801
\$200,000 under \$500,000.....	937	268,766	165	24	107,944	-	-	937	12,441	307	1,650	937	10,789
\$500,000 under \$1,000,000.....	152	102,894	20	2	41,495	-	-	152	2,175	58	220	152	1,955
\$1,000,000 or more.....	53	102,761	6	(2)	37,974	-	-	53	931	17	85	53	846
Taxable returns, total.....	1,407,405	12,901,668	436,213	59,487	1,822,908	-	-	1,407,405	4,001,292	173,098	149,267	1,407,405	3,852,030
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$1,000.....	(*)	(*)	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	-	-	72	-	-	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	109,174	294,352	(*)	(*)	6,123	-	-	109,174	175,992	(*)	(*)	109,174	169,960
\$3,000 under \$4,000.....	209,288	733,988	59,140	6,151	27,228	-	-	209,288	411,082	15,946	5,789	209,288	405,293
\$4,000 under \$5,000.....	195,611	880,992	65,501	8,440	40,321	-	-	195,611	436,157	14,342	13,013	195,611	423,144
\$5,000 under \$6,000.....	184,687	1,002,369	74,465	9,745	64,311	-	-	184,687	509,803	24,780	24,936	184,687	484,867
\$6,000 under \$7,000.....	111,164	711,395	41,536	5,418	52,607	-	-	111,164	289,084	14,822	7,276	111,164	281,809
\$7,000 under \$8,000.....	104,690	782,772	36,998	5,306	68,729	-	-	104,690	278,936	18,015	15,169	104,690	263,767
\$8,000 under \$9,000.....	90,730	774,862	35,505	5,732	72,316	-	-	90,730	270,327	10,684	2,664	90,730	268,532
\$9,000 under \$10,000.....	72,243	688,266	22,849	3,322	72,095	-	-	72,243	225,169			72,243	224,302
\$10,000 under \$11,000.....	58,002	608,092	18,886	4,013	64,655	-	-	58,002	187,040	(*)	(*)	58,002	182,234
\$11,000 under \$12,000.....	37,816	433,716	10,655	1,884	51,909	-	-	37,816	138,562	4,346	5,150	37,816	133,412
\$12,000 under \$13,000.....	32,173	400,251	8,076	1,352	48,666	-	-	32,173	113,868	3,519	1,115	32,173	112,753
\$13,000 under \$14,000.....	23,368	315,497	8,491	1,089	40,777	-	-	23,368	89,659	6,096	9,236	23,368	80,423
\$14,000 under \$15,000.....	17,802	260,590	3,803	867	36,047	-	-	17,802	78,460	3,564	2,612	17,802	75,848
\$15,000 under \$20,000.....	66,719	1,144,460	19,017	2,695	170,384	-	-	66,719	270,372	12,550	13,865	66,719	256,508
\$20,000 under \$25,000.....	28,426	635,666	7,157	1,011	109,750	-	-	28,426	139,600	6,907	8,928	28,426	130,672
\$25,000 under \$30,000.....	19,648	536,326	5,224	768	96,662	-	-	19,648	103,093	5,135	4,703	19,648	98,389
\$30,000 under \$50,000.....	25,598	956,691	5,092	707	208,773	-	-	25,598	136,415	8,427	10,146	25,598	126,269
\$50,000 under \$100,000.....	12,509	835,065	2,586	315	245,403	-	-	12,509	92,719	4,351	7,821	12,509	84,899
\$100,000 under \$200,000.....	3,236	431,331	708	94	158,667	-	-	3,236	33,730	1,169	4,043	3,236	29,688
\$200,000 under \$500,000.....	932	267,460	165	24	107,944	-	-	932	12,379	304	1,642	932	10,736
\$500,000 under \$1,000,000.....	151	102,350	20	2	41,495	-	-	151	2,136	58	220	151	1,916
\$1,000,000 or more.....	53	102,761	6	(2)	37,974	-	-	53	931	17	85	53	846
Total nontaxable returns.....	606,489	1,674,949	116,365	13,671	-	-	-	606,489	1,078,092	74,317	67,117	606,489	1,010,974
Returns under \$5,000.....	1,093,844	13,367,037	234,963	25,284	73,744	-	-	1,093,844	1,996,459	112,154	88,093	1,093,844	1,908,367
Returns \$5,000 under \$10,000.....	590,879	4,132,004	227,729	33,054	330,058	-	-	590,879	1,677,869	71,661	51,689	590,879	1,626,180
Returns \$10,000 under \$15,000.....	171,268	2,044,164	49,911	9,204	242,053	-	-	171,268	611,636	24,233	24,065	171,268	587,571
Returns \$15,000 or more.....	157,903	5,033,411	39,975	5,615	1,177,051	-	-	157,903	793,418	39,367	52,537	157,903	740,881

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.

Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Age 65 or over; Retirement Income Credit

221

Table 71.—RETURNS WITH RETIREMENT INCOME CREDIT: TAXABLE INCOME, TAX ITEMS, AND RETURNS WITH TAX SURCHARGE, BY SIZE OF ADJUSTED GROSS INCOME
[Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Taxable income	Total tax preferences		Income tax before credits	Retirement income credit	Income tax after credits		Additional tax for tax preferences	
			Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	1,357,266	7,130,606	4,323	205,503	1,725,113	167,656	1,108,512	1,590,859	783	3,849
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	539	539	-	-	-	-
\$2,000 under \$3,000.....	119,408	72,361	-	-	10,006	7,359	43,204	2,643	-	-
\$3,000 under \$4,000.....	202,920	215,939	-	-	32,453	17,409	129,871	15,236	-	-
\$4,000 under \$5,000.....	228,115	383,065	-	-	59,126	26,604	165,093	33,089	-	-
\$5,000 under \$6,000.....	168,282	431,796	-	-	68,057	22,587	153,075	46,307	-	-
\$6,000 under \$7,000.....	116,788	380,269	-	-	61,517	17,220	110,742	44,993	-	-
\$7,000 under \$8,000.....	90,737	358,716	(*)	(*)	60,532	12,251	83,994	49,224	-	-
\$8,000 under \$9,000.....	74,521	361,222	-	-	62,407	9,989	74,521	53,676	-	-
\$9,000 under \$10,000.....	63,096	403,779	-	-	73,363	9,586	63,096	65,389	-	-
\$10,000 under \$11,000.....	42,603	287,227	-	-	50,033	8,285	42,477	42,800	-	-
\$11,000 under \$12,000.....	36,499	276,651	-	-	51,248	5,741	35,839	46,646	-	-
\$12,000 under \$13,000.....	28,758	256,088	-	-	48,271	4,550	28,713	44,831	-	-
\$13,000 under \$14,000.....	22,899	207,338	-	-	39,299	3,259	22,899	36,784	-	-
\$14,000 under \$15,000.....	16,105	165,293	(*)	(*)	31,085	2,766	16,105	29,016	-	-
\$15,000 under \$20,000.....	59,531	729,237	(*)	(*)	151,017	8,294	59,131	146,048	(*)	(*)
\$20,000 under \$25,000.....	27,167	453,944	(*)	(*)	105,504	3,850	27,041	104,128	-	-
\$25,000 under \$30,000.....	15,776	317,846	(*)	(*)	81,669	2,274	15,649	81,159	-	-
\$30,000 under \$50,000.....	21,877	635,901	1,000	23,947	185,568	2,960	21,854	186,482	(*)	(*)
\$50,000 under \$100,000.....	11,032	564,498	1,140	42,658	215,858	1,530	11,032	218,696	231	690
\$100,000 under \$200,000.....	3,128	314,121	673	44,645	150,998	451	3,128	153,318	222	955
\$200,000 under \$500,000.....	869	183,190	308	40,282	104,265	125	868	106,212	134	945
\$500,000 under \$1,000,000.....	124	56,636	58	18,228	35,022	19	124	35,752	28	564
\$1,000,000 or more.....	56	71,819	24	19,875	47,276	8	56	48,430	10	456
Returns under \$5,000.....	557,418	675,035	-	-	102,125	51,911	338,168	50,968	-	-
Returns \$5,000 under \$10,000.....	513,424	1,935,782	(*)	(*)	325,875	71,633	485,428	259,589	-	-
Returns \$10,000 under \$15,000.....	146,864	1,192,597	(*)	(*)	219,936	24,601	146,033	200,077	-	-
Returns \$15,000 or more.....	139,560	3,327,191	3,883	201,445	1,077,177	19,512	138,883	1,080,225	783	3,848

Size of adjusted gross income	Number of returns	Taxable income	Total tax preferences		Income tax before credits	Retirement income credit	Tax surcharge	Income tax after credits		Additional tax for tax preferences	
			Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total.....	775,238	6,428,679	4,179	203,422	1,621,232	103,348	38,298	775,189	1,551,400	770	3,765
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	-	-	452	150	3	(*)	(*)	-	-
\$3,000 under \$4,000.....	43,618	76,419	-	-	11,730	3,415	193	43,618	8,508	-	-
\$4,000 under \$5,000.....	80,454	211,124	-	-	34,394	10,115	565	80,454	24,845	-	-
\$5,000 under \$6,000.....	89,799	280,604	-	-	46,023	9,531	841	89,796	37,331	-	-
\$6,000 under \$7,000.....	75,266	282,718	-	-	46,989	9,497	798	75,266	38,289	-	-
\$7,000 under \$8,000.....	72,873	324,572	(*)	(*)	55,440	9,239	1,098	72,873	47,143	-	-
\$8,000 under \$9,000.....	66,919	344,371	-	-	59,921	8,814	1,263	66,919	52,365	-	-
\$9,000 under \$10,000.....	61,416	398,141	-	-	72,504	9,076	1,614	61,416	65,041	-	-
\$10,000 under \$11,000.....	41,566	283,512	-	-	49,448	7,927	1,052	41,566	42,573	-	-
\$11,000 under \$12,000.....	35,133	274,884	-	-	50,995	5,660	1,142	35,133	46,477	-	-
\$12,000 under \$13,000.....	28,758	256,088	-	-	48,271	4,550	1,110	28,713	44,831	-	-
\$13,000 under \$14,000.....	22,899	207,338	-	-	39,299	3,259	900	22,899	36,784	-	-
\$14,000 under \$15,000.....	16,105	165,293	(*)	(*)	31,085	2,766	834	16,105	29,016	-	-
\$15,000 under \$20,000.....	59,132	728,608	(*)	(*)	150,923	8,200	3,675	59,131	146,048	(*)	(*)
\$20,000 under \$25,000.....	27,041	453,923	(*)	(*)	105,502	3,847	2,659	27,041	104,128	-	-
\$25,000 under \$30,000.....	15,604	317,657	(*)	(*)	81,641	2,258	1,982	15,604	81,147	-	-
\$30,000 under \$50,000.....	21,854	635,835	1,000	23,947	185,558	2,950	4,564	21,854	186,482	(*)	(*)
\$50,000 under \$100,000.....	10,963	561,050	1,128	41,985	214,598	1,494	5,451	10,963	217,473	219	659
\$100,000 under \$200,000.....	3,111	312,738	671	44,603	150,405	449	3,799	3,111	152,727	222	955
\$200,000 under \$500,000.....	867	182,989	306	39,663	104,161	124	2,627	867	106,108	133	892
\$500,000 under \$1,000,000.....	123	56,031	57	18,041	34,617	19	884	123	35,348	28	564
\$1,000,000 or more.....	56	71,819	24	19,875	47,276	8	1,244	56	48,430	10	456
Returns under \$5,000.....	125,753	290,509	-	-	46,577	13,680	762	125,753	33,658	-	-
Returns \$5,000 under \$10,000.....	366,273	1,630,406	(*)	(*)	280,877	46,157	5,612	366,270	240,170	-	-
Returns \$10,000 under \$15,000.....	144,461	1,187,115	(*)	(*)	219,098	24,162	5,037	144,416	199,681	-	-
Returns \$15,000 or more.....	138,751	3,320,651	3,739	199,363	1,074,681	19,350	26,884	138,750	1,077,890	770	3,764

See text for "Explanation of Classification 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: Amount detail may not add to total because of rounding.

Individual Returns/1970 • Age 65 or over; Retirement Income Credit

Table 72.—RETURNS WITH RETIREMENT INCOME CREDIT: EXCLUDED INCOME, CREDIT BASE, TENTATIVE CREDIT, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

(Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Retirement income credit	Returns with no supporting schedule		Returns with supporting schedule						
			Number of returns	Retirement income credit	Number of returns	Number of retirees			Credit base	Tentative credit	Retirement income credit
						Total	Under 65	65 or over			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	1,357,266	167,656	23,685	3,289	1,333,581	1,795,110	265,782	1,529,328	1,204,074	183,988	164,369
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	536
\$2,000 under \$3,000.....	119,408	7,359	-	-	119,408	121,339	14,200	107,139	89,411	13,411	7,359
\$3,000 under \$4,000.....	202,920	17,409	3,611	797	199,309	239,549	31,308	208,241	144,172	21,840	16,612
\$4,000 under \$5,000.....	228,115	26,604	7,349	847	220,766	306,978	38,931	268,047	197,459	33,629	25,757
\$5,000 under \$6,000.....	168,282	22,587	(*)	(*)	166,351	234,611	31,897	202,714	156,763	23,662	22,481
\$6,000 under \$7,000.....	116,788	17,220	(*)	(*)	115,103	171,769	17,052	154,717	117,717	17,852	17,215
\$7,000 under \$8,000.....	90,737	12,251	(*)	(*)	88,805	118,952	20,434	98,518	81,281	12,717	12,123
\$8,000 under \$9,000.....	74,521	9,989	(*)	(*)	72,715	98,603	20,493	78,110	63,481	9,636	9,594
\$9,000 under \$10,000.....	63,096	9,586	(*)	(*)	62,719	82,837	14,177	68,660	63,489	9,523	9,523
\$10,000 under \$11,000.....	42,603	8,285	(*)	(*)	41,943	67,186	12,460	54,726	54,078	3,246	8,242
\$11,000 under \$12,000.....	36,499	5,741	(*)	(*)	35,794	49,069	10,657	38,412	36,872	3,588	5,503
\$12,000 under \$13,000.....	28,758	4,550	(*)	(*)	28,713	40,623	11,096	29,527	29,484	4,448	4,448
\$13,000 under \$14,000.....	22,899	3,259	(*)	(*)	22,774	35,035	3,913	31,122	20,033	3,252	3,252
\$14,000 under \$15,000.....	16,105	2,766	(*)	(*)	15,980	24,699	5,564	19,135	17,839	2,760	2,760
\$15,000 under \$20,000.....	59,531	8,294	2,282	409	58,181	82,315	14,417	67,898	51,472	3,006	8,000
\$20,000 under \$25,000.....	27,167	3,850			26,235	38,172	5,836	32,336	24,514	3,776	3,735
\$25,000 under \$30,000.....	15,776	2,274			15,479	22,289	2,722	19,567	15,241	2,376	2,257
\$30,000 under \$50,000.....	21,877	2,960			21,577	32,447	3,696	28,751	18,942	2,913	2,911
\$50,000 under \$100,000.....	11,032	1,530			10,871	15,939	1,349	14,590	10,626	1,664	1,468
\$100,000 under \$200,000.....	3,128	451	41	9	3,087	4,479	406	4,073	2,855	443	442
\$200,000 under \$500,000.....	869	125	6	1	863	1,248	97	1,151	857	124	124
\$500,000 under \$1,000,000.....	124	19	1	(1)	123	178	21	157	131	19	19
\$1,000,000 or more.....	56	8	-	-	56	69	13	56	60	8	8
Taxable returns, total.....	1,108,514	142,114	21,709	2,995	1,086,805	1,453,651	226,234	1,225,417	913,209	133,690	139,122
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	43,204	2,195	-	-	43,204	43,204	(*)	37,658	14,636	2,195	2,195
\$3,000 under \$4,000.....	129,871	12,079	(*)	(*)	126,260	135,416	21,089	114,327	75,216	11,283	11,283
\$4,000 under \$5,000.....	165,093	17,805	(*)	(*)	159,424	204,037	27,842	176,195	110,791	17,174	17,146
\$5,000 under \$6,000.....	153,075	18,551	(*)	(*)	151,144	204,199	31,893	172,306	121,989	13,446	18,446
\$6,000 under \$7,000.....	110,742	16,328	(*)	(*)	109,062	161,357	17,052	144,305	108,742	15,505	16,323
\$7,000 under \$8,000.....	83,994	11,770	(*)	(*)	82,062	112,186	18,754	93,432	74,109	11,642	11,642
\$8,000 under \$9,000.....	74,521	9,989	(*)	(*)	72,715	98,603	20,493	78,110	63,481	9,636	9,594
\$9,000 under \$10,000.....	63,096	9,586	(*)	(*)	62,719	82,837	14,177	68,660	63,489	9,523	9,523
\$10,000 under \$11,000.....	42,477	8,264	(*)	(*)	41,817	66,934	12,460	54,474	53,918	8,222	8,222
\$11,000 under \$12,000.....	35,839	5,676	(*)	(*)	35,134	48,409	9,997	38,412	35,868	3,437	5,437
\$12,000 under \$13,000.....	28,713	4,448	-	-	28,713	40,623	11,096	29,527	29,484	4,448	4,448
\$13,000 under \$14,000.....	22,899	3,259	(*)	(*)	22,774	35,035	3,913	31,122	20,033	3,252	3,252
\$14,000 under \$15,000.....	16,105	2,766	(*)	(*)	15,980	24,699	5,564	19,135	17,839	2,760	2,760
\$15,000 under \$20,000.....	59,132	8,200	2,282	409	57,782	81,716	14,218	67,498	50,822	7,908	7,906
\$20,000 under \$25,000.....	27,041	3,847			26,109	37,920	5,836	32,084	24,225	3,733	3,732
\$25,000 under \$30,000.....	15,649	2,268			15,352	22,162	2,722	19,440	15,166	2,365	2,251
\$30,000 under \$50,000.....	21,854	2,950			21,554	32,401	3,696	28,705	18,872	2,903	2,901
\$50,000 under \$100,000.....	11,032	1,530			10,871	15,939	1,349	14,590	10,626	1,664	1,468
\$100,000 under \$200,000.....	3,128	451	41	9	3,087	4,479	406	4,073	2,855	443	442
\$200,000 under \$500,000.....	869	125	6	1	863	1,248	97	1,151	857	124	124
\$500,000 under \$1,000,000.....	124	19	1	(1)	123	178	21	157	131	19	19
\$1,000,000 or more.....	56	8	-	-	56	69	13	56	60	8	8
Total nontaxable returns.....	248,752	25,541	(*)	(*)	246,776	341,459	37,548	303,911	290,864	44,298	25,248
Returns under \$5,000.....	557,418	51,911	11,211	1,647	546,207	674,590	89,482	585,108	438,340	66,973	50,264
Returns \$5,000 under \$10,000.....	513,424	71,633	(*)	(*)	505,698	706,772	104,053	602,719	482,730	73,389	70,935
Returns \$10,000 under \$15,000.....	146,864	24,601	(*)	(*)	145,204	216,612	43,690	172,922	158,306	24,293	24,204
Returns \$15,000 or more.....	139,560	19,512	3,088	548	136,472	197,136	28,557	168,579	124,697	19,329	18,964

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/1970 • Age 65 or over; Retirement Income Credit

223

Table 72.—RETURNS WITH RETIREMENT INCOME CREDIT: EXCLUDED INCOME, CREDIT BASE, TENTATIVE CREDIT, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with supporting schedule—Continued										
	Taxpayers using the general rule										
	Total							Nonjoint returns			
	Number of returns	Number of retirees	Income excluded from gross income		Base of credit	Tentative credit	Retirement income credit	Retirees under 65		Retirees 65 or over	
			Number of returns	Amount				Number of returns	Retirement income credit	Number of returns	Retirement income credit
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total.....	1,223,797	1,612,561	901,843	1,303,651	1,114,740	167,207	149,630	49,307	7,623	622,462	66,640
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	119,408	121,339	90,592	94,994	89,411	13,411	7,359	12,269	1,908	103,528	5,336
\$3,000 under \$4,000.....	193,011	230,816	154,587	212,876	143,000	21,450	16,428	4,862	499	129,198	13,253
\$4,000 under \$5,000.....	188,258	254,039	138,506	204,232	170,427	25,564	22,394	(*)	(*)	95,830	11,980
\$5,000 under \$6,000.....	150,373	204,165	114,416	164,402	135,454	20,318	19,256	16,383	2,954	70,293	7,502
\$6,000 under \$7,000.....	105,828	155,454	80,878	122,253	112,993	16,949	16,312			44,694	6,360
\$7,000 under \$8,000.....	81,017	107,050	58,886	86,946	74,542	11,180	10,585			38,475	4,802
\$8,000 under \$9,000.....	67,848	89,872	42,563	73,670	58,820	8,822	8,780			29,067	3,348
\$9,000 under \$10,000.....	59,106	75,611	39,716	57,700	58,274	8,741	8,741			28,425	3,873
\$10,000 under \$11,000.....	37,890	61,027	23,936	36,222	50,723	7,608	7,604	-	-	5,969	833
\$11,000 under \$12,000.....	31,455	42,624	19,885	27,231	35,548	5,332	5,247	(*)	(*)	10,541	1,371
\$12,000 under \$13,000.....	25,981	35,409	18,891	23,878	26,751	4,013	4,013	(*)	(*)	8,883	1,037
\$13,000 under \$14,000.....	19,755	30,444	15,355	28,203	18,789	2,818	2,818	(*)	(*)	6,129	929
\$14,000 under \$15,000.....	13,186	20,146	8,510	13,821	15,192	2,279	2,279	-	-	2,232	266
\$15,000 under \$20,000.....	52,858	74,188	38,254	62,065	49,101	7,367	7,362	507	72	19,219	2,352
\$20,000 under \$25,000.....	24,459	35,583	19,284	32,047	23,823	3,575	3,534			8,981	1,006
\$25,000 under \$30,000.....	14,571	20,991	10,452	17,275	14,872	2,231	2,127			6,396	725
\$30,000 under \$50,000.....	19,082	28,400	15,097	26,769	16,906	2,535	2,533			7,093	901
\$50,000 under \$100,000.....	9,384	13,602	7,653	13,665	9,447	1,417	1,221			4,133	485
\$100,000 under \$200,000.....	2,696	3,811	2,056	3,513	2,479	376	375	-	-	1,253	162
\$200,000 under \$500,000.....	753	1,059	556	924	731	104	104	-	-	368	42
\$500,000 under \$1,000,000.....	102	144	59	105	106	15	15	-	-	43	6
\$1,000,000 or more.....	52	63	30	40	54	7	7	-	-	31	4
Taxable returns, total.....	1,006,231	1,322,298	759,330	1,106,966	858,772	128,812	128,258	37,242	5,996	507,905	57,056
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	43,204	43,204	39,843	49,629	14,636	2,195	2,195	17,334	2,471	37,658	1,406
\$3,000 under \$4,000.....	125,756	134,408	109,305	130,278	75,121	11,269	11,268			99,626	9,709
\$4,000 under \$5,000.....	145,039	183,983	107,802	155,514	106,134	15,920	15,892			85,244	10,447
\$5,000 under \$6,000.....	140,459	184,339	109,800	155,249	112,123	16,818	16,818	16,383	2,954	70,292	7,502
\$6,000 under \$7,000.....	99,782	145,042	77,015	116,035	104,018	15,603	15,420			43,014	6,167
\$7,000 under \$8,000.....	74,274	100,284	53,846	83,817	67,370	10,104	10,104			33,435	4,491
\$8,000 under \$9,000.....	67,848	89,872	42,563	73,670	58,820	8,822	8,780			29,067	3,348
\$9,000 under \$10,000.....	59,106	75,611	39,716	57,700	58,274	8,741	8,741			28,425	3,873
\$10,000 under \$11,000.....	37,764	60,775	23,810	35,999	50,563	7,584	7,584	507	72	5,969	833
\$11,000 under \$12,000.....	30,795	41,964	19,885	27,231	34,545	5,182	5,182			10,541	1,371
\$12,000 under \$13,000.....	25,981	35,409	18,891	23,878	26,751	4,013	4,013			8,883	1,037
\$13,000 under \$14,000.....	19,755	30,444	15,355	28,203	18,789	2,818	2,818			6,129	929
\$14,000 under \$15,000.....	13,186	20,146	8,510	13,821	15,192	2,279	2,279			2,232	266
\$15,000 under \$20,000.....	52,458	73,589	38,055	61,817	48,450	7,269	7,268	507	72	19,219	2,352
\$20,000 under \$25,000.....	24,333	35,331	19,158	31,952	23,535	3,531	3,531			8,981	1,006
\$25,000 under \$30,000.....	14,444	20,864	10,325	17,157	14,798	2,220	2,120			6,269	719
\$30,000 under \$50,000.....	19,059	28,354	15,097	26,769	16,836	2,525	2,523			7,093	901
\$50,000 under \$100,000.....	9,384	13,602	7,653	13,665	9,447	1,417	1,221			4,133	485
\$100,000 under \$200,000.....	2,696	3,811	2,056	3,513	2,479	376	375	-	-	1,253	162
\$200,000 under \$500,000.....	753	1,059	556	924	731	104	104	-	-	368	42
\$500,000 under \$1,000,000.....	102	144	59	105	106	15	15	-	-	43	6
\$1,000,000 or more.....	52	63	30	40	54	7	7	-	-	31	4
Nontaxable returns, total.....	217,566	290,263	142,513	196,687	255,971	38,397	21,371	12,065	1,627	114,557	9,585
Returns under \$5,000.....	507,401	612,918	385,366	512,922	410,136	61,519	46,717	29,399	4,098	330,237	30,636
Returns \$5,000 under \$10,000.....	464,172	632,152	336,459	504,971	440,083	66,009	63,673	16,383	2,954	210,954	25,884
Returns \$10,000 under \$15,000.....	128,267	189,650	86,577	129,355	147,003	22,050	21,961	3,018	499	33,754	4,437
Returns \$15,000 or more.....	123,957	177,841	93,441	156,403	117,518	17,626	17,276	507	71	47,517	5,682

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/1970 • Age 65 or over; Retirement Income Credit

Table 72.—RETURNS WITH RETIREMENT INCOME CREDIT: EXCLUDED INCOME, CREDIT BASE, TENTATIVE CREDIT, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

(Money amounts in thousands of dollars)

Size of adjusted gross income	Returns with supporting schedule—Continued									
	Taxpayers using the general rule—Continued									
	Joint returns									
	1 retiree under 65		2 retirees under 65		1 retiree 65 or over		2 retirees 65 or over		1 retiree under 65, 1 retiree 65 or over	
	Number of returns	Retirement income credit	Number of returns	Retirement income credit	Number of returns	Retirement income credit	Number of returns	Retirement income credit	Number of returns	Retirement income credit
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	47,566	8,029	115,698	11,843	27,303	6,967	308,250	40,182	53,211	8,352
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	6,483	516	18,587	923	(*)	(*)	32,254	1,095	(*)	(*)
\$4,000 under \$5,000.....	-	-	17,178	1,568	(*)	(*)	48,205	4,314	12,284	1,837
\$5,000 under \$6,000.....	-	-	21,168	2,399	-	-	45,245	6,155	-	-
\$6,000 under \$7,000.....	-	-	6,325	595	-	-	38,727	5,582	-	-
\$7,000 under \$8,000.....	21,606	3,758	7,098	703	10,937	2,960	19,841	2,229	13,815	3,755
\$8,000 under \$9,000.....	-	-	5,922	938	-	-	18,287	2,356	-	-
\$9,000 under \$10,000.....	-	-	6,736	730	-	-	16,128	2,679	-	-
\$10,000 under \$11,000.....	-	-	5,106	497	-	-	17,101	4,181	-	-
\$11,000 under \$12,000.....	-	-	5,471	726	-	-	8,968	1,903	-	-
\$12,000 under \$13,000.....	13,373	2,482	2,357	326	6,010	1,747	5,342	864	10,560	1,545
\$13,000 under \$14,000.....	-	-	1,981	284	-	-	8,928	1,308	-	-
\$14,000 under \$15,000.....	-	-	1,824	243	-	-	4,474	920	-	-
\$15,000 under \$20,000.....	4,158	876	7,951	952	1,635	443	17,587	2,378	2,108	353
\$20,000 under \$25,000.....	1,228	237	3,000	424	1,056	270	8,586	1,516	1,482	252
\$25,000 under \$30,000.....	300	69	1,455	143	(*)	(*)	5,407	1,056	967	119
\$30,000 under \$50,000.....	284	63	2,261	233	343	78	7,950	1,089	1,025	140
\$50,000 under \$100,000.....	107	24	879	108	48	12	3,854	544	316	44
\$100,000 under \$200,000.....	19	3	302	39	4	(1)	1,033	157	78	12
\$200,000 under \$500,000.....	7	1	71	9	1	1	287	48	18	3
\$500,000 under \$1,000,000.....	1	(1)	16	2	-	-	38	6	4	1
\$1,000,000 or more.....	-	-	10	1	-	-	8	2	3	(1)
Taxable returns, total.....	44,472	7,800	100,545	10,453	21,736	5,721	248,356	34,249	43,975	6,990
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	(*)	(*)	10,859	449	-	-	-	-	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	11,633	825	(*)	(*)	(*)	(*)	6,991	583
\$5,000 under \$6,000.....	-	-	21,167	2,399	-	-	35,588	3,801	-	-
\$6,000 under \$7,000.....	-	-	6,325	595	-	-	34,361	4,883	-	-
\$7,000 under \$8,000.....	21,606	3,758	5,418	535	10,662	2,876	19,841	2,229	18,812	3,754
\$8,000 under \$9,000.....	-	-	5,922	938	-	-	18,287	2,356	-	-
\$9,000 under \$10,000.....	-	-	6,736	730	-	-	16,128	2,679	-	-
\$10,000 under \$11,000.....	-	-	5,106	497	-	-	16,975	4,161	-	-
\$11,000 under \$12,000.....	-	-	5,471	726	-	-	8,968	1,903	-	-
\$12,000 under \$13,000.....	12,713	2,417	2,357	326	6,010	1,747	5,342	864	10,560	1,545
\$13,000 under \$14,000.....	-	-	1,981	284	-	-	8,928	1,308	-	-
\$14,000 under \$15,000.....	-	-	1,824	243	-	-	4,474	920	-	-
\$15,000 under \$20,000.....	4,158	876	7,752	947	1,635	443	17,387	2,288	2,108	353
\$20,000 under \$25,000.....	1,228	237	3,000	424	1,056	270	8,460	1,513	1,482	252
\$25,000 under \$30,000.....	300	69	1,455	143	(*)	(*)	5,407	1,056	967	119
\$30,000 under \$50,000.....	284	63	2,261	233	343	78	7,927	1,079	1,025	140
\$50,000 under \$100,000.....	107	24	879	108	48	12	3,854	544	316	44
\$100,000 under \$200,000.....	19	3	302	39	4	(1)	1,033	157	78	12
\$200,000 under \$500,000.....	7	1	71	9	1	1	287	48	18	3
\$500,000 under \$1,000,000.....	1	(1)	16	2	-	-	38	6	4	1
\$1,000,000 or more.....	-	-	10	1	-	-	8	2	3	(1)
Nontaxable returns, total.....	(*)	(*)	15,153	1,388	(*)	(*)	59,894	5,933	(*)	(*)
Returns under \$5,000.....	6,483	516	35,765	2,490	(*)	(*)	80,459	5,409	17,835	2,128
Returns \$5,000 under \$10,000.....	21,606	3,758	47,249	5,364	10,937	2,960	138,228	19,000	18,815	3,754
Returns \$10,000 under \$15,000.....	13,373	2,482	16,739	2,076	6,010	1,747	44,813	9,175	10,560	1,545
Returns \$15,000 or more.....	6,104	1,262	15,945	1,911	3,133	819	44,750	6,596	6,001	925

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

Individual Returns/1970 • Age 65 or over; Retirement Income Credit

225

Table 72.—RETURNS WITH RETIREMENT INCOME CREDIT: EXCLUDED INCOME, CREDIT BASE, TENTATIVE CREDIT, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with supporting schedule—Continued						
	Taxpayers using the alternative rule						
	Number of joint returns	Number of retirees	Income excluded from gross income		Credit base	Tentative credit	Retirement income credit
			Number of returns	Amount			
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total.....	109,784	182,549	60,024	92,634	89,334	16,781	14,741
No adjusted gross income.....	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	1,172	389	184
\$4,000 under \$5,000.....	32,508	52,939	20,117	34,430	27,032	5,065	3,363
\$5,000 under \$6,000.....	15,978	30,446	14,781	21,096	21,308	3,344	3,225
\$6,000 under \$7,000.....	9,280	16,315			4,723	903	903
\$7,000 under \$8,000.....	7,788	11,902	8,355	8,935	6,739	1,538	1,538
\$8,000 under \$9,000.....	8,480	15,957			4,662	814	814
\$9,000 under \$10,000.....					5,215	782	782
\$10,000 under \$11,000.....	4,053	6,159	7,134	11,727	3,355	638	638
\$11,000 under \$12,000.....	4,339	6,445			1,324	256	256
\$12,000 under \$13,000.....	5,751	9,805			2,733	435	435
\$13,000 under \$14,000.....					1,243	433	433
\$14,000 under \$15,000.....	2,794	4,553			2,648	481	481
\$15,000 under \$20,000.....	5,323	8,127	2,480	4,160	2,372	639	639
\$20,000 under \$25,000.....	1,776	2,589	1,112	1,787	690	201	201
\$25,000 under \$30,000.....	908	1,298			369	145	131
\$30,000 under \$50,000.....	2,495	4,047	1,254	1,880	2,036	378	378
\$50,000 under \$100,000.....	1,487	2,337	658	904	1,180	247	247
\$100,000 under \$200,000.....	391	668	211	310	376	68	68
\$200,000 under \$500,000.....	110	189	50	73	126	20	20
\$500,000 under \$1,000,000.....	21	34	7	9	25	4	4
\$1,000,000 or more.....	4	6	1	1	6	1	1
Taxable returns, total.....	80,574	131,353	45,325	69,067	54,441	10,878	10,864
No adjusted gross income.....	-	-	-	-	-	-	-
\$1 under \$1,000.....	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	96	14	14
\$4,000 under \$5,000.....	14,385	20,054	9,029	17,352	4,657	1,254	1,254
\$5,000 under \$6,000.....	10,685	19,860	14,530	20,872	9,866	1,627	1,627
\$6,000 under \$7,000.....	9,280	16,315			4,723	903	903
\$7,000 under \$8,000.....	7,788	11,902	8,355	8,935	6,739	1,538	1,538
\$8,000 under \$9,000.....	8,480	15,957			4,662	814	814
\$9,000 under \$10,000.....					5,215	782	782
\$10,000 under \$11,000.....	4,053	6,159	7,134	11,727	3,355	638	638
\$11,000 under \$12,000.....	4,339	6,445			1,324	256	256
\$12,000 under \$13,000.....	5,751	9,805			2,733	435	435
\$13,000 under \$14,000.....					1,243	433	433
\$14,000 under \$15,000.....	2,794	4,553			2,648	481	481
\$15,000 under \$20,000.....	5,323	8,127	2,480	4,161	2,372	639	639
\$20,000 under \$25,000.....	1,776	2,589	1,112	1,787	690	201	201
\$25,000 under \$30,000.....	908	1,298			369	145	131
\$30,000 under \$50,000.....	2,495	4,047	1,254	1,880	2,036	378	378
\$50,000 under \$100,000.....	1,487	2,337	658	904	1,180	247	247
\$100,000 under \$200,000.....	391	668	211	310	376	68	68
\$200,000 under \$500,000.....	110	189	50	73	126	20	20
\$500,000 under \$1,000,000.....	21	34	7	9	25	4	4
\$1,000,000 or more.....	4	6	1	1	6	1	1
Total nontaxable returns.....	29,210	51,196	14,699	23,568	34,893	5,902	3,877
Returns under \$5,000.....	38,806	61,672	23,981	41,751	28,204	5,454	3,547
Returns \$5,000 under \$10,000.....	41,526	74,620	23,136	30,031	42,647	7,380	7,262
Returns \$10,000 under \$15,000.....	16,937	26,962	7,134	11,727	11,303	2,243	2,243
Returns \$15,000 or more.....	12,515	19,295	5,773	9,125	7,179	1,702	1,683

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

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

1 Less than \$500.

NOTE: Amount detail may not add to total because of rounding.

State and Regional Data

Contents

Introduction, 227
New system of geographic classification, 229

Text tables

5A Comparison of number of returns, adjusted gross income, and income tax after credits by state, using classification systems based on return address and district office or service center in which returns were filed, 229

Map

Average adjusted gross income reported on individual tax returns, by state, 1970, 228

Basic tables

- 73 Selected sources of income, deductions, taxable income, and income tax, by States and regions, 230
- 74 All returns: number, adjusted gross income, and tax by marital status and by States and regions, 232
- 75 All returns with adjusted gross income: deductions, exemptions, and tax items by States and regions, 236
- 76 Returns with itemized deductions: adjusted gross income and itemized deductions, by type of deduction and by States and regions, 239
- 77 Returns with taxes paid deduction: taxes deducted by types and by States and regions, 241
- 78 All returns: returns, exemptions by type, and number of exemptions other than age and blindness, by States and regions, 242
- 79 All returns: adjusted gross income, salaries and wages, exemptions, taxable income, and income tax, by size of adjusted gross income and States and regions, 244

Introduction

This section presents data for each of the fifty States and the District of Columbia. Also shown separately are returns filed by residents of Puerto Rico with taxable income from sources outside of Puerto Rico or earned as employees of the United States Government within Puerto Rico; the income reported on these returns was solely that from sources outside of Puerto Rico or from the U.S. Government. U.S. citizens (other than service men and women) with addresses outside the United States and Puerto Rico who were subject to the U.S. income tax are included in "other areas." Shown separately for the first time are returns of U.S. service men and women who filed from Army Post Office and Fleet Post Office addresses. In prior years, these taxpayers were classified in one of the 50 States if they sent their returns to an Internal Revenue district office or regional service center, or in "other areas" if they filed with the Office of International Operations.

Average adjusted gross income reported on individual tax returns,by State, 1970

(Groupings by Internal Revenue Service Region)

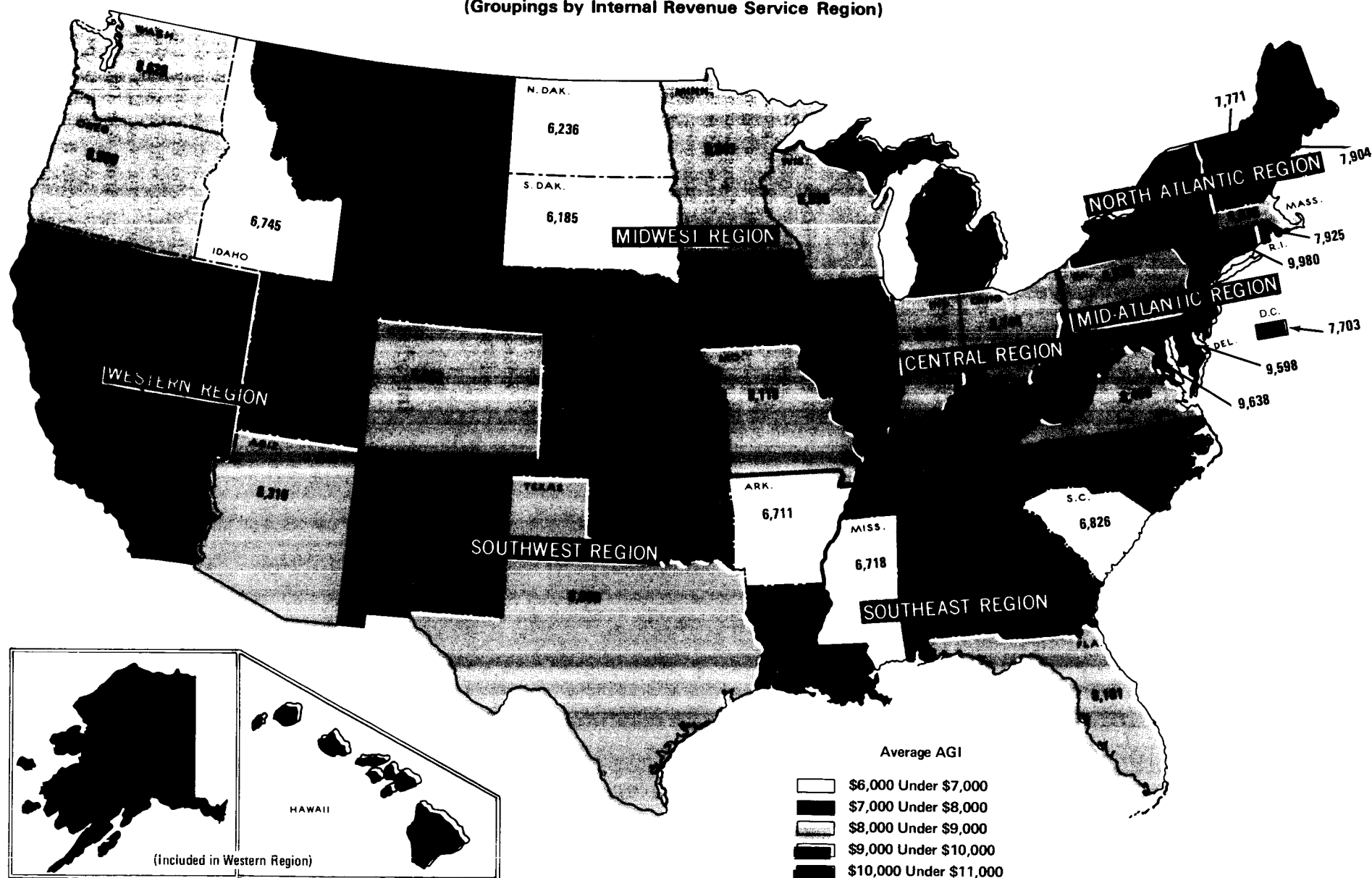


Table 5A.—COMPARISON OF NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS BY STATE, USING CLASSIFICATION SYSTEMS BASED ON RETURN ADDRESS AND DISTRICT OFFICE OR SERVICE CENTER IN WHICH RETURNS WERE FILED
[Taxable and nontaxable returns—Money amounts in thousands and returns]

States	Number of returns			Adjusted gross income			Income tax after credits		
	Based on return address	Based on place filed	Col. 1 as percent of col. 2	Based on return address	Based on place filed	Col. 4 as percent of col. 5	Based on return address	Based on place filed	Col. 7 as percent of col. 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Alabama.....	1,029,512	1,031,936	99.8	7,462,254	7,453,597	100.1	855,862	853,800	100.2
Alaska.....	100,131	95,387	105.0	1,056,302	1,010,224	104.6	149,896	144,530	103.7
Arizona.....	645,261	624,963	103.2	5,362,284	5,244,240	102.3	668,168	656,815	101.7
Arkansas.....	596,133	594,204	100.3	4,000,632	3,955,876	101.1	465,399	463,026	100.5
California.....	7,588,270	7,688,535	98.7	69,155,429	69,803,216	99.1	8,824,893	8,903,115	99.1
Colorado.....	826,275	816,189	101.2	6,802,455	6,713,845	101.3	850,195	840,422	101.2
Connecticut.....	1,212,217	1,273,677	95.2	12,098,519	12,392,624	97.6	1,841,503	1,864,733	98.8
Delaware.....	207,271	206,235	100.5	1,989,391	1,962,332	101.4	299,048	293,364	101.9
District of Columbia.....	319,616	317,824	100.6	2,462,033	2,417,994	101.8	384,795	375,443	102.5
Florida.....	2,443,083	2,487,930	98.2	19,791,901	19,894,204	99.5	2,672,843	2,673,517	100.0
Georgia.....	1,541,514	1,519,422	101.5	11,800,999	11,757,148	100.4	1,477,973	1,475,419	100.2
Hawaii.....	302,426	297,466	101.7	2,802,445	2,771,294	101.1	378,551	373,982	101.2
Idaho.....	251,363	247,554	101.5	1,695,334	1,669,728	101.5	196,583	192,624	102.1
Illinois.....	4,309,313	4,368,602	98.6	40,247,058	40,711,548	98.9	5,752,908	5,815,086	98.9
Indiana.....	1,878,623	1,865,212	100.7	15,668,623	15,554,063	100.7	2,059,201	2,039,623	101.0
Iowa.....	1,029,207	1,019,272	101.0	7,880,356	7,821,737	100.7	969,041	961,991	100.7
Kansas.....	812,987	799,908	101.6	6,396,918	6,319,075	101.2	801,817	790,967	101.6
Kentucky.....	1,033,504	1,028,226	100.5	7,553,300	7,516,947	100.5	919,710	915,193	100.5
Louisiana.....	1,061,705	1,061,707	100.0	7,870,582	7,938,324	100.4	985,503	996,855	98.9
Maine.....	358,663	357,452	100.3	2,523,089	2,557,431	98.7	291,934	300,537	97.1
Maryland.....	1,473,760	1,572,392	93.7	14,204,005	14,876,453	95.5	1,959,375	2,052,882	95.4
Massachusetts.....	2,282,629	2,271,622	100.5	19,803,288	19,647,290	100.8	2,695,998	2,671,026	100.9
Michigan.....	3,154,639	3,145,982	100.3	29,267,515	29,210,850	100.2	4,004,953	3,998,205	100.2
Minnesota.....	1,389,365	1,386,517	100.2	11,172,133	11,115,010	100.5	1,380,627	1,372,920	100.6
Mississippi.....	590,383	583,031	101.3	3,966,264	3,930,464	100.9	444,812	440,271	101.0
Missouri.....	1,680,561	1,654,471	101.6	13,643,267	13,459,431	101.4	1,797,228	1,775,252	101.2
Montana.....	249,516	246,106	101.4	1,767,986	1,766,241	100.1	212,367	212,297	100.0
Nebraska.....	552,351	550,306	100.4	4,030,783	3,999,821	100.8	509,033	505,180	100.8
Nevada.....	208,465	206,130	101.1	1,932,387	1,909,830	101.2	267,741	264,927	101.1
New Hampshire.....	298,847	279,274	107.0	2,362,047	2,244,777	105.2	303,307	288,654	105.1
New Jersey.....	2,829,051	2,803,088	100.9	27,017,651	26,604,170	101.6	3,859,725	3,786,363	101.9
New Mexico.....	342,082	329,370	103.9	2,437,174	2,379,146	102.4	295,880	288,633	102.5
New York.....	7,054,462	7,056,918	99.9	66,804,261	66,729,738	100.1	9,312,966	9,596,831	97.0
North Carolina.....	1,742,998	1,724,017	101.1	12,523,458	12,426,184	100.8	1,516,515	1,509,639	100.5
North Dakota.....	214,946	211,773	101.5	1,340,315	1,328,294	100.9	148,525	146,235	101.6
Ohio.....	3,909,511	3,966,692	98.6	34,186,475	34,535,769	99.0	4,705,964	4,746,725	99.1
Oklahoma.....	860,746	854,309	100.8	6,462,882	6,439,016	100.4	798,431	794,264	100.9
Oregon.....	771,094	765,449	100.7	6,215,001	6,175,017	100.6	790,161	785,142	100.6
Pennsylvania.....	4,424,546	4,402,070	100.5	37,723,061	37,619,092	100.3	5,125,118	5,113,039	100.2
Rhode Island.....	361,944	398,496	90.8	2,868,353	3,111,843	92.2	373,259	398,851	93.6
South Carolina.....	839,848	833,908	100.7	5,732,389	5,688,015	100.8	643,327	635,962	101.2
South Dakota.....	228,573	225,392	101.4	1,413,722	1,384,203	102.1	155,807	152,840	101.9
Tennessee.....	1,316,225	1,308,033	100.6	9,818,590	9,759,316	100.6	1,230,370	1,225,610	100.4
Texas.....	3,817,306	3,869,525	98.7	30,538,656	30,781,367	99.2	4,083,716	4,100,454	99.6
Utah.....	357,892	355,555	100.7	2,694,222	2,671,561	100.8	307,248	304,574	100.9
Vermont.....	159,567	164,307	97.1	1,240,025	1,265,137	102.9	149,290	153,778	97.1
Virginia.....	1,658,751	1,632,885	101.6	14,024,328	13,860,928	101.2	1,861,957	1,842,100	101.1
Washington.....	1,227,882	1,227,641	100.0	10,594,093	10,563,167	100.3	1,379,278	1,373,829	100.4
West Virginia.....	556,185	553,905	100.4	4,207,699	4,194,456	100.3	538,895	536,250	100.5
Wisconsin.....	1,647,970	1,639,016	100.5	13,340,519	13,331,219	100.1	1,643,116	1,644,865	99.9
Wyoming.....	126,494	121,705	103.9	958,189	928,007	103.3	123,568	118,815	104.0
Puerto Rico.....	33,891	33,985	99.7	170,467	184,930	92.2	6,521	8,491	76.8
Other areas ¹	220,581	200,654	109.9	1,454,878	1,541,717	94.4	169,365	183,575	92.3

¹Columns 1, 4, and 7 include APO and FPO addresses.

The tables in this section also present summary totals for Internal Revenue Service administrative regions. The States comprising each region are indicated in the map on the previous page, which represents the field organization of the Service in 1970. National totals in the State and regional tables differ slightly from those presented elsewhere in this report because of the differences in sample weights used. This is because achieved sampling rates varied sufficiently from one area to the next to necessitate different weights for different areas in the geographic distributions.

New System of Geographic Classification

The State classification in this report is based on the address shown on the return by the taxpayer. In previous reports this classification was based on a district code—that being the code representing the district where the return was filed, or the code assigned by the regional service center where the return was processed. As the requirement for the place of filing returns gradually

shifted from the district offices to the regional service centers, the district office code began to lose its significance. Using the taxpayers' address on the return as a means of classifying the return geographically according to State is now considered an improvement over the method of using the district code. Table 5A presents data for tax year 1970 using both the old and the new system of State classification.¹

It should be noted that even the new system of classification is still subject to certain shortcomings which were common to the old:

(1) If the taxpayer filed from his place of business rather than his place of residence, he was coded for the State in which he worked.

(2) If the taxpayer used his tax lawyer's or accountant's address, then he was coded for that address rather than his own.

(3) If the taxpayer had a post office box in an adjacent State, and he used that box as his return address, he was coded for the wrong State.

¹For a detailed discussion of the limitations of the old system of State classification, see *Statistics of Income—1969, Individual Income Tax Returns*, pages 178–9.

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

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 73.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Interest received		Rent net income less loss		Royalty net income less loss		Estates and trusts income less loss		Pensions and annuity income received				Total deductions		Taxable income		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Taxable portion		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount						
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
United States, total.....	32,617,469	22,014,860	6,046,676	2,426,812	505,611	805,880	616,914	1,451,323	3,474,701	9,149,490	3,245,570	7,872,309	73,859,184	120,546,650	59,586,613	401,056,641	60,514,015	85,737,894
STATE																		
Alabama.....	324,420	170,481	78,832	58,486	2,247	4,656	5,165	22,498	26,409	72,858	21,852	51,593	1,022,308	1,556,263	776,814	4,294,170	795,808	879,065
Alaska.....	38,839	16,123	9,105	-1,473	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	99,725	186,004	82,492	713,882	83,998	152,547
Arizona.....	284,816	222,421	57,852	14,930	3,647	3,835	5,853	12,181	35,911	101,107	33,993	95,256	640,133	1,085,924	504,857	3,271,582	513,055	685,001
Arkansas.....	178,524	138,909	49,423	50,665	3,568	12,437	6,197	25,436	19,180	44,781	18,874	41,169	588,890	765,790	428,781	2,378,755	451,293	485,755
California.....	3,414,883	2,873,008	782,584	-29,873	54,570	61,017	72,567	177,143	400,037	1,149,230	378,308	1,012,182	7,533,121	15,983,115	6,087,779	42,172,970	6,141,040	9,033,433
Colorado.....	403,826	236,070	85,906	45,750	7,754	10,785	11,036	30,979	35,955	108,100	33,235	95,831	813,308	1,381,357	662,482	4,214,564	671,149	874,579
Connecticut.....	700,697	485,909	91,830	35,383	(*)	(*)	(*)	19,258	28,973	82,381	222,139	75,172	188,283	2,038,534	1,016,532	8,270,681	1,019,930	1,869,855
Delaware.....	102,647	57,611	15,186	12,295	(*)	(*)	(*)	4,092	13,289	39,188	12,917	30,247	207,041	338,985	173,668	1,326,645	174,886	302,737
District of Columbia.....	91,710	101,092	14,000	-4,425	(*)	(*)	(*)	(*)	25,022	92,451	22,543	81,970	318,981	483,196	239,147	1,634,967	240,856	389,049
Florida.....	1,022,181	1,100,458	194,174	93,460	8,794	4,303	27,472	63,457	169,079	508,016	158,378	444,742	2,422,094	3,921,893	1,923,001	12,380,429	1,946,779	2,737,100
Georgia.....	467,994	290,534	102,102	58,120	(*)	(*)	(*)	9,570	24,066	45,626	110,377	42,821	1,535,189	2,293,280	1,217,113	7,270,357	1,249,760	1,517,089
Hawaii.....	190,376	87,255	20,705	14,024	(*)	(*)	(*)	2,854	11,129	57,749	12,279	45,975	301,539	564,965	249,823	1,811,158	251,659	383,900
Idaho.....	91,338	63,391	25,451	1,682	(*)	(*)	(*)	(*)	8,479	12,146	5,206	9,443	248,142	346,248	174,807	1,001,026	185,197	206,723
Illinois.....	2,059,246	1,404,326	364,253	229,634	28,165	9,635	35,822	82,849	225,637	566,813	215,804	511,548	4,290,335	6,984,516	3,605,395	26,834,115	3,637,717	5,867,198
Indiana.....	797,952	504,105	144,260	68,468	5,096	5,842	11,654	23,264	103,307	222,520	99,869	198,061	1,867,251	2,674,725	1,499,892	10,140,572	1,525,591	2,109,438
Iowa.....	511,931	337,241	126,569	103,051	4,304	3,342	14,562	24,985	39,715	59,715	35,495	53,993	1,017,521	1,404,505	804,549	4,891,113	840,063	1,029,716
Kansas.....	362,230	249,909	111,890	85,416	26,223	35,342	11,072	13,601	32,529	76,936	31,704	71,263	807,195	1,196,499	638,459	3,971,970	661,228	837,939
Kentucky.....	335,891	208,471	89,740	55,702	6,004	6,018	5,031	11,531	32,702	79,656	28,879	57,896	1,026,452	1,415,192	795,723	4,583,589	833,080	951,801
Louisiana.....	351,133	223,014	93,897	47,084	30,871	91,288	5,245	7,747	37,713	112,399	31,511	87,975	1,052,120	1,530,332	802,356	4,770,873	821,170	1,012,201
Maine.....	172,764	100,631	19,332	3,236	(*)	(*)	3,454	13,142	25,799	70,600	24,121	61,363	357,712	458,294	293,121	1,517,504	295,091	300,364
Maryland.....	635,192	363,485	84,842	33,103	3,426	3,646	16,276	41,761	79,936	267,345	75,018	227,771	1,469,519	2,630,117	1,234,906	9,351,160	1,241,441	1,988,819
Massachusetts.....	1,180,394	768,387	194,963	13,498	4,346	3,544	25,266	51,069	127,051	318,666	111,156	272,687	2,278,576	3,844,888	1,818,519	12,796,348	1,825,491	2,744,029
Michigan.....	1,472,196	923,909	205,725	87,353	15,102	8,585	15,577	44,942	155,637	362,755	143,665	325,366	3,145,308	5,253,237	2,641,371	19,067,100	2,662,394	4,071,279
Minnesota.....	702,629	416,468	111,196	46,485	3,246	2,938	11,570	12,270	59,869	117,621	55,857	109,159	1,378,700	2,243,992	1,075,920	6,816,295	1,109,436	1,426,012
Mississippi.....	163,949	109,043	35,433	25,293	8,843	18,921	3,852	6,397	15,089	46,808	14,844	45,020	584,520	857,537	437,304	2,246,076	449,851	461,829
Missouri.....	689,234	447,829	150,651	69,457	6,441	12,482	13,217	26,827	72,794	146,075	69,952	129,569	1,664,072	2,432,181	1,343,107	8,644,611	1,384,081	1,847,462
Montana.....	97,380	67,051	31,051	34,139	2,063	6,685	(*)	(*)	10,551	26,628	10,196	25,982	244,049	326,459	186,487	1,091,192	191,978	224,589
Nebraska.....	261,061	188,359	77,258	101,512	4,648	3,740	6,337	5,662	19,213	41,246	17,673	29,149	543,880	745,639	410,797	2,532,854	428,312	540,331
Nevada.....	78,418	48,772	15,556	-1,841	(*)	(*)	(*)	(*)	20,028	6,125	14,209	207,162	361,323	169,796	171,168	1,262,066	272,243	372,365
New Hampshire.....	156,292	90,340	20,170	3,686	(*)	(*)	(*)	(*)	14,985	29,235	11,685	14,789	298,288	389,140	250,248	1,511,732	251,665	310,365
New Jersey.....	1,400,375	897,690	184,080	41,507	6,150	5,550	14,298	38,546	149,590	433,904	142,107	389,107	2,825,391	4,943,548	2,309,705	17,891,380	2,317,999	3,920,284
New Mexico.....	116,659	78,276	31,688	12,043	4,334	12,179	(*)	(*)	8,063	25,458	6,805	20,195	339,464	511,225	247,583	1,471,988	255,069	303,536
New York.....	3,719,297	2,779,658	508,331	88,498	13,496	24,105	59,525	166,683	379,489	1,061,359	353,138	856,674	7,031,171	14,073,555	5,833,905	42,427,023	5,872,751	9,480,003
North Carolina.....	533,050	265,291	121,493	130,582	5,020	4,778	11,791	21,509	37,027	82,314	35,280	73,265	1,733,591	2,450,833	1,338,281	7,589,441	1,378,986	1,563,358
North Dakota.....	89,642	52,424	27,485	22,631	3,713	1,932	(*)	(*)	(*)	(*)	(*)	(*)	212,569	268,225	139,552	778,632	157,350	164,551
Ohio.....	1,790,113	1,057,702	283,264	104,482	19,693	15,216	23,902	51,799	198,367	486,623	192,299	441,438	3,896,296	5,470,059	3,246,118	22,739,940	3,269,863	4,796,858
Oklahoma.....	286,014	211,862	83,418	55,779	46,134	66,902	(*)	(*)	26,064	76,943	24,916	60,922	851,898	1,232,693	648,723	3,964,077	674,658	826,523
Oregon.....	376,412	251,815	74,121	24,559	3,177	4,174	11,555	17,907	37,191	77,947	33,745	56,483	765,544	1,162,651	606,523	3,944,908	616,078	814,296
Pennsylvania.....	1,992,685	1,049,864	269,368	86,297	12,967	9,267	40,291	92,874	210,992	523,329	201,357	462,647	4,414,708	6,288,605	3,713,800	24,717,986	3,750,653	5,227,962
Rhode Island.....	183,340	107,003	34,741	5,692	(*)	(*)	(*)	(*)	14,162	44,182	13,414	34,448	361,902	515,129	290,735	1,803,241	290,219	380,107
South Carolina.....	215,240	123,057	55,618	31,373	(*)	(*)	6,747	13,777	21,939	61,750	18,780	51,988	836,481	1,173,912	639,528	3,314,787	649,009	662,588
South Dakota.....	90,557	66,186	25,786	27,401	(*)	(*)	(*)	(*)	5,254	6,730	5,254	6,707	221,082	269,825	154,059	817,758	168,783	169,332
Tennessee.....	446,104	209,732	93,061	54,461	(*)	(*)	6,019	11,655	37,034	77,431	30,465	63,275	1,308,350	1,813,132	1,045,968	6,059,450	1,073,915	1,264,115

Table 74.--ALL RETURNS: NUMBER, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	All returns								Joint returns							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, total.....	74,278,428	631,625,918	120,546,650	204,206,010	127,580,729	401,056,641	2,017,731	83,759,498	42,392,749	491,996,760	87,511,770	159,070,949	99,386,445	313,000,468	1,578,910	65,543,383
STATE																
Alabama.....	1,029,512	7,462,256	1,556,263	2,980,568	1,861,754	4,294,170	20,160	855,862	636,049	6,169,672	1,174,867	2,362,067	1,475,659	3,626,445	17,221	727,982
Alaska.....	100,131	1,056,303	186,004	283,223	176,881	713,882	3,723	149,896	60,302	848,926	138,049	221,888	138,560	582,755	3,077	122,795
Arizona.....	645,261	5,362,287	1,085,924	1,859,465	1,162,000	3,271,586	15,862	668,168	409,630	4,422,363	837,556	1,540,970	962,979	2,697,916	13,068	551,704
Arkansas.....	596,133	4,000,634	765,790	1,734,395	1,083,448	2,378,755	10,938	465,399	383,569	3,274,213	571,170	1,409,751	880,663	1,947,804	8,995	382,554
California.....	7,588,270	69,155,432	15,983,115	20,855,712	13,028,973	42,172,970	212,746	8,824,893	4,215,971	52,851,987	11,715,004	15,972,527	9,979,709	32,154,602	161,800	6,724,468
Colorado.....	826,275	6,802,456	1,381,357	2,303,664	1,439,034	4,214,564	20,363	850,195	494,565	5,498,244	1,067,186	1,866,539	1,165,904	3,391,488	16,378	685,923
Connecticut.....	1,212,217	12,098,521	2,038,534	3,186,470	1,990,775	8,270,681	44,495	1,841,503	647,714	9,302,098	1,491,370	2,438,896	1,524,000	6,359,465	34,847	1,436,105
Delaware.....	207,271	1,989,393	338,985	603,054	376,782	1,326,645	7,207	299,048	127,136	1,595,251	250,634	482,879	301,672	1,070,654	5,740	238,792
District of Columbia.....	319,616	2,462,037	483,196	692,397	432,477	1,634,967	10,081	384,795	86,128	1,257,745	227,157	314,467	196,482	863,468	5,544	210,678
Florida.....	2,443,083	19,791,901	3,921,893	6,742,052	4,211,704	12,380,429	64,026	2,672,843	1,404,963	15,525,784	2,792,390	5,111,600	3,193,439	9,878,605	51,199	2,135,832
Georgia.....	1,541,514	11,801,999	2,293,280	4,153,039	2,594,862	7,270,357	35,159	1,477,973	849,906	9,061,292	1,634,125	3,156,291	1,971,944	5,622,462	27,651	1,156,358
Hawaii.....	302,426	2,802,445	564,965	786,644	491,539	1,811,158	8,987	378,551	147,699	2,106,483	402,702	588,674	367,862	1,348,912	6,762	283,413
Idaho.....	251,363	1,695,334	346,248	707,908	442,363	1,001,026	4,812	196,583	153,027	1,420,365	253,030	591,026	369,336	849,305	3,978	166,253
Illinois.....	4,309,313	40,247,058	6,984,516	11,649,669	7,279,759	26,834,115	139,116	5,752,908	2,373,815	30,486,524	5,011,714	8,904,367	5,564,236	20,284,396	105,690	4,366,620
Indiana.....	1,878,623	15,668,623	2,674,725	5,332,826	3,332,640	10,140,572	49,564	2,059,201	1,132,526	12,744,841	1,926,950	4,273,664	2,670,614	8,332,392	41,170	1,702,789
Iowa.....	1,029,207	7,880,356	1,404,505	3,011,091	1,881,452	4,891,113	22,875	969,041	639,855	6,371,311	1,051,988	2,461,412	1,538,068	3,949,256	18,522	784,685
Kansas.....	812,987	6,396,918	1,196,499	2,315,130	1,445,820	3,971,970	19,272	801,817	514,689	5,324,666	899,399	1,917,479	1,197,333	3,335,362	16,170	672,913
Kentucky.....	1,033,504	7,553,300	1,415,192	2,961,139	1,849,429	4,583,589	21,929	919,710	651,331	6,179,759	1,077,706	2,410,941	1,505,791	3,763,777	18,080	757,961
Louisiana.....	1,061,705	7,870,582	1,530,332	3,041,714	1,900,410	4,770,873	23,677	985,503	643,847	6,352,967	1,122,156	2,451,909	1,531,928	3,846,561	19,016	791,953
Maine.....	358,663	2,523,089	458,294	1,000,329	625,051	1,517,504	6,749	291,934	212,350	1,998,497	322,405	803,873	502,356	1,195,039	5,364	233,466
Maryland.....	1,473,760	14,204,005	2,630,117	3,981,053	2,487,281	9,351,160	47,700	1,959,375	807,308	10,937,986	1,936,598	2,992,401	1,869,663	7,212,553	36,774	1,521,079
Massachusetts.....	2,282,629	19,803,288	3,844,888	5,833,745	3,644,398	12,796,348	65,131	2,695,998	1,132,316	14,671,449	2,637,378	4,319,356	2,698,709	9,484,558	48,882	2,017,976
Michigan.....	3,154,639	29,267,515	5,253,237	8,840,027	5,523,476	19,067,100	96,713	4,004,953	1,851,559	23,278,320	3,942,901	7,078,171	4,422,631	15,127,602	77,091	3,188,164
Minnesota.....	1,389,365	11,172,133	2,243,992	3,894,405	2,433,130	6,816,295	33,005	1,380,627	779,936	8,869,529	1,678,710	3,085,667	1,927,795	5,404,287	26,451	1,104,320
Mississippi.....	590,383	3,966,264	857,537	1,707,044	1,066,261	2,246,076	10,347	444,812	364,634	3,139,442	636,303	1,332,004	832,075	1,794,271	8,280	356,105
Missouri.....	1,680,561	13,643,267	2,432,181	4,732,107	2,956,959	8,644,611	42,748	1,797,228	1,015,621	10,941,446	1,793,022	3,719,639	2,324,298	7,015,251	34,655	1,455,198
Montana.....	249,516	1,767,986	326,459	714,590	446,545	1,091,192	5,052	212,367	148,755	1,398,469	225,483	571,799	357,349	870,579	4,016	167,649
Nebraska.....	552,351	4,030,783	745,639	1,500,695	937,757	2,532,854	12,266	509,033	328,877	3,297,069	535,145	1,227,049	766,788	2,096,850	10,205	422,584
Nevada.....	208,465	1,932,387	361,323	572,334	357,639	1,262,068	6,458	267,741	117,911	1,463,015	266,894	437,524	273,385	943,921	4,796	198,234
New Hampshire.....	298,847	2,362,047	389,140	826,651	516,604	1,511,732	7,149	303,037	162,842	1,779,197	265,732	635,148	396,956	1,138,501	5,385	229,003
New Jersey.....	2,829,051	27,017,651	4,943,548	7,558,133	4,721,307	17,891,380	93,627	3,859,725	1,529,910	21,034,106	3,661,191	5,733,924	3,582,990	13,985,818	74,249	3,053,657
New Mexico.....	342,082	2,437,174	511,225	946,800	591,684	1,471,988	6,933	295,880	185,069	1,864,293	345,534	726,729	454,142	1,119,482	5,221	223,673
New York.....	7,054,462	66,804,261	14,073,555	18,685,026	11,672,736	42,427,023	225,057	9,312,966	3,623,659	48,522,029	9,897,193	13,796,730	8,618,849	30,557,816	162,516	6,746,750
North Carolina.....	1,742,998	12,523,438	2,450,833	4,645,963	2,902,860	7,589,441	35,866	1,516,515	981,504	9,851,576	1,733,332	3,520,545	2,199,638	6,082,386	29,000	1,223,552
North Dakota.....	214,946	1,340,514	268,225	624,996	390,425	778,632	3,526	148,525	129,880	1,102,186	193,284	519,347	324,473	640,243	2,894	121,593
Ohio.....	3,909,511	34,186,477	5,470,059	10,703,702	6,688,243	22,739,940	113,425	4,705,964	2,250,000	27,016,131	3,928,761	8,473,408	5,294,771	18,009,977	90,421	3,746,076
Oklahoma.....	860,746	6,462,884	1,232,693	2,464,097	1,539,322	3,964,077	19,123	798,431	571,174	5,418,507	942,008	2,071,212	1,293,897	3,338,099	15,961	671,859
Oregon.....	771,094	6,215,001	1,162,651	2,080,407	1,299,802	3,944,908	19,049	790,161	455,378	4,959,756	869,245	1,658,611	1,036,283	3,161,759	15,384	635,629
Pennsylvania.....	4,424,546	37,723,062	6,288,605	11,931,332	7,455,270	24,717,986	122,923	5,125,118	2,511,366	29,039,607	4,499,141	9,321,157	5,824,494	18,988,052	95,032	3,953,718
Rhode Island.....	361,944	2,868,356	515,129	990,344	618,906	1,803,241	8,880	373,259	203,011	2,209,521	362,523	776,866	485,541	1,392,309	6,870	287,262
South Carolina.....	839,848	5,732,392	1,173,912	2,318,707	1,448,683	3,314,787	15,097	643,327	462,126	4,443,184	815,694	1,691,617	1,057,211	2,651,147	12,261	520,338
South Dakota.....	228,573	1,413,723	269,825	692,465	432,217	817,758	3,755	155,807	140,050	1,148,789	198,811	558,503	348,534	671,103	3,087	127,986
Tennessee.....	1,316,225	9,818,590	1,813,132	3,634,457	2,270,241	6,059,450	29,173	1,230,370	814,541	7,926,032	1,357,899	2,891,536	1,805,979	4,938,639	24,133	1,013,869
Texas.....	3,817,306	30,538,656	5,513,657	10,975,616	6,857,769	19,392,226	99,278	4,083,716	2,399,141	25,166,325	4,094,413	8,964,028	5,601,040	16,158,141	82,495	3,391,01

Table 74.—ALL RETURNS: NUMBER, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Separate returns of husbands								Separate returns of wives							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
United States, total.....	1,258,727	6,801,022	1,043,718	3,374,540	2,106,492	3,941,595	20,534	807,928	1,114,567	4,740,886	740,965	2,104,802	1,314,626	2,853,562	13,851	585,450
STATE																
Alabama.....	36,113	121,814	19,955	103,705	64,688	48,255	146	7,290	18,263	61,895	9,337	20,638	12,899	39,985	163	7,166
Alaska.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arkansas.....	12,929	35,335	3,498	34,721	21,645	16,161	75	3,088	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
California.....	117,817	586,003	145,097	272,543	169,851	304,465	1,857	68,605	76,022	408,743	83,981	144,216	90,043	249,037	1,337	57,180
Colorado.....	14,367	63,261	8,980	29,341	18,337	40,812	196	8,089	14,572	47,247	9,293	16,737	10,461	30,458	119	5,218
Connecticut.....	24,120	141,371	14,340	50,049	31,143	98,351	480	18,438	23,078	99,715	15,476	35,955	22,289	62,730	248	13,360
Delaware.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
District of Columbia.....	11,085	81,121	10,567	47,663	29,702	41,350	225	8,841	17,777	65,890	8,973	30,773	19,233	38,638	290	7,213
Florida.....	56,754	301,364	44,592	228,268	142,452	133,464	739	26,840	33,181	143,386	26,600	81,844	50,801	80,741	398	16,900
Georgia.....	45,241	215,843	35,321	116,808	73,005	111,445	472	21,068	44,601	196,301	31,914	76,803	48,002	118,677	485	22,073
Hawaii.....	9,295	57,509	5,902	23,780	14,863	37,018	161	6,955	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Idaho.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Illinois.....	59,677	370,753	46,163	161,237	100,681	233,764	1,357	50,184	70,591	313,805	46,516	118,996	74,373	197,190	922	39,659
Indiana.....	24,325	107,973	14,417	74,643	46,652	55,639	243	10,289	24,555	71,513	10,525	46,382	28,972	39,014	156	6,998
Iowa.....	11,289	36,090	4,623	22,048	13,779	19,517	80	3,676	6,637	23,957	2,564	9,254	5,784	15,890	68	3,140
Kansas.....	7,043	36,294	3,864	12,259	7,662	24,893	111	4,550	14,786	56,117	10,458	21,946	13,716	31,943	142	6,399
Kentucky.....	16,056	54,524	8,625	55,525	34,690	23,256	93	4,296	21,050	67,448	10,362	39,118	24,408	35,482	149	6,811
Louisiana.....	11,284	64,488	13,949	25,481	15,925	36,653	201	8,121	12,102	27,103	3,598	42,096	26,310	5,601	34	1,679
Maine.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Maryland.....	35,489	226,252	26,312	88,359	55,078	144,943	926	28,983	35,826	165,840	19,887	61,208	38,254	107,986	530	20,611
Massachusetts.....	23,179	157,236	17,206	52,967	33,104	107,793	543	22,258	18,429	76,113	11,060	40,264	25,165	44,268	178	8,537
Michigan.....	40,634	244,467	34,622	108,901	68,046	155,301	862	35,077	41,618	155,665	21,986	85,715	53,531	92,045	426	19,496
Minnesota.....	19,192	60,844	10,420	61,392	38,345	26,127	117	4,836	27,540	109,808	15,707	48,004	30,002	69,801	295	12,481
Mississippi.....	11,881	41,984	5,609	30,370	18,981	21,082	94	4,203	11,544	36,993	5,132	30,697	19,186	13,078	46	2,285
Missouri.....	32,078	159,776	22,827	83,178	51,870	90,654	421	17,168	25,507	102,857	12,767	54,465	34,041	61,701	280	12,047
Montana.....	3,945	33,392	2,977	6,126	3,829	26,881	148	6,077	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nebraska.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nevada.....	4,384	26,991	3,727	16,079	10,047	14,160	56	2,578	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Hampshire.....	3,117	18,257	1,955	8,180	5,113	13,081	74	3,046	5,454	32,563	3,655	6,378	3,986	24,921	122	4,936
New Jersey.....	64,072	408,147	56,112	154,454	96,451	260,721	1,327	53,859	38,822	213,775	32,245	76,195	47,622	139,645	679	28,542
New Mexico.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New York.....	141,178	990,133	193,578	339,962	212,388	596,574	3,128	126,443	138,987	774,891	135,057	255,897	159,874	497,276	2,784	110,451
North Carolina.....	64,782	286,214	41,446	182,453	114,008	142,933	638	27,233	38,903	182,296	27,233	67,108	41,934	51,865	196	9,669
North Dakota.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Ohio.....	47,992	260,200	31,281	103,519	64,649	169,230	801	32,959	35,781	134,537	21,736	58,864	36,788	81,592	368	15,931
Oklahoma.....	7,532	37,934	4,178	19,548	12,217	25,272	213	5,680	11,927	27,754	11,225	15,613	9,757	13,435	50	2,422
Oregon.....	7,693	23,486	2,802	17,013	10,621	13,443	70	2,153	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pennsylvania.....	60,047	397,587	56,826	153,658	96,021	252,139	1,220	50,487	73,910	300,081	43,812	139,912	87,439	174,836	843	33,610
Rhode Island.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
South Carolina.....	34,256	132,361	15,488	132,787	82,763	47,209	178	8,276	23,704	82,293	15,581	51,016	31,825	37,940	128	6,407
South Dakota.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee.....	28,873	141,334	17,630	77,989	48,733	83,540	345	14,720	22,365	83,286	14,013	55,707	34,817	41,469	181	7,947
Texas.....	43,750	212,710	27,668	115,445	72,138	129,008	705	28,445	51,226	173,239	20,447	113,269	70,781	93,316	481	21,020
Utah.....	8,811	26,987	3,285	15,291	8,183	15,910	192	3,113	6,846	24,497	4,137	7,079	4,424	15,936	64	2,939
Vermont.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Virginia.....	35,290	225,285	32,701	102,342	63,917	135,935	691	27,741	45,743	187,938	22,386	93,369	58,356	109,697	488	20,671
Washington.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
West Virginia.....	7,323	15,511	2,296	14,657	9,161	5,250	14	999	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wisconsin.....	22,522	127,207	15,739	72,495	44,987	70,208	325	13,620	10,924	56,709	6,442	17,505	10,941	39,562	177	7,498
Wyoming.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
APO/FPO.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other ²	10,729	59,957	3,812	65,792	41,102	35,439	286	7,585	6,350	31,121	2,824	11,715	7,322	22,352	162	5,291
REGION																
Central.....	136,330	682,676	91,242	357,245	223,198	408,676	2,014	83,620	128,555	454,242	66,771	245,251	153,181	261,641	1,155	51,489
Mid-Atlantic.....	206,123	1,343,287	183,375	547,136	341,580	838,712	4,423	171,344	214,917	952,719	129,369	404,710	252,937	585,899	2,916	114,463
Midwest.....	153,661	785,207	102,474	415,308	259,008	462,923	2,401	93,977	153,610	640,079	87,566	274,661	171,663	398,766	1,799	77,430
North-Atlantic.....	202,067	1,360,261	235,597	470,058	293,555	848,997	4,386	177,077	196,193	1,014,225	168,140	355,886	222,184	648,357	3,357	140,952
Southeast.....	277,900	1,240,915	180,041	872,380	544,629	587,928	2,612	109,629	192,561	712,045	120,874	383,813	239,463	383,755	1,597	72,446
Southwest.....	104,209	488,863	67,791	265,216	165,687	295,975	1,624	63,003	117,683	378,162	60,590	232,055	145,022	204,232	955	42,063
Western.....	162,319	820,988	176,754	370,613	230,982	453,106	2,740	99,566	104,493	555,051	104,726	195,481	122,084	346,190	1,895	80,746
Other areas ³	16,118	78,828	6,440	76,584	47,847	45,273	335	9,711	6,555	34,363	2,926	12,945	8,091	24,722	176	5,856

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 74.—ALL RETURNS: NUMBER, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Returns of male heads of households and surviving spouses							Returns of female heads of households and surviving spouses								
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total.....	1,186,196	9,028,356	1,717,533	3,105,043	1,938,828	5,555,144	27,885	1,145,628	2,670,044	14,439,503	3,313,756	6,328,437	3,953,351	7,811,475	33,845	1,468,982
STATE																
Alabama.....	17,178	97,487	25,655	55,435	34,647	39,874	197	8,641	50,102	206,814	56,483	113,585	70,820	98,899	390	17,608
Alaska.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona.....	5,389	41,256	9,152	14,455	9,034	23,170	94	4,208	23,708	126,654	32,339	56,068	35,043	68,577	315	13,584
Arkansas.....	8,708	54,153	10,913	21,128	13,196	31,692	144	5,849	17,842	75,454	20,594	39,385	24,616	33,212	114	5,775
California.....	167,720	1,277,366	308,356	498,666	310,944	688,133	3,440	140,162	293,991	1,750,985	525,660	751,476	469,387	856,454	3,762	160,879
Colorado.....	10,105	72,906	14,567	37,608	23,505	35,608	153	7,139	21,619	92,147	26,383	44,645	27,903	43,155	194	8,712
Connecticut.....	9,389	75,988	17,291	21,230	13,269	48,593	263	10,841	41,811	221,375	44,877	86,669	54,168	131,717	584	25,344
Delaware.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
District of Columbia.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Florida.....	44,883	339,279	61,211	118,847	74,279	208,807	1,038	43,318	94,677	473,102	138,091	212,624	132,889	221,141	947	42,533
Georgia.....	21,389	149,278	32,397	52,208	32,630	89,108	442	18,228	73,301	346,260	86,295	170,386	106,491	171,733	681	31,000
Hawaii.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Idaho.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Illinois.....	78,782	705,900	118,110	191,652	119,781	474,699	2,449	101,169	169,501	986,601	215,923	420,433	262,756	544,387	2,355	103,446
Indiana.....	26,030	195,118	28,133	82,936	51,835	119,253	549	23,246	57,403	329,978	63,095	142,880	89,180	190,256	794	34,235
Iowa.....	11,662	87,861	9,728	40,960	25,600	52,533	240	10,179	14,772	78,226	15,352	50,076	31,297	44,639	158	8,458
Kansas.....	8,189	68,876	16,974	23,959	14,974	38,351	177	7,264	12,997	62,435	17,862	32,427	20,267	30,047	148	6,182
Kentucky.....	11,828	79,182	12,409	29,567	18,475	48,299	237	10,152	33,719	148,292	31,848	70,383	43,989	82,645	352	16,301
Louisiana.....	15,886	100,389	17,474	45,100	28,178	57,517	257	10,946	20,061	99,244	26,952	53,986	33,741	46,734	268	10,961
Maine.....	7,205	25,759	6,445	15,089	9,431	12,784	93	2,255	10,397	48,436	6,397	20,494	12,809	29,299	104	5,144
Maryland.....	24,733	197,957	34,654	61,665	38,540	126,790	626	26,258	74,830	454,175	94,325	169,277	105,796	265,599	1,210	49,176
Massachusetts.....	25,365	226,006	45,271	65,527	40,916	140,387	720	29,828	75,627	425,349	84,684	144,849	90,440	256,214	1,046	47,489
Michigan.....	42,240	376,059	59,660	110,412	68,883	252,596	1,373	56,488	100,246	583,454	136,953	241,937	151,211	321,545	1,368	60,290
Minnesota.....	11,270	87,035	18,118	26,281	16,407	53,437	242	10,383	36,956	178,740	39,101	84,194	52,621	98,665	390	16,914
Mississippi.....	10,007	42,335	12,276	22,144	13,840	23,607	120	4,907	34,669	142,071	40,394	82,765	51,728	64,478	244	11,541
Missouri.....	24,138	186,612	32,819	75,280	47,049	116,113	631	26,050	64,051	303,837	60,663	167,713	104,821	148,815	594	27,660
Montana.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nebraska.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nevada.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Hampshire.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Jersey.....	59,802	439,321	72,755	135,657	84,556	286,796	1,388	57,487	129,615	757,083	155,417	305,297	190,214	430,979	1,912	82,378
New Mexico.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New York.....	148,890	1,339,051	272,235	406,446	253,643	826,674	4,464	174,422	297,455	1,924,000	389,899	693,814	433,601	1,145,757	5,396	224,157
North Carolina.....	33,681	177,960	36,055	65,074	40,630	104,862	466	20,547	80,649	360,931	84,832	178,506	111,566	180,774	698	31,773
North Dakota.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Ohio.....	52,224	398,751	63,096	114,468	71,543	271,934	1,300	56,874	134,061	765,843	150,326	302,153	188,675	453,700	2,084	86,159
Oklahoma.....	12,330	118,128	16,953	31,065	19,364	82,067	400	14,980	28,421	132,865	36,801	69,287	43,302	62,407	255	11,179
Oregon.....	10,027	73,855	13,374	23,965	14,978	45,911	203	8,974	21,415	81,702	19,765	49,576	30,985	44,399	189	8,417
Pennsylvania.....	61,493	509,591	71,112	157,241	98,276	343,235	1,681	69,733	135,720	730,468	139,282	314,705	196,456	420,268	1,792	79,280
Rhode Island.....	9,527	74,692	9,072	20,765	12,978	52,642	248	10,490	10,731	55,156	12,240	28,228	17,643	25,273	94	4,307
South Carolina.....	11,061	75,838	17,487	32,488	20,166	38,371	218	6,944	31,848	120,217	38,236	74,149	46,333	47,738	134	7,722
South Dakota.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee.....	33,726	183,799	33,513	75,779	47,362	110,089	484	20,348	50,590	205,300	49,864	123,262	77,039	90,702	322	15,662
Texas.....	49,552	284,698	63,478	116,171	72,607	169,382	814	35,027	136,766	659,970	136,875	340,343	212,577	348,991	1,551	67,503
Utah.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Vermont.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Virginia.....	20,996	136,401	28,052	45,734	28,584	82,755	382	16,270	60,841	319,737	71,397	146,195	91,341	171,492	749	32,208
Washington.....	11,203	96,243	13,565	29,007	18,129	65,165	332	13,966	40,057	185,439	46,738	94,142	58,838	96,316	388	17,069
West Virginia.....	8,895	56,272	8,766	24,697	15,436	36,438	179	7,505	9,566	41,074	10,069	20,742	12,964	20,573	93	3,905
Wisconsin.....	20,999	136,519	24,316	45,405	28,354	85,325	407	16,283	37,210	188,335	36,571	83,137	51,961	106,019	434	18,699
Wyoming.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
AP0/FPO1.....	6,268	46,385	5,273	17,759	11,099	30,372	153	6,276	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other2.....	6,790	27,079	12,330	27,970	17,471	9,127	94	2,375	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
REGION																
Central.....	141,217	1,105,382	172,063	362,080	226,171	728,520	3,638	154,264	334,995	1,868,641	392,290	778,095	486,019	1,068,720	4,692	200,890
Mid-Atlantic.....	172,962	1,339,407	213,905	421,029	262,913	875,476	4,254	178,072	437,273	2,492,543	508,143	1,020,685	637,063	1,421,253	6,299	268,813
Midwest.....	158,864	1,264,693	212,398	405,787	253,569	820,086	4,156	170,985	341,154	1,815,187	385,553	860,891	538,022	977,270	4,056	181,204
North Atlantic.....	208,921	1,818,720	365,337	547,140	341,539	1,132,528	6,073	239,565	451,614	2,754,312	555,972	1,024,090	639,932	1,621,586	7,340	312,039
Southeast.....	171,925	1,065,975	218,992	421,975	263,554	614,718	2,963	122,932	415,826	1,854,695	494,194	955,277	596,867	875,464	3,415	157,839
Southwest.....	109,422	729,801	145,534	292,027	182,447	432,201	2,038	85,006	257,870	1,211,606	292,779	624,998	390,482	606,429	2,697	118,218
Western.....	209,827	1,630,913	372,095	609,276	380,064	912,114	4,511	186,150	425,232	2,401,556	678,498	1,050,139	656,051	1,213,746	5,212	225,790
Other areas.....	13,058	73,464	17,603	45,729	28,570	8,651	247	6,070	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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 74.—ALL RETURNS: NUMBER, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Returns of male single persons								Returns of female single persons							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
United States, total.....	13,762,170	54,784,822	13,593,478	15,547,973	9,711,739	35,995,861	182,889	7,557,057	11,893,975	49,834,560	12,625,452	14,674,266	9,169,260	31,898,494	159,773	6,651,025
STATE																
Alabama.....	162,901	419,801	150,972	184,202	114,998	225,732	998	43,383	108,906	384,772	118,994	140,936	88,042	214,978	1,043	43,791
Alaska.....	25,772	115,233	28,177	33,880	21,175	74,474	380	15,860	7,055	40,807	7,385	10,713	6,696	27,514	136	5,704
Arizona.....	120,840	401,983	118,568	136,492	85,274	248,617	1,209	50,563	81,593	350,199	84,312	99,880	62,420	224,282	1,126	46,291
Arkansas.....	95,528	307,358	85,754	108,959	68,099	190,625	850	35,927	72,118	241,037	72,146	109,697	68,507	153,001	734	31,102
California.....	1,511,162	6,670,996	1,717,383	1,713,471	1,069,965	4,365,978	22,571	927,846	1,206,487	5,609,353	1,487,635	1,502,813	939,075	3,554,299	17,979	745,753
Colorado.....	142,899	574,978	132,790	158,850	99,275	379,869	1,906	76,987	128,148	453,674	122,160	149,944	93,649	293,174	1,416	58,126
Connecticut.....	228,701	1,160,695	212,623	257,847	161,061	831,723	4,228	177,481	237,404	1,097,280	242,558	295,824	184,844	738,101	3,842	159,933
Delaware.....	37,323	148,779	35,103	47,865	29,916	97,674	544	22,611	29,608	151,351	37,165	41,842	26,151	98,582	600	24,144
District of Columbia.....	82,602	388,760	86,640	95,115	59,405	271,862	1,836	65,476	90,044	451,221	107,964	124,991	78,040	291,845	1,573	66,741
Florida.....	384,567	1,406,778	397,845	442,052	276,096	887,295	4,840	200,473	424,058	1,602,211	461,164	546,817	341,747	970,388	4,863	206,946
Georgia.....	256,772	900,762	230,975	280,408	175,206	572,198	2,668	112,946	250,304	931,266	242,253	300,135	187,584	584,733	2,758	116,300
Hawaii.....	70,735	295,216	68,630	72,483	45,259	202,061	951	41,161	60,563	225,251	62,508	71,479	44,674	148,280	748	31,596
Idaho.....	59,173	163,319	56,700	62,238	38,874	91,865	581	18,925	27,562	56,518	24,444	31,760	19,850	26,726	109	4,920
Illinois.....	806,385	3,870,252	778,187	933,267	583,175	2,727,940	14,253	594,255	750,562	3,513,224	767,904	919,717	574,757	2,371,738	12,090	497,574
Indiana.....	326,887	1,189,665	333,479	362,376	226,405	774,051	3,628	154,708	286,897	1,029,532	298,127	349,945	218,582	629,963	3,025	126,938
Iowa.....	175,692	698,508	160,985	209,743	130,925	460,143	2,259	92,876	169,300	584,398	159,266	217,598	135,999	349,133	1,545	66,026
Kansas.....	127,521	386,249	120,442	144,972	90,563	234,529	1,208	49,080	127,762	462,282	127,500	162,088	101,305	276,846	1,316	55,427
Kentucky.....	149,783	421,257	136,152	166,119	103,770	241,941	1,210	47,863	149,737	602,838	138,091	189,486	118,305	388,188	1,810	76,325
Louisiana.....	190,951	592,406	185,877	215,364	134,508	368,481	1,832	76,956	167,574	633,988	160,325	207,778	129,821	409,329	2,071	84,883
Maine.....	55,570	183,447	58,900	62,302	38,936	112,542	497	21,648	66,488	243,939	61,317	86,667	54,085	153,586	624	26,595
Maryland.....	266,539	1,186,249	277,098	310,752	194,081	806,350	4,221	170,398	229,035	1,035,547	241,244	297,391	185,869	686,937	3,415	142,868
Massachusetts.....	512,861	2,215,160	498,721	598,222	373,625	1,489,371	7,494	310,246	494,852	2,031,972	550,566	612,560	382,639	1,273,756	6,268	259,663
Michigan.....	563,620	2,547,243	520,963	609,359	380,733	1,779,497	9,028	371,480	514,722	2,082,303	536,152	605,532	378,441	1,338,511	6,560	273,957
Minnesota.....	273,221	949,101	246,689	296,791	185,412	604,395	2,918	122,803	241,250	917,078	235,247	292,076	182,548	559,581	2,592	108,890
Mississippi.....	103,142	333,579	100,392	134,277	83,709	190,418	881	37,082	54,506	229,859	57,431	74,787	46,742	139,142	681	28,690
Missouri.....	273,731	968,493	264,058	310,430	194,005	606,266	2,978	125,296	245,435	980,247	246,026	321,402	200,876	605,813	3,188	133,810
Montana.....	56,564	192,410	58,074	70,847	44,232	113,128	516	22,595	28,240	92,184	30,509	33,011	20,631	56,395	282	11,676
Nebraska.....	99,629	339,445	91,464	108,268	67,666	213,886	1,018	42,912	99,379	307,464	105,796	118,655	74,122	173,800	870	35,046
Nevada.....	41,048	223,371	45,256	52,281	32,675	159,536	876	36,423	27,292	106,998	26,153	28,974	18,109	73,988	375	15,420
New Hampshire.....	62,331	233,777	49,690	69,037	43,107	159,829	745	31,626	49,729	183,320	47,569	65,662	41,039	105,536	476	19,670
New Jersey.....	527,534	2,165,473	492,683	586,177	365,737	1,472,296	7,488	310,973	479,296	1,999,746	473,146	566,429	353,737	1,315,126	6,584	272,830
New Mexico.....	68,943	232,804	64,180	75,113	46,946	158,146	766	31,994	55,540	193,692	65,147	60,734	37,958	118,056	593	24,846
New York.....	1,276,400	6,056,374	1,483,251	1,458,301	910,981	4,055,684	21,994	901,263	1,427,893	7,197,782	1,702,343	1,733,876	1,083,401	4,747,243	24,834	1,029,475
North Carolina.....	326,906	994,870	294,354	369,699	231,021	589,372	2,699	114,580	216,577	744,020	242,519	262,578	164,064	437,244	2,168	89,160
North Dakota.....	44,105	124,812	39,713	48,489	30,267	76,396	362	15,011	29,245	70,240	26,382	30,414	18,970	36,118	158	7,048
Ohio.....	771,848	3,194,958	698,351	873,500	545,712	2,173,062	10,736	446,540	617,605	2,416,054	576,509	777,790	486,106	1,580,440	7,712	321,426
Oklahoma.....	123,470	309,342	110,677	135,293	84,485	174,755	869	34,439	105,892	418,352	110,853	122,079	76,298	268,042	1,374	57,873
Oregon.....	161,033	665,173	143,466	183,703	114,762	442,005	2,146	89,785	113,902	405,765	112,668	144,323	90,163	235,436	1,053	44,809
Pennsylvania.....	832,862	3,484,323	769,243	945,357	590,577	2,364,980	11,654	489,203	749,148	3,261,405	709,189	899,302	562,012	2,174,476	10,700	449,084
Rhode Island.....	67,977	253,907	63,117	74,971	46,798	159,002	798	34,338	64,410	240,467	65,122	78,330	48,956	149,347	744	31,568
South Carolina.....	154,117	469,906	148,740	170,324	106,432	260,512	1,150	49,170	122,736	408,594	122,686	166,326	103,954	231,869	1,025	44,468
South Dakota.....	39,884	117,671	30,196	42,136	26,295	72,570	303	13,513	32,830	73,450	29,376	42,353	26,471	38,273	176	7,350
Tennessee.....	209,869	670,764	192,193	227,676	142,244	408,978	1,938	82,867	156,261	608,076	148,020	182,508	114,068	386,029	1,772	74,957
Texas.....	690,103	2,237,560	670,136	777,063	485,433	1,368,460	7,009	286,657	446,768	1,804,158	500,640	549,297	343,193	1,124,928	6,220	254,046
Utah.....	69,149	183,802	62,927	72,108	45,063	106,199	532	21,613	50,442	139,158	51,431	61,667	38,542	73,040	380	16,087
Vermont.....	28,237	93,759	26,033	30,834	19,267	62,342	398	12,361	28,270	110,949	24,834	36,950	23,094	69,050	301	13,026
Virginia.....	308,931	1,178,493	289,203	365,642	228,377	770,274	4,041	163,089	242,512	1,070,538	241,297	289,334	180,834	737,646	3,668	152,732
Washington.....	225,330	744,578	204,518	242,131	151,239	469,273	2,254	96,069	164,635	615,830	172,176	191,284	119,501	386,738	1,971	76,916
West Virginia.....	95,422	321,134	82,996	100,530	62,780	215,153	1,080	45,146	51,897	208,675	56,754	78,408	49,005	125,772	620	26,387
Wisconsin.....	344,803	1,308,373	343,480	370,496	231,424	827,248	4,078	167,216	275,126	1,063,285	290,955	344,586	215,324	652,595		

Individual Returns/1970 • State and Regional Data

Table 75.—ALL RETURNS WITH ADJUSTED GROSS INCOME: DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY STATES AND REGIONS

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Number of returns ¹	Adjusted gross income	Itemized deductions		Low-income allowance standard deduction		Percentage standard deduction		Exemptions			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Taxpayer	
									Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total.....	73,859,184	634,182,561	35,422,586	88,168,064	20,914,962	19,792,155	17,521,636	12,586,450	203,041,436	126,855,205	116,291,432	72,658,712
STATE												
Alabama.....	1,022,308	7,485,592	519,145	1,129,724	347,213	327,383	155,950	99,156	2,965,189	1,852,204	1,668,627	1,042,326
Alaska.....	99,725	1,062,194	52,426	143,877	24,986	24,529	22,313	17,598	280,839	175,396	159,678	99,746
Arizona.....	640,133	5,396,306	345,848	827,297	175,507	172,015	118,778	86,612	1,846,119	1,153,717	1,048,936	655,526
Arkansas.....	588,890	4,031,567	220,489	459,178	209,770	204,391	158,631	102,221	1,713,894	1,070,715	974,235	608,639
California.....	7,533,121	69,518,989	4,351,250	13,249,608	1,899,757	1,814,944	1,282,114	918,562	20,708,436	12,937,211	11,737,990	7,333,539
Colorado.....	813,308	6,863,627	444,836	1,072,757	220,755	210,276	147,717	98,324	2,255,797	1,409,547	1,301,271	813,104
Connecticut.....	1,210,428	12,125,013	555,295	1,500,767	268,189	243,504	386,944	294,264	3,181,039	1,987,381	1,856,527	1,159,942
Delaware.....	207,041	2,009,300	84,777	235,665	61,815	57,228	60,449	46,092	602,247	376,277	333,952	208,636
District of Columbia.....	318,981	2,470,404	110,214	313,816	130,551	117,956	78,216	51,424	691,343	431,819	410,496	256,443
Florida.....	2,422,094	19,996,695	1,241,665	2,914,638	685,373	655,968	495,056	351,297	6,699,606	4,185,206	3,844,687	2,401,991
Georgia.....	1,535,189	11,847,934	657,409	1,574,390	505,207	468,722	372,573	250,168	4,134,872	2,583,525	2,391,564	1,494,325
Hawaii.....	301,539	2,808,141	158,248	449,951	79,629	74,494	63,662	40,520	785,323	490,713	451,045	281,831
Idaho.....	248,142	1,717,159	94,931	209,642	105,003	102,784	46,208	33,822	697,917	436,134	398,796	249,205
Illinois.....	4,290,335	40,390,630	2,019,099	5,081,605	1,037,995	979,916	1,233,241	922,996	11,590,238	7,242,692	6,664,272	4,164,470
Indiana.....	1,867,251	15,703,420	781,284	1,740,781	530,996	510,128	554,971	423,816	5,305,504	3,315,229	2,934,625	1,871,238
Iowa.....	1,017,521	7,928,268	454,148	927,601	327,865	309,081	235,508	167,824	2,971,907	1,856,988	1,649,948	1,030,974
Kansas.....	807,195	6,431,687	409,313	845,208	237,102	233,293	167,780	117,998	2,296,831	1,434,389	1,319,635	824,279
Kentucky.....	1,026,452	7,577,445	440,140	928,749	345,347	326,401	240,965	160,042	2,941,158	1,837,030	1,678,226	1,048,226
Louisiana.....	1,052,120	7,916,319	440,839	1,002,653	361,698	349,876	245,583	177,803	3,019,895	1,886,864	1,632,100	1,057,308
Maine.....	357,712	2,527,607	128,669	275,607	115,586	106,392	115,557	76,301	997,416	623,233	559,154	355,869
Maryland.....	1,469,519	14,227,718	759,717	2,048,204	366,525	338,876	345,277	243,038	3,971,086	2,481,084	2,232,627	1,426,078
Massachusetts.....	2,278,576	19,843,233	1,050,397	2,810,493	660,135	623,669	566,044	410,726	5,822,289	3,637,459	3,413,199	2,132,560
Michigan.....	3,145,308	29,326,628	1,742,894	4,079,987	736,942	693,867	665,472	479,383	8,815,704	5,908,316	5,495,372	3,121,372
Minnesota.....	1,378,700	11,206,024	705,265	1,688,031	398,977	382,165	274,459	173,795	3,857,201	2,409,936	2,158,338	1,348,531
Mississippi.....	584,520	3,997,721	278,106	596,349	220,095	207,188	86,319	53,410	1,683,570	1,051,653	951,192	594,175
Missouri.....	1,664,072	13,699,065	809,420	1,703,157	507,735	484,737	346,917	244,288	4,684,797	2,927,508	2,675,714	1,672,075
Montana.....	244,049	1,792,701	101,235	199,925	82,794	79,600	60,020	46,934	699,330	437,008	390,540	244,026
Nebraska.....	543,880	4,063,230	203,241	454,232	192,710	182,735	147,929	108,672	1,469,999	918,578	856,187	541,288
Nevada.....	207,162	1,944,072	104,265	274,397	46,141	43,389	56,756	43,536	568,841	355,460	324,251	202,634
New Hampshire.....	298,288	2,364,651	105,301	234,479	83,828	75,075	109,159	79,586	825,222	515,711	451,264	288,240
New Jersey.....	2,825,391	27,082,847	1,429,447	3,763,230	721,651	680,248	674,293	500,070	7,546,093	4,713,832	4,359,130	2,729,497
New Mexico.....	339,464	2,459,892	124,293	348,578	124,293	124,293	61,224	39,468	938,823	586,707	529,147	329,147
New York.....	7,031,171	67,008,532	3,807,528	11,381,276	1,768,768	1,664,448	1,454,872	1,027,832	18,623,781	11,634,525	10,674,663	6,668,863
North Carolina.....	1,733,591	12,544,694	759,877	1,659,956	588,092	543,776	385,625	247,704	4,625,504	2,890,098	2,724,694	1,702,501
North Dakota.....	212,569	1,350,584	66,860	142,075	93,341	88,550	52,368	37,600	612,142	382,407	340,407	212,635
Ohio.....	3,896,296	34,259,047	1,687,036	3,627,008	979,070	926,972	1,230,190	916,079	10,672,749	6,668,982	6,139,248	3,836,382
Oklahoma.....	851,898	6,504,945	403,682	849,096	276,541	265,388	171,675	118,210	2,438,336	1,523,266	1,418,273	886,078
Oregon.....	765,544	6,248,211	367,371	823,887	216,999	205,684	181,174	133,080	2,062,391	1,288,579	1,272,945	760,967
Pennsylvania.....	4,414,708	37,783,953	2,060,941	4,328,534	1,110,935	1,043,310	1,242,832	916,762	11,899,730	7,435,548	6,933,119	4,332,290
Rhode Island.....	361,902	2,870,404	156,058	343,319	115,211	108,610	90,633	63,199	990,256	618,851	564,879	353,003
South Carolina.....	836,481	5,745,630	380,806	797,959	304,945	280,186	150,730	95,767	2,308,878	1,442,547	1,306,718	816,504
South Dakota.....	221,082	1,437,752	71,513	146,666	86,139	82,637	63,430	40,522	668,659	417,371	335,196	221,739
Tennessee.....	1,308,350	9,863,014	574,410	1,200,628	414,503	390,111	319,437	222,393	3,613,802	2,257,336	2,121,309	1,325,210
Texas.....	3,786,310	30,826,838	1,474,871	3,523,892	1,276,652	1,224,285	1,034,787	765,479	10,894,131	6,806,960	6,184,217	3,864,044
Utah.....	356,071	2,705,348	196,420	443,952	122,657	116,549	36,994	27,263	1,011,533	631,993	567,962	354,896
Vermont.....	159,013	1,243,771	73,104	169,014	45,618	43,158	40,291	27,627	441,037	275,509	245,373	153,310
Virginia.....	1,651,456	14,051,878	694,522	1,733,796	506,131	466,998	450,803	313,382	4,489,854	2,804,624	2,603,359	1,626,411
Washington.....	1,216,854	10,641,906	596,940	1,410,264	345,208	333,536	274,706	208,140	3,406,434	2,128,387	1,984,805	1,240,143
West Virginia.....	554,929	4,213,165	151,401	285,384	180,556	171,641	222,972	171,109	1,624,544	1,015,197	926,950	579,261
Wisconsin.....	1,638,786	13,373,000	813,777	1,909,381	458,255	442,159	366,754	263,092	4,556,168	2,846,608	2,571,422	1,606,642
Wyoming.....	124,187	967,315	50,841	97,114	36,818	35,781	36,528	28,590	367,728	229,671	199,108	124,363
AFPO/FFO.....	220,376	1,454,878	16,046	32,527	93,877	78,439	110,453	82,619	601,204	375,417	350,049	218,528
Puerto Rico.....	33,672	170,726	13,567	21,645	15,696	15,196	4,409	2,571	108,375	67,734	59,357	37,098
Other.....	145,524	1,096,891	51,756	156,121	66,880	60,744	26,888	17,684	455,675	284,073	241,707	150,604
REGION												
Central.....	10,490,236	91,079,705	4,802,755	10,661,908	2,772,911	2,629,009	2,914,570	2,150,429	29,359,659	18,344,755	16,734,469	10,456,479
Mid-Atlantic.....	10,887,096	97,626,100	5,139,618	12,423,245	2,897,608	2,704,615	2,849,870	2,070,768	29,200,353	18,243,184	16,932,683	10,579,354
Midwest.....	10,966,945	93,448,553	5,143,322	12,052,748	3,103,017	2,951,978	2,720,606	1,958,788	30,411,111	19,002,087	17,281,484	10,798,352
North-Atlantic.....	11,697,090	107,987,210	5,876,352	16,714,948	3,057,235	2,864,856	2,763,503	1,979,535	30,881,040	19,292,669	17,785,419	11,111,787
Southeast.....	9,442,533	71,481,279	4,411,418	9,873,643	3,065,428	2,873,323	1,965,687	1,319,894	26,031,421	16,262,569	15,008,791	9,377,032
Southwest.....	8,363,372	66,002,190	3,598,818	8,198,476	2,743,629	2,646,468	2,020,925	1,448,092	23,925,435	14,948,118	13,655,525	8,506,962
Western.....	11,612,340	103,835,027	6,368,934	18,032,800	3,098,681	2,967,524	2,144,725	1,556,067	32,067,163	20,034,598	18,281,948	11,422,514
Other areas.....	399,572	2,722,495	81,369	210,292	176,453	154,379	141,750	102,874	1,165,254	727,225	651,113	406,231

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/1970 • State and Regional Data

237

Table 75.—ALL RETURNS WITH ADJUSTED GROSS INCOME: DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Exemptions—Continued						Income subject to tax ⁴		Income tax before credits	Surcharge	
	Dependents		Age 65 or over		Blindness		Number of returns	Amount		Number of returns	Amount
	Number	Amount	Number	Amount	Number	Amount					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total.....	77,812,801	48,611,732	8,814,671	5,508,195	122,532	76,574	59,586,613	399,790,480	82,114,019	50,953,706	2,017,672
STATE											
Alabama.....	1,205,402	752,904	87,729	54,830	(*)	(*)	776,814	4,281,430	837,510	617,084	20,158
Alaska.....	117,994	73,671	3,167	1,979	-	-	82,492	706,713	146,273	68,669	3,722
Arizona.....	704,053	439,993	90,686	56,671	(*)	(*)	504,857	3,251,810	654,848	419,451	15,859
Arkansas.....	663,354	414,403	71,783	44,853	4,522	2,820	428,781	2,369,701	456,178	363,033	10,937
California.....	8,057,057	5,032,932	902,905	564,189	10,484	6,551	6,087,779	41,976,503	8,653,784	5,116,023	212,746
Colorado.....	852,052	532,406	100,117	62,565	(*)	(*)	662,482	4,194,330	834,570	563,087	20,362
Connecticut.....	1,151,674	719,428	167,055	104,397	5,783	3,614	1,016,532	8,249,364	1,804,154	914,289	44,492
Delaware.....	241,560	150,935	26,609	16,628	(*)	(*)	173,668	1,322,757	292,072	148,877	7,205
District of Columbia.....	227,082	141,793	50,562	31,581	3,203	2,002	239,147	1,630,976	377,885	199,570	10,081
Florida.....	2,440,389	1,524,196	411,399	257,062	3,131	1,957	1,923,001	12,312,377	2,625,344	1,566,833	64,024
Georgia.....	1,629,139	1,017,852	111,559	69,717	(*)	(*)	1,217,113	7,247,416	1,445,707	1,006,241	35,157
Hawaii.....	311,629	194,727	22,521	14,076	(*)	(*)	249,823	1,805,283	370,511	215,617	8,984
Idaho.....	270,757	169,203	28,048	17,529	(*)	(*)	174,807	995,244	192,975	136,070	4,813
Illinois.....	4,337,273	2,710,295	582,509	364,062	6,184	3,865	3,605,395	26,767,845	5,625,407	3,215,448	139,116
Indiana.....	2,078,290	1,298,663	232,186	145,076	(*)	(*)	1,499,892	10,118,112	2,013,750	1,306,104	49,564
Iowa.....	1,131,334	706,880	188,126	117,572	2,499	1,562	804,549	4,874,097	949,508	683,968	22,872
Kansas.....	837,201	522,616	139,659	87,283	(*)	(*)	638,459	3,955,690	785,543	542,249	19,271
Kentucky.....	1,137,888	710,749	124,668	77,848	(*)	(*)	795,723	4,566,949	899,622	671,092	21,930
Louisiana.....	1,240,846	775,219	84,973	53,102	1,976	1,235	802,356	4,755,788	968,626	638,241	23,676
Maine.....	361,466	225,894	66,066	41,238	(*)	(*)	293,121	1,514,085	289,197	231,302	6,749
Maryland.....	1,551,616	969,487	130,998	81,866	5,845	3,653	1,234,906	9,326,461	1,915,322	1,080,800	47,701
Massachusetts.....	2,109,413	1,317,691	295,318	184,486	4,359	2,722	1,818,519	12,768,810	2,641,395	1,588,232	65,129
Michigan.....	3,519,263	2,198,812	295,460	184,630	5,604	3,503	2,641,371	19,023,237	3,915,247	2,343,674	96,709
Minnesota.....	1,539,445	961,784	159,340	99,572	(*)	(*)	1,075,920	6,795,898	1,354,008	924,641	33,005
Mississippi.....	678,668	423,910	51,851	32,406	1,859	1,162	437,304	2,236,747	435,817	326,648	10,346
Missouri.....	1,814,411	1,133,766	192,703	120,437	1,969	1,231	1,343,107	8,622,849	1,759,008	1,120,894	42,747
Montana.....	279,423	174,628	29,366	18,354	(*)	(*)	186,487	1,085,333	208,174	144,910	5,050
Nebraska.....	510,563	319,028	92,867	58,023	(*)	(*)	410,797	2,521,141	499,103	344,976	12,267
Nevada.....	228,287	142,636	16,080	10,050	(*)	(*)	169,796	1,256,434	261,748	157,122	6,457
New Hampshire.....	327,165	204,476	36,792	22,995	(*)	(*)	250,248	1,507,583	296,402	205,962	7,149
New Jersey.....	2,786,679	1,740,432	389,786	243,591	(*)	(*)	2,309,705	17,834,986	3,773,294	2,032,469	93,626
New Mexico.....	378,051	236,257	34,086	21,304	-	-	247,583	1,466,258	290,407	202,199	6,932
New York.....	6,943,966	4,337,527	995,097	621,851	10,055	6,284	5,833,905	42,319,670	9,122,607	5,048,705	225,055
North Carolina.....	1,763,434	1,101,736	132,833	83,021	4,543	2,839	1,338,281	7,569,394	1,483,828	1,105,271	35,864
North Dakota.....	245,489	153,368	26,246	16,404	-	-	139,552	775,567	145,687	113,570	3,524
Ohio.....	4,127,181	2,578,651	399,791	249,869	6,529	4,081	3,246,118	22,688,986	4,601,971	2,900,970	113,422
Oklahoma.....	926,895	578,971	92,124	57,564	(*)	(*)	648,723	3,944,636	782,751	545,212	19,123
Oregon.....	752,071	469,883	90,740	56,706	(*)	(*)	606,523	3,928,863	773,068	534,792	19,049
Pennsylvania.....	4,460,142	2,786,769	500,947	313,039	5,522	3,451	3,713,800	24,660,250	5,012,857	3,277,477	122,921
Rhode Island.....	370,148	231,330	53,691	33,557	(*)	(*)	290,735	1,799,495	365,405	243,092	8,879
South Carolina.....	933,052	582,852	68,989	43,117	(*)	(*)	639,528	3,307,538	629,874	495,284	15,094
South Dakota.....	277,219	172,980	35,988	22,493	(*)	(*)	154,059	815,069	152,918	128,105	3,752
Tennessee.....	1,392,708	869,761	97,117	60,697	(*)	(*)	1,045,968	6,041,822	1,203,952	851,760	29,174
Texas.....	4,292,716	2,682,256	407,518	254,610	9,680	6,050	2,957,592	19,305,996	4,047,172	2,457,910	99,276
Utah.....	405,725	253,443	37,777	23,611	(*)	(*)	268,535	1,563,529	300,511	226,683	7,434
Vermont.....	175,328	109,491	20,336	12,708	-	-	125,974	756,236	146,585	104,978	3,689
Virginia.....	1,722,988	1,076,022	162,763	101,726	(*)	(*)	1,341,726	9,035,646	1,822,798	1,176,622	44,861
Washington.....	1,275,576	796,961	142,399	88,999	3,654	2,284	984,614	6,772,884	1,351,765	836,274	33,194
West Virginia.....	631,844	394,843	65,327	40,829	(*)	(*)	434,215	2,697,218	526,470	376,025	12,646
Wisconsin.....	1,755,071	1,096,506	229,032	143,058	(*)	(*)	1,309,930	8,227,324	1,608,507	1,126,267	39,414
Wyoming.....	154,132	96,253	14,488	9,055	-	-	99,889	598,659	120,964	77,286	2,917
AFPO/FFO ⁵	250,332	156,374	823	514	-	-	193,492	901,679	167,784	153,550	4,379
Puerto Rico.....	42,614	26,634	6,404	4,003	-	-	21,114	82,166	14,455	13,141	383
Other ⁴	194,746	121,455	17,267	10,792	1,955	1,222	89,806	655,646	158,701	64,957	4,786
REGION											
Central.....	11,494,466	7,181,717	1,117,432	698,252	13,292	8,308	8,617,319	59,094,501	11,957,059	7,597,865	294,272
Mid-Atlantic.....	10,990,067	6,865,438	1,261,665	788,431	15,938	9,961	9,012,952	63,811,075	13,194,227	7,915,815	326,395
Midwest.....	11,610,805	7,254,607	1,506,811	941,621	12,011	7,507	8,843,309	59,399,789	12,094,146	7,657,869	296,698
North-Atlantic.....	11,439,160	7,145,837	1,634,355	1,021,232	22,106	13,814	9,629,034	68,915,243	14,665,744	8,336,560	361,143
Southeast.....	10,042,792	6,273,211	961,477	600,850	18,361	11,476	7,378,009	42,996,723	8,662,031	5,969,121	209,816
Southwest.....	9,345,247	5,838,380	944,748	590,336	19,915	12,441	6,485,865	40,591,057	8,286,213	5,389,217	202,494
Western.....	12,402,572	7,748,077	1,363,689	852,162	18,954	11,845	9,315,713	63,342,596	12,913,656	7,855,611	317,307
Other areas ⁵	487,692	304,463	24,494	15,309	1,955	1,222	304,412	1,639,491	340,940	231,648	9,548

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/1970 • State and Regional Data

Table 75.—ALL RETURNS WITH ADJUSTED GROSS INCOME: DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and region	Tax credits						Income tax after credits		Additional tax for tax preferences		Average income (Dollars)	Average tax (Dollars)
	Total		Retirement income credit		Investment credit		Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
United States, total.....	1,698,529	372,281	1,359,570	167,840	146,467	30,666	59,305,702	83,759,429	17,656	113,569	8,586	1,135
STATE												
Alabama.....	11,864	1,808	9,048	1,366	(*)	(*)	774,254	855,861	(*)	(*)	7,322	837
Alaska.....	1,957	98	(*)	(*)	(*)	(*)	82,492	149,895	(*)	(*)	10,651	1,504
Arizona.....	17,386	2,535	16,190	1,951	(*)	(*)	504,712	668,167	(*)	(*)	8,429	1,045
Arkansas.....	15,067	1,713	12,954	1,378	(*)	(*)	428,243	465,399	(*)	(*)	6,846	791
California.....	261,562	41,588	235,467	31,769	8,362	3,257	6,042,400	8,824,891	2,952	17,973	9,228	1,173
Colorado.....	33,474	4,733	30,184	3,119	2,416	539	656,453	850,194	(*)	(*)	8,439	1,047
Connecticut.....	31,641	7,142	24,072	3,171	(*)	(*)	1,012,385	1,841,502	(*)	(*)	10,020	1,523
Delaware.....	2,085	224	(*)	(*)	(*)	(*)	173,268	299,049	(*)	(*)	9,704	1,445
District of Columbia.....	15,932	3,174	14,889	2,644	(*)	(*)	237,537	384,792	(*)	(*)	7,744	1,208
Florida.....	111,195	16,514	99,649	12,276	2,673	496	1,902,992	2,672,841	1,185	6,943	8,255	1,106
Georgia.....	17,228	2,888	15,336	2,415	(*)	(*)	1,216,556	1,477,973	(*)	(*)	7,717	964
Hawaii.....	4,426	943	3,717	637	(*)	(*)	248,909	378,550	(*)	(*)	9,312	1,256
Idaho.....	5,548	1,208	(*)	(*)	3,573	338	174,486	196,581	(*)	(*)	6,920	793
Illinois.....	81,988	11,603	69,614	7,984	6,053	1,397	3,595,153	5,752,906	958	7,654	9,414	1,342
Indiana.....	27,624	4,107	22,158	3,023	3,096	892	1,495,581	2,059,202	(*)	(*)	8,409	1,103
Iowa.....	34,558	3,356	24,363	2,065	11,436	1,237	798,431	969,040	(*)	(*)	7,791	952
Kansas.....	20,889	3,000	14,613	1,773	3,241	720	637,318	801,814	(*)	(*)	7,967	994
Kentucky.....	12,103	1,841	8,154	744	(*)	(*)	793,963	919,708	(*)	(*)	7,382	896
Louisiana.....	29,722	6,804	26,909	4,594	(*)	(*)	794,356	985,499	(*)	(*)	7,524	937
Maine.....	17,726	4,013	14,802	2,085	(*)	(*)	289,517	291,933	(*)	(*)	7,066	816
Maryland.....	22,336	3,640	18,697	2,402	(*)	(*)	1,231,114	1,959,372	(*)	(*)	9,681	1,334
Massachusetts.....	61,643	10,516	51,897	6,958	(*)	(*)	1,808,884	2,695,996	(*)	(*)	8,708	1,184
Michigan.....	41,489	6,984	29,028	2,853	5,630	1,054	2,633,776	4,004,952	(*)	(*)	9,323	1,274
Minnesota.....	41,548	6,377	27,717	4,322	10,225	1,480	1,065,442	1,380,628	(*)	(*)	8,127	1,002
Mississippi.....	10,102	1,349	8,989	1,198	(*)	(*)	433,746	444,812	(*)	(*)	6,839	761
Missouri.....	32,630	4,532	24,645	2,604	3,287	407	1,338,488	1,797,227	(*)	(*)	8,232	1,080
Montana.....	7,496	859	(*)	(*)	2,388	294	184,388	212,366	(*)	(*)	7,345	870
Nebraska.....	21,862	2,333	14,960	1,419	6,316	863	408,968	509,033	(*)	(*)	7,470	937
Nevada.....	1,395	461	(*)	(*)	(*)	(*)	169,736	267,742	(*)	(*)	9,384	1,294
New Hampshire.....	8,559	512	7,870	395	(*)	(*)	248,491	303,036	(*)	(*)	7,927	1,016
New Jersey.....	46,957	7,208	38,028	4,170	(*)	(*)	2,296,322	3,859,724	567	2,843	9,585	1,367
New Mexico.....	10,298	1,458	8,946	955	(*)	(*)	247,312	295,879	(*)	(*)	7,246	873
New York.....	190,474	34,651	111,909	11,824	8,046	3,422	5,812,702	9,312,962	2,270	19,351	9,530	1,327
North Carolina.....	21,156	3,177	15,652	1,867	3,257	278	1,334,476	1,516,512	(*)	(*)	7,236	875
North Dakota.....	7,518	688	(*)	(*)	5,159	515	138,689	148,522	(*)	(*)	6,353	699
Ohio.....	79,547	9,530	69,950	7,611	3,544	990	3,234,827	4,705,964	671	4,177	8,792	1,208
Oklahoma.....	12,102	3,481	7,871	790	2,239	389	645,639	798,431	(*)	(*)	7,635	938
Oregon.....	13,160	1,950	10,754	1,167	(*)	(*)	604,827	790,160	(*)	(*)	8,161	1,032
Pennsylvania.....	69,953	10,644	55,083	6,716	7,502	1,529	3,703,860	5,125,114	614	3,478	8,558	1,161
Rhode Island.....	10,105	1,027	9,145	941	(*)	(*)	287,660	373,256	(*)	(*)	7,931	1,031
South Carolina.....	10,141	1,637	8,726	1,181	(*)	(*)	633,024	643,326	(*)	(*)	6,868	769
South Dakota.....	10,180	874	4,610	304	5,504	568	152,981	155,804	(*)	(*)	6,503	705
Tennessee.....	20,383	2,753	17,617	2,221	2,279	361	1,039,546	1,230,369	(*)	(*)	7,538	941
Texas.....	83,666	62,777	68,696	8,866	7,870	2,387	2,946,448	4,083,715	1,824	12,561	8,141	1,081
Utah.....	2,926	756	(*)	(*)	(*)	(*)	268,426	307,245	(*)	(*)	7,597	863
Vermont.....	4,369	986	3,890	635	(*)	(*)	125,974	149,288	(*)	(*)	7,821	938
Virginia.....	32,857	5,690	29,097	4,091	(*)	(*)	1,336,390	1,861,958	(*)	(*)	8,508	1,128
Washington.....	32,081	5,673	28,048	4,183	(*)	(*)	982,147	1,379,276	(*)	(*)	8,745	1,134
West Virginia.....	2,171	222	(*)	(*)	(*)	(*)	434,213	538,895	(*)	(*)	7,592	971
Wisconsin.....	34,964	4,804	21,982	2,649	10,340	1,090	1,303,784	1,643,112	(*)	(*)	8,160	1,003
Wyoming.....	2,807	312	(*)	(*)	(*)	(*)	99,807	123,569	(*)	(*)	7,789	998
AFPO/FPO ¹	1,286	2,800	645	145	-	-	193,492	169,364	(*)	(*)	6,601	768
Puerto Rico.....	8,506	8,316	-	-	-	-	16,213	6,522	(*)	(*)	5,070	193
Other ²	27,887	44,012	4,829	742	(*)	(*)	84,844	119,501	(*)	(*)	7,537	827
REGION												
Central.....	162,934	22,683	130,980	14,349	14,097	3,244	8,592,360	12,228,721	1,574	9,418	8,682	1,166
Mid-Atlantic.....	190,120	30,579	156,952	20,126	11,845	2,848	8,978,491	13,490,010	2,031	10,094	8,967	1,240
Midwest.....	265,248	34,566	190,156	21,486	58,320	7,558	8,801,936	12,356,273	1,774	12,552	8,520	1,127
North-Atlantic.....	284,517	58,846	223,585	26,007	10,565	4,198	9,585,613	14,967,973	3,313	25,960	9,231	1,281
Southeast.....	202,069	30,125	175,017	22,523	13,413	2,219	7,334,594	8,841,694	2,170	13,219	7,570	937
Southwest.....	208,025	84,279	172,264	21,592	19,100	5,051	6,455,576	8,404,500	2,886	19,064	7,891	1,007
Western.....	347,937	56,069	305,142	40,865	18,901	5,505	9,262,583	13,174,872	3,800	22,357	8,941	1,136
Other areas ³	37,679	55,128	5,474	887	226	44	294,549	295,386	108	903	6,813	741

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.

¹Excludes returns with no adjusted gross income.²For most returns, income subject to tax equaled taxable income; for returns with alternative tax computation on which taxable income (without regard to long-term capital gains) was zero, income subject to tax equaled one-half excess long-term capital gains.³Returns filed from Army Post Office and Fleet Post Office addresses.⁴Returns filed from Panama Canal Zone, Virgin Islands, or abroad.⁵Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 76.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS, BY TYPE OF DEDUCTION AND BY STATES AND REGIONS
[Money amounts in thousands of dollars]

States and regions	Number of returns	Adjusted gross income	Itemized deductions								
			Total	Taxes paid		Interest paid					
				Number of returns	Amount	Total		Home mortgage		Installment purchases	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total.....	35,422,586	448,562,041	88,168,064	35,149,089	31,974,652	29,208,038	23,936,087	19,022,572	13,318,550	15,010,504	1,701,537
STATE											
Alabama.....	519,145	5,599,639	1,129,724	515,417	322,887	464,674	329,941	273,718	169,581	248,682	25,241
Alaska.....	52,426	803,737	143,877	52,377	52,653	44,015	40,989	23,054	21,382	20,212	2,802
Arizona.....	345,848	4,070,383	827,297	342,382	268,512	305,819	252,850	191,105	136,673	171,517	16,602
Arkansas.....	220,489	2,438,195	459,178	220,179	127,727	182,647	136,267	122,613	73,130	104,047	7,579
California.....	4,351,250	55,439,165	13,249,608	4,324,822	4,575,988	3,766,380	3,905,028	2,213,894	2,093,593	2,206,815	288,083
Colorado.....	444,836	5,327,862	1,072,757	444,311	401,165	369,033	329,447	252,935	186,460	184,631	16,302
Connecticut.....	555,295	8,206,055	1,500,767	549,211	554,810	441,039	429,162	355,513	264,999	195,649	20,940
Delaware.....	84,777	1,329,535	235,665	82,522	88,814	72,654	60,691	52,427	34,855	37,538	3,862
District of Columbia.....	110,214	1,587,102	313,816	108,097	110,539	82,418	63,102	36,668	27,919	47,820	7,475
Florida.....	1,241,665	14,498,999	2,914,638	1,237,782	650,912	1,090,204	981,539	733,854	528,474	640,446	75,940
Georgia.....	657,409	7,962,454	1,574,390	656,943	467,565	583,507	503,819	359,547	266,148	358,307	43,345
Hawaii.....	158,248	2,229,959	449,951	158,248	187,541	137,582	154,706	66,369	76,443	50,072	4,152
Idaho.....	94,931	1,119,762	209,642	90,104	71,863	75,694	64,345	54,997	36,002	31,583	4,318
Illinois.....	2,019,099	27,728,537	5,081,605	2,006,433	1,989,630	1,568,508	1,262,755	1,010,407	749,653	539,647	62,176
Indiana.....	781,284	9,825,820	1,740,781	772,834	585,740	663,361	536,832	525,125	333,399	307,182	36,930
Iowa.....	454,148	5,316,364	927,601	451,082	354,328	328,512	251,665	206,339	139,430	98,734	9,236
Kansas.....	409,313	4,657,822	845,208	406,985	306,345	317,816	233,282	185,713	115,323	150,578	15,197
Kentucky.....	440,140	5,080,486	928,749	439,452	361,397	358,581	254,240	236,099	136,637	167,537	17,331
Louisiana.....	440,839	5,115,773	1,002,653	435,722	209,791	388,734	346,149	232,414	169,651	200,639	19,520
Maine.....	128,669	1,430,603	275,601	128,480	109,382	93,989	65,418	71,662	38,370	39,116	4,945
Maryland.....	759,717	10,828,990	2,048,204	753,527	942,542	658,831	503,664	413,764	293,079	396,845	47,099
Massachusetts.....	1,050,397	14,075,948	2,810,493	1,039,219	1,310,698	864,053	603,200	425,007	374,354	425,007	43,146
Michigan.....	1,742,894	22,528,508	4,079,987	1,733,682	1,703,614	1,436,799	1,089,986	1,013,810	634,974	708,811	81,966
Minnesota.....	705,264	8,558,269	1,688,031	702,395	701,174	554,494	421,140	354,340	242,603	189,179	15,780
Mississippi.....	278,106	2,915,009	596,349	277,590	178,394	238,004	154,031	152,099	82,693	151,288	15,184
Missouri.....	809,420	9,862,284	1,703,157	805,152	569,889	660,595	479,636	365,390	234,894	201,256	21,483
Montana.....	101,235	1,098,199	199,925	96,571	68,832	75,507	49,557	43,022	24,720	25,937	2,759
Nebraska.....	203,241	2,410,539	454,232	202,543	157,868	144,259	121,691	103,255	72,018	48,613	4,401
Nevada.....	104,265	1,351,524	274,397	104,264	62,447	96,108	102,827	64,812	60,035	66,131	7,431
New Hampshire.....	105,301	1,288,997	234,479	102,002	81,767	86,373	85,554	78,587	55,650	42,196	6,509
New Jersey.....	1,429,447	19,791,102	3,763,230	1,419,647	1,428,282	1,143,143	917,264	774,044	554,365	681,294	83,337
New Mexico.....	153,947	1,784,342	348,578	153,715	103,663	137,033	104,069	88,110	56,729	69,174	6,592
New York.....	3,807,528	51,986,360	11,381,276	3,779,248	5,112,826	2,986,707	2,068,916	1,643,784	1,064,420	1,708,176	194,784
North Carolina.....	759,877	8,580,510	1,659,956	755,235	584,653	640,776	445,757	405,451	238,836	380,800	40,638
North Dakota.....	66,860	751,399	142,075	66,696	45,571	48,529	38,551	33,751	22,624	11,410	1,062
Ohio.....	1,687,036	21,826,138	3,627,008	1,669,636	1,132,394	1,397,019	1,208,310	1,081,033	750,832	739,622	88,865
Oklahoma.....	403,682	4,562,347	849,096	401,205	213,556	340,184	273,138	218,632	135,433	162,215	15,389
Oregon.....	367,371	4,345,452	823,887	363,477	330,913	305,504	233,383	216,093	131,129	136,407	14,437
Pennsylvania.....	2,060,941	25,201,064	4,328,534	2,051,354	1,613,299	1,623,907	1,031,018	1,073,432	568,513	881,431	98,057
Rhode Island.....	156,058	1,926,746	343,319	155,771	143,702	121,060	88,957	92,464	52,508	61,620	5,679
South Carolina.....	380,806	4,009,540	797,959	378,473	243,719	327,633	229,790	198,626	126,093	187,819	20,148
South Dakota.....	71,513	783,228	146,666	70,847	48,593	50,885	37,842	22,530	16,107	16,107	1,614
Tennessee.....	574,410	6,390,798	1,200,628	573,148	285,742	493,222	362,379	329,049	196,213	273,018	30,476
Texas.....	1,474,871	18,896,357	3,523,892	1,454,905	726,684	1,307,175	1,270,505	978,449	695,069	678,571	70,880
Utah.....	196,420	2,183,082	443,952	196,420	152,609	165,576	125,974	94,627	62,696	94,328	8,547
Vermont.....	73,104	861,325	169,014	72,988	75,495	61,074	43,479	48,131	25,751	25,751	2,827
Virginia.....	694,522	9,465,695	1,733,796	692,436	612,037	581,140	531,211	371,324	300,732	318,257	38,873
Washington.....	596,940	7,462,146	1,410,264	592,970	436,095	530,316	518,594	401,071	317,432	284,702	30,683
West Virginia.....	151,401	1,870,933	285,384	145,441	77,415	122,474	91,153	90,400	48,084	63,262	6,188
Wisconsin.....	813,777	9,639,564	1,909,381	808,436	973,816	577,691	403,453	357,459	226,386	140,168	11,278
Wyoming.....	50,841	568,613	97,114	50,239	23,818	39,963	33,916	30,207	19,358	15,670	1,347
APQ/FPO ¹	16,046	214,245	32,527	9,914	7,160	12,655	9,209	5,874	4,360	7,027	960
Puerto Rico.....	13,567	100,100	21,645	11,780	2,241	10,989	7,074	1,443	1,004	2,001	246
Other ²	51,756	674,436	156,121	34,780	25,555	33,193	48,632	19,861	24,311	6,043	896
REGION											
Central.....	4,802,755	61,131,885	10,661,908	4,761,045	3,860,561	3,978,234	3,180,522	2,946,467	1,903,926	1,986,414	231,279
Mid-Atlantic.....	5,139,618	68,203,489	12,423,245	5,107,583	4,795,512	4,162,093	3,106,949	2,721,659	1,779,463	2,363,185	278,704
Midwest.....	5,143,322	65,050,184	12,052,748	5,113,584	4,840,869	3,933,473	3,016,732	2,470,390	1,710,138	1,245,114	127,030
North-Atlantic.....	5,876,352	79,776,033	16,714,948	5,826,919	7,388,680	4,654,295	3,384,686	2,926,417	1,876,052	2,497,131	278,830
Southeast.....	4,411,418	49,956,949	9,873,643	4,394,588	2,733,872	3,838,020	3,007,257	2,452,344	1,608,038	2,240,360	250,972
Southwest.....	3,598,818	43,351,311	8,198,476	3,567,261	2,112,749	3,082,585	2,726,773	2,109,073	1,451,154	1,565,525	152,806
Western.....	6,368,934	80,103,409	18,032,800	6,321,635	6,207,451	5,502,501	5,448,254	3,369,044	2,960,105	3,097,704	379,814
Other areas ³	81,369	988,781	210,292	56,474	34,956	56,837	64,915	27,178	29,674	15,071	2,103

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 77.—RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED BY TYPES AND BY STATES AND REGIONS
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Total returns with taxes paid deduction				Real estate taxes		General sales taxes		State and local income taxes		Personal property taxes		State and local gasoline taxes		All other taxes ¹		Income tax after credits	
	Number of returns	Adjusted gross income	Total itemized deductions	Total taxes deducted	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
United States, total...	35,149,089	446,854,657	87,649,878	31,974,652	26,065,293	12,018,326	34,255,019	6,488,240	26,510,063	9,084,908	14,645,348	944,528	32,456,074	2,880,272	6,627,995	559,753	33,852,323	62,669,901
STATE																		
Alabama.....	515,417	5,588,024	1,124,507	322,887	378,403	37,604	512,419	130,767	457,305	84,381	421,062	11,828	500,664	55,426	93,256	2,884	497,291	699,287
Alaska.....	52,377	803,410	143,765	52,653	30,776	10,929	37,881	10,238	48,856	24,611	27,185	1,452	49,005	4,082	27,398	1,348	49,856	118,771
Arizona.....	342,382	4,058,080	824,115	268,512	268,656	77,639	339,406	74,275	305,242	70,085	283,943	13,976	333,247	29,547	37,768	3,010	325,224	532,263
Arkansas.....	220,179	2,436,746	458,839	127,727	164,401	30,382	219,577	31,969	189,398	36,727	156,087	7,402	204,471	20,076	17,537	1,174	213,463	315,498
California.....	4,324,822	55,289,091	13,220,027	4,575,988	3,010,039	1,761,724	4,296,202	901,157	3,186,963	1,048,008	3,654,544	201,609	4,105,110	420,109	2,745,078	243,594	4,055,628	7,254,942
Colorado.....	444,311	5,325,840	1,070,294	401,165	324,718	128,387	441,587	100,880	405,886	116,552	359,751	16,363	423,501	34,264	114,432	4,729	425,570	685,941
Connecticut.....	549,211	8,166,820	1,488,608	554,810	466,242	317,417	543,049	103,344	59,822	46,248	404,453	32,256	509,705	50,133	47,266	5,439	526,611	1,313,093
Delaware.....	82,522	1,312,476	233,335	88,814	73,092	23,812	22,243	1,981	78,045	53,666	5,380	512	80,448	7,604	7,560	1,245	82,230	222,387
District of Columbia.....	108,097	1,571,632	308,433	110,539	57,281	27,842	107,813	17,672	94,318	56,245	14,051	1,676	72,437	5,694	8,914	1,418	104,383	276,361
Florida.....	1,237,782	14,465,575	2,898,273	650,912	915,175	287,495	1,223,884	201,090	126,936	28,870	249,159	18,487	1,157,271	102,995	102,068	12,011	1,170,038	2,061,464
Georgia.....	656,943	7,954,281	1,572,553	467,565	487,869	129,644	648,293	108,827	578,392	146,447	486,309	22,272	620,618	55,229	65,718	5,167	650,756	1,080,194
Hawaii.....	158,248	2,229,959	449,951	187,541	98,447	29,473	156,111	45,085	152,584	97,976	13,415	2,155	142,174	10,940	15,500	1,920	156,883	312,383
Idaho.....	90,104	1,098,911	206,010	71,863	70,702	19,752	88,230	14,304	82,977	30,122	20,006	1,016	87,242	6,530	5,739	140	83,768	142,574
Illinois.....	2,006,433	27,649,583	5,053,584	1,989,630	1,442,275	748,251	1,999,710	520,427	1,907,002	502,056	757,830	49,258	1,828,759	154,212	173,778	15,532	1,953,164	4,142,103
Indiana.....	772,834	9,774,694	1,732,089	585,740	635,351	229,142	767,242	88,362	736,134	156,152	573,877	43,086	728,426	65,039	49,682	3,979	738,926	1,373,911
Iowa.....	451,082	5,303,387	922,150	354,328	332,783	128,652	450,417	73,996	416,120	104,268	222,449	9,055	424,274	30,915	144,500	7,447	438,061	702,256
Kansas.....	406,985	4,649,241	842,334	306,345	302,296	113,451	401,932	63,102	377,172	69,483	345,602	27,815	388,094	29,582	44,032	2,929	399,193	624,289
Kentucky.....	439,452	5,074,268	927,006	361,397	313,379	62,078	435,587	103,698	408,975	142,085	220,129	11,525	418,663	34,036	75,373	7,987	431,274	684,541
Louisiana.....	435,722	5,096,215	998,272	209,791	240,086	24,765	431,477	97,740	295,119	39,781	73,486	2,982	406,916	42,317	28,194	2,216	415,723	697,082
Maine.....	128,480	1,427,419	275,298	109,382	113,568	53,918	127,798	22,899	98,865	15,008	101,008	5,957	116,885	10,889	13,733	713	123,715	179,283
Maryland.....	753,527	10,779,657	2,029,915	942,542	541,711	265,138	744,196	129,275	728,078	472,277	54,530	4,705	694,674	61,424	65,910	9,749	742,933	1,563,799
Massachusetts.....	1,039,219	14,013,567	2,783,147	1,310,698	845,310	664,284	1,026,256	74,966	955,371	412,548	878,619	71,329	948,392	76,035	116,475	11,556	998,610	2,001,720
Michigan.....	1,733,682	22,459,891	4,070,427	1,703,614	1,420,230	660,612	1,725,421	385,956	1,623,975	458,795	182,350	33,352	1,646,126	151,289	143,936	13,684	1,686,683	3,191,774
Minnesota.....	702,395	8,547,409	1,683,406	701,174	524,556	233,672	690,817	70,925	663,044	331,458	61,843	4,242	653,766	55,104	69,950	5,805	673,501	1,113,650
Mississippi.....	277,590	2,912,148	595,907	178,394	206,516	29,507	273,345	67,054	191,876	37,697	245,044	14,639	267,486	27,119	30,363	2,382	269,667	360,488
Missouri.....	805,152	9,849,557	1,700,081	569,889	589,550	205,195	796,980	132,221	757,272	127,855	648,043	39,423	757,139	50,513	194,391	14,705	789,154	1,402,997
Montana.....	96,571	1,076,512	190,106	68,832	76,962	27,601	4,968	439	91,961	28,543	79,218	5,694	82,448	6,071	9,348	486	89,666	135,292
Nebraska.....	202,543	2,406,061	453,278	157,868	154,119	64,364	200,226	28,316	172,399	38,242	145,976	9,014	187,612	15,345	30,548	2,597	190,489	327,676
Nevada.....	104,264	1,351,004	274,394	62,447	74,720	25,559	103,642	19,495	9,353	2,354	88,642	5,209	102,070	8,958	13,325	874	99,037	190,642
New Hampshire.....	102,002	1,278,343	231,693	81,767	94,219	59,802	22,251	1,621	37,905	8,885	69,548	2,899	90,812	7,896	12,210	667	101,314	177,615
New Jersey.....	1,419,647	19,719,466	3,750,154	1,428,282	1,103,080	907,314	1,399,001	217,483	502,450	154,880	73,336	8,887	1,288,040	116,439	390,396	23,312	1,369,656	2,912,253
New Mexico.....	153,715	1,780,781	335,996	103,663	105,230	25,197	153,498	35,017	143,821	28,705	27,875	1,120	149,398	12,987	10,599	640	151,736	229,664
New York.....	3,779,248	51,810,574	11,319,463	5,112,826	2,273,160	1,681,209	3,742,133	839,073	3,546,774	2,259,230	292,783	30,866	3,033,469	258,164	313,570	44,561	3,641,842	7,588,870
North Carolina.....	755,235	8,566,112	1,642,931	584,653	541,729	127,076	748,381	103,940	701,435	243,720	197,769	15,652	723,628	81,464	90,624	12,823	733,939	1,141,160
North Dakota.....	66,696	750,907	141,933	45,571	48,943	18,438	66,099	11,686	58,231	10,424	30,441	1,241	62,634	3,680	4,476	103	63,036	91,451
Ohio.....	1,669,636	21,704,254	3,602,881	1,132,394	1,400,169	496,260	1,656,500	263,237	1,384,481	177,092	302,226	44,475	1,610,438	141,019	123,333	10,370	1,624,717	3,159,718
Oklahoma.....	401,205	4,548,622	846,494	213,556	285,328	60,620	399,436	52,491	356,046	40,119	348,993	23,500	387,230	33,985	53,088	2,863	383,297	606,205
Oregon.....	363,477	4,328,045	820,053	330,913	274,277	125,211	35,565	3,319	348,623	169,612	59,438	4,177	323,195	27,064	23,301	1,545	344,080	580,167
Pennsylvania.....	2,051,354	25,145,951	4,312,657	1,613,299	1,662,891	680,596	2,042,402	397,747	1,700,503	309,870	416,206	34,283	1,882,048	159,752	611,301	31,105	2,015,228	3,613,430
Rhode Island.....	155,771	1,924,255	342,990	131,869	131,869	67,170	154,499	29,821	101,688	19,029	108,850	7,599	145,804	15,370	47,348	4,716	151,318	269,110
South Carolina.....	378,473	3,996,622	789,206	243,719	272,682	42,303	377,532	71,052	339,548	83,219	187,572	8,291	367,470	35,316	31,053	3,549	359,889	495,898
South Dakota.....	70,847	778,838	145,859	48,593	54,210	24,194	70,682	15,343	4,307	597	46,852	2,706	69,008	5,351	6,404	402	66,970</	

Individual Returns/1970 • State and Regional Data

Table 78.—ALL RETURNS: RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS
[Taxable and nontaxable returns]

States and regions	Number of returns	Exemptions								Number of returns by number of exemptions other than age or blindness	
		Total number	For taxpayers	For age 65 or over		For blindness		Taxpayers' dependents		All returns	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Total	One
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
United States, total.....	74,278,428	204,206,310	116,970,126	6,914,175	8,908,762	124,676	127,045	33,480,633	78,200,077	74,278,428	26,524,622
STATE											
Alabama.....	1,029,512	2,980,568	1,679,505	71,910	88,909	3,431	3,431	541,026	1,208,723	1,029,512	296,102
Alaska.....	100,131	283,223	160,433	(*)	(*)	-	-	54,791	119,623	100,131	28,610
Arizona.....	645,261	1,859,465	1,056,615	66,342	91,777	(*)	(*)	305,048	708,628	645,261	193,274
Arkansas.....	596,133	1,734,395	987,009	54,332	72,865	6,833	6,902	305,175	667,619	596,133	162,338
California.....	7,588,270	20,855,712	11,823,506	695,112	914,913	12,225	12,225	3,427,940	8,105,068	7,588,270	2,757,676
Colorado.....	826,275	2,303,664	1,324,478	72,263	100,970	(*)	(*)	373,042	875,859	826,275	292,104
Connecticut.....	1,212,217	3,186,470	1,859,931	131,980	167,205	5,783	5,783	491,399	1,153,551	1,212,217	494,012
Delaware.....	207,271	603,054	334,407	20,614	26,738	(*)	(*)	107,274	241,783	207,271	64,209
District of Columbia.....	319,616	692,397	411,451	41,687	50,567	(*)	(*)	103,790	227,176	319,616	176,570
Florida.....	2,443,083	6,742,052	3,874,935	309,780	413,302	(*)	(*)	1,070,519	2,450,684	2,443,083	824,058
Georgia.....	1,541,514	4,153,039	2,402,584	88,064	112,277	(*)	(*)	744,558	1,635,568	1,541,514	541,968
Hawaii.....	302,426	786,644	452,001	19,728	22,524	(*)	(*)	132,460	311,991	302,426	135,588
Idaho.....	251,363	707,308	404,390	20,086	28,499	(*)	(*)	110,254	274,703	251,363	89,424
Illinois.....	4,309,313	11,649,669	6,695,887	466,549	584,849	6,037	6,187	1,841,958	4,362,746	4,309,313	1,626,300
Indiana.....	1,878,623	5,332,826	3,011,077	180,809	234,834	(*)	(*)	868,127	2,086,512	1,878,623	628,857
Iowa.....	1,029,207	3,011,091	1,670,828	145,907	190,482	(*)	(*)	460,291	1,147,282	1,029,207	350,851
Kansas.....	812,987	2,315,130	1,329,466	104,221	141,690	(*)	(*)	365,184	843,638	812,987	264,284
Kentucky.....	1,033,504	2,961,139	1,689,413	97,378	126,546	(*)	(*)	499,707	1,144,847	1,033,504	313,173
Louisiana.....	1,061,705	3,041,714	1,705,552	70,005	86,011	(*)	(*)	521,104	1,248,175	1,061,705	346,265
Maine.....	358,663	1,000,329	571,130	50,164	66,312	(*)	(*)	143,835	362,517	358,663	133,646
Maryland.....	1,473,760	3,981,053	2,288,886	107,253	132,784	5,845	5,845	692,499	1,553,538	1,473,760	518,963
Massachusetts.....	2,282,629	5,833,745	3,420,028	238,004	296,818	4,316	4,359	871,419	2,112,540	2,282,629	1,022,571
Michigan.....	3,154,639	8,840,027	5,010,167	233,153	297,120	5,719	5,719	1,449,418	3,527,021	3,154,639	1,117,390
Minnesota.....	1,389,365	3,894,405	2,177,364	139,306	163,657	(*)	(*)	615,503	1,553,306	1,389,365	539,154
Mississippi.....	590,383	1,707,044	962,187	42,218	52,782	(*)	(*)	304,074	690,216	590,383	160,735
Missouri.....	1,680,561	4,732,107	2,702,464	156,914	196,276	(*)	(*)	784,397	1,831,398	1,680,561	536,629
Montana.....	249,516	714,590	400,186	24,259	30,243	(*)	(*)	118,226	284,160	249,516	83,669
Nebraska.....	552,351	1,800,695	881,490	72,525	94,205	(*)	(*)	213,698	524,618	552,351	210,122
Nevada.....	208,465	572,334	326,376	13,227	16,093	(*)	(*)	98,572	229,642	208,465	68,478
New Hampshire.....	298,847	826,651	461,963	32,607	36,860	(*)	(*)	134,028	327,827	298,847	117,834
New Jersey.....	2,829,051	7,558,133	4,375,666	281,111	390,603	(*)	(*)	1,220,574	2,791,366	2,829,051	1,066,923
New Mexico.....	342,082	946,800	530,893	26,763	35,441	-	-	159,545	380,466	342,082	133,058
New York.....	7,054,462	18,685,026	10,710,893	786,621	1,002,598	9,258	10,055	3,027,971	6,961,480	7,054,462	2,800,070
North Carolina.....	1,742,998	4,645,963	2,740,438	109,275	134,808	4,543	4,543	808,197	1,766,174	1,742,998	595,302
North Dakota.....	214,946	624,996	345,094	20,873	27,064	-	-	95,351	252,838	214,946	77,330
Ohio.....	3,909,511	10,703,702	6,158,425	317,392	404,616	5,857	6,529	1,747,376	4,134,132	3,909,511	1,435,589
Oklahoma.....	860,746	2,464,097	1,433,579	74,408	95,664	(*)	(*)	426,872	933,810	860,746	239,048
Oregon.....	771,094	2,080,407	1,228,287	74,638	92,409	(*)	(*)	327,986	758,076	771,094	275,014
Pennsylvania.....	4,424,546	11,931,332	6,949,595	393,238	503,975	(*)	(*)	1,947,514	4,472,240	4,424,546	1,639,929
Rhode Island.....	361,944	990,344	564,955	40,190	53,692	(*)	(*)	159,420	370,159	361,944	134,254
South Carolina.....	839,848	2,318,707	1,312,915	57,626	70,158	(*)	(*)	416,447	935,515	839,848	285,317
South Dakota.....	228,573	692,465	369,170	25,091	37,590	(*)	(*)	101,125	285,449	228,573	72,967
Tennessee.....	1,316,225	3,634,457	2,135,253	78,379	98,344	(*)	(*)	647,975	1,397,920	1,316,225	389,454
Texas.....	3,817,306	10,975,616	6,234,449	321,659	416,849	9,681	9,681	1,872,532	4,314,637	3,817,306	1,168,735
Utah.....	357,892	1,017,740	570,904	28,285	37,986	(*)	(*)	157,739	408,781	357,892	133,967
Vermont.....	159,567	443,540	246,438	15,302	20,338	-	-	69,932	176,764	159,567	59,748
Virginia.....	1,658,751	4,505,020	2,613,025	123,813	165,136	(*)	(*)	774,728	1,726,115	1,658,751	565,692
Washington.....	1,227,882	3,428,000	1,999,810	110,010	143,533	3,654	3,654	542,136	1,281,003	1,227,882	403,353
West Virginia.....	556,185	1,627,698	929,134	51,798	65,652	(*)	(*)	282,491	632,489	556,185	152,530
Wisconsin.....	1,647,970	4,582,829	2,586,913	180,479	232,043	(*)	(*)	681,148	1,763,230	1,647,970	633,599
Wyoming.....	126,494	375,654	203,332	9,970	14,493	-	-	61,917	157,829	126,494	45,604
AFPO/FPOL.....	220,581	601,409	350,254	(*)	(*)	-	-	107,840	250,332	220,581	78,578
Puerto Rico.....	33,891	108,814	59,795	3,266	6,405	-	-	23,108	42,614	33,891	4,849
Office of International Operations ²	148,293	460,121	245,200	13,919	17,267	(*)	(*)	71,393	195,699	148,293	38,858
REGION											
Central.....	10,532,462	29,465,392	16,798,216	880,530	1,128,768	12,745	13,407	4,847,119	11,525,001	10,532,462	3,647,539
Mid-Atlantic.....	10,912,995	29,270,989	16,973,030	967,716	1,269,803	15,799	15,938	4,846,379	11,012,218	10,912,995	4,032,286
Midwest.....	11,052,286	30,688,257	17,429,210	1,207,644	1,526,166	11,622	12,014	4,793,471	11,720,867	11,052,286	4,046,952
North-Atlantic.....	11,728,329	30,966,105	17,835,338	1,294,868	1,643,823	21,276	22,106	4,898,004	11,464,838	11,728,329	4,762,135
Southeast.....	9,503,563	26,181,830	15,107,817	757,252	970,580	18,306	18,633	4,532,796	10,084,800	9,503,563	3,092,936
Southwest.....	8,443,728	24,157,070	13,748,758	733,621	963,983	22,277	22,296	4,085,371	9,422,033	8,443,728	2,651,436
Western.....	11,702,300	32,306,023	18,422,508	1,054,549	1,381,144	20,696	20,696	5,275,152	12,481,675	11,702,300	4,169,053
Other areas ³	402,765	1,170,344	655,249	17,995	24,495	(*)	(*)	202,341	488,645	402,765	122,285

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/1970 • State and Regional Data

243

Table 78.—ALL RETURNS: RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS—Continued
[Taxable and nontaxable returns]

States and regions	Number of returns by number of exemptions other than age or blindness											
	All returns—Continued					Joint returns						
	Two	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five	Six or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total.....	17,048,071	9,772,606	9,545,421	5,825,868	5,561,840	42,392,749	(*)	14,195,743	8,478,353	8,915,781	5,478,387	5,322,327
STATE												
Alabama.....	237,628	191,501	139,231	70,833	94,217	636,049	-	188,960	167,449	122,646	69,004	87,990
Alaska.....	20,812	17,924	18,379	6,823	7,583	60,302	-	16,730	13,439	16,213	6,337	7,583
Arizona.....	175,620	76,114	98,127	54,053	48,073	409,630	-	146,939	67,131	95,219	52,269	48,072
Arkansas.....	160,972	90,728	98,558	44,524	39,013	383,569	-	125,242	83,672	96,737	40,900	37,018
California.....	1,689,939	978,443	997,337	589,359	575,516	4,215,071	-	1,396,496	811,766	913,256	536,941	556,612
Colorado.....	178,887	98,685	122,237	71,765	62,597	494,565	(*)	159,196	90,667	114,857	70,619	58,996
Connecticut.....	271,874	127,946	138,692	97,362	82,331	647,714	-	226,806	115,157	132,816	92,686	80,249
Delaware.....	43,567	31,791	32,595	21,984	13,125	127,136	-	35,788	27,217	30,741	20,265	13,125
District of Columbia.....	70,691	22,908	23,623	12,314	13,510	86,128	-	39,256	14,145	15,621	8,877	8,229
Florida.....	655,481	303,949	308,005	191,596	159,994	1,404,963	-	542,435	260,871	287,370	177,813	136,474
Georgia.....	335,602	249,837	203,981	103,644	106,482	849,906	-	254,213	214,775	182,779	95,336	102,803
Hawaii.....	42,650	41,202	35,335	25,290	22,361	147,699	-	33,127	35,341	32,863	24,016	22,352
Idaho.....	58,016	28,568	31,179	19,932	24,244	153,027	-	51,685	26,378	30,979	19,931	24,054
Illinois.....	996,807	535,622	517,247	317,292	316,045	2,373,815	-	836,266	459,288	485,488	290,402	302,371
Indiana.....	437,533	258,482	227,843	169,864	156,044	1,132,526	(*)	384,231	222,476	218,735	156,083	150,999
Iowa.....	237,624	127,205	140,128	78,932	94,467	639,855	-	218,065	120,525	133,355	77,956	89,954
Kansas.....	200,304	119,436	100,783	67,292	60,888	514,689	-	181,729	109,122	96,262	66,688	60,888
Kentucky.....	261,624	155,179	144,132	74,859	84,537	651,331	-	219,865	141,655	136,094	70,850	82,867
Louisiana.....	231,501	145,738	148,893	97,796	91,512	643,847	-	194,336	126,880	141,751	92,717	88,163
Maine.....	84,952	39,314	38,666	37,316	24,769	212,350	-	81,182	34,074	36,626	35,699	24,769
Maryland.....	341,598	197,622	199,840	119,023	96,714	807,308	-	260,637	162,085	183,028	112,146	89,412
Massachusetts.....	463,136	231,365	224,008	175,404	166,145	1,132,316	-	387,079	208,303	213,952	159,478	163,504
Michigan.....	683,429	402,907	408,880	271,082	270,951	1,851,559	-	590,239	363,906	380,235	255,540	261,639
Minnesota.....	274,511	170,983	162,126	109,247	133,344	779,936	-	230,524	153,625	158,644	106,738	130,405
Mississippi.....	155,163	87,060	95,375	43,041	49,009	364,634	-	121,523	74,308	84,365	41,076	43,362
Missouri.....	412,321	245,868	216,338	142,644	126,761	1,015,621	-	357,229	211,041	195,770	134,552	117,029
Montana.....	54,001	37,350	31,189	20,576	22,731	148,755	-	45,971	32,020	29,228	18,805	22,731
Nebraska.....	136,861	67,208	49,954	49,986	38,220	328,877	-	128,269	63,073	49,503	49,503	38,220
Nevada.....	51,394	33,573	25,915	8,070	21,035	117,911	-	41,415	26,077	23,010	8,048	19,361
New Hampshire.....	54,694	34,581	41,706	21,518	28,514	162,842	-	46,985	28,190	39,782	21,234	26,651
New Jersey.....	665,783	349,619	341,814	216,243	188,669	1,529,910	(*)	538,228	296,350	306,390	202,725	184,553
New Mexico.....	58,628	55,429	40,520	21,491	32,956	185,069	-	47,608	47,684	37,701	20,992	31,084
New York.....	1,577,560	826,548	857,757	528,310	464,217	3,623,659	(*)	1,213,163	673,279	790,984	498,692	447,478
North Carolina.....	428,993	255,534	222,145	132,807	108,217	981,504	-	334,421	219,406	204,540	125,454	97,683
North Dakota.....	46,712	21,968	25,006	23,071	20,859	129,880	-	41,997	20,496	25,006	21,222	20,859
Ohio.....	860,417	535,407	463,921	295,542	318,635	2,250,000	(*)	732,048	480,513	440,329	287,415	309,627
Oklahoma.....	221,672	133,575	133,777	75,708	56,966	571,174	-	193,137	118,782	129,137	73,246	56,842
Oregon.....	188,269	95,409	108,224	52,094	52,084	455,378	-	168,094	82,459	103,866	49,718	51,241
Pennsylvania.....	983,605	595,074	576,383	313,789	315,766	2,511,366	-	835,179	532,987	537,996	302,511	302,693
Rhode Island.....	83,614	48,963	40,005	29,043	26,065	203,011	-	68,270	41,847	37,850	28,995	26,049
South Carolina.....	171,168	144,530	105,809	80,048	52,976	462,126	-	135,633	122,529	93,537	65,092	45,335
South Dakota.....	62,217	19,990	28,080	14,179	31,140	140,050	-	54,111	18,126	25,891	12,577	29,345
Tennessee.....	341,206	199,922	203,679	99,190	82,774	814,541	-	278,161	174,593	193,835	90,799	77,153
Texas.....	906,019	545,892	573,938	343,310	279,412	2,399,141	-	776,039	482,376	546,232	326,405	268,089
Utah.....	70,568	38,762	46,472	33,939	34,184	212,496	-	65,885	33,385	46,224	33,003	33,999
Vermont.....	34,170	15,896	23,104	11,378	15,271	86,519	-	29,651	12,400	19,765	9,473	15,230
Virginia.....	390,993	247,574	218,715	122,714	113,063	944,438	-	312,370	205,206	208,089	111,178	107,595
Washington.....	313,145	151,340	169,074	98,465	92,505	771,583	-	282,179	143,910	158,586	96,220	90,688
West Virginia.....	138,707	89,073	86,323	45,383	44,169	377,531	(*)	125,838	82,113	84,225	43,562	41,662
Wisconsin.....	375,497	177,682	176,516	127,551	157,125	936,386	-	331,768	159,394	169,195	124,134	151,895
Wyoming.....	19,698	13,375	22,414	14,207	11,196	76,838	-	18,973	11,708	22,401	12,560	11,196
AFPO/FPO ¹	37,898	37,670	28,982	20,158	17,295	125,912	-	32,454	30,420	28,087	17,861	17,090
Puerto Rico.....	9,072	10,644	3,511	3,020	2,795	25,904	-	5,934	10,644	3,511	3,020	2,795
Other ²	43,268	13,641	28,950	10,807	12,769	84,402	-	32,154	13,090	24,479	8,415	6,264
REGION												
Central.....	2,381,710	1,441,048	1,331,099	856,730	874,336	6,262,947	(*)	2,052,221	1,290,663	1,259,618	813,450	846,794
Mid-Atlantic.....	2,496,237	1,444,588	1,392,970	806,067	740,847	6,006,286	(*)	2,021,458	1,237,990	1,281,865	757,702	705,607
Midwest.....	2,542,550	1,366,526	1,315,395	862,902	917,961	6,344,420	-	2,198,229	1,205,568	1,242,852	817,693	880,078
North-Atlantic.....	2,570,000	1,324,613	1,363,938	900,331	807,312	6,068,411	(*)	2,053,136	1,113,250	1,271,775	846,257	783,930
Southeast.....	2,325,241	1,432,333	1,278,225	721,159	653,669	5,513,723	-	1,855,346	1,233,931	1,169,072	664,574	590,800
Southwest.....	1,977,681	1,202,858	1,241,120	736,093	634,540	5,268,892	(*)	1,696,290	1,070,891	1,185,078	704,127	612,276
Western.....	2,664,414	1,498,685	1,561,231	908,601	900,316	6,691,852	-	2,248,521	1,271,906	1,449,444	845,288	876,693
Other areas ³	90,238	61,955	61,443	33,985	32,859	236,218	-	70,542	54,154	56,077	29,296	26,149

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.

¹Returns filed from Army Post Office and Fleet Post Office addresses.

²Returns filed from Panama Canal Zone, Virgin Islands or abroad.

³Puerto Rico; AFPO/FPO; and "Other."

NOTE: Amount detail may not add to total because of rounding.

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

UNITED STATES TOTAL																		
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax		
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Total number of exemptions		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
Total.....	74,278,428	631,625,918	66,957,158	531,869,227	42,392,749	491,996,760	38,249,006	414,862,237	204,206,010	195,170,203	59,586,613	401,056,641	50,953,706	2,017,731	59,305,702	83,759,498	59,309,060	83,881,699
Under \$1,000.....	6,178,271	667,835	5,354,914	3,633,614	708,872	-1,756,641	358,976	746,492	8,460,502	7,960,985	38,918	4,111	-	-	38,677	595	40,066	9,400
\$1,000 under \$2,000.....	6,286,678	9,420,629	5,467,667	8,000,676	962,173	1,482,059	634,838	1,021,686	9,700,384	8,680,931	1,268,123	341,515	22,251	133	1,260,224	47,653	1,260,256	47,736
\$2,000 under \$3,000.....	5,612,079	13,961,251	4,597,730	11,039,096	1,398,550	3,528,551	990,029	2,372,839	10,952,855	9,645,774	3,796,486	3,737,615	1,563,821	6,241	3,717,654	546,421	3,717,776	546,876
\$3,000 under \$4,000.....	5,145,570	18,043,709	4,288,574	14,525,993	1,797,540	6,309,262	1,341,203	4,476,936	11,354,284	10,176,727	4,265,273	7,656,616	2,726,317	24,349	4,189,297	1,200,259	4,189,452	1,200,393
\$4,000 under \$5,000.....	5,089,938	22,932,885	4,423,502	19,149,372	2,118,008	9,560,897	1,723,715	7,310,063	12,155,523	11,177,967	4,673,256	11,367,574	3,310,303	36,979	4,606,544	1,826,846	4,606,566	1,827,066
\$5,000 under \$6,000.....	4,766,264	26,194,754	4,268,802	22,629,068	2,304,200	12,680,912	2,023,403	10,651,261	12,282,859	11,564,103	4,569,500	14,108,745	3,634,876	49,783	4,549,087	2,326,231	4,549,128	2,326,682
\$6,000 under \$7,000.....	4,659,559	30,251,623	4,302,084	26,973,199	2,617,650	17,014,549	2,384,566	14,858,487	13,058,213	12,541,787	4,561,794	17,043,836	3,999,509	64,885	4,552,798	2,883,628	4,552,842	2,883,818
\$7,000 under \$8,000.....	4,422,833	33,153,079	4,095,082	29,674,249	2,833,900	21,259,122	2,637,759	19,157,716	13,034,906	12,572,380	4,373,817	19,363,856	4,036,894	77,734	4,363,311	3,326,699	4,363,446	3,326,837
\$8,000 under \$9,000.....	4,280,323	36,340,123	4,043,420	33,168,485	3,076,401	26,148,739	2,903,328	23,854,078	13,581,119	13,265,084	4,242,811	21,687,496	4,080,831	90,572	4,241,781	3,789,517	4,241,822	3,789,601
\$9,000 under \$10,000.....	4,167,409	39,577,324	3,955,589	36,559,363	3,227,929	30,677,482	3,086,097	28,571,652	13,737,032	13,402,652	4,159,170	24,401,565	4,077,878	105,266	4,158,588	4,315,954	4,158,599	4,316,043
\$10,000 under \$11,000.....	3,681,046	38,605,463	3,516,190	35,678,164	3,081,008	32,324,164	2,951,496	30,058,957	12,762,006	12,505,751	3,673,589	24,151,889	3,629,565	105,795	3,672,403	4,311,672	4,311,760	4,311,760
\$11,000 under \$12,000.....	3,263,386	37,485,714	3,118,103	34,514,708	2,822,900	32,435,992	2,718,084	30,202,874	11,582,748	11,399,399	3,259,385	24,068,853	3,226,840	106,889	3,257,109	4,361,802	4,361,802	4,362,188
\$12,000 under \$13,000.....	2,788,891	34,826,802	2,670,827	32,109,332	2,468,294	30,824,285	2,381,041	28,717,888	9,913,540	9,766,434	2,784,050	22,971,042	2,773,860	103,781	2,783,108	4,233,607	4,233,607	4,233,763
\$13,000 under \$14,000.....	2,366,981	31,923,971	2,269,781	29,459,750	2,154,684	29,057,404	2,082,448	27,130,672	8,694,313	8,572,023	2,364,777	21,289,287	2,353,046	97,408	2,363,027	3,974,737	3,974,737	3,974,887
\$14,000 under \$15,000.....	2,005,338	29,049,968	1,917,343	26,758,429	1,864,662	27,014,995	1,794,028	25,121,745	7,334,064	7,234,996	2,004,077	19,764,385	1,993,784	91,867	2,004,029	3,745,798	3,745,798	3,746,016
\$15,000 under \$20,000.....	5,538,910	94,515,214	5,240,211	84,724,197	5,184,676	88,508,495	4,955,050	80,436,189	20,326,672	19,979,525	5,534,087	66,614,135	5,519,127	324,461	5,532,151	13,220,017	5,532,264	13,221,204
\$20,000 under \$25,000.....	1,909,629	42,218,856	1,731,674	34,718,316	1,802,161	39,840,649	1,662,068	33,500,507	7,107,471	6,935,801	1,907,516	31,003,585	1,902,030	163,385	1,906,720	6,654,486	1,906,797	6,655,955
\$25,000 under \$30,000.....	768,749	20,873,057	660,446	15,286,372	723,590	19,643,544	635,053	14,789,810	2,914,904	2,818,456	767,331	15,653,733	764,082	89,126	766,961	3,618,253	767,010	3,619,139
\$30,000 under \$50,000.....	918,135	34,125,051	721,122	19,788,387	853,198	31,713,614	688,266	19,019,727	3,549,937	3,382,792	915,912	26,445,422	913,317	176,306	915,755	7,139,901	916,120	7,145,727
\$50,000 under \$100,000.....	350,772	23,090,691	256,666	9,917,303	323,263	21,269,641	243,616	9,485,557	1,409,438	1,323,853	349,721	18,380,921	348,586	163,117	349,552	6,625,006	349,838	6,639,846
\$100,000 under \$200,000.....	62,444	8,150,691	46,098	2,665,112	56,161	7,312,949	43,528	2,551,950	238,712	216,018	62,032	6,405,406	61,855	73,557	61,969	2,981,701	62,160	3,002,064
\$200,000 under \$500,000.....	12,830	3,623,605	9,537	716,451	10,979	3,086,988	8,828	765,937	46,146	39,724	12,655	2,715,119	12,608	37,180	12,631	1,508,022	12,740	1,533,897
\$500,000 under \$1,000,000.....	1,751	1,174,216	1,300	114,371	1,467	983,859	1,175	100,911	6,252	5,248	1,703	843,396	1,697	12,593	1,699	511,402	1,733	526,889
\$1,000,000 or more.....	642	1,419,407	496	63,220	483	1,075,249	411	48,303	2,130	1,793	630	1,036,539	629	16,324	627	609,291	639	633,912
Summary classes:																		
Under \$5,000.....	28,312,536	65,026,302	24,132,387	56,350,738	6,985,143	19,124,124	5,048,761	15,927,997	52,623,548	47,642,384	14,042,056	23,107,424	7,622,692	67,691	13,812,396	3,621,766	13,814,116	3,631,464
\$5,000 under \$10,000.....	22,296,388	165,516,896	20,664,977	149,004,353	14,060,080	107,780,802	13,035,153	97,093,176	65,694,129	63,346,006	21,907,092	96,605,480	19,829,988	388,229	21,865,565	16,642,024	21,865,837	16,642,974
\$10,000 under \$15,000.....	14,105,642	171,891,898	13,492,244	158,520,375	12,391,548	151,656,825	11,927,097	141,232,124	50,286,671	49,478,603	14,085,878	112,245,442	13,977,095	505,730	14,079,676	20,627,593	14,079,806	20,628,592
\$15,000 or more.....	9,563,862	229,190,756	8,667,550	167,993,710	8,955,978	213,434,971	8,237,995	160,608,863	35,601,662	34,703,210	9,551,587	169,098,239	9,523,931	1,056,029	9,548,065	42,868,056	9,549,301	42,978,604
ALABAMA																		
Total.....	1,029,512	7,462,256	944,128	6,524,741	636,049	6,169,672	589,466	5,423,638	2,980,568	2,888,228	776,814	4,294,170	617,084	20,160	774,254	855,862	774,259	856,419
Under \$1,000.....	92,033	25,590	74,857	50,204	9,023	-15,735	2,177	7,622	121,726	114,706	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	100,034	148,309	84,755	120,036	15,949	24,872	12,395	19,125	158,461	148,907	17,953	8,837	-	-	16,251	434	16,251	434
\$2,000 under \$3,000.....	100,253	252,109	89,032	220,490	36,222	90,258	30,686	73,371	232,872	208,519	58,162	57,907	23,842	117	58,162	8,712	58,162	8,712
\$3,000 under \$4,000.....	88,861	308,745	82,252	277,181	43,018	149,783	37,271	125,300	231,819	218,817	67,778	99,302	33,081	252	67,281	15,245	67,281	15,245
\$4,000 under \$5,000.....	78,795	358,330	68,231	307,877	41,505	190,288	34,868	160,249	216,452	204,684	69,139	153,243	44,130	420	69,139	23,696	69,139	23,696
\$5,000 under \$6,000.....	68,612	375,587	65,346	350,406	49,281	272,401	46,911	256,380	229,025	222,429	65,019	171,840	45,305	515	64,770	27,392	64,770	27,392
\$6,000 under \$7,000.....	76,861	494,626	75,156	473,856	56,754	365,827	55,199	347,600	241,404	233,531	76,798	243,602	60,911	815	76,798	39,889	76,798	39,889
\$7,000 under \$8,000.....	63,876	478,449	62,221	448,062	49,351	370,961	47,759	347,485	204,907	202,783	61,679	256,785	57,209	1,001	61,615	43,142	61,615	43,142
\$8,000 under \$9,000.....	61,242	523,030	60,306	514,477	53,938	461,298	53,251	458,608	238,640	238,264	61,241	267,430	59,115	1,032	61,238	44,465	61,238	44,465
\$9,000 under \$10,000.....	46,579	445,782	43,957	408,228	41,410	398,043	40,490	384,936	170,177	166,773	46,577	258,014	45,725	1,176	46,577	44,213	46,577	44,213
\$10,000 under \$11,0																		

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax														
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount											
ALASKA																															
Total.....	100,131	1,056,303	96,312	978,072	60,302	848,926	57,836	776,423	283,223	280,056	82,492	713,882	68,669	3,723	82,492	149,896	82,492	150,069													
Under \$1,000.....	5,028	4,563	4,066	2,786	11,222	29,273	10,122	40,800	8,067	8,067	-	-	-	-	-	-	-	-													
\$1,000 under \$2,000.....	11,839	17,881	11,353	21,362															13,889	13,889	3,659	157	3,659	20	3,659	20					
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)															5,934	5,934	-	-	-	-	-	-					
\$3,000 under \$4,000.....	6,366	23,983	5,972	31,795															16,691	16,691	11,279	15,916	-	-	11,279	2,513	11,279	2,513			
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)															15,182	15,182	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 under \$6,000.....	(*)	(*)	4,411	21,681	9,864	73,055	9,766	74,199	12,530	12,530	17,779	67,300	15,525	269	17,779	11,353	17,779	11,353													
\$6,000 under \$7,000.....	13,368	92,544	13,214	92,491															16,015	16,185	5,177	28,048	5,049	127	5,177	5,195	5,177	5,195			
\$7,000 under \$8,000.....	5,177	45,942	5,165	46,404															15,811	15,811	5,168	5,168	-	-	-	-	-	-			
\$8,000 under \$9,000.....																			13,723	13,723	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000.....																			5,168	5,168	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	6,021	64,090	5,971	61,604	5,238	55,904	5,188	53,585	21,337	21,337	6,021	41,588	5,860	196	6,021	7,441	6,021	7,441													
\$11,000 under \$12,000.....	3,513	40,630	3,463	39,821	5,407	66,592	1,113	13,585	10,529	10,529	3,513	28,139	3,513	122	3,513	5,309	3,513	5,309													
\$12,000 under \$13,000.....	2,597	32,276	2,459	30,155															9,666	9,666	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597
\$13,000 under \$14,000.....	(*)	(*)	(*)	(*)															6,094	6,094	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000.....	3,468	50,123	3,309	45,186															3,199	43,646	11,801	11,581	3,468	35,213	3,468	3,468	174	3,468	6,585	3,468	6,585
\$15,000 under \$20,000.....	14,002	243,070	13,668	233,734															12,176	212,956	11,903	204,745	48,872	48,352	14,002	177,936	14,002	921	14,002	36,171	14,002
\$20,000 under \$25,000.....	7,333	161,077	7,103	150,010	7,055	155,362	6,975	147,356	25,352	25,077	7,333	122,619	7,333	672	7,333	26,222	7,333	26,222													
\$25,000 under \$30,000.....	3,566	96,786	3,462	90,029	3,498	94,815	3,462	90,029	13,804	13,548	3,566	74,297	3,566	416	3,566	16,823	3,566	16,823													
\$30,000 under \$50,000.....	2,069	76,550	1,676	44,158	2,050	75,941	1,676	44,158	8,485	8,431	2,069	59,438	2,069	373	2,069	15,307	2,069	15,307													
\$50,000 under \$100,000.....	452	29,709	346	12,186	436	28,758	346	12,186	2,070	2,058	444	22,536	444	187	444	7,653	444	7,730													
\$100,000 under \$200,000.....	38	4,691	21	1,364	38	4,691	21	1,364	164	164	38	3,825	38	41	38	1,669	38	1,669													
\$200,000 under \$500,000.....	10	3,911	8	401	9	3,694	8	401	39	39	10	2,018	10	26	10	1,060	10	1,156													
\$500,000 under \$1,000,000.....																															
\$1,000,000 or more.....																															
Summary classes:																															
Under \$5,000.....	32,569	71,140	30,549	88,586	11,222	29,273	10,122	40,800	59,763	59,763	14,938	16,074	3,658	38	14,938	2,533	14,938	2,533													
\$5,000 under \$10,000.....	22,956	161,631	22,790	160,575	9,864	73,054	9,766	74,198	65,247	63,417	22,956	95,348	20,574	396	22,956	16,548	22,956	16,548													
\$10,000 under \$15,000.....	17,136	207,736	16,689	197,028	13,954	170,381	13,557	161,184	59,427	59,207	17,136	139,792	16,975	653	17,136	25,910	17,136	25,910													
\$15,000 or more.....	27,470	615,795	26,284	531,881	25,262	576,216	24,391	500,237	98,786	97,669	27,462	462,668	27,462	2,634	27,462	104,904	27,462	105,078													
ARIZONA																															
Total.....	645,261	5,362,287	578,896	4,466,074	409,630	4,422,363	366,469	3,703,452	1,859,465	1,765,243	504,857	3,271,586	419,451	15,862	504,712	668,168	504,730	669,183													
Under \$1,000.....	53,932	7,546	47,613	38,739	3,331	28,639	1,043	6,943	70,690	69,598	-	-	-	-	-	(*)	(*)	(*)													
\$1,000 under \$2,000.....	51,723	81,431	48,087	75,386	8,550	13,330	7,478	12,345	68,407	64,245	9,835	1,894	-	-	9,835	266	9,835	266													
\$2,000 under \$3,000.....	55,210	138,224	46,729	115,664	20,106	51,115	15,931	41,487	115,375	100,335	30,680	32,699	16,341	64	30,680	5,114	30,680	5,114													
\$3,000 under \$4,000.....	38,279	135,778	28,406	100,957	19,317	67,381	34,741	97,614	84,833	84,833	25,354	44,484	14,035	143	25,354	7,124	25,354	7,124													
\$4,000 under \$5,000.....	33,402	150,368	29,071	127,406	21,093	94,557	17,214	74,664	92,341	82,018	31,485	64,873	16,225	176	31,485	10,242	31,485	10,242													
\$5,000 under \$6,000.....	50,673	278,860	45,762	250,943	28,711	157,240	26,138	141,462	139,577	128,240	46,840	137,393	31,069	454	46,840	22,975	46,840	22,978													
\$6,000 under \$7,000.....	50,162	325,740	43,738	278,181	33,567	219,689	30,735	197,245	136,363	132,717	49,374	176,779	42,471	591	49,374	27,719	49,374	27,719													
\$7,000 under \$8,000.....	37,789	282,548	35,437	257,536	30,887	231,337	28,823	210,755	125,246	121,599	37,513	155,006	33,883	532	37,512	25,508	37,512	25,508													
\$8,000 under \$9,000.....	43,111	365,550	40,223	332,618	32,558	278,447	29,943	262,733	155,064	150,101	43,046	195,427	37,577	812	43,046	33,403	43,046	33,403													
\$9,000 under \$10,000.....	35,719	338,342	31,917	293,980	32,072	302,802	30,093	276,848	140,927	128,637	35,695	190,331	33,844	731	35,551	31,187	35,551	31,187													
\$10,000 under \$11,000.....	29,848	311,958	29,419	299,849	25,309	265,247	24,880	254,012	117,128	114,571	29,848	184,089	29,705	783	29,848	32,361	29,848	32,361													
\$11,000 under \$12,000.....	29,553	341,208	27,847	312,014	25,206	291,111	24,303	272,904	99,852	98,760	29,553	224,331	29,553	997	29,553	40,889	29,553	40,889													
\$12,000 under \$13,000.....	23,249	290,104	22,381	273,223	21,769	271,463	20,964	255,479	83,114	81,409	23,221	188,008	23,221	836	23,221	34,276	23,221	34,304													
\$13,000 under \$14,000.....	17,297	232,714	16,604	219,702	16,579	222,709	15,886	210,307	67,668	67,380	17,297	147,264	16,463	629	17,297	26,795	17,297	26,795													
\$14,000 under \$15,000.....	18,049	261,957	17,925	248,127	17,198	249,349	17,074	237,158	60,464	60,177	18,049	179,769	18,049	831	18,049	34,096	18,049	34,096													
\$15,000 under \$20,000.....	45,451	771,913	42,425	664,759	43,263	734,350	40,846	650,773	170,467	166,773	45,387	536,736	45,387	2,561	45,387	105,240	45,387	105,240													
\$20,000 under \$25,000.....	15,671	345,579	13,687	263,160	15,027	331,458	13,561	261,436	57,850	56,011	15,544	251,071	15,544	1,315	15,544	53,325	15,544	53,325													
\$25,000 under \$30,000.....	4,503	124,753	3,336	72,007	4,211	116,531	3,264	70,805	17,262	16,792	4,503	93,328	4,494	538	4,503	21,550	4,503	21,550													
\$30,000 under \$50,000.....	8,205	306,379	5,931	151,880	7,676	286,297	5,681	145,746	30,151	27,922	8,202	237,842	8,174	1,606	8,202	63,755	8,205	63,850													
\$50,000 under \$100,000.....	2,888	194,786	1,997	71,884	2,709	183,379	1,907	68,708	11,820	11,266	2,888	156,505	2,876	1,369	2,888	55,880	2,888	56,118													
\$100,000 under \$200,000.....	456	59,232	296	14,582	406	52,452	283	13,723	1,731	1,556	453	47,648	450	536	453	21,933	456	22,176													
\$200,000 under \$500,000.....	78	20,802	56	3,126	72	19,151	55	2,827	305	263																					

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
ARKANSAS																		
Total.....	596,133	4,000,634	517,113	3,310,036	383,569	3,274,213	333,434	2,718,770	1,734,395	1,654,628	428,781	2,378,755	363,033	10,938	428,243	465,399	428,257	466,312
Under \$1,000.....	60,873	-2,749	45,958	30,438	13,471	-14,146	5,084	9,434	92,372	86,076	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	63,899	94,462	52,890	77,089	24,170	35,565	15,958	24,000	127,361	111,988	10,993	2,461	-	-	10,993	342	10,993	342
\$2,000 under \$3,000.....	42,968	106,886	32,747	74,026	18,677	47,184	12,698	26,033	119,629	102,957	19,021	17,967	(*)	(*)	19,021	2,474	19,021	2,474
\$3,000 under \$4,000.....	45,800	161,188	40,930	147,125	22,803	82,494	17,995	67,537	144,457	139,144	30,672	48,557	16,242	133	30,669	7,659	30,669	7,659
\$4,000 under \$5,000.....	57,212	253,283	48,302	213,711	34,705	156,428	31,414	141,243	173,584	165,856	45,374	109,641	32,375	294	44,884	17,028	44,884	17,028
\$5,000 under \$6,000.....	52,593	290,629	44,777	246,417	26,423	144,460	23,918	134,273	144,048	136,032	50,658	167,259	42,049	574	50,614	27,086	50,614	27,086
\$6,000 under \$7,000.....	56,828	370,638	52,501	341,435	46,329	300,805	43,814	283,335	166,195	162,567	56,455	209,249	54,541	767	56,455	33,907	56,455	33,907
\$7,000 under \$8,000.....	32,857	245,028	30,275	219,217	23,423	173,362	21,461	146,658	116,251	112,630	32,856	137,434	30,629	531	32,856	23,290	32,856	23,290
\$8,000 under \$9,000.....	35,679	303,733	33,880	287,128	33,147	281,525	31,519	264,940	121,950	121,089	35,678	179,084	35,188	724	35,678	30,318	35,678	30,318
\$9,000 under \$10,000.....	28,550	269,924	27,218	260,316	26,737	253,354	25,529	245,808	92,164	92,102	28,549	168,946	28,530	713	28,548	29,146	28,549	29,147
\$10,000 under \$11,000.....	24,211	254,400	23,538	232,601	23,493	247,176	22,865	228,198	90,527	86,836	24,066	151,513	23,941	630	24,066	25,948	24,066	25,948
\$11,000 under \$12,000.....	20,254	232,149	19,937	224,986	19,580	224,637	19,264	217,492	80,921	80,919	20,254	142,501	20,235	613	20,254	24,984	20,254	24,984
\$12,000 under \$13,000.....	13,359	166,861	11,694	144,330	13,234	165,345	11,694	144,330	46,365	44,769	13,359	114,094	13,339	511	13,359	20,696	13,359	20,696
\$13,000 under \$14,000.....	11,437	154,323	10,720	133,274	10,764	145,154	10,047	124,105	40,399	39,894	11,437	106,615	11,437	483	11,437	19,809	11,437	19,809
\$14,000 under \$15,000.....	11,602	168,310	11,136	158,512	11,602	168,310	11,136	158,512	46,065	45,813	11,602	115,303	11,593	520	11,602	21,455	11,602	21,475
\$15,000 under \$20,000.....	21,046	357,106	18,347	269,823	19,398	328,804	17,271	259,117	70,942	68,241	20,858	259,938	20,858	1,281	20,858	52,325	20,858	52,325
\$20,000 under \$25,000.....	7,733	170,274	5,763	90,529	6,876	151,275	5,338	85,875	27,340	25,958	7,733	130,653	7,688	701	7,733	28,930	7,733	28,930
\$25,000 under \$30,000.....	2,811	76,253	1,639	28,337	2,702	70,774	1,620	27,627	10,214	9,513	2,811	58,813	2,811	359	2,811	13,779	2,811	13,787
\$30,000 under \$50,000.....	4,399	165,699	3,366	78,400	4,145	154,398	3,328	78,016	15,882	15,057	4,399	128,947	4,273	830	4,399	35,145	4,399	35,186
\$50,000 under \$100,000.....	1,733	112,653	1,266	41,024	1,696	110,024	1,252	40,919	6,144	6,146	1,719	92,930	1,708	800	1,719	32,903	1,719	32,951
\$100,000 under \$200,000.....	249	33,245	200	9,621	242	32,092	200	9,621	978	917	249	26,874	245	304	249	12,585	249	12,663
\$200,000 under \$500,000.....	34	9,853	24	1,418	30	8,707	24	1,418	120	109	32	6,804	32	88	32	3,620	34	3,803
\$500,000 under \$1,000,000.....	6	6,486	5	279	6	6,486	5	279	17	15	6	3,172	6	51	6	1,970	6	2,442
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	270,752	613,069	220,827	542,389	113,826	307,525	83,149	268,247	657,403	606,021	106,060	178,625	53,930	458	105,567	27,504	105,578	27,565
\$5,000 under \$10,000.....	206,507	1,479,952	188,651	1,354,513	156,059	1,153,505	146,241	1,075,014	640,608	624,420	204,196	861,971	190,937	3,308	204,151	143,746	204,152	143,746
\$10,000 under \$15,000.....	80,863	976,043	77,025	893,704	78,673	950,621	75,006	872,637	304,277	298,231	80,718	630,025	80,545	2,758	80,718	112,892	80,718	112,912
\$15,000 or more.....	38,011	931,569	30,610	519,431	35,011	862,560	29,038	502,871	132,107	125,956	37,807	708,132	37,621	4,413	37,807	181,257	37,809	182,086
CALIFORNIA																		
Total.....	7,588,270	69,155,432	6,762,549	58,353,773	4,215,071	52,851,987	3,767,169	44,608,930	20,855,712	19,928,574	6,087,779	42,172,970	5,116,023	212,746	6,042,400	8,824,893	6,043,266	8,843,828
Under \$1,000.....	606,425	-59,419	533,652	426,706	71,385	-246,533	44,931	122,336	846,276	801,895	7,097	529	-	-	7,097	79	7,434	1,077
\$1,000 under \$2,000.....	589,346	894,560	516,811	791,322	65,036	100,482	41,607	88,715	904,235	822,906	136,865	35,450	(*)	(*)	135,156	4,828	135,165	4,843
\$2,000 under \$3,000.....	571,360	1,423,785	452,963	1,130,372	118,713	305,453	88,423	220,552	1,115,964	983,156	392,776	377,119	146,952	562	375,283	54,497	375,340	54,627
\$3,000 under \$4,000.....	459,348	1,618,117	369,359	1,283,627	170,865	606,235	123,575	433,768	1,055,754	947,831	353,087	591,763	217,179	2,015	345,753	92,953	345,753	92,953
\$4,000 under \$5,000.....	473,900	2,136,949	401,189	1,741,560	197,109	893,217	157,894	685,460	1,169,476	1,050,225	403,568	893,178	254,920	2,694	391,401	139,573	391,401	139,573
\$5,000 under \$6,000.....	496,903	2,733,219	432,937	2,397,485	221,198	1,224,248	185,380	1,044,424	1,267,819	1,180,889	463,727	1,344,413	352,409	4,605	460,094	217,325	460,096	217,346
\$6,000 under \$7,000.....	459,332	2,987,082	414,171	2,669,883	238,610	1,547,423	208,004	1,331,768	1,273,975	1,215,979	435,972	1,557,828	353,643	5,728	435,450	260,828	435,474	260,855
\$7,000 under \$8,000.....	440,118	3,286,345	406,211	2,957,543	237,780	1,774,914	217,180	1,572,515	1,258,137	1,216,543	421,586	1,739,167	378,487	6,947	419,683	300,906	419,809	300,950
\$8,000 under \$9,000.....	396,693	3,367,816	373,043	3,133,203	259,972	2,206,781	245,627	2,070,231	1,221,436	1,196,815	387,489	1,939,105	367,260	8,048	387,489	341,080	387,511	341,110
\$9,000 under \$10,000.....	383,197	3,636,833	356,964	3,337,676	256,763	2,437,428	240,419	2,265,331	1,176,938	1,142,727	380,881	2,144,506	367,951	9,630	380,818	382,196	380,818	382,196
\$10,000 under \$11,000.....	341,547	3,585,403	320,893	3,328,649	264,994	2,783,675	247,013	2,578,183	1,167,723	1,143,766	339,959	2,082,000	330,289	9,162	339,833	373,526	339,837	373,562
\$11,000 under \$12,000.....	318,236	3,657,525	301,276	3,361,091	254,714	2,929,940	242,970	2,720,557	1,059,628	1,043,494	317,380	2,255,133	311,924	10,131	317,318	413,899	317,323	414,012
\$12,000 under \$13,000.....	304,952	3,803,893	287,733	3,494,344	258,283	3,223,180	245,684	2,999,359	1,031,387	1,015,703	303,911	2,405,346	301,563	10,828	303,901	443,781	303,902	443,823
\$13,000 under \$14,000.....	284,287	3,838,815	266,115	3,448,959	246,257	3,325,493	231,171	3,017,984	1,006,139	978,974	283,295	2,443,348	281,431	11,169	283,293	456,925	283,317	456,950
\$14,000 under \$15,000.....	241,790	3,503,050	230,706	3,253,970	222,811	3,229,206	214,163	3,024,901	872,909	858,209	241,664	2,216,321	239,111	10,151	241,664	415,807	241,669	415,822
\$15,000 under \$20,0																		

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

TAXABLE AND NONTAXABLE RETURNS—Money amounts in thousands of dollars																		
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
COLORADO																		
Total.....	826,275	6,802,456	741,243	5,692,060	494,565	5,498,244	440,293	4,599,769	2,303,664	2,200,337	662,482	4,214,564	563,087	20,363	656,453	850,195	656,485	851,661
Under \$1,000.....	79,230	-21,848	68,310	66,088	12,432	-51,696	7,406	28,172	121,720	117,787	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	57,085	85,502	52,734	77,084	10,479	18,417	7,884	13,180	87,100	73,008	12,731	2,729	(*)	(*)	12,731	390	12,731	390
\$2,000 under \$3,000.....	72,325	178,053	65,742	161,689	15,672	37,827	11,768	27,211	124,191	112,760	50,237	54,989	29,717	96	50,177	8,236	50,177	8,236
\$3,000 under \$4,000.....	55,804	193,146	43,371	148,403	21,596	75,101	11,780	40,963	124,770	111,153	45,910	81,779	28,407	270	42,268	13,044	42,268	13,044
\$4,000 under \$5,000.....	60,716	272,708	53,540	227,107	26,845	122,113	22,293	91,202	144,726	130,808	56,781	131,265	32,911	418	54,837	21,125	54,837	21,125
\$5,000 under \$6,000.....	47,995	262,125	45,675	231,823	31,056	171,132	28,966	147,978	138,238	133,622	45,656	127,632	30,676	403	45,313	20,487	45,313	20,499
\$6,000 under \$7,000.....	48,345	311,202	39,237	246,690	24,022	156,089	18,707	115,909	111,867	100,793	48,051	186,515	42,084	735	48,051	31,867	48,051	31,897
\$7,000 under \$8,000.....	43,033	325,553	38,903	281,737	31,309	236,120	29,693	215,282	146,729	142,795	42,966	166,439	40,474	623	42,965	27,950	42,966	27,974
\$8,000 under \$9,000.....	65,172	549,585	60,079	479,163	47,330	401,921	44,004	345,609	215,325	210,473	64,711	307,138	62,553	1,260	64,711	53,235	64,711	53,235
\$9,000 under \$10,000.....	36,831	351,092	32,186	293,964	29,970	284,622	28,905	261,813	125,817	120,089	36,831	211,630	36,831	888	36,831	36,553	36,831	36,553
\$10,000 under \$11,000.....	40,215	420,426	37,844	383,120	35,869	375,518	34,285	345,140	149,526	146,437	40,014	245,653	39,677	1,045	40,014	42,775	40,014	42,785
\$11,000 under \$12,000.....	35,434	407,086	32,627	370,897	32,456	372,822	29,709	337,064	117,334	113,296	35,434	258,370	35,244	1,136	35,434	46,386	35,434	46,386
\$12,000 under \$13,000.....	26,923	335,136	26,054	304,881	25,912	322,070	25,043	293,136	95,322	94,963	26,249	217,363	26,136	969	26,249	26,249	26,249	26,249
\$13,000 under \$14,000.....	27,404	369,129	25,846	331,128	25,729	346,342	25,055	320,414	106,095	105,759	27,302	236,540	27,101	1,070	27,292	43,708	27,302	43,712
\$14,000 under \$15,000.....	25,454	366,886	24,715	351,913	24,266	349,926	23,751	338,828	107,748	107,296	25,454	234,091	25,454	1,063	25,454	43,544	25,454	43,544
\$15,000 under \$20,000.....	60,668	1,036,958	57,048	914,614	58,068	991,996	55,140	883,781	218,992	216,533	60,666	723,846	60,666	3,527	60,664	142,609	60,664	142,609
\$20,000 under \$25,000.....	23,388	517,677	21,749	431,971	22,041	488,054	20,673	411,036	88,699	86,607	23,243	374,658	23,243	1,933	23,243	79,452	23,243	79,452
\$25,000 under \$30,000.....	8,143	222,704	6,465	133,487	7,903	215,877	6,465	133,487	31,188	30,318	8,143	165,053	8,143	932	8,143	37,319	8,143	37,335
\$30,000 under \$50,000.....	8,218	302,147	6,192	147,713	7,956	293,069	5,989	144,960	32,857	31,415	8,218	234,535	8,218	1,484	8,197	60,615	8,197	60,776
\$50,000 under \$100,000.....	3,280	213,535	2,464	86,110	3,106	202,119	2,352	82,752	13,187	12,398	3,279	171,915	3,243	1,474	3,278	60,675	3,279	60,939
\$100,000 under \$200,000.....	503	65,180	381	17,569	459	58,901	356	17,364	1,839	1,678	501	52,845	501	613	497	24,317	501	24,549
\$200,000 under \$500,000.....	95	27,584	70	4,647	80	22,350	62	4,305	349	312	91	20,909	90	292	90	11,612	93	11,973
\$500,000 under \$1,000,000.....	14	10,890	11	262	9	7,554	7	183	45	37	14	8,670	14	123	14	5,059	14	5,354
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	325,160	707,561	283,697	680,370	87,024	201,761	61,131	200,728	602,507	545,516	165,659	270,762	92,739	792	160,013	42,795	160,023	42,852
\$5,000 under \$10,000.....	241,376	1,799,557	216,080	1,533,377	163,687	1,249,884	150,275	1,086,590	737,976	707,772	238,215	999,354	212,618	3,908	237,871	170,092	237,875	170,157
\$10,000 under \$15,000.....	155,430	1,898,662	147,086	1,741,940	144,232	1,766,678	137,843	1,634,582	576,025	567,751	154,453	1,192,017	153,612	5,283	154,443	215,649	154,453	215,663
\$15,000 or more.....	104,309	2,396,674	94,380	1,736,372	99,622	2,279,919	91,044	1,677,867	387,156	379,298	104,155	1,752,430	104,118	10,379	104,126	421,658	104,134	422,987
CONNECTICUT																		
Total.....	1,212,217	12,098,521	1,100,036	9,991,036	647,714	9,302,098	591,020	7,752,419	3,186,470	3,013,482	1,016,532	8,270,681	914,289	44,495	1,012,385	1,841,503	1,012,443	1,844,357
Under \$1,000.....	85,026	16,544	80,890	48,866	8,153	-24,268	4,457	8,004	102,020	97,961	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	85,365	123,636	76,375	100,710	(*)	(*)	(*)	(*)	109,898	94,679	14,864	6,344	-	-	14,864	661	14,864	661
\$2,000 under \$3,000.....	84,082	215,470	69,779	169,486	3,537	9,113	2,547	8,598	122,550	105,393	69,295	77,459	41,748	140	69,295	11,639	69,295	11,639
\$3,000 under \$4,000.....	72,750	254,017	57,193	174,358	23,981	86,593	17,855	56,408	158,389	132,024	55,699	104,066	37,759	321	53,639	16,417	53,639	16,417
\$4,000 under \$5,000.....	73,645	329,366	60,137	250,774	22,745	99,625	13,941	44,179	147,941	125,175	69,082	182,922	52,622	696	69,082	30,122	69,082	30,122
\$5,000 under \$6,000.....	65,326	360,138	53,990	297,806	15,454	82,899	11,910	66,334	141,379	121,683	63,138	221,978	58,158	894	61,308	37,302	61,311	37,320
\$6,000 under \$7,000.....	60,251	391,503	54,858	337,690	27,047	177,847	23,486	140,484	150,069	138,501	58,237	234,098	48,928	913	58,237	40,562	58,237	40,562
\$7,000 under \$8,000.....	72,779	547,427	66,574	472,942	34,036	257,486	28,311	207,633	161,778	155,365	72,731	369,123	69,799	1,585	72,731	66,079	72,731	66,079
\$8,000 under \$9,000.....	82,519	698,355	80,213	642,322	41,331	350,529	39,025	301,379	205,253	199,034	82,393	472,031	78,590	2,012	82,393	87,096	82,393	87,096
\$9,000 under \$10,000.....	52,401	498,184	48,199	448,193	35,546	339,920	32,461	306,213	151,606	144,163	52,399	339,542	52,399	1,479	52,355	60,487	52,357	60,497
\$10,000 under \$11,000.....	65,116	681,856	63,170	643,203	52,669	551,952	51,546	530,785	216,337	210,969	64,868	441,400	63,982	1,928	64,868	80,021	64,868	80,021
\$11,000 under \$12,000.....	58,174	666,015	54,852	599,702	49,054	560,987	47,832	531,424	206,797	200,991	57,965	435,618	57,965	1,940	57,965	78,847	57,965	78,847
\$12,000 under \$13,000.....	50,340	629,121	48,189	588,232	43,493	543,883	42,743	521,716	170,141	168,368	49,592	431,919	49,592	1,975	49,592	80,956	49,592	80,956
\$13,000 under \$14,000.....	50,337	679,436	48,434	618,361	44,925	606,151	44,482	575,868	186,905	184,947	50,327	459,472	49,049	2,090	50,327	87,042	50,327	87,061
\$14,000 under \$15,000.....	38,345	556,084	37,724	533,350	36,901	535,451	36,324	517,851	146,443	144,221	38,345	381,916	38,345	1,791	38,345	72,189	38,345	72,189
\$15,000 under \$20,000.....	121,346	2,065,759	117,592	1,882,558	115,589	1,965,481	112,662	1,809,277	439,606	433,433	121,343	1,494,965,						

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
DELAWARE																				
Total.....	207,271	1,989,393	189,351	1,644,082	127,136	1,595,251	117,987	1,340,654	603,054	576,190	173,668	1,326,645	148,877	7,207	173,268	299,048	173,274	299,230		
Under \$1,000.....	12,504	-13,511	12,144	7,331	3,095	-13,464	(*)	(*)	14,796	14,667	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	21,966	33,695	17,792	25,338			(*)	(*)	30,319	23,459	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)			(*)	(*)	11,349	7,845	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$3,000 under \$4,000.....	9,565	35,907	(*)	(*)			(*)	(*)	32,177	28,478	9,348	8,379	(*)	(*)	9,348	1,205	9,348	1,205	9,348	
\$4,000 under \$5,000.....	18,138	83,421	17,726	82,026	(*)	(*)	14,302	58,376	39,159	39,159	17,561	49,365	13,823	174	17,561	8,253	17,561	8,253		
\$5,000 under \$6,000.....	17,660	98,533	15,535	86,244	(*)	(*)	(*)	(*)	47,962	45,672	17,391	50,696	13,963	201	17,391	8,450	17,391	8,450		
\$6,000 under \$7,000.....	9,946	66,536	9,383	62,077	8,231	54,669	7,668	51,571	36,413	36,285	9,946	32,201	9,238	102	9,657	5,191	9,657	5,191		
\$7,000 under \$8,000.....	16,290	118,171	14,239	97,414	7,715	55,801	7,379	49,085	56,609	53,075	16,290	66,007	14,407	257	16,290	11,294	16,290	11,294		
\$8,000 under \$9,000.....	8,286	71,679	8,247	68,224	6,571	56,409	6,532	52,953	24,072	23,534	8,286	49,284	8,286	214	8,286	8,742	8,286	8,742		
\$9,000 under \$10,000.....	11,349	107,834	11,284	101,848	11,349	107,834	11,284	101,848	39,310	39,310	11,349	64,398	11,285	302	11,349	10,856	11,349	10,856		
\$10,000 under \$11,000.....	12,311	128,849	10,696	110,414	10,052	105,571	8,474	89,307	40,726	37,797	12,311	89,290	12,311	398	12,311	16,297	12,311	16,297		
\$11,000 under \$12,000.....	9,642	111,171	9,379	101,055	6,714	77,433	6,451	71,101	27,579	27,579	9,642	81,421	9,642	371	9,642	15,241	9,642	15,241		
\$12,000 under \$13,000.....	7,905	98,286	7,122	85,279	7,199	89,254	7,122	85,279	33,680	33,680	7,905	63,820	7,905	279	7,905	11,408	7,905	11,408		
\$13,000 under \$14,000.....	6,836	92,201	6,798	83,708	6,130	82,815	6,092	74,323	27,302	26,596	6,836	61,656	6,836	283	6,836	11,666	6,836	11,666		
\$14,000 under \$15,000.....	6,934	99,834	6,896	91,103	6,934	99,834	6,896	91,103	23,728	23,654	6,933	69,338	6,933	316	6,933	12,967	6,933	12,967		
\$15,000 under \$20,000.....	17,821	304,964	17,090	278,521	16,161	277,518	15,637	254,709	63,057	62,032	17,821	224,852	17,821	1,100	17,821	45,501	17,821	45,501		
\$20,000 under \$25,000.....	6,170	135,090	5,939	118,124	6,132	134,269	5,901	118,106	24,300	23,898	6,170	101,355	6,170	535	6,170	21,492	6,170	21,492		
\$25,000 under \$30,000.....	3,135	84,785	2,906	64,914	2,891	78,432	2,662	62,324	11,452	10,842	3,134	65,758	3,134	377	3,134	15,516	3,134	15,516		
\$30,000 under \$50,000.....	3,588	132,052	2,999	90,949	3,466	127,698	2,999	90,949	12,826	12,786	3,586	104,515	3,586	685	3,580	28,080	3,582	28,093		
\$50,000 under \$100,000.....	1,279	80,679	919	33,398	1,148	71,760	883	32,270	4,878	4,613	1,272	64,737	1,270	572	1,272	23,370	1,272	23,380		
\$100,000 under \$200,000....	261	35,186	168	10,720	220	29,512	160	10,573	955	874	260	27,738	260	322	260	13,176	260	13,258		
\$200,000 under \$500,000....	86	25,015	52	4,162	63	18,022	48	4,087	273	248	84	18,471	84	267	84	10,894	85	10,916		
\$500,000 under \$1,000,000..	30	21,938	18	1,022	22	16,257	14	937	93	76	28	13,599	27	211	28	8,976	30	9,020		
\$1,000,000 or more.....	14	23,865	9	589	11	19,920	8	589	39	31	13	14,001	13	237	13	9,669	13	9,669		
Summary classes:																				
Under \$5,000.....	67,728	152,725	59,672	154,318	18,793	50,390	14,816	60,695	127,800	113,608	34,411	63,508	15,706	178	34,306	10,263	34,307	10,274		
\$5,000 under \$10,000....	63,531	462,753	58,688	415,806	41,200	316,564	39,824	294,301	204,366	197,876	63,262	262,586	57,179	1,075	62,973	44,533	62,973	44,533		
\$10,000 under \$15,000....	43,628	530,341	40,891	471,559	37,029	454,907	35,035	411,113	153,015	149,306	43,627	365,524	43,627	1,647	43,627	67,579	43,627	67,579		
\$15,000 or more.....	32,384	843,572	30,100	602,399	30,114	773,387	28,312	574,544	117,873	115,400	32,368	635,025	32,365	4,305	32,362	176,675	32,367	176,845		
DISTRICT OF COLUMBIA																				
Total.....	319,616	2,462,037	298,147	1,980,805	86,128	1,257,745	80,539	981,563	692,397	638,627	239,147	1,634,967	199,570	10,081	237,537	384,795	237,585	385,791		
Under \$1,000.....	38,028	12,526	36,690	21,951	12,252	26,026	10,742	30,028	44,983	44,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	43,442	64,300	40,093	59,142					59,754	54,472	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	30,728	74,071	28,787	71,370					46,274	43,088	27,195	26,882	15,930	43	27,195	4,020	27,195	4,020	27,195	4,020
\$3,000 under \$4,000.....	15,090	50,066	(*)	(*)					28,087	18,527	13,497	21,849	(*)	(*)	11,903	2,643	11,903	2,643	11,903	2,643
\$4,000 under \$5,000.....	27,521	124,453	26,746	108,183	(*)	(*)	(*)	(*)	62,403	54,526	24,331	60,985	21,484	226	24,331	10,101	24,334	10,108		
\$5,000 under \$6,000.....	25,856	142,503	25,492	131,426	(*)	(*)	(*)	(*)	67,778	62,999	24,261	81,268	22,668	490	24,261	14,052	24,261	14,052		
\$6,000 under \$7,000.....	33,068	215,446	32,867	208,399	12,357	81,042	12,156	74,483	100,356	98,260	32,867	121,097	27,335	466	32,867	20,825	32,867	20,825		
\$7,000 under \$8,000.....	17,094	125,347	16,544	109,265	(*)	(*)	(*)	(*)	42,858	39,672	17,094	76,954	15,501	301	17,094	12,724	17,094	12,724		
\$8,000 under \$9,000.....	12,146	102,539	11,895	73,360	9,443	74,098	9,216	61,245	29,406	26,220	12,146	68,238	11,895	303	12,146	12,208	12,146	12,208		
\$9,000 under \$10,000.....	2,207	20,439	(*)	(*)	(*)	(*)	(*)	(*)	5,300	3,594	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$11,000.....	6,503	69,040	6,331	66,123	6,890	80,218	6,841	77,801	17,478	17,241	6,503	48,506	6,380	600	6,503	9,683	6,503	9,683		
\$11,000 under \$12,000.....	6,154	70,620	5,427	51,923					12,765	11,295	6,154	51,656	6,154	255	6,154	10,442	6,154	10,442		
\$12,000 under \$13,000.....	5,707	71,808	5,707	67,870					12,650	11,972	5,707	52,110	5,653	254	5,707	10,439	5,707	10,439		
\$13,000 under \$14,000.....	7,639	103,003	7,464	98,070					20,591	20,191	7,639	73,813	7,639	360	7,639	14,948	7,639	14,948		
\$14,000 under \$15,000.....	5,322	77,101	4,418	61,234	7,342	101,611	6,437	86,733	12,447	9,959	5,322	58,895	5,322	422	5,322	12,259	5,322	12,259		
\$15,000 under \$20,000.....	20,745	357,689	19,580	322,485	14,008	243,425	13,246	225,066	61,093	58,787	20,745	272,618	20,744	1,496	20,745	59,472	20,745	59,482		
\$20,000 under \$25,000.....	10,168	224,808	9,632	200,785	7,287	161,079	6,858	146,224	29,487	28,441	10,168	174,124	10,039	1,040	10,168	41,097	10,168	41,097		
\$25,000 under \$30,000.....	4,204	114,433	3,898	88,769	3,640	98,883	3,463	79,933	14,013	12,192	4,204	87,702	4,204	525	4,204	21,518	4,204	21,518		
\$30,000 under \$50,000.....	5,416	198,123	4,341	125,510	4,137	153,372	3,585	104,140	15,843	14,604	5,416	159,889	5,416	1,268	5,416	46,748	5,416	46,748		
\$50,000 under \$100,000....	1,907	125,631	1,330	49,403	1,563	101,870	1,202	45,121	6,526	5,820	1,896	95,070	1,896	867	1,883	35,289	1,907	35,464		
\$100,000 under \$200,000....	549	73,117	367	15,902	479	63,663	336	14,945	1,870	1,679	545	54,343	540	618	543	25,251	546	25,572		
\$200,000 under \$500,000....	106	30,000	82	4,199	92	26,552	75	3,947	383	319	10									

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
FLORIDA																				
Total.....	2,443,083	19,791,901	2,099,924	15,604,943	1,404,963	15,525,784	1,222,341	12,377,186	6,742,052	6,325,619	1,923,001	12,380,429	1,566,833	64,026	1,902,992	2,672,843	1,903,214	2,680,076		
Under \$1,000.....	237,975	-79,465	205,203	159,329	29,228	-139,167	19,676	45,927	329,444	306,718	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	177,815	271,622	142,451	208,627	27,701	816,454	15,438	25,540	268,169	240,914	40,663	9,288	-	-	40,412	1,604	40,412	1,604		
\$2,000 under \$3,000.....	212,588	527,019	159,937	375,270	57,519	138,733	38,576	92,253	423,286	363,364	140,493	130,988	50,546	187	129,452	17,727	129,466	17,745		
\$3,000 under \$4,000.....	189,172	665,700	148,411	499,187	71,020	249,428	49,214	168,632	433,147	371,845	147,836	245,223	83,049	822	143,760	37,726	143,885	37,732		
\$4,000 under \$5,000.....	196,911	886,877	164,304	725,475	87,966	398,409	66,526	293,893	477,402	439,126	183,311	415,421	119,974	1,128	179,547	64,657	179,551	64,669		
\$5,000 under \$6,000.....	155,127	850,376	129,717	682,049	73,589	409,111	60,868	320,376	406,014	374,394	145,113	427,203	113,506	1,441	144,812	68,984	144,812	68,984		
\$6,000 under \$7,000.....	188,910	1,233,360	176,253	1,094,568	124,252	816,454	116,141	725,072	631,402	602,735	182,060	597,027	146,736	2,126	182,060	97,736	182,060	97,736		
\$7,000 under \$8,000.....	132,940	997,794	121,526	905,697	95,672	716,946	90,439	668,111	428,329	413,212	131,084	559,382	122,738	2,183	131,022	94,049	131,023	94,085		
\$8,000 under \$9,000.....	153,318	1,296,625	135,443	1,095,008	121,842	1,029,360	110,224	896,152	529,985	513,293	153,254	705,521	142,822	2,796	153,128	119,980	153,128	119,980		
\$9,000 under \$10,000.....	120,145	1,144,119	111,310	1,046,776	101,037	961,349	96,562	906,720	417,003	401,306	120,095	691,814	115,843	2,835	120,095	120,963	120,095	120,963		
\$10,000 under \$11,000.....	124,938	1,309,215	114,987	1,154,240	109,714	1,149,854	101,418	1,022,876	428,069	407,674	124,937	806,869	124,205	3,463	124,936	141,281	124,936	141,281		
\$11,000 under \$12,000.....	82,251	945,136	74,112	800,547	69,700	801,367	64,768	708,806	261,700	252,971	82,251	612,421	80,284	2,763	82,251	111,185	82,251	111,222		
\$12,000 under \$13,000.....	76,505	955,700	71,388	836,569	69,198	863,717	64,841	761,388	265,846	256,725	76,452	622,421	76,329	2,846	76,452	113,873	76,452	113,873		
\$13,000 under \$14,000.....	59,351	802,127	56,526	743,976	55,724	753,142	53,089	698,856	224,235	220,126	59,349	539,772	58,712	2,531	59,349	100,420	59,349	100,420		
\$14,000 under \$15,000.....	59,540	862,203	54,120	752,464	54,079	782,702	50,700	711,924	211,639	204,014	59,539	600,376	58,269	2,722	59,539	113,723	59,539	113,787		
\$15,000 under \$20,000.....	151,331	2,585,744	136,492	2,199,594	142,851	2,441,603	131,542	2,124,892	545,067	525,263	150,889	1,840,313	150,305	9,087	150,683	365,186	150,686	365,301		
\$20,000 under \$25,000.....	50,848	1,126,053	43,186	852,592	47,109	1,043,133	40,942	814,776	182,427	175,501	50,726	844,637	50,677	4,486	50,594	182,471	50,594	182,484		
\$25,000 under \$30,000.....	21,560	583,721	17,484	377,364	19,845	537,293	16,700	367,471	81,664	76,780	21,558	447,935	21,485	2,603	21,509	104,393	21,509	104,520		
\$30,000 under \$50,000.....	34,752	1,289,959	24,982	621,021	31,619	1,178,587	23,331	575,023	131,146	119,614	34,615	1,020,481	34,494	6,844	34,615	277,717	34,617	277,989		
\$50,000 under \$100,000.....	13,791	913,138	9,655	348,436	12,376	820,224	9,075	328,897	53,787	49,236	13,718	749,745	13,578	6,692	13,718	274,506	13,749	275,450		
\$100,000 under \$200,000.....	2,635	342,401	1,957	99,905	2,337	302,148	1,833	95,125	9,872	8,808	2,629	283,050	2,610	3,248	2,629	131,416	2,633	132,532		
\$200,000 under \$500,000.....	547	152,876	387	20,877	485	134,544	361	19,999	1,944	1,623	541	121,459	540	1,646	541	66,703	544	68,283		
\$500,000 under \$1,000,000.....	101	64,960	69	4,111	79	50,919	60	3,524	353	291	99	54,282	99	793	99	32,564	100	33,746		
\$1,000,000 or more.....	32	64,641	24	1,261	21	42,838	17	953	102	86	32	54,541	32	784	32	33,942	32	35,361		
Summary classes:																				
Under \$5,000.....	1,014,461	2,271,754	820,306	1,967,888	273,434	690,492	189,430	626,243	1,931,448	1,721,967	514,060	801,180	253,569	2,137	494,928	121,750	495,105	122,079		
\$5,000 under \$10,000.....	750,440	5,522,275	674,249	4,824,098	516,392	3,933,219	474,234	3,516,430	2,412,733	2,304,940	731,606	2,980,947	641,645	11,381	731,117	501,712	731,118	501,749		
\$10,000 under \$15,000.....	402,585	4,874,380	371,133	4,287,796	358,415	4,350,782	334,816	3,903,849	1,391,509	1,341,510	402,528	3,181,860	397,799	14,325	402,527	580,481	402,527	580,582		
\$15,000 or more.....	275,597	7,123,493	234,236	4,525,162	256,722	6,551,289	223,861	4,330,658	1,006,362	957,202	274,807	5,416,443	273,820	36,181	274,420	1,468,897	274,464	1,475,666		
GEORGIA																				
Total.....	1,541,514	11,800,999	1,428,276	10,208,976	849,906	9,061,292	781,975	7,749,760	4,153,039	4,038,152	1,217,113	7,270,357	1,006,241	35,159	1,216,556	1,477,973	1,216,608	1,480,559		
Under \$1,000.....	123,736	18,423	109,590	77,342	15,392	-32,015	9,573	20,801	165,360	154,957	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	155,995	233,707	139,023	200,622	26,787	42,250	20,423	32,301	247,412	231,119	31,870	9,778	-	-	31,870	1,388	31,870	1,388		
\$2,000 under \$3,000.....	127,823	325,497	112,226	279,036	40,079	103,663	33,874	85,365	275,639	264,620	78,831	77,602	31,841	126	78,831	11,672	78,831	11,672		
\$3,000 under \$4,000.....	137,870	485,574	125,883	448,423	39,206	138,050	31,452	114,348	301,733	294,694	117,465	219,671	75,898	671	117,216	34,403	117,216	34,403		
\$4,000 under \$5,000.....	115,762	521,834	108,443	469,637	48,103	216,549	43,750	177,696	251,468	244,778	113,194	277,694	85,212	819	112,888	44,705	112,888	44,705		
\$5,000 under \$6,000.....	129,570	712,347	120,344	642,551	62,484	343,566	57,307	300,550	342,460	328,544	126,026	381,154	95,427	1,303	126,026	62,710	126,026	62,710		
\$6,000 under \$7,000.....	93,115	601,882	90,036	575,224	60,003	388,053	57,141	359,162	265,312	261,265	90,839	339,497	78,478	1,339	90,839	57,623	90,839	57,623		
\$7,000 under \$8,000.....	90,465	680,130	86,683	618,795	64,481	485,153	61,246	446,201	309,076	301,305	90,463	371,829	80,586	1,431	90,463	62,126	90,463	62,126		
\$8,000 under \$9,000.....	92,087	784,850	87,114	731,522	61,600	525,333	56,628	475,961	259,441	250,033	92,086	488,301	87,484	2,193	92,086	86,528	92,086	86,528		
\$9,000 under \$10,000.....	72,329	681,277	69,618	646,750	59,820	565,450	57,158	533,408	282,529	277,196	72,201	397,820	70,193	1,755	72,201	69,097	72,201	69,097		
\$10,000 under \$11,000.....	70,334	735,718	67,364	693,173	64,237	672,516	62,004	639,916	250,152	245,891	70,205	456,703	69,339	1,934	70,205	80,228	70,205	80,228		
\$11,000 under \$12,000.....	58,986	677,368	58,278	650,660	51,831	594,723	51,251	572,925	222,776	221,269	58,986	428,601	58,719	1,864	58,986	76,988	58,986	77,005		
\$12,000 under \$13,000.....	48,024	600,762	46,672	579,632	43,558	545,404	43,034	535,145	163,477	162,721	48,024	403,065	48,024	1,811	48,024	74,190	48,024	74,190		
\$13,000 under \$14,000.....	38,610	521,196	36,071	481,202	34,218	461,995	32,368,													

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
HAWAII																		
Total.....	302,426	2,802,445	285,302	2,398,169	147,699	2,106,483	140,338	1,795,564	786,644	763,992	249,823	1,811,158	215,617	8,987	248,909	378,551	248,910	379,001
Under \$1,000.....	38,320	14,801	36,789	22,862					43,654	42,783	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	13,252	20,435	12,383	14,719					26,505	22,471	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	25,056	57,878	23,039	52,370	11,242	26,909	9,621	17,732	29,384	27,654	22,748	19,821	(*)	(*)	22,748	2,884	22,748	2,884
\$3,000 under \$4,000.....	18,429	63,504	17,850	50,290					24,922	22,904	18,319	37,989	12,557	114	18,029	6,046	18,029	6,046
\$4,000 under \$5,000.....	18,179	78,766	15,701	68,314					24,982	23,013	17,889	51,851	16,051	205	17,889	8,812	17,889	8,812
\$5,000 under \$6,000.....	18,495	103,135	16,479	89,541	15,657	93,359	13,820	82,151	46,791	44,485	18,205	59,380	14,399	192	18,205	9,502	18,205	9,502
\$6,000 under \$7,000.....	20,993	137,084	18,649	124,260					49,888	47,654	20,992	86,396	20,484	349	20,992	15,191	20,992	15,191
\$7,000 under \$8,000.....	13,083	98,960	12,443	92,987					32,051	31,701	13,083	60,581	11,355	253	13,083	10,647	13,083	10,647
\$8,000 under \$9,000.....	11,342	96,722	11,342	91,090	22,408	194,906	22,058	190,642	27,466	27,466	11,342	66,676	11,342	299	11,342	12,275	11,342	12,275
\$9,000 under \$10,000.....	12,552	121,082	12,492	115,495					45,024	43,296	12,552	69,515	10,825	292	12,552	12,613	12,552	12,613
\$10,000 under \$11,000.....	14,355	150,338	14,206	139,704	11,749	123,343	11,600	113,065	54,345	54,345	14,355	89,011	14,135	380	14,355	15,749	14,355	15,749
\$11,000 under \$12,000.....	10,405	119,942	9,718	108,061	8,311	96,223	7,627	84,868	34,719	34,719	10,405	73,734	8,315	286	9,781	13,626	9,781	13,626
\$12,000 under \$13,000.....	12,112	150,786	12,048	142,190	8,258	102,868	8,194	95,395	43,799	43,799	12,112	99,649	12,051	476	12,112	19,225	12,112	19,225
\$13,000 under \$14,000.....	11,138	149,964	11,038	139,797	9,829	132,236	9,790	128,213	50,990	50,929	11,138	92,780	11,138	416	11,138	17,077	11,138	17,077
\$14,000 under \$15,000.....	8,086	116,672	8,012	111,540	7,353	106,053	7,279	101,163	30,247	28,990	8,086	79,052	7,976	367	8,086	15,085	8,086	15,085
\$15,000 under \$20,000.....	31,559	547,719	29,930	492,866	28,960	504,247	27,959	460,102	121,701	119,681	31,559	364,078	31,498	1,743	31,559	71,807	31,559	71,807
\$20,000 under \$25,000.....	13,173	295,533	12,856	261,600	12,775	286,691	12,458	253,558	51,575	50,637	13,173	211,740	13,045	1,080	13,173	44,846	13,173	44,846
\$25,000 under \$30,000.....	4,698	127,635	4,386	108,197	4,494	121,682	4,258	104,889	19,270	19,155	4,698	91,820	4,659	508	4,698	20,926	4,698	20,926
\$30,000 under \$50,000.....	5,411	201,442	4,537	120,624	5,071	187,117	4,409	116,267	21,970	21,626	5,362	144,338	5,362	917	5,362	37,596	5,362	37,596
\$50,000 under \$100,000.....	1,480	99,562	1,161	40,376	1,331	89,694	1,039	36,372	5,892	5,640	1,480	75,411	1,480	668	1,480	26,978	1,480	27,109
\$100,000 under \$200,000.....	254	32,935	204	8,984	218	28,309	192	8,902	952	870	254	24,112	254	268	254	10,910	254	11,043
\$200,000 under \$500,000.....	50	14,040	37	2,302	41	11,451	33	2,245	175	164	50	10,450	50	143	50	5,786	50	5,864
\$500,000 under \$1,000,000.....	4	3,510	2	(*)	2	1,395	1	(*)	12	10	4	1,388	4	19	4	774	4	846
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	113,236	235,384	105,762	208,555	11,242	26,909	9,621	17,731	149,447	138,825	60,973	111,045	37,245	331	60,683	17,939	60,684	17,939
\$5,000 under \$10,000.....	76,465	556,984	71,405	513,373	38,065	288,266	35,878	272,793	201,220	194,602	76,174	342,546	68,405	1,383	76,174	60,228	76,174	60,228
\$10,000 under \$15,000.....	56,096	687,701	55,022	641,291	45,500	560,724	44,490	522,705	214,430	212,782	56,096	434,226	53,615	1,924	55,472	80,761	55,472	80,761
\$15,000 or more.....	56,629	1,322,375	53,113	1,034,949	52,892	1,230,586	50,349	982,334	221,547	217,783	56,580	923,337	56,352	5,346	56,580	219,622	56,580	220,071
IDAHO																		
Total.....	251,363	1,695,334	217,011	1,375,449	153,027	1,420,365	131,345	1,144,762	707,908	679,093	174,807	1,001,026	136,070	4,812	174,486	196,583	174,487	196,987
Under \$1,000.....	25,490	-8,095	22,445	22,624	5,886	-10,792	3,566	10,821	43,501	39,832	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	41,765	61,838	33,588	51,457	4,207	6,543	2,230	3,604	54,722	49,137	8,230	2,728	(*)	(*)	8,230	394	8,230	394
\$2,000 under \$3,000.....	25,810	65,887	19,948	48,535	10,804	28,296	6,813	16,374	59,412	50,844	15,795	15,928	(*)	(*)	15,532	2,369	15,532	2,369
\$3,000 under \$4,000.....	20,015	70,951	16,401	57,264	11,547	39,129	9,965	34,728	46,659	43,705	17,535	30,452	8,730	76	17,535	4,622	17,535	4,622
\$4,000 under \$5,000.....	18,309	83,116	16,544	71,802	14,281	64,524	13,063	55,934	62,902	60,522	15,559	28,512	8,429	77	15,557	4,479	15,557	4,479
\$5,000 under \$6,000.....	10,527	57,348	9,605	52,423	7,309	39,665	6,387	34,716	31,559	29,721	8,627	27,473	7,451	91	8,627	4,422	8,627	4,422
\$6,000 under \$7,000.....	9,373	60,825	8,308	52,889	7,710	49,582	6,699	42,018	38,685	38,291	9,186	27,779	5,477	89	9,186	4,447	9,186	4,447
\$7,000 under \$8,000.....	15,441	117,983	13,492	102,245	13,778	105,114	11,829	89,460	45,315	45,052	15,440	71,803	14,875	288	15,440	12,084	15,440	12,084
\$8,000 under \$9,000.....	11,981	102,432	11,290	97,709	10,372	88,826	9,681	84,103	46,518	46,232	11,784	57,718	11,635	231	11,730	9,562	11,730	9,562
\$9,000 under \$10,000.....	10,763	100,758	10,597	100,502	8,838	82,679	8,672	82,859	37,556	37,502	10,763	61,852	10,763	268	10,763	10,943	10,763	10,943
\$10,000 under \$11,000.....	11,621	120,425	11,141	113,990	11,621	120,425	11,141	113,990	48,875	48,767	11,621	69,148	11,621	307	11,621	11,825	11,621	11,825
\$11,000 under \$12,000.....	9,513	109,163	8,699	95,404	7,702	88,339	7,020	76,165	34,342	34,342	9,513	70,106	9,380	468	9,513	13,217	9,513	13,217
\$12,000 under \$13,000.....	6,893	86,507	6,321	72,397	6,839	85,846	6,321	72,397	25,161	24,711	6,893	57,919	6,865	255	6,891	10,433	6,891	10,433
\$13,000 under \$14,000.....	6,435	87,833	5,902	77,443	6,407	87,459	5,874	77,441	26,047	25,993	6,435	56,402	6,435	251	6,435	10,238	6,435	10,238
\$14,000 under \$15,000.....	6,767	97,793	5,845	84,595	5,929	85,633	5,791	83,778	22,305	22,305	6,767	67,981	6,767	319	6,767	13,098	6,767	13,098
\$15,000 under \$20,000.....	12,213	205,588	10,827	160,461	11,778	198,174	10,433	155,389	52,395	51,484	12,213	142,457	12,213	671	12,213	26,949	12,213	26,949
\$20,000 under \$25,000.....	3,402	76,040	2,675	40,625	3,231	71,818	2,545	39,377	12,078	11,443	3,402	57,805	3,400	306	3,402	12,414	3,402	12,414
\$25,000 under \$30,000.....	1,690	46,866	1,072	14,446	1,491	41,228	1,031	14,022	6,495	6,063	1,690	36,276	1,690	211	1,690	8,705	1,690	8,705
\$30,000 under \$50,000.....	2,521	89,861	1,799	43,023	2,494	88,916	1,799	43,023	9,687	9,660	2,521	69,045	2,500	432	2,521	17,892	2,521	

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
ILLINOIS																				
Total.....	4,309,313	40,247,058	3,905,250	34,159,457	2,373,815	30,486,524	2,154,974	25,850,185	11,649,669	11,058,633	3,605,395	26,834,115	3,215,448	139,116	3,595,153	5,752,908	3,595,290	5,761,104		
Under \$1,000.....	276,307	-651	234,171	160,002	25,932	-103,954	12,488	30,720	363,173	339,498	(*)	(*)	-	-	64,666	2,198	64,688	2,258		
\$1,000 under \$2,000.....	334,321	496,848	292,301	421,913	39,070	60,122	24,720	35,583	505,373	450,772	64,666	15,589	-	-	-	-	-	-		
\$2,000 under \$3,000.....	305,682	768,534	246,949	601,156	63,278	160,189	43,983	104,009	575,536	504,254	212,535	233,096	111,321	519	211,034	35,028	211,034	35,028		
\$3,000 under \$4,000.....	237,385	829,955	198,169	659,398	74,539	261,045	54,694	178,454	505,403	451,937	205,838	362,856	127,849	1,175	201,887	57,096	201,887	57,096		
\$4,000 under \$5,000.....	257,841	1,173,656	220,582	942,228	89,297	404,918	63,900	256,321	563,887	490,059	244,109	617,493	183,157	2,156	242,515	101,345	242,515	101,345		
\$5,000 under \$6,000.....	269,525	1,477,372	241,564	1,249,879	99,037	547,869	82,209	409,223	597,532	539,217	265,489	877,505	229,744	3,296	263,873	147,286	263,873	147,286		
\$6,000 under \$7,000.....	270,342	1,747,988	256,837	1,581,562	101,022	653,662	90,905	534,507	585,305	546,021	265,886	1,134,494	252,611	4,861	264,338	200,317	264,338	200,317		
\$7,000 under \$8,000.....	250,396	1,881,294	225,013	1,632,391	135,102	1,010,228	123,588	883,175	710,006	676,810	247,019	1,129,492	229,373	4,650	247,019	198,685	247,019	198,685		
\$8,000 under \$9,000.....	277,162	2,358,342	262,911	2,122,869	178,023	1,517,709	166,721	1,331,758	805,073	777,903	272,842	1,483,239	264,662	6,277	272,842	264,557	272,842	264,557		
\$9,000 under \$10,000.....	228,358	2,162,298	215,041	1,971,209	155,622	1,476,998	146,845	1,349,925	696,767	669,062	228,227	1,394,456	224,524	6,119	228,226	252,640	228,226	252,640		
\$10,000 under \$11,000.....	232,405	2,436,972	222,947	2,253,560	178,375	1,871,769	172,035	1,752,461	762,460	744,376	231,101	1,560,629	228,529	6,894	231,101	284,742	231,101	284,742		
\$11,000 under \$12,000.....	198,444	2,282,091	189,025	2,091,938	163,700	1,884,694	156,283	1,738,595	687,425	668,890	197,661	1,496,784	196,081	6,736	197,661	275,094	197,661	275,094		
\$12,000 under \$13,000.....	184,727	2,304,824	177,793	2,151,776	163,996	2,046,040	158,759	1,929,736	659,552	646,863	184,567	1,536,272	184,313	6,916	184,567	283,671	184,570	283,685		
\$13,000 under \$14,000.....	159,505	2,148,567	153,667	2,026,054	139,951	1,884,350	135,800	1,792,657	555,492	546,673	158,826	1,481,939	158,049	6,845	158,825	281,783	158,825	281,783		
\$14,000 under \$15,000.....	145,345	2,105,818	138,903	1,948,179	132,991	1,926,135	128,172	1,806,579	531,265	523,686	145,287	1,443,079	145,240	6,838	145,286	275,763	145,289	275,807		
\$15,000 under \$20,000.....	408,495	6,962,999	389,876	6,315,528	379,225	6,463,098	366,056	5,956,723	1,500,947	1,471,954	408,492	4,975,138	408,037	24,388	408,492	995,800	408,495	995,840		
\$20,000 under \$25,000.....	133,331	2,941,703	122,383	2,486,023	124,433	2,744,442	116,460	2,380,538	499,332	488,465	133,161	2,186,043	133,026	11,621	133,140	473,657	133,146	473,784		
\$25,000 under \$30,000.....	51,348	1,395,648	46,358	1,109,965	48,785	1,324,380	44,848	1,074,097	199,378	194,362	51,331	1,062,072	51,018	6,094	51,328	246,306	51,328	246,329		
\$30,000 under \$50,000.....	59,224	2,211,415	48,652	1,380,333	54,975	2,056,162	45,763	1,305,368	229,700	219,889	58,998	1,743,059	58,861	11,711	58,998	480,282	59,006	480,658		
\$50,000 under \$100,000.....	23,840	1,575,433	18,121	788,302	21,679	1,432,874	16,970	746,199	95,594	89,766	23,809	1,294,339	23,756	11,783	23,806	477,564	23,812	478,431		
\$100,000 under \$200,000.....	4,325	563,042	3,213	202,682	3,916	507,337	3,051	195,251	16,868	15,143	4,319	466,097	4,305	5,407	4,319	221,006	4,319	221,975		
\$200,000 under \$500,000.....	840	235,954	637	50,838	730	203,908	602	48,965	3,027	2,550	832	190,709	832	2,644	832	107,753	833	109,132		
\$500,000 under \$1,000,000.....	117	78,834	96	7,473	97	64,063	88	6,668	418	354	115	62,123	114	908	114	37,950	116	38,877		
\$1,000,000 or more.....	48	108,122	41	3,199	40	88,486	34	2,673	156	129	46	87,586	46	1,278	46	52,381	48	55,177		
Summary classes:																				
Under \$5,000.....	1,411,536	3,268,341	1,192,172	2,784,697	292,116	782,320	199,785	605,087	2,513,372	2,236,520	727,386	1,229,059	422,327	3,850	720,340	195,670	720,437	196,273		
\$5,000 under \$10,000.....	1,295,783	9,627,294	1,201,366	8,558,910	668,806	5,206,466	610,268	4,508,588	3,394,683	3,209,013	1,279,463	6,019,186	1,200,914	25,203	1,276,298	1,063,485	1,276,304	1,063,516		
\$10,000 under \$15,000.....	920,426	11,278,271	882,335	10,471,907	779,013	9,612,988	751,049	9,020,029	3,196,194	3,130,488	917,442	7,518,703	912,212	34,229	917,440	1,401,052	917,446	1,401,111		
\$15,000 or more.....	681,568	16,073,152	629,377	12,344,342	633,880	14,884,750	593,872	11,716,482	2,545,420	2,482,612	681,104	12,067,165	679,995	75,834	681,075	3,092,699	681,103	3,100,203		
INDIANA																				
Total.....	1,878,623	15,668,623	1,694,789	13,355,899	1,132,526	12,744,841	1,033,859	10,865,167	5,332,826	5,097,589	1,499,892	10,140,572	1,306,104	49,562	1,495,581	2,059,201	1,495,608	2,061,018		
Under \$1,000.....	162,442	48,500	140,631	89,789	14,969	-20,140	7,251	15,711	226,006	211,777	-	-	-	-	-	(*)	(*)	(*)		
\$1,000 under \$2,000.....	166,881	246,788	140,379	199,250	26,273	37,017	18,384	25,870	275,050	239,417	29,128	5,370	-	-	28,856	749	28,856	749		
\$2,000 under \$3,000.....	131,923	332,231	109,854	273,518	40,131	104,733	29,767	81,582	255,494	224,666	93,062	86,982	33,197	126	93,062	12,786	93,065	12,809		
\$3,000 under \$4,000.....	105,460	368,852	78,861	261,215	33,461	118,120	20,086	60,115	231,871	194,993	86,555	160,279	57,503	476	84,894	24,926	84,895	24,937		
\$4,000 under \$5,000.....	121,577	538,555	105,953	447,406	48,144	214,517	40,577	158,378	287,463	256,601	106,484	269,070	78,587	915	104,383	43,871	104,383	43,871		
\$5,000 under \$6,000.....	103,932	566,884	93,454	471,731	57,399	314,010	51,430	253,128	302,176	282,422	99,662	287,107	75,340	923	99,662	46,775	99,662	46,775		
\$6,000 under \$7,000.....	99,224	644,120	91,918	580,266	56,845	368,228	50,865	314,070	270,189	259,558	98,409	381,104	88,943	1,460	98,407	63,976	98,407	63,976		
\$7,000 under \$8,000.....	116,955	878,071	110,600	804,309	71,375	583,927	68,910	499,712	331,005	323,200	116,955	540,224	110,497	2,310	116,955	94,490	116,955	94,490		
\$8,000 under \$9,000.....	128,353	1,085,978	123,896	1,035,993	100,996	856,459	96,920	810,626	416,940	412,463	128,285	669,944	124,503	2,774	128,220	116,084	128,220	116,084		
\$9,000 under \$10,000.....	125,890	1,196,264	116,846	1,067,665	105,137	997,734	99,416	901,876	427,317	414,163	125,890	764,561	123,866	3,277	125,889	134,309	125,889	134,309		
\$10,000 under \$11,000.....	105,453	1,108,185	100,067	1,019,084	93,379	981,973	90,326	919,302	408,576	402,355	105,261	692,291	103,660	3,018	105,261	122,538	105,261	122,538		
\$11,000 under \$12,000.....	99,909	1,149,596	96,060	1,059,172	91,568	1,054,191	88,039	976,054	378,213	374,045	99,909	749,787	99,817	3,285	99,909	134,888	99,909	134,888		
\$12,000 under \$13,000.....	76,939	961,333	75,241	905,483	70,830	885,531	69,197	832,451												

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
IOWA																				
Total.....	1,029,207	7,880,356	828,369	5,911,480	639,855	6,371,311	515,283	4,777,409	3,011,091	2,818,110	804,549	4,891,113	683,968	22,875	798,431	969,041	798,565	969,307		
Under \$1,000.....	89,262	-5,749	65,404	47,192	16,191	-38,223	5,581	9,473	147,799	128,844	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	95,105	146,191	64,752	101,022	26,631	42,454	12,756	23,360	185,891	149,441	17,691	4,257	-	-	17,691	665	17,691	665		
\$2,000 under \$3,000.....	85,018	210,472	60,869	142,896	25,488	64,255	15,058	33,573	184,553	153,826	47,877	49,942	22,679	89	45,697	7,170	45,697	7,170		
\$3,000 under \$4,000.....	63,150	221,108	46,628	152,379	25,226	89,597	14,273	46,881	134,962	115,876	53,086	99,236	32,644	295	51,191	15,317	51,191	15,317		
\$4,000 under \$5,000.....	89,435	402,652	66,748	283,627	47,584	212,084	30,743	126,327	236,430	213,740	82,262	195,526	59,555	581	80,369	31,411	80,369	31,411		
\$5,000 under \$6,000.....	69,071	378,015	52,705	250,681	38,396	209,108	30,379	136,184	200,781	186,529	66,570	193,974	52,618	642	66,547	32,032	66,547	32,032		
\$6,000 under \$7,000.....	60,909	396,349	53,205	316,157	40,234	263,208	33,068	198,290	178,397	164,546	60,541	222,951	52,069	839	60,540	37,583	60,540	37,583		
\$7,000 under \$8,000.....	59,399	441,907	53,324	373,674	49,925	369,153	44,258	303,759	208,718	202,571	59,112	242,360	50,169	847	59,033	40,423	59,033	40,423		
\$8,000 under \$9,000.....	62,171	534,903	54,744	431,538	42,868	369,102	38,007	291,795	200,646	196,209	62,115	335,739	60,696	1,419	62,069	59,335	62,069	59,335		
\$9,000 under \$10,000.....	67,691	642,249	59,219	539,922	58,252	553,159	53,794	489,483	237,154	233,271	67,562	392,565	67,034	1,640	67,562	68,303	67,562	68,303		
\$10,000 under \$11,000.....	55,592	580,956	50,204	492,926	48,963	510,770	44,495	437,374	208,982	203,392	55,464	355,793	55,084	1,524	55,464	62,903	55,464	62,903		
\$11,000 under \$12,000.....	52,326	602,287	46,744	499,380	47,643	547,816	44,192	470,841	193,502	190,655	52,326	390,526	51,721	1,699	52,325	70,164	52,325	70,164		
\$12,000 under \$13,000.....	34,082	427,037	31,515	375,169	32,265	404,614	29,698	352,796	133,321	133,321	34,082	278,440	34,082	1,247	34,082	50,800	34,082	50,800		
\$13,000 under \$14,000.....	23,169	311,339	20,028	233,126	22,451	301,734	19,367	224,510	81,345	79,637	23,169	215,114	23,168	963	23,169	39,568	23,169	39,568		
\$14,000 under \$15,000.....	25,093	363,077	22,013	297,708	24,016	347,143	21,250	288,295	96,399	94,597	25,093	250,784	25,093	1,153	25,093	47,320	25,093	47,320		
\$15,000 under \$20,000.....	59,944	1,012,730	51,727	774,405	57,961	979,520	50,821	762,232	232,185	227,180	59,944	718,230	59,920	3,424	59,944	140,891	59,944	140,891		
\$20,000 under \$25,000.....	17,559	386,536	14,189	255,709	16,971	373,679	13,922	249,979	72,007	70,344	17,559	286,334	17,378	1,520	17,559	60,642	17,559	60,642		
\$25,000 under \$30,000.....	7,325	198,935	5,517	104,522	6,852	185,417	5,069	96,976	27,207	25,447	7,325	151,007	7,304	842	7,325	34,214	7,325	34,222		
\$30,000 under \$50,000.....	9,191	343,056	6,324	156,367	8,394	313,762	6,143	154,547	35,261	34,028	9,057	269,419	9,055	1,806	9,057	74,168	9,191	74,326		
\$50,000 under \$100,000.....	3,215	208,353	2,128	63,768	3,073	200,046	2,040	61,822	13,620	12,925	3,215	173,158	3,202	1,538	3,215	63,160	3,215	63,160		
\$100,000 under \$200,000.....	441	57,799	341	15,895	418	54,820	329	15,510	1,700	1,538	441	49,355	439	576	441	23,507	441	23,515		
\$200,000 under \$500,000.....	51	13,945	34	3,079	46	12,620	33	3,064	201	167	50	11,271	50	152	50	6,251	50	6,267		
\$500,000 under \$1,000,000.....	8	6,209	7	338	7	5,473	7	338	30	26	8	5,132	8	79	8	3,214	8	3,290		
\$1,000,000 or more.....																				
Summary classes:																				
Under \$5,000.....	421,970	1,974,673	304,401	727,117	141,120	370,167	78,411	239,613	889,635	761,727	200,916	348,961	114,878	965	194,948	54,563	194,948	54,563		
\$5,000 under \$10,000.....	319,241	2,393,422	273,197	1,911,972	229,675	1,763,730	199,506	1,419,511	1,025,696	983,126	315,900	1,387,588	282,586	5,387	315,751	237,677	315,751	237,677		
\$10,000 under \$15,000.....	190,262	2,284,696	170,504	1,898,310	175,338	2,112,078	159,002	1,773,815	713,549	701,602	190,134	1,490,656	189,148	6,585	190,133	270,754	190,133	270,754		
\$15,000 or more.....	97,734	2,227,562	80,267	1,374,082	93,722	2,125,337	78,364	1,344,468	382,211	371,655	97,599	1,663,906	97,356	9,936	97,599	406,046	97,733	406,312		
KANSAS																				
Total.....	812,987	6,396,918	692,712	5,006,299	514,689	5,324,666	437,816	4,204,485	2,315,130	2,173,104	638,459	3,971,970	542,249	19,272	637,318	801,817	637,374	803,060		
Under \$1,000.....	78,291	8,207	61,183	44,824	9,734	-25,900	2,660	8,310	109,301	96,997	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	74,783	111,592	67,211	87,654	15,066	22,709	9,676	11,543	128,968	107,378	11,420	3,631	-	-	11,420	515	11,420	515		
\$2,000 under \$3,000.....	57,773	144,856	42,381	100,891	15,892	41,711	9,697	23,075	105,693	85,769	39,208	38,242	15,572	65	39,208	5,662	39,208	5,662		
\$3,000 under \$4,000.....	47,130	167,582	36,993	123,235	16,334	58,874	11,028	33,422	107,114	98,906	38,963	72,254	27,160	285	38,239	11,457	38,239	11,457		
\$4,000 under \$5,000.....	50,429	225,459	40,852	176,468	27,050	119,453	19,898	85,426	127,975	117,205	44,362	109,296	30,474	327	44,180	17,690	44,190	17,701		
\$5,000 under \$6,000.....	56,918	311,815	46,514	243,428	34,776	188,690	27,648	146,288	150,553	137,317	54,453	167,525	39,500	551	54,225	27,722	54,225	27,722		
\$6,000 under \$7,000.....	65,756	424,344	55,518	346,162	52,093	337,289	46,114	287,676	224,255	210,368	65,364	220,612	53,909	794	65,364	35,892	65,364	35,892		
\$7,000 under \$8,000.....	58,418	432,458	46,113	326,114	42,474	313,766	34,466	240,690	189,468	173,953	58,190	238,518	53,396	941	58,190	39,367	58,190	39,367		
\$8,000 under \$9,000.....	48,477	411,950	46,785	382,114	46,287	393,955	44,648	373,576	169,636	168,890	48,251	235,651	47,733	950	48,251	39,344	48,251	39,344		
\$9,000 under \$10,000.....	49,130	461,942	45,685	412,628	41,799	393,120	38,354	344,212	181,401	177,162	49,130	274,080	49,130	1,252	49,130	46,968	49,130	46,968		
\$10,000 under \$11,000.....	41,207	433,948	37,382	349,780	38,214	402,180	34,630	325,305	148,195	142,454	41,205	272,814	41,041	1,170	41,204	47,970	41,204	47,970		
\$11,000 under \$12,000.....	27,627	315,591	25,241	277,627	26,877	306,886	25,241	277,627	99,862	96,988	27,615	201,532	27,613	871	27,615	35,558	27,627	35,563		
\$12,000 under \$13,000.....	29,461	366,403	27,854	331,255	28,410	353,500	26,986	323,065	101,974	99,994	29,461	243,245	29,460	1,082	29,459	44,192	29,459	44,192		
\$13,000 under \$14,000.....	21,821	295,192	20,688	243,741	19,070	257,176	17,937	218,749	78,335	76,819	21,821	196,354	21,821	914	21,821	36,798	21,821	36,798		
\$14,000 under \$15,000.....	23,474	339,501	21,096	288,505	23,024	332,967	20,828	284,474	89,333	88,969	23,473	232,098	23,473	1,057	23,473	43,361	23,473	43,361		
\$15,000 under \$20,000.....	47,970	812,285	44,390	688,683	45,614	772,089	42,411	659,105	176,720	173,881	47,764	576,517	47,720	2,763	47,764	113,480	47,764	113,480		
\$20,000 under \$25,000.....	16,536	367,001	13,723	262,042	15,542	344,685	13,260	255,811	60,450	58,091	16,536	272,682	16,535	1,421						

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
KENTUCKY																				
Total.....	1,033,504	7,553,300	910,639	6,332,894	651,331	6,179,759	569,455	5,184,906	2,961,139	2,834,260	795,723	4,583,589	671,092	21,929	793,963	919,710	793,968	920,212		
Under \$1,000.....	93,924	22,397	71,068	44,876	22,749	46,929	9,660	14,557	161,000	144,183	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	92,636	142,972	73,033	112,465	27,427	42,137	18,840	29,585	180,364	161,372	20,258	5,828	-	-	20,258	833	20,258	833		
\$2,000 under \$3,000.....	100,293	247,805	80,286	193,331	36,975	95,108	24,066	59,816	224,723	202,196	53,375	52,652	25,448	79	53,375	7,802	53,375	7,802		
\$3,000 under \$4,000.....	91,703	325,848	74,939	245,902	40,929	142,842	26,953	90,597	219,935	199,410	77,934	136,905	43,430	394	76,288	21,399	76,288	21,399		
\$4,000 under \$5,000.....	75,516	338,912	65,201	287,996	32,523	147,635	26,833	112,777	183,796	172,258	68,693	172,110	52,602	576	68,693	28,239	68,693	28,239		
\$5,000 under \$6,000.....	77,927	424,553	73,827	385,748	45,732	251,263	42,427	222,108	219,345	213,444	75,774	228,135	61,342	747	75,705	37,251	75,705	37,251		
\$6,000 under \$7,000.....	59,808	387,738	57,868	358,527	45,331	293,027	43,688	268,833	164,092	163,799	59,555	229,065	55,162	853	59,555	37,580	59,555	37,580		
\$7,000 under \$8,000.....	74,541	555,210	70,766	514,370	57,529	431,732	53,799	397,020	241,747	238,838	74,541	317,312	69,903	1,249	74,497	53,687	74,497	53,687		
\$8,000 under \$9,000.....	53,122	450,892	48,016	397,635	47,227	401,340	42,825	354,063	187,824	181,869	51,476	251,175	49,632	1,010	51,476	42,065	51,476	42,065		
\$9,000 under \$10,000.....	57,207	542,769	54,656	515,525	52,096	494,352	49,545	468,468	230,094	226,802	57,207	303,764	57,079	1,356	57,207	51,640	57,207	51,640		
\$10,000 under \$11,000.....	47,990	503,242	47,203	473,646	43,047	451,703	42,282	432,615	175,600	172,406	47,862	312,673	47,862	1,358	47,862	55,071	47,862	55,071		
\$11,000 under \$12,000.....	45,656	524,294	43,445	483,038	43,198	495,991	41,852	468,661	157,063	153,960	45,656	344,015	45,655	1,549	45,656	61,263	45,656	61,263		
\$12,000 under \$13,000.....	30,320	378,710	29,715	360,285	29,477	368,375	28,918	351,053	110,607	109,426	30,320	249,217	30,320	1,107	30,320	44,841	30,320	44,841		
\$13,000 under \$14,000.....	26,365	356,416	24,385	315,497	24,834	335,152	23,718	307,093	102,127	100,346	26,365	233,661	26,298	1,031	26,365	42,417	26,365	42,417		
\$14,000 under \$15,000.....	21,291	308,634	19,921	277,685	20,579	298,128	19,921	277,685	84,469	82,869	21,291	205,245	21,291	934	21,291	38,353	21,291	38,353		
\$15,000 under \$20,000.....	51,543	866,606	48,954	761,828	49,958	840,513	47,857	746,152	192,080	189,909	51,535	611,369	51,535	2,924	51,535	119,825	51,535	119,825		
\$20,000 under \$25,000.....	14,292	316,721	11,941	218,882	13,731	304,073	11,617	217,226	53,780	51,898	14,292	235,543	14,225	1,219	14,292	50,576	14,292	50,576		
\$25,000 under \$30,000.....	6,592	177,415	5,795	121,810	6,128	164,457	5,375	111,758	24,537	23,416	6,570	135,748	6,570	770	6,570	31,639	6,570	31,639		
\$30,000 under \$50,000.....	8,434	318,062	6,447	156,839	7,859	295,578	6,463	152,094	30,624	29,502	8,434	254,227	8,411	1,662	8,433	68,082	8,433	68,101		
\$50,000 under \$100,000.....	3,578	233,689	2,411	78,882	3,319	216,492	2,291	75,884	14,447	13,727	3,567	193,778	3,566	1,714	3,567	70,220	3,569	70,279		
\$100,000 under \$200,000.....	627	81,301	458	22,013	559	72,592	427	21,000	2,366	2,169	627	68,971	623	799	627	32,291	627	32,438		
\$200,000 under \$500,000.....	115	32,023	89	4,883	103	28,848	84	4,648	421	369	114	27,325	114	370	114	15,268	114	15,413		
\$500,000 under \$1,000,000.....	21	13,376	13	1,127	18	11,635	12	1,109	83	77	21	11,381	21	174	21	7,129	21	7,204		
\$1,000,000 or more.....	3	3,715	2	104	3	3,715	2	104	15	15	3	3,451	3	54	3	2,233	3	2,278		
Summary classes:																				
Under \$5,000.....	454,072	1,077,935	364,527	884,570	160,603	420,794	106,352	307,332	969,818	879,419	220,513	367,534	121,480	1,050	218,867	58,277	218,870	58,283		
\$5,000 under \$10,000.....	322,605	2,361,161	305,133	2,171,805	247,915	1,871,714	232,284	1,710,492	1,043,102	1,024,752	318,553	1,329,450	293,118	5,214	318,440	222,224	318,440	222,224		
\$10,000 under \$15,000.....	171,622	2,071,297	164,669	1,910,151	161,135	1,949,349	156,691	1,837,106	629,866	619,007	171,494	1,344,811	171,426	5,980	171,494	241,944	171,494	241,951		
\$15,000 or more.....	85,205	2,042,907	76,310	1,366,367	81,678	1,937,903	74,128	1,329,974	318,353	311,082	85,163	1,541,793	85,068	9,686	85,162	397,263	85,164	397,753		
LOUISIANA																				
Total.....	1,061,705	7,870,582	963,364	6,660,542	643,847	6,352,967	580,003	5,440,440	3,041,714	2,953,727	802,356	4,770,873	638,241	23,677	794,356	985,503	794,384	986,946		
Under \$1,000.....	133,730	22,781	121,710	81,172	18,069	30,327	9,543	18,709	188,071	184,718	-	-	-	-	-	(*)	(*)	(*)		
\$1,000 under \$2,000.....	77,755	116,089	70,711	112,825	12,379	18,798	9,148	17,973	123,372	118,762	17,420	4,863	-	-	17,420	664	17,420	664		
\$2,000 under \$3,000.....	77,988	193,252	65,947	154,227	33,019	80,361	25,923	61,167	168,088	160,512	43,923	43,492	14,301	58	43,923	6,422	43,923	6,422		
\$3,000 under \$4,000.....	103,048	366,975	91,014	315,274	45,144	161,871	39,807	138,802	243,237	230,853	87,277	155,256	53,448	475	87,026	24,418	87,026	24,418		
\$4,000 under \$5,000.....	81,660	371,283	72,036	337,933	52,184	237,714	44,487	223,351	255,144	241,974	73,035	140,414	30,636	331	66,185	20,516	66,188	20,516		
\$5,000 under \$6,000.....	84,001	452,363	76,789	401,737	55,412	298,100	51,997	271,460	267,962	258,506	77,823	201,009	52,967	635	77,823	31,583	77,832	31,583		
\$6,000 under \$7,000.....	47,916	311,036	43,108	275,251	28,262	184,955	24,034	155,915	134,110	132,469	47,610	176,153	42,746	650	47,610	29,721	47,610	29,721		
\$7,000 under \$8,000.....	72,461	543,659	65,383	480,076	56,748	425,601	51,828	382,495	265,767	257,175	72,413	278,202	64,068	1,048	72,413	45,967	72,413	45,967		
\$8,000 under \$9,000.....	50,790	430,019	47,157	410,842	44,618	377,917	41,227	360,970	190,517	188,519	50,790	229,038	48,458	897	50,790	38,481	50,790	38,481		
\$9,000 under \$10,000.....	60,229	570,189	57,117	543,641	47,992	455,307	46,500	446,597	185,468	181,989	60,104	367,394	60,057	1,587	60,103	65,630	60,103	65,630		
\$10,000 under \$11,000.....	52,778	553,925	49,655	511,812	47,126	495,492	45,079	467,526	189,412	184,464	52,778	343,158	52,778	1,752	52,778	60,565	52,778	60,565		
\$11,000 under \$12,000.....	39,931	457,137	37,418	421,092	36,131	414,249	35,191	399,390	138,296	136,474	39,931	299,491	39,804	1,302	39,931	53,629	39,931	53,629		
\$12,000 under \$13,000.....	36,272	451,563	35,478	417,748	31,003	386,485	30,235	369,321	138,064	135,128	36,272	297,091	36,226	1,344	36,272	54,835	36,272	54,835		
\$13,000 under \$14,000.....	24,738	332,424	23,117	302,466	23,087	310,306	22,167	290,534	83,802	82,301	24,613	229,373	24,513	1,044	23,718	41,231	23,718	41,231		
\$14,000 under \$15,000.....	22,523	326,557	22,267	319,209	21,389	309,898	21,133	302,627	90,585	90,079	22,523	220,130	22,523	1,011	22,523	41,532	22,523	41,532		
\$15,000 under \$20,000.....	53,726	910,132	50,575																	

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MAINE																		
Total.....	358,663	2,523,089	314,200	2,029,831	212,350	1,998,497	188,842	1,653,400	1,000,329	933,647	293,121	1,517,504	231,302	6,749	289,517	291,934	289,517	292,082
Under \$1,000.....	31,155	11,549	28,543	16,032	11,409	16,041	5,600	12,406	38,861	35,126	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	29,071	38,987	23,489	30,539														
\$2,000 under \$3,000.....	20,866	51,751	16,257	39,502														
\$3,000 under \$4,000.....	32,732	116,268	27,866	94,073														
\$4,000 under \$5,000.....	42,202	194,157	35,145	159,442	17,336	78,906	13,677	61,788	79,512	72,169	41,404	116,485	33,854	430	39,670	18,731	39,670	18,731
\$5,000 under \$6,000.....	34,068	183,596	31,782	159,780	24,146	130,817	23,645	119,865	103,754	95,110	33,154	92,811	22,651	258	31,537	12,895	31,537	12,895
\$6,000 under \$7,000.....	30,984	201,375	27,096	166,333	24,240	158,946	21,969	134,595	107,193	102,676	30,975	104,252	24,115	327	30,975	16,824	30,975	16,824
\$7,000 under \$8,000.....	22,523	169,023	18,544	125,715	12,769	95,945	12,075	92,348	74,108	68,381	22,523	89,396	19,019	302	22,523	15,497	22,523	15,497
\$8,000 under \$9,000.....	20,027	169,233	18,969	158,525	20,027	169,233	18,969	158,525	73,646	73,646	20,027	95,095	20,027	368	20,027	15,633	20,027	15,633
\$9,000 under \$10,000.....	16,065	154,931	14,247	132,712	14,292	137,418	12,513	115,623	58,913	54,941	16,065	92,236	15,812	390	16,065	16,165	16,065	16,165
\$10,000 under \$11,000.....	14,220	148,942	13,823	133,377	12,782	134,113	12,385	124,124	53,674	52,480	14,220	94,717	13,442	384	14,220	16,212	14,220	16,212
\$11,000 under \$12,000.....	15,287	174,224	14,121	155,574	14,614	166,784	14,121	155,574	66,701	65,317	14,614	101,550	14,497	434	14,614	17,742	14,614	17,742
\$12,000 under \$13,000.....	11,785	146,964	10,568	130,265	10,403	129,977	9,847	121,484	44,105	42,547	11,785	99,462	11,669	447	11,785	18,445	11,785	18,445
\$13,000 under \$14,000.....	9,959	133,960	9,557	119,172	9,298	124,966	8,896	114,439	36,736	36,736	9,959	93,800	9,959	424	9,959	17,451	9,959	17,451
\$14,000 under \$15,000.....	3,930	57,750	3,731	53,588	3,930	57,750	3,731	53,588	13,778	13,117	3,930	40,030	3,930	182	3,930	7,492	3,930	7,492
\$15,000 under \$20,000.....	14,375	245,672	13,430	208,833	13,945	237,909	13,241	205,656	56,953	55,673	14,375	172,544	14,351	821	14,375	33,806	14,375	33,822
\$20,000 under \$25,000.....	3,821	84,441	3,282	59,215	3,625	80,367	3,086	55,841	14,173	13,555	3,821	63,812	3,821	355	3,821	13,714	3,821	13,714
\$25,000 under \$30,000.....	1,838	50,057	1,319	25,576	1,702	46,251	1,280	25,570	6,891	6,752	1,838	38,922	1,838	223	1,838	9,144	1,838	9,144
\$30,000 under \$50,000.....	2,610	99,533	1,680	35,696	2,512	96,539	1,680	35,696	11,772	11,165	2,610	80,316	2,610	534	2,610	22,072	2,610	22,072
\$50,000 under \$100,000.....	995	65,789	653	22,059	929	61,652	640	22,053	4,077	3,743	995	54,556	993	486	995	19,962	995	19,965
\$100,000 under \$200,000.....	129	16,695	86	3,096	118	15,243	86	3,096	511	463	129	13,832	129	157	129	6,488	129	6,536
\$200,000 under \$500,000.....	16	4,465	9	620	15	4,210	9	620	56	42	16	3,606	16	50	16	1,905	16	1,943
\$500,000 under \$1,000,000.....	5	3,727	3	107	4	3,181	2	66	20	18	5	3,419	5	59	5	2,039	5	2,082
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	156,026	412,712	131,300	339,589	42,999	147,195	30,667	114,637	273,268	239,256	92,080	183,148	52,418	547	90,093	28,448	90,093	28,448
\$5,000 under \$10,000.....	123,667	878,158	110,638	743,065	95,474	692,359	89,171	620,955	417,614	394,754	122,744	473,789	101,624	1,646	121,127	77,013	121,127	77,013
\$10,000 under \$15,000.....	55,181	661,839	51,800	591,975	51,027	613,590	48,980	569,210	214,994	208,226	54,508	429,559	53,497	1,871	54,508	77,342	54,508	77,342
\$15,000 or more.....	23,789	570,380	20,462	355,202	22,850	545,353	20,024	348,597	94,453	91,411	23,789	431,006	23,763	2,685	23,789	109,130	23,789	109,277
MARYLAND																		
Total.....	1,473,760	14,204,005	1,367,528	12,388,380	807,308	10,937,986	748,876	9,559,885	3,981,053	3,842,424	1,234,906	9,351,160	1,080,800	47,700	1,231,114	1,959,375	1,231,156	1,961,144
Under \$1,000.....	120,909	40,767	112,761	67,632	8,475	-	4,284	8,073	154,870	150,125	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	96,637	139,010	92,171	122,416														
\$2,000 under \$3,000.....	78,100	194,071	61,677	156,948														
\$3,000 under \$4,000.....	97,451	334,421	84,047	274,806														
\$4,000 under \$5,000.....	104,434	473,012	88,590	387,172	36,551	167,359	25,710	113,783	248,382	229,776	100,688	242,761	63,631	838	98,594	39,074	98,594	39,074
\$5,000 under \$6,000.....	79,503	442,486	71,166	394,287	28,895	161,780	26,149	146,786	196,693	184,172	79,343	246,354	58,431	900	79,343	41,002	79,343	41,002
\$6,000 under \$7,000.....	98,869	642,005	96,702	608,314	36,037	233,350	34,209	209,502	214,973	211,424	96,900	412,918	91,096	1,664	96,851	72,380	96,851	72,380
\$7,000 under \$8,000.....	66,659	501,870	58,759	430,770	38,733	294,827	35,725	268,912	196,449	187,483	65,042	303,779	64,322	1,340	65,042	52,756	65,042	52,756
\$8,000 under \$9,000.....	86,748	737,808	80,081	650,163	55,785	476,771	52,637	422,305	266,806	258,428	86,748	462,430	81,508	2,069	86,748	81,696	86,748	81,696
\$9,000 under \$10,000.....	69,416	657,969	68,001	625,918	46,748	441,023	45,446	425,661	214,331	214,329	69,163	400,057	67,069	1,723	69,163	71,667	69,163	71,671
\$10,000 under \$11,000.....	71,074	745,456	69,936	714,483	56,500	593,618	55,476	570,028	243,265	241,130	71,074	476,161	70,282	2,069	71,074	85,735	71,074	85,735
\$11,000 under \$12,000.....	75,385	863,442	73,307	825,993	60,596	693,911	59,467	670,655	252,120	248,836	75,385	560,722	74,027	2,511	75,385	103,276	75,385	103,276
\$12,000 under \$13,000.....	60,333	751,583	59,772	725,650	51,290	640,039	50,842	620,386	203,201	202,086	60,333	503,177	60,333	2,274	60,333	93,095	60,333	93,095
\$13,000 under \$14,000.....	53,568	727,359	52,868	703,203	46,979	637,771	46,452	617,806	196,199	194,382	53,568	474,128	52,728	2,169	53,568	89,420	53,568	89,420
\$14,000 under \$15,000.....	45,929	664,485	44,673	631,392	42,108	608,865	40,861	578,244	154,257	152,561	45,929	458,200	45,907	2,280	45,907	87,100	45,907	87,100
\$15,000 under \$20,000.....	142,429	2,449,114	137,769	2,276,851	129,149	2,222,150	125,571	2,084,060	493,833	488,303	142,428	1,725,241	142,012	8,555	142,428	345,693	142,429	345,702
\$20,000 under \$25,000.....	63,454	1,400,185	60,662	1,261,896	60,094	1,326,090	58,096	1,216,104	234,322	229,969	63,451	1,015,017	63,401	5,285	63,451	216,519	63,454	216,581
\$25,000 under \$30,000.....	26,905	728,391	24,656	604,382	25,865	700,696	24,220	595,827	108,066	104,433	26,905	539,624	26,518	2,981	26,881	123,872	26,882	123,899
\$30,000 under \$50,000.....	26,904	977,172	23,441	683,660	25,770	937,658	22,941	669,396	100,666	97,617	26,773	737,015	26,576	4,704	26,763	192,545	26,772	192,624
\$50,000 under \$100,000.....	7,649	500,174	5,452	189,011	7,165	469,080	5,270	184,127	31,043	29,601	7,624	390,421	7,592	3,384	7,624	138,393	7,626	138,731
\$100,000 under \$200,000.....	1,160	149,939	851	43,128	1,050	135,415	803	41,585	4,519	4,154	1,153	115,835	1,147	1,339	1,153	53,829	1,157	54,182
\$200,000 under \$500,000.....	216	58,835	162	8,842	183	49,076	148	8,123	833	750	215	46,812	214	635	215	25,962	215	26,418
\$500,000 under \$1,000,000.....	21	13,737	18	838	19	12,485	16	820	86	77	20	10,209	20	150	20	6,167	20	6,262
\$1,000,000 or more.....	7	10,714	6	625	6	9,692	6	625	24	20	7	7,567	7	112	7	4,572	7	4,734
Summary classes:																		
Under \$5,000.....	497,531	1,181,280	439,246	1,008,974	94,336	293,684	64,601	228,934	86									

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
MASSACHUSETTS																				
Total.....	2,282,629	19,803,288	2,104,612	16,637,174	1,132,316	14,671,449	1,057,230	12,384,889	5,833,745	5,532,568	1,818,519	12,796,348	1,588,232	65,131	1,808,884	2,695,998	1,808,939	2,699,564		
Under \$1,000.....	218,314	78,184	204,327	115,547	9,078	31,845	7,294	11,739	256,818	246,065	-	-	-	-	-	-	(*)	(*)		
\$1,000 under \$2,000.....	210,077	320,308	198,016	290,431	19,696	32,619	16,130	27,435	288,037	261,422	46,317	11,916	-	-	46,317	1,690	46,317	1,690		
\$2,000 under \$3,000.....	167,370	418,988	145,782	340,902	27,765	67,155	20,050	38,641	294,482	245,276	118,535	130,287	56,733	234	118,535	19,122	118,535	19,122		
\$3,000 under \$4,000.....	155,369	539,047	128,450	418,452	33,073	115,168	25,816	74,182	264,913	213,764	134,982	272,833	101,244	858	131,706	41,752	131,706	41,752		
\$4,000 under \$5,000.....	132,250	600,061	118,575	509,819	37,474	172,039	30,664	121,345	267,552	246,419	125,660	332,974	91,222	1,103	120,270	53,073	120,270	53,073		
\$5,000 under \$6,000.....	112,566	614,691	95,282	491,448	35,614	196,289	30,579	162,987	238,133	214,386	111,227	372,709	98,157	1,533	110,989	62,758	110,989	62,758		
\$6,000 under \$7,000.....	143,087	929,837	133,390	815,201	60,839	393,042	56,792	330,341	341,659	316,715	139,563	561,613	127,683	2,222	139,563	97,178	139,563	97,178		
\$7,000 under \$8,000.....	125,600	940,588	116,717	834,906	67,258	501,236	62,653	439,341	329,881	318,701	124,724	588,297	112,942	2,329	124,724	103,023	124,724	103,023		
\$8,000 under \$9,000.....	121,912	1,037,808	115,683	924,779	69,719	597,825	65,585	525,338	313,347	294,791	121,756	652,254	113,345	2,739	121,713	116,284	121,713	116,284		
\$9,000 under \$10,000.....	121,487	1,159,138	115,185	1,045,738	92,254	881,991	90,250	815,909	385,263	373,466	121,444	717,700	118,236	3,046	121,444	126,970	121,444	126,970		
\$10,000 under \$11,000.....	119,669	1,254,934	114,862	1,161,209	91,057	955,658	89,064	896,961	408,312	402,668	119,669	793,316	117,345	3,470	119,669	143,843	119,669	143,843		
\$11,000 under \$12,000.....	103,151	1,187,735	99,008	1,107,418	86,678	999,708	83,605	937,324	381,147	374,668	103,150	752,162	102,213	3,411	102,478	135,537	102,478	135,537		
\$12,000 under \$13,000.....	99,014	1,240,198	96,282	1,164,757	87,339	1,093,115	85,832	1,037,336	363,042	361,970	98,992	810,394	98,235	3,642	98,992	149,985	98,992	149,985		
\$13,000 under \$14,000.....	77,455	1,043,908	74,635	962,282	69,212	932,026	67,240	869,440	284,108	280,263	77,455	698,522	77,251	3,197	77,455	131,415	77,455	131,415		
\$14,000 under \$15,000.....	63,440	916,825	61,063	829,193	56,997	823,997	55,467	758,847	226,211	225,959	63,440	622,612	63,376	2,903	63,440	119,318	63,440	119,318		
\$15,000 under \$20,000.....	180,775	3,084,882	172,831	2,783,406	165,960	2,834,903	160,642	2,603,465	674,913	660,895	180,762	2,157,318	179,681	10,525	180,762	430,468	180,762	430,510		
\$20,000 under \$25,000.....	61,989	1,370,720	56,583	1,130,762	58,259	1,288,422	54,441	1,095,373	239,815	233,703	61,848	989,154	61,725	5,250	61,848	212,324	61,848	212,346		
\$25,000 under \$30,000.....	24,390	668,844	21,879	527,662	22,629	620,096	20,684	505,950	96,010	92,604	24,390	492,995	24,390	2,914	24,390	114,392	24,390	114,410		
\$30,000 under \$50,000.....	29,446	1,103,173	24,192	683,982	27,405	1,023,553	23,207	655,173	118,411	111,721	29,414	845,835	29,279	5,744	29,402	230,238	29,402	230,325		
\$50,000 under \$100,000.....	12,541	823,384	9,807	379,657	11,579	760,495	9,279	362,836	51,257	47,791	12,489	646,939	12,480	5,729	12,489	233,376	12,502	233,632		
\$100,000 under \$200,000.....	2,220	290,357	1,688	94,437	2,003	260,273	1,607	90,910	8,584	7,737	2,198	219,928	2,193	2,541	2,195	102,463	2,207	103,441		
\$200,000 under \$500,000.....	443	122,841	322	22,219	370	101,560	298	21,068	1,611	1,384	440	86,256	438	1,173	439	47,545	440	48,428		
\$500,000 under \$1,000,000.....	49	34,043	40	1,992	44	30,807	38	1,973	184	150	49	22,692	49	327	49	13,886	49	13,888		
\$1,000,000 or more.....	15	22,794	13	975	14	21,317	13	975	55	50	15	17,642	15	241	15	9,858	15	10,494		
Summary classes:																				
Under \$5,000.....	883,380	1,956,587	795,150	1,675,150	127,086	355,137	99,954	273,342	1,371,802	1,212,946	425,494	748,010	249,199	2,195	416,828	115,636	416,848	115,778		
\$5,000 under \$10,000.....	624,652	4,682,062	576,257	4,112,072	325,684	2,570,384	305,859	2,273,917	1,608,283	1,518,059	618,714	2,892,573	570,363	11,869	618,433	506,213	618,433	506,213		
\$10,000 under \$15,000.....	462,729	5,643,600	445,850	5,224,859	391,283	4,804,504	381,200	4,499,909	1,662,820	1,645,528	462,706	3,677,006	458,420	16,622	462,034	680,098	462,034	680,098		
\$15,000 or more.....	311,868	7,521,036	287,355	5,625,093	288,263	6,941,427	270,209	5,337,723	1,190,840	1,156,035	311,605	5,478,759	310,250	34,444	311,589	1,394,049	311,624	1,397,473		
MICHIGAN																				
Total.....	3,154,639	29,267,515	2,907,628	25,256,468	1,851,559	23,278,320	1,698,385	20,072,402	8,840,027	8,537,188	2,641,371	19,067,100	2,343,674	96,713	2,633,776	4,004,953	2,633,902	4,007,957		
Under \$1,000.....	220,572	58,549	194,720	119,629	15,428	43,367	6,576	17,809	290,727	280,014	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	245,109	366,252	227,532	329,125	32,319	51,103	22,577	30,540	371,769	340,141	47,038	18,519	(*)	(*)	43,730	2,309	43,730	2,309		
\$2,000 under \$3,000.....	205,239	516,532	174,059	415,459	41,976	108,946	28,955	70,496	357,490	325,764	163,318	169,441	67,191	317	161,532	25,537	161,532	25,537		
\$3,000 under \$4,000.....	187,873	656,345	161,733	525,891	54,245	188,576	41,709	125,074	369,543	332,010	162,306	307,446	119,910	1,065	162,306	49,018	162,306	49,018		
\$4,000 under \$5,000.....	172,878	776,286	148,134	632,978	56,251	253,742	37,502	158,303	339,478	311,425	159,739	431,748	129,796	1,679	157,556	70,571	157,556	70,571		
\$5,000 under \$6,000.....	180,235	997,267	167,871	862,426	80,310	444,882	72,315	365,632	411,914	388,434	173,238	581,388	154,191	2,075	173,238	96,137	173,251	96,192		
\$6,000 under \$7,000.....	157,573	1,019,774	140,204	861,249	75,782	492,164	64,608	399,697	424,827	406,067	156,613	566,793	133,207	2,166	156,470	97,125	156,470	97,146		
\$7,000 under \$8,000.....	198,552	1,497,047	182,670	1,336,235	129,959	981,901	122,070	889,078	607,382	581,198	196,235	871,412	172,395	3,430	196,235	150,168	196,235	150,168		
\$8,000 under \$9,000.....	206,189	1,754,151	194,775	1,603,712	139,081	1,185,553	130,156	1,063,998	628,311	607,837	202,388	1,057,679	195,809	4,489	202,388	186,060	202,388	186,060		
\$9,000 under \$10,000.....	205,866	1,954,539	198,763	1,798,353	152,063	1,445,964	146,209	1,321,387	667,581	648,389	205,796	1,190,776	201,376	5,236	205,796	212,658	205,797	212,661		
\$10,000 under \$11,000.....	170,198	1,783,836	162,318	1,649,055	146,193	1,531,802	138,585	1,407,347	613,459	603,627	170,185	1,112,156	168,244	4,779	170,185	197,979	170,185	197,979		
\$11,000 under \$12,000.....	144,436	1,657,777	139,186	1,532,600	127,506	1,464,689	123,860	1,364,096	534,779	528,256	143,802	1,048,874	143,032	4,660	143,801	189,821	143,801	189,821		
\$12,000 under \$13,000.....	139,516	1,741,290	136,974	1,647,596	124,047	1,548,926	121,671	1,461,646	512,835	508,758	138,858	1,142,406	138,209	5,318	138,858	211,052	13			

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—(Continued)

MINNESOTA																		
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
Total.....	1,389,365	11,172,133	1,223,624	9,301,160	779,936	8,869,529	689,487	7,409,043	3,894,405	3,730,670	1,075,920	6,816,295	924,641	33,005	1,065,442	1,380,627	1,065,462	1,382,476
Under \$1,000.....	111,550	25,476	94,843	65,171	14,171	-24,455	5,342	11,695	172,604	162,272	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	145,910	214,340	119,299	168,582	16,772	25,826	7,140	13,037	210,751	189,974	19,680	6,091	-	-	19,680	820	19,680	820
\$2,000 under \$3,000.....	106,291	265,447	80,794	192,365	25,971	65,757	13,850	34,042	203,668	169,938	70,408	70,550	27,835	123	68,598	10,395	68,598	10,395
\$3,000 under \$4,000.....	110,323	391,058	88,615	292,481	30,599	107,717	23,087	69,351	238,341	219,793	92,889	179,994	62,964	561	85,815	28,005	85,818	28,014
\$4,000 under \$5,000.....	94,352	424,668	79,152	328,822	38,085	171,418	29,417	113,643	222,624	205,321	84,004	228,363	65,447	807	83,443	37,075	83,443	37,075
\$5,000 under \$6,000.....	104,666	570,479	94,589	467,264	45,727	249,257	40,831	185,151	242,300	232,771	100,828	322,617	81,566	1,160	100,429	54,273	100,429	54,273
\$6,000 under \$7,000.....	86,024	558,831	77,843	465,209	51,812	337,205	46,333	259,870	270,504	264,208	79,341	299,322	69,430	1,148	79,146	50,771	79,146	50,771
\$7,000 under \$8,000.....	78,732	589,774	71,536	470,671	52,425	394,679	47,309	309,410	220,402	208,728	78,197	354,156	71,439	1,386	77,960	60,845	77,960	60,845
\$8,000 under \$9,000.....	53,466	455,190	50,335	409,562	44,085	374,698	41,390	332,778	198,596	196,861	52,791	250,611	49,977	986	52,787	42,256	52,787	42,256
\$9,000 under \$10,000.....	64,211	611,659	59,852	531,099	59,482	565,853	55,123	483,710	225,708	213,466	64,211	360,464	63,601	1,482	64,086	61,352	64,086	61,352
\$10,000 under \$11,000.....	75,441	790,344	70,246	704,962	62,062	649,676	58,644	589,529	254,476	247,040	75,314	496,616	75,127	2,180	75,252	89,070	75,252	89,070
\$11,000 under \$12,000.....	70,550	813,532	67,504	739,762	61,755	713,078	59,930	665,629	270,269	268,533	70,550	497,564	69,708	2,202	70,550	90,185	70,550	90,185
\$12,000 under \$13,000.....	47,718	596,940	46,180	558,327	45,875	573,778	44,981	543,453	197,331	195,771	47,718	366,745	47,716	1,611	47,718	65,826	47,718	65,827
\$13,000 under \$14,000.....	44,473	600,585	42,692	564,097	42,522	574,462	41,384	547,398	178,097	178,046	44,473	383,756	44,473	1,726	44,473	70,792	44,473	70,792
\$14,000 under \$15,000.....	34,540	502,069	32,750	463,543	33,396	485,577	31,606	447,464	133,798	132,365	34,540	327,577	34,540	1,482	34,540	60,839	34,540	60,839
\$15,000 under \$20,000.....	97,957	1,657,078	92,754	1,494,416	94,500	1,597,874	89,847	1,449,039	394,534	391,803	97,846	1,118,963	97,748	5,293	97,837	217,774	97,837	217,792
\$20,000 under \$25,000.....	30,188	669,770	27,418	550,691	29,079	644,777	26,529	532,386	121,613	119,739	30,188	473,840	30,188	2,459	30,188	100,379	30,188	100,379
\$25,000 under \$30,000.....	11,681	318,572	9,741	231,330	11,032	300,118	9,502	225,763	45,210	43,145	11,681	228,610	11,680	1,305	11,681	51,838	11,681	51,862
\$30,000 under \$50,000.....	14,602	545,397	12,227	352,308	14,232	530,467	12,174	351,469	64,189	62,946	14,587	409,757	14,536	2,631	14,587	107,209	14,590	107,313
\$50,000 under \$100,000.....	5,583	358,830	4,333	185,676	5,341	343,009	4,186	181,254	24,845	23,845	5,571	280,376	5,571	2,440	5,571	98,470	5,571	98,501
\$100,000 under \$200,000.....	885	115,218	744	50,404	823	107,115	718	49,476	3,719	3,400	882	88,418	876	1,008	882	40,803	885	41,016
\$200,000 under \$500,000.....	184	53,767	149	11,522	160	46,771	139	11,097	600	582	183	38,448	181	521	181	21,576	181	21,576
\$500,000 under \$1,000,000.....	25	16,274	17	1,841	20	13,190	16	1,418	101	78	25	13,284	25	196	25	8,047	25	8,303
\$1,000,000 or more.....	13	26,835	11	1,055	10	21,682	9	981	35	27	13	20,173	13	298	13	12,420	13	13,128
Summary classes:																		
Under \$5,000.....	568,426	1,320,989	462,703	1,047,421	125,598	346,262	78,836	241,768	1,047,988	947,298	266,981	484,998	156,246	1,490	257,536	76,296	257,550	76,396
\$5,000 under \$10,000.....	387,099	2,785,932	354,155	2,343,805	253,531	1,921,692	230,986	1,570,920	1,157,510	1,116,034	375,368	1,587,170	336,013	6,162	374,408	269,498	374,408	269,498
\$10,000 under \$15,000.....	272,722	3,303,471	259,372	3,030,691	245,610	2,996,571	236,545	2,793,473	1,033,971	1,021,755	272,595	2,072,258	271,564	9,201	272,533	376,712	272,533	376,713
\$15,000 or more.....	161,118	3,761,741	147,394	2,879,242	155,197	3,605,002	143,120	2,802,881	654,936	645,583	160,976	2,671,867	160,818	16,152	160,965	658,122	160,971	659,869
MISSISSIPPI																		
Total.....	590,383	3,966,264	535,620	3,361,526	364,634	3,139,442	328,611	2,665,935	1,707,044	1,652,403	437,304	2,246,076	326,648	10,347	433,746	444,812	433,752	445,135
Under \$1,000.....	52,122	-7,222	42,231	31,176	14,948	-24,089	7,356	13,077	97,466	91,437	-	-	-	-	-	(*)	(*)	508
\$1,000 under \$2,000.....	66,325	96,891	58,521	85,371	16,703	24,365	11,125	16,159	120,127	111,159	(*)	(*)	-	-	(*)	(*)	12,162	
\$2,000 under \$3,000.....	60,533	153,390	54,346	136,427	25,742	66,723	22,814	61,614	155,399	144,132	33,565	25,780	(*)	(*)	31,788	3,672	31,788	3,672
\$3,000 under \$4,000.....	45,838	163,089	38,845	143,413	22,644	80,629	17,240	66,504	117,435	109,560	38,225	61,225	20,926	173	36,447	9,646	36,447	9,646
\$4,000 under \$5,000.....	65,621	294,007	64,273	268,545	39,102	174,567	38,000	150,108	183,502	179,080	57,698	121,586	27,313	313	57,698	19,364	57,698	19,364
\$5,000 under \$6,000.....	38,110	210,525	35,219	193,297	25,590	141,169	24,418	134,283	132,824	130,553	36,292	84,625	21,757	245	36,292	13,546	36,292	13,546
\$6,000 under \$7,000.....	50,137	325,538	46,606	299,419	34,299	225,829	32,611	211,833	179,412	177,937	48,417	155,536	39,736	557	48,415	25,760	48,415	25,760
\$7,000 under \$8,000.....	27,000	202,801	22,509	164,291	16,262	122,574	15,389	111,711	71,289	66,010	26,746	124,144	25,880	488	26,746	20,867	26,746	20,867
\$8,000 under \$9,000.....	31,115	262,913	29,710	244,831	29,149	246,889	27,990	230,863	112,436	112,309	30,624	132,582	28,601	510	30,623	21,555	30,623	21,555
\$9,000 under \$10,000.....	32,453	309,977	31,554	298,943	27,049	260,298	26,151	250,213	85,457	85,155	32,453	201,709	32,395	857	32,453	35,205	32,453	35,205
\$10,000 under \$11,000.....	22,120	231,266	21,348	215,566	21,199	221,972	20,608	208,279	83,767	83,591	22,120	137,730	22,117	576	22,120	23,619	22,120	23,619
\$11,000 under \$12,000.....	16,896	194,447	16,558	178,432	14,724	169,663	14,386	154,257	63,877	63,135	16,896	116,443	16,724	509	16,896	20,851	16,896	20,851
\$12,000 under \$13,000.....	18,644	232,602	16,986	202,224	17,655	220,196	15,997	191,004	59,319	58,834	18,644	152,487	18,643	676	18,643	27,774	18,643	27,774
\$13,000 under \$14,000.....	14,891	199,410	14,336	187,134	14,085	188,917	13,653	178,246	56,844	56,721	14,891	128,599	14,891	576	14,891	23,618	14,891	23,618
\$14,000 under \$15,000.....	8,634	125,290	8,140	112,045	8,585	124,562	8,140	112,045	33,107	33,107	8,634	83,642	8,634	377	8,634	15,499	8,634	15,499
\$15,000 under \$20,000.....	23,175	396,817	21,532	338,954	21,646	371,060	20,452	326,973	88,050	85,910	23,174	271,609	23,148	1,301	23,174	53,511	23,175	53,518
\$20,000 under \$25,000.....	7,456	162,430	6,496	115,889	6,889	150,465	6,336											

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
MISSOURI																				
Total.....	1,680,561	13,643,267	1,476,708	11,420,285	1,015,621	10,941,446	899,730	9,205,309	4,732,107	4,533,862	1,343,107	8,644,611	1,120,894	42,748	1,338,488	1,797,228	1,338,498	1,798,299		
Under \$1,000.....	126,853	9,113	95,510	65,137	25,462	-33,907	12,186	15,753	207,109	190,604	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	155,162	232,981	122,116	178,514	24,473	35,773	11,221	14,773	246,089	218,711	32,781	9,394	-	-	32,781	1,318	32,781	1,318		
\$2,000 under \$3,000.....	145,031	354,353	117,932	275,808	38,586	95,488	24,612	57,606	301,374	266,345	91,529	77,133	30,907	127	91,275	11,430	91,275	11,430		
\$3,000 under \$4,000.....	126,592	444,649	103,562	354,137	48,573	167,112	35,695	118,506	283,873	260,786	107,985	184,400	62,395	565	105,631	29,008	105,631	29,008		
\$4,000 under \$5,000.....	121,935	552,457	104,488	460,512	52,527	237,532	45,561	196,319	320,030	294,106	109,498	255,868	73,024	751	109,244	41,081	109,244	41,081		
\$5,000 under \$6,000.....	106,104	583,419	92,472	497,169	63,173	349,036	54,022	292,097	268,163	251,723	103,767	329,378	83,154	1,092	102,098	53,413	102,099	53,414		
\$6,000 under \$7,000.....	108,641	714,382	98,502	620,783	66,622	435,994	59,057	366,499	330,043	324,488	106,317	389,202	94,866	1,457	106,315	65,539	106,315	65,539		
\$7,000 under \$8,000.....	107,941	812,391	102,535	741,976	84,007	632,219	79,057	572,445	343,053	340,130	107,765	460,244	97,784	1,733	107,743	77,652	107,743	77,652		
\$8,000 under \$9,000.....	78,524	664,238	75,861	606,148	64,921	548,843	62,443	491,524	250,797	246,450	78,523	405,547	76,469	1,682	78,462	69,972	78,462	69,972		
\$9,000 under \$10,000.....	99,523	943,730	96,210	901,620	84,505	801,387	81,563	766,684	353,013	347,341	99,523	573,276	99,295	2,422	99,523	99,687	99,523	99,687		
\$10,000 under \$11,000.....	79,857	839,177	75,996	783,177	71,537	752,404	67,676	700,520	278,761	275,048	79,737	535,640	79,556	2,302	79,737	94,541	79,737	94,541		
\$11,000 under \$12,000.....	67,075	768,446	63,017	698,573	58,217	667,665	56,360	625,218	242,334	239,595	67,075	504,472	66,771	2,223	67,075	91,487	67,075	91,487		
\$12,000 under \$13,000.....	69,194	863,702	64,788	788,816	60,474	755,484	57,699	703,497	241,292	237,145	69,193	578,338	69,193	2,613	69,193	107,018	69,193	107,018		
\$13,000 under \$14,000.....	50,437	682,169	47,944	612,715	48,596	657,272	46,226	588,233	195,458	192,815	50,437	454,465	50,437	2,049	50,437	84,251	50,437	84,251		
\$14,000 under \$15,000.....	47,587	689,734	44,169	619,820	45,154	654,933	42,582	601,113	169,823	166,714	47,585	487,389	47,585	2,254	47,585	92,882	47,587	92,908		
\$15,000 under \$20,000.....	116,206	1,982,874	110,375	1,767,283	109,718	1,872,142	105,100	1,690,744	428,179	421,631	115,990	1,420,248	115,797	6,878	115,990	282,844	115,991	282,907		
\$20,000 under \$25,000.....	36,580	805,207	32,309	765,461	34,815	765,461	31,222	616,048	131,651	127,318	36,580	603,653	36,415	3,204	36,580	130,076	36,580	130,076		
\$25,000 under \$30,000.....	11,556	314,857	9,207	201,920	11,059	301,427	9,025	199,997	44,109	42,327	11,556	240,479	11,556	1,358	11,556	55,700	11,556	55,700		
\$30,000 under \$50,000.....	17,213	643,023	13,398	354,517	15,441	580,151	12,481	339,339	63,282	59,503	17,198	519,411	17,176	3,563	17,198	144,473	17,198	144,486		
\$50,000 under \$100,000.....	6,961	460,141	5,121	185,046	6,371	424,357	4,812	178,360	27,568	25,590	6,937	383,735	6,937	3,489	6,937	143,080	6,937	143,130		
\$100,000 under \$200,000.....	1,298	168,808	977	57,270	1,145	148,236	926	55,648	5,021	4,583	1,293	140,311	1,290	1,652	1,291	67,135	1,294	67,241		
\$200,000 under \$500,000.....	256	72,177	188	12,501	217	60,712	178	12,178	802	802	255	68,638	253	817	254	33,428	255	33,723		
\$500,000 under \$1,000,000.....	26	16,820	23	1,992	23	15,077	21	1,956	105	86	25	12,197	25	184	25	7,537	26	7,666		
\$1,000,000 or more.....	9	24,419	8	1,092	5	16,648	5	252	28	21	9	21,052	9	333	9	13,656	9	14,033		
Summary classes:																				
Under \$5,000.....	675,573	1,593,554	543,608	1,334,108	189,621	501,997	129,275	402,957	1,358,475	1,230,552	343,342	526,936	166,326	1,443	340,480	82,856	340,481	82,867		
\$5,000 under \$10,000.....	500,733	3,718,160	465,580	3,367,696	363,228	2,767,479	336,142	2,489,248	1,545,069	1,510,132	495,895	2,157,646	451,568	8,386	494,141	366,263	494,142	366,263		
\$10,000 under \$15,000.....	314,150	3,843,227	295,914	3,503,102	283,978	3,487,757	270,543	3,218,582	1,127,668	1,111,317	314,027	2,560,305	313,542	11,441	314,027	470,179	314,029	470,206		
\$15,000 or more.....	190,105	4,488,325	171,606	3,215,378	178,794	4,184,211	163,770	3,094,522	700,895	681,861	189,843	3,399,725	189,458	21,477	189,840	877,929	189,846	878,961		
MONTANA																				
Total.....	249,516	1,767,986	208,214	1,353,546	148,755	1,398,469	122,230	1,081,506	714,590	684,346	186,487	1,091,192	144,910	5,052	184,388	212,367	184,388	212,511		
Under \$1,000.....	30,987	-10,934	25,378	16,900	5,929	-20,022	1,849	4,686	46,051	44,146	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	24,381	33,708	21,138	29,835	6,543	8,408	5,329	7,211	47,779	45,100	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000.....	22,529	55,046	18,507	35,734	4,102	10,436	2,881	5,237	36,494	33,314	14,873	13,759	7,753	26	12,962	1,923	12,962	1,923		
\$3,000 under \$4,000.....	15,742	53,639	12,089	39,601	7,992	27,401	4,716	14,484	45,973	42,917	11,135	12,667	7,753	26	11,135	1,815	11,135	1,815		
\$4,000 under \$5,000.....	11,432	51,040	6,460	26,499	6,983	30,109	4,296	18,785	29,307	27,456	11,084	23,325	4,486	58	11,017	3,693	11,017	3,693		
\$5,000 under \$6,000.....	15,347	86,282	13,851	74,700	8,231	45,784	6,992	37,361	43,051	42,280	15,104	47,686	10,278	167	15,104	8,109	15,104	8,109		
\$6,000 under \$7,000.....	14,085	93,014	10,481	66,870	10,543	68,990	8,831	55,480	49,801	47,894	14,084	48,804	11,667	173	13,963	7,590	13,963	7,590		
\$7,000 under \$8,000.....	12,150	90,745	9,947	72,512	10,242	76,704	9,690	70,021	46,088	44,437	12,149	48,985	11,353	177	12,149	8,058	12,149	8,058		
\$8,000 under \$9,000.....	16,860	143,410	15,281	126,299	13,303	112,398	11,981	97,559	55,283	54,255	16,860	86,189	16,225	384	16,860	14,998	16,860	14,998		
\$9,000 under \$10,000.....	24,294	228,121	21,521	198,685	20,736	194,733	18,220	167,616	85,724	80,515	24,294	139,640	22,521	587	24,294	24,497	24,294	24,497		
\$10,000 under \$11,000.....	14,541	152,214	12,746	131,121	12,235	128,111	11,333	117,614	49,626	47,145	14,420	98,803	13,714	400	14,420	17,370	14,420	17,370		
\$11,000 under \$12,000.....	6,864	78,841	6,479	73,439	6,651	76,360	6,266	69,894	28,340	28,340	6,864	47,720	6,744	202	6,864	8,383	6,864	8,383		
\$12,000 under \$13,000.....	12,001	149,500	10,505	106,518	8,350	103,898	6,975	72,941	35,777	33,040	12,001	108,226	12,001	532	12,001	21,278	12,001	21,278		
\$13,000 under \$14,000.....	6,047	82,268	5,490	74,284	6,047	82,268	5,490	74,284	28,354	28,332	6,047	53,031	6,047	235	6,047	9,633	6,047	9,633		
\$14,000 under \$15,000.....	2,936	42,432	2,669	33,997	2,936	42,432	2,669	33,997	13,115	13,115	2,936	30,088	2,936	136	2,936	5,564	2,936	5,564		
\$15,000 under \$20,000.....	11,719	199,354	10,054	149,087	10,523	179,126	9,203	138,090	43,481	42,301	11,718	142,094	11,648	725	11,718	28,617	11,718	28,617		
\$20,000 under \$25,000.....	3,701	82,891	2,724	48,515																

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
NEW HAMPSHIRE																				
Total.....	298,847	2,362,047	273,461	2,024,948	162,842	1,779,197	154,832	1,583,256	826,651	789,790	250,248	1,511,732	205,962	7,149	248,491	303,037	248,492	303,210		
Under \$1,000.....	24,032	11,944	21,905	13,359	6,844	8,569	1,732	1,395	33,590	30,222	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	22,831	33,792	21,811	43,568			3,477	17,268	43,339	39,260	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000.....	19,292	52,298	13,452	33,872			48	30	26,566	20,930	18,608	22,265	10,105	44	16,922	3,380	16,922	3,380		
\$3,000 under \$4,000.....	24,316	87,728	22,103	73,760			7,435	27,666	7,003	24,297	50,471	44,833	22,094	42,793	120	22,094	6,621	22,094		
\$4,000 under \$5,000.....	28,848	131,547	26,211	116,365	9,764	43,756	9,170	39,486	72,051	66,939	25,024	63,587	15,882	240	25,024	10,329	25,024			
\$5,000 under \$6,000.....	20,981	117,005	18,120	95,979	10,150	55,822	9,371	50,872	51,376	49,294	20,844	63,247	15,236	204	20,844	10,035	20,844			
\$6,000 under \$7,000.....	24,871	162,758	24,284	146,295	14,644	96,518	14,170	89,335	66,395	63,095	24,871	98,201	21,439	396	24,871	16,985	24,871			
\$7,000 under \$8,000.....	17,369	130,229	16,675	120,193	11,974	89,145	11,542	81,900	64,494	64,363	17,369	71,766	15,326	256	17,369	11,604	17,369			
\$8,000 under \$9,000.....	15,024	127,371	12,996	111,720	9,942	85,674	9,696	88,032	45,434	44,697	14,893	80,140	14,026	321	14,825	14,272	14,825			
\$9,000 under \$10,000.....	18,069	170,377	17,888	167,403	14,637	138,463	14,589	136,269	56,021	54,371	18,069	109,480	18,069	472	18,069	19,357	18,069			
\$10,000 under \$11,000.....	18,276	193,163	17,870	185,451	16,868	178,338	16,462	170,626	69,522	68,786	18,276	125,440	18,229	540	18,276	22,063	18,276			
\$11,000 under \$12,000.....	13,163	150,886	12,664	135,906	12,797	146,682	12,298	131,471	49,557	48,550	13,163	98,549	12,426	409	13,163	17,444	13,163			
\$12,000 under \$13,000.....	8,613	107,923	8,214	101,663	7,809	97,723	7,478	92,347	36,274	36,274	8,613	71,559	8,613	323	8,613	13,316	8,613			
\$13,000 under \$14,000.....	8,473	113,298	7,601	100,438	7,732	103,567	7,601	100,438	27,210	25,872	8,473	82,677	8,473	383	8,473	15,684	8,473			
\$14,000 under \$15,000.....	4,796	69,990	4,559	62,968	4,665	68,048	4,428	62,933	16,530	16,530	4,796	51,265	4,796	238	4,796	9,770	4,796			
\$15,000 under \$20,000.....	18,049	306,456	17,028	275,642	16,539	280,185	16,221	262,555	67,041	66,422	18,049	224,690	18,049	1,092	18,049	45,190	18,049			
\$20,000 under \$25,000.....	5,195	113,988	4,543	91,259	5,076	111,147	4,449	90,701	22,686	22,086	5,195	85,670	5,195	445	5,195	18,257	5,195			
\$25,000 under \$30,000.....	2,386	65,403	1,980	42,526	2,034	55,543	1,805	39,232	9,832	9,617	2,386	50,760	2,386	296	2,386	12,152	2,386			
\$30,000 under \$50,000.....	2,944	111,643	2,458	66,960	2,919	110,761	2,458	66,960	12,592	12,402	2,944	85,315	2,821	558	2,944	22,902	2,944			
\$50,000 under \$100,000.....	1,165	78,937	984	33,700	877	59,336	727	31,631	4,954	4,728	1,165	63,215	1,156	572	1,162	23,672	1,162			
\$100,000 under \$200,000.....	131	17,201	100	5,051	117	15,500	94	4,916	499	450	131	14,466	131	166	131	6,807	131			
\$200,000 under \$500,000.....	19	5,232	13	813	15	3,876	11	505	57	43	19	3,934	19	53	19	2,169	19			
\$500,000 under \$1,000,000.....	4	2,878	2	57	4	2,878	2	57	29	26	3	1,350	3	21	3	842	4			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Summary classes:																				
Under \$5,000.....	119,319	317,310	105,482	280,923	24,043	79,991	21,430	82,476	226,017	202,184	70,989	130,008	39,569	405	69,303	20,516	69,303			
\$5,000 under \$10,000.....	96,314	707,739	89,963	641,590	61,347	465,622	59,368	446,407	283,720	275,820	96,046	422,834	84,096	1,649	95,978	72,254	95,978			
\$10,000 under \$15,000.....	53,321	635,261	50,908	586,427	49,871	594,357	48,267	557,815	199,224	196,012	53,321	429,489	52,537	1,894	53,321	78,276	53,321			
\$15,000 or more.....	29,893	701,737	27,108	516,008	27,581	639,226	25,767	496,556	117,690	115,774	29,892	529,401	29,760	3,201	29,889	131,991	29,890			
NEW JERSEY																				
Total.....	2,829,051	27,017,651	2,602,436	23,102,549	1,529,910	21,034,106	1,397,638	17,957,647	7,558,133	7,167,032	2,309,705	17,891,380	2,032,469	93,627	2,296,322	3,859,725	2,296,361	3,862,677		
Under \$1,000.....	217,792	49,316	206,892	119,184	11,491	-49,017	5,342	15,028	259,785	242,077	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	226,434	331,875	207,915	289,512	19,863	31,934	12,585	17,619	332,038	287,651	34,668	10,761	-	-	34,667	1,689	34,667			
\$2,000 under \$3,000.....	213,525	532,211	170,727	384,743	51,298	129,962	31,992	62,433	390,809	324,944	147,603	143,160	53,713	272	140,950	20,098	140,959			
\$3,000 under \$4,000.....	175,392	617,481	140,109	485,429	45,408	159,193	25,733	86,030	360,501	310,075	148,670	279,771	108,285	978	147,006	44,606	147,007			
\$4,000 under \$5,000.....	142,228	637,665	121,774	512,143	32,318	146,703	20,447	75,749	280,414	243,935	138,582	350,220	106,567	1,392	135,211	58,306	135,211			
\$5,000 under \$6,000.....	170,564	942,249	157,646	801,489	57,257	318,242	50,197	239,002	410,243	374,397	162,330	514,933	131,062	1,852	160,666	86,309	160,666			
\$6,000 under \$7,000.....	154,509	1,003,635	144,861	907,236	61,841	404,671	57,183	353,708	367,371	343,700	151,791	611,557	2,430	151,791	107,424	151,791	107,424			
\$7,000 under \$8,000.....	159,463	1,199,509	151,834	1,091,675	75,270	567,653	69,757	507,859	381,329	369,225	158,816	767,951	148,733	3,244	158,816	136,737	158,816			
\$8,000 under \$9,000.....	127,515	1,079,879	117,226	963,193	94,581	804,227	86,646	722,919	396,057	384,699	125,343	645,443	118,048	2,572	125,319	112,707	125,319			
\$9,000 under \$10,000.....	158,309	1,501,263	148,967	1,371,835	111,894	1,065,782	106,223	966,079	498,019	482,449	158,055	916,995	150,691	3,835	158,055	164,104	158,055			
\$10,000 under \$11,000.....	134,092	1,405,946	130,332	1,311,596	103,559	1,084,356	100,747	1,012,174	415,962	406,759	133,257	909,838	133,086	4,046	133,257	165,142	133,257			
\$11,000 under \$12,000.....	127,287	1,462,215	125,030	1,374,127	109,723	1,259,725	107,583	1,186,175	457,911	451,423	127,158	926,932	126,277	4,070	127,158	168,008	127,158			
\$12,000 under \$13,000.....	139,272	1,744,850	133,610	1,598,259	114,985	1,439,304	112,188	1,343,915	463,009	450,304	139,271	1,171,596	138,366	5,372	139,271	219,189	139,271			
\$13,000 under \$14,000.....	97,073	1,309,024	94,139	1,242,459	88,529	1,193,774	86,629	1,142,122	345,486	341,948	97,073	878,690	96,944	4,080	97,073	164,808	97,073			
\$14,000 under \$15,000.....	91,238	1,317,552	90,416	1,257,022	81,910	1,183,480	81,334	1,131,864	334,996	331,075	91,238	899,955	90,916	4,426	91,238	172,434	91,238			
\$15,000 under \$20,000.....	275,110	4,721,086	264,775	4,352,180	259,913	4,463,085	251,907	4,161,116	1,016,905	999,434	275,041	3,338,101	273,711	16,220	275,038	664,007	275,038			
\$20,000 under \$25,000.....	103,960	2,304,081	96,531	1,991,525	98,965	2,193,649	93,773	1,945,511	389,352	381,329	103,950	1,701,369	103,629	9,103	103,950	367,087	103,950			
\$25,000 under \$30,000.....	42,077	1,138,423	38,285	900,561	40,688	1,101,768	37,416	884,804	163,480	159,710	42,033	856,085	41,906	4,798	42,033	197,137	42,			

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
NEW MEXICO																		
Total.....	342,082	2,437,174	313,807	2,128,103	185,069	1,864,293	170,434	1,630,308	946,800	911,359	247,583	1,471,988	202,199	6,933	247,312	295,880	247,324	296,357
Under \$1,000.....	51,013	1,862	44,694	24,191	4,943	-14,579	3,185	4,219	65,242	62,676	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	29,248	41,457	25,255	35,390					43,498	40,282	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	21,954	53,932	19,898	61,442	9,224	18,538	4,389	22,449	65,361	63,733	13,514	10,602	(*)	(*)	13,246	1,537	13,246	1,537
\$3,000 under \$4,000.....	25,564	87,557	24,516	83,598	11,930	40,446	11,149	37,218	57,116	53,897	19,095	35,828	11,815	111	19,095	5,728	19,095	5,728
\$4,000 under \$5,000.....	28,756	129,436	23,521	106,283	11,378	51,694	10,419	46,158	64,281	62,143	26,275	68,324	21,144	228	26,275	11,108	26,275	11,108
\$5,000 under \$6,000.....	22,270	122,445	21,544	119,962	17,974	98,441	17,533	93,369	72,027	68,242	22,154	57,806	17,453	148	22,154	9,059	22,162	9,072
\$6,000 under \$7,000.....	28,654	183,113	27,902	177,906	20,630	131,225	19,878	126,563	101,873	98,733	28,654	80,644	18,707	236	28,654	13,112	28,654	13,112
\$7,000 under \$8,000.....	12,939	95,827	12,413	90,374	9,136	67,246	8,611	64,316	49,814	47,407	12,939	44,301	10,428	162	12,939	7,455	12,939	7,455
\$8,000 under \$9,000.....	11,438	99,270	11,097	84,434	5,823	50,859	5,483	36,465	28,857	24,742	11,438	59,828	9,283	252	11,438	10,800	11,438	10,800
\$9,000 under \$10,000.....	28,175	267,082	25,744	231,787	18,652	177,525	18,501	164,431	89,861	83,839	28,175	163,947	27,944	716	28,175	29,477	28,175	29,477
\$10,000 under \$11,000.....	13,303	139,644	13,254	134,481	13,303	139,644	13,254	134,481	52,202	51,159	13,303	133,145	13,161	352	13,303	14,271	13,303	14,271
\$11,000 under \$12,000.....	10,014	113,339	9,878	109,978	9,255	104,477	9,119	101,116	39,249	39,131	10,014	70,348	10,014	307	10,014	12,587	10,014	12,587
\$12,000 under \$13,000.....	9,671	121,330	9,344	115,836	8,159	102,054	7,913	98,802	33,936	33,652	9,671	83,281	9,671	384	9,671	15,741	9,671	15,741
\$13,000 under \$14,000.....	10,020	135,801	9,918	128,883	7,597	102,969	7,495	100,023	31,298	31,277	10,020	93,551	10,019	446	10,020	18,289	10,020	18,322
\$14,000 under \$15,000.....	5,623	81,883	5,518	79,046	5,623	81,883	5,518	79,046	25,461	25,415	5,623	51,378	5,623	230	5,623	9,420	5,623	9,420
\$15,000 under \$20,000.....	18,543	313,458	17,531	283,177	17,442	294,457	16,604	267,362	70,757	69,830	18,543	216,919	18,312	1,038	18,543	42,715	18,311	42,715
\$20,000 under \$25,000.....	8,402	185,569	7,340	149,069	8,048	178,074	7,163	146,398	31,841	31,221	8,402	139,584	8,402	727	8,402	29,537	8,402	29,537
\$25,000 under \$30,000.....	2,467	67,818	1,920	44,377	2,289	63,100	1,790	42,123	9,175	8,913	2,467	52,267	2,467	291	2,467	12,159	2,467	12,159
\$30,000 under \$50,000.....	3,035	112,729	1,901	48,214	2,801	104,081	1,901	48,214	10,998	10,354	3,035	93,186	3,035	626	3,034	25,633	3,035	25,647
\$50,000 under \$100,000.....	837	55,122	505	15,441	727	46,973	445	13,702	3,388	3,210	837	44,968	823	400	836	16,247	837	16,485
\$100,000 under \$200,000.....	125	16,853	92	2,956	107	14,322	83	2,608	455	399	124	12,723	124	143	124	5,933	125	5,996
\$200,000 under \$500,000.....	27	7,613	20	1,186	24	6,830	19	1,153	96	91	27	5,403	27	76	27	2,973	27	3,032
\$500,000 under \$1,000,000.....	4	4,034	2	92	4	4,034	2	92	14	13	4	3,167	4	49	4	1,989	4	2,045
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	156,535	314,244	137,884	310,904	37,475	96,099	29,142	110,044	295,498	282,731	62,384	115,541	36,702	350	62,116	18,484	62,117	18,484
\$5,000 under \$10,000.....	103,476	767,737	98,700	704,463	72,215	525,296	70,006	485,144	342,432	323,963	103,360	406,526	83,815	1,513	103,360	69,903	103,368	69,916
\$10,000 under \$15,000.....	48,631	591,996	47,912	568,223	43,937	531,027	43,299	513,467	182,146	180,634	48,631	381,704	48,488	1,719	48,631	70,307	48,631	70,341
\$15,000 or more.....	33,440	763,196	29,311	544,512	31,442	711,872	28,007	521,652	126,724	124,031	33,208	568,218	33,194	3,350	33,205	137,184	33,208	137,614
NEW YORK																		
Total.....	7,054,462	66,804,261	6,418,144	55,298,483	3,623,659	48,522,029	3,304,135	40,127,885	18,685,026	17,672,373	5,833,905	42,427,023	5,048,705	225,057	5,812,702	9,312,966	5,813,086	9,333,683
Under \$1,000.....	489,670	72,535	431,999	302,796	27,072	-154,257	10,139	44,957	594,244	555,026	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	578,233	869,337	515,668	743,746	67,221	103,710	46,560	68,209	834,945	791,995	134,517	37,367	(*)	(*)	134,391	5,253	134,391	5,253
\$2,000 under \$3,000.....	497,376	1,242,429	401,279	946,819	103,666	264,402	69,098	159,509	962,946	796,149	333,090	332,620	145,270	533	326,351	48,787	326,352	48,829
\$3,000 under \$4,000.....	422,211	1,483,882	351,283	1,149,677	121,763	428,892	89,932	264,288	942,658	814,363	353,536	609,928	225,682	2,011	343,198	96,472	343,198	96,472
\$4,000 under \$5,000.....	494,162	2,218,679	427,123	1,830,883	177,600	796,625	139,231	571,584	1,088,326	960,699	467,557	1,134,469	346,925	3,928	465,536	184,367	465,537	184,440
\$5,000 under \$6,000.....	463,822	2,560,165	414,125	2,214,450	160,769	884,820	137,574	715,809	1,042,966	973,517	452,787	1,445,237	358,172	5,364	451,084	244,621	451,085	244,874
\$6,000 under \$7,000.....	454,181	2,955,766	421,740	2,643,366	212,290	1,380,716	192,505	1,215,741	1,108,413	1,065,601	450,954	1,753,032	409,448	6,828	450,831	300,330	450,832	300,359
\$7,000 under \$8,000.....	405,152	3,035,943	376,515	2,680,148	217,160	1,631,833	203,211	1,461,565	1,119,573	1,054,908	401,041	1,798,411	368,794	7,263	401,031	313,094	401,033	313,096
\$8,000 under \$9,000.....	383,253	3,258,878	365,349	2,943,795	220,829	1,875,159	206,189	1,629,135	1,174,027	1,152,761	378,299	1,983,568	364,077	8,370	378,299	356,719	378,316	356,758
\$9,000 under \$10,000.....	381,476	3,631,355	365,187	3,314,309	219,627	2,095,751	210,039	1,902,952	1,090,621	1,049,583	377,697	2,320,353	369,621	10,324	377,697	427,816	377,697	427,816
\$10,000 under \$11,000.....	335,349	3,518,510	320,594	3,223,332	237,683	2,496,242	227,027	2,292,635	1,065,972	1,032,708	335,164	2,195,990	331,476	9,779	335,097	400,872	335,097	400,872
\$11,000 under \$12,000.....	329,299	3,783,486	317,480	3,496,289	252,173	2,900,642	243,447	2,699,557	1,068,508	1,045,340	328,910	2,438,544	323,684	11,187	328,909	451,280	328,915	451,325
\$12,000 under \$13,000.....	286,579	3,576,410	274,553	3,271,024	229,653	2,864,454	222,707	2,671,331	986,099	965,002	285,330	2,314,918	281,993	10,578	285,330	435,015	285,330	435,015
\$13,000 under \$14,000.....	215,683	2,906,825	209,379	2,733,938	189,204	2,549,706	185,843	2,430,125	825,390	815,085	215,680	1,853,193	213,593	8,352	215,680	345,433	215,680	345,433
\$14,000 under \$15,000.....	197,889	2,867,831	192,078	2,668,370	175,867	2,549,084	171,828	2,401,489	706,096	697,050	197,745	1,932,978	194,696	8,951	197,745	369,296	197,745	369,296
\$15,000 under \$20,000.....	603,294	10,316,807	576,669	9,382,868	540,580	9,254,790	521,913	8,534,351	2,154,807	2,104,748	602,493	7,116,456						

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
NORTH CAROLINA																		
Total.....	1,742,998	12,523,458	1,596,497	10,689,216	981,504	9,851,576	897,876	8,403,764	4,645,963	4,506,612	1,338,281	7,589,441	1,105,271	35,866	1,334,476	1,516,515	1,334,492	1,518,157
Under \$1,000.....	181,810	83,955	159,100	102,699	20,995	-7,751	10,485	12,189	233,996	221,845	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	166,599	244,986	144,500	208,123	31,013	46,923	21,811	32,411	268,722	244,226	28,587	8,912	(*)	(*)	28,587	1,273	28,587	1,273
\$2,000 under \$3,000.....	135,127	334,645	114,043	266,102	35,442	87,635	27,487	62,773	245,438	226,656	92,092	90,104	37,586	155	90,189	13,562	90,191	13,580
\$3,000 under \$4,000.....	156,792	542,570	142,643	476,870	37,164	132,193	30,229	103,607	329,088	314,894	135,313	247,741	86,993	706	135,058	38,625	135,058	38,625
\$4,000 under \$5,000.....	155,116	693,390	144,263	627,503	85,066	381,441	77,223	327,980	426,294	404,492	143,269	327,816	90,337	1,002	141,622	52,499	141,622	52,499
\$5,000 under \$6,000.....	102,424	565,346	90,328	475,671	63,587	348,938	55,598	286,067	310,476	299,947	94,422	276,323	70,699	937	94,422	44,421	94,422	44,421
\$6,000 under \$7,000.....	143,302	923,077	138,751	877,227	91,141	591,641	89,077	565,919	435,421	430,673	141,180	514,514	126,333	1,919	141,180	86,323	141,180	86,323
\$7,000 under \$8,000.....	111,427	828,741	103,471	769,983	77,141	575,871	69,635	524,588	330,444	324,595	111,405	481,945	104,777	1,929	111,405	81,564	111,405	81,564
\$8,000 under \$9,000.....	89,127	759,410	86,844	712,932	69,538	590,804	67,323	555,809	308,967	308,456	89,127	428,779	86,974	1,755	89,127	74,153	89,127	74,153
\$9,000 under \$10,000.....	88,629	848,536	85,241	796,210	78,291	750,318	75,029	710,052	283,505	280,210	88,629	539,430	88,503	2,270	88,629	93,556	88,629	93,556
\$10,000 under \$11,000.....	76,420	800,969	73,969	751,437	74,760	783,282	72,378	737,218	273,466	271,133	76,351	493,993	76,225	2,092	76,351	85,632	76,351	85,632
\$11,000 under \$12,000.....	72,638	834,740	68,884	760,068	65,633	753,233	63,393	697,818	251,530	245,919	72,638	546,580	71,968	2,359	72,638	97,628	72,638	97,628
\$12,000 under \$13,000.....	47,271	590,679	45,030	533,208	42,855	535,276	41,534	497,460	163,030	161,608	47,271	391,599	47,271	1,756	47,271	71,861	47,271	71,861
\$13,000 under \$14,000.....	43,300	587,059	41,625	536,777	42,378	574,922	41,499	536,075	147,171	145,155	43,300	395,486	43,300	1,770	43,300	72,628	43,300	72,628
\$14,000 under \$15,000.....	30,129	434,770	28,743	399,482	29,334	422,985	28,617	399,346	104,950	104,698	30,085	305,031	30,085	1,402	30,085	57,615	30,085	57,615
\$15,000 under \$20,000.....	84,578	1,433,841	80,304	1,264,467	81,849	1,386,885	79,008	1,247,123	311,732	307,341	84,578	1,005,404	84,509	4,818	84,578	196,751	84,578	196,751
\$20,000 under \$25,000.....	25,668	562,846	22,746	439,693	24,512	537,894	22,242	432,851	93,489	91,557	25,668	411,735	25,618	2,149	25,668	87,326	25,668	87,326
\$25,000 under \$30,000.....	10,149	275,525	8,427	183,903	9,570	260,275	8,259	179,733	39,581	38,269	10,028	201,688	10,028	1,148	10,028	45,915	10,028	45,915
\$30,000 under \$50,000.....	14,995	557,285	11,841	284,339	14,272	530,246	11,533	278,842	58,850	56,738	14,955	428,793	14,955	2,790	14,955	114,416	14,955	114,498
\$50,000 under \$100,000.....	6,331	420,168	4,824	174,257	5,922	393,390	4,668	169,790	25,420	24,245	6,320	334,648	6,307	2,951	6,320	120,640	6,320	120,827
\$100,000 under \$200,000.....	951	120,731	739	37,344	856	108,076	683	35,574	3,628	3,296	951	96,091	951	1,094	951	44,599	951	44,785
\$200,000 under \$500,000.....	189	54,114	156	9,605	166	47,943	146	9,366	578	591	184	40,900	181	539	184	22,893	185	22,893
\$500,000 under \$1,000,000.....	17	11,108	16	568	12	7,488	12	488	59	42	17	8,169	17	119	17	4,808	17	4,978
\$1,000,000 or more.....	9	14,967	9	748	7	11,668	7	685	28	26	9	13,560	9	199	9	8,255	9	8,714
Summary classes:																		
Under \$5,000.....	795,444	1,899,546	704,549	1,681,296	209,680	640,441	167,235	538,959	1,503,538	1,412,113	401,163	674,772	216,563	1,870	397,358	105,990	397,364	106,084
\$5,000 under \$10,000.....	534,909	3,925,110	504,635	3,632,022	379,698	2,857,573	356,662	2,642,435	1,668,813	1,643,881	524,763	2,240,990	477,286	8,810	524,763	380,017	524,763	380,017
\$10,000 under \$15,000.....	269,758	3,248,218	258,251	2,980,972	254,960	3,069,697	247,421	2,867,916	940,147	928,513	269,645	2,132,689	268,849	9,378	269,645	385,363	269,645	385,363
\$15,000 or more.....	142,887	3,450,584	129,062	2,394,923	137,166	3,283,863	126,558	2,354,451	533,465	522,105	142,710	2,540,985	142,573	15,807	142,710	645,143	142,720	646,691
NORTH DAKOTA																		
Total.....	214,946	1,340,314	172,231	955,395	129,880	1,102,186	98,781	777,029	624,996	597,932	139,552	778,632	113,570	3,526	138,689	148,525	138,689	148,596
Under \$1,000.....	37,687	11,184	32,789	19,778	9,376	-5,780	5,860	3,996	70,703	66,252	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	22,351	32,067	16,560	25,099	(*)	(*)	(*)	(*)	34,300	32,149	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	20,947	52,944	13,312	30,238	8,513	21,796	3,749	4,912	48,496	42,846	12,433	13,839	12,178	89	12,433	2,033	12,433	2,033
\$3,000 under \$4,000.....	14,369	52,453	10,011	34,958	7,106	25,979	5,099	18,120	37,205	31,755	11,110	20,343	8,693	94	10,969	3,097	10,969	3,097
\$4,000 under \$5,000.....	14,398	65,886	10,381	40,358	8,387	38,772	4,930	19,052	40,321	34,604	13,155	31,380	8,693	94	12,746	5,059	12,746	5,059
\$5,000 under \$6,000.....	10,639	57,750	7,654	29,470	7,275	40,263	4,557	16,913	39,287	38,738	9,567	25,865	(*)	(*)	9,299	4,155	9,299	4,155
\$6,000 under \$7,000.....	19,351	125,514	17,491	99,208	13,425	86,815	11,632	66,957	62,019	61,483	19,186	69,193	14,537	249	19,144	11,656	19,144	11,656
\$7,000 under \$8,000.....	6,534	49,536	4,295	20,653	6,491	49,202	4,295	20,653	23,359	23,359	6,200	27,691	(*)	(*)	6,200	4,470	6,200	4,470
\$8,000 under \$9,000.....	16,188	136,277	14,442	116,676	16,146	135,904	14,442	116,676	61,827	61,827	14,639	73,409	14,514	297	14,639	12,153	14,639	12,153
\$9,000 under \$10,000.....	9,208	85,861	8,222	69,869	7,658	71,098	6,673	54,458	34,353	34,352	9,208	51,582	9,207	219	9,207	8,993	9,207	8,993
\$10,000 under \$11,000.....	8,515	89,350	7,632	75,484	7,396	77,165	6,513	63,174	30,662	30,380	8,515	57,917	8,515	287	8,515	10,326	8,515	10,326
\$11,000 under \$12,000.....	6,579	74,819	6,163	64,005	6,579	74,819	6,163	64,005	27,789	27,655	6,579	46,141	6,512	195	6,579	8,060	6,579	8,060
\$12,000 under \$13,000.....	7,073	88,301	6,554	63,005	6,372	79,306	5,654	63,005	27,336	27,195	7,073	58,933	7,073	261	7,073	10,743	7,073	10,743
\$13,000 under \$14,000.....	2,564	34,300	2,459	29,924	2,564	34,300	2,459	29,924	11,916	11,916	2,564	22,251	2,563	99	2,562	4,044	2,562	4,044
\$14,000 under \$15,000.....	3,323	47,662	2,764	38,970	3,323	47,662	2,764	38,970	12,603	12,603	3,323	30,536	3,323	137	3,323	5,591	3,323	5,591
\$15,000 under \$20,000.....	9,254	158,246	8,027	112,404	8,777	150,034	7,684	107,900	38,233	37,231	9,254	111,715	9,254	539	9,254	22,039	9,254	22,039
\$20,000 under \$25,000.....																		

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
OHIO																		
Total.....	3,909,511	34,186,477	3,552,709	29,287,917	2,250,000	27,016,131	2,058,983	23,206,513	10,703,702	10,292,557	3,246,118	22,739,940	2,900,970	113,425	3,234,827	4,705,964	3,234,894	4,710,866
Under \$1,000.....	303,046	85,011	262,730	162,504	22,485	-36,200	13,087	21,546	408,902	383,916	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	296,017	438,362	258,044	381,977	30,495	48,536	21,305	46,779	417,159	376,061	50,337	10,998	(*)	(*)	50,337	1,556	50,337	1,556
\$2,000 under \$3,000.....	236,495	588,006	193,937	481,744	33,348	83,231	18,657	49,911	380,766	333,402	189,841	197,760	83,042	386	184,790	28,318	184,791	28,330
\$3,000 under \$4,000.....	255,405	894,868	203,730	697,711	68,711	237,175	36,944	115,953	492,799	423,237	223,423	438,241	163,306	1,481	219,911	69,017	219,911	69,017
\$4,000 under \$5,000.....	248,113	1,122,278	215,358	947,386	84,162	380,143	61,384	267,109	531,904	493,572	229,455	617,789	179,828	2,135	228,725	101,028	228,725	101,028
\$5,000 under \$6,000.....	251,249	1,380,441	223,860	1,185,696	109,650	600,472	92,683	483,748	570,500	533,801	242,822	836,906	210,947	3,260	242,754	141,486	242,755	141,486
\$6,000 under \$7,000.....	209,624	1,363,734	195,213	1,219,295	97,343	632,606	89,904	547,772	522,427	502,930	207,368	837,314	193,208	3,342	207,240	144,895	207,240	144,895
\$7,000 under \$8,000.....	272,162	2,048,759	255,394	1,861,391	190,760	1,438,113	181,825	1,342,771	788,082	761,053	268,255	1,253,316	252,305	5,091	266,595	215,661	266,595	215,661
\$8,000 under \$9,000.....	245,331	2,080,200	232,801	1,920,520	167,829	1,426,333	160,585	1,331,543	796,775	740,653	243,262	1,292,625	234,531	5,619	243,134	228,637	243,134	228,637
\$9,000 under \$10,000.....	241,353	2,298,013	234,540	2,178,809	198,096	1,885,511	193,488	1,806,128	831,991	824,478	241,225	1,447,773	237,369	6,139	241,225	255,691	241,225	255,691
\$10,000 under \$11,000.....	226,250	2,373,613	217,905	2,203,074	195,544	2,052,836	189,697	1,922,097	773,290	761,006	226,237	1,529,413	224,340	6,665	226,237	272,677	226,237	272,677
\$11,000 under \$12,000.....	194,755	2,236,303	189,485	2,096,064	175,563	2,016,692	171,689	1,905,602	706,423	699,383	194,713	1,466,990	193,099	6,407	194,713	264,580	194,713	264,580
\$12,000 under \$13,000.....	168,559	2,105,547	161,893	1,972,557	157,369	1,964,819	151,956	1,856,584	662,242	651,066	168,544	1,400,476	168,300	6,248	168,544	255,275	168,559	255,305
\$13,000 under \$14,000.....	144,338	1,946,353	139,127	1,799,458	136,086	1,835,983	132,628	1,722,334	544,838	537,387	144,335	1,339,357	143,524	6,122	144,335	249,346	144,335	249,346
\$14,000 under \$15,000.....	120,606	1,746,802	115,877	1,600,321	114,007	1,552,202	109,977	1,527,258	469,279	466,034	120,544	1,214,274	120,543	5,588	120,544	229,619	120,544	229,619
\$15,000 under \$20,000.....	308,622	5,255,293	294,467	4,750,902	290,668	4,953,959	279,546	4,531,803	1,124,424	1,108,066	308,217	3,870,426	307,754	18,860	308,217	775,209	308,218	775,222
\$20,000 under \$25,000.....	93,003	2,052,347	84,223	1,674,918	89,064	1,966,079	82,242	1,645,569	349,621	342,262	93,003	1,573,207	92,777	8,264	93,003	340,328	93,003	340,505
\$25,000 under \$30,000.....	33,665	914,520	28,636	662,873	32,382	879,564	27,974	651,117	130,075	125,082	33,660	726,358	33,659	4,204	33,660	170,508	33,663	170,550
\$30,000 under \$50,000.....	40,294	1,475,591	30,249	800,986	37,488	1,373,159	28,983	772,921	159,638	152,278	40,288	1,205,423	40,267	8,265	40,288	331,692	40,294	331,779
\$50,000 under \$100,000.....	17,010	1,118,788	12,459	507,670	15,673	1,030,481	11,796	483,061	68,827	64,638	17,005	943,079	16,962	8,497	16,992	349,708	16,994	349,970
\$100,000 under \$200,000.....	2,903	376,707	2,235	139,465	2,655	344,885	2,115	133,317	11,162	10,045	2,883	313,035	2,876	3,640	2,883	148,862	2,883	149,525
\$200,000 under \$500,000.....	596	169,308	458	36,334	522	147,350	436	35,527	2,163	1,869	587	131,283	584	1,794	586	73,731	594	74,746
\$500,000 under \$1,000,000.....	92	61,337	73	4,582	82	54,690	68	4,385	330	267	91	46,692	90	698	91	28,758	92	29,308
\$1,000,000 or more.....	23	54,296	15	1,680	18	47,513	14	1,678	85	71	23	47,205	23	718	23	29,382	23	30,708
Summary classes:																		
Under \$5,000.....	1,339,076	3,128,524	1,133,799	2,671,322	239,201	712,884	151,377	501,298	2,231,530	2,010,188	693,056	1,264,788	427,812	4,003	683,763	199,919	683,793	200,655
\$5,000 under \$10,000.....	1,219,719	9,171,148	1,141,808	8,365,711	763,678	5,983,036	718,485	5,511,962	3,469,775	3,362,915	1,202,932	5,667,933	1,128,360	23,451	1,200,948	986,370	1,200,949	986,370
\$10,000 under \$15,000.....	854,508	10,408,617	824,287	9,671,474	778,569	9,522,533	755,947	8,933,875	3,156,072	3,114,876	854,373	6,950,510	849,806	31,028	854,373	1,271,497	854,388	1,271,527
\$15,000 or more.....	496,208	11,478,186	452,815	8,579,411	468,552	10,797,679	433,174	8,259,377	1,846,325	1,804,578	495,757	8,856,706	494,992	54,940	495,743	2,248,178	495,764	2,252,314
OKLAHOMA																		
Total.....	860,746	6,462,884	761,108	5,428,932	571,174	5,418,507	503,169	4,565,736	2,464,097	2,367,389	648,723	3,964,077	545,212	19,123	645,639	798,431	645,692	799,413
Under \$1,000.....	84,018	-5,307	66,573	43,174	14,161	-31,956	5,432	12,072	125,459	115,849	(*)	(*)	-	-	(*)	(*)	(*)	
\$1,000 under \$2,000.....	74,465	112,500	62,585	94,152	24,171	36,062	16,297	24,129	141,545	130,537	11,383	4,794	-	-	11,383	647	11,383	647
\$2,000 under \$3,000.....	77,130	195,549	63,572	158,049	30,913	79,369	21,832	54,911	169,897	152,641	41,067	44,711	19,505	86	41,067	6,690	41,067	6,690
\$3,000 under \$4,000.....	72,566	256,617	61,925	218,162	40,893	141,319	36,311	126,743	190,476	180,376	53,109	91,933	27,657	240	52,615	14,268	52,615	14,268
\$4,000 under \$5,000.....	60,876	272,432	56,078	256,141	36,366	162,666	32,177	148,300	157,511	152,853	52,046	127,946	38,785	376	52,046	20,598	52,046	20,598
\$5,000 under \$6,000.....	45,415	252,507	38,974	210,564	26,669	146,793	21,628	112,912	124,684	118,799	44,153	130,686	32,945	443	44,093	21,732	44,093	21,732
\$6,000 under \$7,000.....	59,025	382,133	53,325	345,287	48,089	309,322	43,177	278,092	204,052	198,977	58,779	189,917	47,617	628	57,129	30,422	57,129	30,422
\$7,000 under \$8,000.....	70,341	525,692	64,259	467,107	61,482	460,360	57,168	419,564	240,561	229,630	69,881	286,597	63,056	1,108	69,765	47,401	69,765	47,401
\$8,000 under \$9,000.....	43,248	364,913	39,701	333,099	37,173	314,441	33,899	287,066	139,436	136,089	43,248	220,390	42,818	915	43,187	37,732	43,187	37,732
\$9,000 under \$10,000.....	52,705	501,621	51,408	474,270	44,335	422,570	43,041	398,765	170,073	166,535	52,702	310,754	52,339	1,312	52,702	53,861	52,702	53,861
\$10,000 under \$11,000.....	39,631	413,961	37,359	374,056	35,854	375,072	34,382	344,575	143,512	140,517	39,631	259,235	39,516	1,109	39,631	45,425	39,631	45,425
\$11,000 under \$12,000.....	35,545	409,614	33,325	370,616	33,017	380,078	31,607	352,344	131,272	129,647	35,312	261,164	35,308	1,134	35,312	46,539	35,314	46,556
\$12,000 under \$13,000.....	25,197	316,280	24,768	299,157	23,646	296,866	23,278	280,908	86,290	85,312	25,196	215,259	25,196	963	25,196	39,368	25,196	39,368
\$13,000 under \$14,000.....	25,501	342,875	24,409	317,019	23,327	313,625	22,350	296,911	89,104	87,379	25,501	235,335	25,501	1,076	24,81			

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
OREGON																		
Total.....	771,094	6,215,001	686,848	5,109,611	455,378	4,959,756	407,283	4,062,988	2,080,407	1,986,363	606,523	3,944,908	534,792	19,049	604,827	790,161	604,849	790,906
Under \$1,000.....	58,807	-5,809	49,288	39,109	12,429	-26,954	7,486	16,663	93,434	90,842	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	75,646	115,619	66,695	97,316	11,678	18,051	7,580	11,482	116,839	105,901	8,096	909	-	-	8,096	122	8,096	122
\$2,000 under \$3,000.....	67,860	168,814	52,563	125,088	19,695	48,912	17,418	41,716	126,098	107,229	43,272	46,558	19,140	91	43,272	6,861	43,272	6,861
\$3,000 under \$4,000.....	49,254	173,285	41,431	143,394	15,291	52,765	12,190	46,284	102,845	89,657	42,081	80,666	31,059	277	42,081	12,993	42,091	13,098
\$4,000 under \$5,000.....	62,909	281,497	52,957	221,259	25,258	113,860	19,472	80,629	146,195	131,840	60,338	143,012	46,797	430	60,338	22,892	60,338	22,892
\$5,000 under \$6,000.....	41,745	226,667	36,066	182,630	22,642	123,456	17,819	86,314	103,603	99,537	39,735	127,527	33,766	433	39,735	20,911	39,735	20,911
\$6,000 under \$7,000.....	45,852	295,819	44,200	257,693	24,708	158,994	23,300	133,416	123,811	119,810	44,038	171,432	38,722	687	44,038	29,719	42,418	29,719
\$7,000 under \$8,000.....	41,684	313,736	40,168	299,087	27,899	210,409	26,628	198,123	119,874	117,813	41,630	191,387	38,732	806	41,630	32,867	41,630	32,867
\$8,000 under \$9,000.....	38,990	331,290	38,002	311,349	31,681	270,840	30,988	261,725	129,610	127,064	38,990	192,034	38,500	799	38,990	33,122	38,990	33,122
\$9,000 under \$10,000.....	43,847	414,464	42,856	398,618	38,162	359,705	37,300	343,032	136,373	133,581	43,847	263,615	43,782	1,148	43,782	46,440	43,782	46,440
\$10,000 under \$11,000.....	44,796	466,251	43,406	436,032	40,822	424,539	39,432	394,323	163,709	161,143	44,796	293,984	44,793	1,257	44,796	51,668	44,796	51,668
\$11,000 under \$12,000.....	37,740	434,348	36,548	408,900	32,797	377,679	31,670	354,599	128,929	127,704	37,740	283,600	37,740	1,280	37,740	51,402	37,740	51,404
\$12,000 under \$13,000.....	28,777	360,848	26,569	316,598	26,869	336,231	25,255	302,062	102,138	99,764	28,776	239,693	28,773	1,073	28,776	43,476	28,776	43,488
\$13,000 under \$14,000.....	24,011	323,534	22,512	286,472	21,571	291,296	20,731	265,858	83,495	82,207	24,010	219,682	24,001	1,057	24,001	41,281	24,002	41,298
\$14,000 under \$15,000.....	21,269	308,811	17,477	240,424	19,489	282,768	16,290	223,608	76,737	73,264	21,269	209,417	21,269	965	21,268	39,476	21,268	39,476
\$15,000 under \$20,000.....	54,086	921,075	50,407	785,118	52,255	888,853	48,834	758,702	197,589	194,765	54,086	648,276	54,036	3,104	54,086	127,351	54,086	127,351
\$20,000 under \$25,000.....	15,247	336,682	13,090	242,184	14,504	320,574	12,712	237,922	58,322	56,107	15,247	247,282	15,247	1,285	15,247	52,775	15,247	52,775
\$25,000 under \$30,000.....	7,011	190,403	5,089	105,467	6,796	184,599	4,974	102,627	25,159	24,630	7,011	144,043	6,896	802	7,011	32,510	7,011	32,515
\$30,000 under \$50,000.....	8,337	307,389	5,392	137,983	7,790	287,798	5,142	130,281	32,434	31,110	8,337	240,517	8,316	1,592	8,337	64,888	8,337	64,907
\$50,000 under \$100,000.....	2,799	179,444	1,831	58,370	2,646	170,378	1,775	57,462	11,531	10,880	2,799	144,415	2,798	1,279	2,799	51,397	2,799	51,572
\$100,000 under \$200,000.....	348	44,501	242	12,901	327	41,521	234	12,697	1,392	1,256	346	36,563	346	412	345	16,841	346	16,997
\$200,000 under \$500,000.....	72	20,820	52	3,413	62	17,969	46	3,257	266	241	72	16,376	72	216	72	8,891	72	9,007
\$500,000 under \$1,000,000.....	7	5,513	7	206	7	5,513	7	206	24	18	7	3,920	7	56	7	2,278	7	2,361
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	314,476	733,407	262,934	626,165	84,351	206,634	64,146	196,774	585,411	525,469	153,787	271,146	96,996	798	153,787	42,867	153,807	43,028
\$5,000 under \$10,000.....	212,118	1,581,976	201,292	1,449,377	145,092	1,123,404	136,035	1,022,610	613,271	597,805	208,240	945,995	193,502	3,874	206,555	163,059	206,555	163,059
\$10,000 under \$15,000.....	156,593	1,893,792	146,512	1,688,427	141,548	1,712,513	133,378	1,540,450	555,008	544,082	156,591	1,246,377	156,576	5,632	156,581	227,303	156,582	227,333
\$15,000 or more.....	87,907	2,005,827	76,110	1,345,642	84,387	1,917,205	73,724	1,303,154	326,717	319,007	87,905	1,481,392	87,718	8,745	87,904	356,931	87,905	357,483
PENNSYLVANIA																		
Total.....	4,424,546	37,723,062	4,065,126	32,270,146	2,511,366	29,039,607	2,320,034	24,917,395	11,931,332	11,421,835	3,713,800	24,717,986	3,277,477	122,923	3,703,860	5,125,118	3,703,990	5,128,820
Under \$1,000.....	332,195	116,572	310,085	180,576	22,320	-39,457	13,525	19,570	408,716	398,021	(*)	(*)	-	-	(*)	(*)	(*)	
\$1,000 under \$2,000.....	300,467	452,502	265,763	387,752	40,477	60,858	26,722	36,934	434,615	373,602	59,884	14,382	-	-	59,884	2,023	59,884	2,023
\$2,000 under \$3,000.....	288,004	718,064	233,881	543,487	68,308	175,733	47,756	104,337	535,702	459,759	217,405	198,231	75,514	277	213,815	29,173	213,815	29,173
\$3,000 under \$4,000.....	309,977	1,091,046	257,603	872,335	88,039	307,874	64,961	205,382	601,804	527,913	266,121	516,139	192,716	1,708	264,192	81,602	264,204	81,624
\$4,000 under \$5,000.....	290,253	1,315,026	257,324	1,098,460	84,080	384,481	72,674	298,387	643,056	590,793	276,539	731,116	220,639	2,491	274,174	118,973	274,174	118,973
\$5,000 under \$6,000.....	286,484	1,569,624	266,589	1,413,068	109,261	597,519	98,194	511,624	668,145	626,761	278,513	916,433	240,687	3,371	276,800	154,339	276,800	154,339
\$6,000 under \$7,000.....	291,950	1,881,464	267,832	1,665,272	151,582	977,552	137,386	837,904	784,912	745,972	289,716	1,103,210	257,887	4,146	289,418	188,689	289,418	188,689
\$7,000 under \$8,000.....	289,404	2,166,530	277,537	2,050,440	185,754	1,390,651	178,306	1,318,500	825,516	803,865	287,161	1,309,257	270,469	5,331	287,161	227,950	287,161	227,959
\$8,000 under \$9,000.....	323,915	2,748,479	309,732	2,529,234	239,710	2,036,269	230,245	1,876,100	951,899	914,761	323,683	1,711,999	318,906	7,243	323,683	299,316	323,683	299,316
\$9,000 under \$10,000.....	337,133	3,207,173	323,048	3,017,071	266,426	2,533,665	258,357	2,415,052	1,173,351	1,158,981	337,122	1,989,753	334,959	8,537	337,122	351,936	337,122	351,936
\$10,000 under \$11,000.....	249,806	2,620,477	241,664	2,441,016	210,467	2,208,410	203,467	2,070,808	838,911	828,209	249,742	1,725,220	246,188	7,546	249,742	310,375	249,745	310,391
\$11,000 under \$12,000.....	218,361	2,507,828	210,623	2,348,617	196,798	2,259,940	190,680	2,134,563	797,586	787,388	218,361	1,638,241	216,964	7,272	218,361	296,048	218,361	296,048
\$12,000 under \$13,000.....	158,993	1,985,477	153,106	1,855,649	143,969	1,799,192	138,903	1,680,339	533,883	529,600	158,993	1,363,450	158,217	6,147	158,993	252,571	158,993	252,571
\$13,000 under \$14,000.....	143,544	1,936,170	140,351	1,837,284	137,524	1,854,366	134,856	1,766,504	511,955	509,253	143,544	1,340,828	143,544	6,101	143,544	249,810	143,544	249,810
\$14,000 under \$15,000.....	118,839	1,719,847	115,311	1,597,855	109,644	1,586,620	106,406	1,485,623	413,520	409,631	118,836	1,221,693						

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Rhode Island																		
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	361,944	2,868,356	331,932	2,447,013	203,011	2,209,521	186,599	1,885,191	990,344	935,114	290,735	1,803,241	243,092	8,880	287,660	373,259	287,660	373,434
Under \$1,000.....	24,564	12,164	19,213	11,358	(*)	(*)	(*)	(*)	32,621	26,206	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	40,674	60,858	37,747	55,036	7,027	9,551	4,612	6,020	57,380	53,336	11,232	1,812	-	-	11,232	254	11,232	254
\$2,000 under \$3,000.....	31,758	75,167	26,647	59,428	9,967	23,877	8,198	15,952	60,377	47,607	21,790	19,342	(*)	(*)	20,253	2,774	20,253	2,774
\$3,000 under \$4,000.....	34,179	122,225	31,839	103,601	7,347	27,266	6,812	24,911	71,055	63,369	28,903	58,518	22,221	191	27,365	9,178	27,365	9,178
\$4,000 under \$5,000.....	21,324	96,059	18,812	81,251	11,602	51,428	9,488	39,013	53,413	50,072	19,520	48,340	16,103	124	19,520	7,679	19,520	7,679
\$5,000 under \$6,000.....	21,261	118,189	20,428	113,572	11,915	65,717	11,206	61,944	45,788	41,176	21,215	68,092	18,141	231	21,215	11,280	21,215	11,280
\$6,000 under \$7,000.....	14,480	94,551	11,786	71,695	9,331	60,671	6,905	41,183	40,737	37,194	14,480	52,329	11,304	195	14,480	8,580	14,480	8,580
\$7,000 under \$8,000.....	28,369	213,226	26,369	197,048	14,239	106,713	12,262	90,632	85,221	82,145	28,290	132,234	25,114	566	28,290	23,676	28,290	23,676
\$8,000 under \$9,000.....	18,613	159,705	18,013	150,614	15,305	131,199	14,837	123,181	36,846	36,846	18,613	99,644	18,536	418	18,613	17,131	18,613	17,131
\$9,000 under \$10,000.....	22,391	212,311	22,090	202,639	19,317	184,195	19,016	175,246	76,259	74,722	22,391	129,354	22,391	554	22,391	22,635	22,391	22,635
\$10,000 under \$11,000.....	14,654	153,555	14,182	138,492	13,401	140,269	12,946	126,871	55,513	54,170	14,637	93,528	14,637	391	14,637	16,077	14,637	16,077
\$11,000 under \$12,000.....	15,742	180,221	15,548	165,334	15,123	173,385	14,929	161,880	58,959	58,958	15,742	118,002	15,742	564	15,742	21,206	15,742	21,206
\$12,000 under \$13,000.....	18,073	227,188	17,320	209,390	15,601	196,105	15,466	186,404	69,951	69,817	18,073	150,730	18,070	668	18,073	27,455	18,073	27,455
\$13,000 under \$14,000.....	12,807	174,114	12,616	166,170	10,802	146,644	10,742	142,295	47,225	45,923	12,807	120,290	12,189	547	12,807	23,242	12,807	23,242
\$14,000 under \$15,000.....	6,800	98,034	6,752	87,166	6,799	98,020	6,752	87,166	29,599	28,299	6,800	63,864	6,800	284	6,800	11,629	6,800	11,629
\$15,000 under \$20,000.....	21,667	361,768	20,428	324,722	20,312	338,792	19,581	311,212	91,909	90,372	21,667	250,124	21,120	1,183	21,667	49,364	21,667	49,364
\$20,000 under \$25,000.....	6,416	140,552	5,841	117,630	5,850	128,384	5,275	109,276	25,488	24,738	6,416	105,031	6,416	554	6,416	22,872	6,416	22,872
\$25,000 under \$30,000.....	2,831	76,700	2,535	58,695	2,690	72,891	2,394	54,958	10,407	10,176	2,831	60,067	2,831	343	2,831	14,104	2,831	14,104
\$30,000 under \$50,000.....	3,358	123,640	2,335	61,798	3,042	112,527	2,335	61,798	14,092	13,066	3,358	94,426	3,358	624	3,358	25,602	3,358	25,602
\$50,000 under \$100,000.....	1,664	112,244	1,174	53,378	1,438	96,591	1,063	48,089	6,343	5,906	1,651	92,769	1,651	858	1,651	35,179	1,651	35,179
\$100,000 under \$200,000.....	257	34,360	208	13,312	219	28,917	186	12,192	939	819	257	28,012	257	332	257	13,641	257	13,641
\$200,000 under \$500,000.....	54	15,299	42	3,648	46	13,045	40	3,507	198	179	54	11,898	54	164	54	6,699	54	6,794
\$500,000 under \$1,000,000.....	8	6,226	7	836	7	4,852	6	830	24	18	8	4,835	8	74	8	3,002	8	3,037
\$1,000,000 or more.....																		
Summary classes:																		
Under \$5,000.....	152,499	366,472	134,258	310,674	37,574	110,604	30,658	86,526	274,846	240,590	81,445	128,012	44,473	330	78,370	19,885	78,370	19,885
\$5,000 under \$10,000.....	105,114	797,981	98,686	735,567	70,107	548,494	64,226	492,186	304,851	292,083	104,989	481,652	95,486	1,964	104,989	83,302	104,989	83,302
\$10,000 under \$15,000.....	68,076	833,112	66,418	766,551	61,726	754,422	60,835	704,616	261,247	257,167	68,059	546,413	67,438	2,455	68,059	99,608	68,059	99,608
\$15,000 or more.....	36,255	870,788	32,570	634,219	33,604	795,998	30,880	601,863	149,400	145,274	36,242	647,161	35,695	4,131	36,242	170,461	36,242	170,637
South Carolina																		
Total.....	839,848	5,732,392	787,209	5,027,715	462,126	4,443,184	431,276	3,888,447	2,318,707	2,248,430	639,528	3,314,787	495,284	15,097	633,024	643,327	633,030	643,594
Under \$1,000.....	72,926	26,309	62,988	40,300	8,088	4,708	3,309	5,118	97,886	95,219	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	80,386	124,599	70,951	107,417	12,127	17,386	9,166	12,422	114,964	104,189	21,462	7,220	-	-	21,462	996	21,462	996
\$2,000 under \$3,000.....	86,618	211,120	82,688	200,850	20,523	48,951	18,374	45,472	203,079	194,551	51,023	48,408	17,839	55	51,023	6,735	51,023	6,735
\$3,000 under \$4,000.....	91,433	324,459	88,479	307,264	36,158	129,274	34,278	126,911	214,592	208,441	81,107	131,398	44,757	341	81,107	20,674	81,109	20,684
\$4,000 under \$5,000.....	85,973	382,665	80,201	355,750	42,300	189,415	38,534	175,283	268,119	253,723	67,420	144,643	41,234	387	67,420	63,238	67,420	63,238
\$5,000 under \$6,000.....	64,360	350,541	61,360	314,760	32,307	174,977	29,434	158,241	164,684	161,926	60,322	188,493	47,645	651	60,322	31,113	60,259	31,113
\$6,000 under \$7,000.....	60,126	394,097	59,037	380,896	40,904	267,670	39,815	254,300	200,318	200,013	60,101	204,825	50,909	815	59,982	34,464	59,982	34,464
\$7,000 under \$8,000.....	38,798	291,083	35,672	256,795	29,493	220,990	28,227	203,484	113,517	107,366	38,553	159,712	34,176	604	36,703	25,835	36,703	25,835
\$8,000 under \$9,000.....	32,351	270,396	31,506	256,796	26,389	221,095	25,544	207,247	115,974	113,998	32,351	144,055	32,348	566	32,351	24,299	32,351	24,299
\$9,000 under \$10,000.....	30,014	289,070	29,668	282,276	28,045	269,506	27,699	263,459	110,930	109,080	30,014	168,530	29,769	706	30,011	28,965	30,011	28,965
\$10,000 under \$11,000.....	35,220	368,824	34,265	353,331	33,149	347,260	32,258	333,730	122,169	120,543	35,220	229,409	35,220	975	35,220	40,007	35,220	40,007
\$11,000 under \$12,000.....	32,667	376,395	31,370	343,522	28,893	332,333	28,225	310,601	116,706	113,700	32,667	244,477	32,667	1,077	32,667	44,351	32,667	44,351
\$12,000 under \$13,000.....	26,513	330,222	25,417	309,183	25,255	314,771	24,788	301,742	94,560	93,454	26,513	219,567	26,511	975	26,511	39,978	26,511	39,978
\$13,000 under \$14,000.....	20,979	282,995	20,388	263,017	20,860	281,370	20,388	263,017	77,687	76,071	20,979	185,611	20,969	825	20,979	33,736	20,979	33,736
\$14,000 under \$15,000.....	18,814	271,682	17,053	234,830	17,509	252,792	16,424	225,930	69,889	66,506	18,814	186,940	18,814	869	18,814	35,655	18,814	35,655
\$15,000 under \$20,000.....	39,496	673,282	36,676	586,971	37,490	639,724	35,633	572,446	142,930	141,699	39,451	472,480	39,253	2,268	39,450	92,901	39,450	92,901
\$20,000 under \$25,000.....	9,847	216,873	9,092	173,414	9,847	216,873	9,092	173,414	36,323	35,460	9,846	156,513	9,846					

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
SOUTH DAKOTA																				
Total.....	228,573	1,413,723	180,078	1,041,928	140,050	1,148,789	101,589	823,326	692,465	654,619	154,059	817,758	128,105	3,755	152,981	155,807	152,993	155,924		
Under \$1,000.....	32,822	-11,335	23,598	13,416	10,642	-19,321	4,378	5,117	62,207	56,086	-	-	-	-	-	-	(*)	(*)		
\$1,000 under \$2,000.....	19,598	30,922	15,981	21,309	5,642	8,936			36,728	29,835	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000.....	21,774	51,365	16,683	37,193	8,468	20,744	9,329	17,085	49,376	44,204	9,051	8,343	13,663	120	9,051	1,222	9,051	1,222		
\$3,000 under \$4,000.....	19,102	66,865	14,461	46,969	5,439	19,161			40,378	38,252	15,575	32,703	13,663	120	15,158	5,131	15,158	5,131		
\$4,000 under \$5,000.....	22,319	101,698	18,347	73,958	10,149	47,144	6,239	23,371	75,947	72,193	16,568	38,825	10,241	123	16,237	6,233	16,237	6,233		
\$5,000 under \$6,000.....	16,986	91,722	13,789	66,004	11,222	60,428	8,349	43,346	47,135	43,147	16,828	50,429	14,745	212	16,653	8,120	16,653	8,120		
\$6,000 under \$7,000.....	16,603	107,554	13,880	87,054	14,854	96,434	12,245	76,698	72,708	72,480	13,401	43,341	8,530	137	13,287	6,858	13,287	6,858		
\$7,000 under \$8,000.....	10,554	80,631	8,718	60,990	8,087	61,672	6,740	46,942	30,569	29,741	10,377	50,539	9,905	207	10,377	8,761	10,377	8,761		
\$8,000 under \$9,000.....	8,533	72,756	6,853	53,032	8,009	68,268	6,853	53,032	45,582	45,320	8,471	31,323	7,792	118	8,471	5,022	8,471	5,022		
\$9,000 under \$10,000.....	16,214	152,776	12,476	116,306	14,350	134,773	10,612	95,183	58,360	55,154	16,214	94,688	16,100	401	16,214	16,718	16,214	16,718		
\$10,000 under \$11,000.....	7,685	81,178	6,333	59,481	7,571	79,991	6,219	58,180	29,661	26,159	7,685	48,976	7,643	205	7,685	8,275	7,685	8,275		
\$11,000 under \$12,000.....	14,254	163,029	12,866	141,913	14,140	161,770	12,866	141,913	55,455	55,341	14,254	104,100	14,254	450	14,254	18,389	14,254	18,389		
\$12,000 under \$13,000.....	2,518	31,385	1,574	12,199	2,404	29,951	1,460	11,955	12,034	11,878	2,518	17,425	2,518	88	2,518	3,113	2,518	3,113		
\$13,000 under \$14,000.....	2,206	29,556	1,998	22,767	2,206	29,556	1,998	22,767	8,633	8,633	2,206	19,396	2,206	86	2,206	3,477	2,206	3,477		
\$14,000 under \$15,000.....	3,706	53,444	3,521	42,706	3,706	53,444	3,521	42,706	14,862	14,748	3,706	35,820	3,706	161	3,706	6,573	3,706	6,573		
\$15,000 under \$20,000.....	8,256	142,060	6,956	106,720	8,215	141,260	6,956	106,720	31,315	30,699	8,256	103,202	8,256	502	8,256	20,264	8,256	20,264		
\$20,000 under \$25,000.....	2,827	62,327	2,128	38,741	2,485	54,939	2,028	38,261	10,355	10,254	2,827	48,491	2,727	262	2,827	10,961	2,827	10,961		
\$25,000 under \$30,000.....	774	21,487	479	7,976	750	20,785	479	7,976	3,627	3,626	774	17,185	774	111	774	4,035	774	4,035		
\$30,000 under \$50,000.....	1,347	50,608	1,041	18,105	1,246	46,936	940	17,984	5,242	4,643	1,347	41,252	1,347	275	1,347	11,290	1,347	11,290		
\$50,000 under \$100,000.....	464	29,419	373	14,368	436	27,889	354	13,369	2,161	2,109	464	24,815	464	247	464	9,048	464	9,115		
\$100,000 under \$200,000.....	28	3,512	20	843	26	3,265	20	843	118	107	28	3,128	28	36	28	1,463	28	1,463		
\$200,000 under \$500,000.....	3	764	3	278	3	764	3	278	12	10	3	724	3	10	3	414	3	418		
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Summary classes:																				
Under \$5,000.....	115,615	239,514	87,070	192,845	40,340	76,664	19,946	45,573	264,636	240,570	44,700	82,923	27,108	246	43,911	13,025	43,923	13,053		
\$5,000 under \$10,000.....	68,890	505,439	55,716	383,386	56,522	421,575	44,799	315,201	254,354	245,842	65,291	270,320	57,072	1,075	65,002	45,478	65,002	45,478		
\$10,000 under \$15,000.....	30,369	358,592	26,292	279,066	30,027	354,712	26,064	277,521	120,645	116,759	30,369	225,716	30,327	990	30,369	39,827	30,369	39,827		
\$15,000 or more.....	13,699	310,176	11,000	186,631	13,161	295,840	10,780	185,030	52,830	51,448	13,699	238,798	13,598	1,442	13,699	57,475	13,699	57,565		
TENNESSEE																				
Total.....	1,316,225	9,818,590	1,207,299	8,565,022	814,541	7,926,032	742,143	6,882,289	3,634,457	3,533,173	1,045,968	6,059,450	851,760	29,173	1,039,546	1,230,370	1,039,681	1,231,861		
Under \$1,000.....	106,096	14,602	82,077	58,066	24,807	-25,982	11,295	16,045	169,315	154,577	(*)	(*)	-	-	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	111,380	167,612	99,494	150,471	19,793	32,164	17,612	29,997	166,857	156,176	22791	7,845	-	-	22,791	1,113	22,791	1,113		
\$2,000 under \$3,000.....	117,364	290,974	102,205	251,876	34,859	87,820	25,533	68,537	247,049	234,455	77,274	72,668	30,602	116	75,662	10,627	75,662	10,627		
\$3,000 under \$4,000.....	105,225	367,511	92,381	319,511	50,734	176,776	39,449	137,862	255,017	242,807	85,230	145,578	50,874	408	85,230	22,765	85,230	22,765		
\$4,000 under \$5,000.....	113,454	510,331	104,401	448,005	56,953	255,393	52,283	218,167	310,346	297,589	103,905	233,980	65,302	666	100,699	36,243	100,700	36,258		
\$5,000 under \$6,000.....	104,171	574,685	99,283	544,434	65,957	363,838	62,137	340,098	291,645	286,918	101,746	287,079	68,282	897	101,745	46,803	101,745	46,803		
\$6,000 under \$7,000.....	101,072	656,148	95,848	603,179	66,572	435,204	64,827	418,906	312,885	304,871	97,528	345,991	87,854	1,281	95,925	56,891	95,925	56,891		
\$7,000 under \$8,000.....	85,590	638,066	83,781	614,861	66,469	493,950	64,902	477,687	261,251	253,901	85,586	370,200	79,327	1,465	85,586	62,188	85,586	62,188		
\$8,000 under \$9,000.....	77,625	660,196	76,559	650,261	51,886	441,303	51,151	437,940	196,693	196,575	77,625	438,842	77,462	1,999	77,625	79,356	77,625	79,356		
\$9,000 under \$10,000.....	77,293	733,934	74,169	697,853	73,211	694,353	70,087	659,028	282,304	280,806	77,291	433,934	77,268	1,774	77,291	73,328	77,291	73,328		
\$10,000 under \$11,000.....	62,125	653,686	60,139	628,842	58,411	614,898	56,484	592,286	215,943	214,530	61,441	415,294	61,320	1,812	61,441	72,781	61,441	72,781		
\$11,000 under \$12,000.....	45,583	523,675	43,440	489,028	44,956	516,329	42,933	482,246	167,265	164,740	45,561	338,927	45,560	1,467	45,561	59,820	45,561	59,820		
\$12,000 under \$13,000.....	37,209	463,340	35,793	421,789	36,246	451,424	35,193	413,746	128,088	126,116	37,209	311,259	37,209	1,386	37,209	56,442	37,209	56,442		
\$13,000 under \$14,000.....	37,062	499,146	36,201	476,518	35,639	479,974	34,837	460,353	137,506	135,601	37,062	339,509	37,062	1,561	37,062	63,093	37,062	63,093		
\$14,000 under \$15,000.....	24,478	353,862	23,604	335,539	22,657	327,650	21,845	310,671	87,436	87,196	24,478	237,543	23,787	1,104	23,787	45,306	23,787	45,306		
\$15,000 under \$20,000.....	63,975	1,092,101	60,717	967,902	60,865	1,038,347	58,312	934,889	231,154	228,587	63,798	788,346	63,605	3,806	63,798	157,118	63,798	157,119		
\$20,000 under \$25,000.....	20,669	457,865	18,053	357,950	19,786	438,227	17,457	348,811	74,508	72,423	20,416	343,991	20,416	1,816	20,416	74,526	20,416	74,526		
\$25,000 under \$30,000.....	7,988	214,109	6,419	145,535	7,862	210,782	6,419	1												

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

TAXABLE AND NONTAXABLE RETURNS—Money amounts in thousands of dollars																		
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
TEXAS																		
Total.....	3,817,306	30,538,656	3,443,965	25,537,842	2,399,141	25,166,325	2,158,299	21,125,186	10,975,616	10,549,086	2,957,592	19,392,226	2,457,910	99,278	2,946,448	4,083,716	2,946,849	4,098,016
Under \$1,000.....	341,865	-116,160	289,057	201,706	59,964	-197,918	31,899	56,303	498,896	462,990	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	378,392	572,966	325,186	491,790	82,776	125,844	52,397	81,942	624,044	566,197	86,541	15,516	(*)	(*)	86,538	2,179	86,539	2,187
\$2,000 under \$3,000.....	296,817	730,623	259,925	642,840	100,290	250,226	77,054	193,603	634,546	594,800	189,351	168,634	63,698	264	187,569	24,608	187,579	24,746
\$3,000 under \$4,000.....	295,059	1,035,650	249,446	856,415	121,495	422,826	91,245	305,506	746,733	671,244	224,624	390,310	136,644	1,279	218,916	61,321	218,917	61,338
\$4,000 under \$5,000.....	273,222	1,227,991	248,538	1,122,486	153,751	693,792	137,239	631,463	704,401	671,788	252,372	590,265	171,456	1,696	251,458	94,234	251,458	94,234
\$5,000 under \$6,000.....	257,229	1,413,344	236,212	1,277,424	168,112	927,908	156,394	849,033	787,888	757,891	241,098	699,936	191,247	2,276	240,851	112,697	240,851	112,697
\$6,000 under \$7,000.....	232,949	1,510,736	218,349	1,374,789	170,315	1,102,711	162,749	1,034,419	818,880	791,708	224,678	756,939	189,608	2,512	224,632	123,482	224,632	123,482
\$7,000 under \$8,000.....	227,040	1,700,110	209,151	1,541,623	175,674	1,313,217	164,253	1,224,895	745,529	715,505	226,090	954,017	208,149	3,796	224,216	161,080	224,216	161,090
\$8,000 under \$9,000.....	222,998	1,890,638	206,881	1,733,928	187,412	1,591,800	176,530	1,483,789	792,271	780,624	221,088	1,091,737	212,920	4,468	220,931	186,360	220,933	186,375
\$9,000 under \$10,000.....	213,585	2,027,819	201,726	1,898,579	178,484	1,692,608	171,323	1,614,314	705,450	697,053	213,168	1,255,623	207,803	5,529	213,035	220,585	213,036	220,638
\$10,000 under \$11,000.....	169,030	1,770,648	163,530	1,676,326	153,672	1,610,316	149,340	1,540,161	619,089	609,474	168,283	1,113,683	168,084	4,773	168,283	196,113	168,283	196,139
\$11,000 under \$12,000.....	154,296	1,771,422	148,077	1,650,668	140,084	1,606,717	135,065	1,502,141	547,121	539,938	154,287	1,184,184	153,972	5,221	154,276	214,394	154,287	214,420
\$12,000 under \$13,000.....	130,075	1,621,501	124,691	1,490,812	117,426	1,464,913	113,394	1,376,816	474,551	467,399	130,016	1,085,308	130,015	4,936	129,971	199,860	129,971	199,889
\$13,000 under \$14,000.....	102,589	1,383,372	98,452	1,270,892	94,776	1,277,487	91,553	1,187,070	367,280	363,216	102,569	957,688	102,316	4,366	102,557	179,555	102,562	179,601
\$14,000 under \$15,000.....	89,282	1,295,529	85,005	1,196,286	82,200	1,193,334	78,992	1,112,405	314,599	309,948	89,238	917,315	89,238	4,380	89,229	174,993	89,230	174,996
\$15,000 under \$20,000.....	247,404	4,221,826	230,850	3,727,739	237,795	4,060,169	224,537	3,642,120	907,693	891,697	247,115	3,065,085	246,719	14,931	247,090	606,899	247,100	607,121
\$20,000 under \$25,000.....	84,971	1,874,843	74,553	1,441,008	81,110	1,788,433	72,759	1,409,546	310,275	301,837	84,838	1,417,195	84,513	7,481	84,838	305,133	84,841	305,294
\$25,000 under \$30,000.....	35,842	969,659	28,909	664,793	34,308	927,366	28,507	656,876	131,686	125,869	35,709	760,235	35,587	4,287	35,589	176,032	35,593	176,272
\$30,000 under \$50,000.....	43,184	1,617,644	31,283	781,261	39,730	1,491,155	29,546	743,712	160,783	151,908	43,083	1,309,650	42,902	8,941	43,052	361,707	43,089	362,466
\$50,000 under \$100,000.....	17,287	1,150,352	11,225	362,133	16,095	1,068,845	10,791	350,135	68,220	63,979	17,242	962,434	17,153	8,704	17,225	353,253	17,252	355,212
\$100,000 under \$200,000.....	3,266	432,115	2,249	97,292	2,899	382,549	2,116	94,064	12,411	11,217	3,225	352,245	3,213	4,132	3,222	166,184	3,255	168,943
\$200,000 under \$500,000.....	774	217,535	563	30,014	649	6,628,244	518	28,086	2,735	2,355	755	169,744	749	2,372	750	94,408	765	97,102
\$500,000 under \$1,000,000.....	106	72,770	80	5,334	94	64,689	76	5,229	393	332	101	54,128	100	812	101	33,017	105	34,512
\$1,000,000 or more.....	44	145,723	27	1,704	30	124,818	22	1,558	142	117	43	120,026	43	2,113	41	35,575	44	37,380
Summary classes:																		
Under \$5,000.....	1,585,355	3,451,069	1,372,152	3,315,237	518,276	1,294,769	389,834	1,268,817	3,208,620	2,967,019	754,966	1,165,054	373,579	3,248	746,559	182,387	746,788	184,304
\$5,000 under \$10,000.....	1,153,801	8,542,647	1,072,319	7,826,342	879,997	6,628,244	831,249	6,206,449	3,850,018	3,742,781	1,126,122	4,758,251	1,009,727	18,581	1,123,665	804,204	1,123,684	804,365
\$10,000 under \$15,000.....	645,272	7,842,472	619,755	7,284,984	588,158	7,152,766	568,344	6,718,593	2,322,640	2,289,975	644,393	5,258,177	643,625	23,675	644,316	964,915	644,333	965,043
\$15,000 or more.....	432,878	10,702,468	379,739	7,111,277	412,710	10,090,543	368,872	6,931,326	1,594,338	1,549,311	432,111	8,210,743	430,979	53,772	431,908	2,132,209	432,044	2,144,300
UTAH																		
Total.....	357,892	2,694,223	329,766	2,338,737	212,496	2,250,506	195,806	1,950,677	1,017,740	979,685	268,535	1,569,144	226,683	7,434	268,426	307,248	268,426	307,455
Under \$1,000.....	42,310	12,715	40,209	23,839	3,044	-8,990	2,176	3,191	48,812	48,603	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,038	59,068	9,003	34,260	6,734	10,083	4,262	7,935	61,025	51,607	13,463	4,382	-	-	-	-	-	-
\$2,000 under \$3,000.....	32,274	80,892	25,702	63,140	6,073	16,238	3,506	8,999	56,640	47,906	22,535	25,676	11,576	48	22,535	3,826	22,535	3,826
\$3,000 under \$4,000.....	24,494	81,802	23,413	77,557	10,690	34,829	9,950	32,968	51,076	46,497	18,046	34,110	13,572	122	17,937	5,451	17,937	5,451
\$4,000 under \$5,000.....	19,849	92,020	19,077	84,022	11,009	50,974	10,469	43,153	42,354	42,121	17,500	45,604	14,141	149	17,500	7,409	17,500	7,409
\$5,000 under \$6,000.....	17,710	95,984	16,670	81,727	12,265	66,668	11,225	52,854	55,602	52,061	16,441	43,585	10,548	126	16,441	7,070	16,441	7,070
\$6,000 under \$7,000.....	8,330	54,563	7,394	45,236	4,558	29,232	3,622	19,260	19,808	19,234	8,098	31,660	7,082	127	8,098	5,590	8,098	5,590
\$7,000 under \$8,000.....	20,930	156,254	18,794	142,767	14,304	108,058	13,821	105,332	66,704	66,704	20,701	85,853	20,256	438	20,701	14,256	20,701	14,256
\$8,000 under \$9,000.....	22,895	193,184	22,569	190,714	22,881	193,067	22,569	190,714	78,480	78,480	22,765	108,910	22,696	434	22,765	17,975	22,765	17,975
\$9,000 under \$10,000.....	22,240	210,373	21,651	190,821	22,147	209,474	21,582	190,537	77,613	74,049	22,240	128,247	22,064	531	22,240	21,787	22,240	21,787
\$10,000 under \$11,000.....	20,752	216,777	19,815	202,472	18,154	190,082	17,217	175,800	80,515	79,649	20,752	122,933	19,994	514	20,752	21,361	20,752	21,361
\$11,000 under \$12,000.....	18,998	217,543	18,153	201,879	17,591	201,345	16,746	186,056	84,129	83,263	18,998	120,564	18,295	493	18,998	21,414	18,998	21,414
\$12,000 under \$13,000.....	11,374	141,882	10,966	122,301	11,265	140,533	10,857	120,865	56,083	56,029	11,374	78,302	11,374	349	11,374	13,745	11,374	13,745
\$13,000 under \$14,000.....	11,932	159,500	10,391	137,942	10,499	140,472	9,883	119,976	52,661	51,037	11,932	95,502	11,824	422	11,932	17,495	11,932	17,495
\$14,000 under \$15,000.....	5,087	74,162	4,799	67,905	4,436	64,342	4,149	58,982	21,748	21,531	5,087	46,972	4,903	221	5,087	9,092	5,087	9,09,

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
(Taxable and nontaxable returns—Money amounts in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
VERMONT																				
Total.....	159,567	1,240,026	146,138	1,033,750	86,519	966,452	77,253	793,879	443,540	423,202	125,974	758,140	104,978	3,691	125,974	149,290	125,974	149,299		
Under \$1,000.....	16,064	5,112	14,953	8,913					18,729	18,491	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	13,452	18,959	12,741	17,501					23,829	17,998										
\$2,000 under \$3,000.....	13,397	33,334	12,469	30,672	12,045	30,128	9,361	24,520	22,560	21,969	21,480	24,514	17,557	21,480	3,883	21,480	3,883			
\$3,000 under \$4,000.....	11,130	38,370	10,337	34,108					27,199	21,484										
\$4,000 under \$5,000.....	10,258	44,636	7,757	30,899					21,280	18,903	9,626	24,199			9,626	3,681	9,626	3,681		
\$5,000 under \$6,000.....	10,430	57,725	8,015	41,932	(*)	(*)	(*)	(*)	24,375	22,706	10,314	32,904	6,465	110	10,314	5,398	10,314	5,398		
\$6,000 under \$7,000.....	13,684	90,329	12,753	84,428	10,346	68,502	9,415	62,716	42,891	42,891	13,519	46,615	11,327	161	13,519	7,773	13,519	7,773		
\$7,000 under \$8,000.....	6,660	48,865	6,386	40,927	(*)	(*)	(*)	(*)	16,170	16,054	6,659	31,143	6,226	131	6,659	5,468	6,659	5,468		
\$8,000 under \$9,000.....	9,670	80,656	9,272	75,678	8,000	67,181	7,602	62,203	37,442	36,970	9,670	44,342	9,434	177	9,670	7,579	9,670	7,579		
\$9,000 under \$10,000.....	11,449	107,224	11,403	104,998	8,111	76,586	8,065	74,477	27,501	27,501	11,449	71,601	11,449	313	11,449	12,848	11,449	12,848		
\$10,000 under \$11,000.....	4,347	45,320	3,623	37,716	4,347	45,320	3,623	37,716	16,171	16,171	4,231	28,372	4,231	120	4,231	4,919	4,231	4,919		
\$11,000 under \$12,000.....	5,807	66,227	5,567	60,465	5,199	59,285	4,959	56,098	22,655	22,639	5,807	39,809	5,807	172	5,807	7,104	5,807	7,104		
\$12,000 under \$13,000.....	4,836	60,342	4,795	58,283	4,836	60,342	4,795	58,283	20,156	20,156	4,836	37,921	4,836	170	4,836	6,779	4,836	6,779		
\$13,000 under \$14,000.....	8,077	107,267	7,682	90,442	8,036	106,695	7,682	90,442	39,828	37,920	8,077	62,930	7,340	323	8,077	11,348	8,077	11,348		
\$14,000 under \$15,000.....	4,322	63,145	4,230	61,774	4,322	63,145	4,230	61,774	19,318	19,318	4,322	43,136	4,322	196	4,322	8,042	4,322	8,042		
\$15,000 under \$20,000.....	9,290	159,499	8,567	136,474	8,455	145,139	8,002	126,809	36,569	35,973	9,290	110,638	9,290	529	9,290	21,798	9,290	21,798		
\$20,000 under \$25,000.....	2,706	60,867	2,443	44,265	2,706	60,867	2,443	44,265	10,576	10,394	2,706	44,907	2,706	232	2,706	9,539	2,706	9,539		
\$25,000 under \$30,000.....	1,638	44,436	1,462	27,860	1,638	44,436	1,462	27,860	6,295	6,013	1,638	32,894	1,638	178	1,638	7,383	1,638	7,383		
\$30,000 under \$50,000.....	1,849	67,795	1,357	37,531	1,624	59,713	1,257	34,200	7,943	7,719	1,849	52,071	1,849	341	1,849	13,916	1,849	13,916		
\$50,000 under \$100,000.....	425	26,535	284	7,695	413	25,925	284	7,695	1,782	1,692	425	20,296	425	169	425	6,795	425	6,795		
\$100,000 under \$200,000.....	65	8,203	36	1,131	60	7,671	33	1,059	233	206	65	6,448	65	72	65	2,918	65	2,918		
\$200,000 under \$500,000.....	8	2,186	5	56	7	1,947	4	48	28	24	8	1,424	8	19	8	789	8	798		
\$500,000 under \$1,000,000.....																				
\$1,000,000 or more.....	3	2,994	1	2	2	2,451	1	2	10	10	3	1,976	3	32	3	1,330	3	1,330		
Summary classes:																				
Under \$5,000.....	64,301	140,412	58,257	122,093	12,045	30,127	9,361	24,520	113,597	98,845	31,106	48,714	17,557	246	31,106	7,563	31,106	7,563		
\$5,000 under \$10,000.....	51,893	384,798	47,829	347,963	32,829	253,388	29,117	223,108	148,379	146,122	51,611	226,605	44,901	890	51,611	39,066	51,611	39,066		
\$10,000 under \$15,000.....	27,389	342,300	25,897	308,680	26,740	334,786	25,289	304,312	118,128	116,204	27,273	212,168	26,536	981	27,273	38,191	27,273	38,191		
\$15,000 or more.....	15,984	372,515	14,155	255,014	14,905	348,148	13,486	241,938	63,436	62,031	15,984	270,654	15,984	1,572	15,984	64,468	15,984	64,477		
VIRGINIA																				
Total.....	1,658,751	14,024,330	1,540,074	12,227,528	944,438	10,905,936	882,041	9,530,672	4,505,020	4,339,140	1,341,726	9,060,150	1,176,622	44,861	1,336,390	1,861,957	1,336,430	1,863,134		
Under \$1,000.....	141,655	46,296	120,201	68,736	14,258	-13,975	7,445	9,884	192,475	180,756	-	-	-	-	-	(*)	(*)	884		
\$1,000 under \$2,000.....	132,536	194,393	120,930	183,533	28,019	43,950	21,736	40,770	221,450	190,613	24,130	7,298	(*)	24,130	884	24,130	884	884		
\$2,000 under \$3,000.....	126,254	308,747	114,035	264,401	28,375	69,526	20,444	49,045	236,043	218,414	87,962	83,546	43,536	143	86,184	11,912	86,207	11,940		
\$3,000 under \$4,000.....	131,161	454,740	119,699	411,184	45,990	160,328	41,865	140,967	287,388	267,284	114,486	209,556	76,343	661	112,707	32,729	112,707	32,729		
\$4,000 under \$5,000.....	126,764	568,431	115,397	490,948	48,950	218,489	45,645	181,572	296,966	284,604	122,261	302,721	93,066	1,130	120,482	49,314	120,482	49,416		
\$5,000 under \$6,000.....	112,487	621,404	108,977	601,228	64,067	356,024	61,520	340,852	319,032	312,875	107,863	338,544	91,742	1,160	107,863	55,332	107,863	55,332		
\$6,000 under \$7,000.....	98,047	641,468	89,808	573,795	62,691	411,640	56,920	363,209	288,590	279,191	96,018	360,379	90,611	1,374	96,018	59,945	96,018	59,945		
\$7,000 under \$8,000.....	90,661	677,181	81,535	596,299	55,149	412,707	51,732	376,962	234,346	224,281	90,600	425,601	90,161	1,712	90,600	72,662	90,600	72,662		
\$8,000 under \$9,000.....	91,353	772,878	88,068	718,938	-67,197	567,551	65,942	550,138	313,227	303,450	91,349	465,988	89,132	1,927	91,349	80,778	91,349	80,778		
\$9,000 under \$10,000.....	90,668	855,632	89,288	831,615	74,265	701,910	72,908	680,434	312,231	311,584	90,348	520,734	86,480	2,189	90,348	91,257	90,348	91,257		
\$10,000 under \$11,000.....	78,907	828,172	76,673	781,020	58,975	619,386	57,583	588,885	251,056	245,532	78,784	546,601	77,942	2,466	78,784	100,514	78,784	100,514		
\$11,000 under \$12,000.....	72,618	834,638	69,218	757,942	61,443	706,720	58,908	651,284	244,799	242,396	72,618	542,648	72,004	2,388	72,618	98,191	72,618	98,191		
\$12,000 under \$13,000.....	43,645	544,892	41,986	510,099	40,051	500,067	38,392	464,133	138,451	136,275	43,645	374,389	43,522	1,684	43,645	69,018	43,645	69,018		
\$13,000 under \$14,000.....	54,367	733,665	53,863	697,905	48,429	653,314	48,048	628,182	188,571	185,748	54,367	497,695	54,367	2,310	54,367	94,337	54,367	94,337		
\$14,000 under \$15,000.....	38,208	554,086	36,489	509,619	33,129	481,051	31,410	444,808	135,864	133,028	38,208	386,411	37,489	1,780	38,208	74,664	38,208	74,664		
\$15,000 under \$20,000.....	120,987	2,079,980	115,641	1,882,592	111,240	1,914,325	107,750	1,758,661	433,968	424,843	120,799	1,483,614	120,753	7,486	120,799	297,038	120,799	297,038		
\$20,000 under \$25,000.....	51,348	1,141,036	48,414	994,413	48,428	1,076,636	45,978	949,452	194,025	189,322	51,348	836,493	51,218	4,396	51,348	179,878	51,348	179,878		
\$25,000 under \$30,000.....	24,965	676,087	23,432	565,430	23,554	636,915	22,289	544,200	91,151	89,609	24,832	509,453	24,525	2,856	24,832	118,099	24,832	118,100		
\$30,000 under \$50,000.....	24,852	899,054	21,107	596,723	23,487	849,347	20,401	580,624	96,170	92,107	24,847	701,501	24,694	4,565	24,847	187,417	24,850			

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
WASHINGTON																		
Total.....	1,227,882	10,594,094	1,089,780	8,950,014	771,583	8,846,961	683,849	7,459,767	3,428,000	3,280,813	984,614	6,795,421	836,274	33,196	982,147	1,379,278	982,161	1,380,226
Under \$1,000.....	111,229	10,563	97,102	77,212	7,868	-38,219	1,113	6,046	131,738	128,785	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	97,059	145,659	82,382	118,624	19,045	29,961	14,710	22,105	157,318	145,998	14,788	1,720	-	-	14,788	231	14,788	
\$2,000 under \$3,000.....	82,569	205,651	67,527	163,377	12,284	31,546	7,471	22,312	132,627	116,236	63,005	67,346	32,287	125	62,754	9,789	62,754	
\$3,000 under \$4,000.....	91,662	320,231	69,490	250,760	49,998	173,424	38,098	140,350	227,757	192,256	72,570	117,371	33,712	307	70,753	18,166	70,753	
\$4,000 under \$5,000.....	66,349	298,723	55,340	232,657	33,857	152,331	24,917	102,074	153,711	138,938	63,089	149,728	38,537	468	62,944	24,060	62,944	
\$5,000 under \$6,000.....	61,149	336,277	52,593	291,056	35,766	195,771	30,476	170,634	166,038	157,286	54,298	170,607	41,608	616	54,296	28,491	54,296	
\$6,000 under \$7,000.....	85,640	548,987	76,197	482,974	51,978	335,807	44,555	282,158	212,294	199,054	85,497	317,367	73,866	1,259	85,245	51,910	85,245	
\$7,000 under \$8,000.....	66,471	508,318	62,205	451,154	40,077	305,252	36,516	257,590	170,164	167,844	66,217	324,909	61,638	1,346	66,217	56,449	66,217	
\$8,000 under \$9,000.....	71,495	608,620	68,701	565,877	56,199	480,072	53,654	447,446	242,050	237,305	70,932	318,432	65,959	1,241	70,932	54,146	70,932	
\$9,000 under \$10,000.....	58,704	553,584	53,657	492,917	54,326	512,679	49,735	456,684	208,886	202,400	58,701	324,958	56,052	1,325	58,701	55,676	58,701	
\$10,000 under \$11,000.....	69,515	730,797	66,297	689,515	62,018	650,851	58,845	613,535	263,034	259,100	69,506	437,529	67,965	1,861	69,506	76,370	69,506	
\$11,000 under \$12,000.....	61,604	705,015	58,846	663,294	55,777	638,853	53,081	599,376	228,359	225,870	61,595	445,464	60,776	1,906	61,595	79,286	61,595	
\$12,000 under \$13,000.....	45,522	567,657	40,871	493,133	44,062	549,400	39,517	476,467	167,358	161,634	45,522	368,336	45,509	1,606	45,522	65,861	45,522	
\$13,000 under \$14,000.....	45,328	608,507	43,374	564,332	43,345	581,787	41,736	545,944	179,090	175,814	45,328	405,829	45,328	1,918	45,328	75,181	45,328	
\$14,000 under \$15,000.....	40,971	593,641	39,625	562,878	40,186	582,264	38,947	553,149	141,086	139,542	40,971	421,396	40,907	1,920	40,971	79,572	40,971	
\$15,000 under \$20,000.....	105,460	1,805,215	98,980	1,598,038	100,966	1,727,328	95,925	1,554,056	397,319	390,580	105,460	1,301,935	105,181	6,397	105,460	259,267	105,460	
\$20,000 under \$25,000.....	35,338	779,796	32,916	647,813	33,848	747,446	31,834	627,964	125,038	122,527	35,338	599,167	35,207	3,193	35,338	130,417	35,338	
\$25,000 under \$30,000.....	13,896	378,642	11,070	236,569	13,094	357,382	10,674	229,735	51,258	49,194	13,896	296,697	13,896	1,704	13,896	69,883	13,896	
\$30,000 under \$50,000.....	12,821	475,636	9,102	243,202	12,047	446,005	8,647	229,882	52,425	50,976	12,810	381,194	12,776	2,537	12,810	103,977	12,810	
\$50,000 under \$100,000....	4,297	278,619	2,920	96,852	4,106	265,716	2,845	95,519	17,414	16,723	4,297	234,937	4,276	2,076	4,297	85,261	4,297	
\$100,000 under \$200,000....	669	86,974	481	22,702	622	80,591	461	21,989	2,529	2,312	663	73,833	663	865	663	34,727	663	
\$200,000 under \$500,000....	120	35,276	94	4,541	120	29,008	82	4,215	452	396	118	28,292	118	15,599	118	15,870	120	
\$500,000 under \$1,000,000..	11	6,950	7	393	11	6,950	7	393	46	36	10	5,206	10	73	10	2,979	10	
\$1,000,000 or more.....	3	4,756	3	144	3	4,756	3	144	9	7	3	3,168	3	49	3	1,980	3	
Summary classes:																		
Under \$5,000.....	448,868	980,827	371,841	842,629	123,052	349,043	86,309	292,886	803,151	722,213	213,452	336,165	104,536	900	211,239	52,246	211,249	
\$5,000 under \$10,000.....	343,459	2,555,786	313,353	2,283,978	238,346	1,829,582	214,936	1,614,511	999,432	963,889	335,645	1,456,273	299,123	5,786	335,391	246,672	335,391	
\$10,000 under \$15,000.....	262,940	3,205,616	249,013	2,973,152	245,388	3,003,155	232,126	2,788,471	978,927	961,960	262,922	2,078,553	260,485	9,211	262,922	376,268	262,922	
\$15,000 or more.....	172,615	3,851,865	155,573	2,850,253	164,797	3,665,182	150,478	2,763,897	646,490	632,751	172,595	2,924,428	172,130	17,297	172,595	704,090	172,595	
WEST VIRGINIA																		
Total.....	556,185	4,207,701	515,796	3,648,924	377,531	3,539,958	355,654	3,093,230	1,627,698	1,561,623	434,215	2,702,836	376,025	12,644	434,213	538,895	434,213	539,082
Under \$1,000.....	45,222	14,598	37,196	17,897	(*)	(*)	(*)	(*)	66,091	62,006	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	39,307	91,656	48,852	68,794	15,447	25,082	13,700	21,420	108,616	94,995	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$3,000.....	37,021	89,499	34,592	78,799	17,286	42,171	14,991	33,201	94,031	84,455	19,382	16,135	(*)	(*)	19,382	2,399	19,382	
\$3,000 under \$4,000.....	38,309	133,797	31,466	109,624	18,424	64,174	13,620	46,574	84,663	83,768	30,928	60,751	18,184	187	30,928	9,739	30,928	
\$4,000 under \$5,000.....	41,109	187,583	40,299	173,410	24,888	112,870	24,210	101,746	97,980	90,666	38,510	103,065	29,959	311	38,510	16,549	38,510	
\$5,000 under \$6,000.....	30,815	169,149	29,224	152,265	25,846	143,079	24,871	135,740	90,065	83,062	30,684	91,912	22,366	259	30,684	13,904	30,684	
\$6,000 under \$7,000.....	35,594	232,778	35,107	223,459	28,090	181,287	27,940	177,803	128,589	124,965	35,590	120,721	32,022	418	35,590	19,405	35,590	
\$7,000 under \$8,000.....	36,698	273,427	36,287	252,807	28,777	216,468	28,422	199,820	111,301	107,745	36,643	171,223	36,307	700	36,643	29,034	36,643	
\$8,000 under \$9,000.....	47,993	405,788	47,748	392,728	41,969	355,140	41,727	341,764	175,362	169,758	47,993	246,087	47,993	1,005	47,993	41,882	47,993	
\$9,000 under \$10,000.....	39,596	374,261	38,911	368,478	32,234	305,037	31,884	302,980	145,914	145,914	39,596	231,668	37,839	945	39,596	40,971	39,596	
\$10,000 under \$11,000.....	31,244	327,535	30,432	299,616	25,986	272,656	25,925	258,004	100,771	100,771	31,244	226,635	30,493	970	31,244	40,831	40,831	
\$11,000 under \$12,000.....	21,301	244,549	19,026	216,429	20,550	235,747	18,275	207,627	79,254	77,725	21,301	165,320	20,550	692	21,301	29,306	29,306	
\$12,000 under \$13,000.....	22,611	284,064	22,267	271,301	21,820	273,914	21,516	261,253	87,306	86,238	22,611	193,763	22,611	861	22,611	35,252	22,611	
\$13,000 under \$14,000.....	17,599	237,429	17,347	215,129	17,296	233,333	17,085	211,939	69,347	68,517	17,599	166,078	17,337	748	17,468	30,834	30,834	
\$14,000 under \$15,000.....	7,593	110,284	7,123	98,342	7,351	106,768	7,123	98,342	27,414	27,282	7,593	79,630	7,553	366	7,551	15,069	7,551	
\$15,000 under \$20,000.....	27,021	455,988	25,519	400,094	25,818	434,882	24,738	388,218	98,244	95,622	27,021	344,259	27,021	1,672	27,021	68,922	27,021	
\$20,000 under \$25,000.....	8,001	174,642	7,355	143,188	7,809	170,503	7,315	142,438	27,080	26,431	8,001	141,325	8,001	742	8,001	30,559	8,001	
\$25,000 under \$30,000.....	2,896	78,064	2,590	48,049	2,712	73,380	2,446	47,968	9,943	9,721	2,896	63,810	2,896	374	2,896	15,381	2,896	
\$30,000 under \$50,000.....	4,																	

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]																			
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax		
			Number of returns	Amount	Number of returns	Salaries and wages		Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
						Number of returns	Amount												
WISCONSIN																			
Total.....	1,647,970	13,340,519	1,438,759	11,148,745	936,386	10,460,093	824,662	8,733,214	4,582,829	4,350,143	1,309,930	8,242,434	1,126,267	39,415	1,303,784	1,643,116	1,303,798	1,644,259	
Under \$1,000.....	134,023	38,095	113,270	74,844	21,441	-16,239	10,538	9,933	190,552	169,228	-	-	-	-	-	-	(*)	(*)	
\$1,000 under \$2,000.....	172,662	263,073	136,707	192,627	28,928	48,065	15,463	17,619	271,174	223,316	39,376	7,664	(*)	(*)	38,891	1,086	38,891	1,086	
\$2,000 under \$3,000.....	137,043	334,946	96,338	218,984	32,248	79,526	17,771	29,201	250,193	202,234	94,940	90,740	34,485	139	91,094	13,194	91,094	13,194	
\$3,000 under \$4,000.....	109,117	381,749	82,635	271,232	30,125	104,838	16,998	47,072	210,301	186,810	95,529	182,954	68,787	598	95,529	28,714	95,529	28,714	
\$4,000 under \$5,000.....	89,273	405,535	76,628	314,069	37,787	174,355	30,246	110,221	196,423	184,623	83,069	210,890	65,193	685	82,575	34,023	82,575	34,023	
\$5,000 under \$6,000.....	92,289	506,772	76,276	397,056	42,646	231,184	34,820	175,690	237,395	223,621	88,521	269,093	69,284	927	88,085	45,130	88,085	45,130	
\$6,000 under \$7,000.....	86,733	565,363	77,002	473,305	46,628	306,570	41,062	246,935	236,293	226,156	84,606	341,109	77,539	1,502	84,479	58,727	84,479	58,727	
\$7,000 under \$8,000.....	99,537	745,329	91,434	661,814	57,312	431,504	51,956	372,137	265,584	256,070	97,306	446,022	89,730	1,824	96,873	78,083	96,873	78,083	
\$8,000 under \$9,000.....	87,911	749,264	78,258	621,264	60,767	519,447	53,861	422,586	295,912	285,376	87,754	437,998	82,994	1,818	87,629	76,717	87,629	76,717	
\$9,000 under \$10,000.....	112,992	1,075,002	110,097	1,001,970	93,601	891,796	90,719	824,151	402,787	395,818	112,967	650,679	112,658	2,767	112,967	114,363	112,967	114,363	
\$10,000 under \$11,000.....	91,742	963,620	88,098	886,604	77,669	815,895	74,321	747,669	323,345	319,108	91,742	600,881	91,365	2,700	91,741	108,139	91,741	108,139	
\$11,000 under \$12,000.....	81,743	937,867	79,113	861,818	75,577	867,647	73,096	799,009	320,350	316,855	81,743	576,411	80,980	2,496	81,743	102,615	81,743	102,615	
\$12,000 under \$13,000.....	70,085	876,218	68,601	812,259	61,413	767,515	59,929	711,307	268,284	266,002	70,085	566,814	69,959	2,564	70,085	104,604	70,085	104,604	
\$13,000 under \$14,000.....	59,511	802,224	57,668	745,202	55,367	746,981	53,650	692,494	248,314	247,554	59,511	520,832	59,511	2,368	59,511	96,570	59,511	96,570	
\$14,000 under \$15,000.....	41,918	606,245	40,907	564,953	40,966	592,367	40,144	555,073	167,297	165,643	41,918	407,408	41,793	1,859	41,918	76,336	41,918	76,336	
\$15,000 under \$20,000.....	115,308	1,948,395	107,620	1,677,558	111,072	1,878,771	104,277	1,633,960	433,046	425,206	115,102	1,349,518	114,777	6,445	114,909	263,495	114,909	263,495	
\$20,000 under \$25,000.....	32,203	712,291	29,640	557,924	30,699	678,501	28,494	543,226	127,784	124,366	32,055	512,511	31,878	2,653	32,055	109,244	32,055	109,244	
\$25,000 under \$30,000.....	12,413	340,238	10,899	239,861	12,281	236,656	10,767	239,228	48,686	47,004	12,409	251,109	12,409	1,390	12,409	57,038	12,409	57,038	
\$30,000 under \$50,000.....	14,448	528,689	11,876	320,686	13,282	488,264	11,035	308,670	59,267	57,135	14,309	393,972	14,309	2,576	14,309	105,628	14,312	106,127	
\$50,000 under \$100,000.....	5,936	384,705	4,792	199,009	5,609	362,555	4,664	193,781	25,711	24,334	5,913	297,236	5,867	2,551	5,910	105,346	5,910	105,358	
\$100,000 under \$200,000.....	914	117,019	765	46,619	827	105,799	728	44,966	3,540	3,194	908	88,267	902	992	905	40,853	909	41,067	
\$200,000 under \$500,000.....	153	43,197	121	8,233	127	35,145	110	7,483	529	441	152	31,749	150	433	152	18,036	152	18,189	
\$500,000 under \$1,000,000.....	10	6,329	9	271	9	5,822	8	220	26	26	9	4,122	9	60	9	2,477	9	2,545	
\$1,000,000 or more.....	6	8,354	5	583	5	7,129	5	583	26	23	6	4,455	6	66	6	2,698	6	2,815	
Summary classes:																			
Under \$5,000.....	642,118	1,423,398	505,578	1,071,756	150,529	390,544	91,016	214,047	1,118,643	966,211	312,914	492,247	170,147	1,423	308,089	77,017	308,096	77,097	
\$5,000 under \$10,000.....	479,462	3,641,730	433,067	3,155,409	300,954	2,380,501	272,418	2,041,499	1,437,971	1,387,041	471,154	2,144,901	432,205	8,838	470,033	373,019	470,033	373,019	
\$10,000 under \$15,000.....	344,999	4,186,175	334,387	3,870,835	310,992	3,790,404	301,140	3,505,551	1,327,590	1,315,162	344,999	2,672,347	343,608	11,987	344,998	488,263	344,998	488,263	
\$15,000 or more.....	181,391	4,089,217	165,727	3,050,744	173,911	3,898,641	160,088	2,972,116	698,625	681,729	180,863	2,932,938	180,307	17,166	180,664	704,814	180,671	705,878	
WYOMING																			
Total.....	126,494	958,189	110,059	745,957	76,838	760,676	65,491	584,159	375,654	361,161	99,889	602,121	77,286	2,921	99,807	123,568	99,808	123,950	
Under \$1,000.....	16,338	412	14,516	11,132	7,404	3,957	4,826	7,951	22,811	22,165	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	13,066	21,676	10,820	15,343	7,404	3,957	4,826	7,951	19,765	17,374	7,015	1,682	-	-	7,015	243	7,015	243	
\$2,000 under \$3,000.....	8,132	21,029	5,629	13,124	6,377	23,642	5,592	21,859	20,191	17,688	5,275	4,455	9,305	94	5,275	573	5,275	573	
\$3,000 under \$4,000.....	7,687	26,002	7,298	24,886	6,377	23,642	5,592	21,859	13,998	13,996	7,145	13,089	9,305	94	7,145	2,062	7,145	2,062	
\$4,000 under \$5,000.....	5,672	26,427	4,949	26,826	6,377	23,642	5,592	21,859	10,409	10,409	5,247	15,806	9,305	94	5,247	2,644	5,247	2,644	
\$5,000 under \$6,000.....	7,443	41,123	5,245	25,830	5,480	30,017	3,333	16,041	25,769	22,373	7,177	19,054	9,864	136	7,177	3,092	7,177	3,092	
\$6,000 under \$7,000.....	3,174	21,143	1,474	9,559	3,174	21,143	1,474	9,559	14,971	11,677	(*)	(*)	9,864	136	(*)	(*)	(*)	(*)	
\$7,000 under \$8,000.....	4,625	34,894	4,262	28,507	4,625	34,894	4,262	28,507	18,433	18,219	4,563	18,544	9,864	136	4,563	2,986	4,563	2,986	
\$8,000 under \$9,000.....	16,024	137,635	15,577	133,472	12,517	107,824	12,070	103,843	65,047	64,500	16,024	80,465	16,024	325	15,962	13,740	15,962	13,740	
\$9,000 under \$10,000.....	10,864	103,096	10,663	99,914	6,718	63,790	6,517	60,536	38,870	38,818	10,864	62,164	9,217	265	10,864	11,156	10,864	11,156	
\$10,000 under \$11,000.....	6,286	65,641	5,746	61,558	6,286	65,641	5,746	61,558	24,517	24,517	6,286	41,125	5,694	152	6,286	7,075	6,286	7,075	
\$11,000 under \$12,000.....	7,375	85,961	7,355	81,290	6,191	71,863	6,171	67,063	25,236	25,196	7,375	59,271	7,375	280	7,375	10,986	7,375	11,029	
\$12,000 under \$13,000.....	3,884	48,758	3,692	43,286	3,765	47,257	3,573	41,953	12,644	12,644	3,884	32,984	3,884	145	3,884	6,031	3,884	6,031	
\$13,000 under \$14,000.....	1,545	21,044	1,424	10,988	(*)	(*)	832	9,761	5,926	5,926	1,545	15,450	1,545	79	1,545	3,233	1,545	3,233	
\$14,000 under \$15,000.....	3,904	56,619	2,952	37,040	3,904	56,619	2,952	37,040	17,222	16,866	3,904	39,065	3,904	189	3,904	7,496	3,904	7,496	
\$15,000 under \$20,000.....	6,628	111,323	5,796	83,325	6,108	102,797	5,541	79,389	26,493	26,188	6,628	79,818	6,628	389	6,608	15,804	6,608	15,804	
\$20,000 under \$25,000.....	2,037	45,570	1,574	24,205	1,785	39,582	1,574	24,205</											

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax						
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
							Number of returns	Amount															
APO/ FPO ¹																							
Total.....	220,581	1,454,880	218,216	1,433,980	125,912	1,074,793	123,880	1,094,737	601,409	600,586	193,492	903,729	153,550	4,380	193,492	169,365	193,492	169,367					
Under \$1,000.....	5,627	2,258	5,422	2,258	-	-	-	-	5,627	5,627	-	-	-	-	-	-	-	-					
\$1,000 under \$2,000.....	22,120	35,526	22,120	35,526	3,302	4,549	3,302	4,549	27,015	27,015	10,314	1,738	1,829	4	10,314	244	10,314	244					
\$2,000 under \$3,000.....	32,322	76,948	30,367	75,028	5,757	15,466	3,802	11,222	49,828	49,828	22,666	20,965	8,905	36	22,666	3,109	22,666	3,109					
\$3,000 under \$4,000.....	25,753	90,038	25,753	92,432	10,346	37,636	10,346	39,908	45,025	45,025	25,753	49,337	18,751	158	25,753	7,833	25,753	7,833					
\$4,000 under \$5,000.....	12,280	55,248	12,152	54,637	8,828	40,412	8,828	40,361	38,814	38,814	12,280	23,395	6,918	56	12,280	3,678	12,280	3,678					
\$5,000 under \$6,000.....	22,640	126,234	22,640	126,222	19,158	107,625	19,158	107,636	71,432	71,432	22,640	68,295	20,931	293	22,640	10,999	22,640	10,999					
\$6,000 under \$7,000.....	17,418	113,425	17,418	112,691	12,268	80,652	12,268	79,919	53,245	53,245	17,418	68,667	17,418	266	17,418	11,479	17,418	11,479					
\$7,000 under \$8,000.....	20,654	157,291	20,654	156,762	15,818	121,361	15,818	120,513	76,609	76,609	20,654	93,345	18,897	374	20,654	15,752	20,654	15,752					
\$8,000 under \$9,000.....	12,119	100,977	12,119	100,965	10,483	87,639	10,483	87,626	50,541	50,541	12,119	57,222	10,302	234	12,119	9,824	12,119	9,824					
\$9,000 under \$10,000.....	17,226	162,579	17,226	161,599	12,085	113,638	12,085	112,746	51,504	51,504	17,226	111,942	17,226	489	17,226	20,089	17,226	20,089					
\$10,000 under \$11,000.....	4,619	48,804	4,619	48,573	3,361	35,903	3,361	35,672	21,495	21,495	4,619	30,751	4,619	136	4,619	5,571	4,619	5,571					
\$11,000 under \$12,000.....	4,210	48,934	4,210	49,876	3,315	38,534	3,315	39,450	18,326	18,326	4,210	32,408	4,210	143	4,210	5,890	4,210	5,890					
\$12,000 under \$13,000.....	3,269	40,459	3,269	39,657	3,269	40,459	3,269	39,657	13,697	13,697	3,269	28,630	3,269	119	3,269	4,877	3,269	4,877					
\$13,000 under \$14,000.....	4,008	53,840	3,986	52,566	3,257	43,615	3,235	43,101	19,201	19,201	4,008	37,334	4,008	178	4,008	7,296	4,008	7,296					
\$14,000 under \$15,000.....	1,903	27,548	1,903	27,447	1,903	27,548	1,903	27,447	6,302	5,678	1,903	21,270	1,903	99	1,903	4,077	1,903	4,077					
\$15,000 under \$20,000.....	8,251	143,808	8,251	140,366	7,230	126,603	7,230	124,199	31,063	31,063	8,251	112,778	8,251	634	8,251	22,831	8,251	22,831					
\$20,000 under \$25,000.....	3,034	67,965	3,034	65,079	2,910	65,400	2,910	62,530	12,389	12,389	3,034	55,400	3,034	290	3,034	12,160	3,034	12,160					
\$25,000 under \$30,000.....	984	26,697	939	22,078	861	23,542	816	18,995	3,494	3,322	984	21,396	935	122	984	4,783	984	4,783					
\$30,000 under \$50,000.....	2,116	74,268	2,116	69,640	1,734	62,491	1,734	58,628	5,718	5,718	2,116	67,185	2,116	733	2,116	18,214	2,116	18,214					
\$50,000 under \$100,000.....	22	1,164	12	555	22	1,164	12	555	64	44	22	1,020	22	8	22	343	22	343					
\$100,000 under \$200,000.....	6	869	6	23	5	556	5	23	20	13	6	651	6	8	6	316	6	318					
\$200,000 under \$500,000.....																							
\$500,000 under \$1,000,000.....																							
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Summary classes:																							
Under \$5,000.....	98,102	260,018	95,814	259,880	28,233	98,062	26,278	96,039	166,309	166,309	71,013	95,434	36,403	253	71,013	14,864	71,013	14,864					
\$5,000 under \$10,000.....	90,057	660,505	90,057	658,239	69,812	510,916	69,812	508,440	303,331	303,331	90,057	399,470	84,774	1,656	90,057	68,142	90,057	68,142					
\$10,000 under \$15,000.....	18,009	219,584	17,987	218,118	15,105	186,059	15,083	185,326	79,021	78,397	18,009	150,391	18,009	675	18,009	27,711	18,009	27,711					
\$15,000 or more.....	14,413	314,771	14,358	297,740	12,762	279,756	12,707	264,929	52,748	52,549	14,413	258,429	14,364	1,795	14,413	58,646	14,413	58,649					
PUERTO RICO																							
Total.....	33,891	170,471	30,502	157,048	25,904	142,545	22,516	128,243	108,814	102,409	21,114	82,181	13,141	383	16,213	6,521	16,213	6,527					
Under \$1,000.....	23,901	66,236	20,762	59,855	17,484	50,818	14,345	43,357	6,719	6,718	-	-	-	-	-	-	-	-					
\$1,000 under \$2,000.....									9,420	9,420	-	-	-	-	-	-							
\$2,000 under \$3,000.....									12,552	9,414	-	-	-	-	-	-							
\$3,000 under \$4,000.....	11,124	16,398	{ (*)	{ (*)	11,124	2,140	11,124	2,140	26,825	26,825	-	-	-	-	-	-	-	-					
\$4,000 under \$5,000.....									17,263	14,123	-	-	-	-	-	-							
\$5,000 under \$6,000.....									10,983	10,983	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,138	3,138	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	504	504	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$10,000 under \$11,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,298	5,298	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$11,000 under \$12,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,415	4,415	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$12,000 under \$13,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,415	4,415	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
\$15,000 under \$20,000.....	1,620	32,553	1,497	29,502	1,620	32,553	1,497	29,502	4,754	4,754	-	-	-	-	(*)	(*)	(*)	(*)					
\$20,000 under \$25,000.....									992	992	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....									1,483	1,360	1,620	23,570	1,620	120	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	35	35	-	-	-	-	(*)	(*)	(*)	(*)					
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Summary classes:																							
Under \$5,000.....	23,901	66,235	20,762	59,854	17,484	50,817	14,345	43,355	72,779	66,500	11,124	16,398	(*)	(*)	11,124	2,140	11,124	2,140					
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	14,625	14,625	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	14,128	14,128	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
\$15,000 or more.....	1,625	33,747	1,501	29,640	1,624	33,547	1,501	29,640	7,282	7,156	1,625	24,178	1,624	124	(*)	(*)	(*)	(*)					

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 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
OTHER ²																				
Total.....	148,293	1,089,887	108,029	825,050	84,402	777,888	65,819	604,833	460,121	440,899	89,806	657,286	64,957	4,786	84,844	119,502	84,865	120,398		
Under \$1,000.....	19,005	-1,206	8,038	16,758	8,833	-3,270	4,118	9,728	37,812	37,812	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	19,384	31,411	11,729	18,387	7,059	10,716	1,955	3,032	39,498	37,543	(*)	(*)	-	-	1,955	57	1,955	57		
\$2,000 under \$3,000.....	27,587	67,966	17,398	36,223	10,016	26,293	7,944	14,389	96,486	90,497	11,825	11,727	3,590	9	9,870	1,176	9,870	1,176		
\$3,000 under \$4,000.....			(*)	(*)	(*)	(*)	(*)	(*)	16,663	16,663					14,037	1,809	14,037	1,809		
\$4,000 under \$5,000.....	16,291	63,546	(*)	(*)	(*)	(*)	(*)	(*)	45,190	39,325	14,037	16,197	(*)	(*)						
\$5,000 under \$6,000.....																				
\$6,000 under \$7,000.....																				
\$7,000 under \$8,000.....	32,658	228,129	30,396	203,397	20,876	141,182	18,666	116,962	92,210	90,060	28,748	111,736	24,437	434	26,597	12,866	26,597	12,866		
\$8,000 under \$9,000.....																				
\$9,000 under \$10,000.....																				
\$10,000 under \$11,000.....																				
\$11,000 under \$12,000.....	11,352	140,818	10,457	118,257	8,501	106,331	7,606	83,736	42,589	40,799	11,352	96,257	11,352	576	11,351	14,018	11,351	14,018		
\$12,000 under \$13,000.....																				
\$13,000 under \$14,000.....																				
\$14,000 under \$15,000.....	4,981	73,113	4,981	70,518	4,776	70,117	4,776	67,350	21,410	21,410	4,981	48,871	4,928	222	4,981	8,816	4,981	8,816		
\$15,000 under \$20,000.....	6,956	120,221	6,493	99,354	5,230	91,099	4,973	73,629	29,362	28,541	6,956	85,551	6,956	715	6,546	14,191	6,546	14,191		
\$20,000 under \$25,000.....	4,630	103,152	4,191	89,345	4,174	93,320	3,821	82,560	18,280	18,157	4,630	79,569	4,462	487	4,362	12,806	4,362	13,063		
\$25,000 under \$30,000.....	2,149	58,307	1,684	37,308	1,807	49,180	1,598	35,943	8,291	8,167	2,025	44,011	2,025	350	1,901	9,271	1,901	9,271		
\$30,000 under \$50,000.....	2,117	80,062	1,602	44,973	1,704	63,934	1,333	39,189	7,551	7,344	2,114	66,963	2,114	754	2,114	14,041	2,114	14,041		
\$50,000 under \$100,000.....	932	60,735	809	39,277	802	51,689	757	37,531	3,859	3,727	932	51,551	932	573	895	11,476	895	11,703		
\$100,000 under \$200,000.....	191	26,205	138	9,568	151	20,865	118	8,629	694	640	191	22,449	191	280	176	7,613	176	7,750		
\$200,000 under \$500,000.....	47	12,616	28	3,210	40	10,541	28	3,210	173	162	47	10,611	47	158	46	4,402	46	4,555		
\$500,000 under \$1,000,000.....	9	6,065	7	522	6	4,066	5	349	35	35	9	5,168	9	104	9	3,075	9	3,115		
\$1,000,000 or more.....	4	18,747	3	435	2	3,704	1	233	18	17	4	6,220	4	99	4	3,885	4	3,967		
Summary classes:																				
Under \$5,000.....	82,267	161,718	47,240	108,886	36,333	71,861	22,137	55,513	235,649	221,840	27,817	28,329	7,500	35	25,862	3,042	25,862	3,042		
\$5,000 under \$10,000.....	32,658	228,129	30,396	203,397	20,876	141,182	18,666	116,961	92,210	90,060	28,748	111,736	24,437	434	26,597	12,866	26,597	12,866		
\$10,000 under \$15,000.....	16,333	213,931	15,438	188,774	13,277	176,449	12,382	151,086	63,999	62,209	16,333	145,128	16,280	798	16,332	22,834	16,332	22,834		
\$15,000 or more.....	17,035	486,108	14,955	323,992	13,916	368,398	12,634	281,273	68,263	66,790	16,908	372,091	16,740	3,520	16,053	80,758	16,074	81,654		
CENTRAL REGION																				
Total.....	10,532,462	90,883,606	9,581,561	77,882,099	6,262,947	72,759,004	5,716,336	62,422,213	29,465,392	28,323,217	8,617,319	59,234,025	7,597,865	294,271	8,592,360	12,228,724	8,592,585	12,239,136		
Under \$1,000.....	825,206	229,055	706,345	434,695	85,118	-107,286	42,214	73,140	1,152,728	1,081,896	(*)	(*)	-	(*)	(*)	2,036	1,062	1,062		
\$1,000 under \$2,000.....	859,950	1,286,030	747,840	1,091,610	131,961	203,874	94,806	154,194	1,352,958	1,211,986	157,301	45,692	(*)	(*)	153,721	6,158	153,721	6,158		
\$2,000 under \$3,000.....	710,971	1,774,073	592,728	1,442,851	169,716	434,190	116,436	295,005	1,312,504	1,170,483	518,978	522,968	215,904	927	512,141	76,842	512,145	76,877		
\$3,000 under \$4,000.....	678,750	2,379,710	550,729	1,840,343	215,770	750,886	139,312	438,314	1,398,811	1,233,418	581,146	1,103,622	402,333	3,604	574,327	174,098	574,328	174,109		
\$4,000 under \$5,000.....	659,193	2,963,613	574,945	2,489,176	245,968	1,108,907	190,506	798,313	1,440,621	1,324,522	602,881	1,593,782	470,772	5,616	597,867	260,258	597,867	260,258		
\$5,000 under \$6,000.....	644,158	3,538,293	588,236	3,057,866	318,937	1,753,706	283,726	1,460,355	1,594,000	1,501,163	622,180	2,025,447	524,186	7,263	622,043	335,554	622,057	335,609		
\$6,000 under \$7,000.....	561,823	3,648,143	520,310	3,242,796	303,391	1,967,312	277,005	1,708,175	1,510,124	1,457,319	557,535	2,134,997	502,542	8,239	557,262	362,980	557,262	363,001		
\$7,000 under \$8,000.....	698,908	5,252,513	655,717	4,769,112	478,400	3,607,140	455,026	3,328,401	2,079,517	2,012,034	692,629	3,153,487	641,407	12,781	690,925	543,040	690,925	543,040		
\$8,000 under \$9,000.....	680,988	5,777,009	647,236	5,350,589	497,102	4,224,825	472,213	3,901,994	2,165,212	2,112,580	673,404	3,517,509	652,468	14,897	673,211	614,729	673,211	614,729		
\$9,000 under \$10,000.....	669,912	6,365,845	643,716	5,928,820	539,626	5,128,598	520,542	4,800,839	2,302,897	2,259,746	669,714	3,938,541	657,529	16,953	669,713	695,269	669,714	695,272		
\$10,000 under \$11,000.....	581,135	6,096,411	557,925	5,644,475	504,149	5,290,969	486,815	4,939,365	2,071,696	2,040,165	580,789	3,873,168	574,599	16,790	580,789	689,096	580,789	689,096		
\$11,000 under \$12,000.....	506,057	5,812,519	487,202	5,387,302	458,385	5,267,309	443,715	4,922,039	1,855,732	1,831,369	505,381	3,774,985	502,153	16,593	505,380	679,858	505,380	679,858		
\$12,000 under \$13,000.....	437,945	5,470,943	426,090	5,157,223	403,543	5,041,565	393,258	4,762,987	1,652,662	1,633,464	437,145	3,633,774	436,187	16,436	437,145	665,602	437,160	665,632		
\$13,000 under \$14,000.....	378,154	5,100,689	366,042	4,742,841	349,318	4,711,720	340,856	4,434,078	1,402,588	1,388,606	377,887	3,472,854	376,746	15,832	377,755	648,756	377,755	648,762		
\$14,000 under \$15,000.....	316,308	4,582,991	304,168	4,212,436	299,570	4,341,885	289,482	4,017,999	1,182,911	1,173,323	316,206	3,167,742	315,570	14,550	316,204	599,230	316,204	599,230		
\$15,000 under \$20,000.....	818,391	13,918,295	781,902	12,619,700	781,424	13,296,482	752,352	12,187,541	3,056,093	3,020,291	817,978	10,030,148	817,253	48,746	817,759	1,990,237	817,760	1,990,303		
\$20,000 under \$25,000.....	247,911	5,464,882	224,404	4,486,408	238,037	5,248,424	218,779	4,397,549	927,859	906,094	247,910	4,136,935	247,242	21,635	247,909	890,635	247,910	890,893		
\$25,000 under \$30,000.....	95,453	2,590,260	83,275	1,937,487	92,137	2,499,286	81,398	1,904,745	367,296	356,364	95,343	2,016,546	95,217	11,526	95,343	470,004	95,370	470,061		
\$30,000 under \$50,000.....	107,283	3,974,890	82,819	2,228,472	100,225	3,714,262	79,725	2,153,906	418,144	400,218	107,125	3,214,697	106,1							

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MID-ATLANTIC REGION																		
Total.....	10,912,995	97,420,464	10,062,662	83,613,489	6,006,286	74,770,624	5,547,115	64,287,806	29,270,989	27,985,248	9,012,952	63,982,285	7,915,815	326,394	8,978,491	13,490,013	8,978,796	13,500,795
Under \$1,000.....	863,083	251,966	798,773	465,410	57,340	147,251	30,785	55,286	1,075,625	1,030,373	(*)	(*)	(*)	(*)	154,993	6,683	154,993	6,683
\$1,000 under \$2,000.....	821,482	1,215,775	744,664	1,067,693	98,016	151,462	67,072	104,209	1,196,861	1,042,023	154,994	46,498	212,528	832	525,357	73,634	525,391	73,709
\$2,000 under \$3,000.....	742,166	1,840,377	612,536	1,428,765	169,969	429,370	112,885	255,130	1,376,391	1,187,659	537,483	508,353	444,651	3,935	630,744	188,245	630,757	188,281
\$3,000 under \$4,000.....	738,636	2,583,661	618,505	2,104,067	218,617	766,522	165,743	545,469	1,501,173	1,319,210	639,303	1,197,437	519,210	6,250	670,353	284,021	670,356	284,130
\$4,000 under \$5,000.....	709,338	3,202,006	627,557	2,678,932	210,633	956,579	172,546	703,267	1,570,380	1,442,793	679,962	1,737,168	558,553	7,975	666,324	359,484	666,324	359,484
\$5,000 under \$6,000.....	692,554	3,816,799	645,405	3,427,741	273,439	1,511,624	249,395	1,308,638	1,709,853	1,606,876	669,701	2,148,228	558,553	7,975	666,324	359,484	666,324	359,484
\$6,000 under \$7,000.....	686,389	4,450,556	641,453	4,025,092	332,739	2,162,923	305,522	1,890,377	1,792,615	1,714,832	677,238	2,641,363	613,754	10,181	676,602	454,453	676,602	454,453
\$7,000 under \$8,000.....	639,571	4,788,607	600,448	4,375,862	367,763	2,759,098	348,041	2,548,501	1,737,107	1,677,601	635,003	2,949,548	603,593	12,185	635,003	514,123	635,006	514,132
\$8,000 under \$9,000.....	649,963	5,513,262	615,249	5,003,111	467,531	3,972,030	445,689	3,654,869	1,981,467	1,911,092	647,555	3,403,382	627,775	14,328	647,531	595,447	647,531	595,447
\$9,000 under \$10,000.....	669,082	6,350,309	642,568	5,964,781	511,296	4,856,053	494,605	4,592,680	2,242,542	2,210,247	668,221	3,906,107	652,668	16,653	668,221	692,581	668,223	692,585
\$10,000 under \$11,000.....	552,693	5,797,938	535,632	5,424,650	441,865	4,635,717	428,010	4,354,840	1,807,398	1,776,668	551,671	3,795,616	546,189	17,124	551,671	687,745	551,674	687,761
\$11,000 under \$12,000.....	509,447	5,849,914	492,984	5,459,987	437,085	5,018,374	424,900	4,734,346	1,792,760	1,768,917	509,318	3,801,620	505,068	16,866	509,318	691,205	509,318	691,205
\$12,000 under \$13,000.....	415,855	5,196,896	401,303	4,842,806	360,261	4,503,053	350,214	4,227,646	1,384,874	1,363,917	415,854	3,528,541	413,996	16,009	415,854	655,719	415,854	655,719
\$13,000 under \$14,000.....	363,027	4,901,422	355,483	4,662,630	331,889	4,479,819	326,374	4,286,083	1,290,104	1,278,118	363,027	3,326,809	362,058	15,304	363,027	624,989	363,027	624,989
\$14,000 under \$15,000.....	306,470	4,432,903	298,203	4,148,226	276,769	4,003,681	269,047	3,761,226	1,074,812	1,059,908	306,466	3,094,492	304,461	14,884	306,444	592,909	306,445	592,911
\$15,000 under \$20,000.....	864,502	14,799,050	824,526	13,485,940	803,711	13,766,523	773,947	12,720,650	3,114,581	3,060,020	864,196	10,592,566	861,069	52,084	864,152	2,117,683	864,153	2,117,702
\$20,000 under \$25,000.....	326,390	7,228,380	303,183	6,186,191	306,206	6,781,368	288,798	5,934,922	1,217,902	1,189,487	326,258	5,353,942	325,399	28,498	326,258	1,158,199	326,264	1,158,305
\$25,000 under \$30,000.....	136,103	3,682,334	121,573	2,864,237	128,335	3,472,480	117,006	2,781,430	516,625	499,605	135,809	2,788,151	134,872	15,771	135,785	649,094	135,789	649,134
\$30,000 under \$50,000.....	161,594	5,958,920	134,085	3,925,590	153,193	5,650,051	130,131	3,830,987	630,479	605,249	161,430	4,688,874	160,716	31,223	161,412	1,264,001	161,432	1,264,446
\$50,000 under \$100,000.....	53,210	3,489,998	40,106	1,558,069	49,352	3,234,327	38,425	1,503,402	213,429	201,015	53,080	2,839,006	52,954	25,326	53,065	1,032,529	53,121	1,034,231
\$100,000 under \$200,000.....	9,328	1,211,178	6,852	395,656	8,485	1,097,164	6,513	380,920	36,502	33,161	9,284	986,238	9,254	11,406	9,280	463,929	9,300	466,138
\$200,000 under \$500,000.....	1,785	499,081	1,337	99,824	1,523	424,381	1,251	55,124	6,412	5,558	1,771	394,804	1,765	5,456	1,770	222,282	1,778	224,819
\$500,000 under \$1,000,000.....	232	158,045	167	13,193	198	134,916	156	12,956	795	673	225	114,285	223	1,715	225	70,885	230	72,067
\$1,000,000 or more.....	95	201,087	70	5,366	71	150,366	60	4,848	302	246	94	138,830	94	2,300	93	90,113	94	91,695
Summary classes:																		
Under \$5,000.....	3,874,705	9,093,785	3,402,035	7,744,866	754,575	2,155,683	549,031	1,663,360	6,720,430	6,022,058	2,016,751	3,489,883	1,181,354	11,107	1,986,456	552,644	1,986,631	553,571
\$5,000 under \$10,000.....	3,337,559	24,919,533	3,145,123	22,796,587	1,952,768	15,261,728	1,843,252	13,995,064	9,463,584	9,120,648	3,297,718	15,048,627	3,056,343	61,322	3,293,681	2,616,087	3,293,686	2,616,100
\$10,000 under \$15,000.....	2,147,492	26,179,074	2,083,605	24,537,968	1,847,869	22,640,644	1,798,545	21,364,140	7,349,348	7,247,528	2,146,336	17,547,078	2,131,772	80,187	2,146,314	3,252,566	2,146,318	3,252,586
\$15,000 or more.....	1,553,239	37,228,073	1,431,899	28,534,064	1,451,074	34,711,570	1,356,287	27,265,239	5,737,027	5,595,014	1,552,147	27,896,696	1,546,346	173,780	1,552,040	7,068,714	1,552,161	7,078,536
MID-WEST REGION																		
Total.....	11,052,286	93,068,149	9,672,683	76,914,958	6,344,420	72,676,942	5,546,491	60,004,509	30,688,257	29,150,077	8,843,309	59,557,801	7,657,869	296,700	8,801,936	12,356,276	8,802,275	12,369,600
Under \$1,000.....	872,428	66,550	711,258	483,266	134,495	266,916	61,201	95,653	1,314,507	1,206,894	2,292	198	(*)	(*)	2,292	29	2,406	805
\$1,000 under \$2,000.....	994,966	1,489,277	806,338	1,162,172	154,612	126,825	78,597	116,087	1,353,503	1,263,459	185,420	47,909	(*)	(*)	184,893	6,786	184,915	6,846
\$2,000 under \$3,000.....	872,804	2,164,686	671,171	1,579,185	218,334	547,530	133,689	287,722	1,711,396	1,460,182	571,476	576,363	248,818	1,086	561,885	85,363	561,885	85,363
\$3,000 under \$4,000.....	727,912	2,550,588	579,223	1,924,288	241,577	846,026	167,315	529,616	1,562,126	1,406,543	622,316	1,128,704	398,393	3,553	606,410	176,286	606,413	176,295
\$4,000 under \$5,000.....	738,915	3,347,160	609,679	2,577,707	307,959	1,393,714	226,814	902,667	1,777,565	1,602,814	675,367	1,679,205	495,971	5,500	668,289	272,226	668,289	272,226
\$5,000 under \$6,000.....	693,010	3,796,622	595,129	3,035,136	326,905	1,794,462	267,645	1,315,970	1,702,175	1,581,954	674,239	2,132,895	552,053	7,601	669,468	354,502	669,469	354,503
\$6,000 under \$7,000.....	681,174	4,429,616	619,596	3,790,448	354,312	2,310,181	306,564	1,817,899	1,840,676	1,754,384	660,309	2,620,991	597,707	10,644	658,280	451,776	658,280	451,776
\$7,000 under \$8,000.....	646,228	4,849,729	586,080	4,169,359	415,476	3,115,565	375,534	2,635,837	1,883,725	1,818,081	639,111	2,873,530	587,019	11,428	638,340	497,339	638,342	497,352
\$8,000 under \$9,000.....	609,161	5,183,855	566,586	4,542,018	436,619	3,718,593	403,559	3,193,083	1,944,785	1,894,497	602,277	3,145,720	582,124	13,119	602,041	551,849	602,041	551,849
\$9,000 under \$10,000.....	627,273	5,949,508	587,847	5,374,095	500,092	4,748,518	470,258	4,290,488	2,106,401	2,045,760	626,988	3,696,102	621,495	15,809	626,861	653,008	626,865	653,025
\$10,000 under \$11,000.....	579,766	6,081,720	547,056	5,512,320	480,240	5,037,936	455,261	4,602,718	1,996,889	1,952,125	578,087	3,837,974						

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount												
NORTH ATLANTIC REGION																				
Total.....	11,728,329	107,699,581	10,688,523	89,462,230	6,068,411	79,449,235	5,599,911	66,180,911	30,966,105	29,300,176	9,629,034	69,084,665	8,336,560	361,142	9,585,613	14,967,975	9,586,111	14,995,620		
Under \$1,000.....	888,825	208,032	801,830	516,870	51,306	-216,514	25,672	68,466	1,076,883	1,009,097	(*)	(*)	-	-	(*)	(*)	6,099	1,771		
\$1,000 under \$2,000.....	979,703	1,465,878	885,847	1,281,532	109,872	169,423	77,518	129,799	1,403,245	1,258,623	220,843	61,266	(*)	(*)	220,717	8,427	220,717	8,427		
\$2,000 under \$3,000.....	834,141	2,089,438	685,665	1,620,680	152,558	385,011	105,227	235,659	1,523,382	1,266,979	588,688	607,196	271,488	1,005	578,726	89,434	578,727	89,476		
\$3,000 under \$4,000.....	752,687	2,641,536	629,071	2,048,030	212,256	753,568	162,498	496,429	1,589,862	1,352,210	631,217	1,151,614	417,504	3,746	613,752	179,920	613,752	179,920		
\$4,000 under \$5,000.....	802,689	3,614,505	693,760	2,979,431	277,994	1,248,695	217,252	880,294	1,730,075	1,540,376	757,873	1,902,976	563,977	6,600	748,728	307,982	748,729	308,055		
\$5,000 under \$6,000.....	728,454	4,011,509	641,742	3,414,966	261,330	1,434,571	225,388	1,181,785	1,647,771	1,517,872	712,679	2,296,977	576,980	8,593	707,291	384,288	707,295	384,559		
\$6,000 under \$7,000.....	741,538	4,826,118	685,907	4,265,008	358,737	2,336,243	325,242	2,014,395	1,857,357	1,766,673	732,599	2,850,139	654,244	11,042	732,476	488,232	732,477	488,261		
\$7,000 under \$8,000.....	678,452	5,085,300	627,780	4,471,879	360,526	2,705,269	332,986	2,393,156	1,851,225	1,759,917	673,337	3,080,370	617,220	12,432	673,327	538,441	673,329	538,443		
\$8,000 under \$9,000.....	651,018	5,532,006	620,495	5,007,433	385,153	3,276,801	361,903	2,887,793	1,905,995	1,858,745	645,651	3,427,075	618,035	14,405	645,540	614,714	645,557	614,753		
\$9,000 under \$10,000.....	623,338	5,933,519	594,199	5,415,992	403,784	3,854,323	386,933	3,526,689	1,846,184	1,778,747	619,514	3,780,266	607,977	16,577	619,470	686,277	619,472	686,287		
\$10,000 under \$11,000.....	571,631	5,996,280	548,124	5,522,779	428,807	4,501,892	413,053	4,179,717	1,885,501	1,837,952	571,065	3,772,763	563,342	16,612	570,998	684,005	570,998	684,005		
\$11,000 under \$12,000.....	540,623	6,208,794	519,240	5,720,689	435,638	5,007,472	421,191	4,673,328	1,854,324	1,816,463	539,351	3,984,234	532,334	18,117	538,678	729,159	538,684	729,204		
\$12,000 under \$13,000.....	479,240	5,988,145	459,921	5,523,612	399,134	4,985,599	388,868	4,688,901	1,689,768	1,664,134	477,221	3,916,902	473,008	17,803	477,221	731,950	477,221	731,950		
\$13,000 under \$14,000.....	382,791	5,158,807	369,904	4,790,803	339,209	4,569,754	332,486	4,323,047	1,447,402	1,424,775	382,778	3,370,882	377,854	15,316	382,778	631,615	382,778	631,634		
\$14,000 under \$15,000.....	319,522	4,629,659	310,137	4,296,410	289,481	4,195,493	282,760	3,943,648	1,158,106	1,144,494	319,378	3,135,800	316,265	14,545	319,378	597,737	319,378	597,737		
\$15,000 under \$20,000.....	968,796	16,540,842	926,545	14,994,503	881,380	15,057,199	852,262	13,853,324	3,521,798	3,447,516	967,979	11,526,733	963,827	56,137	967,779	2,300,529	967,857	2,300,860		
\$20,000 under \$25,000.....	348,947	7,739,170	322,699	6,538,138	324,161	7,189,364	305,820	6,248,054	1,298,463	1,264,495	348,377	5,570,990	347,195	29,541	348,377	1,198,809	348,400	1,198,982		
\$25,000 under \$30,000.....	153,232	4,172,554	137,439	3,256,576	140,810	3,833,820	128,821	3,076,200	587,683	570,311	153,015	3,032,605	152,583	17,399	153,014	700,638	153,016	700,700		
\$30,000 under \$50,000.....	186,436	6,981,007	154,352	4,402,906	169,839	6,354,446	145,023	4,167,793	719,796	685,784	185,784	5,179,938	185,330	34,349	185,747	1,393,347	185,798	1,393,998		
\$50,000 under \$100,000.....	76,336	5,042,644	59,207	2,411,048	69,023	4,554,132	55,348	2,282,589	298,109	276,360	76,027	3,779,991	75,803	33,148	75,990	1,342,704	76,048	1,344,822		
\$100,000 under \$200,000.....	15,600	2,056,320	11,596	718,831	13,800	1,816,206	10,876	686,398	57,847	51,818	15,451	1,486,453	15,417	16,892	15,429	683,717	15,494	688,326		
\$200,000 under \$500,000.....	3,636	1,031,540	2,585	213,103	3,059	863,797	2,365	199,057	12,920	11,032	3,570	703,867	3,565	9,628	3,563	395,215	3,602	395,789		
\$500,000 under \$1,000,000.....	512	348,285	346	32,875	421	287,791	309	28,767	1,808	1,481	497	223,645	497	3,394	494	135,107	503	138,931		
\$1,000,000 or more.....	182	397,693	132	18,136	133	284,880	110	15,663	601	502	176	241,413	176	3,859	176	151,645	180	158,730		
Summary classes:																				
Under \$5,000.....	4,258,045	10,019,388	3,696,173	8,446,544	803,986	2,340,183	588,167	1,810,607	7,323,447	6,427,285	2,204,585	3,723,622	1,254,908	11,353	2,167,887	585,846	2,168,024	587,649		
\$5,000 under \$10,000.....	3,422,800	25,388,451	3,170,123	22,575,278	1,769,530	13,607,207	1,632,452	12,003,818	9,108,532	8,681,954	3,383,780	15,434,826	3,074,456	63,049	3,378,104	2,711,951	3,378,130	2,712,302		
\$10,000 under \$15,000.....	2,293,807	27,981,685	2,207,326	25,854,293	1,892,269	23,260,210	1,838,358	21,808,641	8,035,101	7,887,818	2,289,793	18,180,581	2,262,803	82,393	2,289,053	3,374,465	2,289,059	3,374,529		
\$15,000 or more.....	1,753,677	44,310,054	1,614,901	32,586,116	1,602,626	40,241,634	1,500,934	30,557,845	6,499,025	6,303,119	1,750,876	31,745,634	1,744,393	204,348	1,750,569	8,295,711	1,750,898	8,321,137		
SOUTHEAST REGION																				
Total.....	9,503,563	71,095,856	8,598,953	59,982,133	5,513,723	56,116,971	4,993,688	47,391,001	26,181,830	25,192,617	7,378,009	43,154,697	5,969,121	209,817	7,334,594	8,841,694	7,335,036	8,855,793		
Under \$1,000.....	866,698	82,193	736,046	519,116	122,481	-249,447	63,871	120,778	1,215,193	1,139,459	(*)	(*)	-	-	(*)	(*)	7,765	999		
\$1,000 under \$2,000.....	858,534	1,287,725	739,695	1,080,666	150,073	231,050	105,121	1,344,314	1,344,712	1,236,690	175,486	51,329	1,647	7	173,533	7,300	173,533	7,300		
\$2,000 under \$3,000.....	840,306	2,094,754	714,477	1,730,051	250,386	623,782	197,344	489,384	1,773,762	1,636,297	531,440	503,458	201,397	784	515,107	72,708	515,123	72,743		
\$3,000 under \$4,000.....	815,191	2,857,648	718,894	2,471,849	299,944	1,056,132	239,133	843,162	1,882,831	1,761,058	672,954	1,150,138	395,578	3,371	666,099	179,085	666,226	179,100		
\$4,000 under \$5,000.....	811,632	3,647,432	734,116	3,202,790	400,995	1,806,061	351,184	1,503,376	2,133,583	2,023,472	737,936	1,674,381	473,502	4,733	724,831	263,471	724,836	263,498		
\$5,000 under \$6,000.....	662,374	3,639,407	601,597	3,203,167	372,795	2,054,000	336,673	1,795,993	1,877,128	1,804,711	628,940	1,816,716	462,621	5,989	628,326	294,969	628,326	294,969		
\$6,000 under \$7,000.....	713,523	4,628,727	681,687	4,304,369	473,925	3,090,678	454,811	2,882,791	2,266,154	2,211,025	696,923	2,400,993	590,957	8,853	695,199	398,687	695,199	398,687		
\$7,000 under \$8,000.....	550,096	4,117,063	515,863	3,778,484	398,869	2,986,445	377,597	2,779,266	1,718,813	1,669,172	545,516	2,323,997	504,693	9,101	543,540	389,771	543,541	389,808		
\$8,000 under \$9,000.....	536,865	4,557,420	507,482	4,205,827	414,342	3,516,081	392,111	3,262,579	1,762,136	1,732,928	536,308	2,605,509	514,806	10,850	536,177	450,336	536,177	450,336		
\$9,000 under \$10,000.....	467,442	4,452,696	445,517	4,177,036	408,863	3,899,316	393,176	3,707,816	1,631,905	1,600,526	467,260	2,691,251	459,696	11,373	467,257	465,328	467,257	465,328		
\$10,000 under \$11,000.....	442,232	4,636,018	421,478																	

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
 [Taxable and nontaxable returns—Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax			
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
SOUTHWEST REGION																				
Total.....	8,443,728	65,467,485	7,543,371	54,509,761	5,268,892	53,659,883	4,688,959	44,868,840	24,157,070	23,170,791	6,485,865	40,766,575	5,389,217	202,493	6,455,576	8,404,502	6,456,173	8,425,697		
Under \$1,000.....	845,358	-112,802	712,001	502,725	134,904	-374,047	66,002	138,997	1,223,872	1,149,258	7,210	1,093	-	-	7,210	155	7,511	2,404		
\$1,000 under \$2,000.....	768,693	1,156,243	667,392	991,327	176,131	268,063	114,607	175,524	1,295,653	1,165,526	161,003	36,465	(*)	(*)	161,000	5,089	161,001	5,098		
\$2,000 under \$3,000.....	655,087	1,624,180	555,841	1,366,287	221,871	556,028	164,147	411,865	1,407,596	1,290,860	401,596	383,092	153,710	615	399,486	56,201	399,496	56,339		
\$3,000 under \$4,000.....	652,658	2,294,717	555,493	1,917,097	284,459	996,894	223,252	761,511	1,627,901	1,499,569	506,795	889,006	304,776	2,826	495,973	139,956	495,974	139,974		
\$4,000 under \$5,000.....	618,543	2,779,019	547,816	2,466,954	344,392	1,553,538	299,582	1,377,681	1,638,031	1,553,036	555,492	1,292,957	361,822	3,724	545,112	204,944	545,125	204,955		
\$5,000 under \$6,000.....	573,864	3,146,351	515,730	2,757,184	365,902	2,005,541	331,417	1,771,354	1,711,169	1,632,782	543,172	1,570,908	411,537	5,084	542,250	253,457	542,267	253,557		
\$6,000 under \$7,000.....	542,647	3,514,346	491,414	3,117,079	392,914	2,543,539	359,947	2,291,467	1,776,203	1,702,292	532,702	1,827,209	449,933	6,333	531,006	299,479	531,025	299,593		
\$7,000 under \$8,000.....	521,714	3,903,220	470,759	3,434,755	404,871	3,024,567	371,742	2,722,407	1,772,552	1,697,314	519,898	2,124,051	474,643	8,280	517,907	355,496	517,908	355,529		
\$8,000 under \$9,000.....	493,826	4,187,743	461,157	3,844,179	414,307	3,520,242	389,380	3,256,256	1,723,039	1,694,926	491,228	2,403,330	474,977	9,791	490,948	410,011	490,950	410,025		
\$9,000 under \$10,000.....	480,069	4,552,766	451,747	4,215,100	394,687	3,742,897	378,670	3,356,475	1,589,104	1,557,587	479,523	2,814,537	471,851	12,260	479,388	493,375	479,390	493,428		
\$10,000 under \$11,000.....	386,661	4,052,593	368,308	3,723,735	353,817	3,711,037	339,581	3,446,944	2,416,980	2,385,858	385,566	2,510,325	383,892	10,983	385,565	440,143	385,565	440,178		
\$11,000 under \$12,000.....	330,476	3,792,297	313,858	3,507,153	303,591	3,481,730	291,367	3,254,236	1,179,291	1,161,589	330,222	2,476,861	329,565	10,863	330,211	445,063	330,236	445,232		
\$12,000 under \$13,000.....	274,842	3,427,831	263,575	3,147,303	251,555	3,138,489	242,116	2,928,330	989,146	973,861	274,108	2,288,625	273,927	10,333	274,061	419,959	274,061	419,988		
\$13,000 under \$14,000.....	225,055	3,034,159	214,574	2,738,392	205,303	2,766,002	197,436	2,547,566	802,239	792,571	224,808	2,070,905	224,353	9,478	223,205	385,322	223,220	385,406		
\$14,000 under \$15,000.....	195,955	2,839,025	185,903	2,615,660	186,056	2,696,046	177,524	2,498,081	743,185	736,053	195,910	1,949,276	195,841	9,099	195,888	367,178	195,902	367,201		
\$15,000 under \$20,000.....	504,324	8,583,447	468,513	7,477,320	482,048	8,205,369	452,741	7,255,863	1,861,092	1,828,686	503,381	6,133,817	502,749	29,785	503,333	1,212,417	503,344	1,212,670		
\$20,000 under \$25,000.....	177,932	3,331,503	155,335	2,990,491	169,119	3,735,204	150,686	2,909,596	657,663	639,554	177,653	2,946,825	177,269	15,507	177,653	632,775	177,657	632,978		
\$25,000 under \$30,000.....	70,101	1,901,890	55,336	1,218,784	66,515	1,802,451	54,253	1,197,501	259,459	249,407	69,967	1,481,254	69,845	8,460	69,847	344,374	69,852	344,661		
\$30,000 under \$50,000.....	84,012	3,140,143	59,833	1,467,270	77,668	2,905,022	56,958	1,408,427	317,765	300,201	83,876	2,524,194	83,493	17,024	83,818	692,306	83,863	693,668		
\$50,000 under \$100,000.....	34,452	2,280,025	23,372	755,985	32,161	2,125,435	22,456	732,378	136,663	128,254	34,387	1,891,136	34,214	16,925	34,367	687,904	34,398	690,705		
\$100,000 under \$200,000.....	5,938	781,310	4,287	191,339	5,340	699,924	4,063	186,406	23,028	20,938	5,884	634,696	5,862	7,378	5,873	297,573	5,920	301,387		
\$200,000 under \$500,000.....	1,297	363,927	969	53,591	1,102	308,431	892	50,586	4,674	4,026	1,267	283,649	1,257	3,925	1,260	157,635	1,285	161,649		
\$500,000 under \$1,000,000.....	162	109,926	119	7,471	134	91,277	106	6,955	565	478	156	81,150	155	1,212	156	49,102	161	51,341		
\$1,000,000 or more.....	62	183,626	39	2,580	45	155,204	34	2,434	200	165	61	151,214	61	2,591	59	54,588	62	57,731		
Summary classes:																				
Under \$5,000.....	3,540,339	7,741,357	3,038,543	7,244,390	1,161,757	3,000,477	867,590	2,865,579	7,193,053	6,658,249	1,632,096	2,602,612	823,793	7,183	1,608,781	406,345	1,609,107	408,770		
\$5,000 under \$10,000.....	2,612,120	19,304,426	2,390,807	17,368,297	1,972,681	14,836,784	1,831,156	13,577,960	8,290,901	2,566,523	10,740,034	2,282,941	41,747	2,561,499	1,811,818	2,561,540	1,812,131	2,561,540		
\$10,000 under \$15,000.....	1,412,989	17,145,905	1,346,218	15,732,243	1,300,322	15,793,303	1,248,024	14,675,157	5,304,841	5,049,932	1,410,614	11,295,992	1,407,578	50,757	1,408,930	2,057,665	1,408,984	2,058,005		
\$15,000 or more.....	878,280	21,275,798	767,803	14,164,830	834,132	20,029,316	742,189	13,750,144	3,261,109	3,171,709	876,632	16,127,936	874,905	102,807	876,366	4,128,673	876,542	4,146,790		
WESTERN REGION																				
Total.....	11,702,300	103,275,480	10,452,658	87,088,436	6,691,852	80,568,832	5,984,291	67,919,067	32,306,023	30,904,183	9,315,713	63,633,347	7,855,611	317,308	9,262,583	13,174,871	9,263,514	13,198,701		
Under \$1,000.....	988,682	-60,413	871,843	688,714	112,606	-393,136	63,325	179,613	1,351,536	1,293,851	8,747	534	-	-	8,747	81	9,115	1,586		
\$1,000 under \$2,000.....	958,706	1,448,767	838,902	1,267,766	128,007	198,095	88,720	166,022	1,467,563	1,336,602	200,807	50,216	(*)	(*)	199,098	6,904	199,107	6,920		
\$2,000 under \$3,000.....	891,988	2,217,983	714,409	1,752,957	196,805	503,921	146,986	369,095	1,688,958	1,483,575	610,765	601,989	247,481	946	590,847	87,738	590,904	87,868		
\$3,000 under \$4,000.....	739,536	2,597,919	598,712	2,088,492	303,402	1,064,441	224,688	794,946	1,703,067	1,516,206	574,780	974,162	342,622	3,135	565,230	152,975	565,240	153,021		
\$4,000 under \$5,000.....	722,809	3,259,051	614,470	2,658,624	312,566	1,413,571	249,951	1,072,143	1,764,001	1,598,692	638,882	1,445,207	412,652	4,399	626,501	228,392	626,501	228,392		
\$5,000 under \$6,000.....	734,146	4,035,030	645,214	3,533,921	352,625	1,945,452	298,847	1,647,245	1,914,358	1,794,295	682,840	2,018,834	519,012	6,909	679,205	328,966	679,210	328,991		
\$6,000 under \$7,000.....	711,006	4,615,325	640,265	4,088,960	387,278	2,510,207	341,128	2,159,261	1,949,840	1,864,018	683,029	2,484,984	568,913	9,276	680,514	414,423	680,538	414,451		
\$7,000 under \$8,000.....	661,238	4,956,026	612,004	4,476,881	389,729	2,922,408	358,762	2,614,538	1,899,309	1,845,798	641,697	2,737,166	583,450	11,035	639,793	471,046	639,919	471,090		
\$8,000 under \$9,000.....	636,224	5,402,623	603,116	5,036,545	446,570	3,796,852	423,875	3,581,609	2,030,874	1,992,705	626,065	3,084,405	592,471	12,754	626,011	537,477	626,033	537,507		
\$9,000 under \$10,000.....	610,812	5,789,394	570,566	5,307,219	455,293	4,313,944	427,625	3,989,193	1,959,751	1,891,791	608,469	3,450,259	587,181	15,085	608,197	608,853	608,197	608,853		
\$10,000 under \$11,000.....	560,531	5,877,685	531,270	5,483,102	457,892	4,802,289	432,401	4,476,781	1,990,775	1,953,817	558,793	3,468,481	545,591	15,083	558,6					

Table 79.—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued
[Taxable and nontaxable returns—Money amounts in thousands of dollars]

[Taxable and nontaxable returns—Money amounts in thousands of dollars]																			
Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Surcharge		Income tax after credits		Total income tax		
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
OTHER AREAS ³																			
Total.....	402,765	2,715,234	356,747	2,416,071	236,218	1,995,222	212,215	1,787,811	1,170,344	1,143,894	304,412	1,643,188	231,648	9,548	294,549	295,386	294,570	296,290	
Under \$1,000.....	27,991	3,257	16,818	24,815	10,622	-2,040	5,906	14,552	50,158	50,157	-	-	-	-	-	300	12,269	300	
\$1,000 under \$2,000.....	44,644	70,933	36,989	57,908	13,501	19,261	8,397	11,577	75,933	73,978	12,269	2,142	1,829	4	12,269	300	12,269	300	
\$2,000 under \$3,000.....	64,616	155,760	50,903	118,318	18,911	48,898	13,315	28,972	158,866	149,739	36,060	34,192	12,495	45	34,105	4,502	34,105	4,502	
\$3,000 under \$4,000.....	40,200	137,930	37,947	131,827	21,515	74,790	19,262	67,486	88,513	88,513	36,762	61,932	20,460	175	36,762	9,692	36,762	9,692	
\$4,000 under \$5,000.....	26,819	120,092	21,159	95,752	17,501	79,831	15,880	72,321	101,267	92,262	24,863	41,895	12,397	153	24,863	5,551	24,863	5,551	
\$5,000 under \$6,000.....	37,704	210,742	35,749	199,079	32,267	181,557	30,312	169,916	126,405	124,450	35,749	98,735	29,934	370	34,180	15,009	34,180	15,009	
\$6,000 under \$7,000.....	21,459	138,791	21,452	139,443	14,354	93,465	14,347	94,118	65,244	65,244	21,459	83,161	21,459	316	21,459	13,594	21,459	13,594	
\$7,000 under \$8,000.....	26,626	200,615	26,431	197,915	18,266	138,627	18,071	135,608	92,658	92,658	26,626	121,705	24,869	493	24,476	17,443	24,476	17,443	
\$8,000 under \$9,000.....	22,278	186,206	22,099	178,782	14,777	123,314	14,598	115,891	67,611	67,611	20,323	100,561	18,175	425	20,322	14,953	20,322	14,953	
\$9,000 under \$10,000.....	19,481	183,284	19,429	176,321	14,288	133,830	14,288	127,467	58,248	58,248	19,481	124,498	19,481	552	19,481	21,263	19,481	21,263	
\$10,000 under \$11,000.....	6,397	66,815	6,397	58,298	5,139	53,914	5,139	45,398	28,583	28,583	6,397	41,949	6,397	183	5,514	6,826	5,514	6,826	
\$11,000 under \$12,000.....	8,661	98,755	8,661	99,382	6,871	78,321	6,871	78,888	31,691	31,691	8,661	64,976	8,661	287	7,778	10,725	7,778	10,725	
\$12,000 under \$13,000.....	8,092	100,713	8,092	96,863	6,137	76,275	6,137	72,426	35,662	35,662	8,092	70,946	8,092	323	7,209	10,278	7,209	10,278	
\$13,000 under \$14,000.....	7,840	106,053	6,923	92,031	7,088	95,814	6,171	82,552	33,500	31,710	7,840	71,656	7,840	462	7,839	11,122	7,839	11,122	
\$14,000 under \$15,000.....	6,884	100,661	6,884	97,965	6,679	97,665	6,679	94,797	27,712	27,088	6,884	70,141	6,831	321	6,884	12,893	6,884	12,893	
\$15,000 under \$20,000.....	16,201	281,379	15,738	257,260	13,454	235,052	13,197	215,370	65,179	64,358	16,201	210,339	16,201	1,405	15,232	37,544	15,232	37,544	
\$20,000 under \$25,000.....	7,912	176,264	7,473	159,572	7,332	163,869	6,979	150,238	31,661	31,538	7,912	138,845	7,744	797	7,520	25,433	7,541	25,690	
\$25,000 under \$30,000.....	3,504	94,824	2,871	65,998	3,039	82,541	2,662	61,550	13,268	12,849	3,380	72,910	3,331	513	3,256	14,666	3,256	14,666	
\$30,000 under \$50,000.....	4,240	154,563	3,725	114,815	3,445	126,658	3,074	98,018	13,304	13,097	4,237	134,326	4,237	1,488	4,237	32,297	4,237	32,297	
\$50,000 under \$100,000.....	954	61,899	821	39,832	824	52,853	769	38,086	3,923	3,771	954	52,571	954	582	917	11,819	917	12,046	
\$100,000 under \$200,000...	199	27,356	146	9,601	159	22,016	126	8,661	724	661	199	22,999	199	285	184	7,818	184	7,957	
\$200,000 under \$500,000...	50	13,530	30	3,337	41	10,941	29	3,337	181	169	50	11,321	49	166	49	4,698	49	4,857	
\$500,000 under \$1,000,000...	9	6,065	7	522	6	4,066	5	349	35	35	9	5,168	9	104	9	3,075	9	3,115	
\$1,000,000 or more.....	4	18,747	3	435	2	3,704	1	233	18	17	4	6,220	4	99	4	3,885	4	3,967	
Summary classes:																			
Under \$5,000.....	204,270	487,972	163,816	428,619	82,050	220,740	62,760	194,907	474,737	454,649	109,954	140,161	47,181	377	107,999	20,045	107,999	20,045	
\$5,000 under \$10,000....	127,548	919,637	125,160	891,541	93,952	670,793	91,616	643,000	410,166	408,016	123,638	528,660	113,918	2,156	119,918	82,262	119,918	82,262	
\$10,000 under \$15,000....	37,874	472,997	36,957	444,539	31,914	401,989	30,997	374,060	157,148	154,734	37,874	319,668	37,821	1,576	35,224	51,844	35,224	51,844	
\$15,000 or more.....	33,073	834,626	30,814	651,372	28,302	701,701	26,842	575,841	128,293	126,495	32,946	654,698	32,728	5,439	31,408	141,234	31,429	142,138	

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.
¹Returns filed from Army Post Office and Fleet Post Office addresses.
²Returns filed from Panama Canal Zone, Virgin Islands or abroad.
³Puerto Rico; APO/FP0; and "other."
NOTE: Amount detail may not add to total because of rounding.

Explanation of Classifications and Terms

Classifications

Adjusted Gross Income Classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data by size of adjusted gross 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 husband and wives,
- (3) Returns of heads of households,
- (4) Returns of surviving spouses, and
- (5) Returns of single persons not heads of households or surviving spouses.

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 classifications is described under a separate heading.

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. The Office of International Operations had charge of returns with addresses outside the 50 States and the District of Columbia. These included returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other." Qualifying returns filed by bona fide residents of Puerto Rico, also processed by the Office of International Operations, are shown separately in the State data. Many service personnel stationed abroad filed their returns in New York, California, or Washington, where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Prior to 1970, 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. Therefore State statistics for 1970 are not altogether comparable with previous years.

Each of the seven Internal Revenue Service 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 differ slightly from those presented elsewhere because of difference in computing the National and district sampling weights to derive the statistics. (See also section 7—Sources of the Data, Description of the Sample, and Limitations of the Data.) Other limitations can be found in section 5—State and Regional Data.

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 those 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 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 comprised the following:

- (1) Returns with adjusted gross income under \$10,000 on which the income tax was determined from the optional tax table, and
- (2) Returns with adjusted gross income of \$10,000 or more and without itemized deductions (except as indicated above).

Tax Rate Classes

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return, was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 52 through 55. In table 56, the highest or marginal rate applicable is used to group returns.

See also the illustration and text in section 3—Tax Computation and Tax Rates.

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 9—Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits or additional tax for tax preferences ("minimum tax"). Many returns showed a liability for self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for purpose of this classification.

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.

Type of Tax Computation

Line 19, page 1 and schedules D and G of Forms 1040 were used as bases for classifying income tax returns according to the method of tax computation used:

The three methods of tax computation were:

- (1) Regular tax computation,
- (2) Alternative tax computation, and
- (3) Income averaging (actually a method of computing income subject to tax rather than tax).

Each is described under separate heading in the Explanation of Terms below.

Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1970.

Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax preferences."

Accelerated Depreciation on Real Property

See "Tax preferences."

Additional Tax for Tax Preferences

In order to reduce certain tax advantages the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of \$30,000 (\$15,000 each for married persons filing separately). However, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

Tables 62 and 63 detail the computation step by step. The computation and the special terminology involved are fully explained in section 3—Tax Computation and Tax Rates.

See also "Tax preferences."

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 of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property.
- (8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
- (9) Business net operating loss carryover, and
- (10) Contributions to a retirement fund by the self-employed.

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

All Other Deductions

See "Other itemized deductions."

Alternative Computation of Tax

Taxpayers with net long-term capital gain in excess of net short-term capital loss had the option to elect a special computation of tax on such gains which was advantageous whenever taxable income was sufficiently large. This computation was beneficial to (1) single persons and married persons filing separately with taxable income over \$26,000; (2) heads of household with taxable income over \$38,000; (3) married couples filing jointly with taxable income over \$52,000. It was at these levels of taxable income that the regular rates in the three tax rate schedules exceeded 50 percent.

One-half of the net long-term capital gain in excess of net short-term capital loss was included in adjusted gross income. The tax on the first \$25,000 of this amount was

always limited to 50 percent. As a result of the 1969 law change, amounts in excess of \$25,000 were usually subject to a 59 percent rate. However, on gains from contracts and corporate liquidation plans initiated before October 10, 1969, the 50 percent rate was applicable even if the amount exceeded \$25,000, but in that case any other gain became subject to the 59 percent rate.

The alternative tax thus computed was the entire amount of a taxpayer's income tax before credits whenever the gain in adjusted gross income exceeded taxable income. In that event, the gain rather than taxable income was tabulated as income subject to tax. Otherwise, income subject to tax was synonymous with taxable income, and income tax before credits was the sum of the alternative tax and the regular tax computed on the balance of taxable income.

Amortization of Certified Pollution Control Facilities

See "Tax preferences."

Amortization of Railroad Rolling Stock

See "Tax preferences."

Amount Excludable

See "Pensions and Annuities."

Amount Received

See "Pensions and annuities."

Balance Due After Remittance

This amount was the difference between "Tax due at time of filing" and remittance, if any, tendered by the taxpayer with his return. It included the entire amount of tax due for those taxpayers electing to have their tax computed by the Internal Revenue Service.

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. When there were two or more proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss 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—Business Income Tax Returns*.

Capital Gain Distributions Received

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies or mutual funds. Gains credited but not distributed were reported as income but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund;

(2) Long-term capital gains distributed by real estate investment trusts.

Capital Gains

See "Tax preferences."

Capital Gains and Losses

See "Sales of capital assets."

Capital Loss Carryover

See "Sales of capital assets."

Child Care Expense Deduction

A deduction of up to \$600 for one dependent and up to \$900 for two or more dependents was allowed to cover the expenses of caring for a child under 13 years of age or for a dependent who was physically or mentally incapable of caring for himself, regardless of age. The deduction was available to women, widowers, or divorced persons only if it enabled them to be gainfully employed. In the case of a joint return with combined income over \$6,000, the excess of income over \$6,000 was used to reduce the deduction dollar for dollar.

The husband or wife of a spouse physically incapacitated or institutionalized for 90 consecutive days was also eligible for the deduction. In such cases, the reduction for income over \$6,000 did not apply.

Contribution to Plan

See "Pensions and Annuities."

Contributions

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

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income with the

exception of contributions to private nonoperating foundations which were subject to a 20 percent limitation. However, contributions of certain capital gain property which appreciated in value were still subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes. Contributions exceeding the 50 (or 30 percent) limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited charitable deduction was to be phased down to the 50 percent limitation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of his adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50-percent limit for 1975 and thereafter.

Contributory pensions

See "Pensions and annuities."

Credit Base

See "Retirement income credit."

Credit for Tax on Gasoline, Fuel, and Oil

This credit toward payment of tax was allowed for Federal taxes paid on:

- (1) gasoline used—
 - (a) on a farm for farming purposes,
 - (b) other than 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.

Credit on 1971 Tax

This credit was the part of the overpayment on 1970 tax which the taxpayer specifically requested be credited to his estimated tax for 1971.

Depletion

See "Tax preferences."

Dividend Exclusion

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.

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

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included—

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly as a beneficiary of income from estates or trusts, or as included in a partner's share of partnership profits.

(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 and real estate investment trusts 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 savings banks, cooperative banks, savings and loan associations, and credit unions, and patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with his employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment 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 for 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 Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) 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, and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) 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*.

Estimated Tax Payments

See "Payments on 1970 declaration of estimated income tax."

Excess Investment Interest

See "Tax preferences."

Excess Social Security Taxes Withheld

For 1970, if the total of social security (FICA) tax withheld was greater than \$374.40 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exempt Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude all or a portion of his earned income received while living abroad in computing his tax liability. For the first 3 years of his residence abroad he was allowed to exclude a maximum of \$20,000 per year from his taxable income. After 3 years the maximum excluded amount was generally increased to \$25,000 per year. If the taxpayer had lived in a foreign country for the entire tax year, he could use the entire exclusion

amount; otherwise, he determined the amount on a pro-rated basis.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, interest, etc. Earned income paid to U.S. citizens by the United States Government was not exempt nor were pensions or annuities exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the United States after that date.

Exempt income earned abroad was reported on Form 2555 but was not entered on Form 1040, because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number and signature sections of Form 1040; these returns were included only in tables on exempt income earned abroad; they are not part of the "all returns" count in any other table.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire tax year. If a taxpayer was a resident of the country for only a part of the tax year, his income earned abroad during that year was eligible for exclusion if he remained a resident for the next full tax year. If he filed a current-year return for the year in which he took up residence abroad, all of his income earned during the year was initially subject to tax, and to take advantage of the exclusion he had to file an amended return after he became eligible for the exclusion. (Amended returns were not included in the Statistics of Income sample.) As an alternative, he could apply for a special extension for filing his return until he qualified for the exemption.

U.S. citizens living abroad but who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide foreign residents (except that the maximum excluded amount did not increase above \$20,000 after 3 years). For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

Exemptions

In the computation of taxable income, a \$625 deduction was allowed for each exemption claimed. Prior to 1970, the deduction was \$600.

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 \$625 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of—

(1) dependents who had less than \$625 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were \$1,700 or more or had less than \$1,700 gross income, but filed a return to obtain a refund of tax withheld on wages.

In each of these instances 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. 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 profit and loss 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 was reported on the separate schedule for sales of property (Schedule D) and was not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income 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.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Heads of Households, Returns Of

These returns were filed by 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, certain married individuals living apart but not 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 schedule.

Health Insurance Premiums

See "Medical expense."

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 averageable income for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 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 operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

The above explanation covers the new income averaging rules in effect for 1970. See section 3—Tax Computation and Tax Rates for a discussion of applicable changes in the law.

Income excluded from gross income

See "Retirement income credit."

Income Subject to Tax

In general, income subject to tax was the base used for the assessment of income tax before credits. For returns with the regular tax computation only, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income specially computed from the tax itself. As an example, suppose a taxpayer filing jointly had \$20,000 of taxable income all of which was eligible for averaging. His income tax before credits computed under income averaging was \$3,100 (see Income Averaging above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. This latter amount (\$15,360) was tabulated as income subject to tax.

Income Tax After Credits

Income tax after credits was equal to the sum of income tax before credits plus tax surcharge minus statu-

tory credits. It did not include self-employment tax or tax from recomputing prior-year investment credit, nor did it include the additional tax for tax preferences or social security taxes on tip income.

Income Tax Before Credits

Generally, 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.

Income tax before credits did not include the 2½ percent surcharge on tax.

Income 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 25 percent.

Income Tax Based at Regular Rates

See "Taxable income."

Increase in Tax Due to Surcharge

See "Surcharge."

Increase in Usage of Tax Credits Due to Surcharge

See "Surcharge."

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded was the interest on a State or local government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified invest-

ment 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 ¼ 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 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.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969 or for property on which construction, reconstruction, or erection began after that date. However, certain exceptions were provided for property constructed or acquired under a binding contract entered into before April 19, 1969. The new law also provided a limitation of 20 percent on unused credits which could be claimed as a carryover to any year after 1968. However, the Act extended the carryover period from 7 to 10 years in certain cases.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed 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.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On breakeven or deficit adjusted gross income returns, the taxpayer had already reached a nontaxable state without the necessity of itemizing; consequently, itemized deductions were not tabulated on these returns even though the taxpayer may have entered itemized deductions on his return form.

Some returns with itemized deductions failed to show specific deduction items. For such returns, the total deduction was included in "Type not specified" in any table showing a distribution of itemized deductions by type of deduction.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income but exemptions of 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.

Life Expectancy Method

See "Pensions and annuities."

Long-term Gains From Certain Binding Contracts, Distributions, and Installment Sales

See "Alternative computation of tax."

Low-Income Allowance

The low-income allowance was a minimum standard deduction designed by the Tax Reform Act of 1969 to aid low-income taxpayers. It permitted a maximum deduction of \$1,100 for 1970 (\$500 for a married person filing separately).

For returns of taxpayers other than married persons filing separately, the low-income allowance consisted of a basic allowance plus an additional allowance.

The actual amount of the allowance was determined by the number of exemptions the taxpayer had and his income for the year.

Married persons filing separately could only claim the basic allowance. In addition, the basic allowance was limited to \$100 plus \$100 for each exemption but was not to exceed \$500.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. 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 \$1,380 on the first \$8,000 plus 22 percent of the excess. The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is \$3,000 (\$11,000 minus \$8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined by applying the regular rate schedules to a reduced amount of taxable income.

See also "Income subject to tax" above, as well as the examples in section 3—Tax Computation and Tax Rates.

Medical Expense

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who, except for the fact that he or she had \$625 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical ex-

penses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

Beginning January 1, 1967, one-half the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation. The remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense. Also beginning January 1, 1967, the 1 percent and 3 percent limitations applied to all taxpayers; previously taxpayers or dependents age 65 or older were not subject to these limitations. However, the maximum deduction limitations on medical expenses previously in effect were eliminated.

Minimum Standard Deduction

See "Low-income allowance" and "Standard deduction."

Minimum tax

See "Additional tax for tax preferences."

Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income in arriving at adjusted gross income reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment.

In order for a taxpayer to qualify for the deduction:

(a) his new place of work had to be at least 50 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. In the case of a self-employed person, the time requirement was 78 weeks during a 24-month period.

All moving expense reimbursements were to be included in the taxpayer's gross income. In addition, the 39-week requirement (or 78-week requirement) had to be met unless waived by death, disability, or involuntary separation.

Deductible expenses included moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence. There was no dollar limitation for these expenses.

Additionally (beginning with 1970), deductible expenses covered househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. These expenses were limited to \$2,500 overall, of which no more than \$1,000 could be for househunting trips and temporary quarters. For married persons filing separate returns the limitations were \$1,250 overall and \$500 for househunting and temporary quarters. However, the \$2,500 and \$1,000 limitations were applicable where (a) only one spouse commenced work at a new principal place of work for which a deduction

was allowable, or where (b) both spouses commenced work at new principal places of work which were at least 50 miles apart and the couple did not reside together at the same residence during the taxable year. For a husband and wife who filed a joint return under circumstances described in (b), then the limitations were \$5,000 and \$2,000 respectively.

A self-employed person was not entitled to expenses for househunting or temporary quarters unless he had made substantial arrangements to begin work at the new location ahead of time.

Net Operating Loss(1970)Eligible for Carryover

This amount was tabulated for taxpayers using it to compute a credit against the additional tax for tax preferences.

A taxpayer with a net operating loss from his own unincorporated businesses, or those in which he had an interest through a partnership, Small Business Corporation (electing to be taxed through shareholders), estate or trust, was allowed a net operating loss deduction against the income of other tax years. This occurred only when the current year's income from other sources was insufficient to offset the business loss. The deduction was first applied against income from the 3 past years and if not completely offset by positive income, any remainder was to be carried over for up to 5 succeeding tax years, thus deferring the tax benefit resulting from the deduction. In recognition of this tax benefit deferral, the taxpayer was also allowed to defer liability for the additional tax for tax preferences until such time as the net operating loss carryover was actually deducted.

Deferral of the 10 percent additional tax applied only to taxpayers who had net tax preferences after exclusion and after the deductions allowed for Federal income taxes otherwise due. A credit of up to 10 percent of the 1970 net operating loss eligible for carryover was then subtracted, reducing the tax. The amount of the reduction was also the amount of tax liability deferrable to later tax years.

Since the net operating loss carryover was only tabulated under the special circumstances described above, it is not a comprehensive measure of net operating losses carried forward from 1970.

Noncontributory Pensions

See "Pensions and annuities."

Nonhighway Federal Gasoline Tax

See "Credit for tax on gasoline, fuel, and oil."

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 could, to some extent, be reflected in these amounts and was treated similarly.

Nontaxable Pensions and Annuities

See "Pensions and annuities."

Normal Tax and Surtax

See "Regular tax computation." The term "regular tax" is the same as "normal tax and surtax" used in previous reports.

One-Half Excess Long-Term Gain

See "Alternative computation of tax."

One-Half of Insurance Premiums for Medical Care

See "Medical expense."

Ordinary Gain from Sales of Depreciable Property

Included here was that portion of gain not eligible for treatment as a long-term capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code and thereby not qualified to be taxed at the special capital gain rates. Starting in 1970 certain gains from the disposition of depreciable farm business property (other than real property) formerly eligible for capital gain treatment (under section 1231) were treated as ordinary income under conditions prescribed under sections 1251 and 1252.

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 building 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 (in the case of certain livestock, after 1969).

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 the difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Starting with 1970, ordinary gain from sales of depreciable property also included some of the gains on depreciations of certain farm property previously eligible for long-term capital gain treatment. The amount "recaptured" as ordinary gain was equal to net "excess farm losses" accumulated after 1969. Excess farm losses were, in general, the amounts by which "farm losses" were more than \$25,000, provided nonfarm income was more than \$50,000. (The corresponding amounts for married persons filing separately were \$25,000 and \$12,500.)

Other Itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income for which separate lines were not provided on the return form. These included the excess over \$100 for uninsured personal losses from theft; and the excess over \$100 for uninsured personal casualty losses from fire, storm, or other physical forces. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; and allowable expenses of a taxpayer in connection with his employer's business.

See also discussion of "Type not specified" under Itemized deductions.

Other Prepayments

This was comprised of the sum of (a) tax withheld by regulated investment companies and (b) other tax payments which the taxpayer did not allocate either to "excess social security taxes withheld" or to "credit for tax on gasoline, fuel, and oil."

Tax withheld by regulated investment companies was the shareholder's share of taxes withheld on the net long-term capital gain realized by a regulated investment company but not actually distributed. The shareholder was entitled to a credit for the 25 percent tax paid by the company as an offset against the income tax he paid for the year.

Other Sources (Net)

Included here were such income items as alimony received, prizes, awards, sweepstakes winnings, gambling

profits, recovery of bad debts and refund of 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 carryovers of prior-year losses of proprietors, and pro rata shares of such losses for partners (in partnerships) and shareholders (of Small Business Corporations electing to be taxed through owners) that exceeded the adjusted gross income of the loss year.

Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return. Also included were unidentified amounts of retirement income, investment, or foreign tax credits.

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 an accumulation distribution 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.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income. Overpayments 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.

Partially taxable pensions and annuities

See "Pensions and annuities."

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. The taxpayer's profit or loss shown

was his share only 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—Business Income Tax Returns*.

Payments on 1970 Declaration of Estimate Income Tax

These payments, summarized on the individual income tax return, were paid with the 1970 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1969 tax liability.

Pensions and Annuities

Pensions and annuities consisted of the taxable amounts received during the year. If the taxpayer received a non-contributory pension, that is, one paid for entirely by his employer, the sum was fully taxable. For the taxpayer who participated in a contributory retirement plan while employed, the amount he received was only partially taxable; in general, the amount excludable from his gross income, or the nontaxable portion, represented his contributions under the plan, while the taxable portion represented his employer's contribution. When it was possible for the retired employee or his survivor to recover his contributions within 3 years by the annuity payments he received, the payments were nontaxable until he (or his survivor) recovered the contributions, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on his life expectancy at the time that his pension or annuity started (or term certain if the annuity was not payable for life). Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than his cost, but not within 3 years.

Pensions and Annuities, Taxable Portion

See "Pensions and annuities."

Percentage Standard Deduction

See "Standard deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining his income tax before credits, first computed his taxable income. Depending on his marital status he then applied one of three tax rate schedules to compute his tax. In some instances, the taxpayer used an equivalent tax table or had his tax computed by the Internal Revenue Service. Returns of such taxpayers are also classified under the regular tax computation method.

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.

Reserves for Losses on Bad Debts of Financial Institutions

See "Tax preferences."

Retirement Income Credit

A credit for "retirement income" was allowed an individual if he received "earned income" of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

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 earned income and by social security, railroad retirement, or other tax-free pensions and annuities excluded from gross income, and

(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. As under the general rule, the base 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 taxpayer's age as follows:

(1) Taxpayers under 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 amount of retirement income 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 on tax-free covenant bond interest. For purposes of the income tax surcharge, taxpayers eligible for the retirement income credit could reduce income tax before credits by the credit and then compute their surcharge on the remaining tax.

Beginning for 1970, if requested by the taxpayer, the Internal Revenue Service figured the taxpayer's retirement income credit and allowed it in computing the tax.

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 as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and 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, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources of income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and real and depreciable property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months, only half of the gain on their sale was taxable and in many instances at a rate lower than otherwise (see "Alternative computation of tax"). If sales resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

Certain assets used in a business and thus not covered by the definition of capital assets could nevertheless be treated as capital assets under special conditions. Real and depreciable business property were among the assets types specifically accorded this treatment as well as livestock held for breeding purposes and the value of unharvested crops sold with the land they grew on.

If held for a sufficient length of time, usually 6 months, the gain upon sale of these assets received the special capital gains treatment. However, unlike capital assets, sales of these assets were also given preferential treatment when they resulted in a loss. In contrast to a capital loss, such losses were deductible in full during the current year.

For a description of the tax treatment of gains from sales of real and depreciable business assets, see "Ordinary gain from sales of depreciable property."

Net short-term gain or loss.—Gains and losses from sales or exchanges of capital assets held for 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 1964–69, 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 (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative computation of tax"). 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 (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964–69.

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 to 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 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 of the gain, (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 short-term loss in excess of any long-term gain plus one-half the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$1,000 (\$500 for married taxpayers filing separately).

The limitation in (1) above reflected a change in the computation of the capital loss deduction required by the Tax Reform Act of 1969. Starting with 1970, only one-half, rather than all, of any long-term loss in excess of any short-term gain was taken into consideration in computing the loss in adjusted gross income.

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Included in this category were gains from sales of property such as inventories, stock in trade, literary, musical, or artistic compositions created by the taxpayer, and losses on sales of depreciable and real property used in a trade or business. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or 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. Gains on sales of small business stock and small business investment company stock were not included in this category, but were shown as capital gains.

See also "Ordinary gain on sales of depreciable property."

Section 1231 Gain or Loss

See "Ordinary gain from sales of depreciable property."

Section 1245 Gain

See "Ordinary gain from sales of depreciable property."

Section 1250 Gain

See "Ordinary gain from sales of depreciable property."

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

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 per cent of either the capital interest or the profits interest in a partnership. Other self-employed individuals not meeting this definition were treated as employees. The retirement plan was required to benefit a stipulated percentage of the self-employed individual's "common law" employees, or, as an alternative, found not to discriminate in favor of highly paid or supervisory employees. If an owner-employee wished to participate in a retirement plan, all of his "common law" employees (excluding part-time and seasonal employees) with 3 or more years of service must also have been included in a plan.

An owner-employee could contribute annually to a pension plan and deduct from gross income 10 percent of his earnings or \$2,500, whichever was less. For tax years beginning before 1968, the deduction 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.

Self-Employment Tax

This tax—levied under the social security system—was reported by each individual who had self-employment earnings of at least \$400 derived from a proprietorship or from his share of partnership profits. 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 1970 was \$7,800 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was \$538.20 based on the 6.9 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

Generally, 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 and returns with community income divided between husband and wife.

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.

Sex of Taxpayer

While the tax return did not specifically call for an indication of sex of the taxpayer, a determination was made for this report on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Miss); marital status (a joint return indicates one male, one female taxpayer); the taxpayer's first name; and, in the case of self-employed taxpayers, sex designation supplied on Schedule SE. On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns filed by married couples.

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 \$75 a 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 Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse or (b) "certain married individuals living apart" who did not qualify as "Unmarried Head of Household."

For a discussion of a change in the tax law relating to "certain married individuals living apart," see the text in section 1—Returns Filed and Sources of Income.

Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against other income.

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.

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.

More detailed information on Small Business Corporations can be found in *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns*.

Social Security Tax on Unreported Tip Income

See "Social security taxes on tip income."

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits. An employee was required to report these tips to his employer and the employer would then withhold the social security tax. However, if the employer was unable to withhold the amount of social security tax, he would indicate the amount of uncollected social security tax on tips on the Form W-2 of the taxpayer (employee) and the taxpayer was required to report the uncollected tax and pay it with his Form 1040.

If the employee did not report the tips to his employer, the employee was required to compute his social security

tax on unreported tips on Form 4137 and attach it to his Form 1040.

Spouse Filing: Spouse Not Filing

For taxpayers filing "separate returns," a box was checked on page 1 of the Form 1040 to indicate whether the spouse did or did not file a return.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. For tax years prior to 1970 the taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction.

For 1970, if adjusted gross income was \$10,000 or more, the deduction was limited to \$1000 (\$500 if married and filing separately) and the return was classified as a "percentage" standard deduction return.

Also, for 1970, if adjusted gross income was less than \$10,000, the taxpayer determined his tax from "tax tables" into which was built the larger of the percentage standard deduction (10 percent for 1970) or the low-income allowance. During statistical processing the return was classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

See also "Low-income allowance."

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of the following:

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

Each of the above is described under separate heading.

Stock Options

See "Tax preferences."

Surcharge

In addition to the regular tax liability, a tax surcharge was continued at a 5 percent rate from the period January 1, 1970, until June 30, 1970. The income tax surcharge was based on tax before foreign tax and investment credits and before the addition of other taxes including additional tax for tax preferences and self-employment tax.

Figured on an annual basis, the surcharge was 2½ percent reduced by any retirement income credit. For tax withholding the surcharge was taken at a 5 percent rate for the first half of 1970. In the second half of the year, no surcharge was withheld.

Some taxpayers who reported income tax before credits did not show a surcharge for the following reasons:

- (1) Taxpayers with small amounts of tax up to \$155, \$230, or \$300, depending on marital status, were exempt from the surcharge;

(2) The surcharge was applied at an effective rate of less than 2½ percent when the tax was less than twice these amounts;

(3) The retirement income credit was allowed in computing tax for surcharge purposes, and in some cases this credit may have been large enough to offset the income tax completely.

An "increase in tax due to surcharge" may be less than the surcharge itself. Consequently not all of the surcharge resulted in an increase in income tax. An increase in the amount of tax credits claimed was the cause. The size of an individual's tax before credits could often determine how much of his allowable credits (e.g. retirement income and investment credits) could actually be used. Since the surcharge like the rest of the income tax could be reduced by credits, the larger total of tax before credits plus the surcharge permitted larger portions of allowable credits to be used. This increase in tax credits was applied against the surcharge.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two 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 two 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. Thereafter, the special rates for surviving spouse halfway between the joint and single return tax rates applied.

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 of the above 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) were insufficient to cover the total of income tax after credits (which included the surcharge), self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

The balance of tax due was payable upon filing with all Forms 1040 showing adjusted gross income of \$20,000 or more. Taxpayers with income under \$20,000 which consisted only of wages or salaries and tips, dividends, interest, pensions and annuities, and who chose the standard deduction instead of itemizing actual deductions, could elect to have the Internal Revenue Service compute

their tax and be billed for any balance due. Other taxpayers with income under \$20,000 were required to remit any balance due with their Form 1040.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all of a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for 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 on a shorter useful life.

Tax credits could not be applied against this additional tax.

Tax Liability

See "Total tax liability."

Tax Preferences

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on certain income and deduction items receiving preferential treatment, after making certain adjustments. Tax preference items which affected the tax for 1970 were:

(1) *Excess investment interest.* This was the excess of investment interest over net investment income. Investment income consisted of gross income from interest, dividends, rents, royalties, net short-term capital gains from property held for investment purposes, and ordinary gains on sales of depreciable property held for investment purposes or for rent. "Investment expenses" for purposes of determining net investment income included State and local property taxes, bad debts, depreciation under the straight-line method even if an accelerated method had been used, amortizable bond premium, cost depletion even if the higher percentage depletion had been used, and certain nonbusiness deductions if they were directly connected with the production of investment income. Investment interest expense, as distinguished from other interest expense, was interest on indebtedness incurred or continued to purchase or carry property held for investment purposes. Interest with respect to property which was subject to a "net lease" entered into after October 9, 1969, was treated as a tax reference under this provision.

(2) *Accelerated depreciation on (a) low-income rental housing; (b) other real property* (defined in Code section 1250); (c) *personal property* (defined by section 1245) *subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(3) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock.* The excess of these special rapid writeoffs over what otherwise would have

been a depreciation deduction was considered a tax preference.

(4) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(5) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(6) *Depletion.* The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off his investment, he realized a tax preference.

(7) *Capital gains.* One-half of the excess of net long-term gain over net long-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies.

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

See "Income tax withheld."

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$625.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income,

and are therefore excluded from the tax deduction statistics.

Taxpayments

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

- (1) Income tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for tax on certain gasoline, fuel, and oil,
- (4) Other prepayments, and
- (5) Payments on 1970 declaration of estimated tax.

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Ten Percent Standard Deduction

See "Standard deduction."

Tentative Credit

See "Retirement income credit."

Three-year Method

See "Pensions and annuities."

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.

Each of the above is described under separate heading.

Total Income Tax

Total income tax is income tax after credits (including surcharge) plus additional tax for tax preferences ("minimum tax").

Total Tax Liability

This is "Total income tax" plus:

- (1) Self-employment tax,
- (2) Tax from recomputing prior-year investment credit, and
- (3) Social security taxes on tip income.

Each of the above is described under separate heading.

Type Not Specified

See "Itemized deductions."

Uncollected Employee Social Security Tax on Tips

See "Social security taxes on tip income."

7 Sources, Sample, and Limitations of the Data

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

Contents

Sources of the data, 296
Description of the sample and limitations of the data, 296
 Sample criteria and selection, 296
 Method of estimation, 296
Sampling variability, 297
Response and other nonsampling errors, 297

Text tables

- 7A Number of individual income tax returns in population, number in sample, and prescribed and achieved sampling rates by sample stratum, 1970, 296
- 7B The coefficient of variation for the estimated number of returns, 1970, 297
- 7C Coefficient of variation for sources of income, exemptions, taxable income, and tax items, by size of adjusted gross income, 298
- 7D Coefficient of variation for number of returns by adjusted gross income classes and States, 305

Sources of the Data

Individual income tax data in this report were estimated from a sample of unaudited tax returns, Forms 1040, filed by U.S. citizens and residents and revenue-processed during the calendar year 1971 in the service centers and district offices of the Internal Revenue Service and at the Office of International Operations in the National Office.

The statistics in this report are intended to represent the total returns for income year 1970. While the overwhelming majority of returns revenue-processed in 1971 were for calendar year 1970, a few of them were for non-calendar years ended during 1970 and 1971, and some others were delinquent returns for prior years. Prior year delinquent returns were used for the 1970 statistics in place of 1970 returns processed after December 31, 1971. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1971.

All returns processed during 1971 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1970, and certain returns for prior years. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns were already subjected to sampling. With the exception of returns filed at the Office of International Operations, returns for income years prior to 1962 (generally speaking, a very small number) were excluded to simplify sampling procedures.

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 returns filed during 1971 were stratified by computer into sample classes on the basis of adjusted gross income or deficit, total business receipts and by largest source of income. Refer to Table 7A for a description of criteria. The sample of 276,040 returns was selected using specified ending digits of the individual's social security number and according to sampling rates associated with each stratum.

Method of Estimation

The total number of returns per stratum was obtained from counts of returns filed at district offices and service centers throughout each of the seven Internal Revenue Regions and at the Office of International Operations. The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. Achieved sampling rates varied sufficiently among Internal Revenue Districts to necessitate using different sampling weights for each District for the production of tables with geographic distributions. Returns were given

Table 7A.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS IN POPULATION, NUMBER IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES BY SAMPLE STRATUM, 1970

Sample stratum	Number of returns		Prescribed sampling rate	Achieved sampling rate
	Population	Sample		
	(1)	(2)	(3)	(4)
Total.....	74,443,851	276,040	-	-
Nonbusiness returns (sampled by size of adjusted gross income or largest income item), total.....	65,558,583	142,586	-	-
Adjusted gross income or largest income item—				
Under \$10,000.....	44,732,392	26,622	.0006	.0006
\$10,000 under \$15,000.....	12,588,908	19,067	.0015	.0015
\$15,000 under \$20,000.....	5,007,877	25,122	.0050	.0050
\$20,000 under \$50,000.....	2,935,652	23,236	.0080	.0079
\$50,000 under \$100,000.....	237,205	18,899	.0800	.0790
\$100,000 under \$200,000.....	44,701	17,792	.4000	.3980
\$200,000 and over.....	11,848	11,848	1.0000	1.0000
Business returns (sampled by size of adjusted gross income, largest income item, and business receipts), total.....	8,885,268	133,454	-	-
Adjusted gross income or largest income item—				
Under \$10,000.....	4,176,691	16,624	.0040	.0040
\$10,000 under \$15,000.....	2,272,682	18,126	.0080	.0080
Under \$15,000.....	1,099,212	17,550	.0160	.0160
\$15,000 under \$20,000.....	779,727	17,093	.0220	.0219
Under \$20,000.....	357,563	15,672	.0440	.0438
\$20,000 under \$30,000.....	148,801	16,236	.1100	.1091
Under \$30,000.....	30,676	12,237	.4000	.3989
\$30,000 under \$50,000.....	19,916	19,916	1.0000	1.0000
Under \$50,000.....				
\$50,000 under \$100,000.....				
Under \$100,000.....				
\$100,000 under \$200,000.....				
Under \$200,000.....				
\$200,000 and over.....				
and Business receipts—				
Under \$20,000.....				
Under \$50,000.....				
\$20,000 under \$50,000.....				
Under \$100,000.....				
\$50,000 under \$100,000.....				
Under \$250,000.....				
\$100,000 under \$250,000.....				
Under \$500,000.....				
\$250,000 under \$500,000.....				
Under \$750,000.....				
\$500,000 under \$750,000.....				
Under \$1,000,000.....				
\$750,000 under \$1,000,000.....				
Any amount.....				
\$1,000,000 and over.....				

Table 7B.—THE COEFFICIENT OF VARIATION FOR THE ESTIMATED NUMBER OF RETURNS, 1970

Estimated number of returns	Returns with adjusted gross income or deficit						
	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	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(Percent)						
50.....	(1)	(1)	(1)	(1)	(1)	17.4	No sampling variability since all returns are in sample
100.....	(1)	(1)	(1)	(1)	34.0	12.3	
200.....	(1)	(1)	(1)	(1)	24.0	8.7	
500.....	(1)	(1)	(1)	(1)	15.2	5.5	
1,000.....	(1)	(1)	(1)	35.4	10.7	3.9	
2,000.....	(1)	(1)	31.5	25.0	7.6	2.7	
5,000.....	(1)	(1)	19.9	15.8	4.8	1.7	
10,000.....	(1)	25.7	14.1	11.2	3.4	1.2	
15,000.....	33.5	21.0	11.5	9.1	2.8	1.0	
20,000.....	29.0	18.2	10.0	7.9	2.4	0.9	
25,000.....	25.9	16.2	8.9	7.1	2.1	0.8	
50,000.....	18.3	11.5	6.3	5.0	1.5	0.5	
100,000.....	13.0	8.1	4.5	3.5	1.1	0.4	
250,000.....	8.2	5.1	2.8	2.2	0.7	(2)	
500,000.....	5.8	3.6	2.0	1.6	0.5	(2)	
1,000,000.....	4.1	2.6	1.4	1.1	(2)	(2)	No sampling variability since all returns are in sample
5,000,000.....	1.8	1.1	0.6	0.5	(2)	(2)	
10,000,000.....	1.3	0.8	(2)	(2)	(2)	(2)	

¹Sample too small to yield reliable estimate of sampling variability.²Not applicable since the estimated number of returns is greater than population estimates.

weights based on the district office code assigned in the service center in which they were filed, even though a small number with each district code was designated for another State in the tabulations, based on the taxpayer's return address (see section 5). Because the weights assigned to each sample stratum in the State tables differed somewhat from district to district, totals in national tables differ somewhat from corresponding total derived from State data.

All sampling weights were converted to integer weighting factors which were then applied to each sample return by a procedure exemplified as follows: if the achieved sampling weight was 10.28 in a given sample stratum, 28 percent of the sample returns in the stratum were given a weighting factor of 11, and 72 percent, a weight of 10.

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 7A, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 164,020 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during a tabulation regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation (CV) 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. Coefficients of variation of selected estimates are shown in table 7C, which classifies returns by source of income and size of adjusted gross income (comparable to table 4 section 1 of this report), and in table 7D, which classifies returns by State and size of adjusted gross income (comparable to table 81 in Section 5 of this report).

For all other frequencies tabulated in this report, estimates of sampling variability can be obtained by using Table 7B which is based upon an upper limit formula. Frequencies or amounts with excessive sampling variability were either (1) combined into classes so that variability was not excessive or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

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 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)															
	All returns	Adjusted gross income	Salaries and Wages (gross)		Business or profession				Farm				Partnership			
			Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	0.02	0.13	0.11	0.17	0.41	0.37	1.05	1.52	1.16	1.16	1.12	1.33	2.13	1.42	2.82	2.17
No adjusted gross income.....	3.53	1.98	6.45	5.80	8.35	5.52	3.19	2.48	20.55	34.41	3.91	3.40	21.33	14.63	13.49	4.51
\$1 under \$1,000.....	1.96	1.74	1.68	1.98	3.78	4.96	6.70	9.45	4.76	5.81	6.63	8.79	25.41	26.32	32.20	(*)
\$1,000 under \$2,000.....	1.47	1.50	1.62	1.69	2.83	3.25	6.36	8.90	4.40	4.87	6.15	8.59	22.16	21.96	30.91	33.13
\$2,000 under \$3,000.....	1.96	1.57	1.78	1.85	2.77	3.01	7.12	21.97	4.51	4.68	5.82	7.73	16.55	17.58	27.08	(*)
\$3,000 under \$4,000.....	1.63	1.63	1.83	1.89	2.75	2.92	6.76	9.22	4.51	4.50	5.55	7.34	15.31	18.03	28.68	29.64
\$4,000 under \$5,000.....	1.63	1.64	1.79	1.85	2.55	2.78	6.07	9.53	4.72	4.82	5.27	6.89	15.30	17.99	25.24	26.92
\$5,000 under \$6,000.....	1.69	1.69	1.83	1.87	2.60	2.87	5.46	6.98	4.72	4.85	5.33	6.85	15.01	18.25	21.89	31.35
\$6,000 under \$7,000.....	1.71	1.71	1.81	1.85	2.63	2.99	5.51	7.22	5.02	4.86	5.42	7.26	15.81	19.78	23.89	26.37
\$7,000 under \$8,000.....	1.75	1.75	1.85	1.89	2.73	3.03	5.14	6.59	5.09	5.09	5.20	6.40	13.73	17.88	22.50	24.24
\$8,000 under \$9,000.....	1.78	1.78	1.86	1.89	2.65	2.96	5.47	6.34	5.66	5.39	5.25	6.01	14.05	18.29	22.34	23.46
\$9,000 under \$10,000.....	1.79	1.79	1.86	1.87	2.78	3.06	4.90	6.43	6.73	6.21	4.97	6.14	15.80	20.43	19.04	24.24
\$10,000 under \$11,000.....	1.10	1.10	1.14	1.16	2.11	2.61	4.19	6.32	4.48	5.61	4.50	6.15	9.38	12.77	14.63	21.53
\$11,000 under \$12,000.....	1.19	1.19	1.23	1.26	2.18	2.73	4.27	5.99	5.01	5.93	4.91	6.37	9.63	13.29	14.03	19.85
\$12,000 under \$13,000.....	1.31	1.31	1.35	1.38	2.33	2.85	4.77	6.85	5.78	6.60	5.43	7.42	10.58	15.13	14.53	17.68
\$13,000 under \$14,000.....	1.44	1.44	1.49	1.51	2.57	3.09	5.17	6.89	6.21	7.24	5.54	6.90	10.46	14.41	14.54	14.79
\$14,000 under \$15,000.....	1.56	1.56	1.61	1.63	2.78	3.26	4.87	8.16	6.73	8.24	5.59	7.72	10.55	14.49	13.34	15.03
\$15,000 under \$20,000.....	0.17	0.18	0.20	0.23	0.94	1.29	2.19	3.67	2.68	3.46	2.69	4.11	3.15	4.49	4.48	7.29
\$20,000 under \$25,000.....	0.52	0.53	0.57	0.61	1.17	1.49	3.08	5.60	3.47	4.51	4.04	6.22	3.04	4.34	4.41	8.12
\$25,000 under \$30,000.....	1.05	1.05	1.17	1.27	1.64	1.92	4.37	6.69	5.35	6.98	5.24	7.11	3.77	5.26	5.26	7.95
\$30,000 under \$50,000.....	0.87	0.87	1.06	1.23	0.65	0.84	2.89	4.05	3.37	4.26	2.88	4.38	2.44	3.41	3.30	4.66
\$50,000 under \$100,000.....	0.19	0.21	0.36	0.51	0.65	0.87	2.38	3.74	2.96	5.17	2.18	3.31	0.90	1.28	1.50	2.52
\$100,000 under \$200,000.....	0.20	0.22	0.35	0.55	0.86	1.12	1.80	2.63	2.89	5.86	1.90	2.66	0.79	1.16	1.09	1.74
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	0.21	0.15	0.24	0.19	0.47	0.39	1.22	1.41	1.36	1.26	1.30	1.42	2.13	1.44	2.85	2.07
No adjusted gross income.....	14.06	3.21	15.70	9.92	11.27	8.54	11.82	4.56	(*)	26.81	17.25	10.98	16.88	6.63	17.54	5.10
\$1 under \$1,000.....	20.17	20.28	21.24	27.72	(*)	32.08	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26.99
\$1,000 under \$2,000.....	3.54	3.57	3.67	3.73	9.41	10.27	24.87	(*)	13.71	15.69	34.32	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	1.99	2.01	2.13	2.18	4.81	5.00	14.21	15.64	7.48	7.34	11.58	15.48	31.92	(*)	(*)	27.43
\$3,000 under \$4,000.....	1.84	1.85	2.02	2.07	3.58	3.84	10.11	14.67	5.89	5.73	7.08	9.78	19.15	22.77	(*)	(*)
\$4,000 under \$5,000.....	1.74	1.74	1.89	1.94	2.92	3.18	7.19	12.28	5.20	5.58	5.93	7.94	16.91	19.82	32.35	(*)
\$5,000 under \$6,000.....	1.74	1.74	1.87	1.92	2.71	3.03	5.91	7.72	5.09	5.25	5.50	7.15	16.16	19.30	23.11	(*)
\$6,000 under \$7,000.....	1.74	1.74	1.84	1.88	2.72	3.11	5.73	7.47	5.13	4.99	5.54	7.63	16.35	21.07	24.93	30.69
\$7,000 under \$8,000.....	1.77	1.77	1.86	1.90	2.77	3.10	5.28	6.76	5.56	5.15	5.29	6.47	14.05	18.23	23.14	25.97
\$8,000 under \$9,000.....	1.79	1.79	1.87	1.90	2.68	2.99	5.54	6.39	5.73	5.47	5.27	6.08	14.07	18.31	23.61	25.57
\$9,000 under \$10,000.....	1.79	1.79	1.86	1.88	2.79	3.08	4.92	6.46	6.76	6.26	5.00	6.20	15.81	20.44	20.29	17.60
\$10,000 under \$11,000.....	1.10	1.10	1.14	1.17	2.12	2.62	4.23	6.26	4.50	5.63	4.52	6.20	9.54	12.97	14.98	23.00
\$11,000 under \$12,000.....	1.19	1.19	1.23	1.26	2.19	2.75	4.28	6.02	4.95	7.95	4.91	6.40	9.64	13.30	14.30	19.75
\$12,000 under \$13,000.....	1.31	1.31	1.36	1.38	2.34	2.86	4.78	6.91	5.78	6.61	5.46	7.31	10.58	15.15	14.82	17.95
\$13,000 under \$14,000.....	1.44	1.44	1.49	1.51	2.58	3.10	5.19	6.94	6.22	7.24	5.55	6.91	10.53	14.46	14.70	16.00
\$14,000 under \$15,000.....	1.56	1.56	1.61	1.63	2.78	3.26	4.90	8.25	6.74	8.24	5.59	7.74	10.58	14.54	13.41	17.57
\$15,000 under \$20,000.....	0.17	0.18	0.20	0.23	0.94	1.29	2.19	3.66	2.68	3.46	2.69	4.12	3.15	4.47	4.51	7.49
\$20,000 under \$25,000.....	0.52	0.53	0.58	0.61	1.18	1.49	3.08	5.64	3.48	4.52	4.05	6.26	3.04	4.35	4.42	8.29
\$25,000 under \$30,000.....	1.05	1.05	1.17	1.27	1.64	1.92	4.39	6.74	5.35	6.98	5.25	7.23	3.77	5.26	5.29	7.90
\$30,000 under \$50,000.....	0.87	0.87	1.06	1.23	0.65	0.84	2.91	4.11	3.38	4.26	2.89	4.44	2.44	3.42	3.31	4.34
\$50,000 under \$100,000.....	0.19	0.21	0.37	0.51	0.65	0.87	2.40	3.82	2.97	5.18	2.20	3.34	0.90	1.28	1.50	2.53
\$100,000 under \$200,000.....	0.21	0.23	0.36	0.55	0.86	1.12	1.81	2.67	2.89	5.88	1.88	2.69	0.79	1.17	1.10	1.78
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	0.84	1.29	0.99	1.36	1.50	1.83	2.28	2.81	2.45	3.32	2.42	2.62	9.49	10.33	9.51	4.95
Returns under \$5,000.....	0.48	0.68	0.57	0.77	1.14	1.38	2.17	2.70	1.96	2.46	2.11	2.42	7.70	8.98	9.59	4.57
Returns \$5,000 under \$10,000.....	0.62	0.64	0.66	0.70	1.10	1.28	2.32	2.99	2.39	2.30	2.29	2.95	6.60	8.75	9.87	13.16
Returns \$10,000 under \$15,000.....	0.14	0.16	0.18	0.21	0.91	1.21	2.00	2.99	2.39	2.90	2.24	3.04	4.48	6.29	6.40	8.31
Returns \$15,000 or more.....	0.10	0.10	0.13	0.16	0.45	0.45	1.36	1.53	1.67	2.01	1.57	1.70	1.23	1.25	1.72	1.65

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Coefficient of variation (Percent) -- Continued																
Size of adjusted gross income	Small business corporation				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount				
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	3.82	2.10	5.79	4.91	1.08	0.97	1.50	1.70	3.26	5.63	6.04	5.78	3.32	4.72	0.96	0.98
No adjusted gross income.....	18.29	10.48	22.29	10.53	5.89	3.58	16.34	18.19	11.27	8.15	17.29	13.07	8.17	8.67	10.37	7.68
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	9.92	10.59	20.69	24.55	33.87	25.38	(*)	(*)	23.08	(*)	9.95	13.98
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	7.02	10.15	16.07	18.75	28.78	(*)	24.42	34.48	16.95	29.34	7.21	10.90
\$2,000 under \$3,000.....	33.99	(*)	31.02	32.63	6.69	12.27	12.92	15.17	23.42	22.12	34.90	(*)	17.50	26.80	5.96	8.86
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	6.40	8.76	12.98	14.80	14.24	27.08	34.48	34.09	16.85	32.29	6.59	10.21
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	6.28	9.43	12.69	14.25	19.76	25.10	24.78	30.83	16.51	24.12	6.23	10.26
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	6.28	8.54	12.41	13.99	17.62	21.64	29.76	24.88	16.97	23.69	6.49	10.45
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	6.35	9.47	12.59	14.57	15.03	17.28	(*)	(*)	15.19	28.01	6.63	12.41
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	6.51	11.43	11.41	13.30	19.58	29.85	33.60	(*)	14.35	25.29	6.50	11.89
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	6.54	11.86	10.27	11.59	12.87	21.44	27.75	(*)	18.47	23.07	6.10	12.60
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	6.55	13.53	10.12	11.40	20.78	(*)	(*)	(*)	15.54	23.57	6.28	14.42
\$10,000 under \$11,000.....	26.55	(*)	26.09	26.69	4.38	8.19	6.91	8.17	13.77	22.83	25.75	31.26	15.17	23.83	3.99	9.18
\$11,000 under \$12,000.....	21.46	29.20	29.60	26.72	4.60	10.12	6.80	7.89	15.82	33.01	27.49	33.25	17.50	28.91	4.15	9.95
\$12,000 under \$13,000.....	26.58	(*)	30.47	27.68	4.86	9.84	6.84	8.01	14.90	(*)	26.28	30.21	18.29	(*)	4.20	9.93
\$13,000 under \$14,000.....	20.54	29.18	31.57	30.66	4.81	9.83	6.90	7.86	16.32	19.36	21.24	(*)	14.86	23.24	4.36	10.31
\$14,000 under \$15,000.....	24.99	(*)	27.02	(*)	5.07	10.09	6.74	7.40	16.37	24.77	34.89	30.40	13.89	26.69	4.61	11.55
\$15,000 under \$20,000.....	6.37	8.88	8.85	12.16	1.45	3.24	2.02	2.36	5.95	10.16	9.91	16.59	6.83	19.10	1.17	3.15
\$20,000 under \$25,000.....	5.70	7.51	9.53	15.32	1.59	3.65	2.07	2.39	6.79	15.41	10.86	21.47	7.63	22.53	1.22	3.10
\$25,000 under \$30,000.....	6.57	8.55	10.34	14.67	2.21	4.66	2.74	3.12	8.45	14.58	14.24	34.99	9.73	14.80	1.71	4.03
\$30,000 under \$50,000.....	4.55	6.10	7.79	8.62	1.65	3.40	1.97	2.17	5.40	16.54	9.69	18.41	6.62	17.38	1.23	2.91
\$50,000 under \$100,000.....	1.76	2.47	3.27	6.43	0.67	1.56	0.85	0.91	3.09	14.65	5.06	11.13	3.01	11.54	0.36	1.11
\$100,000 under \$200,000.....	1.38	1.83	2.42	3.84	0.51	1.03	0.77	0.93	2.55	6.17	4.03	8.38	2.34	5.89	0.28	0.77
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	3.75	2.11	6.03	4.11	1.12	1.00	1.49	1.66	3.54	6.27	6.72	6.37	3.81	5.96	0.97	0.99
No adjusted gross income.....	17.70	20.04	(*)	15.64	16.11	5.45	(*)	(*)	15.38	6.54	20.00	12.49	15.43	8.02	15.20	6.42
\$1 under \$1,000.....	(*)	(*)	20.00	30.47	(*)	33.11	(*)	(*)	(1)	(1)	(*)	(*)	(1)	(1)	(*)	8.95
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	22.90	29.01	(*)	(*)	(1)	(1)	(*)	(*)	(*)	(*)	22.27	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	11.48	15.83	20.59	24.54	(*)	(*)	(*)	(*)	(*)	(*)	8.91	13.36
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	8.02	11.71	17.12	19.64	17.73	(*)	(*)	(*)	17.78	(*)	7.94	12.46
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	7.01	11.09	15.01	17.17	24.65	32.90	31.54	(*)	22.12	33.31	6.75	11.37
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	6.65	8.94	13.09	14.94	19.13	23.05	(*)	28.10	17.93	25.32	6.71	10.79
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	6.50	9.85	13.23	15.32	16.32	18.31	(*)	(*)	16.23	23.94	6.76	12.73
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	6.63	11.90	11.72	13.69	20.41	31.55	33.75	(*)	14.99	26.83	6.64	12.26
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	28.31	6.64	12.37	10.55	11.95	12.86	22.36	27.79	(*)	17.90	26.66	6.20
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	33.74	6.58	13.77	10.23	11.49	21.11	(*)	(*)	15.71	24.64	6.31	14.45
\$10,000 under \$11,000.....	26.60	(*)	27.93	29.96	4.40	8.27	6.96	8.24	14.02	23.04	26.29	31.97	15.19	24.65	4.01	9.35
\$11,000 under \$12,000.....	21.48	29.29	30.28	29.58	4.62	10.22	6.83	7.94	15.90	33.17	28.02	33.04	17.59	29.98	4.17	10.10
\$12,000 under \$13,000.....	26.58	(*)	30.47	27.68	4.88	9.86	6.84	8.02	14.91	(*)	26.51	30.61	18.30	(*)	4.22	10.04
\$13,000 under \$14,000.....	20.54	29.18	31.68	31.60	4.81	9.92	6.93	7.90	16.40	19.40	21.25	(*)	14.95	23.88	4.37	10.37
\$14,000 under \$15,000.....	25.08	(*)	27.14	(*)	5.07	10.39	6.75	7.42	16.46	24.96	(*)	30.70	13.96	27.31	4.61	11.70
\$15,000 under \$20,000.....	6.38	8.91	8.96	12.83	1.46	3.24	2.02	2.37	5.97	10.18	9.94	16.76	6.85	12.70	1.17	3.15
\$20,000 under \$25,000.....	5.71	7.53	9.62	13.64	1.59	3.65	2.07	2.39	6.81	15.43	10.90	21.48	7.65	22.99	1.22	3.11
\$25,000 under \$30,000.....	6.57	8.55	10.44	14.68	2.22	4.69	2.74	3.12	8.49	14.61	14.26	(*)	9.85	14.92	1.71	4.03
\$30,000 under \$50,000.....	4.55	6.10	7.84	8.96	1.65	3.43	1.97	2.18	5.43	16.65	9.70	18.51	6.67	17.94	1.23	2.92
\$50,000 under \$100,000.....	1.76	2.47	3.30	5.79	0.67	1.56	0.85	0.91	3.11	15.24	5.09	11.29	3.03	11.73	0.36	1.12
\$100,000 under \$200,000.....	1.39	1.83	2.45	3.92	0.52	1.03	0.77	0.94	2.57	6.18	4.10	8.71	2.36	5.99	0.28	0.78
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	25.22	17.12	16.68	10.02	3.53	4.11	7.09	7.82	8.38	7.99	13.28	13.63	6.83	7.68	3.86	5.38
Returns under \$5,000.....	18.11	17.27	17.84	10.41	2.91	3.51	6.06	6.84	8.20	8.50	14.65	11.71	6.36	7.48	2.95	4.53
Returns \$5,000 under \$10,000.....	21.71	29.45	18.60	16.10	2.85	5.08	5.02	5.74	8.01	16.44	15.88	19.74	7.31	11.50	2.82	5.47
Returns \$10,000 under \$15,000.....	10.56	15.21	13.07	13.62	2.06	4.30	3.03	3.53	6.94	17.85	12.72	15.55	7.51	19.21	1.82	4.50
Returns \$15,000 or more.....	2.28	1.99	3.77	3.56	0.74	0.82	0.95	1.05	2.84	6.03	4.90	7.08	3.10	6.97	0.55	0.80

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Size of adjusted gross income	Coefficient of variation (Percent)—Continued																	
	Interest received		Pensions and annuities (taxable portion)		Rents				Royalties				Estates and Trusts				Other sources	
	Number of returns	Amount	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Net income		Net loss		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total.....	0.42	0.87	1.93	2.26	1.47	1.98	1.72	2.43	3.47	3.77	13.01	11.14	3.66	3.54	11.94	19.57	1.07	4.22
No adjusted gross income.....	5.45	6.93	23.89	25.42	7.32	8.00	12.27	14.59	14.10	(*)	(*)	7.52	17.25	9.78	(*)	(*)	10.54	5.65
\$1 under \$1,000.....	3.79	6.82	18.68	27.09	11.17	12.15	16.95	28.52	32.01	27.42	(*)	(*)	32.05	(*)	(*)	(*)	11.71	28.45
\$1,000 under \$2,000.....	2.87	4.86	8.68	9.76	7.30	9.11	14.45	17.08	22.60	(*)	(*)	(*)	23.84	29.66	(*)	(*)	7.82	15.35
\$2,000 under \$3,000.....	2.73	4.48	6.11	6.95	6.78	8.99	11.46	15.91	19.19	26.41	(*)	(*)	20.30	24.58	(*)	(*)	7.05	15.84
\$3,000 under \$4,000.....	2.85	4.94	5.85	6.61	7.39	10.98	11.52	14.93	21.56	26.66	(*)	(*)	23.92	30.56	(*)	(*)	7.48	18.22
\$4,000 under \$5,000.....	2.81	5.14	6.53	7.71	7.57	11.44	10.81	16.00	24.29	(*)	(*)	(*)	22.20	31.75	(*)	(*)	6.62	19.80
\$5,000 under \$6,000.....	2.83	5.76	7.47	8.97	7.62	12.49	9.92	13.82	21.45	29.98	(*)	(*)	24.26	27.87	(*)	(*)	6.13	16.60
\$6,000 under \$7,000.....	2.84	6.07	9.05	11.54	8.10	14.05	9.86	13.93	23.77	34.14	(*)	(*)	25.33	30.46	(*)	(*)	6.18	16.68
\$7,000 under \$8,000.....	2.81	6.19	9.20	11.75	7.89	15.15	9.33	14.28	21.21	32.35	(*)	(*)	22.92	31.68	(*)	(*)	5.56	17.41
\$8,000 under \$9,000.....	2.70	6.09	9.75	12.57	8.64	15.68	8.70	11.25	21.21	27.67	(*)	(*)	25.04	(*)	(*)	(*)	5.72	20.24
\$9,000 under \$10,000.....	2.68	6.47	10.56	13.51	8.30	14.88	8.18	10.66	23.77	23.93	(*)	(*)	31.58	(*)	(*)	(*)	5.40	17.38
\$10,000 under \$11,000.....	1.65	4.23	6.99	9.44	5.46	10.73	6.01	9.27	14.37	30.85	(*)	(*)	16.63	23.61	(*)	(*)	3.42	10.24
\$11,000 under \$12,000.....	1.71	4.53	7.92	10.61	5.64	11.97	6.24	9.90	15.90	21.96	(*)	(*)	16.09	28.37	(*)	(*)	3.51	11.79
\$12,000 under \$13,000.....	1.78	4.55	8.37	11.67	5.83	9.90	6.43	8.40	17.00	24.48	(*)	(*)	16.97	23.47	(*)	(*)	3.69	15.20
\$13,000 under \$14,000.....	1.91	5.14	9.45	13.24	6.43	10.40	6.54	7.95	17.10	(*)	(*)	(*)	17.86	32.34	(*)	(*)	3.89	11.62
\$14,000 under \$15,000.....	2.01	4.99	10.44	14.68	6.38	13.04	6.22	9.70	19.76	30.06	(*)	(*)	19.74	(*)	(*)	(*)	4.21	13.57
\$15,000 under \$20,000.....	0.41	1.55	3.13	4.53	2.03	4.20	2.26	3.60	5.08	12.35	20.62	(*)	5.18	9.09	18.35	(*)	1.33	5.03
\$20,000 under \$25,000.....	0.63	1.87	3.79	5.60	2.37	4.63	2.73	5.09	5.10	11.83	23.36	(*)	4.92	9.02	17.82	(*)	1.81	6.45
\$25,000 under \$30,000.....	1.14	2.85	5.17	8.03	3.31	6.85	3.91	8.48	6.86	15.41	21.36	23.39	6.47	11.50	20.82	(*)	2.74	8.10
\$30,000 under \$50,000.....	0.92	2.11	4.33	6.91	2.36	4.86	2.94	5.51	4.64	10.35	13.72	19.20	4.40	8.62	15.10	28.23	2.24	7.86
\$50,000 under \$100,000.....	0.22	1.04	2.19	4.08	1.06	2.25	1.47	2.94	2.12	5.50	5.67	10.94	1.75	3.73	6.09	17.10	0.99	4.30
\$100,000 under \$200,000.....	0.23	0.96	1.64	3.17	0.95	2.13	1.27	2.73	1.55	4.10	4.17	6.50	1.24	2.92	4.49	11.52	0.84	4.27
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	0.45	0.92	2.16	2.51	1.55	2.13	1.78	2.04	3.55	3.75	12.58	6.99	3.70	3.57	11.50	14.16	1.10	2.95
No adjusted gross income.....	12.49	7.31	25.00	21.70	32.43	13.96	10.51	5.87	17.55	13.73	(1)	(1)	14.94	12.87	16.67	7.64	8.97	8.88
\$1 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	8.04	15.29	34.74	(*)	31.87	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	17.56	30.07
\$2,000 under \$3,000.....	3.78	7.10	10.36	11.72	12.41	18.08	20.78	32.38	(*)	(*)	-	-	26.44	33.42	(*)	(*)	10.07	21.73
\$3,000 under \$4,000.....	3.28	5.95	7.48	8.50	9.52	14.48	14.62	21.22	26.89	(*)	(*)	(*)	28.36	(*)	(*)	(*)	8.81	19.73
\$4,000 under \$5,000.....	2.99	5.59	7.16	8.56	8.47	13.24	12.14	16.14	27.17	(*)	(*)	(*)	23.57	32.79	(*)	(*)	7.04	19.42
\$5,000 under \$6,000.....	2.90	5.89	7.72	9.29	7.93	13.04	10.58	15.75	21.61	30.11	(*)	(*)	24.90	28.84	(*)	(*)	6.31	16.50
\$6,000 under \$7,000.....	2.89	6.20	9.31	11.86	8.25	14.42	10.42	13.50	24.10	(*)	(*)	(*)	25.94	31.55	(*)	(*)	6.25	16.62
\$7,000 under \$8,000.....	2.83	6.20	9.42	12.12	7.98	15.51	9.46	14.84	21.71	(*)	(*)	(*)	25.09	34.16	(*)	(*)	5.60	17.28
\$8,000 under \$9,000.....	2.71	6.08	9.75	12.57	8.70	16.01	8.83	11.63	21.21	27.67	(*)	(*)	25.25	(*)	(*)	(*)	5.75	20.24
\$9,000 under \$10,000.....	2.60	6.50	10.57	13.52	8.32	14.92	8.21	10.88	24.17	24.71	(*)	(*)	31.58	(*)	(*)	(*)	5.41	17.37
\$10,000 under \$11,000.....	1.66	4.26	7.00	9.46	5.48	10.82	6.04	9.40	14.50	32.63	(*)	(*)	16.75	23.98	(*)	(*)	3.42	10.01
\$11,000 under \$12,000.....	1.71	4.56	7.97	10.68	5.65	12.06	6.25	9.96	15.93	22.22	(*)	(*)	16.10	28.41	(*)	(*)	3.52	11.74
\$12,000 under \$13,000.....	1.79	4.54	8.47	11.74	5.86	10.00	6.46	8.53	17.44	26.18	(*)	(*)	16.97	23.47	(*)	(*)	3.69	15.20
\$13,000 under \$14,000.....	1.92	5.07	9.49	13.27	6.43	10.42	6.56	8.01	17.46	(*)	(*)	(*)	17.87	32.34	(*)	(*)	3.90	11.35
\$14,000 under \$15,000.....	2.01	4.99	10.44	14.68	6.41	13.09	6.22	9.92	19.82	30.09	(*)	(*)	19.75	(*)	(*)	(*)	4.21	13.58
\$15,000 under \$20,000.....	0.41	1.55	3.13	4.53	2.04	4.20	2.27	3.61	5.09	12.35	21.05	32.51	5.20	9.16	18.35	(*)	1.33	5.01
\$20,000 under \$25,000.....	0.63	1.87	3.80	5.62	2.37	4.64	2.73	5.11	5.12	11.86	23.66	(*)	4.97	9.08	17.82	(*)	1.81	6.45
\$25,000 under \$30,000.....	1.14	2.85	5.19	8.04	3.32	6.89	3.93	8.55	6.90	15.69	21.39	23.39	6.47	11.53	20.82	(*)	2.74	8.09
\$30,000 under \$50,000.....	0.92	2.12	4.33	6.92	2.36	4.87	2.94	5.59	4.66	10.46	13.83	19.80	4.44	8.66	15.11	28.25	2.24	7.83
\$50,000 under \$100,000.....	0.22	1.04	2.19	4.09	1.06	2.25	1.48	2.95	2.12	5.53	5.70	11.01	1.75	3.74	6.11	17.20	1.00	4.32
\$100,000 under \$200,000.....	0.23	0.96	1.65	3.18	0.96	2.13	1.28	2.76	1.56	4.12	4.19	6.65	1.23	2.93	4.51	11.54	0.84	4.29
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	1.73	3.02	4.36	5.39	4.00	5.35	5.97	8.86	11.19	16.98	(*)	(*)	13.70	17.95	(*)	(*)	4.55	9.38
Returns under \$5,000.....	1.21	2.31	3.18	3.81	3.30	4.66	5.10	8.16	9.64	15.68	(*)	(*)	10.33	13.88	(*)	(*)	3.30	18.61
Returns \$5,000 under \$10,000.....	1.15	2.70	4.00	5.06	3.59	6.46	4.06	5.70	10.08	15.12	(*)	33.91	11.38	15.52	(*)	(*)	2.54	7.92
Returns \$10,000 under \$15,000.....	0.59	2.02	3.71	5.13	2.60	5.12	2.79	4.07	7.50	15.22	31.94	(*)	7.72	13.60	27.74	(*)	1.56	5.52
Returns \$15,000 or more.....	0.23	0.73	1.85	2.57	1.10	1.83	1.33	1.95	2.29	3.35	7.18	11.03	2.12	2.86	7.20	17.30	0.85	2.60

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Size of adjusted gross income	Coefficient of variation (Percent)--Continued																	
	Statutory adjustments								Self employment retirement deduction		Total deductions		Standard deduction					
	Total		Sick pay exclusion		Moving expense deduction		Employee business expense						Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	1.06	1.30	3.19	5.55	3.11	3.15	1.29	1.55	2.74	3.51	0.03	0.19	0.35	0.40	0.65	0.69	0.74	0.73
No adjusted gross income.....	18.06	19.85	(*)	(*)	31.16	34.19	24.14	23.28	31.14	(*)	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	19.58	24.04	31.29	34.08	(*)	(*)	32.56	(*)	(*)	(*)	1.56	1.59	1.57	1.60	1.59	1.61	9.48	10.28
\$1,000 under \$2,000.....	13.75	20.02	(*)	(*)	32.97	(*)	18.08	18.87	32.41	31.12	1.47	1.70	1.50	1.53	1.52	1.54	10.32	10.48
\$2,000 under \$3,000.....	9.09	13.68	24.86	(*)	19.13	23.20	11.92	17.14	28.03	27.58	1.56	1.71	1.69	1.74	1.72	1.76	10.36	10.44
\$3,000 under \$4,000.....	7.79	11.77	21.29	30.31	16.52	24.22	10.21	14.53	22.73	(*)	1.63	1.98	1.98	2.15	2.50	2.65	3.38	3.39
\$4,000 under \$5,000.....	7.08	9.33	20.35	28.32	14.93	24.07	8.77	11.35	22.26	24.96	1.63	2.02	2.16	2.24	3.64	3.78	2.74	2.74
\$5,000 under \$6,000.....	6.28	8.58	17.13	27.95	13.54	20.55	7.95	9.92	20.94	(*)	1.69	2.06	2.33	2.36	4.72	4.84	2.71	2.71
\$6,000 under \$7,000.....	6.29	8.25	17.08	26.80	13.89	16.36	7.98	9.73	19.85	28.86	1.71	1.97	2.45	2.47	6.07	6.19	2.70	2.71
\$7,000 under \$8,000.....	5.96	7.12	16.02	22.83	14.24	17.70	7.44	8.38	17.76	20.01	1.75	2.06	2.65	2.66	8.88	9.07	2.79	2.75
\$8,000 under \$9,000.....	5.46	6.49	14.68	20.99	15.49	18.83	6.44	7.36	17.70	25.28	1.78	2.03	2.91	2.92	12.57	12.69	3.00	3.00
\$9,000 under \$10,000.....	4.74	5.22	13.49	15.63	11.44	13.49	5.65	6.15	18.86	22.72	1.79	2.00	3.02	3.03	24.96	27.52	3.05	3.05
\$10,000 under \$11,000.....	3.61	4.99	9.79	15.24	9.45	13.78	4.43	5.94	12.10	15.33	1.10	1.26	2.15	2.16	(*)	(*)	2.16	2.16
\$11,000 under \$12,000.....	3.75	4.98	10.36	15.79	9.77	13.26	4.56	5.88	12.47	16.87	1.19	1.36	2.49	2.49	(*)	(*)	2.49	2.49
\$12,000 under \$13,000.....	3.86	4.67	9.87	13.59	11.29	14.82	4.64	5.44	12.70	17.88	1.31	1.52	2.94	2.93	(*)	(*)	2.93	2.94
\$13,000 under \$14,000.....	3.80	4.29	10.73	14.11	11.41	12.28	4.44	4.98	13.88	14.53	1.44	1.61	3.57	3.58	-	-	3.57	3.58
\$14,000 under \$15,000.....	3.58	4.48	10.59	16.54	9.96	10.87	4.13	5.25	13.00	14.92	1.56	1.73	4.10	4.10	-	-	4.10	4.10
\$15,000 under \$20,000.....	1.28	1.98	3.82	5.78	4.04	5.23	1.55	2.42	4.18	5.58	0.17	0.34	1.59	1.59	-	-	1.59	1.59
\$20,000 under \$25,000.....	1.69	2.71	5.56	9.20	5.40	7.28	2.07	3.39	4.12	5.52	0.52	0.67	2.80	2.80	(*)	(*)	2.80	2.80
\$25,000 under \$30,000.....	2.49	4.28	9.23	14.09	8.16	10.85	3.19	5.99	4.47	5.02	1.05	1.29	4.97	4.98	(*)	(*)	4.97	4.98
\$30,000 under \$50,000.....	1.98	2.75	10.19	14.73	8.10	10.77	3.05	4.39	2.34	2.42	0.87	1.25	4.96	4.96	(*)	(*)	4.98	4.98
\$50,000 under \$100,000.....	0.98	1.52	6.84	10.25	6.42	8.45	1.75	2.92	1.27	1.50	0.19	0.51	3.99	3.98	-	-	3.99	3.98
\$100,000 under \$200,000.....	1.06	2.02	6.09	8.68	6.74	8.33	1.83	3.66	1.40	1.47	0.20	0.54	4.93	4.89	-	-	4.93	4.89
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	1.07	1.26	3.24	5.27	3.17	3.16	1.30	1.54	2.64	2.86	0.21	0.22	0.56	0.58	1.27	1.34	0.75	0.73
No adjusted gross income.....	(*)	20.67	(1)	(1)	(1)	(1)	(*)	22.13	(*)	(*)	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	-	-	-	-	(*)	(*)	-	-	20.17	20.50	21.21	22.41	23.50	24.06	(*)	(*)
\$1,000 under \$2,000.....	30.62	28.88	-	-	(*)	(*)	(*)	32.36	(*)	(*)	3.54	3.78	3.64	3.87	3.70	3.89	22.07	22.34
\$2,000 under \$3,000.....	12.39	19.62	32.80	(*)	24.05	33.21	16.18	23.07	(*)	(*)	1.99	2.07	2.13	2.20	2.16	2.22	13.66	13.76
\$3,000 under \$4,000.....	9.09	14.74	25.23	34.29	18.52	26.35	11.91	18.53	27.18	(*)	1.85	2.11	2.21	2.38	2.98	3.17	3.42	3.43
\$4,000 under \$5,000.....	7.48	10.16	21.19	29.08	15.20	25.08	9.34	12.47	25.17	29.38	1.74	2.01	2.27	2.31	4.17	4.26	2.75	2.76
\$5,000 under \$6,000.....	6.52	9.08	17.64	29.26	13.78	21.76	8.35	10.58	22.06	(*)	1.74	2.02	2.38	2.39	5.12	5.21	2.71	2.72
\$6,000 under \$7,000.....	6.41	8.53	17.17	26.98	14.05	16.78	8.17	10.13	19.95	28.98	1.74	2.08	2.48	2.49	6.41	6.52	2.71	2.71
\$7,000 under \$8,000.....	6.02	7.26	16.23	22.99	14.33	17.94	7.52	8.58	17.85	20.16	1.77	2.03	2.66	2.67	9.01	9.21	2.79	2.79
\$8,000 under \$9,000.....	5.52	6.58	14.79	21.02	15.68	19.14	6.51	7.47	17.86	25.56	1.79	1.99	2.92	2.92	12.86	12.99	3.00	3.00
\$9,000 under \$10,000.....	4.75	5.24	13.49	15.63	11.46	13.61	5.66	6.17	18.90	23.14	1.79	1.95	3.02	3.03	25.09	27.72	3.05	3.05
\$10,000 under \$11,000.....	3.62	5.01	9.79	15.24	9.46	13.84	4.45	5.97	12.14	15.37	1.10	1.25	2.15	2.16	(*)	(*)	2.16	2.16
\$11,000 under \$12,000.....	3.75	4.99	10.36	15.79	9.77	13.26	4.57	5.89	12.48	16.91	1.19	1.34	2.49	2.49	(*)	(*)	2.49	2.49
\$12,000 under \$13,000.....	3.86	4.68	9.87	13.59	11.29	14.82	4.64	5.46	12.70	17.88	1.31	1.46	2.94	2.93	(*)	(*)	2.94	2.94
\$13,000 under \$14,000.....	3.80	4.30	10.73	14.11	11.41	12.28	4.44	4.99	13.92	14.61	1.44	1.60	3.58	3.58	-	-	3.58	3.58
\$14,000 under \$15,000.....	3.58	4.20	10.59	16.54	9.96	10.87	4.13	4.78	13.00	14.92	1.56	1.72	4.10	4.10	-	-	4.10	4.10
\$15,000 under \$20,000.....	1.28	1.98	3.82	5.78	4.04	5.23	1.55	2.42	4.18	5.58	0.17	0.33	1.59	1.59	-	-	1.59	1.59
\$20,000 under \$25,000.....	1.69	2.71	5.56	9.20	5.40	7.28	2.07	3.39	4.12	5.52	0.52	0.65	2.80	2.80	(*)	(*)	2.81	2.81
\$25,000 under \$30,000.....	2.49	4.29	9.23	14.09	8.16	10.85	3.20	6.01	4.48	5.02	1.05	1.24	4.97	4.98	(*)	(*)	4.97	4.98
\$30,000 under \$50,000.....	1.98	2.75	10.22	14.75	8.11	10.79	3.06	4.39	2.34	2.42	0.87	1.08	4.96	4.96	(*)	(*)	4.99	4.98
\$50,000 under \$100,000.....	0.98	1.52	6.84	10.25	6.42	8.45	1.75	2.92	1.27	1.50	0.19	0.49	3.98	3.99	-	-	3.98	3.99
\$100,000 under \$200,000.....	1.06	2.03	6.09	8.68	6.74	8.33	1.85	3.67	1.39	1.47	0.21	0.52	4.95	4.90	-	-	4.95	4.90
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	6.07	7.56	15.06	19.40	16.45	20.67	7.96	8.93	14.97	19.92	0.86	1.06	0.93	0.94	0.95	0.95	6.17	7.88
Returns under \$5,000.....	4.07	5.75	10.71	14.55	9.06	13.70	5.36	7.08	11.70	16.88	0.49	0.63	0.59	0.65	0.69	0.72	1.95	2.03
Returns \$5,000 under \$10,000.....	2.52	3.13	6.96	10.31	6.09	7.86	3.09	3.62	8.48	12.74	0.62	0.79	1.07	1.09	3.26	3.35	1.17	1.19
Returns \$10,000 under \$15,000.....	1.61	2.09	4.55	6.78	4.63	5.86	1.95	2.47	5.75	7.28	0.14	0.37	1.13	1.13	(*)	(*)	1.13	1.13
Returns \$15,000 or more.....	0.80	1.16	2.88	4.30	2.81	3.60	1.04	1.58	1.44	1.46	0.10	0.22	1.30	1.30	(*)	(*)	1.30	1.30

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Size of adjusted gross income	Coefficient of variation(Percent)--Continued																
	Itemized deductions		Exemptions (Amount)	Returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of returns	Amount			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(69)	(70)			(71)										
All returns, total.....	0.38	0.33	0.23	0.85	0.21	0.17	0.16	0.27	0.18	3.07	3.69	4.55	4.54	4.72	4.34	32.71	16.64
No adjusted gross income.....	-	-	3.54	3.53	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	14.09	16.08	1.77	1.56	20.07	24.17	23.83	4.64	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	7.82	19.43	1.70	1.66	3.53	4.56	4.64	27.36	3.85	11.71	15.50	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	4.46	5.49	1.88	2.72	1.97	2.24	2.28	3.18	2.72	8.81	11.30	21.16	20.51	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	3.08	3.57	1.92	3.84	1.83	2.05	2.09	2.36	2.45	8.26	9.99	17.66	16.90	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	2.65	3.04	1.91	5.50	1.72	1.91	1.96	2.11	1.99	9.55	11.90	17.23	15.12	(*)	(*)	-	-
\$5,000 under \$6,000.....	2.59	2.94	2.00	7.95	1.74	1.90	1.95	1.88	2.12	11.50	13.26	10.42	12.69	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	2.51	2.71	2.02	11.39	1.74	1.88	1.93	1.94	2.05	13.05	15.27	15.62	14.88	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	2.43	2.71	2.04	15.96	1.77	1.89	1.94	1.84	2.01	14.36	16.96	19.89	20.75	33.19	(*)	(*)	(*)
\$8,000 under \$9,000.....	2.34	2.54	2.06	18.21	1.79	1.89	1.95	1.81	1.97	15.65	19.06	24.72	21.58	(*)	(*)	-	-
\$9,000 under \$10,000.....	2.29	2.45	2.02	32.80	1.79	1.87	1.92	1.81	1.97	15.65	19.06	24.72	21.58	(*)	(*)	-	-
\$10,000 under \$11,000.....	1.40	1.53	1.26	23.25	1.10	1.14	1.17	1.11	1.26	11.83	14.75	15.65	18.35	(*)	(*)	-	-
\$11,000 under \$12,000.....	1.45	1.58	1.35	33.76	1.19	1.23	1.25	1.20	1.26	12.91	15.60	15.02	21.77	30.23	(*)	(*)	(*)
\$12,000 under \$13,000.....	1.54	1.71	1.47	33.01	1.31	1.35	1.37	1.31	1.39	14.32	17.36	25.30	24.07	27.89	(*)	(*)	-
\$13,000 under \$14,000.....	1.63	1.75	1.61	(*)	1.44	1.47	1.50	1.45	1.51	16.21	19.07	23.41	26.62	29.15	(*)	(*)	-
\$14,000 under \$15,000.....	1.72	1.85	1.71	(*)	1.56	1.59	1.61	1.56	1.65	18.68	22.33	20.15	28.32	34.90	(*)	(*)	-
\$15,000 under \$20,000.....	0.26	0.38	0.30	17.57	0.17	0.20	0.22	0.17	0.25	5.45	6.71	11.25	21.86	8.68	18.70	(*)	(*)
\$20,000 under \$25,000.....	0.56	0.69	0.62	21.98	0.52	0.54	0.55	0.53	0.58	6.47	8.16	14.07	17.62	7.64	19.94	(*)	(*)
\$25,000 under \$30,000.....	1.08	1.30	1.16	26.24	1.05	1.06	1.08	1.05	1.11	8.58	11.27	15.09	32.33	8.54	25.18	(*)	(*)
\$30,000 under \$50,000.....	0.89	1.25	0.95	18.99	0.87	0.88	0.92	0.87	0.96	6.94	8.37	10.73	22.22	5.43	18.32	(*)	(*)
\$50,000 under \$100,000.....	0.20	0.51	0.30	9.12	0.19	0.23	0.27	0.19	0.30	3.09	4.29	4.09	13.11	1.94	8.21	18.30	(*)
\$100,000 under \$200,000.....	0.21	0.54	0.31	5.98	0.21	0.25	0.27	0.21	0.29	2.17	2.73	2.59	6.82	1.18	5.85	11.54	27.87
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	0.38	0.30	0.29	9.88	0.21	0.17	0.16	0.27	0.18	3.33	3.95	5.01	4.73	4.68	4.15	(*)	19.34
No adjusted gross income.....	(*)	(*)	21.22	14.06	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000.....	(*)	(*)	20.08	(*)	20.19	24.17	23.83	-	(*)	-	-	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	15.32	16.94	3.59	(*)	3.54	4.57	4.65	27.36	3.85	19.48	28.02	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	6.10	6.46	2.10	33.06	1.99	2.26	2.30	3.18	2.72	11.03	13.94	26.61	28.06	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	3.55	3.83	2.06	(*)	1.85	2.06	2.10	2.36	2.45	9.72	11.71	24.76	22.77	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	2.85	3.08	1.97	(*)	1.74	1.92	1.96	2.11	1.99	9.72	11.71	24.76	22.77	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	2.69	2.92	2.01	(*)	1.74	1.90	1.95	1.99	2.27	10.02	12.45	19.87	17.72	(*)	(*)	-	-
\$6,000 under \$7,000.....	2.56	2.75	2.02	(*)	1.74	1.88	1.93	1.88	2.12	11.83	13.71	11.19	14.17	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	2.47	2.68	2.05	(*)	1.77	1.89	1.94	1.85	2.05	13.52	15.71	17.05	16.21	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	2.35	2.50	2.06	(*)	1.79	1.89	1.95	1.84	2.01	14.36	16.96	21.62	24.44	33.48	(*)	(*)	(*)
\$9,000 under \$10,000.....	2.29	2.40	2.02	33.33	1.79	1.87	1.92	1.81	1.97	15.65	19.06	25.99	23.65	(*)	(*)	-	-
\$10,000 under \$11,000.....	1.41	1.51	1.26	(*)	1.10	1.14	1.17	1.11	1.26	11.86	14.79	15.88	18.91	(*)	(*)	-	-
\$11,000 under \$12,000.....	1.45	1.56	1.35	(*)	1.19	1.23	1.25	1.20	1.26	13.01	15.73	15.24	22.07	33.40	(*)	(*)	(*)
\$12,000 under \$13,000.....	1.54	1.64	1.47	(*)	1.31	1.35	1.37	1.31	1.39	14.34	17.61	25.34	24.43	29.06	(*)	(*)	-
\$13,000 under \$14,000.....	1.63	1.74	1.61	(*)	1.44	1.47	1.50	1.45	1.51	16.21	19.07	23.91	27.05	31.99	(*)	(*)	-
\$14,000 under \$15,000.....	1.72	1.84	1.71	30.77	1.56	1.59	1.61	1.56	1.65	18.68	22.33	20.42	29.43	(*)	(*)	-	-
\$15,000 under \$20,000.....	0.26	0.37	0.30	(*)	0.17	0.20	0.22	0.17	0.25	5.47	6.70	11.47	17.61	8.88	20.71	(*)	(*)
\$20,000 under \$25,000.....	0.56	0.67	0.62	25.00	0.52	0.54	0.55	0.53	0.58	6.49	8.17	14.27	18.35	7.74	21.65	(*)	(*)
\$25,000 under \$30,000.....	1.09	1.25	1.16	(*)	1.05	1.06	1.08	1.05	1.11	8.61	11.29	15.35	34.40	8.59	25.94	(*)	(*)
\$30,000 under \$50,000.....	0.89	1.09	0.95	(*)	0.87	0.88	0.92	0.87	0.96	6.94	8.39	10.81	23.19	5.44	18.67	(*)	(*)
\$50,000 under \$100,000.....	0.20	0.49	0.30	17.60	0.19	0.23	0.27	0.19	0.30	3.09	4.29	4.09	13.13	1.94	8.31	18.41	(*)
\$100,000 under \$200,000.....	0.21	0.52	0.31	9.82	0.21	0.25	0.28	0.21	0.29	2.17	2.73	2.60	6.93	1.18	5.77	11.54	27.87
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	2.94	3.62	1.10	0.85	7.21	9.31	9.59	23.06	18.04	7.95	10.33	9.01	14.20	28.93	20.10	(*)	26.41
Returns under \$5,000.....	1.72	2.20	0.68	0.87	0.89	1.13	1.17	1.33	1.64	5.30	6.75	13.06	11.61	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	0.98	1.11	0.78	5.63	0.63	0.71	0.74	0.68	0.81	5.45	6.55	7.71	8.23	20.41	34.55	(*)	(*)
Returns \$10,000 under \$15,000.....	0.40	0.51	0.34	15.05	0.15	0.21	0.25	0.16	0.29	6.33	7.79	9.23	11.22	14.16	26.15	(*)	(*)
Returns \$15,000 or more.....	0.15	0.24	0.19	9.12	0.10	0.11	0.13	0.10	0.15	3.02	3.76	4.55	6.70	2.57	3.59	22.65	18.30

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Size of adjusted gross income	Coefficient of variation (Percent)—Continued																	
	Tax liability												Tax payments					
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total.....	0.21	0.16	0.21	0.16	2.62	1.23	4.83	5.29	0.56	0.63	16.94	27.51	0.10	0.16	0.13	0.19	1.23	1.24
No adjusted gross income.....	7.04	4.02	-	-	14.06	3.40	18.89	19.87	7.53	7.21	(*)	(*)	4.67	4.84	7.20	6.41	17.32	12.38
\$1 under \$1,000.....	5.20	6.66	20.19	23.68	(*)	(*)	(*)	(*)	4.45	7.02	(*)	(*)	1.68	2.90	1.71	2.52	(*)	(*)
\$1,000 under \$2,000.....	2.85	3.03	3.54	4.66	(*)	(*)	28.82	33.37	2.90	3.11	(*)	(*)	1.63	1.89	1.68	1.97	(*)	(*)
\$2,000 under \$3,000.....	1.87	2.12	1.99	2.31	33.06	21.63	31.65	(*)	2.85	3.13	(*)	(*)	1.75	1.99	1.85	2.09	(*)	(*)
\$3,000 under \$4,000.....	1.78	2.01	1.85	2.12	(*)	(*)	30.34	(*)	2.85	3.21	(*)	(*)	1.77	1.97	1.89	2.08	34.84	34.06
\$4,000 under \$5,000.....	1.70	1.89	1.74	1.98	(*)	(*)	30.04	(*)	2.79	3.18	(*)	(*)	1.72	1.89	1.85	2.02	(*)	(*)
\$5,000 under \$6,000.....	1.72	1.89	1.74	1.97	(*)	(*)	20.13	(*)	2.73	3.04	(*)	(*)	1.75	1.95	1.87	2.01	33.91	(*)
\$6,000 under \$7,000.....	1.73	1.88	1.74	1.94	(*)	(*)	22.25	31.24	2.97	3.23	(*)	(*)	1.75	1.87	1.84	1.98	23.26	28.09
\$7,000 under \$8,000.....	1.76	1.89	1.77	1.95	(*)	(*)	23.81	24.38	3.08	3.44	(*)	(*)	1.78	1.88	1.87	1.99	11.14	24.30
\$8,000 under \$9,000.....	1.79	1.90	1.79	1.95	(*)	(*)	34.18	22.10	3.33	4.06	(*)	(*)	1.81	1.90	1.88	1.99	6.33	7.35
\$9,000 under \$10,000.....	1.79	1.89	1.79	1.92	(*)	(*)	30.77	33.77	3.49	4.22	(*)	(*)	1.81	1.87	1.87	1.95	5.19	5.98
\$10,000 under \$11,000.....	1.10	1.16	1.10	1.17	33.33	28.96	24.95	33.35	2.57	2.92	(*)	(*)	1.11	1.16	1.15	1.21	3.57	4.64
\$11,000 under \$12,000.....	1.19	1.24	1.19	1.26	(*)	(*)	28.01	(*)	2.78	3.16	(*)	(*)	1.20	1.25	1.24	1.30	3.62	4.80
\$12,000 under \$13,000.....	1.31	1.36	1.31	1.37	(*)	(*)	33.81	27.92	2.91	3.42	(*)	(*)	1.32	1.36	1.36	1.42	3.90	5.21
\$13,000 under \$14,000.....	1.44	1.49	1.44	1.50	(*)	(*)	29.94	23.10	3.41	3.85	(*)	(*)	1.45	1.50	1.50	1.55	4.13	5.60
\$14,000 under \$15,000.....	1.56	1.60	1.56	1.61	(*)	(*)	30.45	26.82	3.53	3.79	-	-	1.56	1.61	1.62	1.66	4.35	5.81
\$15,000 under \$20,000.....	0.17	0.22	0.17	0.22	33.88	13.65	10.02	14.56	1.19	1.37	29.68	(*)	0.17	0.23	0.21	0.26	1.46	2.05
\$20,000 under \$25,000.....	0.52	0.55	0.52	0.55	21.34	22.20	10.29	24.30	1.43	1.57	(*)	(*)	0.53	0.59	0.59	0.63	2.20	3.03
\$25,000 under \$30,000.....	1.05	1.07	1.05	1.08	26.37	13.76	13.68	20.86	1.94	2.11	-	-	1.06	1.14	1.20	1.31	3.66	4.74
\$30,000 under \$50,000.....	0.87	0.91	0.87	0.92	14.94	11.51	8.26	18.38	1.20	1.27	(*)	(*)	0.88	0.97	1.11	1.31	3.15	4.07
\$50,000 under \$100,000.....	0.19	0.27	0.19	0.27	4.37	7.64	3.46	12.16	0.73	0.77	(*)	(*)	0.19	0.32	0.40	0.61	1.40	1.91
\$100,000 under \$200,000.....	0.21	0.27	0.21	0.28	1.76	2.28	2.28	7.72	0.80	0.86	33.33	(*)	0.21	0.32	0.41	0.67	1.10	1.58
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	0.21	0.16	0.21	0.16	2.62	1.23	5.20	5.70	0.64	0.68	18.14	30.69	0.22	0.17	0.25	0.20	1.23	1.23
No adjusted gross income.....	14.06	3.38	-	-	14.06	3.40	14.71	5.40	17.58	13.66	-	-	13.48	6.29	20.31	9.77	12.23	11.58
\$1 under \$1,000.....	20.17	20.50	20.19	23.68	(*)	(*)	(*)	(*)	34.03	34.14	-	-	20.84	31.18	21.74	33.96	(1)	(1)
\$1,000 under \$2,000.....	3.54	4.45	3.54	4.66	(*)	(*)	-	-	10.60	10.40	-	-	3.72	4.09	3.77	4.16	(1)	(1)
\$2,000 under \$3,000.....	1.99	2.24	1.99	2.31	33.06	21.63	(*)	(*)	4.85	5.43	-	-	2.10	2.26	2.18	2.35	(*)	(*)
\$3,000 under \$4,000.....	1.84	2.06	1.85	2.12	(*)	(*)	(*)	(*)	3.71	4.36	(*)	(*)	1.94	2.11	2.06	2.21	(*)	(*)
\$4,000 under \$5,000.....	1.74	1.91	1.74	1.98	(*)	(*)	30.73	(*)	3.18	3.52	(*)	(*)	1.81	1.96	1.93	2.07	(*)	(*)
\$5,000 under \$6,000.....	1.74	1.90	1.74	1.97	(*)	(*)	20.13	(*)	2.89	3.21	(*)	(*)	1.79	1.99	1.91	2.04	(*)	(*)
\$6,000 under \$7,000.....	1.74	1.89	1.74	1.94	(*)	(*)	22.25	31.82	3.06	3.34	(*)	(*)	1.77	1.89	1.86	1.99	25.01	30.64
\$7,000 under \$8,000.....	1.77	1.89	1.77	1.95	(*)	(*)	23.81	24.95	3.15	3.52	(*)	(*)	1.79	1.89	1.88	2.00	11.36	13.84
\$8,000 under \$9,000.....	1.79	1.90	1.79	1.95	(*)	(*)	34.18	23.23	3.37	4.12	(*)	(*)	1.81	1.90	1.89	1.99	6.37	7.42
\$9,000 under \$10,000.....	1.79	1.89	1.79	1.92	(*)	(*)	30.98	34.72	3.52	4.26	(*)	(*)	1.81	1.87	1.87	1.95	5.19	5.98
\$10,000 under \$11,000.....	1.10	1.16	1.10	1.17	33.33	28.96	24.95	33.40	2.58	2.92	(*)	(*)	1.11	1.16	1.15	1.21	3.57	4.64
\$11,000 under \$12,000.....	1.19	1.24	1.19	1.26	(*)	(*)	28.01	(*)	2.79	3.16	(*)	(*)	1.20	1.25	1.24	1.30	3.62	4.81
\$12,000 under \$13,000.....	1.31	1.36	1.31	1.37	(*)	(*)	33.81	27.92	2.91	3.43	(*)	(*)	1.32	1.36	1.36	1.42	3.90	5.22
\$13,000 under \$14,000.....	1.44	1.49	1.44	1.50	(*)	(*)	29.94	23.10	3.41	3.85	(*)	(*)	1.45	1.50	1.50	1.55	4.14	5.60
\$14,000 under \$15,000.....	1.56	1.60	1.56	1.61	(*)	(*)	30.45	26.82	3.53	3.80	-	-	1.57	1.61	1.62	1.66	4.35	5.81
\$15,000 under \$20,000.....	0.17	0.22	0.17	0.22	33.88	13.65	10.07	14.57	1.19	1.38	29.68	(*)	0.18	0.23	0.21	0.26	1.46	2.05
\$20,000 under \$25,000.....	0.52	0.55	0.52	0.55	21.34	22.20	10.34	24.33	1.43	1.57	(*)	(*)	0.53	0.59	0.59	0.63	2.20	3.03
\$25,000 under \$30,000.....	1.05	1.07	1.05	1.08	26.37	13.76	13.69	20.86	1.94	2.12	-	-	1.06	1.12	1.20	1.31	3.66	4.75
\$30,000 under \$50,000.....	0.87	0.91	0.87	0.92	14.94	11.51	8.28	18.52	1.20	1.27	(*)	(*)	0.88	0.97	1.11	1.31	3.15	4.07
\$50,000 under \$100,000.....	0.19	0.27	0.19	0.27	4.37	7.64	3.46	12.26	0.73	0.77	(*)	(*)	0.20	0.32	0.40	0.61	1.41	1.92
\$100,000 under \$200,000.....	0.21	0.27	0.21	0.28	1.76	2.28	2.29	7.73	0.80	0.86	33.33	(*)	0.21	0.32	0.41	0.67	1.11	1.58
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total nontaxable returns.....	1.59	1.98	-	-	-	-	12.32	14.28	1.59	2.00	(*)	(*)	0.98	1.57	1.04	1.58	17.24	29.86
Returns under \$5,000.....	0.84	1.11	0.90	1.19	13.50	3.59	11.47	14.06	1.24	1.56	30.39	34.95	0.56	0.86	0.60	0.92	18.71	21.94
Returns \$5,000 under \$10,000.....	0.63	0.72	0.63	0.74	(*)	(*)	12.22	15.23	1.32	1.58	28.12	(*)	0.63	0.71	0.67	0.75	3.68	4.74
Returns \$10,000 under \$15,000.....	0.15	0.25	0.15	0.25	19.56	14.70	12.17	15.79	1.25	1.45	29.21	(*)	0.15	0.24	0.18	0.26	1.64	2.27
Returns \$15,000 or more.....	0.10	0.13	0.10	0.13	2.50	1.31	3.71	6.64	0.60	0.65	26.62	(*)	0.10	0.14	0.14	0.19	1.04	1.30

Table 7C.—COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

Size of adjusted gross income	Coefficient of variation(Percent)—Continued															
	Tax payments--Continued						Tax due at time of filing		Overpayments						Exempt income earned abroad	
	Credit for tax or certain gasoline, fuel, and oil		Other prepayments		Payments on 1970 declaration		Number of returns	Amount	Total		Refund		Credit on 1971 tax		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total.....	1.32	1.47	11.88	12.18	0.89	0.44	0.65	0.45	0.21	0.40	0.23	0.42	1.53	1.28	12.87	13.99
No adjusted gross income.....	5.32	5.92	(*)	19.25	9.12	7.59	9.43	4.27	4.90	5.10	5.23	5.87	11.48	9.12	32.10	(*)
\$1 under \$1,000.....	7.83	7.39	(*)	(*)	12.18	20.28	5.00	6.32	1.69	2.93	1.70	2.62	15.15	31.22	(*)	(*)
\$1,000 under \$2,000.....	6.57	6.59	(*)	(*)	7.58	7.07	4.18	3.85	1.66	1.94	1.67	1.96	10.34	9.27	(*)	(*)
\$2,000 under \$3,000.....	5.74	9.54	(*)	(*)	6.00	6.10	3.65	4.07	1.88	2.30	1.91	2.35	8.53	9.81	(*)	(*)
\$3,000 under \$4,000.....	5.10	5.34	(*)	(*)	5.35	6.46	3.25	3.88	2.01	2.72	2.06	2.74	8.15	13.66	(*)	(*)
\$4,000 under \$5,000.....	5.51	5.62	(*)	(*)	4.89	4.82	3.15	3.74	1.99	2.58	2.05	2.68	7.47	8.11	(*)	(*)
\$5,000 under \$6,000.....	5.20	5.25	(*)	(*)	4.91	7.81	3.37	3.71	2.02	3.16	2.08	2.91	7.79	15.39	(*)	(*)
\$6,000 under \$7,000.....	5.38	5.24	(*)	(*)	5.07	5.16	3.41	3.84	2.03	2.51	2.08	2.58	7.97	9.20	(*)	(*)
\$7,000 under \$8,000.....	6.81	7.13	(*)	(*)	5.05	5.54	3.58	4.22	2.05	2.59	2.10	2.61	8.46	13.62	(*)	(*)
\$8,000 under \$9,000.....	6.54	5.92	(*)	(*)	5.26	5.74	3.69	4.41	2.08	2.55	2.12	2.58	8.88	12.19	(*)	(*)
\$9,000 under \$10,000.....	7.05	6.54	(*)	(*)	5.44	5.76	3.83	4.34	2.06	2.44	2.11	2.50	8.73	7.88	(*)	(*)
\$10,000 under \$11,000.....	5.92	6.70	(*)	(*)	3.59	3.98	2.49	3.13	1.31	1.71	1.34	1.75	6.23	8.37	(*)	(*)
\$11,000 under \$12,000.....	6.28	6.73	(*)	(*)	3.82	4.39	2.55	3.40	1.43	1.90	1.46	1.93	6.51	8.67	(*)	(*)
\$12,000 under \$13,000.....	7.03	6.96	(*)	(*)	3.89	4.33	2.70	3.76	1.58	2.03	1.63	2.09	6.56	7.20	(*)	(*)
\$13,000 under \$14,000.....	7.99	7.56	(*)	(*)	4.20	5.62	2.87	3.52	1.75	2.39	1.80	2.46	7.21	8.85	(*)	(*)
\$14,000 under \$15,000.....	8.14	8.10	(*)	(*)	4.40	5.66	2.99	3.73	1.90	2.51	1.95	2.39	7.39	17.95	(*)	(*)
\$15,000 under \$20,000.....	3.12	4.22	19.26	(*)	1.25	1.55	0.79	1.25	0.44	0.82	0.47	0.82	2.28	3.45	20.07	23.46
\$20,000 under \$25,000.....	4.09	5.38	17.86	34.14	1.29	1.59	1.00	1.48	0.86	1.38	0.95	1.47	2.37	3.59	21.15	23.38
\$25,000 under \$30,000.....	5.87	9.98	26.39	(*)	1.69	2.22	1.54	2.15	1.61	3.44	1.88	4.03	3.03	4.52	32.67	34.79
\$30,000 under \$50,000.....	4.36	6.12	16.25	(*)	1.14	1.34	1.19	1.59	1.50	2.17	2.04	2.93	2.14	3.04	27.49	28.34
\$50,000 under \$100,000.....	2.50	5.49	6.55	18.90	0.36	0.56	0.44	0.79	0.78	1.38	1.37	2.29	1.01	1.62	10.72	11.76
\$100,000 under \$200,000.....	2.02	5.09	3.99	10.48	0.29	0.45	0.39	0.71	0.78	1.29	1.64	2.42	0.90	1.42	9.19	9.81
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Taxable returns, total.....	1.53	1.59	12.22	12.56	0.92	0.44	0.68	0.46	0.33	0.44	0.35	0.46	1.61	1.28	17.72	18.25
No adjusted gross income.....	13.43	10.66	16.67	0.81	9.33	8.05	19.09	3.15	20.80	8.52	27.58	9.96	15.28	10.52	(1)	(1)
\$1 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	20.98	34.27	21.12	34.32	(*)	12.52	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	21.84	20.08	9.63	10.99	3.82	4.37	3.84	4.40	31.19	30.94	(*)	(*)
\$2,000 under \$3,000.....	9.58	12.15	(*)	(*)	8.22	7.97	4.48	5.24	2.27	2.61	2.30	2.65	12.09	11.63	(*)	(*)
\$3,000 under \$4,000.....	6.82	7.08	(*)	(*)	6.15	7.32	3.56	4.33	2.22	3.03	2.27	3.02	9.85	17.19	(*)	(*)
\$4,000 under \$5,000.....	6.41	6.77	(*)	(*)	5.30	5.23	3.28	3.93	2.11	2.72	2.16	2.81	8.23	8.60	(*)	(*)
\$5,000 under \$6,000.....	5.63	5.69	(*)	(*)	5.09	8.16	3.44	3.81	2.07	3.30	2.13	3.00	8.16	16.77	(*)	(*)
\$6,000 under \$7,000.....	5.33	5.41	(*)	(*)	5.20	5.29	3.44	3.89	2.06	2.55	2.11	2.62	8.24	9.68	(*)	(*)
\$7,000 under \$8,000.....	6.91	7.27	(*)	(*)	5.11	5.52	3.60	4.25	2.07	2.59	2.12	2.63	8.64	14.38	(*)	(*)
\$8,000 under \$9,000.....	6.65	6.02	(*)	(*)	5.32	5.61	3.70	4.43	2.09	2.52	2.14	2.58	9.10	10.81	(*)	(*)
\$9,000 under \$10,000.....	7.09	6.58	(*)	(*)	5.46	5.78	3.81	4.86	2.06	2.43	2.11	2.49	8.79	8.02	(*)	(*)
\$10,000 under \$11,000.....	5.93	6.71	(*)	(*)	3.61	4.00	2.49	3.13	1.31	1.71	1.34	1.75	6.29	8.61	(*)	(*)
\$11,000 under \$12,000.....	6.29	6.75	(*)	(*)	3.83	4.39	2.55	3.40	1.43	1.89	1.46	1.93	6.52	8.73	(*)	(*)
\$12,000 under \$13,000.....	7.04	6.97	(*)	(*)	3.90	4.33	2.70	3.77	1.59	2.03	1.63	2.09	6.57	7.11	(*)	(*)
\$13,000 under \$14,000.....	7.99	7.56	(*)	(*)	4.21	5.64	2.87	3.52	1.75	2.40	1.80	2.47	7.24	8.93	(*)	(*)
\$14,000 under \$15,000.....	8.14	8.11	(*)	(*)	4.41	5.69	2.99	3.73	1.90	2.51	1.95	2.38	7.42	18.14	(*)	(*)
\$15,000 under \$20,000.....	3.12	4.22	19.30	(*)	1.25	1.55	0.79	1.25	0.44	0.81	0.47	0.82	2.29	3.48	21.36	25.45
\$20,000 under \$25,000.....	4.09	5.37	17.86	34.14	1.29	1.59	1.00	1.48	0.86	1.38	0.95	1.47	2.37	3.59	22.19	24.78
\$25,000 under \$30,000.....	5.87	9.99	27.21	(*)	1.69	2.03	1.54	2.15	1.61	2.47	1.88	2.84	3.03	4.41	34.53	(*)
\$30,000 under \$50,000.....	4.36	6.13	16.26	(*)	1.14	1.34	1.19	1.59	1.50	2.18	2.04	2.94	2.15	3.06	27.55	28.41
\$50,000 under \$100,000.....	2.50	5.53	6.60	19.18	0.37	0.56	0.44	0.79	0.78	1.39	1.38	2.32	1.02	1.63	10.89	11.95
\$100,000 under \$200,000.....	2.03	5.15	4.02	10.55	0.29	0.45	0.39	0.71	0.79	1.30	1.67	2.49	0.91	1.43	9.36	10.00
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total nontaxable returns.....	2.80	3.35	(*)	26.55	3.76	5.25	1.89	2.20	1.00	1.63	1.02	1.63	4.90	6.38	17.23	19.62
Returns under \$5,000.....	2.38	2.81	(*)	(*)	2.68	2.90	1.66	2.11	0.62	0.98	0.64	0.99	3.91	5.21	17.84	20.65
Returns \$5,000 under \$10,000.....	2.73	2.67	29.76	(*)	2.27	2.67	1.54	1.88	0.77	1.09	0.79	1.08	3.71	5.50	(*)	(*)
Returns \$10,000 under \$15,000.....	3.06	3.20	20.97	32.27	1.72	2.12	1.09	1.51	0.39	0.75	0.41	0.75	2.99	4.90	34.98	(*)
Returns \$15,000 or more.....	1.89	2.51	7.77	12.00	0.55	0.40	0.46	0.45	0.33	0.60	0.37	0.69	1.06	1.12	11.03	11.80

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

Returns in these cells are not subject to sampling variability.

Table 7D.—COEFFICIENT OF VARIATION FOR NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND STATES

State	All returns	Detailed 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	\$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 \$11,000	\$11,000 under \$12,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Alabama.....	0.78	12.08	11.61	11.69	12.35	13.08	13.53	13.21	14.76	15.06	17.20	9.87	12.06
Alaska.....	3.84	(1)	31.24	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Arizona.....	1.02	16.32	16.13	15.15	18.40	19.74	16.25	16.42	18.98	17.27	18.79	12.74	12.97
Arkansas.....	1.04	14.51	13.93	17.03	16.74	14.95	15.64	14.75	19.55	19.34	21.03	13.07	15.74
California.....	0.24	4.89	4.87	4.96	5.54	5.45	5.32	5.52	5.64	5.89	5.84	3.62	3.80
Colorado.....	1.06	13.70	15.90	13.67	15.41	15.02	16.77	16.78	17.15	14.49	18.50	10.38	11.39
Connecticut.....	1.26	13.96	13.58	13.81	14.74	14.74	15.57	16.08	14.52	13.55	17.06	8.56	9.05
Delaware.....	1.29	(1)	24.81	(1)	(1)	28.48	27.51	(1)	29.87	(1)	19.88	22.26	22.26
District of Columbia.....	5.59	20.14	18.40	22.00	31.80	23.29	24.66	21.60	29.61	34.93	73.58	31.42	31.48
Florida.....	0.68	8.03	9.01	8.18	8.72	8.55	9.67	8.80	10.42	9.60	10.83	5.77	7.55
Georgia.....	0.70	10.72	9.29	10.28	9.77	10.67	10.21	12.00	12.21	12.21	13.43	8.05	9.13
Hawaii.....	1.43	19.73	34.76	22.95	29.61	28.40	28.19	26.10	(1)	(1)	(1)	16.98	21.05
Idaho.....	0.90	22.27	16.23	20.93	23.31	22.44	34.83	(1)	26.59	31.47	34.69	19.62	24.28
Illinois.....	0.30	7.00	6.21	6.60	7.47	7.14	6.97	7.19	7.19	6.87	7.44	4.40	4.84
Indiana.....	0.38	9.11	8.69	9.87	10.98	10.12	11.02	11.09	10.41	9.98	9.98	6.37	6.67
Iowa.....	0.47	12.21	11.58	11.96	13.94	11.83	13.53	14.23	14.36	13.89	13.31	8.04	8.40
Kansas.....	1.11	13.18	13.47	15.04	16.39	16.05	15.18	14.10	14.62	16.51	17.07	9.56	12.15
Kentucky.....	0.40	11.33	11.31	10.82	11.54	12.58	12.55	14.77	13.09	15.69	15.28	9.41	9.57
Louisiana.....	0.82	10.02	12.87	12.88	11.22	12.64	12.65	16.13	13.40	15.80	14.89	9.38	11.21
Maine.....	1.61	21.48	21.79	24.77	19.31	17.31	19.78	21.06	24.06	25.77	26.49	17.39	17.41
Maryland.....	1.39	10.40	12.04	13.34	11.96	11.48	13.23	11.79	14.45	12.68	14.02	8.43	8.12
Massachusetts.....	0.72	8.24	8.09	9.16	9.51	10.31	11.13	10.05	10.57	10.74	10.66	6.38	6.96
Michigan.....	0.23	8.15	7.51	8.22	8.58	8.94	8.76	9.30	8.28	8.15	8.04	5.14	5.64
Minnesota.....	0.34	10.96	9.14	11.10	10.82	11.37	11.18	12.13	12.68	14.93	13.47	7.19	7.43
Mississippi.....	0.78	16.04	14.07	14.87	16.61	14.00	18.79	16.22	22.41	20.41	20.40	14.06	16.49
Missouri.....	0.40	9.65	8.71	9.04	9.84	9.86	10.49	10.44	10.69	12.23	11.01	7.43	8.29
Montana.....	1.24	20.27	22.89	23.53	26.33	32.99	26.90	29.09	31.19	26.39	22.08	16.59	26.05
Nebraska.....	0.46	13.43	14.77	14.72	15.01	14.62	18.42	18.69	17.84	21.88	19.28	12.10	14.46
Nevada.....	1.57	28.56	30.12	(1)	27.46	29.99	25.44	(1)	23.98	23.98	26.48	28.89	20.98
New Hampshire.....	2.81	24.82	25.36	28.82	24.58	22.26	25.10	23.99	27.07	30.09	28.19	15.74	18.87
New Jersey.....	0.37	8.31	7.86	8.16	8.98	9.97	9.20	9.61	9.38	10.49	9.30	6.22	6.40
New Mexico.....	1.92	16.85	22.87	27.13	23.46	22.67	26.37	22.67	32.95	32.95	23.20	19.28	22.98
New York.....	0.29	5.61	5.01	5.47	5.93	5.43	5.60	5.66	6.02	6.22	6.18	3.72	3.77
North Carolina.....	0.41	8.68	8.82	9.88	9.06	9.22	11.08	9.66	11.00	12.09	12.21	7.54	7.91
North Dakota.....	1.12	17.72	22.54	21.73	27.40	25.41	27.17	23.25	28.27	24.49	34.87	18.41	22.18
Ohio.....	0.33	6.94	6.86	7.70	7.39	7.45	7.39	8.20	7.10	7.45	7.41	4.45	4.95
Oklahoma.....	0.95	12.20	12.75	12.85	12.88	13.84	16.09	14.74	13.31	16.66	15.70	10.43	11.11
Oregon.....	0.51	14.39	12.92	13.59	16.07	14.03	17.48	16.92	17.16	18.22	16.82	9.28	10.17
Pennsylvania.....	0.27	6.66	6.85	7.03	6.70	6.92	6.98	6.89	6.98	6.50	6.29	4.24	4.57
Rhode Island.....	2.83	24.58	17.97	20.66	19.83	25.35	25.15	28.66	21.90	27.86	24.07	18.55	16.93
South Carolina.....	0.76	14.67	13.68	13.08	12.68	12.99	15.30	15.79	19.65	20.96	23.36	11.01	11.67
South Dakota.....	0.84	17.46	23.69	20.38	22.89	22.06	23.88	24.52	28.01	33.94	27.00	25.20	14.97
Tennessee.....	0.54	10.83	10.61	10.37	10.84	10.43	11.06	11.14	12.19	12.93	12.47	8.28	10.11
Texas.....	0.41	6.43	6.10	6.87	6.92	7.14	7.36	7.86	7.83	7.92	8.01	5.02	5.30
Utah.....	0.50	18.40	18.07	20.02	23.58	26.61	25.22	(1)	26.58	24.29	24.02	13.83	15.06
Vermont.....	3.91	30.99	30.63	30.75	(1)	(1)	(1)	30.17	(1)	(1)	(1)	31.84	26.11
Virginia.....	0.54	10.41	10.45	10.78	10.55	10.64	11.48	12.23	12.66	12.88	12.71	7.84	6.29
Washington.....	0.48	11.85	12.35	13.47	12.75	14.87	15.32	13.15	14.64	14.12	15.37	8.22	8.72
West Virginia.....	0.57	17.89	15.20	20.20	18.60	18.77	21.55	20.43	19.87	17.32	19.10	12.36	15.95
Wisconsin.....	0.30	10.14	8.61	9.89	10.93	12.21	11.80	12.27	11.46	12.39	10.76	6.76	7.34
Wyoming.....	3.23	29.40	31.16	(1)	(1)	(1)	(1)	(1)	(1)	27.31	(1)	21.87	21.59
Puerto Rico.....	6.89	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other ²	5.14	(1)	20.04	16.55	23.21	28.69	22.87	28.76	26.28	28.61	29.79	34.87	31.09

Individual Returns/1970 • Sources, Sample, and Limitations

Table 7D.—COEFFICIENT OF VARIATION FOR NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

State	Detailed adjusted gross income classes—Continued										Summary adjusted gross income classes			
	\$12,000 under \$13,000	\$13,000 under \$14,000	\$14,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Alabama.....	14.68	15.25	17.86	1.96	5.45	10.72	10.83	1.92	2.77	.00	3.74	5.38	1.87	1.21
Alaska.....	(1)	(1)	34.37	3.94	8.56	14.95	18.75	7.52	13.16	.00	13.84	21.40	9.62	2.18
Arizona.....	14.85	16.93	17.05	2.25	5.57	13.01	9.02	2.08	3.07	.00	5.67	6.11	1.82	1.41
Arkansas.....	19.15	20.36	20.09	4.59	8.21	16.51	11.39	3.35	4.42	.00	4.79	6.41	3.13	2.81
California.....	3.87	4.03	4.34	0.59	1.39	2.83	2.46	0.65	0.75	.00	1.63	2.01	0.57	0.33
Colorado.....	13.25	13.20	13.63	1.94	4.51	10.46	9.09	2.20	2.58	.00	4.60	6.22	1.86	1.24
Connecticut.....	9.93	9.90	11.42	1.54	4.02	7.01	5.54	1.84	1.94	.00	4.78	5.68	1.83	1.02
Delaware.....	25.53	27.47	27.20	2.22	9.69	15.92	14.49	3.99	4.72	.00	10.75	11.19	3.00	1.29
District of Columbia.....	33.71	28.34	30.27	8.96	10.30	16.13	13.31	6.82	7.72	.00	9.29	12.51	13.17	5.38
Florida.....	7.83	9.00	8.90	1.39	3.47	6.24	4.32	1.02	1.10	.00	2.73	3.61	1.33	0.79
Georgia.....	10.21	11.52	12.97	1.74	4.24	8.67	6.54	1.37	1.70	.00	3.25	4.29	1.55	0.98
Hawaii.....	20.34	20.40	24.88	1.83	6.31	13.26	11.40	2.30	3.54	.00	8.07	11.34	2.47	1.06
Idaho.....	26.46	28.00	29.02	4.81	13.52	21.78	14.24	4.50	11.29	.00	5.50	12.23	4.45	3.23
Illinois.....	5.08	5.62	5.05	0.64	2.06	4.27	3.63	0.64	0.79	.00	2.25	2.47	0.63	0.38
Indiana.....	7.84	8.85	9.28	1.23	3.73	7.54	6.60	1.27	1.55	.00	3.10	3.71	0.92	0.81
Iowa.....	10.76	12.94	12.82	2.12	5.52	10.31	8.14	2.33	3.17	.00	3.82	4.97	1.69	1.36
Kansas.....	11.79	13.49	13.18	2.79	5.24	10.74	7.87	2.26	3.29	.00	4.91	5.44	2.10	1.70
Kentucky.....	12.33	13.50	14.64	2.09	6.48	11.44	8.57	1.54	1.91	.00	3.55	5.00	1.62	1.27
Louisiana.....	11.81	14.62	14.89	2.81	5.41	9.83	8.08	1.72	1.93	.00	3.61	5.36	2.36	1.59
Maine.....	19.74	21.42	(1)	5.22	12.27	18.77	14.29	6.53	6.20	.00	6.55	8.32	4.20	3.61
Maryland.....	9.43	9.94	10.69	1.75	3.23	5.96	5.48	2.55	2.59	.00	4.25	5.04	1.89	1.10
Massachusetts.....	7.18	8.19	9.08	1.19	3.03	5.93	4.84	1.24	1.31	.00	2.85	3.97	1.25	0.78
Michigan.....	5.79	6.12	6.54	0.67	2.32	4.83	4.39	0.76	0.97	.00	2.67	2.92	0.56	0.41
Minnesota.....	9.50	9.89	11.04	1.44	4.08	8.40	6.79	1.40	1.92	.00	3.13	4.64	1.23	0.88
Mississippi.....	15.81	17.49	23.49	3.20	8.01	16.19	10.02	3.47	4.17	.00	4.48	7.19	2.68	2.02
Missouri.....	8.16	9.80	9.99	1.38	3.34	8.73	6.37	1.24	1.16	.00	2.94	3.93	1.11	0.83
Montana.....	18.97	27.39	(1)	5.28	13.40	25.43	18.24	6.74	15.00	.00	7.86	9.60	3.56	3.45
Nebraska.....	15.08	17.82	22.18	2.73	7.17	14.63	9.55	3.07	4.38	.00	3.95	7.30	1.90	1.69
Nevada.....	28.59	30.08	22.87	3.96	8.40	19.45	17.86	4.12	3.85	.00	10.26	9.29	3.77	2.39
New Hampshire.....	24.58	26.73	(1)	4.85	11.92	18.99	15.32	19.40	7.63	.00	8.85	9.57	4.63	3.64
New Jersey.....	6.10	7.58	7.74	0.80	2.39	4.60	3.84	1.10	0.90	.00	2.70	3.43	0.95	0.48
New Mexico.....	23.61	21.94	32.30	4.42	7.72	18.65	13.81	5.14	6.40	.00	6.74	9.95	4.24	2.57
New York.....	4.12	4.86	5.05	0.56	1.61	2.93	2.46	0.54	0.53	.00	1.80	2.08	0.53	0.33
North Carolina.....	10.16	10.72	12.92	1.71	4.66	9.11	6.36	1.18	1.58	.00	2.76	4.07	1.40	1.04
North Dakota.....	20.64	(1)	(1)	5.19	11.80	22.91	16.67	9.51	15.63	.00	6.23	10.48	4.56	3.34
Ohio.....	5.38	5.95	6.40	0.79	2.29	4.92	4.11	0.69	0.93	.00	2.39	2.61	0.65	0.49
Oklahoma.....	13.60	13.53	17.80	2.50	5.33	11.75	9.11	2.14	2.82	.00	4.15	5.51	2.11	1.55
Oregon.....	12.24	13.22	13.97	1.75	5.77	10.27	8.24	2.04	3.45	.00	4.26	6.30	1.44	1.15
Pennsylvania.....	5.56	5.91	6.49	0.80	2.47	4.96	3.77	0.70	0.87	.00	2.29	2.28	0.71	0.49
Rhode Island.....	16.27	20.09	26.41	5.55	11.11	17.94	15.54	4.27	4.67	.00	7.39	9.72	4.80	3.82
South Carolina.....	13.22	14.95	15.74	2.63	7.90	12.17	11.14	2.45	3.53	.00	3.84	7.01	1.51	1.69
South Dakota.....	(1)	(1)	34.84	6.60	10.32	25.45	16.04	7.76	14.29	.00	5.75	10.00	4.78	4.09
Tennessee.....	11.40	11.53	14.36	1.88	5.03	9.98	7.09	1.40	1.93	.00	3.38	4.27	1.32	1.09
Texas.....	5.92	6.77	7.16	1.01	2.44	4.65	3.61	0.99	1.22	.00	2.10	2.84	0.99	0.60
Utah.....	19.44	20.63	29.74	2.07	7.02	16.74	13.87	3.42	4.79	.00	5.65	10.04	2.17	1.45
Vermont.....	29.14	23.39	32.21	7.88	15.52	21.61	18.01	9.88	10.77	.00	11.63	13.00	5.67	5.41
Virginia.....	11.36	9.96	11.85	1.44	3.51	5.95	5.59	1.56	2.09	.00	3.31	4.44	1.43	0.82
Washington.....	10.31	10.27	10.94	1.37	3.76	7.81	7.31	1.86	2.09	.00	3.98	5.21	1.31	0.84
West Virginia.....	15.67	17.40	26.74	2.24	8.54	17.30	12.63	2.74	2.72	.00	5.82	6.72	1.51	1.43
Wisconsin.....	8.02	8.89	10.54	1.07	4.01	8.42	7.04	1.35	1.75	.00	3.17	4.19	0.73	0.67
Wyoming.....	32.54	(1)	33.17	9.72	14.09	27.26	12.68	6.74	9.68	.00	11.57	14.01	6.04	6.44
Puerto Rico.....	(1)	-	-	33.30	(1)	33.15	(1)	-	(1)	.00	13.46	(1)	-	20.37
Other ²	(1)	28.32	30.78	9.45	11.36	17.71	15.72	6.50	6.12	.00	8.31	11.60	12.65	5.62

¹Exceeds 35 percent.²Including APO-FPO addresses.

Historical Summary, 1961-1970

Contents

Synopsis of laws (Tables 8A and 8B), 307

Basic tables

- 80 Number of returns and adjusted gross income by size of adjusted gross income, 1961-1970, 308
 81 Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax, 1961-1970, 309
 82 Sources of income by type, 1961-1970, 310
 83 Returns with income tax: number, adjusted gross income, taxable income, income tax, and average tax, by size of adjusted gross income, 1961-1970, 311

84 Selected sources of income by size of adjusted gross income, 1961-1970, 312

85 Itemized deductions by type, 1961-1970, 314

86 Numbers of returns, adjusted gross income, and income tax by States, 1962-1970, 315

87 Number of returns, adjusted gross income, and income tax for 125 largest standard metropolitan statistical areas, alternate years 1961-1969, 31

These historical data for years 1961 through 1970 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 8A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1961-1970

Item	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
	<i>(Dollars)</i>									
Gross income requirement for filing returns ¹					600					41,700
Regular exemption for taxpayer and each dependent.....					600					625
Additional exemptions for age 65 or over and for blindness ²					600					625
	<i>(Percent)</i>									
Minimum income tax rate.....		20.0		16.0			14.0			
Maximum income tax rate.....		91.0		77.0			70.0			
Maximum income tax rate 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.

²Additional exemptions allowed only for taxpayer and spouse.

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

⁴Applicable to single taxpayers. For married filing jointly, the gross income requirement was \$2,300. See also text in sections 1 and 4 for additional qualifications.

Table 8B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1961-1970

Item	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
	<i>(Dollars)</i>									
Self-employment net earnings requirement for filing.....			400			400		400		
Maximum self-employment income subject to self-employment tax.....			4,800			6,600		7,800		
	<i>(Percent)</i>									
Self-employment tax rate.....	4.5	4.7		5.4		6.15		6.4		6.9

Individual Returns/1970 • Historical Summary

Table 80.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1961-1970

[Taxable and nontaxable returns; money amounts in millions of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit
	1961		1962		1963		1964		1965	
Grand total.....	61,499,420	¹ 329,861	62,712,386	¹ 348,701	63,943,236	¹ 368,778	65,375,601	¹ 396,660	67,596,300	¹ 429,201
Returns with adjusted gross income, total.....	61,067,589	330,936	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663
Under \$600.....	3,969,165	1,283	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354
\$600 under \$1,000.....	3,018,799	2,409	3,001,512	2,397	2,990,322	2,381	3,107,878	2,478	3,206,523	2,557
\$1,000 under \$2,000.....	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738
\$2,000 under \$3,000.....	6,744,070	16,864	6,558,908	16,396	6,578,592	16,438	6,211,330	15,530	6,128,705	15,325
\$3,000 under \$4,000.....	6,695,282	23,410	6,588,332	23,034	6,364,514	22,256	6,125,320	21,449	6,008,731	21,125
\$4,000 under \$5,000.....	6,582,888	29,620	6,280,854	28,249	6,205,536	27,924	5,974,720	26,875	5,767,595	25,947
\$5,000 under \$6,000.....	6,227,266	34,163	6,157,541	33,834	5,836,349	32,087	5,748,156	31,590	5,460,523	30,007
\$6,000 under \$7,000.....	5,282,007	34,247	5,373,806	34,835	5,473,379	35,517	5,415,250	35,143	5,497,614	35,696
\$7,000 under \$8,000.....	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265
\$8,000 under \$9,000.....	2,984,990	25,284	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199
\$9,000 under \$10,000.....	2,146,657	20,334	2,404,470	22,776	2,650,306	25,120	3,027,314	28,692	3,387,836	32,114
\$10,000 under \$15,000.....	4,125,222	48,553	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768
\$15,000 under \$20,000.....	889,562	15,151	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935
\$20,000 under \$50,000.....	853,871	24,532	943,365	26,944	1,054,388	30,005	1,211,761	34,505	1,393,802	39,648
\$50,000 under \$100,000.....	110,476	7,268	121,552	7,984	132,385	8,679	159,229	10,463	188,910	12,440
\$100,000 under \$500,000.....	28,347	4,701	25,998	4,213	28,311	4,569	34,946	5,707	43,963	7,164
\$500,000 under \$1,000,000.....	985	663	821	547	316	546	1,073	710	1,404	946
\$1,000,000 or more.....	398	806	355	717	371	809	482	1,019	646	1,434
Returns with no adjusted gross income.....	431,831	² 1,074	421,791	² 1,160	431,392	² 1,493	432,317	² 1,552	397,372	² 1,462
	1966		1967		1968		1969		1970	
Grand total.....	70,160,425	¹ 468,451	71,651,909	¹ 504,809	73,728,708	¹ 554,420	75,834,388	¹ 603,546	74,279,831	¹ 631,693
Returns with adjusted gross income, total.....	69,786,185	470,272	71,282,525	506,642	73,347,156	556,305	75,375,731	605,579	73,862,448	634,250
Under \$600.....	4,281,080	1,409	4,080,211	1,363	4,143,414	1,366	3,982,580	1,316	3,054,663	1,062
\$600 under \$1,000.....	3,326,121	2,657	3,319,019	2,641	3,210,314	2,562	3,308,992	2,643	2,705,424	2,164
\$1,000 under \$2,000.....	7,486,187	11,081	7,561,689	11,224	7,467,395	11,063	7,282,677	10,816	6,288,188	9,421
\$2,000 under \$3,000.....	6,132,245	15,349	5,905,285	14,731	5,896,399	14,654	5,887,931	14,655	5,608,762	13,954
\$3,000 under \$4,000.....	5,849,892	20,422	5,697,243	19,917	5,565,323	19,497	5,385,488	18,765	5,147,201	18,049
\$4,000 under \$5,000.....	5,505,342	24,774	5,451,222	24,522	5,279,417	23,718	5,098,940	22,921	5,086,413	22,920
\$5,000 under \$6,000.....	5,276,427	29,047	5,186,943	28,539	4,998,207	27,484	4,837,694	26,570	4,761,126	26,166
\$6,000 under \$7,000.....	5,221,198	33,938	5,219,185	33,925	4,955,527	32,207	4,565,779	29,658	4,655,467	30,226
\$7,000 under \$8,000.....	4,992,264	37,407	5,111,630	38,272	4,743,142	35,572	4,693,221	35,171	4,429,286	33,202
\$8,000 under \$9,000.....	4,520,784	38,360	4,477,651	38,025	4,613,452	39,161	4,385,738	37,237	4,283,653	36,370
\$9,000 under \$10,000.....	3,786,887	35,919	3,839,287	36,412	4,023,579	38,179	4,175,096	39,641	4,173,535	39,635
\$10,000 under \$15,000.....	9,262,594	110,564	10,385,432	124,433	11,985,301	144,543	13,649,392	165,612	14,106,019	171,901
\$15,000 under \$20,000.....	2,229,621	37,850	2,761,962	46,864	3,660,389	62,117	4,721,696	80,333	5,538,453	94,511
\$20,000 under \$50,000.....	1,643,995	46,426	1,958,137	55,056	2,420,380	67,271	2,989,986	81,688	3,595,590	97,191
\$50,000 under \$100,000.....	218,382	14,380	260,607	17,203	301,794	19,983	328,410	21,649	350,978	23,107
\$100,000 under \$500,000.....	50,944	8,239	64,090	10,419	78,467	12,784	78,391	12,593	75,297	11,778
\$500,000 under \$1,000,000.....	1,578	1,058	2,096	1,410	2,534	1,779	2,509	1,682	1,751	1,174
\$1,000,000 or more.....	644	1,392	835	1,685	1,122	2,405	1,211	2,624	642	1,419
Returns with no adjusted gross income.....	374,240	² 1,821	369,384	² 1,832	381,552	² 1,884	458,657	² 2,033	417,383	² 2,558

¹Adjusted gross income less deficit.²Deficit.

Individual Returns/1970 • Historical Summary

309

Table 81.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME AND TAX, 1961-1970

Items	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
(Thousands)										
Number of returns, total.....	61,499	62,712	63,943	65,376	67,596	70,160	71,652	73,729	75,834	74,280
Taxable.....	48,583	50,092	51,323	51,306	53,701	56,709	58,673	61,289	63,721	59,317
Nontaxable, total.....	12,917	12,620	12,620	14,069	13,896	13,451	12,979	12,440	12,113	14,962
With taxable income.....	232	465	576	617	663	668	687	599	498	279
With no adjusted gross income.....	432	422	432	432	397	374	369	382	459	416
Returns with standard deductions, total.....	35,806	35,839	35,357	38,034	39,327	41,226	41,508	41,317	40,460	38,432
With minimum standard deduction or low-income allowance ¹	n.a.	n.a.	n.a.	23,533	23,237	23,584	23,134	22,554	22,375	20,905
Taxable.....	25,325	25,741	25,495	26,297	27,744	29,917	30,551	30,919	30,520	25,280
Nontaxable.....	10,481	10,098	9,862	11,737	11,583	11,309	10,957	10,398	9,941	13,153
Returns with itemized deductions, total.....	25,262	26,451	28,154	26,910	27,872	28,560	29,774	32,030	34,915	35,430
Taxable.....	23,258	24,351	25,828	25,009	25,957	26,792	28,122	30,370	33,202	34,036
Nontaxable.....	2,004	2,100	2,326	1,900	1,915	1,768	1,652	1,660	1,714	1,394
Returns with self-employment tax, total.....	6,747	6,675	6,483	6,361	6,484	6,545	6,373	6,347	6,331	6,089
Taxable.....	4,802	4,815	4,665	4,554	4,819	5,099	5,005	5,140	5,296	4,898
Nontaxable.....	1,944	1,860	1,817	1,806	1,665	1,446	1,368	1,207	1,035	1,191
Number of returns by source of income or loss:										
Salaries and wages ²	54,015	55,096	56,303	57,524	59,706	62,361	64,075	66,019	67,855	66,966
Business or profession:										
Net profit.....	6,980	6,918	4,835	4,889	4,887	4,970	4,994	4,884	4,909	4,827
Net loss.....	1,728	1,710	876	903	898	938	994	1,054	1,175	1,333
Farm:										
Net profit.....	(*)	(*)	2,108	2,000	1,999	1,997	1,887	1,851	1,937	1,792
Net loss.....	(*)	(*)	1,086	1,110	1,035	1,012	1,125	1,182	1,155	1,234
Partnership: ³										
Net profit.....	1,537	1,588	1,573	1,499	1,518	1,457	1,479	1,654	1,494	1,405
Net loss.....	346	368	412	433	423	422	460	582	553	600
Sales of capital assets:										
Net gain.....	4,698	4,323	4,947	5,321	5,930	6,002	6,956	7,586	6,975	5,488
Net loss.....	1,097	1,599	1,595	1,502	1,397	1,584	1,442	1,368	2,150	2,474
Ordinary gain from sales of depreciable property.....	-	-	152	188	233	260	266	296	295	261
Sales of property other than capital assets:										
Net gain.....	150	86	100	82	66	63	55	59	67	115
Net loss.....	177	184	182	186	195	187	211	219	222	329
Dividends in adjusted gross income ⁴	5,038	5,831	6,638	5,667	5,890	6,408	6,657	7,052	7,659	7,730
Interest received ⁵	10,032	14,737	21,387	22,229	23,582	28,316	29,582	31,061	32,127	32,630
Pensions and annuities (taxable portion):										
Life expectancy method.....	856	1,020	1,617	1,788	1,984	2,307	2,503	2,396	3,244	3,250
3-year method.....	422	514						428		
Rents:										
Net income.....	3,863	4,077	4,079	3,916	3,906	3,991	4,001	4,287	3,924	3,595
Net loss.....	1,795	1,885	2,040	2,078	2,181	2,239	2,362	2,414	2,419	2,457
Royalties:										
Net income.....	409	403	443	483	496	509	543	(*)	495	473
Net loss.....	28	26	32	33	30	24	24		36	33
Estates and trusts:										
Income.....	413	426	459	Not tabulated		514	515	526	567	574
Loss.....	30	30	28			37	36	34	44	42
(Million dollars)										
Amounts:										
Adjusted gross income, total.....	330,936	349,861	370,271	398,212	430,663	470,272	506,642	556,305	605,579	631,693
Taxable returns.....	311,283	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220	610,272
Nontaxable returns.....	19,652	19,215	19,824	22,207	21,326	20,087	19,196	18,009	17,359	21,421
Deficit.....	1,074	1,160	1,439	1,552	1,462	1,821	1,832	1,884	2,033	2,558
Taxable income and income subject to tax:										
Taxable income, total.....	181,780	195,320	209,090	229,875	255,082	286,297	315,108	352,800	388,820	401,154
Taxable returns.....	181,635	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154	400,859
Income subject to tax.....	181,795	194,951	209,106	229,839	255,094	286,313	315,122	352,133	388,126	399,886
Tax, total.....	43,066	45,790	49,216	48,185	50,632	57,627	64,525	78,419	88,524	85,767
Income tax after credits, total.....	42,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568	83,787
Income tax excluding surcharge.....	-	-	-	-	-	-	-	71,459	78,875	81,769
Surcharge.....	-	-	-	-	-	-	-	5,179	7,693	2,018
Self-employment tax.....	840	887	1,002	1,016	1,078	1,499	1,553	1,724	1,898	1,830
Tax from recomputing prior-year investment credit.....	-	-	10	16	24	41	52	57	58	26
Tax credits, total.....	164	514	544	745	615	687	736	802	771	371
Retirement income credit.....	116	180	212	184	168	181	193	181	197	168
Investment credit.....	-	223	281	313	376	431	444	496	245	31
Foreign tax credit.....	27	95	-	48	62	71	92	120	147	170
All other tax credits.....	21	16	51	200	9	4	7	5	6182	2

¹Low-income allowance in 1970.²For 1961-1963 excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.³Includes Small Business Corporation net income or loss for all years except 1966, 1967, 1969 and 1970.⁴For 1961-1963, excludes returns with dividends reported on 1040A. Also for 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.⁵For 1961-1965, excludes returns with interest reported on Form 1040A. Also for 1961, excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.⁶Includes unspecified tax credits.

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

Individual Returns/1970 • Historical Summary

Table 82.—SOURCES OF INCOME BY TYPE, 1961-1970
 [Taxable and nontaxable returns; money amounts in millions of dollars]

Sources of income	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
Adjusted gross income less deficit.....	329,861	348,701	368,778	396,660	429,201	468,451	504,809	554,420	603,546	631,693
Salaries and wages ¹	266,902	283,373	299,443	323,266	347,150	381,067	411,646	451,505	498,865	531,884
Business or profession:										
Net profit.....	25,395	26,851	22,757	24,802	26,315	28,140	29,555	31,273	33,111	33,543
Net loss.....	2,765	2,926	1,642	1,809	1,727	1,952	2,163	2,353	2,700	2,989
Farm:										
Net profit.....	(*)	(*)	4,658	4,703	5,218	5,986	5,565	5,539	6,142	5,688
Net loss.....			1,902	2,067	1,853	1,916	2,211	2,411	2,565	2,900
Partnership: ²										
Net profit.....	9,719	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182	13,738
Net loss.....	770	866	1,029	1,131	1,354	1,354	1,498	2,246	2,328	2,838
Sales of capital assets:										
Net gain.....	8,291	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078	10,656
Net loss.....	670	1,050	1,019	970	889	1,019	912	864	1,495	1,649
Ordinary gain from sales of depreciable property.	-	-	85	130	195	244	273	349	359	343
Sales of property other than capital assets:										
Net gain.....	159	69	75	73	57	67	65	95	83	163
Net loss.....	250	285	313	245	290	324	375	473	390	616
Dividends in adjusted gross income ³	9,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740	15,807
Interest received ⁴	5,683	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626	22,021
Pensions and annuities (taxable portion):										
Life expectancy method.....	1,114	1,350	2,702	3,118	3,568	4,426	5,046	4,839	6,918	7,879
3-year method.....	746	973						1,150		
Rents:										
Net income.....	3,661	3,933	3,924	3,940	4,020	4,359	4,387	5,540	4,852	4,885
Net loss.....	902	1,063	1,211	1,315	1,566	1,751	1,848	2,065	2,206	2,458
Royalties:										
Net income.....	584	584	644	686	687	778	744	(*)	771	877
Net loss.....	79	75	61	80	66	66	68		82	71
Estates and trusts:										
Income.....	669	692	727			1,051	1,072	1,191	1,485	1,533
Loss.....	40	30	48	4,628	5,592	45	40	53	64	85
Other sources (net) ⁵	2,525	2,343	2,553			4,179	3,187	2,189	-2,836	3,944
Statutory adjustments ⁶	-	-	19	2,879	3,143	3,681	4,342	5,340	-	7,665

¹For 1961-63, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1961-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1970, the amount is a gross figure.

²Includes Small Business Corporation net income or loss for all years except 1966, 1967, 1969 and 1970.

³For 1961-1965, 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.

⁴For 1961-1965, 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.

⁵Includes dividends, interest, and wages not subject to withholding reported on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969, includes not allocable sources of income or loss. Also for 1969, less statutory adjustments to adjusted gross income.

⁶For 1963, includes only self-employed pension deduction, but for 1964-1970 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/1970 • Historical Summary

311

Table 83.—RETURNS WITH TOTAL INCOME TAX: NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, TOTAL INCOME TAX, AND AVERAGE TAX, BY SIZE OF ADJUSTED GROSS INCOME 1961-1970

Size of adjusted gross income	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
NUMBER OF RETURNS										
Total.....	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938	61,288,708	63,721,394	59,317,371
Under \$1,000.....	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604	622,581	652,315	658,904	39,742
\$1,000 under \$2,000.....	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824	5,002,397	5,108,964	5,139,934	1,259,426
\$2,000 under \$3,000.....	4,873,829	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834	4,350,531	4,450,249	4,479,593	3,717,830
\$3,000 under \$4,000.....	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112	4,904,314	4,851,803	4,727,114	4,194,497
\$4,000 under \$5,000.....	6,099,597	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982	4,968,808	4,871,613	4,691,698	4,603,288
\$5,000 under \$6,000.....	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612	4,969,466	4,806,325	4,647,962	4,544,899
\$6,000 under \$7,000.....	5,208,966	5,306,077	5,390,530	5,315,394	5,378,580	5,101,152	5,117,757	4,845,996	4,473,668	4,548,135
\$7,000 under \$8,000.....	4,120,040	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850	5,058,847	4,689,926	4,644,368	4,370,242
\$8,000 under \$9,000.....	2,977,973	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362	4,452,228	4,588,959	4,366,942	4,245,262
\$9,000 under \$10,000.....	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699	3,827,088	4,009,646	4,159,607	4,164,905
\$10,000 under \$15,000.....	4,118,486	4,930,455	5,651,184	6,593,499	7,695,823	9,239,969	10,363,364	11,960,870	13,625,399	14,080,901
\$15,000 under \$20,000.....	888,100	1,045,363	1,234,769	1,456,670	1,756,955	2,223,601	2,755,946	3,654,186	4,713,976	5,531,900
\$20,000 under \$50,000.....	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979	2,415,270	2,983,932	3,589,013
\$50,000 under \$100,000.....	110,192	121,250	131,971	158,700	188,276	217,765	260,010	300,901	326,931	350,041
\$100,000 under \$500,000.....	28,214	25,841	28,146	34,626	43,713	50,628	63,754	78,011	77,758	74,918
\$500,000 under \$1,000,000.....	967	804	804	1,057	1,391	1,545	2,056	2,583	2,449	1,733
\$1,000,000 or more.....	381	342	351	463	624	626	812	1,091	1,159	639
ADJUSTED GROSS INCOME										
(Million dollars)										
Total.....	311,283	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220	1,610,272
Under \$1,000.....	1,156	1,200	1,217	487	521	595	586	612	623	271
\$1,000 under \$2,000.....	6,146	6,358	6,406	6,306	6,638	7,223	7,454	7,576	7,662	2,252
\$2,000 under \$3,000.....	12,246	12,011	12,013	10,631	10,866	11,305	10,901	11,091	11,169	9,327
\$3,000 under \$4,000.....	19,700	19,314	18,515	17,542	17,695	17,281	17,170	16,989	16,490	14,762
\$4,000 under \$5,000.....	27,476	26,249	25,615	24,172	23,431	22,655	22,380	21,906	21,123	20,774
\$5,000 under \$6,000.....	33,080	32,684	30,893	30,105	28,602	27,817	27,357	26,437	25,540	24,979
\$6,000 under \$7,000.....	33,778	34,405	34,983	34,503	34,931	33,164	33,271	31,500	29,067	29,541
\$7,000 under \$8,000.....	30,786	32,166	33,786	35,943	36,883	37,018	37,879	35,177	34,811	32,764
\$8,000 under \$9,000.....	25,225	27,420	29,856	32,700	35,007	38,152	37,812	38,955	37,079	36,045
\$9,000 under \$10,000.....	20,302	22,722	25,051	28,611	32,017	35,755	36,296	38,047	39,495	39,552
\$10,000 under \$15,000.....	48,474	58,115	66,781	78,094	91,550	110,291	124,171	144,254	165,329	171,607
\$15,000 under \$20,000.....	15,126	17,777	20,984	24,772	29,849	37,747	46,762	61,999	80,201	94,401
\$20,000 under \$50,000.....	24,486	26,875	29,916	34,408	39,524	46,284	54,914	67,117	81,517	97,009
\$50,000 under \$100,000.....	7,250	7,964	8,651	10,429	12,400	14,331	17,162	19,922	21,552	23,044
\$100,000 under \$500,000.....	4,676	4,182	4,537	5,649	7,115	8,180	10,356	12,698	12,478	11,715
\$500,000 under \$1,000,000.....	650	535	537	700	938	1,037	1,383	1,744	1,642	1,162
\$1,000,000 or more.....	727	670	704	952	1,371	1,332	1,590	2,273	2,442	1,409
TAXABLE INCOME										
Total.....	181,635	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154	400,859
Under \$1,000.....	204	213	214	31	33	36	35	38	36	4
\$1,000 under \$2,000.....	2,423	2,548	2,600	2,130	2,300	2,528	2,621	2,663	2,706	338
\$2,000 under \$3,000.....	5,347	5,397	5,458	4,979	5,198	5,550	5,374	5,572	5,626	3,699
\$3,000 under \$4,000.....	9,211	9,184	8,872	8,515	8,843	8,821	9,000	9,054	8,655	7,631
\$4,000 under \$5,000.....	13,086	12,723	12,619	12,171	12,015	12,018	12,135	12,048	11,668	11,303
\$5,000 under \$6,000.....	16,299	16,419	15,612	15,565	15,202	15,007	15,170	14,896	14,639	14,059
\$6,000 under \$7,000.....	17,472	17,826	18,241	18,320	18,931	18,498	18,886	18,066	17,023	17,038
\$7,000 under \$8,000.....	16,913	17,662	18,516	20,005	20,692	21,035	21,705	20,838	20,824	19,372
\$8,000 under \$9,000.....	14,722	15,994	17,214	19,050	20,421	22,606	22,561	23,389	22,473	21,716
\$9,000 under \$10,000.....	12,524	13,953	15,230	17,421	19,473	21,899	22,312	23,536	24,602	24,435
\$10,000 under \$15,000.....	32,441	38,672	44,195	51,915	60,826	73,545	82,684	95,849	109,851	112,211
\$15,000 under \$20,000.....	11,031	12,843	15,119	17,970	21,669	27,431	33,921	44,682	57,499	66,590
\$20,000 under \$50,000.....	19,198	20,854	23,190	26,832	30,890	36,185	42,875	51,706	62,116	73,070
\$50,000 under \$100,000.....	5,928	6,440	7,014	8,528	10,204	11,816	14,147	16,209	17,279	18,390
\$100,000 under \$500,000.....	3,731	3,278	3,557	4,522	5,773	6,636	8,429	10,181	9,843	9,122
\$500,000 under \$1,000,000.....	520	420	406	558	760	827	1,118	1,390	1,291	843
\$1,000,000 or more.....	587	525	544	756	1,110	1,063	1,301	1,862	2,023	1,037
TOTAL INCOME TAX										
Total.....	42,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568	83,909
Under \$1,000.....	41	42	43	5	5	5	5	5	5	9
\$1,000 under \$2,000.....	482	505	516	343	329	360	374	381	385	48
\$2,000 under \$3,000.....	1,057	1,064	1,074	814	769	822	793	861	878	547
\$3,000 under \$4,000.....	1,840	1,822	1,753	1,427	1,356	1,353	1,384	1,473	1,427	1,203
\$4,000 under \$5,000.....	2,639	2,551	2,525	2,079	1,879	1,888	1,914	2,013	1,983	1,827
\$5,000 under \$6,000.....	3,300	3,312	3,144	2,676	2,409	2,386	2,430	2,545	2,550	2,325
\$6,000 under \$7,000.....	3,548	3,608	3,694	3,186	3,030	2,984	3,066	3,145	3,052	2,885
\$7,000 under \$8,000.....	3,453	3,600	3,774	3,526	3,357	3,435	3,563	3,702	3,813	3,332
\$8,000 under \$9,000.....	3,034	3,284	3,537	3,402	3,368	3,751	3,766	4,213	4,175	3,796
\$9,000 under \$10,000.....	2,602	2,892	3,156	3,154	3,269	3,684	3,775	4,298	4,630	4,322
\$10,000 under \$15,000.....	6,951	8,248	9,430	9,792	10,712	12,981	14,627	18,298	21,575	20,634
\$15,000 under \$20,000.....	2,577	2,971	3,497	3,709	4,189	5,296	6,562	9,279	12,236	13,220
\$20,000 under \$50,000.....	5,612	6,025	6,681	6,882	7,440	8,691	10,282	13,185	16,053	17,416
\$50,000 under \$100,000.....	2,484	2,685	2,920	3,204	3,654	4,229	5,055	6,205	6,734	6,646
\$100,000 under \$500,000.....	1,970	1,740	1,890	2,220	2,752	3,176	4,014	5,177	5,139	4,540
\$500,000 under \$1,000,000.....	297	243	243	306	408	457	605	797	758	527
\$1,000,000 or more.....	342	311	326	427	603	590	707	1,063	1,177	634
AVERAGE TOTAL INCOME TAX PER RETURN										
(Dollars)										
Average total income tax.....	869	896	939	919	922	989	1,072	1,250	1,358	1,415
Under \$1,000.....	29	30	29	10	9	8	8	7	7	236
\$1,000 under \$2,000.....	117	118	120	80	73	74	75	74	74	38
\$2,000 under \$3,000.....	217	223	224	192	178	183	182	193	195	147
\$3,000 under \$4,000.....	328	331	332	286	269	274	282	303	301	287
\$4,000 under \$5,000.....	433	437	444	387						

Individual Returns/1970 • Historical Summary

Table 84.—SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1961-1970.

[Taxable and nontaxable returns—Money amounts in millions of dollars]

Size of adjusted gross income	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
(Million dollars)										
SALARIES AND WAGES¹										
Grand total.....	266,902	283,373	299,443	323,266	347,150	381,067	411,646	451,505	493,865	531,884
Returns with adjusted gross income, total.....	266,720	283,143	299,157	322,984	346,787	380,683	411,261	451,079	493,811	531,271
Under \$600.....	1,130	1,145	1,167	1,166	1,275	1,338	1,367	1,295	1,360	1,049
\$600 under \$1,000.....	1,873	1,883	1,891	1,971	2,120	2,269	2,302	2,215	2,285	1,975
\$1,000 under \$2,000.....	8,178	8,185	8,203	8,053	8,166	8,660	8,861	8,825	8,620	8,006
\$2,000 under \$3,000.....	13,621	13,115	13,084	12,233	12,128	12,034	11,509	11,533	11,455	11,031
\$3,000 under \$4,000.....	19,888	19,441	18,614	17,959	17,667	16,841	16,653	16,106	15,230	14,528
\$4,000 under \$5,000.....	26,060	24,647	24,098	23,362	22,375	21,105	20,998	20,125	19,357	19,135
\$5,000 under \$6,000.....	30,869	30,441	28,532	28,219	26,435	25,467	25,205	24,139	23,067	22,600
\$6,000 under \$7,000.....	31,277	31,685	32,179	31,953	32,327	30,467	30,613	28,679	25,370	26,951
\$7,000 under \$8,000.....	28,193	29,477	30,973	33,153	33,951	34,352	33,101	32,278	31,710	29,726
\$8,000 under \$9,000.....	22,739	24,866	27,049	30,042	32,177	35,138	34,756	35,789	34,025	33,194
\$9,000 under \$10,000.....	18,056	20,367	22,647	26,163	29,286	32,736	33,349	34,830	35,088	36,623
\$10,000 under \$15,000.....	40,489	49,399	57,308	68,572	80,730	98,539	112,013	131,239	151,591	158,479
\$15,000 under \$20,000.....	9,844	12,155	14,856	18,281	22,472	29,741	38,143	52,465	70,200	84,729
\$20,000 under \$25,000.....								19,001	26,418	34,704
\$25,000 under \$30,000.....	11,019	12,542	14,480	16,948	19,729	24,664	31,350	8,717	11,956	15,270
\$30,000 under \$50,000.....								13,141	15,853	19,776
\$50,000 under \$100,000.....	2,457	2,841	3,047	3,635	4,306	5,280	6,358	7,423	8,677	9,933
\$100,000 under \$200,000.....										
\$200,000 under \$500,000.....	967	903	976	1,206	1,548	1,930	2,498	2,310	2,559	2,669
\$500,000 under \$1,000,000.....	40	38	36	48	60	85	121	143	151	114
\$1,000,000 or more.....	19	14	17	22	35	37	63	89	90	63
Returns with no adjusted gross income.....	182	230	286	282	363	384	385	426	1,054	613
DIVIDENDS²										
Grand total.....	9,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740	15,807
Returns with adjusted gross income, total.....	9,845	10,607	11,401	11,871	12,892	13,917	14,149	15,149	15,635	15,676
Under \$600.....	13	19	20	14	12	22	14	10	18	35
\$600 under \$1,000.....	44	46	42	35	37	31	31	32	42	
\$1,000 under \$2,000.....	190	218	198	189	192	185	186	163	206	120
\$2,000 under \$3,000.....	228	262	269	275	251	245	253	238	263	300
\$3,000 under \$4,000.....	263	308	312	288	307	271	229	228	323	311
\$4,000 under \$5,000.....	252	289	323	298	293	288	286	303	256	310
\$5,000 under \$6,000.....	263	286	320	280	295	313	307	292	369	403
\$6,000 under \$7,000.....	270	304	311	269	307	319	290	318	272	301
\$7,000 under \$8,000.....	258	271	335	314	334	289	332	329	300	346
\$8,000 under \$9,000.....	241	255	276	273	320	381	363	291	319	321
\$9,000 under \$10,000.....	257	275	270	246	288	410	265	359	356	322
\$10,000 under \$15,000.....	1,046	1,166	1,263	1,187	1,281	1,321	1,323	1,403	1,493	1,461
\$15,000 under \$20,000.....	801	833	909	944	989	1,086	1,100	1,160	1,201	1,309
\$20,000 under \$25,000.....								970	951	1,085
\$25,000 under \$30,000.....	2,441	2,622	2,808	3,002	3,097	3,423	3,546	729	860	773
\$30,000 under \$50,000.....								2,042	2,157	2,157
\$50,000 under \$100,000.....	1,318	1,493	1,611	1,784	2,017	2,158	2,216	2,385	2,478	2,458
\$100,000 under \$200,000.....	1,430	1,428	1,536	1,771	2,084	2,298	2,493	1,707	1,635	1,607
\$200,000 under \$500,000.....								1,141	1,140	1,125
\$500,000 under \$1,000,000.....	225	214	250	261	304	372	400	456	421	407
\$1,000,000 or more.....	305	318	349	441	483	506	513	594	576	523
Returns with no adjusted gross income.....	45	33	51	46	69	81	54	73	104	131
INTEREST RECEIVED³										
Grand total.....	5,683	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626	22,021
Returns with adjusted gross income, total.....	5,628	7,084	9,138	10,039	11,201	13,105	14,795	16,656	19,463	21,819
Under \$600.....	42	51	59	60	51	67	68	72	69	77
\$600 under \$1,000.....	88	108	148	153	131	149	144	153	170	112
\$1,000 under \$2,000.....	402	507	646	687	742	799	809	837	875	597
\$2,000 under \$3,000.....	407	544	676	742	751	909	991	1,014	1,199	1,129
\$3,000 under \$4,000.....	377	508	625	661	703	798	894	989	1,165	1,143
\$4,000 under \$5,000.....	363	454	629	625	667	779	835	936	984	1,331
\$5,000 under \$6,000.....	338	453	566	608	642	715	768	792	925	1,075
\$6,000 under \$7,000.....	330	416	580	589	635	699	727	808	790	918
\$7,000 under \$8,000.....	306	370	501	558	613	633	741	779	923	1,045
\$8,000 under \$9,000.....	282	344	487	534	562	658	753	771	828	884
\$9,000 under \$10,000.....	251	304	390	450	536	649	650	782	895	889
\$10,000 under \$15,000.....	782	1,084	1,385	1,555	1,809	2,166	2,496	2,780	3,335	3,742
\$15,000 under \$20,000.....	407	504	663	757	904	1,099	1,346	1,599	2,003	2,418
\$20,000 under \$25,000.....								928	1,149	1,455
\$25,000 under \$30,000.....	827	1,010	1,207	1,377	1,598	1,949	2,300	602	749	895
\$30,000 under \$50,000.....								1,221	1,410	1,788
\$50,000 under \$100,000.....	255	309	369	428	526	625	745	890	1,106	1,319
\$100,000 under \$200,000.....	146	152	180	218	277	337	438	379	451	555
\$200,000 under \$500,000.....								190	244	275
\$500,000 under \$1,000,000.....	14	15	14	20	27	36	46	64	83	93
\$1,000,000 or more.....	11	11	14	17	25	35	44	71	110	79
Returns with no adjusted gross income.....	55	71	74	86	95	120	104	126	163	202

Footnotes at end of table.

Individual Returns/1970 • Historical Summary

313

Table 84.—SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1961-1970—Continued

[Taxable and nontaxable returns—Money amounts in millions of dollars]

Size of adjusted gross income	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
(Million dollars)										
BUSINESS AND FARM NET PROFIT										
Grand total.....	25,395	26,851	27,415	29,504	31,533	34,126	35,119	36,812	39,253	39,231
Returns with adjusted gross income, total.....	25,351	26,812	27,334	29,413	31,424	34,046	35,044	36,702	39,114	39,088
Under \$600.....	127	123	118	116	87	84	72	68	74	60
\$600 under \$1,000.....	279	242	218	206	183	158	144	127	124	97
\$1,000 under \$2,000.....	1,135	1,014	950	877	779	701	673	584	550	476
\$2,000 under \$3,000.....	1,594	1,452	1,366	1,276	1,132	1,021	909	811	768	767
\$3,000 under \$4,000.....	1,876	1,817	1,663	1,569	1,449	1,397	1,227	1,096	1,044	1,016
\$4,000 under \$5,000.....	1,942	1,895	1,867	1,810	1,659	1,647	1,555	1,306	1,330	1,292
\$5,000 under \$6,000.....	1,767	1,755	1,773	1,781	1,818	1,709	1,567	1,468	1,423	1,358
\$6,000 under \$7,000.....	1,450	1,595	1,601	1,648	1,736	1,692	1,659	1,675	1,563	1,477
\$7,000 under \$8,000.....	1,333	1,457	1,422	1,584	1,584	1,594	1,609	1,560	1,550	1,537
\$8,000 under \$9,000.....	1,399	1,259	1,351	1,350	1,489	1,610	1,559	1,608	1,552	1,509
\$9,000 under \$10,000.....	1,044	1,126	1,129	1,255	1,320	1,526	1,524	1,534	1,502	1,387
\$10,000 under \$15,000.....	3,445	3,899	4,078	4,377	5,038	5,615	5,719	6,029	6,511	6,351
\$15,000 under \$20,000.....	2,167	2,407	2,541	2,837	3,151	3,558	3,653	4,068	4,473	4,375
\$20,000 under \$25,000.....								2,818	3,299	3,268
\$25,000 under \$30,000.....	4,810	5,434	5,750	6,762	7,553	8,691	9,284	2,173	2,337	2,462
\$30,000 under \$50,000.....								5,151	5,801	6,008
\$50,000 under \$100,000.....	992	1,134	1,264	1,627	1,974	2,426	3,063	3,604	4,074	4,437
\$100,000 under \$200,000.....	179	191	229	317	441	584	790	814	935	978
\$200,000 under \$500,000.....								162	157	181
\$500,000 under \$1,000,000.....	6	4	6	12	12	21	22	28	24	34
\$1,000,000 or more.....	5	7	9	9	21	12	13	18	25	17
Returns with no adjusted gross income.....	44	39	81	92	109	80	76	110	139	144
PARTNERSHIP NET PROFIT⁴										
Grand total.....	9,719	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182	13,738
Returns with adjusted gross income, total.....	9,702	10,186	10,317	10,801	11,910	12,059	12,999	15,661	14,125	13,696
Under \$600.....	13	14	10	11	6	7	14	4	5	6
\$600 under \$1,000.....	27	23	20	19	17	13	17	19	13	10
\$1,000 under \$2,000.....	112	114	101	89	79	69	74	61	61	31
\$2,000 under \$3,000.....	199	180	174	146	143	122	124	96	89	81
\$3,000 under \$4,000.....	285	257	242	196	183	162	146	138	140	138
\$4,000 under \$5,000.....	379	363	328	270	266	237	187	222	197	165
\$5,000 under \$6,000.....	388	355	358	324	327	314	249	241	293	153
\$6,000 under \$7,000.....	398	376	357	365	341	323	279	268	301	177
\$7,000 under \$8,000.....	368	405	397	382	395	311	360	283	314	259
\$8,000 under \$9,000.....	342	353	355	351	340	322	342	330	225	327
\$9,000 under \$10,000.....	325	353	308	295	345	332	353	268	431	276
\$10,000 under \$15,000.....	1,316	1,410	1,396	1,411	1,465	1,490	1,509	1,572	1,521	1,411
\$15,000 under \$20,000.....	963	1,066	1,108	1,061	1,195	1,165	1,202	1,301	1,269	1,155
\$20,000 under \$25,000.....								1,189	1,020	1,065
\$25,000 under \$30,000.....	2,934	3,262	3,385	3,716	4,147	4,183	4,334	1,072	874	881
\$30,000 under \$50,000.....								3,193	2,925	2,834
\$50,000 under \$100,000.....	1,072	1,177	1,255	1,513	1,797	1,981	2,393	3,253	2,889	3,161
\$100,000 under \$200,000.....	527	452	493	618	799	936	1,237	1,310	1,029	1,052
\$200,000 under \$500,000.....								546	357	334
\$500,000 under \$1,000,000.....	31	15	17	21	43	67	106	150	87	80
\$1,000,000 or more.....	21	9	13	14	21	26	73	143	84	100
Returns with no adjusted gross income.....	18	24	25	60	50	21	33	40	57	42
NET GAIN FROM SALES OF CAPITAL ASSETS⁵										
Grand total.....	8,291	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078	10,656
Returns with adjusted gross income, total.....	8,163	6,615	7,299	8,745	10,871	10,658	14,356	18,522	15,736	10,323
Under \$600.....	29	34	30	32	40	37	53	33	41	27
\$600 under \$1,000.....	44	39	37	36	43	51	56	37	51	22
\$1,000 under \$2,000.....	167	157	168	153	164	142	234	182	169	129
\$2,000 under \$3,000.....	206	192	206	205	200	217	213	240	183	168
\$3,000 under \$4,000.....	243	228	205	213	246	225	238	254	240	189
\$4,000 under \$5,000.....	234	196	223	217	254	293	250	310	281	217
\$5,000 under \$6,000.....	218	204	213	231	252	246	258	304	272	234
\$6,000 under \$7,000.....	234	198	222	214	260	273	257	361	272	230
\$7,000 under \$8,000.....	230	171	206	243	259	247	286	303	302	229
\$8,000 under \$9,000.....	229	189	222	222	274	297	344	359	293	209
\$9,000 under \$10,000.....	211	170	181	216	260	258	294	396	350	284
\$10,000 under \$15,000.....	811	702	820	889	1,112	1,143	1,400	1,732	1,405	1,074
\$15,000 under \$20,000.....	565	466	541	602	813	809	1,166	1,470	1,160	827
\$20,000 under \$25,000.....								1,061	885	615
\$25,000 under \$30,000.....	1,603	1,237	1,425	1,823	2,202	2,124	3,121	800	647	473
\$30,000 under \$50,000.....								2,092	1,569	1,124
\$50,000 under \$100,000.....	913	742	833	1,072	1,342	1,245	1,846	2,410	1,869	1,280
\$100,000 under \$200,000.....	1,401	1,042	1,113	1,477	1,821	1,825	2,648	1,839	1,496	985
\$200,000 under \$500,000.....								1,785	1,566	909
\$500,000 under \$1,000,000.....	360	276	238	366	485	463	714	991	931	450
\$1,000,000 or more.....	465	372	415	536	845	762	977	1,564	1,755	647
Returns with no adjusted gross income.....	128	206	170	165	198	303	237	332	342	333

¹For 1961-1963, excludes small amount of wages not subject to withholding reported as other income (see Form 1040A). For 1961-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1970, the amount is a gross figure.

²For 1961-1965, 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 1961-1965, 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.

⁴Includes Small Business Corporation net income for all years except 1966, 1967, 1969 and 1970.

⁵Net gain from sales of capital assets reported in adjusted gross income.

Individual Returns/1970 • Historical Summary

Table 85.—ITEMIZED DEDUCTIONS BY TYPE, 1961-1970

[Taxable and nontaxable returns—Money amounts in millions of dollars]

Type of deduction	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
Total.....	38,391	41,661	46,053	46,832	50,739	54,566	59,623	69,177	80,210	88,178
Medical and dental expenses.....	Not tabulated	6,079	Not tabulated	7,095	Not tabulated	7,681	Not tabulated	8,488	Not tabulated	10,586
Taxes.....		13,045		14,071		17,468		24,360		32,015
Interest paid.....		10,274		12,457		14,971		18,545		23,929
Contributions.....		7,516		8,327		9,122		11,139		12,893
Child care.....								n.a.		221
Casualty losses.....								583		n.a.
Employee expenses.....		4,747		4,882		5,322		2,338		n.a.
Other deductions.....								3,455		8,396
Type not specified.....								271		141

n.a. - Not available.

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

Individual Returns/1970 • Historical Summary

315

Table 86.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1961-1970
[Taxable and nontaxable returns]

States	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
NUMBER OF RETURNS	(Thousand)									
United States ¹	61,498	62,709	63,943	65,375	67,599	70,153	71,653	73,731	75,845	74,278
Alabama.....	826	839	860	893	945	973	985	1,021	1,054	1,030
Alaska.....	64	68	70	71	79	73	80	83	91	100
Arizona.....	422	445	465	477	497	513	539	568	614	645
Arkansas.....	467	484	503	512	547	546	563	576	612	596
California.....	5,929	6,187	6,405	6,589	6,768	7,080	7,295	7,538	7,841	7,588
Colorado.....	633	652	665	677	683	704	728	767	813	826
Connecticut.....	987	1,008	1,029	1,052	1,095	1,128	1,233	1,277	1,326	1,212
Delaware ²	160	-	168	174	173	190	192	202	207	207
District of Columbia ³	-	-	331	308	303	309	325	323	271	320
Florida.....	1,604	1,685	1,737	1,826	1,919	1,978	2,220	2,327	2,458	2,443
Georgia.....	1,079	1,097	1,162	1,291	1,405	1,472	1,388	1,446	1,517	1,542
Hawaii.....	239	244	246	254	257	251	264	274	290	302
Idaho.....	218	217	220	222	226	230	235	240	247	251
Illinois.....	3,764	3,807	3,860	3,935	4,076	4,249	4,365	4,486	4,514	4,309
Indiana.....	1,568	1,591	1,621	1,660	1,717	1,798	1,824	1,837	1,899	1,879
Iowa.....	950	947	960	967	991	1,032	1,041	1,054	1,063	1,029
Kansas.....	741	747	752	760	752	784	794	811	832	813
Kentucky.....	853	873	894	906	917	961	975	1,016	1,045	1,034
Louisiana.....	838	857	883	912	947	986	1,029	1,068	1,095	1,062
Maine.....	344	343	342	346	354	356	366	373	371	359
Maryland ³	1,547	1,620	1,341	1,431	1,378	1,645	1,562	1,603	1,658	1,474
Massachusetts.....	2,013	2,029	2,041	2,053	2,115	2,148	2,189	2,261	2,333	2,283
Michigan.....	2,580	2,612	2,682	2,778	2,946	3,051	3,081	3,169	3,255	3,155
Minnesota.....	1,176	1,192	1,210	1,223	1,265	1,319	1,339	1,377	1,419	1,389
Mississippi.....	438	448	458	478	512	538	558	578	596	590
Missouri.....	1,468	1,483	1,505	1,527	1,587	1,623	1,643	1,669	1,710	1,681
Montana.....	227	229	234	237	240	240	243	244	253	250
Nebraska.....	512	517	523	526	533	546	547	557	570	552
Nevada.....	121	137	151	157	164	163	174	184	200	208
New Hampshire.....	236	243	246	251	254	273	272	279	291	299
New Jersey.....	2,340	2,387	2,419	2,466	2,699	2,609	2,704	2,769	2,820	2,829
New Mexico.....	279	284	293	296	306	302	306	314	334	342
New York.....	6,576	6,629	6,644	6,765	6,854	6,940	6,956	7,124	7,205	7,054
North Carolina.....	1,344	1,354	1,413	1,463	1,517	1,595	1,631	1,687	1,749	1,743
North Dakota.....	205	209	212	214	221	221	219	219	219	215
Ohio.....	3,329	3,360	3,416	3,491	3,576	3,788	3,847	3,955	4,072	3,910
Oklahoma.....	731	747	762	773	792	801	823	846	877	861
Oregon.....	612	628	650	670	692	708	734	755	784	771
Pennsylvania.....	4,016	4,021	4,043	4,063	4,257	4,349	4,389	4,457	4,570	4,425
Rhode Island.....	322	326	327	331	344	354	362	382	368	362
South Carolina.....	616	630	651	676	716	754	776	812	845	840
South Dakota.....	229	231	232	231	233	234	236	238	239	229
Tennessee.....	1,061	1,091	1,105	1,137	1,189	1,226	1,264	1,294	1,338	1,316
Texas.....	2,932	3,020	3,110	3,198	3,282	3,578	3,641	3,805	3,949	3,817
Utah.....	297	307	312	314	318	326	338	344	355	358
Vermont.....	131	133	133	135	151	159	163	160	166	160
Virginia.....	1,273	1,321	1,360	1,373	1,416	1,490	1,541	1,593	1,651	1,659
Washington.....	988	1,018	1,031	1,038	1,073	1,146	1,205	1,246	1,284	1,228
West Virginia.....	531	524	528	533	538	552	560	566	568	556
Wisconsin.....	1,388	1,407	1,422	1,452	1,502	1,559	1,592	1,632	1,665	1,648
Wyoming.....	116	116	119	119	118	114	117	120	124	126
Other areas ⁴	176	200	198	159	165	184	199	205	218	403
NUMBER OF JOINT RETURNS										
United States ¹	36,669	37,089	37,768	38,731	39,298	39,924	40,731	41,371	42,450	42,393
Alabama.....	525	521	557	572	619	622	635	649	678	636
Alaska.....	38	41	45	39	47	48	47	44	53	60
Arizona.....	274	285	295	300	305	304	327	333	374	410
Arkansas.....	317	314	308	328	333	345	368	382	379	384
California.....	3,597	3,668	3,762	3,878	3,921	4,016	4,116	4,141	4,331	4,215
Colorado.....	413	400	407	415	402	426	440	446	474	495
Connecticut.....	559	583	594	605	623	610	658	676	714	648
Delaware ²	97	n.a.	100	101	102	109	108	117	109	127
District of Columbia ³	n.a.	n.a.	113	94	98	110	111	94	96	86
Florida.....	974	1,020	1,075	1,131	1,160	1,173	1,283	1,358	1,435	1,405
Georgia.....	634	655	677	762	812	832	788	817	867	850
Hawaii.....	129	130	124	119	131	127	129	132	142	148
Idaho.....	147	139	147	146	149	155	156	148	164	153
Illinois.....	2,181	2,174	2,204	2,268	2,283	2,299	2,393	2,446	2,461	2,374
Indiana.....	976	995	1,032	1,044	1,035	1,102	1,099	1,110	1,101	1,133
Iowa.....	609	592	588	608	610	621	603	604	607	640
Kansas.....	507	490	491	483	463	494	479	484	500	515
Kentucky.....	518	530	542	571	562	593	595	630	636	651
Louisiana.....	553	567	564	586	596	615	631	644	663	644
Maine.....	193	199	187	208	208	199	201	215	217	212
Maryland ³	791	839	765	760	755	856	836	823	876	807
Massachusetts.....	1,016	1,046	1,034	1,070	1,096	1,039	1,108	1,106	1,156	1,132
Michigan.....	1,647	1,685	1,723	1,744	1,776	1,803	1,810	1,820	1,859	1,852
Minnesota.....	738	707	662	715	735	736	763	771	780	780
Mississippi.....	277	286	291	301	320	328	343	357	366	365
Missouri.....	936	911	910	929	962	968	956	950	1,001	1,016
Montana.....	145	136	138	142	153	134	141	133	147	149
Nebraska.....	335	303	312	331	323	326	309	322	338	329
Nevada.....	71	75	85	88	95	87	85	98	111	118
New Hampshire.....	133	140	134	148	132	157	138	140	125	163

Footnotes at end of table.

Individual Returns/1970 • Historical Summary

Table 86.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1961-1970—Continued
[Taxable and nontaxable returns]

States	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
(Thousand)										
NUMBER OF JOINT RETURNS—Continued										
New Jersey.....	1,308	1,376	1,390	1,393	1,498	1,408	1,470	1,461	1,503	1,530
New Mexico.....	188	182	189	192	186	183	192	193	197	185
New York.....	3,433	3,462	3,507	3,635	3,579	3,491	3,524	3,574	3,634	3,624
North Carolina.....	731	750	784	836	887	943	959	956	993	982
North Dakota.....	130	133	123	128	139	131	128	127	120	130
Ohio.....	2,072	2,103	2,151	2,171	2,141	2,219	2,241	2,280	2,278	2,250
Oklahoma.....	496	490	501	516	511	539	548	556	552	571
Oregon.....	395	407	421	437	419	432	427	440	467	455
Pennsylvania.....	2,303	2,352	2,331	2,375	2,442	2,419	2,462	2,457	2,440	2,511
Rhode Island.....	177	173	177	186	189	179	185	192	172	203
South Carolina.....	362	360	390	401	416	432	444	464	442	462
South Dakota.....	145	145	133	145	142	135	141	147	139	140
Tennessee.....	644	666	666	704	723	718	752	787	810	815
Texas.....	1,990	1,961	2,041	2,055	2,086	2,230	2,269	2,350	2,393	2,399
Utah.....	197	195	197	203	204	205	211	213	212	212
Vermont.....	76	72	81	81	74	62	69	85	82	87
Virginia.....	727	740	787	780	811	845	880	906	982	944
Washington.....	642	633	644	658	659	700	732	736	753	772
West Virginia.....	334	324	344	330	323	342	337	347	347	378
Wisconsin.....	828	857	855	852	903	903	910	916	948	936
Wyoming.....	76	72	77	77	68	73	74	75	87	77
Other areas ⁴	88	106	115	90	92	100	120	110	130	236
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States ¹	330,074	348,707	368,728	396,717	429,254	468,347	504,719	554,337	603,602	631,626
Alabama.....	3,743	3,967	4,242	4,669	5,100	5,612	5,891	6,459	7,245	7,462
Alaska.....	408	436	501	514	524	627	692	733	936	1,056
Arizona.....	2,295	2,471	2,641	2,779	2,891	3,202	3,570	3,957	4,672	5,362
Arkansas.....	1,787	1,990	2,138	2,305	2,496	2,802	3,048	3,367	3,611	4,001
California.....	37,041	39,616	42,382	45,599	48,213	52,362	56,659	62,358	67,230	69,155
Colorado.....	3,519	3,670	3,783	3,952	4,196	4,533	4,932	5,506	6,127	6,802
Connecticut.....	6,172	6,537	7,099	7,487	8,215	9,090	10,240	11,116	12,572	12,099
Delaware ²	1,016	n.a.	1,138	1,312	1,416	1,468	1,541	1,676	1,770	1,989
District of Columbia ³	n.a.	n.a.	1,903	1,937	1,968	2,100	2,195	2,176	2,163	2,462
Florida.....	7,854	8,480	9,017	10,012	11,115	11,905	14,011	16,013	18,217	19,792
Georgia.....	4,926	5,316	5,808	6,760	7,547	8,420	8,599	9,679	11,203	11,801
Hawaii.....	1,334	1,329	1,382	1,473	1,589	1,784	1,911	2,114	2,407	2,802
Idaho.....	1,005	1,007	1,072	1,102	1,220	1,332	1,411	1,480	1,641	1,695
Illinois.....	22,318	23,435	24,161	26,236	28,551	31,078	33,632	36,602	39,401	40,247
Indiana.....	8,142	8,665	9,239	9,908	10,939	12,118	12,922	13,992	15,160	15,669
Iowa.....	4,355	4,512	4,685	5,079	5,593	6,258	6,420	7,001	7,438	7,880
Kansas.....	3,647	3,810	4,038	4,106	4,273	4,827	5,053	5,583	5,944	6,397
Kentucky.....	3,641	3,951	4,083	4,508	4,853	5,474	5,681	6,338	7,208	7,553
Louisiana.....	4,019	4,209	4,549	4,921	5,469	6,100	6,783	7,349	7,843	7,871
Maine.....	1,429	1,506	1,496	1,710	1,795	1,922	2,025	2,261	2,511	2,523
Maryland ³	8,515	9,282	8,081	8,906	9,473	11,119	11,616	12,978	14,121	14,204
Massachusetts.....	10,835	11,345	11,893	12,543	13,394	14,245	15,898	17,474	19,139	19,803
Michigan.....	14,630	15,949	17,033	18,922	20,959	23,003	24,061	26,372	28,920	29,268
Minnesota.....	5,902	6,090	6,337	6,805	7,448	8,082	8,825	9,588	10,655	11,172
Mississippi.....	1,729	1,909	2,060	2,261	2,472	2,794	3,045	3,396	3,617	3,966
Missouri.....	7,374	7,745	8,229	8,660	9,615	10,357	10,897	11,814	12,909	13,643
Montana.....	1,038	1,031	1,133	1,165	1,335	1,413	1,413	1,415	1,730	1,768
Nebraska.....	2,415	2,407	2,527	2,662	2,861	3,193	3,272	3,426	3,985	4,031
Nevada.....	751	858	1,001	1,095	1,155	1,200	1,288	1,536	1,796	1,932
New Hampshire.....	1,130	1,193	1,275	1,337	1,418	1,662	1,780	1,914	1,988	2,362
New Jersey.....	14,076	14,926	15,811	16,729	18,661	19,324	21,319	23,213	25,252	27,018
New Mexico.....	1,385	1,440	1,496	1,548	1,669	1,675	1,837	2,004	2,170	2,437
New York.....	40,017	41,477	43,324	46,328	48,886	51,874	56,217	61,526	64,514	66,804
North Carolina.....	5,570	5,960	6,399	7,056	7,894	8,726	9,272	10,463	11,769	12,523
North Dakota.....	756	899	937	985	1,060	1,126	1,180	1,211	1,334	1,340
Ohio.....	18,671	19,570	20,672	22,099	24,083	26,524	27,910	30,910	33,358	34,187
Oklahoma.....	3,421	3,455	3,698	4,038	4,245	4,593	5,019	5,436	6,086	6,463
Oregon.....	3,186	3,400	3,743	4,127	4,246	4,671	4,963	5,401	6,030	6,215
Pennsylvania.....	20,833	21,759	22,873	24,560	26,678	28,512	30,235	32,699	35,390	37,723
Rhode Island.....	1,646	1,652	1,774	1,899	2,066	2,276	2,387	2,712	2,677	2,868
South Carolina.....	2,589	2,788	2,935	3,241	3,595	4,050	4,400	4,874	5,323	5,732
South Dakota.....	900	951	944	967	1,041	1,117	1,192	1,325	1,392	1,414
Tennessee.....	4,552	5,122	5,150	5,662	6,222	6,957	7,416	8,309	9,062	9,819
Texas.....	14,828	15,439	16,321	17,435	18,777	21,559	23,423	26,406	28,833	30,539
Utah.....	1,606	1,639	1,749	1,887	1,894	1,991	2,145	2,361	2,583	2,694
Vermont.....	559	569	632	692	721	806	891	1,034	1,145	1,240
Virginia.....	6,155	6,638	7,129	7,764	8,498	9,457	10,439	11,489	12,867	14,024
Washington.....	5,695	6,012	6,303	6,462	7,040	8,102	9,061	9,914	10,621	10,594
West Virginia.....	2,386	2,379	2,570	2,775	2,838	3,150	3,287	3,532	3,883	4,208
Wisconsin.....	6,992	7,417	7,730	8,309	9,118	10,075	10,859	11,683	12,676	13,341
Wyoming.....	593	586	630	640	644	674	736	771	875	958
Other areas ⁴	698	812	980	791	901	1,075	1,220	1,393	1,605	2,715

Footnotes at end of table.

Individual Returns/1970 • Historical Summary

317

Table 86.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1961-1970—Continued
[Taxable and nontaxable returns]

States	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
NUMBER OF EXEMPTIONS, TOTAL	(Thousand)									
United States ¹	177,555	179,824	183,493	187,258	189,478	194,942	198,051	201,361	206,212	204,206
Alabama.....	2,569	2,557	2,671	2,672	2,765	2,773	2,841	2,925	3,051	2,981
Alaska.....	190	200	229	211	234	236	230	236	248	283
Arizona.....	1,306	1,349	1,414	1,417	1,480	1,516	1,617	1,618	1,755	2,859
Arkansas.....	1,412	1,432	1,476	1,514	333	1,548	1,636	1,659	1,678	1,734
California.....	16,896	17,515	18,112	18,683	19,005	19,617	19,989	20,196	20,983	20,856
Colorado.....	1,838	1,885	1,936	1,971	1,961	2,006	2,070	2,108	2,191	2,304
Connecticut.....	2,681	2,768	2,867	2,876	2,996	3,201	3,201	3,326	3,470	3,186
Delaware ²	475	(³)	470	504	502	527	518	544	522	603
District of Columbia ³	-	-	783	704	708	726	755	695	629	692
Florida.....	4,679	4,897	5,012	5,309	5,461	5,543	6,087	6,390	6,755	6,742
Georgia.....	3,198	3,243	3,372	3,688	3,940	4,071	3,793	3,982	4,199	4,153
Hawaii.....	692	693	694	680	702	699	698	699	737	787
Idaho.....	694	663	701	670	697	715	724	669	736	708
Illinois.....	10,537	10,644	10,715	10,951	11,291	11,511	11,829	12,110	12,262	11,650
Indiana.....	4,628	4,699	4,792	4,834	4,914	5,072	5,232	5,268	5,285	5,333
Iowa.....	2,790	2,834	2,838	2,854	2,892	2,956	2,955	2,957	2,953	3,011
Kansas.....	2,225	2,264	2,266	2,205	2,179	2,306	2,251	2,286	2,311	2,315
Kentucky.....	2,570	2,547	2,586	2,691	2,707	2,704	2,801	2,924	2,986	2,961
Louisiana.....	2,553	2,688	2,706	2,787	2,905	2,918	3,080	3,120	3,237	3,042
Maine.....	980	960	930	1,036	995	1,051	1,006	1,046	1,068	1,000
Maryland ³	4,333	4,472	3,819	3,941	3,756	4,428	4,224	4,278	4,444	3,981
Massachusetts.....	5,316	5,338	5,389	5,479	5,574	5,500	5,698	5,729	5,957	5,834
Michigan.....	7,798	7,880	8,109	8,416	8,515	8,784	8,708	8,847	8,918	8,840
Minnesota.....	3,537	3,585	3,520	3,637	3,726	3,776	3,829	3,867	3,949	3,894
Mississippi.....	1,366	1,409	1,414	1,479	1,535	1,607	1,676	1,799	1,772	1,707
Missouri.....	4,175	4,234	4,199	4,338	4,460	4,585	4,538	4,541	4,724	4,732
Montana.....	679	670	706	690	776	662	682	656	707	715
Nebraska.....	1,504	1,455	1,521	1,567	1,553	1,563	1,491	1,512	1,596	1,501
Nevada.....	332	378	403	449	456	452	457	482	536	572
New Hampshire.....	656	674	691	727	680	746	714	724	724	827
New Jersey.....	6,459	6,653	6,742	6,873	7,338	7,046	7,373	7,361	7,588	7,558
New Mexico.....	905	912	911	957	931	902	967	953	976	947
New York.....	17,935	17,741	18,140	18,356	18,371	18,230	18,354	18,788	18,907	18,685
North Carolina.....	3,980	4,043	4,115	4,266	4,426	4,487	4,571	4,612	4,823	4,646
North Dakota.....	629	676	644	653	669	665	658	654	639	625
Ohio.....	9,801	9,873	10,165	10,206	10,247	10,618	10,746	10,987	10,980	10,704
Oklahoma.....	2,145	2,123	2,222	2,263	2,233	2,294	2,362	2,376	2,470	2,464
Oregon.....	1,765	1,824	1,898	1,950	1,919	1,982	1,985	2,064	2,129	2,080
Pennsylvania.....	11,284	11,321	11,283	11,351	11,649	11,741	11,729	11,823	11,834	11,931
Rhode Island.....	891	834	868	895	912	908	935	1,009	972	990
South Carolina.....	1,916	1,890	1,967	1,992	2,056	2,149	2,167	2,245	2,279	2,319
South Dakota.....	711	724	673	710	695	662	717	721	717	692
Tennessee.....	3,102	3,178	3,203	3,318	3,402	3,455	3,502	3,543	3,676	3,634
Texas.....	8,964	8,986	9,305	9,526	9,695	10,520	10,615	10,877	11,112	10,976
Utah.....	973	967	992	1,053	1,006	1,033	1,021	1,047	1,081	1,018
Vermont.....	376	380	400	405	391	389	408	423	456	444
Virginia.....	3,737	3,726	3,917	3,920	4,047	4,177	4,220	4,321	4,546	4,505
Washington.....	2,876	2,925	2,964	3,015	3,082	3,200	3,338	3,347	3,447	3,428
West Virginia.....	1,597	1,581	1,583	1,545	1,529	1,565	1,584	1,548	1,579	1,628
Wisconsin.....	4,066	4,149	4,194	4,195	4,361	4,494	4,534	4,559	4,594	4,583
Wyoming.....	352	333	343	349	330	329	325	309	356	376
Other areas ⁴	502	599	617	480	491	530	614	601	667	1,170
INCOME TAX AFTER CREDITS	(Million dollars)									
United States ¹	42,271	44,893	48,200	47,160	49,525	56,071	62,899	76,611	86,569	83,759
Alabama.....	399	436	473	480	503	593	629	765	902	856
Alaska.....	56	60	69	64	76	77	88	104	150	150
Arizona.....	275	299	321	303	302	338	393	500	624	668
Arkansas.....	182	215	232	225	233	277	307	382	451	465
California.....	4,955	5,281	5,714	5,566	5,592	6,237	7,005	8,392	9,355	8,825
Colorado.....	444	456	476	438	442	497	565	707	830	850
Connecticut.....	899	947	1,046	1,019	1,091	1,257	1,479	1,821	2,054	1,842
Delaware ²	171	-	194	214	230	218	229	267	295	299
District of Columbia ³	-	-	297	288	280	299	314	346	361	385
Florida.....	936	1,002	1,090	1,139	1,226	1,376	1,691	2,232	2,636	2,673
Georgia.....	554	616	695	723	778	901	976	1,239	1,537	1,478
Hawaii.....	180	167	177	175	178	210	234	290	348	379
Idaho.....	107	108	118	107	115	130	146	170	194	197
Illinois.....	3,124	3,306	3,424	3,398	3,581	4,094	4,574	5,485	6,109	5,753
Indiana.....	1,020	1,111	1,197	1,156	1,244	1,429	1,569	1,894	2,169	2,059
Iowa.....	503	508	539	536	570	657	706	858	986	969
Kansas.....	427	450	485	440	445	510	568	711	797	802
Kentucky.....	402	451	472	468	490	585	621	766	930	920
Louisiana.....	479	502	562	542	580	709	797	948	1,046	986
Maine.....	157	167	167	173	177	193	221	274	313	292
Maryland ³	1,115	1,252	1,073	1,083	1,148	1,350	1,478	1,843	2,056	1,959
Massachusetts.....	1,411	1,493	1,587	1,520	1,579	1,774	2,050	2,514	2,824	2,696
Michigan.....	1,892	2,107	2,315	2,361	2,582	2,934	3,154	3,776	4,343	4,005
Minnesota.....	691	707	765	733	763	867	990	1,196	1,423	1,381
Mississippi.....	166	189	217	213	230	276	307	374	403	445
Missouri.....	939	980	1,087	1,014	1,095	1,193	1,338	1,618	1,840	1,797
Montana.....	120	119	130	119	129	142	153	166	220	212
Nebraska.....	302	291	310	291	295	345	379	428	528	509
Nevada.....	110	125	149	144	143	155	172	241	302	268
New Hampshire.....	133	141	156	146	156	190	216	262	282	303

Footnotes at end of table.

Individual Returns/1970 • Historical Summary

Table 86.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1961-1970—Continued

[Taxable and nontaxable returns]

States	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
INCOME TAX AFTER CREDITS—Continued	(Million dollars)									
New Jersey.....	1,909	2,028	2,180	2,102	2,279	2,469	2,844	3,450	3,882	3,860
New Mexico.....	157	164	173	160	173	183	200	237	276	296
New York.....	5,629	5,779	6,107	5,969	6,165	6,774	7,798	9,358	9,789	9,313
North Carolina.....	578	642	705	696	784	907	992	1,270	1,496	1,517
North Dakota.....	73	89	95	90	92	99	112	121	155	149
Ohio.....	2,433	2,558	2,738	2,667	2,890	3,253	3,521	4,353	4,964	4,706
Oklahoma.....	404	407	437	438	442	488	558	669	806	798
Oregon.....	392	418	471	476	468	530	587	699	819	790
Pennsylvania.....	2,635	2,776	2,973	2,945	3,099	3,468	3,803	4,568	5,164	5,125
Rhode Island.....	209	215	231	230	241	280	305	378	387	373
South Carolina.....	257	292	310	313	342	414	462	571	656	643
South Dakota.....	91	96	100	87	89	106	113	141	162	156
Tennessee.....	509	613	606	601	653	781	842	1,072	1,221	1,230
Texas.....	1,866	1,973	2,108	2,028	2,122	2,504	2,866	3,636	4,139	4,084
Utah.....	175	183	195	185	178	188	212	263	299	307
Vermont.....	60	62	71	72	71	88	100	130	148	149
Virginia.....	734	813	870	885	947	1,086	1,241	1,518	1,797	1,862
Washington.....	734	781	828	751	787	969	1,131	1,381	1,540	1,379
West Virginia.....	273	273	303	302	304	345	374	451	529	539
Wisconsin.....	851	896	954	925	975	1,119	1,259	1,492	1,700	1,643
Wyoming.....	72	74	84	70	68	75	85	100	118	124
Other areas ⁴	83	94	122	92	103	130	145	183	216	295

¹Includes data for "Other areas" described in footnote 4.²For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.³For 1961-1962, data for District of Columbia are included in the statistics for Maryland.⁴Includes data for returns of bona fide residents of Puerto Rico, U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 87.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969
 [Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Akron, Ohio ¹	173,433	207,985	202,326	235,879	244,100	108,497	132,609	124,784	152,336	136,252	1,024,554	1,346,787	1,507,872	1,812,031	1,704,431
Albany-Schenectady-Troy, New York.....	240,116	230,493	258,259	257,521	255,821	130,610	125,953	146,982	134,723	131,863	1,282,864	1,352,762	1,698,909	1,899,778	1,602,118
Albuquerque, New Mexico.....	80,103	n.a.	n.a.	96,861	157,322	55,122	n.a.	n.a.	63,263	93,516	448,484	n.a.	n.a.	679,413	853,566
Allentown-Bethlehem-Easton, Pennsylvania and N.J.....	169,224	196,375	189,334	217,256	183,982	105,343	119,488	116,634	129,141	100,780	955,678	1,154,608	1,274,069	1,514,554	1,174,326
Anaheim-Santa Ana-Garden Grove, California ⁴	n.a.	339,602	405,628	484,023	513,273	n.a.	n.a.	230,819	261,409	297,979	315,745	n.a.	2,515,269	3,116,992	4,147,344
Atlanta, Georgia.....	338,393	367,498	425,806	457,235	542,590	194,517	209,944	246,005	242,937	280,845	1,927,262	2,283,890	2,936,644	3,489,697	3,627,455
Augusta, Georgia and South Carolina.....	n.a.	n.a.	n.a.	63,510	79,541	n.a.	n.a.	n.a.	39,011	44,017	n.a.	n.a.	n.a.	418,559	460,074
Austin, Texas.....	n.a.	n.a.	n.a.	90,346	97,476	n.a.	n.a.	n.a.	51,357	51,863	n.a.	n.a.	n.a.	541,899	570,703
Bakersfield, California.....	93,967	95,542	99,659	103,542	89,399	67,317	66,418	64,907	66,522	59,117	521,414	583,437	642,580	738,725	623,256
Baltimore, Maryland.....	663,910	635,225	622,843	741,972	766,199	344,051	352,964	346,271	387,653	402,177	3,467,064	3,745,290	4,209,358	5,317,697	4,620,563
Baton Rouge, Louisiana.....	n.a.	n.a.	n.a.	97,571	92,552	n.a.	n.a.	n.a.	60,745	46,384	n.a.	n.a.	n.a.	745,493	582,282
Beaumont-Port Arthur-Orange, Texas.....	104,572	103,147	97,523	99,858	127,434	73,837	72,345	72,195	68,477	71,148	579,750	621,706	646,071	715,185	723,097
Binghamton, New York and Pennsylvania.....	n.a.	101,299	91,311	95,032	111,844	n.a.	60,643	50,235	47,528	59,734	n.a.	593,989	572,604	669,807	669,515
Birmingham, Alabama ³	181,630	182,903	201,666	219,169	233,847	114,910	112,247	131,416	145,564	141,463	991,238	1,055,849	1,274,727	1,502,930	1,443,875
Boston, Massachusetts ¹	948,372	957,620	991,932	1,017,247	1,028,433	442,710	453,813	476,358	479,870	467,800	5,296,028	5,794,070	6,479,569	7,723,867	6,260,448
Bridgeport, Connecticut ¹	129,802	140,600	149,001	153,423	154,462	76,610	83,282	84,598	87,774	87,666	748,317	925,856	1,007,503	1,279,945	1,109,498
Buffalo, New York.....	445,358	441,377	459,422	466,466	441,077	269,460	259,245	263,702	264,920	242,501	2,508,150	2,684,158	3,077,001	3,502,384	2,786,358
Canton, Ohio.....	102,293	117,337	123,224	118,568	140,542	70,165	78,811	77,478	73,276	73,603	593,076	724,873	860,693	861,991	845,729
Charleston, South Carolina.....	n.a.	n.a.	n.a.	89,407	87,093	n.a.	n.a.	n.a.	55,413	44,915	n.a.	n.a.	n.a.	573,540	433,674
Charleston, West Virginia.....	76,887	n.a.	n.a.	80,729	77,651	51,461	n.a.	n.a.	50,255	44,338	437,771	n.a.	n.a.	551,436	493,637
Charlotte, North Carolina.....	88,518	113,037	114,012	124,432	121,406	47,563	65,623	74,249	83,114	64,337	508,083	665,684	811,774	969,697	775,694
Chattanooga, Tennessee and Georgia.....	99,093	99,481	99,400	104,116	120,060	58,985	58,903	61,361	57,595	77,042	491,306	515,257	582,578	632,147	732,014
Chicago, Illinois.....	2,378,283	2,437,231	2,581,895	2,758,312	2,827,115	1,300,208	1,330,081	1,368,305	1,428,023	1,423,636	15,391,127	16,574,607	19,377,910	22,975,733	19,571,126
Cincinnati, Ohio and Kentucky and Indiana ¹	379,087	424,204	449,758	503,899	518,542	209,459	261,767	249,103	283,603	292,210	2,167,731	2,628,352	3,001,485	3,625,088	3,415,411
Cleveland, Ohio ¹	626,363	689,707	722,876	740,609	736,551	365,314	404,024	400,066	393,679	373,285	3,878,937	4,570,938	5,375,682	5,954,231	5,045,065
Columbia, South Carolina.....	68,208	n.a.	n.a.	108,823	92,128	42,198	n.a.	n.a.	65,325	48,555	322,122	n.a.	n.a.	687,181	538,117
Columbus, Georgia and Alabama.....	n.a.	n.a.	n.a.	60,493	59,464	n.a.	n.a.	n.a.	37,597	37,135	n.a.	n.a.	n.a.	365,818	376,938
Columbus, Ohio ¹	232,136	274,350	297,997	316,471	334,231	136,957	169,712	176,136	186,590	173,271	1,387,583	1,716,972	1,996,554	2,444,310	2,055,816
Corpus Christi, Texas.....	n.a.	n.a.	n.a.	96,580	84,106	n.a.	n.a.	n.a.	67,688	52,793	n.a.	n.a.	n.a.	602,581	500,579
Dallas, Texas ¹	377,915	410,621	459,845	494,300	551,504	239,974	260,345	285,829	308,282	326,465	2,250,958	2,576,630	3,098,708	3,766,086	4,007,533
Davenport-Rock Island-Moline, Iowa and Illinois ¹	100,185	108,455	131,404	123,073	134,111	63,445	72,149	78,333	72,110	65,342	591,105	704,451	867,629	900,989	739,869
Dayton, Ohio ¹	248,000	258,646	255,965	284,611	333,392	154,526	173,254	165,341	177,618	181,840	1,502,209	1,695,135	1,910,431	2,260,396	2,291,973
Denver, Colorado.....	335,363	369,174	392,289	404,514	447,452	208,928	219,849	228,955	237,919	256,177	2,116,033	2,388,531	2,632,842	3,063,304	3,078,935
Des Moines, Iowa.....	87,565	108,754	91,874	104,051	106,941	55,112	61,003	54,411	57,811	55,299	543,342	651,159	638,018	770,087	749,696
Detroit, Michigan.....	1,243,765	1,286,127	1,467,162	1,511,275	1,606,451	778,593	804,156	845,941	871,501	851,709	7,531,327	8,782,292	11,138,440	12,708,315	11,610,718
Duluth-Superior, Minnesota and Wisconsin.....	101,645	88,412	105,206	98,163	87,101	66,124	48,770	57,714	61,611	47,281	515,851	451,339	611,449	643,355	506,106
El Paso, Texas.....	78,804	93,520	114,755	96,787	114,614	51,362	58,387	69,690	64,578	63,848	393,566	472,704	649,097	628,709	525,910
Erie, Pennsylvania.....	n.a.	n.a.	n.a.	102,782	102,203	n.a.	n.a.	n.a.	62,697	55,987	n.a.	n.a.	n.a.	735,382	637,060
Evansville, Indiana and Kentucky.....	n.a.	n.a.	n.a.	80,275	81,997	n.a.	n.a.	n.a.	80,275	48,538	n.a.	n.a.	n.a.	570,634	521,985
Flint, Michigan ¹	122,358	139,350	154,140	128,538	208,054	86,405	91,361	98,129	91,304	121,565	767,398	979,099	1,208,764	1,099,984	1,405,857
Fort Lauderdale-Hollywood, Florida.....	119,291	136,348	151,555	176,185	244,758	70,842	88,519	94,344	107,026	141,797	619,114	752,353	1,000,615	1,214,932	1,607,050
Fort Wayne, Indiana.....	n.a.	n.a.	n.a.	92,432	103,362	n.a.	n.a.	n.a.	48,845	47,904	n.a.	n.a.	n.a.	749,340	589,726
Forth Worth, Texas.....	186,451	217,158	219,526	246,368	280,780	129,247	145,303	141,191	166,265	169,330	1,009,622	1,251,918	1,340,236	1,818,487	1,785,871
Fresno, California.....	112,380	112,183	126,733	134,665	161,487	76,224	71,864	75,891	81,910	91,338	585,010	610,625	778,313	887,852	824,202
Gary-Hammond-East Chicago, Indiana.....	191,125	180,661	205,458	227,259	217,198	117,307	119,031	117,917	131,854	128,331	1,141,008	1,191,184	1,448,099	1,626,183	1,499,741
Grand Rapids, Michigan.....	128,731	170,093	160,783	193,502	208,158	79,161	102,328	93,265	108,907	115,929	756,518	1,007,737	1,050,144	1,403,152	1,365,370
Greensboro-High Point, North Carolina.....	n.a.	n.a.	n.a.	228,185	236,279	n.a.	n.a.	n.a.	121,364	115,637	n.a.	n.a.	n.a.	1,444,087	1,450,577
Greenville, South Carolina.....	n.a.	n.a.	n.a.	109,103	107,386	n.a.	n.a.	n.a.	60,215	50,139	n.a.	n.a.	n.a.	662,798	512,415
Harrisburg, Pennsylvania ¹	131,045	137,112	126,456	159,936	151,681	68,724	79,631	75,797	92,083	76,377	607,511	772,462	830,520	1,115,668	939,728
Hartford, Connecticut ¹	182,072	191,693	208,362	239,941	259,745	99,041	106,747	107,457	116,987	127,633	1,168,014	1,368,853	1,560,321	1,921,497	1,713,355
Honolulu, Hawaii.....	164,734	178,953	186,537	198,367	220,925	87,664	93,559	95,580	94,106	105,625	995,232	1,078,550	1,254,091	1,496,795	1,465,711
Houston, Texas ²	400,198	461,449	543,122	621,545	691,912	276,196	291,597	343,634	389,395	402,235	2,460,022	2,895,602	3,697,660	4,883,132	4,807,638

Table 87.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Minneapolis-St. Paul, Minnesota.....	516,861	569,845	599,144	648,166	688,244	314,007	314,207	340,576	357,602	362,264	3,190,100	3,654,697	4,225,274	5,003,243	4,704,948
Mobile, Alabama ¹	91,735	103,884	99,825	114,414	122,791	58,791	59,991	59,500	67,527	79,017	425,665	527,471	573,960	723,992	720,743
Nashville, Tennessee ¹	130,462	159,411	171,856	181,002	192,959	75,702	87,343	97,252	102,893	116,528	695,366	837,636	1,022,631	1,243,311	1,290,927
New Haven, Connecticut ¹	117,837	120,994	131,725	130,638	134,920	62,839	62,465	73,950	71,604	69,772	691,131	769,343	964,193	1,046,952	908,836
New Orleans, Louisiana ¹	258,953	308,846	332,086	331,175	312,637	150,625	181,576	190,466	190,771	168,092	1,362,575	1,707,997	2,078,760	2,449,176	1,912,351
New York, New York.....	4,408,026	4,457,488	4,546,345	4,603,416	4,791,444	2,166,759	2,240,253	2,255,707	2,242,796	2,317,776	28,420,401	30,736,669	34,278,160	39,326,491	32,467,751
Newark, New Jersey.....	668,956	692,751	680,733	717,257	721,366	355,212	380,345	357,411	371,981	384,935	4,285,709	4,768,395	5,277,951	6,144,408	5,448,102
Newport News-Hampton, Virginia.....	n.a.	n.a.	n.a.	91,176	102,797	n.a.	n.a.	n.a.	53,262	61,669	n.a.	n.a.	n.a.	627,748	670,671
Norfolk-Portsmouth, Virginia.....	179,378	161,450	185,575	217,608	217,417	105,698	99,344	104,338	132,004	138,517	855,586	861,778	1,095,972	1,428,319	1,358,865
Oklahoma City, Oklahoma.....	187,212	194,662	205,920	198,142	210,622	117,434	123,882	127,289	125,796	127,712	997,309	1,137,066	1,203,042	1,412,609	1,393,029
Omaha, Nebraska and Iowa.....	169,934	178,976	185,831	175,394	209,863	109,733	103,481	103,915	107,397	118,151	1,006,466	1,058,856	1,152,348	1,297,957	1,270,499
Orlando, Florida.....	99,751	109,903	110,136	133,155	129,637	60,979	76,728	68,083	79,167	74,796	534,359	619,298	619,170	921,603	740,405
Pateron-Clifton-Passaic, New Jersey.....	425,344	461,700	468,411	507,115	573,746	245,194	272,505	273,004	277,360	289,536	2,809,982	3,328,841	3,631,413	4,503,591	4,094,353
Pensacola, Florida.....	n.a.	n.a.	n.a.	72,884	77,439	n.a.	n.a.	n.a.	50,955	44,095	n.a.	n.a.	n.a.	476,372	404,579
Peoria, Illinois ¹	94,913	102,364	120,894	121,572	132,857	61,664	71,356	76,247	78,985	75,891	557,667	663,888	826,598	915,024	900,438
Philadelphia, Pennsylvania and New Jersey.....	1,553,685	1,521,946	1,597,929	1,758,588	1,758,086	862,861	829,627	881,720	929,883	874,104	8,932,000	9,410,933	10,865,540	13,116,040	10,929,805
Phoenix, Arizona.....	223,002	257,355	275,900	307,896	346,811	144,095	160,856	169,707	196,410	193,138	1,266,680	1,533,018	1,685,621	2,188,837	2,101,310
Pittsburgh, Pennsylvania.....	794,386	775,915	732,123	846,932	859,053	467,305	466,758	452,338	498,041	481,844	4,418,754	4,806,974	5,064,555	6,097,178	5,436,225
Portland, Oregon and Washington.....	315,085	318,799	327,185	342,728	386,117	193,894	198,937	192,801	189,461	209,602	1,771,920	1,976,167	2,250,414	2,484,462	2,483,562
Providence-Pawtucket-Warwick, Rhode Island & Mass. ¹	284,940	290,897	310,225	320,983	324,510	158,725	161,555	174,235	163,696	147,256	1,466,089	1,603,292	1,875,198	2,103,386	1,617,425
Reading, Pennsylvania.....	99,055	99,141	103,555	102,527	107,617	59,942	62,847	64,675	59,208	56,725	495,523	553,730	653,801	706,999	660,457
Richmond, Virginia ¹	145,569	172,587	160,964	176,194	184,570	81,188	90,006	91,984	82,811	100,540	855,670	985,252	1,158,757	1,315,920	1,169,025
Rochester, New York ¹	218,128	266,169	313,432	314,623	325,321	125,615	152,129	176,822	158,956	165,985	1,398,117	1,747,027	2,174,996	2,576,919	2,251,232
Rockford, Illinois.....	n.a.	n.a.	n.a.	93,051	93,051	n.a.	n.a.	n.a.	47,093	53,976	n.a.	n.a.	n.a.	692,660	651,036
Sacramento, California ¹	181,428	230,409	227,145	275,985	256,444	115,900	150,524	149,401	167,788	148,003	1,221,092	1,564,285	1,707,422	2,123,383	1,762,799
St. Louis, Missouri and Illinois ¹	713,059	752,643	812,032	822,038	849,422	445,356	428,944	471,601	456,584	501,200	4,269,305	4,682,927	5,634,196	6,370,027	6,009,541
Salt Lake City, Utah ¹	130,589	166,551	168,864	163,959	171,312	84,509	102,289	103,305	107,027	98,117	733,158	994,006	1,064,466	1,133,322	1,089,789
San Antonio, Texas ¹	204,431	208,330	245,703	225,388	272,060	128,453	131,114	133,542	129,080	158,952	974,618	1,055,259	1,348,256	1,418,296	1,594,385
San Bernardino-Riverside-Ontario, California.....	265,004	293,164	305,329	340,796	385,628	174,788	191,684	202,164	216,070	229,471	1,449,037	1,773,993	2,050,093	2,421,778	2,270,488
San Diego, California.....	317,363	337,355	369,541	376,093	486,594	200,807	209,897	224,946	240,412	293,769	1,878,998	1,983,157	2,381,542	2,851,755	3,210,396
San Francisco-Oakland, California ²	1,067,343	1,105,396	1,173,439	1,222,447	1,321,194	607,101	590,329	634,040	642,681	654,116	7,236,488	7,699,293	8,944,867	10,137,490	8,591,025
San Jose, California.....	232,225	280,502	330,859	363,902	371,801	148,212	189,970	194,351	218,066	223,325	1,590,047	2,213,780	2,530,899	3,175,544	3,053,028
Scranton, Pennsylvania.....	n.a.	n.a.	n.a.	85,383	67,822	n.a.	n.a.	n.a.	40,726	28,515	n.a.	n.a.	n.a.	470,633	294,726
Seattle-Everett, Washington.....	390,274	441,141	429,041	524,359	573,085	238,782	272,172	254,060	303,825	318,139	2,505,270	3,034,367	3,152,715	4,377,081	4,107,821
Shreveport, Louisiana.....	72,852	72,130	66,591	93,157	79,886	46,979	49,041	38,602	53,789	51,255	370,615	412,076	394,276	600,547	493,597
South Bend, Indiana ¹	n.a.	88,993	90,016	100,717	106,660	n.a.	52,870	57,321	55,444	55,345	n.a.	513,612	612,122	722,125	673,895
Spokane, Washington.....	77,819	95,032	100,169	94,735	110,482	49,152	58,907	60,448	58,390	69,752	440,277	546,096	598,890	640,949	713,230
Springfield-Chicopee-Holyoke, Mass. and Conn. ¹	148,379	157,521	171,165	178,528	167,872	82,583	86,351	99,207	99,962	87,266	812,123	902,898	1,117,807	1,246,418	1,057,492
Stockton, California.....	n.a.	n.a.	n.a.	96,385	108,180	n.a.	n.a.	n.a.	64,328	72,087	n.a.	n.a.	n.a.	682,836	671,203
Syracuse, New York.....	203,186	204,237	192,539	198,987	228,574	117,017	114,014	113,897	107,821	117,841	1,134,622	1,174,499	1,263,897	1,474,588	1,301,935
Tacoma, Washington.....	105,067	90,007	120,668	127,862	135,927	70,079	58,665	73,148	78,767	83,718	597,668	537,764	744,247	963,736	919,857
Tampa-St. Petersburg, Florida.....	262,139	269,544	301,865	310,134	373,603	160,236	161,330	176,735	173,809	217,426	1,202,457	1,354,832	1,616,896	1,873,588	2,043,006
Toledo, Ohio and Michigan ¹	155,179	184,587	228,527	235,265	266,791	93,644	123,406	135,110	132,766	154,561	905,683	1,198,779	1,532,669	1,757,147	1,841,549
Trenton, New Jersey.....	105,638	105,615	116,054	111,908	129,169	59,662	62,807	63,883	58,172	60,878	602,240	659,780	814,526	891,385	826,513
Tucson, Arizona.....	79,246	92,551	84,518	106,533	115,335	51,992	64,068	50,574	55,339	78,728	453,213	537,337	522,315	683,540	808,814
Tulsa, Oklahoma.....	139,944	137,078	146,317	171,789	185,247	96,087	85,911	95,096	115,722	119,415	808,384	819,062	1,019,882	1,211,387	1,319,968
Utica-Rome, New York.....	114,073	96,944	93,567	116,531	107,997	68,282	59,428	54,090	67,371	73,106	578,278	546,825	603,868	797,257	726,186
Washington, D.C., Maryland, and Virginia ³	714,204	822,348	831,996	1,008,189	1,047,328	366,134	420,416	401,866	481,679	544,872	4,725,622	5,855,122	6,589,453	8,535,408	7,914,080
West Palm Beach, Florida.....	n.a.	n.a.	n.a.	96,445	107,142	n.a.	n.a.	n.a.	49,053	48,797	n.a.	n.a.	n.a.	710,437	666,165
Wichita, Kansas ¹	113,209	135,965	127,237	144,758	160,089	80,194	84,243	73,788	84,935	99,792	667,326	801,646	810,864	974,378	1,030,867
Wilkes-Barre-Hazleton, Pennsylvania.....	113,671	108,110	106,113	129,845	140,865	59,747	57,100	59,971	68,187	72,976	480,342	503,748	551,707	737,766	669,851
Wilmington, Delaware, Maryland, and New Jersey ¹	124,508	149,225	146,919	171,066	183,482	77,096	87,817	85,211	98,444	89,852	1,073,900	1,277,333	1,424,123	1,213,568	1,213,568
Worcester, Massachusetts.....	93,123	112,424	122,221	115,750	119,353	50,511	56,145	68,112	54,525	65,065	495,557	641,708	749,669	753,511	714,049
York, Pennsylvania ¹	n.a.	111,839	100,451	104,308	125,567	n.a.	69,098	60,091	65,243	62,736	n.a.	597,578	638,334	689,681	838,378
Youngstown-Warren, Ohio.....	170,223	159,063	173,692	196,414	196,959	113,445	100,763	119,608	117,082	108,284	955,459	957,437	1,247,646	1,347,592	1,199,466
Standard consolidated areas:															
New York-Northeastern New Jersey.....	n.a.	n.a.	n.a.	6,333,857	6,582,510	n.a.	n.a.	n.a.	3,153,998	3,237,688	n.a.	n.a.	n.a.	53,585,214	45,109,341
Chicago, Illinois-Northwestern Indiana.....	n.a.	n.a.	n.a.	2,985,571	3,044,313	n.a.	n.a.	n.a.	1,559,877	1,551,967	n.a.	n.a.	n.a.	24,601,916	21,070,867

Table 87.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969—Continued
[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of exemptions, total					Number of exemptions other than age and blindness					Income tax after credits				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Akron, Ohio ¹	516,502	616,853	592,158	686,612	653,917	500,655	587,955	574,450	654,149	618,370	137,406	177,529	185,888	227,348	332,570
Albany-Schenectady-Troy, New York.....	647,863	642,468	724,404	676,223	686,918	615,747	610,895	677,542	643,740	642,061	158,836	174,010	186,495	234,972	295,545
Albuquerque, New Mexico.....	260,938	n.a.	n.a.	299,212	438,191	253,983	n.a.	n.a.	288,798	418,759	52,569	n.a.	n.a.	80,392	134,688
Allentown-Bethlehem-Easton, Pennsylvania and N.J.....	468,697	535,764	511,223	618,935	472,269	449,703	516,466	485,231	591,885	452,382	127,236	154,552	151,544	184,905	226,056
Anaheim-Santa Ana-Garden Grove, California ²	n.a.	1,070,017	1,238,004	1,422,781	1,478,028	n.a.	1,033,392	1,201,259	1,366,140	1,428,329	n.a.	322,621	332,891	448,083	673,176
Atlanta, Georgia.....	993,994	1,036,408	1,136,680	1,192,472	1,468,119	967,435	1,014,188	1,102,682	1,157,479	1,418,332	246,902	309,418	351,865	447,790	696,771
Augusta, Georgia and South Carolina.....	n.a.	n.a.	n.a.	187,854	232,859	n.a.	n.a.	n.a.	181,573	230,113	n.a.	n.a.	n.a.	47,255	62,221
Austin, Texas.....	n.a.	n.a.	n.a.	239,943	273,458	n.a.	n.a.	n.a.	229,150	265,914	n.a.	n.a.	n.a.	71,048	109,221
Bakersfield, California.....	298,655	303,634	289,352	326,217	257,332	291,500	298,462	280,538	315,737	251,364	67,547	70,645	70,939	83,380	95,021
Baltimore, Maryland ³	1,869,927	1,770,020	1,697,445	1,957,127	2,084,283	1,807,565	1,709,815	1,636,401	1,885,281	2,020,546	435,475	495,824	502,232	667,668	869,967
Baton Rouge, Louisiana.....	n.a.	n.a.	n.a.	295,938	255,806	n.a.	n.a.	n.a.	285,630	247,233	n.a.	n.a.	71,304	86,490	113,828
Beaumont-Port Arthur-Orange, Texas.....	346,482	324,987	314,131	295,355	313,115	336,878	317,911	307,220	287,262	300,041	69,397	80,528	n.a.	84,955	132,942
Binghamton, New York and Pennsylvania.....	n.a.	288,074	254,507	251,865	294,454	n.a.	277,839	244,314	238,011	282,243	n.a.	78,328	62,548	82,707	122,822
Birmingham, Alabama ²	549,933	583,063	567,576	605,116	652,549	538,490	571,551	554,737	586,862	629,836	120,544	128,976	140,823	178,648	249,302
Boston, Massachusetts ¹	2,428,119	2,477,443	2,555,754	2,557,590	2,577,269	2,285,902	2,351,073	2,413,526	2,410,768	2,436,674	722,986	803,278	799,700	1,050,361	1,353,423
Bridgeport, Connecticut ¹	352,380	415,903	408,754	421,024	435,367	336,180	400,989	385,872	397,370	409,603	99,728	126,350	124,145	172,659	212,705
Buffalo, New York.....	1,304,870	1,287,559	1,306,951	1,263,673	1,216,132	1,258,180	1,239,626	1,253,641	1,204,192	1,168,470	316,625	342,128	344,821	422,100	482,808
Canton, Ohio.....	307,893	352,739	349,604	329,690	378,817	297,847	339,360	341,989	319,444	363,174	76,559	95,301	101,416	108,545	157,528
Charleston, South Carolina.....	n.a.	n.a.	n.a.	296,905	231,652	n.a.	n.a.	n.a.	288,009	217,231	n.a.	n.a.	n.a.	58,294	71,806
Charleston, West Virginia.....	237,632	n.a.	n.a.	226,892	211,549	232,568	n.a.	n.a.	220,765	202,750	55,043	n.a.	n.a.	67,772	87,831
Charlotte, North Carolina ¹	264,247	341,592	336,516	357,773	326,589	259,300	335,943	329,352	347,352	317,247	64,000	84,915	94,942	119,545	138,943
Chattanooga, Tennessee and Georgia.....	291,063	283,014	291,468	260,178	339,592	283,943	270,689	281,602	250,656	330,459	60,036	62,059	63,904	77,614	123,063
Chicago, Illinois.....	6,510,710	6,672,373	7,022,130	7,340,987	7,507,446	6,225,453	6,366,570	6,712,631	6,990,109	7,142,463	2,278,427	2,483,599	2,583,957	3,315,609	4,287,541
Cincinnati, Ohio and Kentucky and Indiana ¹	1,062,652	1,223,790	1,281,111	1,424,724	1,446,227	1,014,442	1,173,909	1,227,011	1,368,266	1,381,397	304,105	363,807	360,740	461,534	645,599
Cleveland, Ohio ¹	1,779,524	2,000,142	2,013,799	1,989,455	4,241,648	1,712,874	1,918,716	1,927,920	1,912,512	1,852,435	537,950	649,772	721,263	817,714	1,062,792
Columbia, South Carolina.....	220,635	n.a.	n.a.	321,251	272,210	216,910	n.a.	n.a.	312,853	266,399	34,278	n.a.	n.a.	74,431	82,834
Columbus, Georgia and Alabama.....	n.a.	n.a.	n.a.	169,682	165,894	n.a.	n.a.	n.a.	167,201	165,252	n.a.	n.a.	n.a.	42,222	62,685
Columbus, Ohio ¹	641,663	793,192	841,206	883,974	864,534	620,067	766,367	811,784	854,275	838,316	192,458	233,091	237,961	310,651	400,333
Corpus Christi, Texas.....	n.a.	n.a.	n.a.	343,067	252,407	n.a.	n.a.	n.a.	335,313	243,619	n.a.	n.a.	n.a.	68,541	81,703
Dallas, Texas ²	1,107,785	1,172,352	1,328,995	1,404,330	1,556,019	1,070,744	1,131,089	1,286,972	1,353,323	1,507,659	321,121	371,715	384,235	509,063	786,753
Dayton-Rock Island-Moline, Iowa and Illinois ¹	294,172	347,774	373,415	344,251	352,149	283,147	335,013	358,889	328,350	326,280	76,010	91,597	98,220	113,264	143,467
Dayton, Ohio ¹	758,072	786,404	744,801	807,225	863,280	737,593	762,728	784,692	832,668	826,680	198,005	234,927	239,067	297,944	433,617
Denver, Colorado.....	938,035	1,057,280	1,140,763	1,146,494	1,206,667	905,457	1,020,286	1,097,048	1,094,435	1,134,251	289,420	317,322	287,747	371,410	539,865
Des Moines, Iowa.....	242,637	294,507	254,681	279,272	274,992	231,077	278,668	242,489	271,087	268,508	84,106	76,756	97,748	142,285	242,285
Detroit, Michigan.....	3,660,841	3,767,557	4,101,332	4,221,892	4,188,680	3,544,859	3,642,657	3,951,834	4,077,857	4,042,432	1,017,613	1,261,347	1,450,326	1,738,808	2,341,135
Duluth-Superior, Minnesota and Wisconsin.....	305,448	269,926	289,755	279,436	246,341	295,502	260,258	274,993	268,444	235,357	58,867	51,573	64,154	68,524	79,342
El Paso, Texas.....	262,965	313,914	398,917	346,063	318,889	260,498	307,477	394,875	341,968	310,834	46,135	53,605	63,721	70,930	91,057
Erie, Pennsylvania.....	n.a.	n.a.	n.a.	305,425	307,766	n.a.	n.a.	n.a.	301,403	305,238	n.a.	n.a.	n.a.	88,136	105,313
Evansville, Indiana and Kentucky.....	n.a.	n.a.	n.a.	228,475	222,872	n.a.	n.a.	n.a.	221,435	216,475	n.a.	n.a.	n.a.	69,331	95,248
Flint, Michigan ¹	396,533	440,167	455,401	423,117	611,612	388,585	430,028	440,839	401,717	592,622	100,101	136,699	154,452	139,052	232,526
Fort Lauderdale-Hollywood, Florida.....	354,399	390,369	420,319	483,813	638,488	329,287	363,656	379,802	428,807	554,308	77,638	92,341	120,019	150,571	329,444
Fort Wayne, Indiana.....	n.a.	n.a.	n.a.	262,768	256,244	n.a.	n.a.	n.a.	254,836	239,764	n.a.	n.a.	n.a.	99,418	118,050
Fort Worth, Texas.....	561,462	653,322	642,019	690,178	767,489	546,120	633,374	624,720	670,892	730,773	130,687	162,091	148,486	228,792	322,162
Fresno, California.....	346,175	330,620	349,701	384,225	459,316	333,847	320,106	339,897	365,706	435,125	69,371	75,035	85,410	103,687	131,262
Gary-Hammond-East Chicago, Indiana.....	592,610	557,175	604,108	661,504	626,069	577,395	544,595	586,700	633,540	607,104	145,538	158,230	165,091	189,459	258,188
Grand Rapids, Michigan ¹	384,655	520,093	491,754	561,619	578,357	370,813	503,002	467,923	543,985	561,158	97,001	124,522	114,964	175,655	237,560
Greensboro-High Point, North Carolina.....	n.a.	n.a.	n.a.	581,741	593,577	n.a.	n.a.	n.a.	556,335	576,918	n.a.	n.a.	n.a.	173,734	282,181
Greenville, South Carolina.....	n.a.	n.a.	n.a.	299,956	289,641	n.a.	n.a.	n.a.	292,802	281,764	n.a.	n.a.	n.a.	71,859	82,574
Harrisburg, Pennsylvania ¹	323,837	368,598	350,809	425,779	369,338	308,402	353,320	337,537	410,170	349,017	73,871	99,724	94,881	136,834	201,355
Hartford, Connecticut ¹	470,835	511,534	549,813	584,016	617,086	450,277	485,671	521,472	544,613	585,557	176,522	212,228	210,308	277,188	373,310
Honolulu, Hawaii.....	475,598	501,622	517,802	513,698	567,407	467,142	491,114	507,017	501,610	554,466	140,434	141,220	146,108	188,950	272,372
Houston, Texas ²	1,263,544	1,389,929	1,610,754	1,818,139	1,915,700	1,236,867	1,358,159	1,568,357	1,7						

Table 87.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969—Continued
 [Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of exemptions, total					Number of exemptions other than age and blindness					Income tax after credits				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Minneapolis-St. Paul, Minnesota.....	1,503,482	1,595,468	1,681,827	1,801,302	1,803,958	1,438,837	1,535,733	1,614,768	1,730,235	1,718,464	418,340	485,899	483,972	618,769	885,913
Mobile, Alabama ¹	298,617	312,179	290,828	326,915	383,258	292,777	305,915	285,036	319,323	375,155	42,396	60,742	62,396	78,940	104,108
Nashville, Tennessee ¹	370,950	436,336	475,373	480,315	512,347	356,145	422,960	459,362	465,395	484,237	89,328	112,068	120,355	159,575	248,937
New Haven, Connecticut ¹	307,060	318,437	352,469	337,627	355,811	293,297	297,396	335,001	317,622	332,524	96,529	110,488	122,384	146,400	187,360
New Orleans, Louisiana ¹	743,228	896,834	999,350	987,554	841,295	718,225	870,277	968,396	960,863	813,866	179,322	231,218	235,167	315,588	371,893
New York, New York.....	1,665,557	11,899,306	11,772,222	11,866,870	12,281,353	11,162,351	11,352,038	11,170,244	11,207,106	11,557,469	4,202,766	4,513,125	4,572,301	5,773,063	7,175,571
Newark, New Jersey.....	1,813,009	1,915,529	1,800,033	1,968,270	1,958,905	1,731,682	1,871,710	1,717,572	1,871,104	1,843,173	625,359	695,443	716,981	885,293	1,131,974
Newport News-Hampton, Virginia.....	n.a.	n.a.	n.a.	266,282	279,089	n.a.	n.a.	n.a.	259,910	274,461	n.a.	n.a.	n.a.	68,912	109,887
Norfolk-Portsmouth, Virginia.....	558,627	482,227	547,827	648,449	632,668	546,117	470,144	528,658	630,480	615,360	93,723	102,002	112,681	154,421	212,120
Oklahoma City, Oklahoma.....	524,308	557,569	580,199	566,205	591,469	508,972	540,422	561,001	550,271	575,433	123,736	142,751	127,803	168,924	221,144
Omaha, Nebraska and Iowa.....	489,702	518,411	532,255	495,435	560,180	471,637	502,444	510,749	466,152	526,095	138,783	141,755	130,828	167,735	225,910
Orlando, Florida.....	289,562	350,857	331,638	394,309	378,450	378,828	340,153	318,182	376,111	362,756	67,064	72,016	62,511	104,917	118,599
Patterson-Clifton-Passaic, New Jersey.....	1,184,780	1,268,483	1,275,950	1,357,818	1,507,569	1,136,757	1,221,238	1,220,193	1,286,908	1,411,863	393,197	474,297	465,741	640,177	844,917
Pensacola, Florida.....	n.a.	n.a.	n.a.	218,526	204,740	n.a.	n.a.	n.a.	212,343	201,286	n.a.	n.a.	n.a.	47,963	59,405
Peoria, Illinois ¹	280,660	301,088	359,432	354,376	371,943	268,575	283,763	341,988	337,702	348,338	75,359	89,203	92,812	112,723	152,427
Philadelphia, Pennsylvania and New Jersey.....	4,331,634	4,256,008	4,339,193	4,666,008	4,532,894	4,168,018	4,091,333	4,166,008	4,471,476	4,355,634	1,170,389	1,262,450	1,313,111	1,721,028	2,206,925
Phoenix, Arizona.....	664,762	761,615	807,313	921,672	900,331	647,997	739,459	776,268	893,801	864,728	158,102	189,602	177,825	247,206	378,551
Pittsburgh, Pennsylvania.....	2,237,422	2,184,422	2,087,014	2,317,393	2,319,348	2,155,925	2,108,738	1,997,921	2,213,630	2,217,630	592,529	653,175	631,746	784,123	1,020,651
Portland, Oregon and Washington.....	864,605	922,524	893,424	899,123	974,773	822,770	869,082	848,985	859,080	910,269	232,537	257,843	268,172	313,952	460,986
Providence-Pawtucket-Warwick, Rhode Island & Mass. ¹	786,592	817,940	817,196	824,067	849,682	756,478	742,355	780,527	778,364	805,650	209,057	186,688	218,455	266,920	317,385
Reading, Pennsylvania.....	264,263	282,371	277,403	256,673	258,253	250,700	270,916	263,091	245,643	242,483	62,338	70,368	76,175	90,619	118,920
Richmond, Virginia ¹	404,557	467,927	434,850	439,018	459,908	390,990	451,324	413,878	421,317	442,992	115,118	130,388	148,485	179,209	220,895
Rochester, New York ¹	599,717	743,903	890,772	843,789	832,613	574,628	706,702	846,620	815,690	791,272	193,693	238,669	254,724	337,957	438,071
Rockford, Illinois.....	n.a.	n.a.	n.a.	242,179	241,323	n.a.	n.a.	n.a.	230,039	232,015	n.a.	n.a.	n.a.	91,027	113,611
Sacramento, California ¹	527,088	703,485	685,751	794,289	681,489	511,337	679,885	662,194	767,024	664,210	165,337	204,784	198,565	250,602	304,987
St. Louis, Missouri and Illinois ¹	2,053,832	2,068,227	2,313,871	2,263,833	2,472,829	1,977,482	1,972,581	2,223,925	2,169,607	2,368,497	573,311	650,078	677,149	846,270	1,090,076
Salt Lake City, Utah ¹	416,760	503,708	507,052	498,547	492,504	400,722	487,925	489,012	481,660	476,275	82,438	111,286	106,888	119,223	160,015
San Antonio, Texas ¹	631,883	640,529	714,545	641,722	773,825	612,187	621,131	696,025	620,208	758,030	118,197	133,260	150,606	179,603	286,244
San Bernardino-Riverside-Ontario, California.....	800,090	890,844	944,155	993,759	1,112,915	769,832	857,109	907,667	952,331	1,056,598	165,557	208,156	208,186	256,739	345,898
San Diego, California.....	936,152	981,544	1,078,574	1,150,245	1,415,465	897,110	942,540	1,040,034	1,102,276	1,358,521	226,724	241,415	247,021	325,883	518,435
San Francisco-Oakland, California ¹	2,893,346	2,920,861	3,132,359	3,159,202	3,231,583	2,757,002	2,786,388	2,972,965	3,003,096	3,088,144	1,063,405	1,126,574	1,137,744	1,367,764	1,784,327
San Jose, California.....	710,277	874,446	967,067	1,020,384	1,022,568	690,093	853,130	940,164	987,368	1,028,576	211,045	295,716	284,884	392,769	533,229
Scranton, Pennsylvania.....	n.a.	n.a.	n.a.	199,564	155,615	n.a.	n.a.	n.a.	189,150	148,033	n.a.	n.a.	n.a.	56,451	64,203
Seattle-Everett, Washington.....	1,098,982	1,247,758	1,206,634	1,388,549	1,456,948	1,059,289	1,201,764	1,161,967	1,334,176	1,403,346	345,591	422,022	383,269	582,439	798,364
Shreveport, Louisiana.....	215,535	215,208	183,461	256,136	232,102	210,328	207,511	178,122	249,269	227,537	47,754	52,937	44,432	72,388	81,089
South Bend, Indiana ¹	n.a.	234,947	267,141	271,914	273,158	n.a.	226,598	255,427	261,765	259,664	n.a.	69,887	72,782	92,901	128,898
Spokane, Washington.....	226,928	272,222	277,933	266,985	300,590	216,530	259,072	262,554	246,955	282,752	55,372	69,442	65,185	76,256	116,876
Springfield-Chicopee-Holyoke, Mass. and Conn. ¹	419,388	426,410	448,164	507,688	429,146	396,227	408,872	419,422	475,908	402,857	101,036	116,480	129,454	149,436	207,590
Stockton, California.....	n.a.	n.a.	n.a.	283,863	324,933	n.a.	n.a.	n.a.	261,329	299,222	n.a.	n.a.	n.a.	79,244	98,012
Syracuse, New York.....	585,377	590,850	561,134	560,117	630,208	559,913	562,450	535,169	541,261	603,052	139,792	144,605	136,084	176,270	217,070
Tacoma, Washington.....	316,707	247,764	355,041	353,631	378,101	306,775	240,318	345,912	343,984	366,713	74,377	70,770	78,030	121,933	158,167
Tampa-St. Petersburg, Florida.....	741,485	747,817	823,537	823,909	1,055,235	670,238	689,495	749,039	749,161	953,347	139,322	157,583	164,422	214,647	348,336
Toledo, Ohio and Michigan ¹	447,680	560,422	638,717	633,654	728,945	429,148	529,212	611,926	609,770	701,618	123,084	163,080	183,730	231,778	349,258
Trenton, New Jersey.....	286,777	293,599	309,942	285,344	315,819	274,330	283,117	296,862	257,361	296,572	81,841	91,372	104,470	126,711	187,856
Tucson, Arizona.....	250,943	274,320	242,791	283,372	350,147	243,748	264,635	232,798	270,535	333,993	51,986	64,720	60,516	81,353	126,907
Tulsa, Oklahoma.....	434,788	398,949	425,159	470,883	535,334	421,225	385,032	409,287	443,563	516,980	109,689	114,084	126,738	154,848	228,403
Utica-Rome, New York.....	335,493	275,254	261,777	323,792	338,516	323,065	263,275	246,247	315,303	325,301	68,122	68,343	56,225	94,282	104,257
Washington, D.C., Maryland, and Virginia ¹	1,970,929	2,225,415	2,192,120	2,613,185	2,754,450	1,902,880	2,153,317	2,104,809	2,499,094	2,659,261	674,987	864,147	890,582	1,184,471	1,641,845
West Palm Beach, Florida.....	n.a.	n.a.	n.a.	250,766	257,986	n.a.	n.a.	n.a.	227,924	234,115	n.a.	n.a.	n.a.	106,073	171,726
Wichita, Kansas.....	351,668	403,728	355,988	387,176	438,910	340,740	392,004	342,716	371,381	427,066	81,674	99,515	116,878	172,429	217,249
Wilkes-Barre-Hazleton, Pennsylvania.....	296,293	285,013	283,843	328,977	375,044	289,057	276,534	277,455	308,496	360,448	57,074	60,859	56,431	85,565	128,533
Wilmington, Delaware, Maryland, and New Jersey ¹	372,158	415,843	428,542	481,428	443,247	362,203	400,472	413,437	465,252	426,752	154,073	185,446	214,776	214,117	282,974
Worcester, Massachusetts.....	258,342	302,807	320,723	275,185	310,218	246,723	286,080	306,795	261,463	281,040	63,758	83,344	85,435	96,122	126,927
York, Pennsylvania ¹	n.a.	324,038	261,460	279,627	338,198	n.a.	312,091	247,043	267,821	316,692	n.a.	71,952	76,288	83,615	142,602
Youngstown-Warren, Ohio.....	526,835	473,227	544,487	555,327	536,959	505,877	453,866	529,850	538,802	502,445	114,971	121,626	137,245	155,758	223,504
Standard consolidated areas:															
New York-Northeastern New Jersey.....	n.a.	n.a.	n.a.	16,516,895	17,047,705	n.a.	n.a.	n.a.	15,633,289	16,068,525	n.a.	n.a.	n.a.	7,745,357	9,764,226
Chicago, Illinois-Northwestern Indiana.....	n.a.	n.a.	n.a.	8,002,491	8,133,515	n.a.	n.a.	n.a.	7,623,649	7,749,567	n.a.	n.a.	n.a.	3,505,068	4,545,729

¹ SMSA definition changed in 1963 to include additional areas.

² SMSA definition changed in 1965 to include additional areas.

³ SMSA definition changed in 1967 to include additional areas.

⁴ Anaheim - Santa Ana - Garden Grove SMSA shows as part of the Los Angeles SMSA in 1961.

⁵ Solano County deleted from definition of San Francisco SMSA in 1964.

NOTE: For 1961 - 65, data are available for the 100 largest SMSA's (as defined in those years) only. n.a. - Not available

1970 Forms and Instructions

1970 Federal Income Tax Forms

Index

Adjustments to Income
Employee Business Expenses, 6
Moving Expenses, 6
Payments as a Self-Employed Person to a Retirement Plan, 7
Sick Pay Exclusion, 6

Balance Due or Refund
Under \$1, 3

Business Income and Expenses, 14

Credits

Foreign Tax, 7
Investment, 7
Retirement Income, 7

Deductions, Itemized

Auto License Fees, 7
Casualty Losses, Thefts, 9
Child Care, 8
Contributions, 8
Education Expenses, 9
Interest Expense, 8
Medical and Dental Expense, 7
Miscellaneous Deductions, 8
Standard vs. Itemized, 5
Taxes, 7
Optional State Sales Tax Tables, 22
State Gasoline Tax Table, 8

Estimated Tax, Declarations of, 6

Exemptions

Age 65 or over, 4
Blindness, 4
Birth or Death of Dependent, 5
Children, Other Dependents, 4
Death, in Case of, 4
Foster Child, 5
Student Dependents, 5

Farm Income and Expenses, 14 and 15

Filing Requirements

When to File, 3
Where to File, 3
Who Must File, 3

Filing Status

Certain Married Individuals Living Apart, 4
Married Persons, Joint or Separate Returns, 4
Unmarried Head of Household, 4
Widows and Widowers, 4

Form 1040, Schedules, and Attachments
Assembly, 3

Deceased Taxpayers, 3
Form W-2 Missing or Incorrect, 3
How to Prepare and Use, 2 and 3
Rounding off to Whole Dollars, 3
Sample of Filled-in Form, 2
Social Security Number, 3
Where to Get Forms, 3

Income

Bond Discount, 9
Capital Gain Distributions, 9
Dividends and Other Distributions, 5 and 9

Exclusion, 9

Earned Income from Sources Outside U.S., 3

Estates and Trusts, 12

Income to be Reported, 5

Income Not to be Reported, 5

Interest, 5 and 9

Miscellaneous Income and Loss, 6

Nontaxable Distributions, 9

Partnerships, 12

Pensions and Annuities, 12

Rent and Royalty Income, 12

Restricted Stock, Payment in, 5

Small Business Corporations, 12

Wages, Salaries, Tips, etc., 5

Marital Status, 4

Members of Armed Forces, 3

Exclusion for Military Combat Pay, 5

Payments

Credit for Federal Taxes on Gasoline, Special Fuels, and Lubricating Oil, 7
Credit for Taxes Paid by Regulated Investment Companies, 7

Estimated Tax, 6

Excess Social Security Tax Withheld, 7

How to Pay, 3

Income Tax Withheld, Federal, 6

Penalty for Failure to Pay Tax, 6

Sales and Exchanges of Property—Capital Gains and Losses, etc., 10 and 11

Taxes—Types—Computations

Alternative Tax, 6 and 10

Computation by IRS, 2

Income Averaging, 5

Minimum Tax on Items of Tax Preference, 7

Recomputing Prior Year Investment Credit, 7

Self-Employment Tax, 7

Surcharge, 1

Tip Income, Tax on, 7

Tax Rate Schedules X, Y, and Z, 21

Tax Surcharge Tables, A, B, and C, 21

Tax Tables, 16-20

The 1970 Federal tax forms use the same approach as last year's but we have tried to make improvements which taxpayers felt would be helpful. These include the printing of the instructions separately, the use of the back of Form 1040 for the tax computation, and the printing of some of the schedules back-to-back.

The forms also reflect several changes made by the Tax Reform Act of 1969. Among the more important ones are:

● A new low-income allowance which saves many people from paying income tax and reduces the tax for many others. This allowance is built into the optional tax tables so no separate figuring is necessary.

● All personal exemptions are increased from \$600 to \$625 for 1970 (with further increases in later years).

● Returns are no longer required from single persons with incomes under \$1,700, nor generally from married persons filing jointly with incomes under \$2,300. These figures are increased by \$600 if the individual or his spouse is 65 or older, and by an additional \$600 if both are 65 or older.

In view of the above changes, several million people no longer need file Form 1040.

● The optional tax tables have been extended from \$5,000 to \$10,000. This eliminates the need for percentage tax computations by many people who do not itemize their deductions.

● The tax surcharge, which was 10 percent last year, was reduced to 5 percent for the first half of 1970 and eliminated altogether for the last half of the year. This means the surcharge is figured at the average rate of 2.5 percent for the whole of 1970.

● Many more taxpayers can now choose to have the Internal Revenue Service figure their tax for them. (See page 2 of the instructions.)

● A new minimum tax has been established for taxpayers who have certain "tax preference" items such as accelerated depreciation, stock options, and long-term capital gains. This additional tax will apply only to certain high-income taxpayers.

Many other provisions of the new law will take effect in 1971 and later years. They will be incorporated in the Declaration of Estimated Tax (Form 1040-ES) for 1971, as well as in other forms as they are issued.

/s/ Randolph W. Thrower

Randolph W. Thrower,
Commissioner of Internal Revenue

This package contains the following:

Form 1040—U.S. Individual Income Tax Return

Schedules A & B—Itemized Deductions AND Dividend and Interest Income

Schedule C—Profit (or Loss) From Business or Profession

Schedule D—Sales or Exchanges of Property

Schedules E & R—Supplemental Income Schedule AND Retirement Income Credit Computation

Schedule F—Farm Income and Expenses

Form 4136—Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

See sample filled-in Form 1040 on page 2 ►►

Department
of the
Treasury



Internal
Revenue
Service

Peel off the blue label below and place it in the address area of the Form 1040 you file. ▼

Postage and fees paid

Official Business
POSTMASTER. This
matter must be for-
warded and delivered
without payment of
postage due. If for-
warding address is to
a foreign country, or
if no forwarding ad-
dress, treat in ac-
cordance with sec-
tion 355.56, Postal
Manual.

You may find it helpful in preparing your Form 1040 for 1970 to follow these steps

1. Collect records relating to 1970 income including Forms W-2 and 1099.

2. Unless you are sure that you will not benefit by itemizing deductions, collect records of medical and dental expenses, charitable contributions, real estate taxes, State income tax, home mortgage interest, etc. See instruction, "Should You Use the Standard Deduction or Should You Itemize Your Deductions?" for line 19 on page 5.

3. Peel off mailing label and stick on the return you file. Check for and correct

any errors in social security number, name and address.

4. Check filing status and enter exemptions (lines 1 through 11).

5. Follow lines 12 through 17. Complete any necessary supporting schedules for income and adjustments to arrive at adjusted gross income on line 18.

6. If you itemize deductions, fill out Schedule A.

7. If you do not itemize deductions and line 18 is under \$10,000, find tax in Tax Tables 1 through 15. If you itemize

deductions, or line 18 is \$10,000 or more, fill in the tax computation, Part IV. In addition, use the Tax Surcharge Tables to figure your surcharge.

8. Check Parts V (Credits), VI (Other Taxes) and VII (Other Payments) on other side and carry totals to page 1. Enter withholding and estimated tax on page 1.

9. Compute balance due or overpayment.

10. Verify all entries, check arithmetic, and sign return.

You may have IRS compute your tax

If your income on line 18 is \$20,000 or less, and consists only of wages or salaries and tips, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemizing your actual deductions, you may have the Service figure your tax for you.

If you want the Service to do this, fill in lines 1 through 18, and 24, 26, 27, and 28, if applicable. (For your convenience, the lines you are required to fill in are identified by stars (★) on the Form 1040 facsimile, below.) Skip lines 19 through 23, 25, and 29 through 32. If you are entitled to a retirement

income credit, attach Schedule R, and enter "RIC" on line 22. If you are filing a joint return, show husband's and wife's income separately in the space to the left of the entry space for line 18. The Service will then compute your tax and refund any overpayment or bill you for any amount you owe.

Computing your tax in an uncomplicated situation

If your income is under \$10,000 and consists only of wages and not more than \$100 of dividends or interest (lines 12, 13c, and 14), and you are not itemizing your actual deductions, all the required entries for figuring your tax are on the front (page 1) of Form 1040. (You will need to make entries on page 2 and carry totals to the applicable lines on page 1 if your situation is more com-

plicated and you claim adjustments on line 17, claim credits on line 22, owe other taxes on line 24, and claim payments against tax on lines 27 and 28.)

The following filled-in facsimile of Form 1040 gives an example showing you need make entries only on page 1 to figure your tax in a simple situation.

Example: John F. and Mary Brown have two (2) dependent children. Mr.

Brown's Form W-2 shows wages of \$9,875 and Federal income tax withheld of \$1,096.42. They received \$90 dividends from their joint stockholdings and \$100 interest. Instead of itemizing their actual deductions they choose to find their tax in Tax Table 4, which has their standard deduction built in. Mr. and Mrs. Brown are filing a joint return and are claiming four (4) exemptions on line 11.

(Be sure to complete top of form (including lines 1 through 11) and the question at top of page 2)

Income	12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12	9,875	00	★
	13a Dividends (see pages 5 and 9 of instr.) \$ 90.00 13b Less exclusion \$ 90.00 Balance ▶	13c	0		★
	(Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)				
	14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100)	14	100	00	★
	15 Income other than wages, dividends, and interest (from line 40)	15	0		★
Income	16 Total (add lines 12, 13c, 14 and 15)	16	9,975	00	★
	17 Adjustments to income (such as "sick pay," moving expense, etc., from line 45).	17	0		★
	18 Adjusted gross income (subtract line 17 from line 16)	18	9,975	00	★
Tax and Surcharge	19 Tax (Check if from: Tax Tables 1-15 <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Schedule D <input type="checkbox"/> or Schedule G <input type="checkbox"/>	19	1,091	00	
	20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.)	20	27	00	
	21 Total (add lines 19 and 20)	21	1,118	00	
Payments and Credits	22 Total credits (from line 55)	22	0		
	23 Income tax (subtract line 22 from line 21)	23	1,118	00	
	24 Other taxes (from line 61)	24	0		★
	25 Total (add lines 23 and 24)	25	1,118	00	
	26 Total Federal income tax withheld (attach Forms W-2 to back)	26	1,096	42	★
Due or Refund	27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit)	27			★
	28 Other payments (from line 65)	28			★
	29 Total (add lines 26, 27, and 28)	29	1,096	42	
Due or Refund	30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return ▶	30	21	58	
	31 If line 29 is larger than line 25, enter OVERPAYMENT ▶	31			
	32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ \$; (b) Refunded ▶ \$				

**New Bonus
Interest Rate!**




Buy U.S. Savings Bonds
Where you work or bank

Form **1040**

US

Department of the Treasury / Internal Revenue Service

Individual Income Tax Return **1970**

For the year January 1–December 31, 1970, or other taxable year beginning _____, 1970, ending _____

Please print or type	First name and initial (If joint return, use first names and middle initials of both)	Last name	Your social security number
	Present home address (Number and street or rural route)		Spouse's social security number
	City, town or post office, State and ZIP code		Occu- pation Yours _____ Spouse's _____

Filing Status—check only one:

- 1 ☐ Single; 2 ☐ Married filing jointly (even if only one had income)
 3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here ▶
 4 ☐ Unmarried Head of Household
 5 ☐ Surviving widow(er) with dependent child
 6 ☐ Married filing separately and spouse is not filing

Exemptions

- | | Regular / 65 | or over / Blind | Enter number of boxes checked |
|---|--------------------------|--------------------------|-------------------------------|
| 7 Yourself | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Spouse (applies only if item 2 or 6 is checked) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 First names of your dependent children who lived with you | | | Enter number ▶ |
| 10 Number of other dependents (from line 34) | | | ▶ |
| 11 Total exemptions claimed | | | ▶ |

Please attach Copy B of Form W-2 to back

Income	12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12	
	13a Dividends (see pages 5 and 9 of instr.) \$	13b Less exclusion \$	Balance ▶ 13c
	(Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)		
	14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100)	14	
	15 Income other than wages, dividends, and interest (from line 40)	15	
	16 Total (add lines 12, 13c, 14 and 15)	16	
	17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	17	
18 Adjusted gross income (subtract line 17 from line 16)	18		

- See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
 ● If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables. Enter tax on line 19.
 ● If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

Tax and Surcharge	19 Tax (Check if from: Tax Tables 1–15 <input type="checkbox"/> , Tax Rate Schedule X, Y, or Z <input type="checkbox"/> , Schedule D <input type="checkbox"/> , or Schedule G <input type="checkbox"/>)	19	
	20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.)	20	
	21 Total (add lines 19 and 20)	21	
	22 Total credits (from line 55)	22	
Payments and Credits	23 Income tax (subtract line 22 from line 21)	23	
	24 Other taxes (from line 61)	24	
	25 Total (add lines 23 and 24)	25	
	26 Total Federal income tax withheld (attach Forms W-2 to back)	26	
Bal. Due or Refund	27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit)	27	
	28 Other payments (from line 65)	28	
	29 Total (add lines 26, 27, and 28)	29	
	30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return	30	
Sign here	31 If line 29 is larger than line 25, enter OVERPAYMENT	31	
	32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ \$; (b) Refunded ▶ \$		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____	Signature of preparer other than taxpayer, based on all information of which he has any knowledge. _____ Date _____ Address _____
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16-81168-1

Page 2 Form 1040 (1970)

Attach Copy B of Form W-2 here. ►

Foreign Accounts
(check
appropriate box)Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No.
If "Yes," attach Form 4683. (For definitions, see Form 4683.)**PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)**

33 (a) NAME	(b) Relation- ship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did depend- ent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS includ- ing dependent.
				\$	\$

34 Total number of dependents listed above. Enter here and on line 10. ►

PART II.—Income other than Wages, Dividends, and Interest

35 Business income (or loss) (attach Schedule C)	35	
36 Sale or exchange of property (attach Schedule D)	36	
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37	
38 Farm income (or loss) (attach Schedule F)	38	
39 Miscellaneous income (state nature and source)	39	
40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15	40	

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41	
42 Moving expense (attach Form 3903)	42	
43 Employee business expense (attach Form 2106 or other statement)	43	
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44	
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17	45	

PART IV.—Tax Computation

46 Adjusted gross income (from line 18)	46	
47 (a) If you itemize deductions, enter total from Schedule A, line 22 (b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)	47	
48 Subtract line 47 from line 46	48	
49 Multiply total number of exemptions claimed on line 11, by \$625	49	
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	
51 Tax. Enter here and on line 19	51	

PART V.—Credits

52 Retirement income credit (attach Schedule R)	52	
53 Investment credit (attach Form 3468)	53	
54 Foreign tax credit (attach Form 1116)	54	
55 Total credits (add lines 52, 53, and 54). Enter here and on line 22	55	

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE)	56	
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57	
58 Minimum tax. See instructions on page 7. Check here <input type="checkbox"/> , if Form 4625 is attached	58	
59 Social security tax on unreported tip income (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24	61	

PART VII.—Other Payments

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62	
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63	
64 Regulated Investment Company Credit (attach Form 2439)	64	
65 Total (add lines 62, 63, and 64). Enter here and on line 28	65	

Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed the preceding year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office, and at many banks and post offices:

Schedule A for itemized deductions;

Schedule B for gross dividends and other distributions on stock in excess of \$100, and interest income in excess of \$100;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property;

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit;

Schedule SE for reporting net earnings from self-employment; and

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4625, Computation of Minimum Tax; and

Form 4683, U.S. Information Return on Foreign Bank and Other Financial Account(s).

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1971 editions), may be purchased for 75 cents per copy from either the Superintendent of Documents, Washington, D.C. 20402; or from the District Director.

You may also obtain other publications referred to in these instructions free from the District Director.

Who Must File

You must file a return if:

(1) You are **Single**, an **unmarried Head of Household**, or **Surviving Widow(er)** with a dependent child; and your income was **\$1,700 or more (\$2,300 if 65 or over)**.

(2) You are a **married person** entitled to file jointly and your combined (husband's and wife's) income is **\$2,300 or more (\$2,900 if either you or your spouse is 65 or over, \$3,500 if both 65 or over)**, provided:

(a) You and your spouse had the same household as your home at the close of the taxable year,

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of **\$600 or more**.

You must also file a return and pay any tax due if you have net earnings from self-employment of **\$400 or more**. See Schedule SE.

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 (relating to income from sources within possessions of the United States) must file a return if he had income of **\$600 or more**.

Where to File.—With the Internal Revenue Service Center for your region. Use envelope mailed to you or see addresses below.

Addresses of Internal Revenue Offices

If your legal residence or principal place of business is in	Use this mailing address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

When to File.—As soon as possible after January 1, but not later than April 15.

How to Pay.—Make check or money order payable to "Internal Revenue Service" for full amount on line 30. Write your social security number on your check or money order. If line 30 is less than \$1, do not pay.

Refund Under \$1.—Will be refunded only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach Form 2555.

Social Security Number.—If your social security number as shown on the label is incorrect or you did not receive a labeled return, enter your correct social security number in the space provided on the return. If you are married, also enter your spouse's number.

If you have no number, file application Form SS-5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due 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 (if different from social security number).

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1970, or in 1971 before filing a return for 1970, 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 in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach Form 1310.

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation and deductions on the official return forms and schedules. If you need more space, attach statements following the format of the official forms and attach them in the same order. Also enter the totals shown on the supporting statements on the appropriate lines of the official forms.

How to Assemble Your Return.—

(1) Attach Forms W-2, if any, to back of Form 1040. (2) Attach required schedules in alphabetical order. (3) Attach required forms in numerical order.

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 by January 31, or if Form W-2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—Regardless of who prepares your return it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person(s), firm or corporation who prepares a taxpayer's return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

Instructions for Page 1 of Form 1040

Filing Status

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing 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 husband is a serviceman serving in a combat zone, or in an area in direct support of such combat zone under conditions that qualify him for Hostile Fire Pay. In this instance, the wife should write in the space provided for her husband's signature that he is in military service in a "combat zone."

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. 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 it, the other must.

How To Prepare a Separate Return.—A husband and wife may file separate returns if

each had income of his own or if only one had income.

If you file a separate return, check the box on line 3 or line 6, whichever is applicable. If you checked the box on line 3, "Married filing separately and spouse is also filing a 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.

Each should report his (her) own income, exemptions and deductions on his (her) separate return. 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 Publication 555, Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low income allowance which for a separate return is \$100 plus \$100 for each exemption claimed on line 11 but limited to \$500.

If you checked the box on line 6, "Married filing separately and spouse is not filing a return," check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

Certain Married Individuals Living Apart.—A married individual may be considered to be unmarried if:

- (1) He (she) files a separate return;

- (2) He (she) maintains as his (her) home a household which for more than one-half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

- (3) He (she) furnishes more than one-half of the cost of maintaining the household; and
- (4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the \$500 standard deduction limitation if married filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may use "Unmarried Head of Household" rates if they qualify for this "unmarried" treatment.

If you qualify as a "certain married individual living apart," you should check the "Single" box on line 1 as your filing status unless you also qualify as "Unmarried Head of Household." In that case, check the "Unmarried Head of Household" box on line 4.

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 (and not remarried) 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 then be filed for the year. You may also be entitled to the benefits of joint return rates for the two 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 person who qualifies as a "Head of Household." (See Tax Rate Schedule Z and Tax Tables.) 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 a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence,

was occupied as the principal place of abode and as a member of such household by (a) any related person other than your unmarried child or stepchild (see list on this page) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though such child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has

died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Tax Rate Schedule Y and Tax Tables.) You may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains 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) was entitled to file a joint return with her husband (or his wife) for the year of death.

Exemptions (\$625 for Each Allowable Exemption)

Lines 7 and 8—You and Your Wife.

For You.—As the taxpayer, you 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, 1970, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1971, you get the additional exemption for age on your return for 1970.

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you 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. Other-

wise, your wife's (husband'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 1970, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect 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°.

Lines 9 and 10—Children, Other Dependents.—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1970.

If you claim other dependents, complete columns (a) through (f) on page 2, line 33. If dependent died or was born during year, write in column (c) "D" for died or "B" for born. Enter on line 10 the total number of dependents shown on line 34.

Each dependent claimed must meet all of the following tests:

1. **Income.**—Received less than \$625 income. (If the child was under 19 or was a full-time student, this limitation does not apply.)

2. **Support.**—Received more than half of his support from you (or from husband or wife if a joint return is filed). See "Definition of Support" on page 5.

3. **Married Dependents.**—Did not file a joint return with husband or wife.

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.**—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

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

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support is the expense incurred by the one furnishing it. If an item of support is furnished in the form of property or lodging, the amount of support attributable

to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half the support of your child who is a student, disregard amounts he received as scholarships.

Student Dependency and Exemption.—For rules, see Publication 532, Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules, see Publication 501, Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You can claim a full \$625 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see Form 2120, Multiple Support Declaration.

Reporting Your Income

All income, in whatever form received, that 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 That Must Be Reported.—

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from business or profession.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (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 That 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 certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursements for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.

Line 12—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive 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 1970," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1970," 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 instructions for line 43 for 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. Also see lines 59 and 60.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See Publication 525, Taxable Income and Nontaxable Income, for further details and irrevocable election to report the value of restricted property at time of receipt in order to get possible capital gain treatment at a later date.

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 your meals are furnished at your place of employment for the convenience of your employer, or you are required to accept lodging at your place of employment as a condition of your employ-

ment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month he served in a combat zone, or in an area in direct support of such combat zone under conditions that qualified him for Hostile Fire Pay, and each month 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 1970 by the Armed Forces ordinarily do not include these payments. If you have any doubt 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 line 12, and attach the certificate to your return. If you are issued a corrected Form W-2, include in line 12 the amount shown on that form.

Line 13a—Dividends.—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and non-taxable distributions, if any). If over \$100, also list in Schedule B, Part I.

Note: If you received capital gain distributions 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 distributions on line 39, and identify the source as "50% of cap. gain dist."

Line 13b—Exclusion.—See "Dividends Exclusion" on page 9.

Line 14—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.

Tax—Credits—Payments—

Line 19—Tax.—Find your tax in Tax Tables 1-15 if you do not itemize deductions and line 18 is under \$10,000. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is \$10,000 or more.

Should You Use the Standard Deduction or Should You Itemize Your Deductions?—It will probably be to your advantage to use the standard deduction if your answer to the following question is yes.

Are your actual deductions for charitable contributions, medical expenses, interest, taxes, etc., (see pages 7-9) less than the higher amount you come up with after figuring a. and b., below?

- \$200 (\$100 if married, filing separately), plus \$100 for each personal exemption, limited to \$1,000 (\$500 if married, filing separately); or
- 10 percent of line 18, Form 1040, limited to \$1,000 (\$500 if married, filing separately).

If your answer to the above question is yes, and line 18, Form 1040, is less than \$10,000, you get the standard deduction only by using Tax Tables 1 through 15 in the Form 1040 instructions to find your tax. If line 18 is \$10,000 or more, you get the standard deduction by filling in line 47, Form 1040, according to instruction (b) on that line of the form.

If your answer to the above question is no, itemize your deductions. But you should also find your tax in Tax Tables 1 through 15 in the Form 1040 instructions, as well as compute your tax by itemizing your actual deductions if:

- Line 18, Form 1040, is less than \$10,000 and your itemized deductions are \$1,100 or less; and
- You are not married, filing separately.

You should then enter the lower of these two taxes on line 19, Form 1040.

Income Averaging.—If your income has increased substantially this year, it may be to

your advantage to figure your tax before surcharge under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

Alternative Tax.—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

Line 26—Federal Income Tax Withheld.—On this line include the total income tax withheld as shown on Forms W-2.

Line 27—Estimated Tax Payments.—If you and your spouse filed a joint declaration of estimated tax for 1970 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1970 and you elect to file a joint income tax return for the year, enter on this line the sum of the amounts paid on the separate declarations. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year.—Subtract the sum of lines 63 and 64 from line 29 and see if the result is less than 80 percent (66½ percent for farmers and fishermen) of an amount equal to the total tax on line 25 less the sum of lines 58, 59, 60 and 63. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "penalty-estimated tax" and increase line 30 or decrease line 31 accordingly.

Line 29.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount in the space to the left of the entry line. Also include it in the total for line 29.

Line 30—Balance Due.—

Penalty for Failure to Pay Tax.—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent on the unpaid amounts.

Line 32(a)—Overpayments Credited to 1971 Estimated Tax.—Amounts elected for credit to estimated tax will be applied to the account under the number shown on the return as "Your social security number," unless the return is accompanied by a statement requesting that the credit be applied to your spouse's account. This request should include your spouse's social security number, if not shown on the return.

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1971 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, contact an Internal Revenue Service Office.

Instructions for Page 2 of Form 1040

PART II.—Income

Other than Wages, Dividends, and Interest

Line 39—Miscellaneous Income.—Report here certain types of income you cannot find a specific place for on your return or related schedules. Identify the source of income reported, and also report amounts received as alimony, separate maintenance, prizes and awards, as well as recoveries of bad debts and other items that reduced your tax in a prior year. Any refund of State income tax should also be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken for a prior year. 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 State notifies you of the overpayment.

You may also report certain capital gain distributions on this line. See "Line 13a—Dividends," on page 5.

Net Operating Loss.—If, in 1970, your business or profession lost money, or 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 1970 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after 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 "carry-back" entitles you to a refund, use Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1970, you should enter it as a "minus" figure under "Miscellaneous income" and attach your computation.

PART III.—Adjustments to Income

Line 41—Sick Pay Exclusion.—You should exclude from income amounts you received under a wage continuation plan for the period

during which you were absent from work because of personal injuries or sickness. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions. However, there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

See Form 2440 for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 42—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move househunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See Form 3903 and Publication 521, Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for or reimbursement of moving from one residence to another that is attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W-2 your employer gives you.

Line 43—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.**—These are deductible if you are temporarily away on business at least overnight from the general area where

your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

(c) **Outside Salesman.**—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 engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) **Other Business Expenses.**—If you itemize deductions on Schedule A, 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 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 make and did make to your employer an adequate accounting for your expenses. 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 have established the 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 deduct, in addition to parking fees and tolls, the cost of operation figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles of business use, and 9 cents a mile for such use in excess of 15,000 miles, rather than deduct the actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

Use of this simplified method is optional on a yearly basis. However, it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

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 line 39, under "Miscellaneous 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 line 43. If you itemize deductions, the unreimbursed portion of other business expenses may be deducted on Schedule A, under "Miscellaneous deductions."

(c) If the expenses equaled the payments (or the expenses exceeded the payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

Note: If your employer included the reimbursement on Form W-2, attach a statement containing the information asked for under the caption "Additional Information," on page 6, and include the total expense on line 43.

Line 44—Payments as a Self-employed Person to a Retirement Plan.—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see Form 2950SE.

PART V.—Credits

Line 52—Retirement Income Credit.—See instructions for Schedule R.

Line 53—Investment Credit.—See Form 3468 for exceptions and conditions under which the investment credit may continue to be taken.

Line 54—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. See Form 1116.

Note: For "Throwback Credit," see instruction for line 29 on page 6.

PART VI.—Other Taxes

Line 56—Self-employment Tax.—Enter amount shown on line 9, Part III, Sch. SE.

Line 57—Tax from Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

Line 58—Minimum Tax.—Form 4625, Computation of Minimum Tax, must be filed if an individual has items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of \$15,000 even though there is no minimum tax due.

Lines 59 and 60—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 or railroad retirement tax, you must pay these taxes with your income tax return.

If you owe any such taxes on tips you reported to your employer, he will show the amount due on your Form W-2. Enter that amount on line 60.

For unreported tips subject to social security tax, attach Form 4137 and enter the tax on line 59. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. Include the tax on line 59 and write "RR tax on tips" in the space to the left of the entry space for line 59.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

PART VII.—Other Payments

Line 62—Excess Social Security Tax Withheld—Two or More Employers.—If you worked for two or more employers in 1970 and you received FICA wages totaling more than \$7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

a. Add:

(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W-2 for 1970..... \$

(2) Uncollected employee tax on tips, if any, as shown on all Forms W-2 for 1970..... \$

b. Total of (1) and (2)..... \$

c. Subtract \$374.40

d. Enter balance on Form 1040, line 62..... \$

Note: If you worked for only one employer and he withheld more than \$374.40 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1970 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than \$7,800, you are entitled to claim on line 62 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see Form 4469.

Line 63—Credit for Federal Taxes on Gasoline, Special Fuels, and Lubricating Oil.—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in noncommercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used after June 30, 1970 (1) on a farm for farming purposes, (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. Attach Form 4136.

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach Copy B of Form 2439.

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See instruction "Should You Use the Standard Deduction or Should You Itemize Your Deductions?" for line 19 on page 5.)

Medical and Dental Expenses

You may deduct, within the limits of lines 1, 3 and 7, 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 his support from you, whether or not the dependent had \$625 or more income.

If you pay someone for both nursing and domestic duties, you may deduct only the nursing cost.

You May Deduct Payments To or For.—Physicians, dentists, nurses, and other professional practitioners; drugs or medicines; hospitals; transportation necessary to get medical care (instead of actual expenses for gas, oil, etc., you may figure your deduction at the rate of 6 cents a mile); eyeglasses, dentures, medical or surgical appliances, braces, etc.; X-ray examinations or treatment; premiums on hospital or medical insurance; and meals and lodging if part of cost of care in a hospital or similar institution.

You May Not Deduct Payments For.—Funeral expenses and cemetery plot; illegal operations or drugs; travel ordered or sug-

gested by your doctor for rest or change; premiums on life insurance; cosmetics.

Medical Care Insurance.—You may deduct an amount equal to one-half (but not more than \$150) of the insurance premiums paid without regard to the limitation on line 7. The other one-half, plus any excess over the \$150 limit, is deductible subject to the 3 percent limitation shown on line 7. The monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax that is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

The 1 percent and 3 percent limitations (see lines 3 and 7) apply in all cases, regardless of your age, or the age of your wife or other dependents.

Taxes

You may 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.

If the amount you paid for your automobile tags is based on the value of the automobile, you may deduct as personal property tax the part based on the value of the automobile.

If you had any other deductible tax which does not fall in one of the five categories shown on Schedule A, describe the tax and enter below "Personal property."

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Schedules C, E, or F.

You May Deduct.—Real estate taxes; State and local gasoline taxes; general sales taxes; State and local income taxes; and personal property taxes.

You May Not 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, driver's licenses; water taxes; taxes you paid for another person; alcoholic beverage, cigarette, and tobacco taxes; or 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.

In general, you may not deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

For persons with incomes under \$10,000 who do not itemize deductions on Schedule A, Form 1040.

Select the Tax Table that covers the total number of exemptions. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on Form 1040, line 18. Then read across to the column heading describing your marital status. Enter the tax you find there on Form 1040, line 19.

Married persons filing separate returns: Choose either the low income allowance or percentage standard deduction to

figure your tax, but if one uses the percentage standard deduction, then both must use it. **If you are a married person living apart** from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using the tax tables below.

Table 1—Returns claiming ONE exemption (Do not use this table if you itemize deductions.)

If adjusted income is—		And you are—				If adjusted income is—		And you are—				If adjusted income is—		And you are—				If adjusted income is—		And you are—				If adjusted income is—		And you are—				If adjusted income is—		And you are—							
At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—	At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—	At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—	At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—	At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—	At least	But less than	Single, not head of house-hold	Head of house-hold	Married filing a separate return claiming—	Married filing a separate return claiming—				
		Your tax is—						Your tax is—						Your tax is—								Your tax is—						Your tax is—						Your tax is—					
\$0	\$700	\$0	\$0	\$0	\$1,650	\$1,675	\$0	\$0	\$121	\$126	\$2,625	\$2,650	\$204	\$199	\$278	\$267	\$4,200	\$4,250	\$534	\$512	\$576	\$534	\$6,150	\$6,200	\$895	\$847	\$987	\$921	\$8,100	\$8,150	\$1,302	\$1,211	\$1,455	\$1,380					
700	725	0	0	2	1,675	1,700	0	0	124	129	2,650	2,675	210	205	282	271	4,250	4,300	542	520	586	542	6,200	6,250	905	856	998	932	8,150	8,200	1,313	1,221	1,468	1,393					
725	750	0	0	0	1,700	1,725	0	0	128	132	2,675	2,700	216	211	287	275	4,300	4,350	551	528	595	551	6,250	6,300	915	865	1,009	943	8,200	8,250	1,324	1,231	1,480	1,405					
750	775	0	0	0	1,725	1,750	3	3	132	136	2,700	2,725	222	217	291	279	4,350	4,400	559	536	605	559	6,300	6,350	925	874	1,020	954	8,250	8,300	1,336	1,241	1,493	1,418					
775	800	0	0	0	1,750	1,775	8	8	136	139	2,725	2,750	228	223	295	283	4,400	4,450	568	544	614	568	6,350	6,400	935	883	1,031	965	8,300	8,350	1,347	1,251	1,505	1,430					
800	825	0	0	0	1,775	1,800	13	13	139	143	2,750	2,775	235	229	299	286	4,450	4,500	576	552	624	576	6,400	6,450	945	892	1,042	976	8,350	8,400	1,358	1,261	1,518	1,443					
825	850	0	0	2	1,800	1,825	18	18	143	146	2,775	2,800	241	235	304	290	4,500	4,550	585	561	633	585	6,450	6,500	955	901	1,053	987	8,400	8,450	1,369	1,271	1,530	1,455					
850	875	0	0	5	1,825	1,850	24	24	147	150	2,800	2,825	247	241	308	294	4,550	4,600	594	569	643	594	6,500	6,550	964	910	1,064	998	8,450	8,500	1,381	1,281	1,543	1,468					
875	900	0	0	9	1,850	1,875	29	29	151	153	2,825	2,850	254	247	312	298	4,600	4,650	602	577	652	602	6,550	6,600	974	919	1,075	1,009	8,500	8,550	1,392	1,290	1,555	1,480					
900	925	0	0	12	1,875	1,900	34	34	155	157	2,850	2,875	260	253	317	302	4,650	4,700	611	585	662	611	6,600	6,650	984	928	1,086	1,020	8,550	8,600	1,403	1,300	1,568	1,493					
925	950	0	0	16	1,900	1,925	39	39	159	160	2,875	2,900	266	259	322	306	4,700	4,750	619	593	671	619	6,650	6,700	994	937	1,097	1,031	8,600	8,650	1,414	1,310	1,580	1,505					
950	975	0	0	19	1,925	1,950	45	45	163	164	2,900	2,925	273	265	327	309	4,750	4,800	628	601	681	628	6,700	6,750	1,004	946	1,108	1,042	8,650	8,700	1,426	1,323	1,593	1,518					
975	1,000	0	0	23	1,950	1,975	50	50	167	168	2,925	2,950	279	271	331	314	4,800	4,850	636	609	690	636	6,750	6,800	1,014	955	1,119	1,053	8,700	8,750	1,437	1,330	1,608	1,533					
1,000	1,025	0	0	26	1,975	2,000	55	55	171	171	2,950	2,975	286	277	336	318	4,850	4,900	645	617	701	645	6,800	6,850	1,024	964	1,130	1,064	8,750	8,800	1,448	1,340	1,618	1,543					
1,025	1,050	0	0	30	2,000	2,025	60	60	175	178	3,000	3,025	292	283	342	324	4,900	4,950	653	625	712	653	6,850	6,900	1,034	974	1,141	1,075	8,800	8,850	1,459	1,350	1,630	1,555					
1,050	1,075	0	0	33	2,025	2,050	66	66	179	182	3,025	3,050	302	292	348	329	4,950	5,000	662	633	723	662	6,900	6,950	1,044	982	1,155	1,088	8,850	8,900	1,471	1,360	1,644	1,569					
1,075	1,100	0	0	37	2,050	2,075	71	71	183	182	3,050	3,100	315	305	358	337	5,000	5,050	671	642	734	671	6,950	7,000	1,054	991	1,168	1,097	8,900	8,950	1,482	1,370	1,658	1,580					
1,100	1,125	0	0	40	2,075	2,100	77	76	187	186	3,100	3,150	329	318	367	346	5,050	5,100	679	650	745	681	7,000	7,050	1,063	1,000	1,180	1,108	8,950	9,000	1,493	1,380	1,672	1,593					
1,125	1,150	0	0	44	2,100	2,125	82	81	191	189	3,150	3,200	343	332	377	354	5,100	5,150	688	658	756	690	7,050	7,100	1,073	1,009	1,193	1,119	9,000	9,050	1,504	1,389	1,686	1,605					
1,150	1,175	0	0	47	2,125	2,150	88	87	195	193	3,200	3,250	358	345	386	363	5,150	5,200	697	667	767	701	7,100	7,150	1,083	1,018	1,205	1,130	9,050	9,100	1,516	1,399	1,700	1,618					
1,175	1,200	0	0	51	2,150	2,175	93	92	199	196	3,250	3,300	371	358	396	371	5,200	5,250	707	676	778	712	7,150	7,200	1,093	1,027	1,218	1,143	9,100	9,150	1,527	1,409	1,714	1,630					
1,200	1,225	0	0	54	2,175	2,200	99	97	203	200	3,300	3,350	380	366	405	380	5,250	5,300	717	685	789	723	7,200	7,250	1,103	1,036	1,230	1,155	9,150	9,200	1,538	1,419	1,728	1,644					
1,225	1,250	0	0	58	2,200	2,225	105	102	207	204	3,350	3,400	388	374	415	388	5,300	5,350	727	694	800	734	7,250	7,300	1,113	1,045	1,243	1,168	9,200	9,250	1,549	1,429	1,742	1,658					
1,250	1,275	0	0	61	2,225	2,250	110	108	211	207	3,400	3,450	397	382	424	397	5,350	5,400	737	703	811	745	7,300	7,350	1,123	1,054	1,255	1,180	9,250	9,300	1,561	1,439	1,756	1,672					
1,275	1,300	0	0	65	2,250	2,275	116	113	215	211	3,450	3,500	405	390	434	405	5,400	5,450	747	712	822	756	7,350	7,400	1,133	1,063	1,268	1,193	9,300	9,350	1,572	1,449	1,770	1,686					
1,300	1,325	0	0	68	2,275	2,300	122	118	219	214	3,500	3,550	414	399	443	414	5,450	5,500	757	721	833	767	7,400	7,450	1,143	1,073	1,280	1,205	9,350	9,400	1,583	1,459	1,784	1,700					
1,325	1,350	0	0	72	2,300	2,325	127	123	223	218	3,550	3,600	423	407	453	423	5,500	5,550	766	730	844	778	7,450	7,500	1,156	1,083	1,293	1,218	9,400	9,450	1,594	1,469	1,798	1,714					
1,350	1,375	0	0	76	2,325	2,350	133	129	227	222	3,600	3,650	431	415	462	431	5,550	5,600	776	739	855	789	7,500	7,550	1,167	1,092	1,305	1,230	9,450	9,500	1,606	1,479	1,812	1,728					
1,375	1,400	0	0	79	2,350	2,375	138	134	231	225	3,650	3,700	440	423	472	440	5,600	5,650	786	748	866	800	7,550	7,600	1,178	1,102	1,318	1,243	9,500	9,550	1,617	1,488	1,826	1,742					
1,400	1,425	0	0	83	2,375	2,400	144	139	236	229	3,700	3,750	448	431	481	448	5,650	5,700	796	757	877	811	7,600	7,650	1,189	1,112	1,330	1,255	9,550	9,600	1,628	1,498	1,840	1,756					
1,425	1,450	0	0	87	2,400	2,425	150	145	240	233	3,750	3,800	457	439	491	457	5,700	5,750	806	766	888	822	7,650	7,700	1,201	1,122	1,343	1,268	9,600	9,650	1,641	1,509	1,854	1,770					
1,450	1,475	0	0	91	2,425	2,450	156	151	244	237	3,800	3,850	465	446	500	465	5,750	5,800	816	775	899	833	7,700	7,750	1,212	1,132	1,354	1,279	9,650	9,700	1,653	1,521	1,868	1,784					
1,475	1,500	0	0	94	2,450	2,475	162	157	248	241	3,850	3,900	474	455	510	474	5,800	5,850	826	784	910	844	7,750	7,800	1,223	1,142	1,368	1,293	9,700	9,750	1,666	1,532	1,882	1,798					
1,500	1,525	0	0	98	2,475	2,500	168	163	252	248	3,900	3,950	482	463	519	482	5,850	5,900	836	793	921	855	7,800	7,850	1,234	1,152	1,380	1,305	9,750	9,800	1,678	1,543	1,896	1,812					
1,525	1,550	0	0	102	2,500	2,525	174	169	256	251	3,950	4,000	491	471	529	491	5,900	5,950	846	803	932	866	7,850	7,900	1,245	1,163	1,391	1,316	9,800	9,850	1,690	1,554	1,910	1,826					
1,550	1,575	0	0	106	2,525	2,550	180	175	261	256	4,000	4,050	500	480	538	500	5,950	6,000	856	811	943	877	7,900	7,950	1,257	1,172	1,405	1,330	9,850	9,900	1,704	1,566	1,924	1,840					
1,575	1,600	0	0	109	2,550	2,575	186	181	265	260	4,050	4,100	508	488	548	508	6,000	6,050	865	820	954	888	7,950	8,000	1,268	1,182	1,418	1,343	9,900	9,950	1,716	1,577	1,938	1,854					
1,600	1,625	0	0	113	2,575	2,600	192	187	270	263																													

Table 2—Returns claiming TWO exemptions (Do not use this table if you itemize deductions.)

If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—									
At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—	At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—	At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—	At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—	At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—	At least	But less than	Single, not head of household	Head of household	Married* filing jointly	Married* filing a separate return claiming—
				Low income allowance	% Stand. ar deduction					Low income allowance	% Stand. ar deduction					Low income allowance	% Stand. ar deduction					Low income allowance	% Stand. ar deduction					Low income allowance	% Stand. ar deduction					Low income allowance	% Stand. ar deduction
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
\$0	\$1,400	\$0	\$0	\$0	\$0	\$0	\$1,800	\$1,825	\$0	\$0	\$0	\$37	\$53	\$2,225	\$2,250	\$0	\$0	\$0	\$98	\$110	\$2,650	\$2,675	\$66	\$66	\$66	\$163	\$168	\$3,150	\$3,200	\$183	\$178	\$176	\$246	\$243	
1,400	1,425	0	0	0	0	0	1,825	1,850	0	0	0	40	57	2,250	2,275	0	0	0	102	113	2,675	2,700	71	71	71	167	172	3,200	3,250	195	190	187	255	251	
1,425	1,450	0	0	0	0	0	1,850	1,875	0	0	0	40	57	2,250	2,275	0	0	0	106	116	2,700	2,725	71	71	76	172	176	3,250	3,300	202	197	194	263	259	
1,450	1,475	0	0	0	0	0	1,875	1,900	0	0	0	47	63	2,275	2,300	0	0	0	108	118	2,725	2,750	81	81	81	176	180	3,300	3,350	209	204	202	272	266	
1,475	1,500	0	0	0	0	0	1,900	1,925	0	0	0	51	66	2,300	2,350	0	0	0	113	123	2,750	2,775	88	87	87	179	183	3,350	3,400	231	226	221	280	274	
1,500	1,525	0	0	0	0	0	1,925	1,950	0	0	0	54	69	2,350	2,375	3	3	117	126	2,775	2,800	93	92	92	183	186	3,400	3,450	244	238	232	289	282		
1,525	1,550	0	0	0	0	0	1,950	1,975	0	0	0	58	72	2,375	2,400	8	8	121	130	2,800	2,825	99	97	97	187	190	3,450	3,500	257	250	243	297	289		
1,550	1,575	0	0	0	0	0	1,975	2,000	0	0	0	61	76	2,400	2,425	13	13	124	133	2,825	2,850	105	102	102	191	194	3,500	3,550	270	262	254	306	297		
1,575	1,600	0	0	0	0	0	2,000	2,025	0	0	0	65	79	2,425	2,450	18	18	128	137	2,850	2,875	110	108	108	195	197	3,550	3,600	282	274	266	315	304		
1,600	1,625	0	0	0	0	0	2,025	2,050	0	0	0	68	83	2,450	2,475	24	24	132	140	2,875	2,900	116	113	113	199	201	3,600	3,650	295	286	277	324	314		
1,625	1,650	0	0	0	0	0	2,050	2,075	0	0	0	72	86	2,475	2,500	29	29	136	143	2,900	2,925	122	119	119	203	204	3,650	3,700	308	298	288	334	321		
1,650	1,675	0	0	0	0	0	2,075	2,100	0	0	0	76	89	2,500	2,525	34	34	139	146	2,925	2,950	127	123	123	207	208	3,700	3,750	322	313	303	343	329		
1,675	1,700	0	0	0	0	0	2,100	2,125	0	0	0	79	92	2,525	2,550	39	39	143	150	2,950	2,975	133	129	129	211	212	3,750	3,800	334	323	310	353	338		
1,700	1,725	0	0	0	0	0	2,125	2,150	0	0	0	83	96	2,550	2,575	45	45	147	154	2,975	3,000	138	134	134	215	215	3,800	3,850	343	332	318	362	347		
1,725	1,750	0	0	0	0	0	2,150	2,175	0	0	0	89	99	2,575	2,600	51	51	151	158	3,000	3,025	147	143	143	221	221	3,850	3,900	353	341	326	372	355		
1,750	1,775	0	0	0	0	0	2,175	2,200	0	0	0	91	103	2,600	2,625	55	55	155	161	3,050	3,100	159	154	154	228	228									
1,775	1,800	0	0	0	0	0	2,200	2,225	0	0	0	94	106	2,625	2,650	60	60	159	165	3,100	3,150	171	166	166	238	238									
Continued on next page																																			

Continued on next page

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

Table 3—Returns claiming THREE exemptions (Do not use this table if you itemize deductions.)[illegible]

	\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	\$10	\$11	\$12	\$13	\$14	\$15	\$16	\$17
\$0 \$2,775	\$0	\$0	\$0	\$0	\$2,954	\$2,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,775	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
2,800	0	0	0	0	2,975	3,000	0	0	0	0	0	0	0	0	0	0	0	0
2,825	0	0	0	0	3,000	3,025	0	0	0	0	0	0	0	0	0	0	0	0
2,850	0	0	0	0	3,025	3,100	0	0	0	0	0	0	0	0	0	0	0	0
2,850	0	0	0	0	3,100	3,150	0	0	0	0	0	0	0	0	0	0	0	0
2,875	0	0	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0
2,900	0	0	0	0	3,150	3,200	0	0	0	0	0	0	0	0	0	0	0	0
2,925	0	0	0	0	3,200	3,250	0	0	0	0	0	0	0	0	0	0	0	0
2,950	0	0	0	0	20	3,250	3,300	0	0	0	0	0	0	0	0	0	0	0
					31	3,300	3,350	0	0	0	0	0	0	0	0	0	0	0
					36	3,350	3,400	0	0	0	0	0	0	0	0	0	0	0
					36	3,400	3,450	0	0	0	0	0	0	0	0	0	0	0
					41	3,450	3,500	0	0	0	0	0	0	0	0	0	0	0
					11	3,450	3,500	0	0	0	0	0	0	0	0	0	0	0
					44	3,500	3,550	0	0	0	0	0	0	0	0	0	0	0
					25	3,500	3,550	0	0	0	0	0	0	0	0	0	0	0
					14	3,550	3,600	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	3,550	3,600	0	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	3,600	3,650	0	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	3,650	3,700	0	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	56	3,650	3,700	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	61	3,700	3,750	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	3,750	3,800	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	3,800	3,850	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	3,850	3,900	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	3,900	3,950	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	3,950	4,000	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	4,000	4,050	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	4,050	4,100	0	0	0	0	0	0	0	0	0	0	0
2,975	0	0	0	0	109	4,100	4,150	0	0	0	0	0						

333

Table 4—Returns claiming FOUR exemptions (continued) (Do not use this table if you itemize deductions.)

If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—				If adjusted gross income is—		And you are—								
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married* filing separate return claiming— Low income allowance % Stand. and deduction	At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married* filing separate return claiming— Low income allowance % Stand. and deduction	At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married* filing separate return claiming— Low income allowance % Stand. and deduction	At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married* filing separate return claiming— Low income allowance % Stand. and deduction	At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married* filing separate return claiming— Low income allowance % Stand. and deduction					
Your tax is—																																		
\$4,400	\$4,450	\$183	\$178	\$176	\$213	\$222	\$5,550	\$5,600	\$400	\$386	\$366	\$419	\$419	\$6,700	\$6,750	\$605	\$579	\$544	\$638	\$638	\$7,850	\$7,900	\$819	\$778	\$732	\$883	\$883	\$9,000	\$9,050	\$1,047	\$985	\$928	\$1,136	\$1,136
4,450	4,500	195	190	187	221	230	5,600	5,650	410	395	374	429	429	6,750	6,800	614	588	552	647	647	7,900	7,950	829	787	740	894	894	9,050	9,100	1,057	994	937	1,149	1,149
4,500	4,550	207	202	198	229	237	5,650	5,700	419	404	382	438	438	6,800	6,850	622	596	559	657	657	8,000	8,050	839	796	749	905	905	9,100	9,150	1,067	1,003	945	1,161	1,161
4,550	4,600	219	214	209	238	245	5,700	5,750	429	413	390	448	448	6,850	6,900	631	604	567	666	666	8,050	8,100	849	805	757	916	916	9,150	9,200	1,077	1,012	954	1,174	1,174
4,600	4,650	229	224	219	246	253	5,750	5,800	438	422	398	457	457	6,900	6,950	639	612	575	676	676	8,100	8,150	859	814	766	927	927	9,200	9,250	1,087	1,021	962	1,186	1,186
4,650	4,700	238	232	226	255	260	5,800	5,850	448	431	406	467	467	6,950	7,000	648	620	582	685	685	8,150	8,200	869	823	774	938	938	9,250	9,300	1,096	1,030	971	1,199	1,199
4,700	4,750	246	240	234	263	268	5,850	5,900	457	440	414	476	476	7,000	7,050	656	628	590	696	696	8,200	8,250	879	832	783	949	949	9,300	9,350	1,106	1,039	980	1,211	1,211
4,750	4,800	255	248	241	272	276	5,900	5,950	467	449	422	486	486	7,050	7,100	665	636	597	707	707	8,250	8,300	889	841	791	960	960	9,350	9,400	1,116	1,048	988	1,224	1,224
4,800	4,850	263	256	249	280	283	5,950	6,000	476	458	430	495	495	7,100	7,150	673	644	605	718	718	8,250	8,300	898	850	800	971	971	9,400	9,450	1,126	1,057	997	1,236	1,236
4,850	4,900	272	264	256	289	291	6,000	6,050	485	466	438	505	505	7,150	7,200	682	652	613	729	729	8,300	8,350	908	859	809	982	982	9,450	9,500	1,137	1,066	1,005	1,249	1,249
4,900	4,950	280	272	264	297	299	6,050	6,100	494	474	445	514	514	7,200	7,250	691	661	620	740	740	8,350	8,400	918	868	817	993	993	9,500	9,550	1,148	1,076	1,014	1,261	1,261
4,950	5,000	289	280	271	306	306	6,100	6,150	502	482	452	524	524	7,250	7,300	700	670	629	751	751	8,400	8,450	928	877	826	1,004	1,004	9,550	9,600	1,159	1,086	1,022	1,274	1,274
5,000	5,050	297	288	279	315	315	6,150	6,200	511	490	460	533	533	7,300	7,350	710	679	638	762	762	8,450	8,500	938	886	834	1,015	1,015	9,600	9,650	1,171	1,096	1,031	1,286	1,286
5,050	5,100	306	296	286	324	324	6,200	6,250	519	498	467	543	543	7,350	7,400	720	688	646	773	773	8,500	8,550	948	895	843	1,026	1,026	9,650	9,700	1,182	1,106	1,039	1,299	1,299
5,100	5,150	315	305	294	334	334	6,250	6,300	528	507	475	552	552	7,400	7,450	730	697	655	784	784	8,550	8,600	958	904	851	1,037	1,037	9,700	9,750	1,193	1,116	1,048	1,311	1,311
5,150	5,200	324	314	302	343	343	6,300	6,350	537	515	483	562	562	7,450	7,500	740	706	663	795	795	8,600	8,650	968	913	860	1,048	1,048	9,750	9,800	1,204	1,125	1,057	1,324	1,324
5,200	5,250	334	323	310	353	353	6,350	6,400	545	523	490	571	571	7,500	7,550	750	715	672	806	806	8,650	8,700	978	922	868	1,059	1,059	9,800	9,850	1,216	1,135	1,065	1,336	1,336
5,250	5,300	343	332	318	362	362	6,400	6,450	554	531	498	581	581	7,550	7,600	760	724	680	817	817	8,700	8,750	988	931	877	1,070	1,070	9,850	9,900	1,227	1,145	1,074	1,349	1,349
5,300	5,350	353	341	326	372	372	6,450	6,500	562	539	506	590	590	7,600	7,650	770	733	689	828	828	8,750	8,800	997	940	886	1,081	1,081	9,900	9,950	1,238	1,155	1,082	1,361	1,361
5,350	5,400	362	350	334	381	381	6,500	6,550	571	547	513	600	600	7,650	7,700	780	742	697	839	839	8,800	8,850	1,007	949	894	1,092	1,092	9,950	10,000	1,249	1,165	1,091	1,374	1,374
5,400	5,450	372	359	342	391	391	6,550	6,600	579	555	521	609	609	7,700	7,750	790	751	706	850	850	8,850	8,900	1,017	958	903	1,103	1,103							
5,450	5,500	381	368	350	400	400	6,600	6,650	588	563	529	619	619	7,750	7,800	799	760	715	861	861	8,900	8,950	1,027	967	911	1,114	1,114							
5,500	5,550	391	377	358	410	410	6,650	6,700	596	571	536	628	628	7,800	7,850	809	769	723	872	872	8,950	9,000	1,037	976	920	1,125	1,125							

Table 5—Returns claiming FIVE exemptions (Do not use this table if you itemize deductions.)

\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$4,800	\$4,850	\$130	\$126	\$126	\$177	\$180	\$6,150	\$6,200	\$377	\$363	\$346	\$415	\$415	\$7,500	\$7,550	\$623	\$597	\$560	\$671	\$671	\$8,850	\$8,900	\$880	\$833	\$784	\$965	\$965	
3,500	3,550	0	0	0	0	0	7	4,850	4,900	141	137	137	185	187	6,200	6,250	386	372	354	424	424	7,550	7,600	632	605	568	681	681	8,900	8,950	890	842	792	976	976
3,550	3,600	0	0	0	0	0	13	4,900	4,950	153	148	148	193	194	6,250	6,300	396	381	362	434	434	7,600	7,650	640	613	575	690	690	8,950	9,000	900	851	801	987	987
3,600	3,650	0	0	0	0	0	19	4,950	5,000	165	160	159	201	201	6,300	6,350	405	390	370	443	443	7,650	7,700	649	621	583	701	701	9,000	9,050	909	860	810	998	998
3,650	3,700	0	0	0	0	7	26	5,000	5,050	177	172	170	209	209	6,350	6,400	415	399	378	453	453	7,700	7,750	657	629	591	712	712	9,050	9,100	919	869	818	1,009	1,009
3,700	3,750	0	0	0	0	14	32	5,050	5,100	185	180	178	217	217	6,400	6,450	424	408	386	462	462	7,750	7,800	666	637	598	723	723	9,100	9,150	929	878	827	1,020	1,020
3,750	3,800	0	0	0	0	21	38	5,100	5,150	193	188	185	225	225	6,450	6,500	434	417	394	472	472	7,800	7,850	674	645	606	734	734	9,150	9,200	939	887	835	1,031	1,031
3,800	3,850	0	0	0	0	28	44	5,150	5,200	201	196	193	234	234	6,500	6,550	443	426	402	481	481	7,850	7,900	683	653	614	745	745	9,200	9,250	949	896	844	1,042	1,042
3,850	3,900	0	0	0	0	35	51	5,200	5,250	209	204	200	242	242	6,550	6,600	453	436	410	491	491	7,900	7,950	692	662	621	756	756	9,250	9,300	959	905	852	1,053	1,053
3,900	3,950	0	0	0	0	42	57	5,250	5,300	217	212	208	251	251	6,600	6,650	462	444	418	500	500	7,950	8,000	702	671	630	767	767	9,300	9,350	969	914	861	1,064	1,064
3,950	4,000	0	0	0	0	49	63	5,300	5,350	225	220	215	259	259	6,650	6,700	472	453	426	510	510	8,000	8,050	711	680	639	778	778	9,350	9,400	979	923	869	1,075	1,075
4,000	4,050	0	0	0	0	56	70	5,350	5,400	234	228	223	268	268	6,700	6,750	481	462	434	519	519	8,050	8,100	721	689	647	789	789	9,400	9,450	989	932	878	1,086	1,086
4,050	4,100	0	0	0	0	63	76	5,400	5,450	242	236	230	276	276	6,750	6,800	491	471	442	529	529	8,100	8,150	731	698	656	800	800	9,450	9,500	999	941	886	1,097	1,097
4,100	4,150	0	0	0	0	7	83	5,450	5,500	251	244	238	285	285	6,800	6,850	500	480	450	538	538	8,150	8,200	741	707	664	811	811	9,500	9,550	1,008	950	895	1,108	1,108
4,150	4,200	0	0	0	0	78	90	5,500	5,550	259	252	245	293	293	6,850	6,900	510	489	459	548	548	8,200	8,250	751	716	673	822	822	9,550	9,600	1,018	959	904	1,119	1,119
4,200	4,250	0	0	0	0	85	97	5,550	5,600	268	260	253	302	302	6,900	6,950	519	498	467	557	557	8,250	8,300	761	725	681	833	833	9,600	9,650	1,028	968	912	1,130	1,130
4,250	4,300	11	11	11	93	103	5,600	5,650	276	268	260	310	310	6,950	7,000	529	507	476	567	567	8,300	8,350	771	734	690	844	844	9,650	9,700	1,038	977	921	1,143	1,143	
4,300	4,350	21	21	21	100	110	5,650	5,700	285	276	268	320	320	7,000	7,050	538	516	484	576	576	8,350	8,400	781	743	698	855	855	9,700	9,750	1,048	986	929	1,155	1,155	
4,350	4,400	32	32	32	108	117	5,700	5,750	293	284	275	329	329	7,050	7,100	546	524	491	586	586	8,400	8,450	791	752	707	866	866	9,750	9,800	1,058	995	938	1,168	1,168	
4,400	4,450	42	42	42	115	124	5,750	5,800	299	290	281	335	335	7,100	7,150	554	532	497	592	592	8,450	8,500	801	761	715	875	875	9,800	9,850	1,068	1,004	946	1,178	1,178	
4,450	4,500	53	53	53	123	130	5,800	5,850	310	300	290	348	348	7,150	7,200	563	540	507	605	605	8,500	8,550	810	770	724	885	885	9,850	9,900	1,078	1,013	955	1,193	1,193	
4,500	4,550	63	63	63	130	137	5,850	5,900	320	309	298	358	358	7,200	7,250	572	548	514	614	614	8,550	8,600	820	779	733	899	899	9,900	9,950	1,088	1,022	963	1,205	1,205	
4,550	4,600	74	74	74	138	144	5,900	5,950	329	318	308	367	367	7,250	7,300	580	556	522	624	624	8,600	8,650	830	788	741	910	910	9,950	10,000	1,098	1,031	972	1,218	1,218	
4,600	4,650	85	84	84	145	151	5,950	6,000	339	327	314	377	377	7,300	7,350	589	564	529	633	633	8,650	8,700	840	797	750	921	921								
4,650	4,700	96	95	95	153	158	6,000	6,050	348	336	322	386	386	7,350	7,400	597	572	537	643	643	8,700	8,750	850	806	758	932	932								
4,700	4,750	108	105	105	161	165	6,050	6,100	358	345	330	396	396	7,400	7,450	606	580	545	652	652	8,750	8,800	860	815	767	943	943								
4,750	4,800	119	116	116	169	173	6,100	6,150	367	354	338	405	405	7,450	7,500	614	588	552	662	662	8,800	8,850	870	824	775	954	954								

Table 6—Returns claiming SIX exemptions (continued) (Do not use this table if you itemize deductions.)

If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—				
		Single, not head of household	Head of household	Married* filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction	Married filing a separate return claiming— Low income allowance % Stand- ard deduction			Single, not head of household	Head of household	Married* filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction	Single, not head of household			Head of household	Married* filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction	Single, not head of household	Head of household			Married* filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction	Single, not head of household	Head of household	Married* filing joint return			Married filing a separate return claiming— Low income allowance % Stand- ard deduction				
At least	But less than	Your tax is—					At least	But less than	Your tax is—					At least	But less than	Your tax is—					At least	But less than	Your tax is—					At least	But less than	Your tax is—				
\$8,500	\$8,550	\$675	\$646	\$607	\$751	\$751	\$8,800	\$8,850	\$732	\$699	\$657	\$817	\$817	\$9,100	\$9,150	\$792	\$753	\$708	\$883	\$883	\$9,400	\$9,450	\$851	\$807	\$759	\$949	\$949	\$9,700	\$9,750	\$911	\$861	\$810	\$1,015	\$1,015
8,550	8,600	684	654	614	762	762	8,850	8,900	742	708	665	828	828	9,150	9,200	802	762	716	894	894	9,450	9,500	861	816	768	960	960	9,750	9,800	920	870	819	1,026	1,026
8,600	8,650	693	663	622	773	773	8,900	8,950	752	717	674	839	839	9,200	9,250	812	771	725	905	905	9,500	9,550	871	825	776	971	971	9,800	9,850	930	879	828	1,037	1,037
8,650	8,700	703	672	631	784	784	8,950	9,000	762	726	682	850	850	9,250	9,300	821	780	734	916	916	9,550	9,600	881	834	785	982	982	9,850	9,900	940	888	836	1,048	1,048
8,700	8,750	713	681	639	795	795	9,000	9,050	772	735	691	861	861	9,300	9,350	831	789	742	927	927	9,600	9,650	891	843	793	993	993	9,900	9,950	950	897	845	1,059	1,059
8,750	8,800	722	690	648	806	806	9,050	9,100	782	744	699	872	872	9,350	9,400	841	798	751	938	938	9,650	9,700	901	852	802	1,004	1,004	9,950	10,000	960	906	853	1,070	1,070

Table 7—Returns claiming SEVEN exemptions (Do not use this table if you itemize deductions.)

\$0	\$4,850	\$0	\$0	\$0	\$0	\$5,850	\$5,900	\$85	\$84	\$84	\$145	\$145	\$6,900	\$6,950	\$251	\$244	\$238	\$320	\$320	\$7,950	\$8,000	\$443	\$426	\$402	\$519	\$519	\$9,000	\$9,050	\$642	\$615	\$577	\$723	\$723
4,850	4,900	0	0	0	0	2	5,900	5,950	93	91	153	153	6,950	7,000	259	252	245	329	329	8,000	8,050	453	435	410	529	529	9,050	9,100	651	623	585	734	734
4,900	4,950	0	0	0	0	7	5,950	6,000	100	98	161	161	7,000	7,050	268	260	253	339	339	8,050	8,100	462	444	418	538	538	9,100	9,150	659	631	592	745	745
4,950	5,000	0	0	0	14	14	6,000	6,050	108	105	169	169	7,050	7,100	276	268	260	348	348	8,100	8,150	472	453	426	548	548	9,150	9,200	668	639	600	756	756
5,000	5,050	0	0	0	21	21	6,050	6,100	115	112	177	177	7,100	7,150	285	276	268	358	358	8,150	8,200	481	462	434	557	557	9,200	9,250	676	647	608	767	767
5,050	5,100	0	0	0	28	28	6,100	6,150	123	119	185	185	7,150	7,200	293	284	275	367	367	8,200	8,250	491	471	442	567	567	9,250	9,300	685	655	615	778	778
5,100	5,150	0	0	0	35	35	6,150	6,200	130	126	193	193	7,200	7,250	302	292	283	377	377	8,250	8,300	500	480	450	576	576	9,300	9,350	694	664	623	789	789
5,150	5,200	0	0	0	42	42	6,200	6,250	138	133	201	201	7,250	7,300	310	300	290	386	386	8,300	8,350	510	489	459	586	586	9,350	9,400	704	673	632	800	800
5,200	5,250	0	0	0	49	49	6,250	6,300	145	140	209	209	7,300	7,350	320	309	298	396	396	8,350	8,400	519	498	467	595	595	9,400	9,450	714	682	640	811	811
5,250	5,300	0	0	0	56	56	6,300	6,350	153	148	217	217	7,350	7,400	329	318	306	405	405	8,400	8,450	529	507	476	605	605	9,450	9,500	724	691	649	822	822
5,300	5,350	0	0	0	63	63	6,350	6,400	161	156	225	225	7,400	7,450	339	327	314	415	415	8,450	8,500	538	516	484	614	614	9,500	9,550	733	700	658	833	833
5,350	5,400	0	0	0	70	70	6,400	6,450	169	164	234	234	7,450	7,500	348	336	322	424	424	8,500	8,550	548	525	493	624	624	9,550	9,600	743	709	666	844	844
5,400	5,450	0	0	0	78	78	6,450	6,500	177	172	242	242	7,500	7,550	358	345	330	434	434	8,550	8,600	557	534	501	633	633	9,600	9,650	753	718	675	855	855
5,450	5,500	0	0	0	85	85	6,500	6,550	185	180	251	251	7,550	7,600	367	354	338	443	443	8,600	8,650	567	543	510	643	643	9,650	9,700	763	727	683	866	866
5,500	5,550	11	11	11	93	93	6,550	6,600	193	188	259	259	7,600	7,650	377	363	346	453	453	8,650	8,700	576	552	518	652	652	9,700	9,750	773	736	692	877	877
5,550	5,600	21	21	21	100	100	6,600	6,650	201	196	268	268	7,650	7,700	386	372	354	462	462	8,700	8,750	586	561	527	662	662	9,750	9,800	783	745	700	888	888
5,600	5,650	32	32	32	108	108	6,650	6,700	209	204	276	276	7,700	7,750	396	381	362	472	472	8,750	8,800	595	570	535	671	671	9,800	9,850	793	754	709	899	899
5,650	5,700	42	42	42	115	115	6,700	6,750	217	212	285	285	7,750	7,800	405	390	370	481	481	8,800	8,850	605	579	544	681	681	9,850	9,900	803	763	717	910	910
5,700	5,750	53	53	53	123	123	6,750	6,800	225	220	293	293	7,800	7,850	415	399	378	491	491	8,850	8,900	614	588	552	690	690	9,900	9,950	813	772	726	921	921
5,750	5,800	63	63	63	130	130	6,800	6,850	234	228	302	302	7,850	7,900	424	408	386	500	500	8,900	8,950	624	597	561	701	701	9,950	10,000	823	781	734	932	932
5,800	5,850	74	74	74	138	138	6,850	6,900	242	236	310	310	7,900	7,950	434	417	394	510	510	8,950	9,000	633	606	569	712	712							

Table 8—Returns claiming EIGHT exemptions (Do not use this table if you itemize deductions.)

\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$6,400	\$6,450	\$60	\$60	\$60	\$134	\$134	\$7,350	\$7,400	\$205	\$200	\$196	\$289	\$289	\$8,300	\$8,350	\$372	\$359	\$342	\$467	\$467	\$9,250	\$9,300	\$552	\$530	\$497	\$647	\$647
5,500	5,550	0	0	0	4	4	6,450	6,500	67	67	67	141	141	7,400	7,450	213	208	204	297	297	8,350	8,400	381	368	350	476	476	9,300	9,350	562	539	505	657	657
5,550	5,600	0	0	0	11	11	6,500	6,550	74	74	74	149	149	7,450	7,500	221	216	211	306	306	8,400	8,450	391	377	358	486	486	9,350	9,400	571	548	514	666	666
5,600	5,650	0	0	0	18	18	6,550	6,600	81	81	81	157	157	7,500	7,550	229	224	219	315	315	8,450	8,500	400	386	366	495	495	9,400	9,450	581	557	522	676	676
5,650	5,700	0	0	0	25	25	6,600	6,650	89	88	88	165	165	7,550	7,600	238	232	226	324	324	8,500	8,550	410	395	374	505	505	9,450	9,500	590	566	531	685	685
5,700	5,750	0	0	0	32	32	6,650	6,700	96	95	95	173	173	7,600	7,650	246	240	234	334	334	8,550	8,600	419	404	382	514	514	9,500	9,550	600	575	539	696	696
5,750	5,800	0	0	0	39	39	6,700	6,750	104	102	102	181	181	7,650	7,700	255	248	241	343	343	8,600	8,650	429	413	390	524	524	9,550	9,600	609	584	548	707	707
5,800	5,850	0	0	0	46	46	6,750	6,800	111	109	109	189	189	7,700	7,750	263	256	249	353	353	8,650	8,700	438	422	398	533	533	9,600	9,650	619	593	556	718	718
5,850	5,900	0	0	0	53	53	6,800	6,850	119	116	116	197	197	7,750	7,800	272	264	256	362	362	8,700	8,750	448	431	406	543	543	9,650	9,700	628	602	565	729	729
5,900	5,950	0	0	0	60	60	6,850	6,900	126	123	123	205	205	7,800	7,850	280	272	264	372	372	8,750	8,800	457	440	414	552	552	9,700	9,750	638	611	573	740	740
5,950	6,000	0	0	0	67	67	6,900	6,950	134	130	130	213	213	7,850	7,900	289	280	271	381	381	8,800	8,850	467	449	422	562	562	9,750	9,800	647	620	582	751	751
6,000	6,050	0	0	0	74	74	6,950	7,000	141	137	137	221	221	7,900	7,950	297	288	279	391	391	8,850	8,900	476	458	430	571	571	9,800	9,850	657	629	590	762	762
6,050	6,100	0	0	0	81	81	7,000	7,050	149	144	144	229	229	7,950	8,000	306	296	286	400	400	8,900	8,950	486	467	438	581	581	9,850	9,900	666	638	599	773	773
6,100	6,150	5	5	5	89	89	7,050	7,100	157	152	151	238	238	8,000	8,050	315	305	294	410	410	8,950	9,000	495	476	446	590	590	9,900	9,950	676	647	607	784	784
6,150	6,200	16	16	16	96	96	7,100	7,150	165	160	159	246	246	8,050	8,100	324	314	302	419	419	9,000	9,050	505	485	454	600	600	9,950	10,000	685	656	616	795	795
6,200	6,250	26	26	26	104	104	7,150	7,200	173	168	166	255	255	8,100	8,150	334	323	310	429	429	9,050	9,100	514	494	463	609	609							
6,250	6,300	37	37	37	111	111	7,200	7,250	181	176	174	263	263	8,150	8,200	343	332	318	438	438	9,100	9,150	524	504	471	619	619							
6,300	6,350	46	46	46	119	119	7,250	7,300	189	184	181	272	272	8,200	8,250	353	341	326	448	448	9,150	9,200	533	512	480	628	628							
6,350	6,400	53	53	53	126	126	7,300	7,350	197	192	189	280	280	8,250	8,300	362	350	334	457	457	9,200	9,250	543	521	488	638	638							

Table 10—Returns claiming TEN exemptions (Do not use this table if you itemize deductions.)

If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—					If adjusted gross income is—		And you are—				
At least	But less than	Single not head of household	Head of household	Married filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction		At least	But less than	Single not head of household	Head of household	Married filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction		At least	But less than	Single not head of household	Head of household	Married filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction		At least	But less than	Single not head of household	Head of household	Married filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction		At least	But less than	Single not head of household	Head of household	Married filing joint return	Married filing a separate return claiming— Low income allowance % Stand- ard deduction	
\$0	\$6,750	\$0	\$0	\$0	\$0	\$0	\$7,400	\$7,450	\$25	\$25	\$25	\$96	\$96	\$8,100	\$8,150	\$126	\$123	\$123	\$205	\$205	\$8,800	\$8,850	\$238	\$232	\$226	\$324	\$324	\$9,500	\$9,550	\$362	\$350	\$334	\$457	\$457
6,750	6,800	0	0	0	4	4	7,450	7,500	32	32	32	104	104	8,150	8,200	134	130	130	213	213	8,850	8,900	246	240	234	334	334	9,550	9,600	372	359	342	467	467
6,800	6,850	0	0	0	11	11	7,500	7,550	39	39	39	111	111	8,200	8,250	141	137	137	221	221	8,900	8,950	255	248	241	343	343	9,600	9,650	381	368	350	476	476
6,850	6,900	0	0	0	18	18	7,550	7,600	46	46	46	119	119	8,250	8,300	149	144	144	229	229	8,950	9,000	263	256	249	353	353	9,650	9,700	391	377	358	486	486
6,900	6,950	0	0	0	25	25	7,600	7,650	53	53	53	126	126	8,300	8,350	157	152	151	238	238	9,000	9,050	272	264	256	362	362	9,700	9,750	400	386	366	495	495
6,950	7,000	0	0	0	32	32	7,650	7,700	60	60	60	134	134	8,350	8,400	165	160	159	246	246	9,050	9,100	280	272	264	372	372	9,750	9,800	410	395	374	505	505
7,000	7,050	0	0	0	39	39	7,700	7,750	67	67	67	141	141	8,400	8,450	173	168	166	255	255	9,100	9,150	289	280	271	381	381	9,800	9,850	419	404	382	514	514
7,050	7,100	0	0	0	46	46	7,750	7,800	74	74	74	149	149	8,450	8,500	181	176	174	263	263	9,150	9,200	297	288	279	391	391	9,850	9,900	429	413	390	524	524
7,100	7,150	0	0	0	53	53	7,800	7,850	81	81	81	157	157	8,500	8,550	189	184	181	272	272	9,200	9,250	306	296	286	400	400	9,900	9,950	438	422	398	533	533
7,150	7,200	0	0	0	60	60	7,850	7,900	88	88	88	165	165	8,550	8,600	197	192	189	280	280	9,250	9,300	315	305	294	410	410	9,950	10,000	448	431	406	543	543
7,200	7,250	0	0	0	67	67	7,900	7,950	95	95	95	173	173	8,600	8,650	205	200	196	289	289	9,300	9,350	324	314	302	419	419							
7,250	7,300	4	4	4	74	74	7,950	8,000	104	102	102	181	181	8,650	8,700	213	208	204	297	297	9,350	9,400	334	323	310	429	429							
7,300	7,350	11	11	11	81	81	8,000	8,050	111	109	109	189	189	8,700	8,750	221	216	211	306	306	9,400	9,450	343	332	318	438	438							
7,350	7,400	18	18	18	89	89	8,050	8,100	119	116	116	197	197	8,750	8,800	229	224	219	315	315	9,450	9,500	353	341	326	448	448							

Table 11—Returns claiming ELEVEN exemptions (Do not use this table if you itemize deductions.)

\$0	\$7,400	\$0	\$0	\$0	\$0	\$0	\$7,900	\$7,950	\$7	\$7	\$7	\$78	\$78	\$8,450	\$8,500	\$85	\$84	\$84	\$161	\$161	\$9,000	\$9,050	\$169	\$164	\$163	\$251	\$251	\$9,550	\$9,600	\$259	\$252	\$245	\$348	\$348
7,400	7,450	0	0	0	7	7	7,950	8,000	14	14	14	85	85	8,500	8,550	93	91	91	169	169	9,050	9,100	177	172	170	259	259	9,600	9,650	268	260	253	358	358
7,450	7,500	0	0	0	14	14	8,000	8,050	21	21	21	93	93	8,550	8,600	100	98	98	177	177	9,100	9,150	185	180	178	268	268	9,650	9,700	276	268	260	367	367
7,500	7,550	0	0	0	21	21	8,050	8,100	28	28	28	100	100	8,600	8,650	108	105	105	185	185	9,150	9,200	193	188	185	276	276	9,700	9,750	285	276	268	377	377
7,550	7,600	0	0	0	28	28	8,100	8,150	35	35	35	108	108	8,650	8,700	115	112	112	193	193	9,200	9,250	201	196	193	285	285	9,750	9,800	293	284	275	386	386
7,600	7,650	0	0	0	35	35	8,150	8,200	42	42	42	115	115	8,700	8,750	123	119	119	201	201	9,250	9,300	209	204	200	293	293	9,800	9,850	302	292	283	396	396
7,650	7,700	0	0	0	42	42	8,200	8,250	49	49	49	123	123	8,750	8,800	130	126	126	209	209	9,300	9,350	217	212	208	302	302	9,850	9,900	310	300	290	405	405
7,700	7,750	0	0	0	49	49	8,250	8,300	56	56	56	130	130	8,800	8,850	138	133	133	217	217	9,350	9,400	225	220	215	310	310	9,900	9,950	320	309	298	415	415
7,750	7,800	0	0	0	56	56	8,300	8,350	63	63	63	138	138	8,850	8,900	145	140	140	225	225	9,400	9,450	234	228	223	320	320	9,950	10,000	329	318	306	424	424
7,800	7,850	0	0	0	63	63	8,350	8,400	70	70	70	145	145	8,900	8,950	153	148	148	234	234	9,450	9,500	242	236	230	329	329							
7,850	7,900	0	0	0	70	70	8,400	8,450	78	77	77	153	153	8,950	9,000	161	156	155	242	242	9,500	9,550	251	244	238	339	339							

Table 12—Returns claiming TWELVE exemptions (Do not use this table if you itemize deductions.)

\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,400	\$8,450	\$0	\$0	\$0	\$60	\$60	\$8,850	\$8,900	\$53	\$53	\$53	\$126	\$126	\$9,300	\$9,350	\$119	\$116	\$116	\$197	\$197	\$9,750	\$9,800	\$189	\$184	\$181	\$272	\$272
8,000	8,050	0	0	0	4	4	8,450	8,500	0	0	0	67	67	8,900	8,950	60	60	60	134	134	9,350	9,400	126	123	123	205	205	9,800	9,850	197	192	189	280	280
8,050	8,100	0	0	0	11	11	8,500	8,550	4	4	4	74	74	8,950	9,000	67	67	67	141	141	9,400	9,450	134	130	130	213	213	9,850	9,900	205	200	196	289	289
8,100	8,150	0	0	0	18	18	8,550	8,600	11	11	11	81	81	9,000	9,050	74	74	74	149	149	9,450	9,500	141	137	137	221	221	9,900	9,950	213	208	204	297	297
8,150	8,200	0	0	0	25	25	8,600	8,650	18	18	18	89	89	9,050	9,100	81	81	81	157	157	9,500	9,550	149	144	144	229	229	9,950	10,000	221	216	211	306	306
8,200	8,250	0	0	0	32	32	8,650	8,700	25	25	25	96	96	9,100	9,150	89	88	88	165	165	9,550	9,600	157	152	151	238	238							
8,250	8,300	0	0	0	39	39	8,700	8,750	32	32	32	104	104	9,150	9,200	96	95	95	173	173	9,600	9,650	165	160	159	246	246							
8,300	8,350	0	0	0	46	46	8,750	8,800	39	39	39	111	111	9,200	9,250	104	102	102	181	181	9,650	9,700	173	168	166	255	255							
8,350	8,400	0	0	0	53	53	8,800	8,850	46	46	46	119	119	9,250	9,300	111	109	109	189	189	9,700	9,750	181	176	174	263	263							

Table 13—Returns claiming THIRTEEN exemptions (Do not use this table if you itemize deductions.)

\$0	\$8,650	\$0	\$0	\$0	\$0	\$0	\$8,900	\$8,950	\$0	\$0	\$0	\$42	\$42	\$9,200	\$9,250	\$14	\$14	\$14	\$85	\$85	\$9,500	\$9,550	\$56	\$56	\$56	\$130	\$130	\$9,800	\$9,850	\$100	\$98	\$98	\$177	\$177
8,650	8,700	0	0	0	7	7	8,950	9,000	0	0	0	49	49	9,250	9,300	21	21	21	93	93	9,550	9,600	63	63	63	138	138	9,850	9,900	108	105	105	185	185
8,700	8,750	0	0	0	14	14	9,050	9,050	0	0	0	56	56	9,300	9,300	28	28	28	100	100	9,600	9,650	70	70	70	145	145	9,900	9,950	115	112	112	193	193
8,750	8,800	0	0	0	21	21	9,050	9,100	0	0	0	63	63	9,350	9,400	35	35	35	108	108	9,650	9,700	78	77	77	153	153	9,950	10,000	123	119	119	201	201
8,800	8,850	0	0	0	28	28	9,100	9,150	0	0	0	70	70	9,400	9,450	42	42	42	115	115	9,700	9,750	85	84	84	161	161							
8,850	8,900	0	0	0	35	35	9,150	9,200	7	7	7	78	78	9,450	9,500	49	49	49	123	123	9,750	9,800	93	91	91	169	169							

1970 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on line 50, Form 1040, by using the appropriate Tax Rate Schedule on this page. Enter tax on lines 19 and 51, Form 1040. Also see Tax Surcharge Tables below for tax surcharge.

Schedule X—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:
Not over \$500.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+22%	\$4,000
\$6,000	\$8,000	\$1,130+25%	\$6,000
\$8,000	\$10,000	\$1,630+28%	\$8,000
\$10,000	\$12,000	\$2,190+32%	\$10,000
\$12,000	\$14,000	\$2,830+36%	\$12,000
\$14,000	\$16,000	\$3,550+39%	\$14,000
\$16,000	\$18,000	\$4,330+42%	\$16,000
\$18,000	\$20,000	\$5,170+45%	\$18,000
\$20,000	\$22,000	\$6,070+48%	\$20,000
\$22,000	\$26,000	\$7,030+50%	\$22,000
\$26,000	\$32,000	\$9,030+53%	\$26,000
\$32,000	\$38,000	\$12,210+55%	\$32,000
\$38,000	\$44,000	\$15,510+58%	\$38,000
\$44,000	\$50,000	\$18,990+60%	\$44,000
\$50,000	\$60,000	\$22,590+62%	\$50,000
\$60,000	\$70,000	\$28,790+64%	\$60,000
\$70,000	\$80,000	\$35,190+66%	\$70,000
\$80,000	\$90,000	\$41,790+68%	\$80,000
\$90,000	\$100,000	\$48,590+69%	\$90,000
\$100,000		\$55,490+70%	\$100,000

Schedule Y—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:
Not over \$1,000.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+15%	\$1,000
\$2,000	\$3,000	\$290+16%	\$2,000
\$3,000	\$4,000	\$450+17%	\$3,000
\$4,000	\$8,000	\$620+19%	\$4,000
\$8,000	\$12,000	\$1,380+22%	\$8,000
\$12,000	\$16,000	\$2,260+25%	\$12,000
\$16,000	\$20,000	\$3,260+28%	\$16,000
\$20,000	\$24,000	\$4,380+32%	\$20,000
\$24,000	\$28,000	\$5,660+36%	\$24,000
\$28,000	\$32,000	\$7,100+39%	\$28,000
\$32,000	\$36,000	\$8,660+42%	\$32,000
\$36,000	\$40,000	\$10,340+45%	\$36,000
\$40,000	\$44,000	\$12,140+48%	\$40,000
\$44,000	\$52,000	\$14,060+50%	\$44,000
\$52,000	\$64,000	\$18,060+53%	\$52,000
\$64,000	\$76,000	\$24,420+55%	\$64,000
\$76,000	\$88,000	\$31,020+58%	\$76,000
\$88,000	\$100,000	\$37,980+60%	\$88,000
\$100,000	\$120,000	\$45,180+62%	\$100,000
\$120,000	\$140,000	\$57,580+64%	\$120,000
\$140,000	\$160,000	\$70,380+66%	\$140,000
\$160,000	\$180,000	\$83,580+68%	\$160,000
\$180,000	\$200,000	\$97,180+69%	\$180,000
\$200,000		\$110,980+70%	\$200,000

Schedule Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:
Not over \$1,000.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+16%	\$1,000
\$2,000	\$4,000	\$300+18%	\$2,000
\$4,000	\$6,000	\$660+20%	\$4,000
\$6,000	\$8,000	\$1,060+22%	\$6,000
\$8,000	\$10,000	\$1,500+25%	\$8,000
\$10,000	\$12,000	\$2,000+27%	\$10,000
\$12,000	\$14,000	\$2,540+31%	\$12,000
\$14,000	\$16,000	\$3,160+32%	\$14,000
\$16,000	\$18,000	\$3,800+35%	\$16,000
\$18,000	\$20,000	\$4,500+36%	\$18,000
\$20,000	\$22,000	\$5,220+40%	\$20,000
\$22,000	\$24,000	\$6,020+41%	\$22,000
\$24,000	\$26,000	\$6,840+43%	\$24,000
\$26,000	\$28,000	\$7,700+45%	\$26,000
\$28,000	\$32,000	\$8,600+46%	\$28,000
\$32,000	\$36,000	\$10,440+48%	\$32,000
\$36,000	\$38,000	\$12,360+50%	\$36,000
\$38,000	\$40,000	\$13,360+52%	\$38,000
\$40,000	\$44,000	\$14,400+53%	\$40,000
\$44,000	\$50,000	\$16,520+55%	\$44,000
\$50,000	\$52,000	\$19,820+56%	\$50,000
\$52,000	\$64,000	\$20,940+58%	\$52,000
\$64,000	\$70,000	\$27,900+59%	\$64,000
\$70,000	\$76,000	\$31,440+61%	\$70,000
\$76,000	\$80,000	\$35,100+62%	\$76,000
\$80,000	\$88,000	\$37,580+63%	\$80,000
\$88,000	\$100,000	\$42,620+64%	\$88,000
\$100,000	\$120,000	\$50,300+66%	\$100,000
\$120,000	\$140,000	\$63,500+67%	\$120,000
\$140,000	\$160,000	\$76,900+68%	\$140,000
\$160,000	\$180,000	\$90,500+69%	\$160,000
\$180,000		\$104,300+70%	\$180,000

1970 Tax Surcharge Tables

¹ Your Tax—Amount shown on line 19, Form 1040 (or line 11, Part I, Schedule R or line 16, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit). Enter your Tax Surcharge on line 20, Form 1040 (and on line 12, Part I, Schedule R or on line 17, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit).

TABLE A—Single Taxpayers and Married Persons Filing Separate Returns

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$155	0	\$1,020	\$1,060	\$26
\$155	175	\$1	1,060	1,100	27
175	195	2	1,100	1,140	28
195	215	3	1,140	1,180	29
215	235	4	1,180	1,220	30
235	255	5	1,220	1,260	31
255	275	6	1,260	1,300	32
275	300	7	1,300	1,340	33
300	340	8	1,340	1,380	34
340	380	9	1,380	1,420	35
380	420	10	1,420	1,460	36
420	460	11	1,460	1,500	37
460	500	12	1,500	1,540	38
500	540	13	1,540	1,580	39
540	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.

TABLE B—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$300	0	\$1,020	\$1,060	\$26
\$300	320	\$1	1,060	1,100	27
320	340	2	1,100	1,140	28
340	360	3	1,140	1,180	29
360	380	4	1,180	1,220	30
380	400	5	1,220	1,260	31
400	420	6	1,260	1,300	32
420	440	7	1,300	1,340	33
440	460	8	1,340	1,380	34
460	480	9	1,380	1,420	35
480	500	10	1,420	1,460	36
500	520	11	1,460	1,500	37
520	540	12	1,500	1,540	38
540	560	13	1,540	1,580	39
560	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.

TABLE C—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$230	0	\$1,020	\$1,060	\$26
\$230	250	\$1	1,060	1,100	27
250	270	2	1,100	1,140	28
270	290	3	1,140	1,180	29
290	310	4	1,180	1,220	30
310	330	5	1,220	1,260	31
330	350	6	1,260	1,300	32
350	370	7	1,300	1,340	33
370	390	8	1,340	1,380	34
390	410	9	1,380	1,420	35
410	430	10	1,420	1,460	36
430	460	11	1,460	1,500	37
460	500	12	1,500	1,540	38
500	540	13	1,540	1,580	39
540	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.

**Schedules A&B—Itemized Deductions AND
(Form 1040) Dividend and Interest Income**Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Your Social Security Number

Schedule A—Itemized Deductions (Schedule B on back)**Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.****1** One half (but not more than \$150) of insurance premiums for medical care . . .**2** Medicine and drugs**3** Enter 1% of line 18, Form 1040**4** Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . .**5** Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.**6** Total (add lines 4 and 5)**7** Enter 3% of line 18, Form 1040**8** Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . . .**9** Total deductible medical and dental expenses (Add lines 1 and 8. Enter here and on line 17, below.) ▶**Taxes.—Real estate**

State and local gasoline (see gas tax tables)

General sales (see sales tax tables)

State and local income

Personal property

10 Total taxes (Enter here and on line 18, below.) ▶**Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)****11** Total cash contributions**12** Other than cash (see instructions on page 8 for required statement). Enter total for such items here**13** Carryover from prior years (see instructions on page 8)**14** Total contributions (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) ▶**Interest expense—Home mortgage**

Installment purchases

Other (Itemize)

15 Total interest expense (Enter here and on line 20, below.) ▶**Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).****16** Total miscellaneous deductions (Enter here and on line 21, below.) ▶**Summary of Itemized Deductions****A****17** Total deductible medical and dental expenses (from line 9)**18** Total taxes (from line 10)**19** Total contributions (from line 14)**20** Total interest expense (from line 15)**21** Total miscellaneous deductions (from line 16)**22** TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) ▶

State Gasoline Tax Table

You may figure the deduction for State tax on gasoline used in your car by using the following table based on information available as of August 15, 1970. 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. If the rate of gasoline tax changed in 1970, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢	Dist. of Col. 7¢	Kansas 7¢	Minnesota 7¢	New Jersey 7¢	Oregon 7¢	Utah 7¢
Alaska 8¢	Florida 7¢	Kentucky 7¢	Mississippi 8¢	New Mexico 7¢	Pennsylvania 7¢	Vermont 8¢
Arizona 7¢	Georgia 6.5¢	Louisiana 8¢	Missouri 5¢	New York 7¢	after March 31, 8¢	Virginia 7¢
Arkansas 7.5¢	Hawaii 5¢	Maine 8¢	Montana 7¢	North Carolina 9¢	Rhode Island 8¢	Washington 9¢
California 7¢	Idaho 7¢	Maryland 7¢	Nebraska 8.5¢	North Dakota 7¢	South Carolina 7¢	West Virginia 7¢
Colorado 7¢	Illinois 7.5¢	Massachusetts 6.5¢	Nevada 6¢	Ohio 7¢	South Dakota 7¢	after June 30, 8.5¢
Connecticut 8¢	Indiana 8¢	Michigan 7¢	New Hampshire 7¢	Oklahoma 6.5¢	Tennessee 7¢	Wisconsin 7¢
Delaware 7¢	Iowa 7¢				Texas 5¢	Wyoming 7¢

Nonbusiness Mileage Driven	RATE PER GALLON								Nonbusiness Mileage Driven	RATE PER GALLON							
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000.....	\$7	\$9	\$9	\$10	\$11	\$11	\$12	\$13	10,000 to 10,999....	\$38	\$45	\$49	\$53	\$56	\$60	\$64	\$68
3,000 to 3,499.....	12	14	15	16	17	19	20	21	11,000 to 11,999....	41	49	53	57	62	66	70	74
3,500 to 3,999.....	13	16	17	19	20	21	23	24	12,000 to 12,999....	45	54	58	63	67	71	76	80
4,000 to 4,499.....	15	18	20	21	23	24	26	27	13,000 to 13,999....	48	58	63	67	72	77	82	87
4,500 to 4,999.....	17	20	22	24	25	27	29	31	14,000 to 14,999....	52	62	67	73	78	83	88	93
5,000 to 5,499.....	19	23	24	26	28	30	32	34	15,000 to 15,999....	55	66	72	77	83	89	94	100
5,500 to 5,999.....	21	25	27	29	31	33	35	37	16,000 to 16,999....	59	71	77	83	88	94	100	106
6,000 to 6,499.....	22	27	29	31	33	36	38	40	17,000 to 17,999....	63	75	81	88	94	100	106	113
6,500 to 6,999.....	24	29	31	34	36	39	41	43	18,000 to 18,999....	66	79	86	92	99	106	112	119
7,000 to 7,499.....	26	31	34	36	39	41	44	47	19,000 to 19,999....	70	84	91	98	104	111	118	125
7,500 to 7,999.....	28	33	36	39	42	44	47	50	20,000 miles*.....	71	86	93	100	107	114	121	129
8,000 to 8,499.....	29	35	38	41	44	47	50	53	*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.								
8,500 to 8,999.....	31	38	41	44	47	50	53	56									
9,000 to 9,499.....	33	40	43	46	50	53	56	59									
9,500 to 9,999.....	35	42	45	49	52	56	59	63									

Contributions

You May 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 consists of propaganda or attempting to influence legislation.

(b) Fraternal organizations if the gifts are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies that 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.

You may deduct unreimbursed out-of-pocket expenses directly attributable to services you render to a charitable organization, such as expenses for gas, oil, etc. Instead of actual expenses, you may use the rate of 6 cents a mile to determine your contribution.

A contribution may be made in cash (checks, money orders, etc.) or property but not in services. If in property, give description, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200 and each gift of ordinary income or capital gain property, state any conditions attached to the gift; manner of acquisition and cost or other basis if owned by you less than five years or section 170(e) applies. Attach a signed copy of appraisal, if any, state whether you elected to reduce deduction for contributions of capital gain property as described in note under percentage limitations, and attach computation. Publication 561, Valuation of Donated Property, gives information and guidelines on appraisals of contributed property. A special rule is provided to determine the amount deductible in the case of a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. 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.

See Publication 526, Income Tax Deduction for Contributions, for special rules, definitions and limitations on charitable deductions for gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of use of property.

Percentage Limitations.—The deduction for contributions may not generally exceed:

(1) 50 percent of line 18, Form 1040, for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax exempt hospitals, certain medical research organizations, certain college or university endowment associations, certain private foundations described in section 170(b)(1)(E); and organizations referred to in paragraph (a) that are "publicly supported," as well as organizations referred to in paragraph (d), above.

(2) In the case of other contributions—an amount that is the lesser of (a) 20 percent of line 18, Form 1040, or (b) the excess of 50 percent of line 18, Form 1040, over the contributions allowable in (1), above.

Attach computation.

Note: The deduction for contributions of long-term capital gain property generally may not exceed 30 percent of line 18, Form 1040, unless a person elects or is required to reduce the amount otherwise deductible by 50 percent of the amount of long-term capital gain if the contributed property had been sold by the taxpayer at its fair market value.

If your contributions exceed 50 percent of line 18, Form 1040, 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 13, Schedule A. 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 part or all of the amounts you spent to maintain him.

You May Deduct Gifts To.—Churches, including assessments paid; Salvation Army, Red Cross, and CARE; United Funds and Community Chests; nonprofit schools and hospitals; certain veterans' organizations; Boy

Scouts, Girl Scouts, and other similar organizations; and 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, heart diseases, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You May Not Deduct Gifts To.—Relatives, friends, or other individuals; foreign organizations; political organizations or candidates; social clubs; labor unions; chambers of commerce; or propaganda organizations.

Interest Expense

You May Deduct Interest On.—Such non-business items on Schedule A as your personal note to a bank or an individual; a mortgage on your home; a life insurance loan (if interest is paid in cash); and delinquent taxes. Interest paid on business debts should be reported in the separate schedule your business income is reported in. For additional information concerning interest expenses including "Points," see Publication 545, Income Tax Deduction for Interest Expense.

You May Not 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.

Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include such items as carrying charges and insurance, which are not deductible, and taxes that 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.

Miscellaneous Deductions

Care of Children and Other Dependents.—Subject to certain limitations, expenses paid for the care of children and certain other de-

1970 Optional State Sales Tax Tables


 Department of the Treasury
 Internal Revenue Service / Publication 600
 October 1970

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than \$19,999, but less than \$100,000, compute your deduction as follows:

Step 1—For the first \$19,999, find the amount for your family size in the table for your State.

Step 2—For each \$1,000 of income (or fraction thereof) over \$19,999, but less than \$50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each \$1,000 of income (or fraction thereof) over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was \$100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

Income ¹	Alabama ²					Arizona ³					Arkansas ²					California ⁴				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3&4	5	Over 5	1	2	3	4	5	1	2	3&4	5	Over 5	1&2	3&4	5	Over 5	Over 5
Under \$3,000	\$51	\$61	\$73	\$79	\$79	\$41	\$53	\$55	\$64	\$64	\$65	\$37	\$44	\$53	\$57	\$58	\$40	\$46	\$50	\$50
\$3,000-\$3,999	62	76	90	98	100	50	65	68	77	79	81	46	55	65	71	73	51	59	65	65
\$4,000-\$4,999	72	90	105	116	118	59	75	80	89	92	96	53	65	77	84	87	63	72	78	78
\$5,000-\$5,999	82	102	119	132	136	67	85	90	99	104	109	60	74	87	96	100	73	83	91	91
\$6,000-\$6,999	90	114	132	147	152	74	94	100	109	116	121	66	82	97	108	112	83	94	105	105
\$7,000-\$7,999	98	125	144	161	168	81	102	110	118	127	133	72	90	106	119	124	93	106	116	117
\$8,000-\$8,999	106	136	156	175	183	87	110	119	126	137	144	78	98	115	129	135	103	116	127	129
\$9,000-\$9,999	113	146	167	188	198	93	118	127	134	147	155	83	106	123	139	146	112	126	138	140
\$10,000-\$10,999	120	156	178	201	212	99	125	135	142	156	165	88	114	131	149	156	121	135	150	152
\$11,000-\$11,999	127	165	188	213	226	105	132	143	149	165	175	93	122	139	158	166	129	145	160	163
\$12,000-\$12,999	133	174	198	225	239	111	139	151	156	174	185	98	129	146	167	176	137	154	170	173
\$13,000-\$13,999	139	183	208	236	252	116	145	158	163	182	194	103	136	153	176	186	146	163	180	183
\$14,000-\$14,999	145	192	218	247	265	121	151	165	170	190	203	108	142	160	185	195	154	172	191	194
\$15,000-\$15,999	151	201	227	258	277	126	157	172	176	198	212	112	148	167	193	204	162	181	201	204
\$16,000-\$16,999	157	209	236	269	289	131	163	179	182	206	221	116	154	174	201	213	170	191	211	214
\$17,000-\$17,999	162	217	245	280	301	136	169	186	188	214	230	120	160	181	209	222	178	199	220	224
\$18,000-\$18,999	167	225	253	290	313	141	175	193	194	222	238	124	166	187	217	231	187	207	230	234
\$19,000-\$19,999	172	233	261	300	324	145	180	199	199	229	246	128	172	193	225	239	194	215	239	243

Income ¹	Colorado ²					Connecticut					Dist. of Columbia					Florida					Georgia					Hawaii				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3	4	5	1&2	3&4	5	Over 5	Over 5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$3,000	\$35	\$48	\$49	\$59	\$59	\$60	\$32	\$37	\$44	\$44	\$34	\$43	\$54	\$58	\$58	\$39	\$48	\$51	\$51	\$51	\$40	\$49	\$59	\$65	\$65	\$69	\$87	\$91	\$101	\$101
\$3,000-\$3,999	44	58	61	71	73	75	43	49	57	57	41	54	66	72	72	51	61	65	65	65	50	61	72	80	80	85	105	111	123	123
\$4,000-\$4,999	51	68	72	82	85	88	53	60	70	70	47	64	77	84	85	62	73	78	78	78	58	72	85	94	94	99	120	129	143	144
\$5,000-\$5,999	58	76	82	91	97	100	63	71	82	82	52	73	87	96	98	72	84	90	90	90	65	82	96	106	107	112	135	145	161	163
\$6,000-\$6,999	64	84	91	100	107	112	73	82	93	93	57	81	96	107	110	82	94	101	101	101	72	91	106	118	120	123	148	159	178	181
\$7,000-\$7,999	70	92	100	109	117	123	83	92	104	104	62	89	105	117	121	91	104	112	112	112	79	100	116	129	133	134	160	173	193	198
\$8,000-\$8,999	76	99	108	117	127	133	92	102	114	114	66	97	113	127	132	100	114	123	124	124	85	109	125	140	145	145	172	186	208	215
\$9,000-\$9,999	81	106	116	124	136	143	101	112	124	125	70	104	121	136	143	109	123	133	135	135	91	117	134	150	157	155	183	199	222	230
\$10,000-\$10,999	86	112	124	131	145	153	110	122	134	136	74	111	128	145	153	118	132	143	146	146	96	125	143	159	168	165	193	211	236	245
\$11,000-\$11,999	91	118	132	138	154	163	119	132	144	146	78	118	135	154	163	126	141	153	157	157	102	133	151	169	179	174	203	222	249	260
\$12,000-\$12,999	96	124	139	145	162	172	128	141	154	157	82	125	142	163	173	134	150	162	167	167	107	140	159	178	190	183	213	233	261	274
\$13,000-\$13,999	101	130	146	151	170	181	137	150	164	168	85	131	149	171	182	142	158	171	177	177	112	147	167	187	200	192	222	244	273	287
\$14,000-\$14,999	106	136	153	157	178	190	146	159	173	178	88	137	156	179	191	150	166	180	187	187	117	154	174	196	210	200	231	254	285	300
\$15,000-\$15,999	110	141	160	163	186	198	155	168	182	188	91	143	163	187	200	158	174	189	197	197	122	161	181	204	220	208	240	264	296	313
\$16,000-\$16,999	114	146	167	169	194	206	164	177	191	198	94	149	169	195	209	166	182	198	207	207	127	168	188	212	230	216	248	274	307	326
\$17,000-\$17,999	118	151	173	175	201	214	172	186	200	208	97	155	175	202	218	174	190	206	217	217	132	174	195	220	240	224	256	284	318	338
\$18,000-\$18,999	122	156	179	181	208	222	180	195	209	218	100	161	181	209	227	182	197	214	226	226	136	180	202	228	250	232	264	293	329	350
\$19,000-\$19,999	126	161	185	186	215	230	188	203	217	228	103	166	186	216	235	189	204	222	235	235	140	186	208	235	259	239	272	302	339	362

Income ¹	Idaho						Illinois ²						Indiana						Iowa						Kansas ²						
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	
	1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		
Under \$3,000	\$34	\$45	\$47	\$57	\$57	\$58	\$54	\$70	\$80	\$92	\$92	\$97	\$25	\$34	\$37	\$43	\$43	\$45	\$45	\$40	\$51	\$56	\$63	\$63	\$66	\$38	\$49	\$54	\$61	\$61	\$65
\$3,000-\$3,999	42	55	59	69	69	72	66	86	98	111	113	121	31	41	46	52	53	56	56	49	63	69	77	78	83	47	60	66	74	75	81
\$4,000-\$4,999	49	64	69	79	82	85	77	100	115	128	133	142	36	48	54	60	63	65	65	57	73	81	89	92	98	54	70	78	86	89	95
\$5,000-\$5,999	56	73	79	88	93	97	87	114	131	144	151	162	41	54	61	67	71	75	75	65	83	92	101	105	112	61	79	89	97	101	109
\$6,000-\$6,999	62	81	88	97	104	109	97	126	145	158	168	181	46	60	68	74	79	83	83	72	92	103	111	117	125	68	88	99	107	113	122
\$7,000-\$7,999	68	88	97	105	114	120	106	138	159	171	184	199	50	65	74	80	86	91	91	78	101	112	121	129	138	74	96	108	116	124	134
\$8,000-\$8,999	74	95	105	113	124	130	115	149	172	184	199	216	54	70	80	86	93	99	99	84	109	122	131	140	150	80	104	117	125	135	145
\$9,000-\$9,999	79	102	113	120	133	140	123	160	184	196	214	232	58	75	86	91	100	107	107	90	117	131	140	151	162	85	111	126	134	145	156
\$10,000-\$10,999	84	109	121	127	142	150	131	170	196	208	228	248	61	80	91	96	106	114	114	96	124	140	148	161	173	90	118	134	142	155	167
\$11,000-\$11,999	89	115	129	134	151	159	138	180	207	219	242	263	65	85	97	101	112	121	121	102	131	149	156	171	184	95	125	142	150	165	178
\$12,000-\$12,999	94	121	136	140	159	168	145	190	218	230	255	277	68	89	102	108	118	128	128	107	138	157	164	181	194	100	131	150	157	174	188
\$13,000-\$13,999	98	127	142	146	166	175	149	195	223	235	260	283	71	93	107	116	130	135	135	112	145	165	173	190	204	105	133	154	161	179	193
\$14,000-\$14,999	103	133	150	152	175	186	159	208	240	250	281	305	74	97	112	116	130	135	135	117	151	168	180	199	214	110	143	167	171	192	207
\$15,000-\$15,999	109	139	157	158	183	194	166	217	250	260	293	319	77	101	117	121	136	147	147	122	159	178	187	208	224	115	149	171	178	201	216
\$16,000-\$16,999	113	145	164	164	191	202	173	226	260	269	305	332	80	105	122	125	141	153	153	127	163	188	194	217	234	119	155	178	185	209	225
\$17,000-\$17,999	117	150	170	170	198	210	179	234	270	278	317	345	83	109	127	129	146	159	159	132	169	195	201	226	243	123	161	185	192	217	234
\$18,000-\$18,999	121	155	176	176	205	218	185	242	280	287	328	358	86	113	131	133	151	165	165	136	175	202	208	234	252	127	166	192	198	225	243
\$19,000-\$19,999	125	160	182	182	212	226	191	250	289	295	339	371	88	116	135	137	156	170	170	140	181	209	214	242	261	131	171	199	204	233	252

1970 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than \$19,999, but less than \$100,000, compute your deduction as follows:

Step 1—For the first \$19,999, find the amount for your family size in the table for your State.

Step 2—For each \$1,000 of income (or fraction thereof) over \$19,999, but less than \$50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each \$1,000 of income (or fraction thereof) over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was \$100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.	Income ¹	Mississippi ²					Missouri ²					Nebraska ²					Nevada ²								
		Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)								
		1	2	3 & 4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	
	Under \$3,000.....	\$70	\$83	\$100	\$109	\$109	\$37	\$48	\$52	\$59	\$59	\$63	\$30	\$39	\$43	\$49	\$50	\$53	\$33	\$45	\$47	\$57	\$57	\$58	
	\$3,000-\$3,999.....	86	104	124	135	135	45	58	65	72	74	79	37	48	54	60	62	66	41	54	58	68	69	72	
	\$4,000-\$4,999.....	100	123	144	159	159	53	68	76	83	87	93	43	56	63	69	73	78	48	63	68	78	80	84	
	\$5,000-\$5,999.....	113	141	163	181	182	59	77	86	94	99	106	49	63	71	78	83	89	54	71	77	86	91	95	
	\$6,000-\$6,999.....	125	158	181	201	204	65	85	95	103	111	118	54	70	79	86	92	99	60	78	86	94	101	106	
	\$7,000-\$7,999.....	136	173	198	220	225	71	93	104	112	122	130	59	76	87	94	101	109	65	85	94	102	110	116	
	\$8,000-\$8,999.....	147	188	214	238	246	77	100	113	121	132	141	64	82	94	101	109	118	70	92	102	109	116	126	
	\$9,000-\$9,999.....	157	203	230	256	266	83	107	121	129	142	152	68	88	101	108	117	127	75	98	101	115	128	135	
	\$10,000-\$10,999.....	167	217	244	273	285	88	114	129	137	151	162	72	94	108	114	125	136	80	104	116	121	136	144	
	\$11,000-\$11,999.....	176	230	258	289	304	93	121	137	145	160	172	76	99	114	120	133	144	85	110	123	127	144	152	
	\$12,000-\$12,999.....	185	243	272	305	322	98	127	144	152	169	182	80	104	120	126	140	152	89	116	130	133	150	160	
	\$13,000-\$13,999.....	194	256	285	320	340	103	133	151	159	178	191	84	109	126	132	147	160	93	121	136	139	159	168	
	\$14,000-\$14,999.....	202	269	298	335	358	107	139	158	166	187	200	88	114	132	138	154	168	97	126	142	144	166	176	
	\$15,000-\$15,999.....	210	281	311	350	375	111	145	165	173	195	209	92	119	138	144	161	175	101	131	148	149	173	184	
	\$16,000-\$16,999.....	218	293	323	364	392	115	151	172	179	203	218	96	124	143	149	168	182	105	136	154	154	180	191	
	\$17,000-\$17,999.....	226	305	335	378	408	119	156	179	185	211	227	99	128	148	154	174	189	109	141	160	167	198	205	
	\$18,000-\$18,999.....	234	316	347	392	424	123	161	185	191	219	235	102	132	153	159	180	196	113	146	166	166	194	205	
	\$19,000-\$19,999.....	241	327	359	405	440	127	166	191	197	226	243	105	136	158	164	186	203	117	150	172	172	200	212	
If your income was more than \$19,999, but less than \$100,000, compute your deduction as follows:																									
Step 1—For the first \$19,999, find the amount for your family size in the table for your State.																									
Step 2—For each \$1,000 of income (or fraction thereof) over \$19,999, but less than \$50,000, add 2 percent of the amount you determined in Step 1, above.																									
Step 3—For each \$1,000 of income (or fraction thereof) over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.																									
If your income was \$100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.																									

Income ¹	New Jersey ²					New Mexico ²					New York ²					North Carolina ²					North Dakota ²					Ohio ²					Oklahoma ²				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3 & 4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3 & 4	5	Over	1	2	3 & 4	5	Over	1	2	3 & 4	5	Over			
Under \$3,000.....	\$24	\$32	\$58	\$77	\$92	\$92	\$92	\$28	\$33	\$40	\$42	\$42	\$35	\$40	\$50	\$54	\$55	\$41	\$50	\$57	\$61	\$63	\$29	\$35	\$36	\$36	\$25	\$29	\$35	\$38	\$38				
\$3,000-\$3,999.....	33	41	71	94	111	111	113	36	43	50	53	53	43	51	62	68	69	51	62	71	77	81	38	45	47	47	31	37	43	47	48				
\$4,000-\$4,999.....	41	50	83	109	113	128	134	44	52	59	63	63	50	60	73	80	82	60	73	84	92	96	46	55	58	58	36	44	51	56	58				
\$5,000-\$5,999.....	49	59	94	123	129	143	146	52	60	67	72	72	57	69	82	92	94	69	84	96	106	111	54	64	68	69	41	50	58	64	66				
\$6,000-\$6,999.....	57	67	104	135	144	157	163	60	68	75	81	81	63	77	91	102	106	77	94	108	119	125	62	73	78	80	45	56	64	72	74				
\$7,000-\$7,999.....	65	75	113	147	158	170	179	67	76	83	90	90	69	85	100	112	116	85	103	119	131	138	70	82	87	90	49	61	70	79	82				
\$8,000-\$8,999.....	72	83	122	158	171	183	194	74	84	90	98	98	74	93	108	122	126	92	112	129	143	151	78	90	96	100	53	65	76	86	89				
\$9,000-\$9,999.....	79	90	131	169	184	195	209	81	92	97	106	107	79	100	116	131	136	99	121	139	154	164	85	98	105	110	57	71	82	93	96				
\$10,000-\$10,999.....	86	97	139	179	196	206	223	88	99	104	113	115	84	107	123	140	146	106	129	149	165	176	92	106	114	119	60	76	87	99	103				
\$11,000-\$11,999.....	93	104	147	189	208	217	237	95	106	111	120	122	89	114	131	149	156	112	137	158	176	188	99	114	123	128	64	81	92	105	110				
\$12,000-\$12,999.....	100	111	155	199	220	227	250	101	113	117	127	132	94	121	138	158	165	118	145	167	186	199	106	121	132	137	68	86	97	111	117				
\$13,000-\$13,999.....	107	118	162	208	231	237	263	107	120	123	134	140	101	128	145	166	174	124	152	176	196	210	113	128	141	146	71	91	102	117	123				
\$14,000-\$14,999.....	114	125	169	217	242	247	276	113	127	129	141	148	102	134	152	174	183	130	159	184	206	221	120	135	149	155	74	96	107	123	129				
\$15,000-\$15,999.....	121	132	176	226	253	256	289	119	134	135	148	156	106	140	158	182	192	136	166	192	216	232	127	142	157	164	77	100	112	129	135				
\$16,000-\$16,999.....	128	138	183	235	263	265	301	125	140	141	154	164	110	146	164	190	200	142	173	200	226	243	133	149	165	173	80	104	117	134	141				
\$17,000-\$17,999.....	135	144	190	243	273	274	313	131	146	147	160	172	114	152	170	197	208	148	180	208	235	253	139	156	173	182	83	108	121	139	147				
\$18,000-\$18,999.....	142	150	196	251	283	283	324	137	152	152	166	179	118	158	176	204	216	153	187	216	244	263	145	163	181	191	86	112	125	144	153				
\$19,000-\$19,999.....	149	156	202	259	293	293	335	143	158	158	172	186	122	164	181	211	224	158	194	224	253	273	151	170	189	199	88	116	129	149	159				

Income ¹	Pennsylvania ²					Rhode Island ²					South Carolina ²					South Dakota ²					Tennessee ²					Texas ²						
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)						
	1	2	3 & 4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3 & 4	5	Over	1	2	3 & 4	5
Under \$3,000.....	\$42	\$55	\$55	\$55	\$55	\$42	\$48	\$58	\$61	\$61	\$52	\$61	\$73	\$80	\$80	\$52	\$66	\$71	\$81	\$81	\$83	\$41	\$48	\$57	\$62	\$62	\$27	\$34	\$36	\$36	\$36	
\$3,000-\$3,999.....	55	70	70	70	70	55	62	73	77	77	63	76	90	99	99	64	81	88	99	99	105	49	60	70	77	77	35	43	46	46	46	
\$4,000-\$4,999.....	68	83	83	83	83	67	75	87	92	92	73	90	105	116	118	75	95	104	115	117	125	57	70	82	90	92	42	51	55	55	55	
\$5,000-\$5,999.....	79	95	95	95	95	79	88	99	106	106	83	102	119	132	135	84	107	118	130	134	144	64	80	93	103	105	49	59	64	64	64	
\$6,000-\$6,999.....	90	107	107	107	107	90	100	111	120	120	91	114	132	147	151	93	119	132	144	150	161	71	89	103	115	118	56	67	73	73	73	
\$7,000-\$7,999.....	101	118	118	118	118	101	112	123	133	133	99	125	144	161	167	107	130	145	157	165	178	77	98	113	126	131	63	74	81	81	81	
\$8,000-\$8,999.....	112	129	129	129	129	111	123	134	145	146	107	136	156	174	182	110	141	157	169	179	194	83	106	122	137	141	70	81	89	89	89	
\$9,000-\$9,999.....	122	139	139	139	139	121	134	144	157	159	114	146	167	187	196	118	151	169	181	193	210	89	111	131	147	154	76	88	96	97	97	
\$10,000-\$10,999.....	132	149	150	150	150	131	145	154	168	172	121	156	178	200	212	125	161	181	192	207	225	94	122	139	157	165	82	94	103	105	105	
\$11,000-\$11,999.....	142	159	161	161	161	141	155	164	179	185	128	166	188	210	221	132	170	192	203	220	240	100	133	151	169	176	88	100	110	112	112	
\$12,000-\$12,999.....	152	168	17215</																													

Schedules A & B (Form 1040) 1970

Schedule B—Dividend and Interest Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your Social Security Number

Part I Dividend Income

Note: If gross dividends and other distributions on stock are \$100 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 13a. (see note below)

1 Gross dividends and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Part II Interest Income

Note: If interest is \$100 or less, do not complete this part. But enter amount of interest received on Form 1040, line 14.

1 Earnings from savings and loan associations and credit unions (list payers and amounts)

2 Other Interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

2 Total of line 1

3 Capital gain distributions (see instructions on page 9. Enter here and on Schedule D, Part I, line 7.)

See note below . . .

4 Nontaxable distributions (see instructions on page 9).

5 Total (add lines 3 and 4)

6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 13a

3 Total interest income. Enter here and on Form 1040, line 14

Note: If you received capital gain distributions 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 distributions on Form 1040, line 39, under "Miscellaneous income," and identify the source as "50% of cap. gain dist."

(MAR-A-4107-LPI)

pendents are deductible if the purpose of their care is to enable you to be gainfully employed or to actively seek gainful employment. To qualify for the deduction, you must be a woman or a widower (including a man who is divorced or legally separated under a decree and who has not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.

Limitations.—This deduction is not to exceed a total of \$600 for one dependent or \$900 for two or more dependents and must be for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves.

For a married woman, 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 Form 1040, line 18, exceeds \$6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support due to mental or physical incapacity.*

In case of a husband whose wife is incapacitated, 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 Form 1040, line 18,

exceeds \$6,000. *This limitation does not apply to expenses incurred if the wife is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.*

Do not deduct any child care payments to a person you claim an exemption for.

If the person who receives the payment performs duties not related to dependent care, you may deduct only that part of the payment which is for dependent care.

Attach Form 2441, or a statement giving all pertinent information.

Casualty Losses and Thefts.—You may 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. See Form 4634, Casualties and Thefts Worksheet, for reporting instructions and limitations.

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, 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 established salary, status, or employment.

You may not deduct expenses incurred for education which (a) is required to meet the minimum educational requirements for qualification in your employment, trade, or business; or (b) is part of a program of study that will lead to qualifying for a new trade or business, because they are personal expenses or constitute an inseparable aggregate of personal and capital expenditures.

The rules for reporting deductible education expenses are the same as those on page 6 for employee business expenses. (See Publication 508, Tax Information on Educational Expenses.)

Other.—You may deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you may deduct the ordinary and necessary employee business expenses you have not claimed on line 43, Form 1040.

You may 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 may 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 into after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You may not 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 May Deduct Cost Of.—Safety equipment, tools, and supplies used in your job; dues to unions, professional societies, chambers of commerce; business entertainment; and fees to employment agencies for securing employment.

You May Not Deduct Cost Of.—Travel to and from work or entertaining friends.

Instructions for Schedule B (Form 1040)

PART I.—Dividend Income

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report any payments (dividends) you receive out of the company's earnings and profits. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

If you received gross dividends and other distributions as a stockholder (including capital gain dividends and nontaxable distributions) in excess of \$100, list in line 1, Part I, Schedule B the gross amounts received. Include gross amounts received 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 received dividends through a nominee or other intermediary, list his name.

Dividends that are a reduction of premiums from mutual insurance companies are not to be included. So-called "dividends" on deposits or withdrawable accounts paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions should be reported as interest.

Special rules apply to stock dividends, liquidations, stock rights, conversions and redemptions. They are discussed in Publication 550, Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain distributions. 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 1, Part I, Schedule B, and reported on separate Schedule D, Part I, line 7.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions

(return of capital) not included in line 3. 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 separate Schedule D as indicated in line 3, above. Any amount entered on line 4 must also be included in line 1, Part I, Schedule B.

Dividends Exclusion

You may exclude on Form 1040, line 13b, up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each may exclude up to \$100 of dividends received from qualifying corporations. However, neither of them may 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.

Taxable dividends from the following corporations do not qualify for the dividends 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) 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.

PART II.—Interest Income

You must report any interest you received or which was credited to your account (whether

entered in your passbook or not) and which you can withdraw. If you received interest in excess of \$100, list payers and amounts in Part II, Schedule B. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. However, interest on arbitrage bonds issued after October 9, 1969, by State and local governments is taxable. **Interest received on tax refunds is taxable and must be included in your return.**

If you own U.S. Savings bonds, the gradual increase in value of each bond is interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. Final maturity means the date after which the bond will yield no further interest. 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.

Original Issue Bond Discount.—Holders of corporate bonds or other evidence of indebtedness issued after May 27, 1969 (other than evidences of indebtedness issued pursuant to a written commitment which was binding on May 27, 1969, and at all times thereafter), must include in income the ratable monthly portion of the original issue discount multiplied by the number of months and fractions thereof such bond or other evidence of debt was held during the taxable year. The holder's basis of the indebtedness is increased by the amount of original issue discount included in income.

See Publication 550, Tax Information on Investment Income and Expenses, for rules for interest received on industrial development bonds and for additional information on original issue bond discount.

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Sales or Exchanges of Property**

▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Social Security Number

Part I Capital Assets—Short-term capital gains and losses—assets held not more than 6 months**D**

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Example: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain (or loss) loss (f plus g less h)
1								

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries**3** Enter net gain (or loss) from lines 1 and 2**4** Enter unused short-term capital loss carryover from preceding taxable years (attach statement)**5** Net short-term gain (or loss) from lines 3 and 4**Long-term capital gains and losses—assets held more than 6 months**

6								

7 Capital gain distributions**8** Enter gain from Part VII, line 47 or line 51(a), whichever applicable**9** Enter your share of net long-term gain (or loss) from partnerships and fiduciaries**10** Enter your share of net long-term gain from small business corporations (Subchapter S)**11** Net gain (or loss) from lines 6 through 10**12** Enter unused long-term capital loss carryover from preceding taxable years (attach statement)**13** Net long-term gain (or loss) from lines 11 and 12**14** Combine the amounts shown on lines 5 and 13, and enter the net gain (or loss) here**15** If line 14 shows a gain—

(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13

(b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II

16 If line 14 shows a loss—

(a) Add lines 4 and 12 (if lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))

(b) Combine lines 3 and 11—if gain, enter gain; if loss, enter zero

(c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) \$1,000

(d) Combine lines 3 and 11—If loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)

(e) Enter smallest of (i) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11.

(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—(Do not enter an amount greater than \$1,000)

Part II Summary of Schedule D Gains and Losses**17** Net gain (or loss) from line 15(b) or 16(f), Part I**18** Net gain (or loss) from line 22, Part III**19** Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040

Schedule D (Form 1040) 1970

Page 2

Part III Ordinary Gains and Losses

[illegible]

21 Enter your share of partnership and fiduciary gain (or loss)

22 Net gain (or loss) from lines 20 and 21. Enter here and on line 18, Part II

Part IV **Computation of Alternative Tax**—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

- 23 Amount from line 50, Form 1040
- 24 Amount from line 15(a)
- 25 Subtract line 24 from line 23
- 26 Enter lesser of amount on line 14 or line 13
If line 26 does not exceed \$50,000 (\$25,000 if married filing separately) check this block ☐ and omit lines 27 through 36.
- 27 Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see instructions)
- 28 Amount from line 27 or \$50,000 (\$25,000 if married filing separately), whichever is larger
If line 28 is equal to or greater than line 26, check this block ☐ and omit lines 29 through 36.
- 29 Multiply amount on line 28 by 50%
- 30 Add lines 25 and 29
- 31 Subtract line 28 from line 26
- 32 Tax on line 23 or 24, whichever is greater (use Tax Rate Schedule in instructions)
- 33 Tax on line 30 (use Tax Rate Schedule in instructions)
- 34 Subtract line 33 from line 32
- 35 Multiply amount on line 31 by 29½%
- 36 Amount on line 34 or 35, whichever is smaller
- 37 Tax on amount on line 25 (use Tax Rate Schedule in instructions)
- 38 If the block on line 26 or 28 is checked, enter 50% of line 24; otherwise, enter 25% of line 28
- 39 Alternative tax, add lines 36 (if applicable), 37, and 38. If smaller than the tax figured on the amount on line 50, Form 1040 enter this alternative tax on line 19, Form 1040

Part V. Gain from Disposition of Depreciable Property and Certain Real Property Held More than 6 Months (Section 1245). Report gain from disposition of other depreciable real property in Part VI.

a. Kind of property (if necessary, attach description)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale
40				
.....				
.....				
.....				
.....				

[illegible]

41 Total ordinary gain. Enter here and on line 20 and identify as gain from line 41

42 Total other gain. Enter here and on line 46 and identify as gain from line 42 (if this amount includes section 1251 gain, see instructions)

Part VI Gain from Disposition of Depreciable Real Property Held More than 6 Months (Section 1250)
 (If held one year or less, see instructions for columns (I) and (J))

Part VII **Sale or Exchange of Property Used In Trade or Business and Involuntary Conversions (Section 1231)**
The first \$100 of loss for each casualty or theft of property (other than (a) trade or business property, or (b) property held for income producing purposes) is not deductible.

Part VII **Sale or Exchange of Property Used In Trade or Business and Involuntary Conversions (Section 1231)**
The first \$100 of loss for each casualty or theft of property (other than (a) trade or business property, or (b) property held for income producing purposes) is not deductible.

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Instructions for Schedule D (Form 1040)

(References are to the Internal Revenue Code)

Begin your computation with Parts V, VI, and/or VII if there is a disposition of certain trade or business property held more than six months; or Part VII if there is an involuntary or compulsory conversion of a capital asset held more than six months. For new rules regarding the disposition of certain farm property, see instructions for sections 1251 and 1252 property that follow the instructions for Part VII.

General Instructions

Acquisition Symbol.—In column (c) of Part I and in column (a) of Parts III, V, VI, and VII, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

Basis.—In determining gain or loss, the basis of property will generally be its cost. If property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock, see sections 1014, 1015, 1031, 1033, and 1091, respectively. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization after December 19, 1969, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

Installment Sales.—If you sold personal property for more than \$1,000, or real property, regardless of amount received for it, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Obtain Publication 537, Installment and Deferred-Payment Sales, from an Internal Revenue Service office for further information.

Livestock Used in a Trade or Business, Held for Draft, Breeding, Dairy, or Sporting Purposes.—Use Part III to report gains and losses on dispositions of qualified cattle and horses acquired after December 31, 1969, and held for a period of less than 24 months from date of acquisition. Also use Part III to report gains and losses on dispositions of qualified cattle and horses acquired before January 1, 1970, and held for a period of less than 12 months from date of acquisition. Use Part V to report gains on dispositions of qualified cattle and horses acquired before January 1, 1970, held for a period of 12 months or more from the date of acquisition; use Part VII, to report such losses.

Use Part III to report gains and losses on dispositions of qualified livestock other than cattle and horses held for a period of less than 12 months from date of acquisition. Use Part V to report gains on dispositions of qualified livestock, other than cattle and horses, held 12 months or more from date of acquisition; use Part VII, to report such losses. See preceding paragraph regarding dispositions of qualified cattle and horses.

PART I, Capital Assets

"Capital Assets" Defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business). It does not include—

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the taxpayer;

(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b), above.

Capital Gain Distributions.—See instructions for Form 1040.

Capital Loss Carryover from 1969 to 1970.—The following line references pertain to the 1969 Form 1040 and related schedules. A capital loss carryover from 1969 to 1970 is the excess of such allowable loss (line 10, Part I, Schedule D) over the lesser of (a) line 3, Schedule T (or line 15c, Form 1040 if the Tax Table is used) computed without capital gains (or losses), or (b) \$1,000. Capital losses retain their character as either short-term or long-term when carried over to a 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.

Special Rules.—The following items may require special treatment: (a) transactions by a securities dealer (section 1236), (b) wash sales of stock or securities (section 1091), (c) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (d) certain real property subdivided for sale may be considered a capital asset (section 1237), (e) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401-407), (f) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239).

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 one year after or before the sale, you purchase another residence and use it as your principal residence; or

(b) within one 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 five of the last eight 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 may be taken into income. See Publication 523, Tax Information on Selling Your Home.

Nonbusiness Debts.—If a debt such as a personal loan becomes totally worthless within

the taxable year, the resulting loss shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than six months. Enter the 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.

Losses in Transactions Between Certain Persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term Capital Gains from Regulated Investment Companies.—Include in income as a long-term capital gain the amount you are notified of on Form 2439, which constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 in line 64, Form 1040. Add to the basis of your stock, the excess of the amount included in income over the credit.

Losses on Small Business Stock.—If you had a loss on section 1244 stock which, but for that section would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset to the extent provided in that section.

PART III, Ordinary Gains and Losses.—Include gains and losses from the disposition of depreciable property held for six months or less. See General Instructions for rules regarding certain livestock.

If, after grouping all section 1231 transactions in Part VII, (except for certain involuntary conversions) the losses equal or exceed the gains, (a) exclude from such net figure, those losses included therein which must be entered as an itemized deduction on Schedule A, Form 1040, line 16 (for example, personal-use type property losses), and (b) enter the remaining net figure in Part III.

If losses from involuntary conversions arising from casualty or theft of property used in a trade or business (as defined in section 1231) or of any capital asset held more than six months exceed the gains, (a) exclude from such net loss, those losses included therein which must be entered as an itemized deduction on Schedule A, Form 1040, line 16 (for example, personal-use type property losses), and (b) enter the remaining net figure in Part III.

PART IV, Alternative Tax Computation.—If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

"Certain subsection (d) gains" referred to on line 27 consist of:

(a) long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales or other dispositions under binding contracts that were entered into on or before October 9, 1969, or sales or dispositions consummated on or before October 9, 1969;

(b) long-term capital gains in respect of distributions made by a corporation before October 10, 1970, under a plan of complete liquidation adopted on or before October 9, 1969; and

(c) installment proceeds consisting of long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales made pursuant to a binding contract that was entered into on or before October 9, 1969, or sales or dispositions consummated on or before October 9, 1969.

PART V, Section 1245, Gain From Disposition of Depreciable Property and Certain Real Property, Held More Than Six Months.—Report any gain from such property held six months or less in Part III. See General Instructions for rules regarding certain livestock.

In general, when section 1245 property as defined below is disposed of (including an involuntary or compulsory conversion), gain will be treated as ordinary income to the extent of depreciation allowed or allowable after 1961. Except for dispositions of certain farm property described in section 1251, enter any balance of gain in Part VII.

Section 1245 property is property which is depreciable (or subject to amortization under section 185) and is either—

- (a) tangible and intangible personal property,
- (b) elevators and escalators,
- (c) real property (other than property described in (d)) subject to amortization under section 169 or 185, or
- (d) tangible real property (except buildings and their structural components) if used as an integral part of certain business activities or as a research or storage facility in connection with such activities. These business activities are manufacturing, production, extraction, or furnishing transportation, communications or certain other public utility services.

See section 1245(b) for exceptions and limitations involving (a) disposition by gift, (b) certain tax-free transactions, (c) like kind exchanges; involuntary conversions, (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders, (e) transfers at death, and (f) property distributed by a partnership to a partner.

Column i.—Enter depreciation allowed or allowable after December 31, 1961. However, use June 30, 1963, for elevators and escalators and December 31, 1969, for livestock. See section 1245(a)(2)(D) regarding the disposition of pollution control facilities or railroad grading and tunnel bores.

PART VI, Section 1250, Gain from Disposition of Depreciable Real Property Held More Than Six Months.—Report any gain from such property held six months or less in Part III.

In general, when section 1250 property as defined below is disposed of (including involuntary or compulsory conversions), all or a portion of the "additional depreciation" will be treated as ordinary income. Enter any balance of the gain in Part VII.

Section 1250 property is depreciable real property other than section 1245 property.

See section 1250(d) for exceptions and limitations involving: (a) disposition by gift, (b) certain tax-free transactions, (c) like kind exchanges; involuntary conversions, (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders, (e) disposition of qualified low-income housing, (f) transfers at death, (g) property distributed by a partnership to a partner, and (h) disposition of principal residence.

Columns i and j, Additional Depreciation.—In the case of section 1250 property held one year or less, additional depreciation is the total amount of depreciation claimed. In

such case, omit columns i through o and enter in column p the lesser of the amount of gain (column h) or the total amount of depreciation claimed (column f).

For property held more than one year, additional depreciation is the excess of actual depreciation attributable to periods after December 31, 1963, over depreciation computed for the same period using the straight line method. Enter in column i the additional depreciation for the period after December 31, 1963, and before January 1, 1970, and in column j the additional depreciation for the period after December 31, 1969.

For additional depreciation attributable to rehabilitation expenditures, see section 1250 (b)(4).

Where substantial improvements have been made, see section 1250(f).

Column l, Applicable Percentage.—Enter 100 percent of column k in column l, except as follows:

(1) In the case of section 1250 property disposed of pursuant to a written contract that was, on July 24, 1969, and at all times thereafter, binding on the owner of the property, the applicable percentage is 100 percent minus 1 percentage point for each full month the property was held after the date it was held 20 full months;

(2) In the case of section 1250 property constructed, reconstructed, or acquired by the taxpayer before January 1, 1975, with respect to which a mortgage is insured under section 221(d)(3) or 236 of the National Housing Act, or housing is financed or assisted by direct loan or tax abatement under similar provisions of the State or local laws, and with respect to which the owner is subject to the restrictions described in section 1039(b)(1)(B), the applicable percentage is 100 percent minus 1 percentage point for each full month the property was held after the date it was held 20 full months;

(3) In the case of residential rental property (as defined in section 167(j)(2)(B)) other than that covered by (1) and (2) above, the applicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held 100 full months; and

(4) In the case of section 1250 property for which a depreciation deduction for rehabilitation expenditures was allowed under section 167(k), the applicable percentage is 100 percent minus 1 percentage point for each full month in excess of 100 full months after the date on which the property was placed in service.

Column o, Applicable Percentage.—The applicable percentage is 100 percent minus 1 percentage point for each full month the property was held after the date it was held 20 full months.

PART VII, Section 1231, Sale or Exchange of Property Used in a Trade or Business and/or Involuntary Conversions.—Section 1231 provides special treatment for the gains and losses upon the sale or exchange of "property used in the trade or business" and upon the compulsory or involuntary conversion of (a) such property and (b) capital assets held more than six months.

The term "property used in the trade or business" means property that has been held more than six months, which is used in the trade or business and which is either real property or depreciable property. It also includes (1) certain livestock, (2) timber, coal and domestic iron ore to which section 631 applies, and (3) unharvested crops referred to in section 1231(b)(4). The term does not include (a) inventoriable property, (b) property held primarily for sale to customers, or (c) certain

copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property.

In determining whether gains exceed losses, include the gains to the extent included in gross income and losses to the extent taken into account in determining taxable income, disregarding the limitation of section 1211 on the deductibility of capital losses. For example, the first \$100 of loss for each casualty or theft of property (other than (a) trade or business property, or (b) property held for income producing purposes) is not deductible. See Form 4684 for further information regarding casualties and thefts.

Line 48.—If losses from involuntary conversions of section 1231 property, arising from casualty or theft, exceed the gains, enter the net loss on line 48. If the gains equal or exceed the losses, follow the instruction in the note for line 48.

Gain from Disposition of Sections 1251 and 1252 property

Section 1251, Gain From Disposition of Certain Property Held More Than Six Months Used in Farming where Farm Losses Offset Nonfarm Income.—For any taxable year beginning after December 31, 1969, refer to section 1251 to determine if there is an element of ordinary income in farm recapture property if (1) nonfarm adjusted gross income exceeds \$50,000 (\$25,000 if married, filing a separate return and spouse has nonfarm adjusted gross income), (2) there is a farm net loss exceeding \$25,000 (\$12,500 if married, filing a separate return and spouse has nonfarm adjusted gross income) which has been determined by use of an accounting method that does not recognize the use of inventories and the charging of expenditures properly chargeable to a capital account, and (3) there is a disposition of farm recapture property, described in section 1251 (e)(1).

Gain from the disposition of certain farm property that is both section 1251 and section 1245 property must first be entered in Part V. Before any of the gain from such property from Part V can be considered for purposes of section 1231 (Part VII), the gain must first be subject to the ordinary income rules applicable to farm recapture property under section 1251. Attach a statement showing the computation (including the excess deductions account) of gains on dispositions of certain farm property subject to the provisions of section 1251. Enter portion of the total gain which is deemed ordinary income in Part III, and the remaining gain in Part VII.

Section 1252, Gain from Disposition of Certain Farm Land, Held More than Six Months, but Less than 10 Years.—Refer to section 1252 to determine if there is an element of ordinary income on the disposition of certain farm land held for less than 10 years for which deductions have been allowed for expenditures made after December 31, 1969 under sections 175 (soil and water conservation) and 182 (land clearing).

Gain from the disposition of certain farm land may be subject to the ordinary income rules under section 1251 as well as section 1252 before being considered for purposes of section 1231 (Part VII). Attach a statement showing the computation of gains on disposition of certain farm land. Enter portion of the total gain which is deemed ordinary income in Part III, and the remaining gain in Part VII.

Additional information available.—Obtain Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation
(Form 1040)

Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Your Social Security Number

Schedule E—Supplemental Income Schedule (Schedule R on back)

Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.

Part I Pension and Annuity Income. • If pension or annuity is fully taxable for 1970, complete only lines 1, 2 and 5. • If not fully taxable, complete all lines.

- 1 Name of payer _____
- 2 If your employer contributed part of the cost, is your contribution recoverable (or has your contribution been recovered) tax-free within 3 years? ☐ Yes ☐ No.
If "Yes," show: Your contribution \$_____, Your contribution recovered in prior years \$_____
- 3 Amount received this year _____
- 4 Amount excludable _____
- 5 Taxable portion (subtract line 4 from line 3) _____

Part II **Rent and Royalty Income** (If you received rents from the operation of a farm but you did not materially participate in its operation, report rents in column (b). **Note:** If in crop shares, report in year reduced to money or its equivalent. See instructions for Part II on page 12.)

[illegible]

- | | | | | | |
|---|---|--|--|--|--|
| 1 Totals | • | | | | |
| 2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . . . | | | | | |

Part III **Income or Losses from Partnerships, Estates or Trusts, and Small Business Corporations** (b) Check applicable box

[illegible]

- 1 Income (or loss) Total of column (d)**

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37.)

Explanation of Column (e), Part II

[illegible]

Schedule for Depreciation Claimed in Part II Above. Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column (b), enter the cost or other basis of assets held at end of year in column (c), and enter the accumulated depreciation at end of year in column (d). If you need more space, use Form 4562.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Totals						

Summary of Depreciation

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other.							

Instructions for Schedule E (Form 1040)

Part I.—Pensions and Annuities

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. It is not 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.—A special rule applies for amounts received as employees' annuities if part of the cost is contributed by the employer and if the amount contributed by the employee will be returned within three 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 three 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 three 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 Publication 524, Retirement Income and Retirement Income Credit.)

Part II.—Rent and Royalty income

Rents.—If you are not engaged in selling real estate, but receive rent from property you own or control, report the total in column (b), Part II, Schedule E. If you received property other than money as rent, report its fair market value.

If you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income in Part II. Report crop shares received only for the year in which they are reduced to money or its equivalent.

NOTE: For purposes of estimated tax, such income received from crop shares and from

rental based upon farm production (but not a fixed rental without reference to farm production) is considered to be income from farming. Therefore, add such income reported in Part II to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1971. If you meet the two-thirds requirement, write on line 1 of either Form 2210 or 2210F the words "Exempt Farmer/Fisherman," and attach the form to your return.

In the case of buildings, you can deduct depreciation. 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.

Report amounts received from room rent and other space rentals in this Part, unless you rendered services to the occupant. If service was rendered, the amounts should be reported as business income in separate Schedule C (Form 1040). If you are engaged in the business of selling real estate, you should also report rentals received in separate Schedule C.

Royalties.—Report in column (c) 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 in separate Schedule C. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See Publication 544, Sales and Exchanges of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

Part III.—Partnerships, Etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income, whether you received it or not, or the net loss for the taxable year which ends within or with the year covered by your return. However, losses are only 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. You should enter on the appropriate lines and schedules of your return your share of income from the following sources:

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. Your share of items of tax preference should be included on Form 4625.

The individual partner must include on separate Schedule SE his distributive share of partnership income (or loss) from the operation of a trade or business which constitutes net earnings from self-employment. Members of farm partnerships should complete Part II of Schedule SE first to figure self-employment tax. For further details see Publication 541, Tax information on Partnership Income and Losses.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part III, Schedule E, except that portion which is reportable in separate Schedule D as a long-term capital gain. Neither type of income is eligible for the dividends exclusion. Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and related regulations for limitation on deduction and required adjustments. Your share of items of tax preference should be included on Form 4625.

NOTE: If you are a member of a partnership or a shareholder in a small business corporation reporting income from farming (or fishing) in Part III you may not be liable for penalty for failure to pay estimated tax. To find out whether you are liable, add such income reported in Part III to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty will not apply if you file your tax return, and pay the tax due, on or before March 1, 1971. If you meet the two-thirds requirement write on line 1 of either Form 2210 or 2210F the words "Exempt Farmer/Fisherman" and attach the form to your return.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income, whether you received it or not. You should enter your share of income of the following classes 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.

You should include all other taxable income from estates and trusts 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. You may get from the fiduciary information regarding these items. Your share of items of tax preference should be included on Form 4625.

Schedules E&R (Form 1040) 1970

Schedule R—Retirement Income Credit Computation

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your Social Security Number

Part I

If you received earned income in excess of \$600 in each of any ten calendar years before 1970, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 2 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 22 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

If separate return, use column B only. If joint return, use column A for wife and column B for husband.

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1970? (Widows or widowers see instructions.) If "Yes" in either column, furnish all information below in that column. Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B.

	A	B	C
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	Alternative Computation (Combined information of husband and wife if joint return and both 65 or over)
1 Maximum amount of retirement income for credit computation	\$1,524 00	\$1,524 00	\$2,286 00
2 Deduct:			
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income			
(b) Earned income received (does not apply to persons 72 or over):			
(1) If you are under 62 years of age, enter amount in excess of \$900			
(2) If you are 62 or over but under 72, enter amount determined as follows:			
if \$1,200 or less, enter zero			
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or if over \$1,700, enter excess over \$1,450			
3 Total of lines 2(a) and 2(b)			
4 Balance (subtract line 3 from line 1)			
If column A, B, or C is more than zero, complete this form. If all of these columns are zero or less, do not file this form.			
5 Retirement income:			
(a) If you are 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 Form 1040, line 18			
(b) If you are 65 years of age or older:			
Enter total of pensions and annuities, interest and dividends included on Form 1040, line 18, and gross rents from Schedule E, Part II, column (b).			
6 Line 4 or line 5, whichever is smaller			
7 (a) Total (add amounts on line 6, columns A and B)			
If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, the Alternative Computation on line 6, column C may result in a larger credit.			
(b) Amount from line 6, column C, if applicable.			
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater			
9 Amount of tax shown on Form 1040, line 19			
10 Retirement income credit. Enter here and on Form 1040, line 52, the amount on line 8 or line 9, whichever is smaller. Note: If you claim credit for foreign taxes or tax free covenant bonds, skip lines 10 through 12 and use Part II, below			
Computation of tax surcharge			
11 Subtract line 10 from line 9			
12 Tax surcharge. If line 11 is less than \$2,020 find surcharge from Tax Surcharge Table A, B, or C in instructions. If line 11 is \$2,020 or more, multiply amount on line 11 by .025. Enter result here and on Form 1040, line 20			

Part II Continuation of retirement income credit computation if you claim credit for foreign taxes or tax free covenant bonds**R**

- 13 Amount from Part I, line 9 above
- 14 Credit for foreign taxes or tax free covenant bonds
- 15 Subtract line 14 from line 13 (if less than zero, enter zero)
- Note: If line 15 is equal to or more than line 8, Part I, above, return to Part I above and complete lines 10 through 12 of Part I to figure your retirement income credit and tax surcharge. Complete the rest of this part only if line 15 is less than line 8, Part I.
- 16 Subtract line 15 from line 13
- 17 Tax surcharge. If line 16 is less than \$2,020, find surcharge from Tax Surcharge Table A, B, or C in instructions. If line 16 is \$2,020 or more, multiply amount on line 16 by .025. Enter result here and on Form 1040, line 20
- 18 Add lines 15 and 17
- 19 Retirement income credit. Enter here and on Form 1040, line 52, the amount on line 8, Part I, or line 18 whichever is smaller
- Note: If line 14 is more than line 13, you must reduce line 19 by the amount of the excess but not below zero.

Instructions for Schedule R (Form 1040)

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 maximum amount allowed any individual as a credit against his income tax is \$228.60 (15% × \$1,524). The maximum allowable credit on a joint return where both husband and wife show \$1,524 on Part I, line 6, columns A and B, is \$457.20.

Alternative Computation.—The maximum allowable credit on a joint return where both husband and wife are 65 years of age or over, but who would otherwise be limited to \$228.60 as a credit because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years, can be \$342.90 (15% × \$2,286). If you meet these requirements, also complete the Alternative Computation, in Part I, column C, to determine which computation results in the larger credit.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services rendered. It does not include any amount re-

ceived as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of the business, shall be considered as earned income.

Both husband and wife may take the retirement income credit if both qualify and both have retirement 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 his (her) earned income with yours to determine if you qualify for the credit.

Retirement income for the purpose of the credit means—

(a) In the case of a person who is not 65 before the end of his taxable year, only 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.

Disability annuities received by Federal employees prior to normal retirement age that exceed the sick pay exclusion do not qualify as retirement income.

(b) In the case of a person who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents and dividends that are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the "Alternative computation," 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 (but not supplemental annuities) and other tax-exempt pensions or annuities. Line 2(a), Part I, must reflect the gross amount of social security benefits before deduction of any amounts withheld to pay medicare insurance premiums. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans; and

(b) Certain adjustments for earned income.

(cut along this line)

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SCHEDULE C
(Form 1040)
Department of the Treasury
Internal Revenue Service**Profit (or Loss) From Business or Profession**
(Sole Proprietorship)**1970**▶ Partnerships, joint ventures, etc., must file on Form 1065.
▶ Attach to Form 1040.

Name as shown on Form 1040

Social security number

- A** Principal business activity; product
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)
- B** Business name **C** Employer Identification Number
- D** Business address
- E** Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. (ZIP code)
- F** Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO. If "Yes," attach explanation.
- G** Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$.....	Less: Returns and allowances \$.....	\$.....
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3	Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....		
4	Cost of labor (do not include salary paid to yourself)		
5	Material and supplies		
6	Other costs (explain in Schedule C-1)		
7	Total of lines 2 through 6		
8	Inventory at end of this year		
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS			
11	Depreciation (explain in Schedule C-2)		
12	Taxes on business and business property (explain in Schedule C-1)		
13	Rent on business property		
14	Repairs (explain in Schedule C-1)		
15	Salaries and wages not included on line 4 (exclude any paid to yourself)		
16	Insurance		
17	Legal and professional fees		
18	Commissions		
19	Amortization (attach statement)		
20	Retirement plans, etc. (other than contributions made on your behalf—see separate instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Depletion		
24	Other business expenses (explain in Schedule C-1)		
25	Total of lines 11 through 24		
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1		

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		\$			\$

Page 2

[illegible][illegible]

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other							

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 25, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

SCHEDULE F
(Form 1040)
 Department of the Treasury
 Internal Revenue Service

Farm Income and Expenses
 (Compute social security self-employment tax on Schedule SE)
 ▶ Attach to Form 1040.
 ▶ If rental income, see Instruction C before using this Schedule.
1970

Name as shown on Form 1040

Social security number

Business name and address

If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Part I Farm Income—Cash Receipts and Disbursements Method
 Do not include sales of livestock held for draft, breeding, sporting, or dairy purposes; report such sales on Schedule D.
Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock: _____	\$ _____	\$ _____
2 Other items: _____	_____	_____
3 Totals	\$ _____	\$ _____
4 Profit (or loss), subtract line 3, column c from line 3, column b ▶	\$ _____	

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify): _____		

OTHER FARM INCOME

19 Machine work	
20 Patronage dividends	
21 Per-unit retains	
22 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify): _____	

27 Add lines 5 through 26 \$

28 Gross profit *(add lines 4 and 27) ▶ \$

52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 1a ▶ \$

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	\$ _____
30 Repairs, maintenance	_____
31 Interest	_____
32 Rent of farm, pasture	_____
33 Feed purchased	_____
34 Seed, plants purchased	_____
35 Fertilizers, lime	_____
36 Machine hire	_____
37 Supplies purchased	_____
38 Breeding fees	_____
39 Veterinary, medicine	_____
40 Gasoline, fuel, oil	_____
41 Storage, warehousing	_____
42 Taxes	_____
43 Insurance	_____
44 Utilities	_____
45 Freight, trucking	_____
46 Conservation expenses	_____
47 Retirement plans, etc. (other than contributions made on your behalf—See separate instructions)	_____
48 Other (specify): _____	_____

49 Add lines 29 through 48 ▶ \$

50 Depreciation (from line 54, Part III) ▶

51 Total deductions. Add lines 49 and 50 ▶ \$

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.) 16-81172-1 370-049

Schedule F (Form 1040) 1970

Page 2

PART III.—DEPRECIATION (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes). Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column b, enter the cost or other basis of assets held at end of year in column c, and enter the accumulated depreciation at end of year in column d. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify): _____						

54 Totals				Enter here and in Part II, line 50 . . . ▶		

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
a. Under Rev. Procs. 62-21 and 65-13							
b. Other							

PART IV.—FARM INCOME—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, sporting, or dairy purposes; report such sales on Schedule D, and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
55 Totals (enter here and in Part V below)		\$ (Enter on line 65)		\$ (Enter on line 66)				\$ (Enter on line 57)		\$ (Enter on line 56)

PART V.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

56 Inventory of livestock, crops, and products at end of year	\$
57 Sales of livestock, crops, and products during year	
58 Agricultural program payments: (1) Cash	
(2) Materials and services	
59 Commodity Credit loans under election (or forfeited)	
60 Federal gasoline tax credit	
61 State gasoline tax refund	
62 Other farm income (specify): _____	
63 Add lines 57 through 62	
64 Total (add lines 56 and 63)	\$
65 Inventory of livestock, crops, and products at beginning of year	\$
66 Cost of livestock and products purchased during year	
67 Gross profits *(subtract the sum of lines 65 and 66 from line 64)	\$
68 Total deductions from line 51, Part II, page 1	
69 Net farm profit (or loss) (subtract line 68 from line 67). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 1a	\$

* Use amount on line 67 for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

Instructions for Schedule C (Form 1040)—1970

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, line 35. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each business. Farmers should use Schedule F.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back 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, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

Compulsory or Involuntary Conversion of Certain Trade or Business Property.—Gains and losses of certain trade or business property (including losses not compensated for by insurance or otherwise) due to destruction, theft, seizure, requisition or condemnation are to be reported in Schedule D.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means 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 in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

Item G—Information Returns.—You may be required to file information returns for certain payments of fees and other non-employee com-

pensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

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, bad debt recoveries, interest, 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 1967, 1968, 1969, and 1970 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 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 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.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see instructions on the back of Form 4562. The depreciation instructions give 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 advantageous to the taxpayer.

If a deduction is claimed on account of depreciation, fill in Schedule C–2. (Fill in only lines 2, 3, and 4, and the Summary of Depreciation if you use Form 4562.) If obsolescence is included in this deduction, state separately the amount claimed and the basis it is computed on.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing prop-

erty are not deductible. They 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 expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

Line 20—Retirement Plans, etc. (Other than Contributions made on Your Behalf).—Enter deduction for contributions under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation paid or otherwise includible in the employee's income under any other deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

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

Line 23—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 24—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 permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 6 of Form 1040 instructions for optional method of computing deductible automobile expenses.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39.

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. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

damage. For further information, contact any Internal Revenue Service office, or refer to Publication 225, Farmer's Tax Guide.

B. Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are 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 disposi-

Instructions for Schedule F (Form 1040)—1970

A. 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) 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.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. The election must be made at the time the taxpayer files his return for the taxable year of destruction or

tion, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income in Schedule E, Part II (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Report in Schedule D sales, exchanges, or involuntary conversions of capital assets and other property not provided for in Schedule F.

Anything of value received instead of cash, such as groceries 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. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

Federal Gasoline Tax Credit.—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1969. If you use the "accrual method," enter in Part V, line 60 any Federal gasoline tax you claim as a credit on Form 1040 for 1970.

Agricultural 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 the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Labor Hired.—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the 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.

Rent of Farm, Part of Farm, or Pasture.—You may deduct 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, but may deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—May be either capitalized or deducted as an expense.

Taxes.—You may deduct 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.

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) for soil or water conservation and the prevention of erosion if the expenditures are in respect of land you use.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once

you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

Retirement Plans, etc. (Other than Contributions Made on Your Behalf).—Enter in Part II, line 47, deduction for contributions under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation paid or otherwise includible in the employee's income under any other deferred payment plan for your employees. If the plan includes you as a self-employed individual, enter contributions you made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, 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 6 of Form 1040 instructions for optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or \$5,000, whichever is lesser.

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 you raised 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.

Planting and Developing Citrus Groves.—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus grove (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969.

Depreciation.—You may deduct 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 in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sporting, or dairy purposes. See instructions on back of Form 4562 for methods of computing depreciation. (Fill in only line 54 in Part III, and the Summary of Depreciation if you use Form 4562.)

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39.

Additional Information Available.—You may obtain Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service**Computation of Social Security Self-Employment Tax**

- Each self-employed person must file a separate Schedule SE
► Attach to Form 1040.

1970

- If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.
► If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card)

Social security number

Check applicable block

1 ☐ Male 2 ☐ Female

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ►

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)

2 Net income (or loss) from excluded services or sources included on line 1

Specify excluded services or sources.....

3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a),

Part III, below.)

Part II Computation of Net Earnings from FARM Self-Employment**SE**

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF THE REGULAR METHOD (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation under Regular Method

1 Net farm profit (or loss) from:

(a) Schedule F, line 52 (cash method), or line 69 (accrual method)

(b) Farm partnerships

2 Net earnings from self-employment from farming. Add lines 1(a) and (b)

Computation under Optional Method

3 If gross profits from farming are:

(a) Not more than \$2,400, enter two-thirds of the gross profits

(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600

*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.

4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)

Part III Computation of Social Security Self-Employment Tax

1 Net earnings (or loss) from self-employment—

(a) From business (other than farming—from line 3, Part I, above)

(b) From farming (from line 4, Part II, above)

(c) From partnerships, joint ventures, etc. (other than farming)

(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line

(e) From service with a foreign government or international organization

(f) Other (director's fees, etc.). Specify

2 Total net earnings (or loss) from self-employment reported on line 1

(If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)

3 The largest amount of combined wages and self-employment earnings subject to social security tax is

\$7,800 00

4 (a) Total "FICA" wages as indicated on Form W-2

(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9

(c) Total of lines 4(a) and 4(b)

5 Balance (subtract line 4(c) from line 3)

6 Self-employment income—line 2 or 5, whichever is smaller

7 If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069

8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469

9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56

Instructions for Schedule SE (Form 1040)—1970

Schedule SE provides the Social Security Administration with information on self-employment income necessary for computing benefits under the social security program. You must pay self-employment tax, regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are now subject to self-employment tax, but may, under certain conditions, request to exempt their income from service as a minister, member or practitioner by filing Form 4361. If you file Form 4361, write "Exempt-Form 4361" in the bottom margin on the back of Form 1040. Forms, schedules and publications may be obtained from the District Director. If you previously filed an effective waiver certificate, Form 2031, to pay self-employment tax, you may not now file for an exemption. See Publication 484, Social Security for Clergymen.

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of a parsonage or allowance for the meals and lodging furnished them for the convenience of their employers.

Members of certain religious faiths.—If you have conscientious objections to social security insurance by virtue of your adherence to the established teachings of a recognized religious sect of which you are a member, you may file Form 4029 to obtain exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" in the bottom margin on the back of Form 1040.

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 organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. Report income from such employment on line 1(e), Part III, Schedule SE.

Fee basis State or local government employees.—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if their functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, write, "Exempt-Form 4415" in the bottom margin on the back of Form 1040.

Exclusions

In figuring net earnings from self-employment, do not take into account income (or loss) from the following sources, or any resultant deductions. Use Part I, line 2 to exclude any such amounts reported on separate Schedule C that should not be taken into account in figuring your self-employment income. Exclude from Part II, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment, and attach an explanation.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (a) a public official (except as noted above); (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.—Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts in Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

The following does not constitute real estate rentals: 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. They must be included in determining net earnings from self-employment.

Dividends and interest.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 of the Internal Revenue Code are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if that 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.

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 included as a "minus" figure on Form 1040, line 39.

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 and businesses. Thus, a loss sustained in one trade or business will reduce the income from another trade or business. In such cases, use both Schedule F and Schedule C to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

Joint Returns

For a joint return, show the name of the one with self-employment income on Schedule SE. If both husband and wife have self-employment income, each must file a separate Schedule SE. However, include the total of profits (or losses) from all businesses on Form 1040, lines 35 or 38, whichever is applicable, and enter the combined self-employment tax on Form 1040, line 56.

Community Income

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's. (See "Partnerships" below.)

If separate returns are filed, Schedules C and SE or Schedules F and SE must be attached to the return of the one with self-employment income. Community income included on such schedules must be allocated for income tax purposes 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, as in other partnerships, the distributive share of each must be entered as partnership income in Schedule E, Part III, for income tax purposes, and in Schedule SE, Part II, line 1(b), for self-employment tax purposes. (Report nonfarm partnership income in Part III, line 1(c), 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.

Optional Method for Computing Net Earnings From Farm Self-Employment

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 farm self-employment are less than \$1,600, he may report \$1,600. For 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 from them, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F for income tax purposes and on Schedule SE for self-employment tax purposes.

SCHEDULE G
(Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Your social security number

Taxable Income and Adjustments

	(a) Computation year 1970	(b) 1st preceding base period year 1969	(c) 2d preceding base period year 1968	(d) 3d preceding base period year 1967	(e) 4th preceding base period year 1966
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 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3					
4 Accumulation distributions subject to section 668(a)					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4). If less than zero, enter zero					

Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)	
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	
8 Averagable income (line 6 less line 7)	

Complete the remaining parts of this form only if line 8 is more than \$3,000. If \$3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.

G

Segments of Income Under Averaging

9 Amount from line 7	
10 20% of line 8	
11 Total (add lines 9 and 10)	
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3	
13 Total (add lines 11 and 12)	

Computation of Tax

14 Tax on amount on line 13	
15 Tax on amount on line 11	
16 Tax on amount on line 9	
17 Difference (line 15 less line 16)	
18 Multiply the amount on line 17 by 4	
19 Total (add lines 14 and 18)	
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3	
21 Tax on accumulation distributions subject to section 668(a)	
22 Tax (add lines 19, 20 and 21). Enter here and on Form 1040, line 19. Also check Schedule G box on Form 1040, line 19	

Schedule G (Form 1040) 1970

Page 2

Computation of Standard Deduction for 1970 if Adjusted Gross Income is Under \$10,000
 (For base period years see instruction 1 on page 4)

1 Enter 10% of line 18, Form 1040, but not more than \$500 if you are married and filing separately . . . (If you are married filing separately, complete only lines 2 and 3. All other filers complete only lines 4 through 14.)			
2 Enter the sum of \$100 plus \$100 for each exemption claimed on line 11, Form 1040, but not more than \$500			
3 Enter amount from either line 1 or 2. This is your standard deduction. Note: If your spouse uses the percentage standard deduction (line 1), you may not use the low income allowance (line 2)			
4 Basic allowance. Enter the sum of \$200 plus \$100 for each exemption claimed on line 11, Form 1040, but not more than \$1,000			
Computation of additional allowance:			
5 Limitation			\$900.00
6 Enter \$100 for each exemption claimed on line 11, Form 1040			
7 Enter amount from line 18, Form 1040			
8 Enter the sum of \$1,100 plus \$625 for each exemption claimed on line 11, Form 1040			
9 Subtract line 8 from line 7. If less than zero, enter zero			
10 Enter one-half of amount on line 9			
11 Add lines 6 and 10			
12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero. (Note: If you are entitled to an additional allowance, you do not qualify for income averaging because your averagable income will not be more than \$3,000.)			
13 Low income allowance. Add lines 4 and 12			
14 Standard deduction. Enter amount from line 1 or line 13, whichever is greater			

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 3, etc.

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 1970 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 1970 income which exceeds 30 percent of the sum of your four prior years (1966-1969) income is taxed, in effect, by averaging that excess over the five-year period (1966-1970). Basically, the taxable income for each year is the figure utilized. However, since accumulation distributions subject to section 668(a) and certain other items of income described in instruction 3 are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1970, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) **Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1970. A nonresident alien at any time during the five taxable year period ending with 1970 is not eligible.

(2) **Support requirement.**—You must have furnished at least 50 percent of your own support for each of the years 1966 through 1969. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 5 of the Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1970 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1970 (line 5, column (a)) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1970, or

(3) You file a joint return for 1970 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 18) is attributable to you.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931-934 and Form 4563).

(2) Use tax tables 1-15 in 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.

(4) Avail yourself of the advantages of alternative tax on capital gain under section 1201(b).

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1966-1969) must be determined in a manner consistent with your return

for 1970. If you make a separate return for 1970, 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 1970, 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 1970 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1970 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1966-1969) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1970 and make a joint return for 1970, and neither person was married from 1966 through 1969, 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 1970 and made a joint return with your wife (husband), but had a different wife (husband) for 1970 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 1970, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1970 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate

gate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1 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.

	A & W (Joint Return)	A	W	H
Salary	\$16,000	\$11,500	\$4,500	\$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	\$14,400	\$9,600	\$4,800	\$2,400

(1) 6000 (W's separate adjusted gross income) \times 3600 (Total of itemized deductions and personal exemptions on A & W's joint return) = 1200

18000 (A and W's adjusted gross income from joint return)

Method No. 1 — W's separate income and deductions \$4,800

Method No. 2 — W and A's taxable income from joint return, \$14,400 \times 50 percent \$7,200

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1966 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1966) plus W's separate base period income of \$7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on the form.

Taxable Income and Adjustments

1 Except as noted below, enter on this line the amount (never less than zero) from—

- (a) Form 1040 (1970)—line 50
- (b) Schedule T (1969)—line 5
- (c) Form 1040 (1966–68)—line 11d, page 1
- (d) Form 1040A (1966–68)—line 5, page 4 (Tax Computation
Schedule Form
1040A Instructions)

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and \$600 (\$625 for 1970) multiplied by the number of exemptions. Adjusted gross income is—

- (a) Form 1040 (1970)—line 18
- (b) Form 1040 (1969)—line 15c
- (c) Form 1040 (1966–68)—line 9, page 1
- (d) Form 1040A (1966–68)—item 7, page 1

If for 1970, line 18, Form 1040 is less than \$10,000, use schedule on page 2 to compute your standard deduction.

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1965, 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 1970 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

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 1970 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1966. H was unmarried for 1966. H and W compute their base period income for 1966 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	\$16,000	\$11,500	\$4,500	\$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	\$14,400	\$9,600	\$4,800	\$2,400

(1) 6000 (W's separate adjusted gross income) \times 3600 (Total of itemized deductions and personal exemptions on A & W's joint return) = 1200

Method No. 1 — W's separate income and deductions \$4,800

Method No. 2 — W and A's taxable income from joint return, \$14,400 \times 50 percent \$7,200

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1966 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1966) plus W's separate base period income of \$7,200).

3 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) **Excess Community Income.** If you are married, a resident of a community property state, and file a separate return for 1970, 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 H	Service of W	Total
Community Earned Income	\$40,000	\$20,000	\$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$60,000).

(2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).

(b) **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).

Computation of Tax

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040.

Form **2555**
(Rev. Sept. 1970)
Department of the Treasury
Internal Revenue Service

Exemption of Income Earned Abroad

▶ Attach to Form 1040.

For taxable year ending _____

This Form is to be Used Only by United States Citizens

Name of taxpayer		Social security number
Foreign address (including Country)		Your occupation
Name of employer ▶		
Employer's address	U.S. ▶ Foreign ▶	
Give the latest year for which you filed a U.S. income tax return ▶		Office where filed ▶

For an explanation of the provisions under which **earned income** of citizens abroad is exempt, see instructions. You may obtain Publication 54, Tax Guide for U.S. Citizens Abroad, and all forms from any Internal Revenue office, U.S. Embassy, or Consulate.

Check status under which you claim exemption of earned income from services abroad } ☐ Bona fide residence. Complete Parts I and III.
 } ☐ Physical presence. Complete Parts II and III.

Complete all items in the parts pertaining to your status. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption.

PART I.—To be Completed for Bona Fide Residence Only

- 1 Foreign country in which you claim bona fide residence _____ Residence began _____, terminated _____
 (Date) (Date)
- 2 Type of living quarters in foreign country ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer
- 3 Did your family live with you abroad during any part of the taxable year? ☐ Yes ☐ No
 If "Yes," for what period? _____
- 4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? ☐ Yes ☐ No
 (b) Are you subject to the income tax of the country you claim bona fide residence in? ☐ Yes ☐ No
 If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this United States exemption. See Instruction 4(c).
- 5 Complete the following for days present in the United States or its possessions during the taxable year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

- 6 (a) State any contractual terms or other conditions relating to the length of your employment abroad. _____
- (b) State the type of visa you entered the foreign country under. _____
- (c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? ☐ Yes ☐ No
 If "Yes," attach explanation. _____
- (d) List the places where you have resided and the dates of residence since you left the United States to establish residence abroad. _____
- (e) Did you maintain a home in the United States while residing abroad? ☐ Yes ☐ No
 If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants. _____

PART II.—To be Completed for Physical Presence Only

- 1 The 18-month period the exemption for physical presence in a foreign country is based on is from _____ to _____ inclusive.
- 2 Enter all travel abroad during the 18-month period the exemption is based on, except that you may omit travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, insert number of full days to end of 18-month period. If there was no travel to report during the period, write in schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date and time departed	Date and time arrived	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

- 3 Enter prior years you claimed exemption for income earned abroad under section 911 ▶

PART III.—To be Completed for Both Bona Fide Residence and Physical Presence**1** Enter below your total earned income, including noncash remuneration. (See Instructions 3 and 4(d).)Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? . . . ☐ Yes ☐ No

If "Yes," see Instructions 6(a) and 11.

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. For those who receive all or part of their income in foreign currency, the value of foreign currency received should be translated into terms of United States dollars on the basis of the rates of exchange prevailing at the time the income is actually or constructively received.

Earned Income (for personal services rendered in foreign countries)	Exchange rates used	Amount (In U.S. dollars)
2 (a) Total wages, salaries, bonuses, commissions, etc. received during this year		
(b) Amount attributable to prior years or future years (See Instructions 6(a) and 11.)		
(c) Balance attributable to this year. Subtract line 2(b) from line 2(a)		
3 Pensions and annuities (See Instruction 6(d).)		
4 Allowable share of income for personal services rendered (See Instruction 3.)		
(a) In a business (including farming) or profession. Attach Schedule C or F		
(b) In a partnership (State name, address, and nature of income.)		
5 Noncash remuneration (Market value of property or facilities furnished by employer. Attach statement showing how determined.)		
(a) Home		
(b) Car		
(c) Other property facilities (Specify.)		
6 Other income (Specify.)		
7 Allowances or reimbursements		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (Specify.)		
8 Total earned income from sources outside the United States		
9 Amount exempt (If exempt status changed during the taxable year, complete schedule below.)		
10 Taxable income (Line 8 less line 9. If less than zero, enter zero). Enter here and report on Form 1040		

Schedule for Computation of Exemption Claimed in Part III, line 9, above.

(The \$20,000 and \$25,000 exemptions are for full taxable years. The exemptions must be prorated when exempt status changes during the taxable year. See Instructions 4(a)(ii) and 6(c).)

	A	B
1 Applicable exemption	\$20,000	\$25,000
2 Number of exemption qualifying days in taxable year		
3 Total number of days in taxable year		
4 Percentage applicable (Divide the number of days on line 2 by the number of days on line 3.)	%	%
5 Allowable exemption (Multiply the amount on line 1 by the percent on line 4.)	\$	\$
6 Total allowable exemption (Add amounts on line 5, columns A and B.) Enter here and on line 9, above	\$	\$

(If more space is needed for any schedule, etc., attach statement.)

Detach at perforation and file only pages 1 and 2.

Page 3

Instructions

1. General.—To determine whether you must file Form 1040, see "Who Must File" on page 3 of Form 1040 Instructions. In determining whether a return must be filed, income earned abroad must be included, even though it may qualify for exemption, as explained below.

United States citizens in foreign countries are subject to the United States income tax laws the same as individuals residing in the United States. However, there is an exception as to their **earned income** (salary, wages, etc.) received for personal services rendered abroad. **Earned income** (as defined below, see Instruction 3) may be exempt, **provided** the United States citizen qualifies for exemption under (1) the "bona fide residence" test (see Instruction 4), or (2) the "physical presence" test (see Instruction 5). Detailed information about these provisions may be found in Publication 54, "Tax Guide for U.S. Citizens Abroad."

2. How to file.—If you qualify for exemption on any part of your **earned income** from sources outside the United States, that exempt income and information supporting it should be shown on this form. If your only income was **earned abroad** and all of it qualifies for exemption, you need only complete this statement and the name, address, and signature portions on your Form 1040.

Compensation for personal services that was earned in the United States before foreign residence began must be reported on your Form 1040. All other items of gross income, including **earned income** that does not qualify for exemption (such as a pro rata part of your **earned income** when part of the personal services was rendered during temporary business trips to the United States) should be reported on your Form 1040.

3. Earned income.—Earned income from sources outside the United States means wages, salaries, professional fees, and other compensation for personal services actually rendered. It does not include compensation for personal services to a corporation that consists of a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services. It does not include dividends, capital gains, interest, etc.

If a taxpayer is engaged in a trade or business (other than in corporate form) in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for his personal services shall be considered **earned income**. But the total amount treated as his **earned income** from the net profits of the trade or business shall not exceed 30 percent of his share of those net profits.

4. Bona fide residence (sec. 911(a)(1)).—

(a) General.—

(i) A United States citizen who is a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year may, subject to the rules in Instruction 6, exclude up to \$20,000 or \$25,000 of his **earned income** from personal services rendered abroad for each taxable year. For each of the first three consecutive years of his bona fide foreign residence, he may exclude no more than \$20,000 of **earned income** derived during each year. The maximum exclusion for each year of bona fide foreign residence after the first three consecutive years is \$25,000.

(ii) Use the following example to determine the amount of exclusion when the third consecutive year does not end with the last day of the taxable year. Assuming the third consecutive year for a calendar year taxpayer ends on June 30, both the \$20,000 and \$25,000 will be prorated during that year. The \$20,000 limitation will apply for January 1 through June 30,

and the \$25,000 limitation will apply for July 1 through December 31.

(b) **Determination of residence.**—No specific rule can be stated for determining whether a United States citizen is a bona fide resident of a foreign country, because the determination involves his intention as to the length and nature of his stay. The intention of the citizen to establish a bona fide residence in a foreign country may be evidenced by words and acts. If these conflict, more emphasis will be placed on acts than words. Generally, a citizen who goes to a foreign country for a definite purpose of a temporary nature and returns to the United States after that purpose has been accomplished is not a bona fide resident of the foreign country. However, if accomplishing the purpose requires an extended and indefinite stay, and the citizen therefore makes his home in the foreign country, he may be a bona fide resident of the foreign country for Federal income tax purposes.

(c) **Statement of nonresidence.**—A citizen who has made a statement to the authorities of a foreign country in which he has earned income that he is not a resident of that country, and who has been held not subject as a resident to its income tax, is not to be treated as a bona fide resident of that foreign country. If a citizen has made such a statement and a determination is being made as to whether he qualifies as a bona fide foreign resident, provided no adverse determination has been made by the authorities of the foreign country on his nonresidence status, he shall be considered not subject to the income tax of that foreign country.

(d) **Treatment of noncash remuneration.**—If a citizen who qualifies as a bona fide resident receives noncash remuneration in the form of a right to use property or facilities (such as a home or car), it will be taxable in the same manner as any other compensation, subject to the \$20,000 or \$25,000 exclusion.

(e) Definitions.—

(i) **Entire taxable year.**—If a citizen uses the calendar year as a taxable year, his entire taxable year is the period beginning January 1 and ending December 31.

(ii) **Uninterrupted period.**—The term "uninterrupted period" in (a), above, refers to a U.S. citizen's bona fide residence and not to his physical presence in the foreign country.

5. Physical presence (sec. 911(a)(2)).—

(a) **General.**—A United States citizen physically present in a foreign country or countries for a total of at least 510 days during any period of 18 consecutive months may, subject to the rules in Instruction 6, exclude up to \$20,000 of his **earned income** for each taxable year. He may do this provided the **earned income** is for personal services performed outside the United States and is attributable to the 18-month period.

(b) **Determination of 18-month period and application of 510-day rule.**—In computing the minimum of 510 full days' presence in any foreign country or countries, all separate periods of presence during the 18-month period are to be totaled. The 510 full days need not be consecutive, but may be interrupted by periods during which the citizen is traveling over international waters or is otherwise not present in a foreign country. For additional information and examples, see Publication 54, "Tax Guide for U.S. Citizens Abroad."

(c) **Definition of a full day.**—The term "full day" means a period of 24 consecutive hours beginning at midnight.

6. Special rules applicable to bona fide residence and physical presence.—

(a) *Rule of attribution.*—In general, a taxpayer receives **earned income** in the same taxable year he performs personal services. This taxable year is used to determine the exemption under the bona fide residence and physical presence tests.

A taxpayer may receive **earned income** in one taxable year for personal services performed in another. Under the rule of attribution, this **earned income** is considered as received in the taxable year in which the personal services are performed. However, to be exempt, **earned income** must be received before the close of the taxable year following that in which the services are performed. For example, a cash basis taxpayer received \$3,000 in 1969 for services performed in 1968. He would include this \$3,000 as 1968 **earned income** for determining the amount of exemption. If exempt, the \$3,000 would be excluded from his income in 1969.

This rule applies only in determining the amount of the exemption and does not affect the reporting time of any amounts not exempt. In no case shall amounts be attributed to any year in which insubstantial services are performed. For additional information, see Publication 54, "Tax Guide for U.S. Citizens Abroad", or contact your nearest Internal Revenue office or representative.

(b) *Treatment of amounts paid by United States Government, etc.*—**Earned income** paid to United States citizens by the United States or any of its instrumentalities is not exempt from tax under the bona fide residence or physical presence tests. This includes pay received from our Armed Forces' post exchanges, officers' and enlisted men's clubs and messes, motion picture services, and other similarly organized activities under the jurisdiction of the Armed Forces, even though they may be supported by nonappropriated funds.

(c) *Accrual of exemption.*—A United States citizen becomes entitled to the exemption on a daily basis throughout the taxable year. The number of days to be used in computing the exemption is the number of days in the taxable year the exemption is claimed for.

(d) *Treatment of pensions or annuities.*—In general, **earned income** received as pensions or annuities is not exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the United States after that date. For rules on the allocation of employer contributions under prefunded pension or annuity plans, see section 1.72-8 of the Income Tax Regulations. For rules on the treatment of pensions or annuities received under unfunded plans, see sections 1.911-1(c) and 1.911-2(d)(5) of the Regulations.

(e) *Treatment of deductions.*—Any expenses, losses, or items otherwise deductible (except deductions allowed for personal exemptions), that are properly allocable to or chargeable against **earned income** exempt from tax under the bona fide residence or physical presence tests, are to be disallowed in computing the citizen's taxable income. If expenses incurred for services performed abroad are attributable to both exempt and nonexempt **earned income**, attach a statement showing the amounts attributable to both for items 2, 4, 5, and 6 of Part III. Such expenses must be prorated based on the ratio that exempt **earned income** bears to the total **earned income** for services performed abroad. Do not claim expenses allocable to exempt income.

(f) *Definition of foreign country.*—The term "foreign country" means territory under the sovereignty of a government other than that of the United States and includes the air space over the territory. It does not include possessions of the United States.

7. Where to file.—File Form 2555 with Form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

8. When to file.—April 15 is the due date for filing calendar-year income tax returns. However, citizens of the United States residing or traveling outside the United States are automatically allowed an extension of time until June 15. For fiscal year taxpayers, two-month automatic extensions also apply.

A citizen who takes advantage of the automatic extension is required to attach to his return a statement showing he was residing or traveling outside the United States on the due date of his return. Interest is charged at the rate of 6 percent a year on any unpaid tax from the due date of the return until the date of payment.

9. Special extensions of time for filing.—A taxpayer who expects to qualify for the exemption explained in instruction 4 or 5, above, on a date more than two months after the regular due date of his return, may apply on Form 2350 for an extension to a date after that on which he expects to qualify for the exemption. The application for extension should be submitted to the office where the return will be filed, before the due date for filing. Interest is charged in the same manner as explained in Instruction 8, above.

10. Joint returns—Alien wife or husband.—A joint return may be filed if both husband and wife are United States citizens and both use the same tax year. If a joint return is filed, separate Forms 2555 should be used by both wife and husband if each has exempt **earned income**. A joint return may not be filed if wife or husband was a nonresident alien during any part of the tax year. However, an exemption may be claimed for a nonresident alien wife or husband if she or he derived no gross income from United States sources and was not the dependent of another taxpayer.

In applying the exclusion limitations under community property laws, the total community income exempt may not exceed the amount which would be exempt if the income were not community property.

Married persons eligible to file a joint return under the rules of the above paragraph may do so even if one of them has exempt **earned income** and the other does not.

11. Amounts attributable to services performed on or before December 31, 1962.—If an individual receives an amount after December 31, 1962, which is attributable to services performed on or before that date, he may be able to exclude it from his gross income on the ground that a right to receive it existed on March 12, 1962. Such a right (whether forfeitable or nonforfeitable) is considered to exist on March 12, 1962, if it is in a contract, agreement, plan, or provision of foreign law in force on March 12, 1962. The existence of such a contract, agreement, plan, or provision of foreign law may be established by

(a) written evidence;

(b) evidence of a trade custom governing the method of payment of persons performing the same type of services;

(c) evidence of an oral agreement between the person performing services and the person for whom they are performed as to the method of computing compensation for the services; or

(d) evidence of the provision of foreign law.

If for any taxable year a citizen claims an exemption on the ground described in this instruction, he must attach to this form a statement of the particulars he relies on to support the exemption. For additional information, see section 1.911-1(c) of the Income Tax Regulations, or contact the nearest Internal Revenue office or representative.

Form **4136**Department of the Treasury
Internal Revenue Service**Computation of Credit for Federal Tax on
Gasoline, Special Fuels, and Lubricating Oil**

Attach this form to your income tax return for calendar year 1970

or other taxable year beginning _____, 1970, ending _____, 19_____

1970

Name (as shown on page 1 of your income tax return)

Identifying Number

Part I			Gasoline—Used for the Year (See Item 1c). Diesel Fuel and Special Motor Fuels—Used after June 30, 1970.			Lubricating Oil		
Type of Use	Number of Gallons Used (A)	Rate of Tax (B)	Column (A) Multiplied by Column (B) (C)	Number of Gallons Used (D)	Rate of Tax (E)	Column (D) Multiplied by Column (E) (F)		
1 Nonhighway:								
a. Farm (for farming purposes)		.02 ¹	\$.06	\$		
		.04 ¹						
b. Motorboat		.02			.06			
c. Aviation ²		.02 ²			.06			
d. Other (specify) _____		.02 ³			.06			
		.04 ³						
2 Local transit system⁴		.02						
3 Totals			\$			\$		
Part II								
Aviation Fuels—Used after June 30, 1970								
Type of Use	Fuels Other Than Gasoline (Example, Jet Fuel) Number of Gallons Used (A)	Gasoline ⁵ Number of Gallons Used (B)	Rate of Tax (C)	Column (A) or (B) Multiplied by Column (C) (D)				
4 a. Farm (for farming purposes)			.07	\$				
			.04					
			.07 ⁵					
			.04					
			.07 ⁵					
			.07					
5 Total				\$				
6 Total income tax credit claimed (sum of line 3, columns (C) and (F) and line 5, column (D))				\$				

¹ For gasoline, the 4-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, whichever is applicable.² Two cents a gallon may be claimed for gasoline used in all aviation before July 1, 1970. (For gasoline used in certain aviation after June 30, 1970, see Item 4.b.)³ For gasoline, the 2-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, whichever is applicable.⁴ Attach a statement with the information required under section 6421 of the Internal Revenue Code and its Regulations. List qualifying "lubricating oil" (see Instruction D) in line 1d, column (D).⁵ The 7-cent rate applies only if the additional retailers tax of 3 cents was paid at the time of purchase.**Instructions**

A. Who May File.—Any individual, estate, trust, or corporation, including a small business corporation, claiming credit for Federal excise tax on the number of gallons of gasoline, special fuels, and lubricating oil used must file this form. It should be attached to the income tax return.

Partnerships are not required to file this form because the credit for Federal excise tax on gasoline, special fuels, and lubricating oil used is claimed by the partners. However, partnerships must attach a statement to their returns, Form 1065, showing the allocation to the partners of the number of gallons of gasoline, special fuels, and lubricating oil used by type of use as shown above.

Special refund provisions are available if the credit for any of the first three quarters of your taxable year amounts to \$1,000 or more. (See Instruction C.)

B. Time for Filing a Claim for Credit.—An income tax credit will be allowed if claimed within the time prescribed by law for filing a claim for credit or refund of overpayment of income tax for such taxable years ending after June 30, 1970. **Note:** For any taxable year ending before July 1, 1970, no income tax credit will be allowed unless claimed not later than the time prescribed for filing the income tax return for that year.

C. Quarterly Tax Refund of \$1,000 or More.—For any of the first three quarters of your taxable year, a claim, Form 843, may be filed for refund of tax of \$1,000 or more for: (a) gasoline used (except, on the farm for farming purposes), (b) lubricating oil used, or (c) special fuels used after June 30, 1970, (except, on the farm for farming purposes). However, no claim will be allowed unless filed on or before the last day of the following quar-

ter. A claim for gasoline, special fuels, and lubricating oil should provide separate computations as in the format shown above. (If you prefer, you may use the above schedule instead of your own statement to show the separate computations.)

D. What Lubricating Oil to Include.—An income tax credit may be claimed for lubricating oil (other than cutting oils and used oil) that is used otherwise than in a highway motor vehicle. Cutting oils are those oils sold for use on metals in cutting and machining operations (including forging, drawing, rolling, shearing, punching, and stamping). Examples of uses of lubricating oil otherwise than in a highway motor vehicle are oiling plant machinery and lubricating vehicles other than highway motor vehicles, such as bulldozers, power shovels, farm tractors, etc.

Instructions (Continued)

Do not include oil (a) used in a highway motor vehicle, such as a truck, even if it is operated off the highway, (b) sold free of the Federal excise tax on lubricating oil, such as transformer or insulating oil, certain motor fuel additives, crude neatsfoot oil, castor oil, or oils purchased excise-tax-free by use of an exemption certificate, or (c) for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

E. What Gasoline to Include.

1. Farm for Farming Purposes.—An income tax credit may be claimed for Federal excise tax on gasoline used for farming purposes on a farm that must be a trade or business located in the United States.

The term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farm; plantations, ranches, nurseries, ranges, greenhouses, or other similar structures used primarily for the raising of agricultural or horticultural commodities; and orchards.

Gasoline shall be treated as used for farming purposes only if used by the owner, tenant, or operator of a farm in connection with—

(a) cultivating the soil, or raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, fur-bearing animals and wildlife. If the gasoline usage is by other than the owner, tenant, or operator of the farm, the owner, tenant, or operator shall be treated as the user and ultimate purchaser of the gasoline.

(b) handling, drying, packing, grading, or storing any agricultural or horticultural commodity in its unmanufactured state; but only if the owner, tenant, or operator produced more than half the commodity he so treated during the period for which the claim is filed;

(c) the planting, cultivation, caring for, or cutting of trees, or the preparation (other than milling) of trees for market, incidental to farming operations; or

(d) the operation, management, conservation, improvement, or maintenance of the farm and its tools and equipment.

Do not include gasoline used (1) off the farm, such as on the highway to transport livestock, feed, crops, or equipment; (2) in processing, packaging, freezing, or canning operations; (3) for personal or other nonfarming purposes; or (4) on the farm of another person, even though used for farming purposes. (For example, a custom operator.)

In many instances a vehicle will be used both on the farm for farming purposes and for nonfarming purposes. In such cases an allocation of the gasoline used must be made in arriving at the total gallons of gasoline used on the farm for farming purposes.

2. Nonhighway Uses.—Gasoline is regarded as having been used for a nonhighway purpose if used otherwise than as fuel in a highway vehicle which, (1)

at the time of such use, is registered or required to be registered for highway use under the laws of any State or foreign country, or (2) in the case of a highway vehicle owned by the United States, is used on the highway.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

3. Local Transit Systems.—This relates to gasoline used during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. The ultimate purchaser of the gasoline may claim a credit of 2 cents for each gallon of gasoline so used. The amount to be entered as "Number of Gallons Used" on line 2, column A is determined by multiplying—

(a) the total number of gallons used in connection with the total passenger fare revenue from scheduled service during the quarter by

(b) the percentage the ultimate purchaser's commuter fare revenue was of his total passenger fare revenue, both kinds of revenue being from scheduled service during the quarter. (Note—To justify a claim for credit this percentage must be at least 60 percent.)

Commuter fare revenue means revenue attributable to fares from the transportation of persons and attributable to—(a) amounts not exceeding 60 cents paid for transportation, (b) amounts paid for commutation or season tickets for single trips of less than 30 miles, or (c) amounts paid for commutation tickets for 1 month or less.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

F. What Special Fuels to Include.

1. Farm for Farming Purposes.—An income tax credit may be claimed for Federal excise tax imposed on those fuels defined under paragraphs 4(a), (b), and (c), below, and which, after June 30, 1970, are used on a farm for farming purposes within the meaning of Instruction E.1., above.

2. Local Transit Systems.—This applies to those fuels defined under paragraphs 4(a) and (b), below, which, after June 30, 1970, are used by the purchaser during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. (See Instruction E.3., above, to figure the "Number of gallons used.")

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

3. Nontaxable Uses.—This relates to those fuels defined under paragraphs

4(a), (b), and (c), below, and which, after June 30, 1970, the purchaser used for other than the use it was sold for (for example, aviation fuels used in other than noncommercial aviation), or resells it. The purchaser may claim a credit for the tax on the sale of the fuel to him, but if he uses the fuel he must reduce that amount by the tax applicable for such use under section 4041 of the Code.

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

4. Definitions.

(a) **Diesel Fuel.**—Any liquid other than any product taxable under section 4081 of the Code that is:

(i) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle, for use as a fuel in such vehicle; or

(ii) used by any person as a fuel in a diesel-powered highway vehicle unless there was a taxable sale of such liquid under (i) above.

(b) **Special Motor Fuels.**—These fuels are benzol, benzene, naphtha, liquefied petroleum gas, casinghead and natural gasoline, or any other liquid (other than kerosene, gas oil, or fuel oil, or any product taxable under section 4081 of the Code or paragraph 4(a) above) that is:

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat, for use as a fuel in such motor vehicle or motorboat; or

(ii) used by any person as a fuel in a motor vehicle or motorboat, unless there was a taxable sale of such liquid under (i) above.

(c) **Noncommercial Aviation.**—Any liquid (for example, jet fuel) other than any product taxable under section 4081 of the Code, on which there is imposed a tax of 7 cents a gallon, and gasoline taxable under section 4081 of the Code on which there is imposed a tax of 3 cents a gallon that is:

(i) sold by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in such aircraft in noncommercial aviation; or

(ii) used by any person as a fuel in an aircraft in noncommercial aviation, unless there was a taxable sale of such liquid under (i) above.

Noncommercial aviation means any use of an aircraft, other than use in a business of transporting persons or property for compensation or hire by air. This term also includes any use of an aircraft, in a business described in the previous sentence, which is properly allocable to any transportation exempt from the taxes imposed by sections 4261 and 4271 of the Code by reason of section 4281 or 4282.

G. Additional Information.—Internal Revenue Service Publications 308, Farmers Gas Tax Credit, and 378, Federal Gas Tax Credit or Refund for Nonhighway and Transit Users, are available free at your Internal Revenue Service office.

Form 4137 Department of the Treasury Internal Revenue Service	Computation of Social Security Tax on Unreported Tip Income (Under Federal Insurance Contributions Act) ▶ Attach to Form 1040.	1970
Name of person who received tip income (as shown on social security card)		Social Security Number
Names of employers (If more space needed, list on other side)		
1 Total cash tips received in 1970 (Note: Include December 1969 tips reported to your employer from January 1, 1970, through January 10, 1970. Do not include December 1970 tips reported to your employer from January 1, 1971, through January 10, 1971). See Instruction D		
2 Total cash tips reported to your employer in 1970		
3 Balance (line 1 less line 2). Enter here and include in total for line 12, Form 1040		
4 Total cash tips received but not reported to employer because less than \$20 in a calendar month		
5 Balance (line 3 less line 4). Enter here and in item D below		
6 Largest amount of wages (including tips) subject to social security tax		\$ 7,800 00
7 Total "F.I.C.A. Wages" shown on Form W-2. Enter here and in item E, below (include "covered" wages received as an agricultural or household employee)		
8 Balance (line 6 less line 7). If "zero," do not complete the rest of this form or Schedule U below		
9 Unreported tips subject to F.I.C.A. tax—line 5 or 8, whichever is smaller. Enter here and give details in items A(1) through A(5) below		
10 Multiply the amount on line 9 by 4.8 percent. Enter here and on line 59, Form 1040		

Do Not Detach

Important.—The amounts reported on the form below are for your social security record. This record 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 U (Form 1040) Department of the Treasury Internal Revenue Service	U.S. Schedule of Unreported Tip Income For crediting to your social security record	1970
Taxable tip income not reported to employer from line 9. See Instruction G.		Please Do Not Write in This Space
A (1) Jan.—Feb.—Mar. \$		
(2) April—May—June		
(3) July—Aug.—Sept.		
(4) Oct.—Nov.—Dec.		
(5) Total of lines A(1)—A(4) \$		
B Occupation	Social security number of person named below →	D Enter amount from line 5, if any \$
Print or type name of person who received tip income as shown on social security card		E Enter amount from line 7 \$
Address (number and street)		Do not write in this space
City, State, and ZIP code		DLN—

Instructions

A. Who Must File.—If you received tips of \$20 or more in any month, any part of which was not reported to your employer, you must file this form.

B. Tips Which Are Required To Be Reported to an Employer.—An employee must furnish his employer a written statement of cash tips if he receives \$20 or more in tips during a calendar month. If an employee in any calendar month performs services for two or more employers and receives tips in the course of his employment for each employer, the \$20 test is applied separately for cash tips received by the employee for his services for each employer and not to the total received. Tips meeting the \$20 test must be reported to employers on or before the 10th day of the month following the month in which they are received.

C. Certain Tips Not Reportable on This Form.—Do not report on this form tips received in employment covered by the Railroad Retirement Tax Act, employment for State and local governmental entities, or certain nonprofit organizations not subject to F.I.C.A. tax. Contact the nearest Railroad Retirement Board office for information as to how to secure railroad retirement credit for tips not reported to railroad employers.

D. When Tips Are Taxable.—Tips timely reported to an employer on or before the 10th day of the month following the month in which they are received, are considered income to an employee in the month when reported. For example, tips received in December of 1970 which are reported to an employer between January 1, 1971, and January 10, 1971, are considered income in 1971 and would be included on the employee's 1971 Form W-2 (do not include these tips in line 1 of this form).

Tips not timely reported and/or tips not reported to an employer are considered income to an employee in

the month when they are actually received. For example, tips received in December of 1970 which are reported to an employer after January 10, 1971, are considered income in 1970 since they were not reported to the employer within the required time period (include these tips in line 1 of this form).

E. Payment of Tax.—Tips you reported to your employer are subject to social security (or railroad retirement) tax and income tax withholding. These taxes are collected by your employer to the extent he has wages (excluding tips) or other funds of yours available to cover such amounts. If your wages are not sufficient to cover these taxes, you may furnish your employer with the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there were not sufficient funds to cover the F.I.C.A. (social security) or railroad retirement tax, the amount of such tax due will also be shown on your Form W-2.

F. Penalty for Failure To Report Tips.—If an employee fails to report tips received to his employer, he may be subject to a penalty equal to 50 percent of the F.I.C.A. tax due on such tips. Therefore, an employee should attach a statement to his return explaining why the tips were not reported to his employer.

G. Quarterly Breakdown of Unreported Tips.—In order that you receive proper credits to your social security record it is necessary to allocate your unreported tips subject to F.I.C.A. tax (line 9) to the calendar quarter in which the tips were received (see items A(1) through A(4) of Schedule U on the other side). Be sure you have excluded tips of less than \$20 received in any one month from any one employer. Enter the word "none" for any quarter in which there were no unreported tips.

Form **4625**
Department of the Treasury
Internal Revenue Service

Computation of Minimum Tax

▶ Attach to Form 1040

For the year January 1–December 31, 1970, or other taxable year

beginning _____, 1970, ending _____, 19_____

1970

Name(s) as shown on Form 1040

Your Social Security Number

1 Items of Tax Preference. File this form if the total items of tax preference (line 2) is more than \$15,000 even though there is no minimum tax due. If short period return, see instructions for line 3.

(a) Excess investment interest

(b) Accelerated depreciation on real property:

(1) Low-income rental housing under sec. 167(k)

(2) Other real property

(c) Accelerated depreciation on personal property subject to a net lease

(d) Amortization of certified pollution control facilities

(e) Amortization of railroad rolling stock

(f) Stock options

(g) Reserves for losses on bad debts of financial institutions

(h) Depletion

(i) Capital gains

2 Total items of tax preference (add lines 1(a) through 1(i))**3** Exclusion. Enter \$30,000. If married filing separately or "certain married individuals living apart," enter \$15,000**4** Subtract line 3 from line 2**5** Amount from Form 1040, line 23**6** Amount from Form 1040, line 57**7** Add lines 5 and 6**8** Subtract line 7 from line 4**9** Multiply amount on line 8 by .10 and enter result**10** Enter amount of 1970 net operating loss which is a carryover to 1971, if any**11** Multiply amount on line 10 by .10 and enter result**12** Minimum Tax. Subtract line 11 from line 9 (if less than zero, enter zero)**13** Enter minimum tax deferred from prior year until this year**14** Total minimum tax. Add lines 12 and 13

If you had no retirement income (see Schedule R, Part I, lines 5(a) and 5(b)), omit lines 15 through 18. Enter amount from line 14 above on line 19 below.

15 Amount from Schedule R, Part I, line 8**16** Amount from Schedule R, Part I, line 10 or from Part II, line 19, whichever is applicable**17** Subtract line 16 from line 15**18** Enter amount from line 17 or line 14, whichever is smaller**19** Subtract line 18 from line 14. Enter here and on Form 1040, line 58

Instructions

WHO MUST FILE.—Individuals with items of tax preference in excess of \$15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

Line 1—ITEMS OF TAX PREFERENCE**(a) Excess investment interest**

Subtract net investment income from investment interest expense and enter balance.

Investment interest expense means interest paid or accrued on indebtedness incurred or continued to purchase or carry property held for investment. However, interest paid or accrued on indebtedness incurred or continued in connection with the construction of property to be used in a trade or business is not to be treated as an investment interest expense.

Property subject to a net lease entered into after October 9, 1969 is property held for investment. Property is considered subject to a net lease if

- (1) the sum of the deductions allowable solely by reason of sec. 162 is less than 15 percent of the rental income produced by the property, or
- (2) the lessor is either guaranteed a specified return or is guaranteed in whole or in part against loss of income.

Net investment income means the excess of investment income over investment expenses.

Investment income consists of the gross income from interest, dividends, rents, and royalties, net short-term capital gain from investment property, and sec. 1245 and sec. 1250 gain if such income, gains, and profits are not derived from the conduct of a trade or business.

Investment expense consists of real property taxes (State and local, foreign), personal property taxes (State and local), bad debts, depreciation (actual deduction unless straight-line method chosen), amortizable bond premium, expenses for production of income, and depletion (actual deduction unless cost depletion chosen) directly connected with the production of investment income.

(b) Accelerated depreciation on real property:

- (1) Low-income rental housing under sec. 167(k)
- (2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis. **Note:** If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (b)(1) the amount by which this amortization exceeds straight-line depreciation over the normal useful life of the improvements.

(c) Accelerated depreciation on personal property subject to a net lease

Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

(d) Amortization of certified pollution control facilities, and**(e) Amortization of railroad rolling stock**

For items (d) and (e) with respect to each certified pollution control facility and each unit of railroad rolling stock, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(f) Stock options

If you received stock subject to qualified or restricted stock options, enter amount by which the fair market

value of the shares at the time of exercise exceeds the option price.

(g) Reserves for losses on bad debts of financial institutions

Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(h) Depletion

Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. This excess must be computed on a property by property basis.

(i) Capital gains

Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D, Part I, line 15(a). However, if capital gain distributions are reported on Form 1040, line 39, enter amount included on line 39 here.)

Partners, beneficiaries of estates and trusts, etc.

Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of items of tax preferences. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable items of tax preference to reflect the election.

If you are a:

- beneficiary of an estate or trust; see sec. 58(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns

If this return is for a short period, enter your adjusted exclusion on line 3 computed by using this formula:

$$\$30,000 \times \frac{\text{number of days in taxable year}}{365}$$

However, if you are married filing separately or "certain married individuals living apart," substitute \$15,000 for the \$30,000.

Note: If line 2 is more than either the adjusted exclusion or \$15,000, file this form even though there is no minimum tax due.

Line 10—1970 Net Operating Loss Carryover to 1971

Under certain conditions, part or all of the amount shown on line 9 may be deferred to a subsequent year. See sec. 56(b).

Line 13—Minimum Tax Deferred From Prior Year

Enter amount of minimum tax deferred from fiscal year 1969–70, if any. See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969–70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969–70. See sec. 301(c) of Public Law 91–172 (Tax Reform Act of 1969).

Form 1040-ES
 Department of the Treasury
 Internal Revenue Service

**Declaration of Estimated Tax
for Individuals**
1970

Watch For Tax Law Changes.—At the time this form was printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your estimated tax for 1970. Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

1. Purpose of declaration—vouchers.—The declaration—vouchers are provided for paying currently any income tax (including 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. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

2. Who must make a declaration.—Under the law 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 if his total estimated tax (line 14 of worksheet) is \$40 or more and he:

(a) can reasonably expect gross income to exceed—

(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).

NOTE—Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due on Form 1040 will be less than \$40.

3. When to file declaration.—Your declaration must be filed on or before April 15, 1970, or such later date as is specified in Instructions 6 and 7.

4. Where to file your declaration—voucher.

If your legal residence
is in this State

Use this
mailing address

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2305 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:

Use this address

Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	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, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

5. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1970, June 15, 1970, September 15, 1970, and January 15, 1971. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

NOTE—Bills for estimated tax installments will not be sent to you. Please use the enclosed vouchers to forward your payments when due.

6. Farmers and fishermen.—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1971, instead of April 15, 1970. If you wait until January 15, 1971, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before February 15, 1971, and pay the total tax at that time, you need not file a declaration for 1970.

7. 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, 1971, 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, 1971, you file your 1970 income tax return and pay in full the balance of tax due, then on or before January 15, 1971, 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, 1971; or (c) pay the last installment of estimated tax.

8. Overpayment Credit from Form 1040 for 1969.—If you had an overpayment on your 1969 return and elected to apply it as a credit to your 1970 estimated income tax, the amount will be automatically posted from your Form 1040 to your estimated tax account. It is not necessary for you to report the overpayment on your declaration—voucher. However, be sure to include this amount on line 16 of the worksheet in figuring the amount to be paid with your voucher.

If the credit equals or exceeds the estimated tax liability for the first installment, complete the Voucher by entering (a) the amount of estimated tax in item 1, and (b) a zero in item 2. The remaining vouchers should be filed only when the amount of the unused credit is less than the amount of the next installment due.

9. Amended declaration.—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax in item 1 of the next declaration—voucher filed.

10. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

11. Penalty for failure to pay estimated income and self-employment tax.—A penalty of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 80 percent (66⅔% for farmers and fishermen) of the amount due on the return for the taxable year, or (b) 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. Farmers and fishermen see Form 2210F.

How to Use the Declaration—Voucher

1. Fill out the worksheet on page 2 to figure your estimated tax for 1970.

2. Enter your social security number, name and address on the voucher. (If available, the top part of the label from your income tax return booklet should be attached to the name and address area of your first declaration—voucher.)

3. Enter the amount shown on line 14 of the worksheet in item 1 of the voucher.

4. Enter the amount shown on line 17 of the worksheet in item 2 of the voucher.

5. Sign the voucher and detach at perforation.

6. Attach check or money order to the voucher and mail to the address shown in Instruction 4. Then fill in Record of Estimated Tax Payments schedule on page 2.

For each later installment (line 15 of the worksheet less any overpayment credit applicable to the installment) enter your payment in item 2 of the voucher, attach remittance and mail. However, if you must amend your estimate, then:

1. Fill out the Amended Computation schedule on page 2.

2. Enter the revised amounts of estimated tax and payment on the related voucher.

3. Sign the voucher, detach at perforation and mail with required payment.

For each later installment, enter your payment (line 4 of the Amended Computation schedule) in item 2 of the voucher, attach remittance and mail.

2 Estimated Tax Worksheet (Keep for your records—Do not file)

Name	Social Security Number								
1 Total income expected in 1970 (see Form 1040, line 15c) TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4									
2a Deductions (Itemized or standard)									
2b Exemptions (\$600 for each, including additional exemptions for age and blindness)									
3 Line 1 less the total of 2a and 2b. This is your estimated taxable income									
4 Tax on amount on line 3. Use Form 1040 and related schedules as a guide									
5 Tentative retirement income credit (see Schedule R, line 12)									
6 Line 4 less line 5									
7 Tax surcharge: Multiply amount on line 6 by .025									
8 Tax from recomputing prior year investment credit (see Form 4255)									
9 Estimate of 1970 self-employment income \$; if \$7,800 or more, enter \$538.20; if less, multiply the amount by .069. (If joint declaration and both have self-employment income, make separate computations)									
10 Add lines 4, 7, 8 and 9									
11 Credits (see Schedule T, line 14 and Form 4136, line 4)									
12 Line 10 less line 11									
13 Estimated income tax withheld and to be withheld during entire year 1970									
14 Estimated tax. (Line 12 less line 13.) Enter here and in item 1 on declaration—voucher. If \$40 or more, file the declaration—voucher even though line 17 may show zero. If less than \$40, no declaration is required									
15 Computation of Installments— <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="border: none;">If declaration is due to</td> <td style="border: none;">{ April 15, 1970, enter 1/4 of line 14</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">{ June 15, 1970, enter 1/2 of line 14</td> </tr> <tr> <td style="border: none;">be filed on:</td> <td style="border: none;">{ September 15, 1970, enter 1/2 of line 14</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">{ January 15, 1971, enter amount on line 14</td> </tr> </table>		If declaration is due to	{ April 15, 1970, enter 1/4 of line 14		{ June 15, 1970, enter 1/2 of line 14	be filed on:	{ September 15, 1970, enter 1/2 of line 14		{ January 15, 1971, enter amount on line 14
If declaration is due to	{ April 15, 1970, enter 1/4 of line 14								
	{ June 15, 1970, enter 1/2 of line 14								
be filed on:	{ September 15, 1970, enter 1/2 of line 14								
	{ January 15, 1971, enter amount on line 14								
16 Enter amount of last year's overpayment elected for credit to 1970 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter the result here. NOTE: Such elected amount is automatically credited to your account									
17 Amount to be paid. (Line 15 less line 16.) Enter here and in item 2 on original declaration—voucher. If zero, enter zero in item 2 of declaration—voucher									

Amended Computation		Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after the first declaration—voucher filed.)		Voucher number	Date	Amount	1969 overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b), and (c) (d)
1 Amended estimated tax. (Enter here and in item 1 of declaration—voucher.)		1	(a)	(b)	(c)	
2 Less:						
(a) Amount of last year's overpayment elected for credit to 1970 estimated tax		2				
(b) Payments made on 1970 declaration		3				
(c) Total of lines 2(a) and 2(b)		4				
3 Unpaid balance (line 1 less line 2(c))						
4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and in item 2 of declaration—voucher.)						
		Total				

Detach here

Form 1040-ES Department of the Treasury Internal Revenue Service	Estimated Tax Declaration—Voucher for Individuals—1970	Voucher 4 (Calendar Year—Due January 15, 1971)
To be used for making declaration and payment		
See instruction 8 for information on overpayment elected for credit to 1970 estimated tax.		Fiscal year taxpayers—See instructions.
Your social security number _____ Spouse's social security number _____		
Please type or print	First name and initial (If joint declaration, use first names and middle initials of both)	Last name
	Address (Number and street)	
	City, State, and ZIP code	
		*1. Estimated tax (or amended estimated tax) for the year ending _____ \$ _____ (month and year)
		2. Amount of this payment _____ \$ _____ (also enter in your Record of Payments above)
		*Sign here Your signature _____ Spouse's signature (If joint declaration) _____
Return this voucher with check or money order payable to "Internal Revenue Service."		*Complete only if this is an original or amended declaration. 7 EI 36 2515832 8

Form
1040-ES
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1970

Voucher 3
(Calendar Year—Due
September 15, 1970)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1970 estimated tax.

Fiscal year taxpayers—See instructions.

Please type or print	Your social security number		Spouse's social security number	
	First name and initial (if joint declaration, use first names and middle initials of both)		Last name	
	Address (Number and street)			
	City, State, and ZIP code			

1. Estimated tax (or amended estimated tax) for the year ending _____ \$ _____
(month and year)
2. Amount of this payment _____ \$ _____
(also enter in your Record of Payments on page 2)

*Sign here
Your signature _____
Spouse's signature (if joint declaration) _____
*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Form
1040-ES
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1970

Voucher 2
(Calendar Year—Due
June 15, 1970)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1970 estimated tax.

Fiscal year taxpayers—See instructions.

Please type or print	Your social security number		Spouse's social security number	
	First name and initial (if joint declaration, use first names and middle initials of both)		Last name	
	Address (Number and street)			
	City, State, and ZIP code			

1. Estimated tax (or amended estimated tax) for the year ending _____ \$ _____
(month and year)
2. Amount of this payment _____ \$ _____
(also enter in your Record of Payments on page 2)

*Sign here
Your signature _____
Spouse's signature (if joint declaration) _____
*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Form
1040-ES
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1970

Voucher 1
(Calendar Year—Due
April 15, 1970)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1970 estimated tax.

Fiscal year taxpayers—See instructions.

Please type or print (or attach label)	Your social security number		Spouse's social security number	
	First name and initial (if joint declaration, use first names and middle initials of both)		Last name	
	Address (Number and street)			
	City, State, and ZIP code			

1. Estimated tax for the year ending _____ \$ _____
(month and year)
2. Amount of this payment _____ \$ _____
(also enter in your Record of Payments on page 2)

Sign here
Your signature _____
Spouse's signature (if joint declaration) _____

Return this voucher with check or money order payable to "Internal Revenue Service."

7 EI 88 2515832 8

Where to File Your Declaration-Voucher

4

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Co- lumbia, Maryland, New Jer- sey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Ne- vada, Oregon, Utah, Wash- ington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wis- consin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massa- chusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, Ameri- can Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	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, Virgin Islands 00801
U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

Where to File Your Declaration-Voucher

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Co- lumbia, Maryland, New Jer- sey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Ne- vada, Oregon, Utah, Wash- ington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wis- consin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massa- chusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, Ameri- can Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	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, Virgin Islands 00801
U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

Where to File Your Declaration-Voucher

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Co- lumbia, Maryland, New Jer- sey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Ne- vada, Oregon, Utah, Wash- ington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wis- consin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massa- chusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, Ameri- can Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	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, Virgin Islands 00801
U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

A

Accelerated depreciation, 186, 278
 Low-income rental housing, 186, 189
 Other real property, 186, 189
 Personal property subject to net lease, 186, 189
 Additional tax for tax preferences, 2, 9, 19, 150, 190, 191, 192
 Age 65 or over, 202, 208, 221
 Itemized deductions returns, 207, 210, 211, 212, 214
 Standard deduction returns, 206, 215, 216
 Cumulated, 183
 Definition, 278
 Heads of households returns, 11, 40, 110
 Joint and surviving spouse returns, 12
 Nontaxable returns, 45
 Percent of total income, 191
 Regions, 238
 Returns with:
 Domestic and foreign dividends received, 52
 Interest received, 61
 Itemized deductions, 108
 Retirement income credit, 221
 Standard deduction, 131, 141
 Separate and single persons returns, 12
 Size of tax, 183, 192
 States, 238
 Adjusted gross deficit (See Deficit in adjusted gross income)
 Adjusted gross income, 102
 Percent, 104
 Average, 102
 Adjusted gross income less deficit, 2, 106
 Age 65 or over, 202
 Cumulated, 7
 Definition, 278
 Historical data, 316
 Marital status, 13, 135
 Regions, 230, 244-275
 States, 230, 244-275
 Adjustments (See Statutory adjustments)
 Age 65 or over, 200, 201, 203, 278
 Distribution of income, 201
 Exemptions, 200
 Interest paid, 212
 Itemized deductions returns, 210
 Marital status, sex and age, 202
 Pension and annuity income, 217
 Retirement income credit, 199, 222
 Standard deduction returns, 215
 Sources of income or loss, 201

All other sources (Net), 2
 Alternative tax computation, 149, 157, 195
 Definition, 278
 Alternative tax rates, 148, 149, 161
 Amortization, 279
 Certified pollution control facilities, 186, 189
 Railroad rolling stock, 186, 189
 Average:
 Adjusted gross income, 102
 Average income tax (dollars), 102
 Alternative tax returns, 157
 Cumulated, 7
 Historical data, 311
 Regions, 238
 States, 238

B

Bad debt reserves, 186, 189, 292
 Balance due after remittance, 152, 279
 Blindness exemptions, 106, 107, 143, 237
 Marital status, 107
 Business net income or loss, 6, 14
 Business or profession, 2, 6, 13, 14, 42, 49, 58
 Age 65 or over, 203
 Definition, 279
 Heads of households returns, 35
 Historical data, 309, 310, 313
 Joint and surviving spouse returns, 21
 Marital status:
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Regions, 230
 Returns with:
 Itemized deductions, 113
 Standard deduction, 136
 Separate and single persons returns, 28
 States, 230
 Business or profession net income, 65, 279
 Size of income, 65
 Business or profession net loss, 67, 279
 Size of loss, 67

C

Capital gains and losses (See also, sales of capital assets), 279
 Capital gains tax preference, 188-190
 Computation of additional tax, 188
 Selected sources of income, 188
 Tax items, 188
 Tax preferences, 188-190

Capital loss carryover (See sales of capital assets)
 Characteristics of returns with dividends received, 56
 Exemptions, 49
 Sources of income, 49, 50
 Taxable income, 49-53
 Tax items, 52, 53
 Characteristics of returns with interest received, 58-62
 Exemptions, 58
 Sources of income, 58, 59
 Taxable income, 58-62
 Tax items, 60-62
 Child care deduction, 105, 120
 Age 65 or over, 213
 Definition, 279
 Historical data, 314
 Itemized deductions, 105
 Classifications and terms, 277-297
 Coefficient of variation for:
 Estimated number of returns, 297, 305
 Exemptions, 298
 Selected items, 298
 Sources of income, 298-300
 Taxable income, 302
 Tax items, 302-305
 Contributions, 104, 120, 127
 Age 65 or over, 212
 Cash, 127
 Deducted, 127
 Definition, 279
 Historical data, 314
 Other than cash, 127
 Percent of adjusted gross income, 128
 Regions, 240
 Reported, 127
 States, 240
 Credit base (See also, Retirement income credit), 280
 Credit for tax on gasoline, fuel and oil, 119, 280
 Credit on 1971 tax, 20, 53, 62, 152, 169
 Age 65 or over, 209
 Definition, 280
 Heads of households returns, 41
 Joint and surviving spouse returns, 27
 Nontaxable returns, 46
 Returns with:
 Itemized deductions, 119
 Overpayment, 152, 169
 Standard deduction, 142
 Separate and single persons returns, 34
 Cumulative distributions, 7, 8

D

Deductions (See Standard deduction, Itemized deductions, or Total deductions)
 Deductions and tax items by States, 230, 236, 239, 240
 Exemptions, 232, 236, 242
 Tax items, 236
 Deficit (in adjusted gross income), 278
 Dependents' exemptions, 96-99, 106, 107
 All other, 107
 Children, 107
 Parents, 107
 Depletion, 280
 Description of the sample and limitations of the data, 295, 296
 Method of estimation, 296
 Sample management and nonsampling controls, 297
 Sample stratum, 296
 Sampling, 296, 297
 Other limitations due to sampling variability, 295
 Selection of the sample, 296
 Dividend exclusion, 54, 55
 Definition, 280
 Dividends in adjusted gross income, 2, 15, 90
 Age 65 or over, 204
 Definition, 280
 Heads of households returns, 36
 Historical data, 309
 Joint and surviving spouse returns, 22
 Marital status, 3, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Nontaxable returns, 8
 Regions, 230
 Returns with:
 Itemized deductions, 114
 Standard deduction, 137
 Separate and single persons returns, 29
 States, 230
 Dividends received, 56
 Definition, 280
 Domestic and foreign dividends, 49, 56
 Definition, 280
 Size of, 56
 Sources of income and tax items, 51

E

Employee business expense, 280
 Estates and trusts, 2, 6, 13, 16
 Age 65 or over, 205
 Definition, 281
 Heads of household returns, 37
 Joint and surviving spouse returns, 23
 Marital status:
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Nontaxable returns, 43
 Regions, 231
 Returns with:
 Itemized deductions, 115
 Standard deduction, 138
 Separate and single persons returns, 30
 States, 231

Excess investment interest, 281
 Excess social security tax withheld, 20, 46
 Age 65 or over, 209
 Definition, 281
 Heads of household returns, 41
 Joint and surviving spouse returns, 27
 Returns with:
 Itemized deductions, 118
 Standard deduction, 142
 Separate and single persons returns, 34
 Exclusion:
 Dividend, 11
 Tax preference, 186, 189
 Exempt income earned abroad, 90, 281
 Exemptions, 90
 Sources of income, 90
 Taxable income, 90
 Tax items, 90
 Exemptions, 9, 14, 106
 Age 65 or over, 200, 202, 203, 207, 215
 Blindness, 106, 143
 Definition, 105, 281
 Dependents, exemptions, 106, 107
 Heads of household returns, 35, 202
 Joint and surviving spouse returns, 21, 202
 Marital status:
 Itemized deductions returns, 108
 Standard deduction returns, 131, 215
 Nontaxable returns, 42
 Other than age or blindness, 106
 Regions, 236
 Returns with:
 Alternative tax computation, 157
 Itemized deductions, 113
 Standard deduction, 136
 Separate and single persons returns, 28
 States, 236
 Exemptions by type, 106, 143
 Age 65 or over, 106, 143
 Blindness, 106, 143, 237
 Dependents, 16, 143
 Marital status, 107
 Other than age or blindness, 106, 143
 Percent of adjusted gross income, 106
 Regions, 232-235, 236
 States, 232-235, 236
 Taxpayers, 106, 143
 Explanation of classifications and terms, 277-297

F

Farm, 14, 68, 70
 Age 65 or over, 203
 Definition, 282
 Heads of household returns, 35
 Historical data, 309, 310
 Joint and surviving spouse returns, 21
 Marital status, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Nontaxable returns, 42
 Regions, 230
 Returns with:
 Itemized deductions, 113
 Standard deduction, 136

Farm—Continued
 Separate and single persons returns, 28
 Size of farm net profit or loss, 68, 70
 States, 230
 Female filers of nonjoint returns, 94-99
 Filing requirements, 2, 307
 Foreign tax credit, 18
 Age 65 or over, 207
 Itemized deductions returns, 207, 210, 211, 212, 214
 Definition, 282
 Heads of household returns, 35
 Joint and surviving spouse returns, 25
 Returns with:
 Alternative tax computation, 157
 Itemized deductions, 117
 Regular tax computation, 156
 Standard deduction, 140
 Separate and single person returns, 32
 Forms and instructions, 323-378

G

Gains and losses from sale of property by class of property, 80-83
 General rule for computing retirement income credit, 200
 General sales tax deduction, 38
 Age 65 or over, 211
 Regions, 241
 States, 241

H

Heads of household returns, 13, 112, 135
 Definition, 282
 Exemptions, 11, 107
 Marginal tax rates, 153
 Returns with:
 Business or profession income, 13, 112, 135
 Dividends in adjusted gross income, 13, 112, 135
 Estates and trusts, 13, 112, 135
 Farm, 13, 112, 135
 Interest received, 13, 112, 135
 Itemized deductions, 112
 Ordinary gain from sales of depreciable property, 13, 112, 135
 Other sources (Net), 13, 112, 135
 Partnership, 13, 112, 135
 Pensions and annuities, 13, 112, 135
 Rents, 13, 112, 135
 Royalties, 13, 112, 135
 Salaries and wages, 13, 112, 135
 Sales of capital assets, 13, 112, 135
 Sales of property other than capital assets, 13, 112, 135
 Small Business Corporations, 13, 112, 135
 Standard deduction, 135
 Statutory adjustments, 13, 112, 135
 Surcharge, 7
 Tax generated, 168
 Health insurance premiums (see also Medical and dental expense), 129, 282
 Historical data, 307-322

Home mortgage interest deduction, 125
 Age 65 or over, 212
 Regions, 239
 States, 239

I

Income averaging returns, 149, 150
 Average tax savings, 149
 Definition, 282
 Income excluded from gross income (See also, Retirement income credit), 282
 Income subject to tax (See also, Taxable income), 148, 158
 Definition, 282
 Tax computation rates, 156, 158
 Heads of household returns, 168
 Joint and surviving spouse returns, 162
 Separate and single persons returns, 165
 Income tax, 2, 7, 183
 After credits, percent, 7
 Total, percent, 7
 Average, 7
 Income tax after credits, 2, 7, 9
 Age 65 or over, 208, 214, 216, 217, 218, 219, 220
 Itemized deductions returns, 207, 210, 211, 212, 214
 Standard deduction returns, 20, 206, 215, 216
 Definition, 282
 Heads of household returns, 39
 Historical data, 309, 317
 Joint and surviving spouse returns, 26
 Regions, 228, 244-275
 Returns with:
 Additional tax for tax preference, 184, 186
 Alternative tax computation, 157
 Itemized deductions, 117
 Standard deduction, 141
 States, 228, 244-275
 Income tax after income averaging, 149
 Income tax after surcharge, 176
 Income tax as a percent of income, 175
 Income tax before credits, 148, 156, 175
 Age 65 or over, 207
 Itemized deductions returns, 207, 210, 211, 212, 214
 Standard deduction returns, 206, 215, 216
 Definition, 283
 Heads of household returns, 39
 Joint and surviving spouse returns, 25
 Regions, 237
 Returns with:
 Alternative tax computation, 157
 Itemized deductions, 117
 Retirement income credit, 18
 Standard deduction, 140
 Surcharge, 176
 Tax preferences, 185
 Separate and single persons returns, 32
 States, 237
 Income tax before income averaging, 149
 Income tax surcharge (See surcharge), 148, 176
 Increase in tax credits, 176
 Increase in tax due to surcharge, 176

Income tax withheld, 19, 154
 Age 65 or over, 208
 Definition, 283
 Heads of household returns, 40
 Joint and surviving spouse returns, 26
 Returns with:
 Itemized deductions, 118
 Standard deduction, 141
 Tax due, 152, 154
 Separate and single persons returns, 33
 Installment purchases, 125
 Age 65 or over, 212
 Regions, 239
 States, 239
 Interest deducted, 125, 126
 All other, 125
 Home mortgage, 125, 239
 Installment purchases, 125, 239
 Itemized deductions, 125
 Percent of adjusted gross income, 126
 Interest paid, 239, 283
 Interest received, 15, 58, 63
 Age 65 or over, 204
 Definition, 283
 Heads of household returns, 36
 Historical data, 309, 310, 312
 Joint and surviving spouse returns, 22
 Marital status, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Regions, 231
 Returns with:
 Itemized deductions, 114
 Standard deduction, 135
 Tax preferences, 185
 Separate and single persons returns, 29
 Size of interest received, 63
 Sources of income and tax items, 58
 States, 231
 Investment tax credit, 156
 Age 65 or over, 207
 Itemized deductions returns 207, 210, 211, 212
 Standard deduction returns, 206, 215
 Definition, 283
 Heads of household returns, 39
 Joint and surviving spouse returns, 25
 Regions, 238
 Returns with:
 Alternative tax computation, 157
 Itemized deductions, 117
 Standard deduction, 140
 Separate and single persons returns, 32
 States, 238
 Itemized deductions (See also specific type of itemized deduction), 103
 Age 65 or over, 207, 210, 211, 212, 214
 Definition, 283
 Heads of household returns, 112
 Historical data, 309
 Joint and surviving spouse returns, 112
 Marital status, 108, 112
 Regions, 239
 Returns with:
 Alternative tax computation, 157
 Regular tax computation, 156
 Separate and single persons returns, 112
 States, 239

Itemized deductions as a percent of income, 104
 Contributions, 104
 Interest paid deduction, 120
 Medical and dental expense deduction, 120
 Taxes paid deduction, 104
 Itemized deductions by type and size of adjusted gross income, 102, 120, 314
 All other deductions, 104, 120, 314
 Child care, 104, 120, 314
 Contributions, 104, 120, 314
 Interest paid, 104, 120, 314
 Medical, 104, 120, 314
 Taxes paid, 104, 120, 314
 Type not specified, 104, 120, 314
 Itemized deduction returns of older taxpayers, 210-214

J

Joint and surviving spouse returns (See also, Marital status), 162
 Marginal tax rates, 162
 Tax generated, 158
 Joint returns of husbands and wives (See also, Marital status), 3
 Definition, 283
 Regions, 232
 Returns with:
 Business or profession income, 13, 112, 135
 Dividends in adjusted gross income, 13, 112, 135
 Estates and trusts, 13, 112, 135
 Farm, 13, 112, 135
 Interest received, 13, 112, 135
 Itemized deductions, 112
 Ordinary gain from sales of depreciable property, 13, 112, 135
 Other sources (Net), 13, 112, 135
 Partnership, 13, 112, 135
 Pensions and annuities, 13, 112, 135
 Rents, 13, 112, 135
 Royalties, 13, 112, 135
 Salaries and wages, 13, 112, 135
 Sales of capital assets, 13, 112, 135
 Sales of property other than capital assets, 13, 112, 135
 Small Business Corporations, 13, 112, 135
 Standard deduction, 135
 Statutory adjustments, 13, 112, 135
 States, 232

L

Limitations of the data, 296
 Long-term capital gains and losses, 74, 78, 79
 Low-income allowance, 103, 106, 284

M

Male filers of nonjoint returns, 92-99
 Map Internal Revenue Service Regions, 228

Marginal tax rates, 158
 Definition, 284
 Heads of household returns, 168
 Joint and surviving spouse returns, 162
 Separate and single persons returns, 165
 Marital status, 32, 107
 Definition, 277
 Exemptions, 107
 Itemized deductions returns, 112
 Standard deduction returns, 135
 States, 232-235
 Medical and dental expense, 104, 129, 130
 Age 65 or over, 210
 Definition, 284
 Historical data, 314
 Itemized deductions, 120
 Medical and dental, 104, 129
 Medicine and drugs, 129
 One-half insurance premium, 129
 Regions, 240
 States, 240
 Metropolitan areas, 319, 320
 Minimum standard deduction (See also, Low-income allowance), 284
 Minimum tax (See also, Additional tax for tax preferences), 284
 Moving expense deduction, 102, 284

N

Noncontributory pensions, 285
 Nonhighway Federal gasoline tax (See also, Credit for tax on gasoline, fuel, and oil), 280, 285
 Nonjoint returns, 92-99
 Female filer, 92-99
 Male filers, 92-99
 Nonsampling controls, 297
 Nontaxable pensions and annuities, 285
 Nontaxable returns, 4, 42-46
 Normal tax and surtax (See also, Regular tax computation), 156
 Definition, 285

O

One-half excess long-term gain, 148, 149, 285
 One-half insurance premium, deducted, 285
 Ordinary gain from sales of depreciable property, 6, 13, 15
 Age 65 or over, 204
 Definition, 285
 Heads of household returns, 36
 Joint and surviving spouse returns, 22
 Marital status, 6, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Nontaxable returns, 43
 Returns with:
 Domestic and foreign dividends received, 50
 Interest received, 59
 Itemized deduction, 114
 Standard deduction, 137
 Separate and single persons returns, 29

Other itemized deductions, 286
 Other prepayments, 286
 Other sources (Net), 13, 16
 Definition, 286
 Itemized deductions, 112, 115
 Standard deduction, 135, 138
 Other tax credits, 18, 156
 Age 65 or over, 207
 Itemized deductions returns, 207, 210, 211, 212, 214
 Definition, 286
 Heads of household returns, 39
 Joint and surviving spouse returns, 25
 Nontaxable returns, 45
 Returns with:
 Alternative tax computation, 157
 Domestic and foreign dividends received, 52
 Interest received, 61
 Itemized deductions, 117
 Standard deduction, 140
 Separate and single persons returns, 32
 Other tax payments (See also, Other prepayments), 154
 Other than age or blindness deduction, 106
 Regions, 242, 243
 States, 242, 243
 Overpayment, 20, 152, 154
 Age 65 or over, 209
 Definition, 286
 Head of household returns, 41
 Joint and surviving spouse returns, 27
 Nontaxable returns, 46
 Returns with:
 Domestic and foreign dividends received, 53
 Interest received, 62
 Itemized deductions, 119
 Standard deduction, 142
 Separate and single persons returns, 34

P

Partnership, 2, 13, 14, 42, 71, 73
 Age 65 or over, 203
 Definition, 286
 Heads of household returns, 13, 35
 Historical data, 309, 310
 Joint and surviving spouse returns, 21
 Marital status, 6, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Nontaxable returns, 42
 Regions, 230
 Returns with:
 Domestic and foreign dividends received, 49
 Interest received, 58
 Itemized deductions, 113
 Standard deduction, 136
 Separate and single persons returns, 28
 Size, 71-73
 States, 230
 Payments on 1970 declarations, 20
 Age 65 or over, 209
 Definition, 287
 Heads of household returns, 41

Payments on 1970 declarations--Con.
 Joint and surviving spouse returns, 27
 Nontaxable returns, 46
 Returns with:
 Domestic and foreign dividends received, 53
 Interest received, 62
 Itemized deductions, 119
 Overpayment, 154
 Standard deduction, 142
 Tax due, 154
 Separate and single persons returns, 34
 Pensions and annuities, 4, 13, 16, 88
 Age 65 or over, 205, 217, 218, 219, 220
 Amount excluded, 4, 88, 89
 Amount received, 4, 88, 89
 Definition, 287
 Heads of household returns, 13, 37
 Historical data, 309, 310
 Joint and surviving spouse returns, 23
 Marital status, 6, 13
 Itemized deductions returns, 112
 Standard deduction returns, 135
 Method of computation, 88, 89
 Nontaxable returns, 43
 Regions, 231
 Returns with:
 Domestic and foreign dividends received, 50
 Interest received, 59
 Itemized deductions, 115
 Standard deduction, 138
 Separate and single persons returns, 30
 States, 231
 Taxable portion, 4, 6, 88, 89
 Percentage standard deduction, 139
 Personal property tax deduction, 123

R

Real estate tax deduction, 123
 Refund (See also, Overpayment), 152, 154
 Age 65 or over, 209
 Definition, 287
 Heads of household returns, 41
 Itemized deductions returns, 119
 Joint and surviving spouse returns, 27
 Nontaxable returns, 46
 Separate and single persons returns, 34
 Standard deduction returns, 142
 Regions, 230-275
 Adjusted gross income, 228
 Exemptions, 236-238
 Itemized deductions returns, 236, 239
 Other than age or blindness returns, 242-243
 Salaries and wages, 230, 244-275
 Regular tax computation, 156, 194
 Definition, 287
 Rents, 16, 84, 85
 Age 65 or over, 201, 205
 Definition, 287
 Heads of household returns, 37
 Itemized deductions returns, 115
 Joint and surviving spouse returns, 23
 Marital status, 13
 Itemized deductions, 112
 Standard deduction, 135

Rents—Continued

Nontaxable returns, 43
Regions, 231
Separate and single persons returns, 30
Size of rent net income or loss, 84, 85
Standard deduction returns, 138
States, 231

Retirement income credit, 221

Age 65 or over, 206, 207, 214, 216, 217
218, 219, 220, 223, 224
Definition, 200, 287
Heads of household returns, 39
Joint and surviving spouse returns, 25
Nontaxable returns, 45
Regions, 238
Returns with:

Alternative tax computation, 157
Itemized deductions, 117
Regular tax computation, 156
Standard deduction, 140
Surcharge, 176
Tax preferences, 187, 190

Separate and single persons returns, 32
States, 238

Returns filed:

By men, 6
By women, 6

Royalties, 16, 86, 87

Age 65 or over, 205
Definition, 288
Heads of household returns, 37
Itemized deductions returns, 115
Joint and surviving spouse returns, 23
Marital status, 13
Itemized deductions, 112
Standard deduction, 135
Nontaxable returns, 43
Regions, 231
Separate and single persons returns, 30
Size of royalty net income or loss, 86, 87
Standard deduction returns, 138
States, 231

S

Salaries and wages (gross), 2, 6, 14, 47

Age 65 or over, 203
Definition, 288
Heads of household returns, 35
Joint and surviving spouse returns, 21
Marital status, 13
Itemized deductions returns, 112
Standard deduction returns, 135
Nontaxable returns, 42
Regions, 230, 244-275
Returns with:
Domestic and foreign dividends received, 49
Interest received, 58
Itemized deductions, 113
Standard deduction, 136
Separate and single persons returns, 28
Size of, 47, 48
States, 230, 244-275

Sales of capital assets, 2, 6, 15, 74, 75, 79

Age 65 or over, 204
Definition, 288
Heads of household returns, 36
Joint and surviving spouse returns, 22
Marital status, 13

Itemized deductions returns, 112
Standard deduction returns, 135

Nontaxable returns, 42

Regions, 230

Returns with:

Domestic and foreign dividends received, 49
Interest received, 58
Itemized deductions, 114
Standard deduction, 137

Separate and single persons returns, 28

Size of gain or loss, 76, 77

States, 230

Sales of property net income or loss, 80-82

Sales of property other than capital assets, 6, 15, 204

Age 65 or over, 204

Definition, 289

Heads of household returns, 36

Joint and surviving spouse returns, 22

Marital status, 13

Itemized deductions returns, 112

Standard deduction returns, 135

Nontaxable returns, 43

Returns with:

Domestic and foreign dividends received, 50
Interest received, 59
Itemized deductions, 114
Standard deduction, 137

Separate and single persons returns, 29

Sampling rate, 296

Sampling variability (See also, Coefficient of variation), 297, 298

Selection of the sample, 296

Self-employed retirement deduction, 289

Self-employment tax, 2, 19, 26, 33, 40, 46, 53

Definition, 289

Historical data, 309

Separate returns of husbands and wives, 10, 13, 112, 135, 165-167

Definition, 290

Regions, 233

Returns with:

Business or profession income, 13, 112, 135
Dividends in adjusted gross income, 13, 112, 135
Estates and trusts, 13, 112, 135
Farm, 13, 112, 135
Interest received, 13, 112, 135
Itemized deductions, 112
Ordinary gain from sales of depreciable property, 13, 112, 135
Other sources, 13, 112, 135
Partnership income, 13, 112, 135
Pensions and annuities, 13, 112, 135

Separate returns of husbands

and wives—Continued

Rents, 13, 112, 135
Royalties, 13, 112, 135
Salaries and wages, 13, 112, 135
Sales of capital assets, 13, 112, 135
Sales of property other than capital assets, 13, 112, 135
Small Business Corporations, 13, 112, 135
Standard deduction, 135

States, 233

Sex of taxpayer, 6, 91-99

Age 65 or over, 202

Definition, 290

Heads of household returns, 97

Joint returns of husbands and wives, 91

Separate returns of husbands and wives, 93-96

Single persons returns, 99

Surviving spouse returns, 98

Sick pay exclusion, 17, 24, 31, 38, 44, 116, 139

Single persons not head of household or surviving spouse, 13, 111, 112, 135

Definition, 290

Region, 235

Returns with:

Business or profession income, 13, 112, 135
Dividends in adjusted gross income, 13, 112, 135
Estates and trusts, 13, 112, 135
Farm, 13, 112, 135
Interest received, 13, 112, 135
Itemized deductions, 111, 112
Ordinary gain from sales of depreciable property, 13, 112, 135
Other sources, 13, 112, 135
Partnership, 13, 112, 135
Pensions and annuities, 13, 112, 135
Rents, 13, 112, 135
Royalties, 13, 112, 135
Salaries and wages, 13, 112, 135
Sales of capital assets, 13, 112, 135
Sales of property other than capital assets, 13, 112, 135
Small Business Corporations, 13, 112, 135
Standard deduction, 134, 135

States, 235

Size of:

Additional tax for tax preferences, 192
Business or profession loss, 67
Business or profession profit, 65, 66
Capital gain, 76, 77
Capital loss, 79
Dividends received, 57
Farm net loss, 70
Farm net profit, 68, 69
Income tax, 177-179
Interest received, 63, 64
One-half excess, 78
Partnership net loss, 73
Partnership net profit, 71, 72

- Size of—Continued
- Rent net income, 84
 - Rent net loss, 85
 - Royalty net income, 86
 - Royalty net loss, 87
 - Salaries and wages, 47, 48
 - Tax due, 154
 - Tax overpayment, 154
- Size of tax cumulated, 183
- Size of tax due for taxpayers using tax table, 154
- Size of tax overpayment for taxpayers using tax table, 154
- Small Business Corporations, 15, 49, 58
- Age 65 or over, 202, 204, 206, 207
 - Definition, 290
 - Heads of household returns, 36
 - Joint and surviving spouse returns, 22
 - Marital status, 13
 - Itemized deductions returns, 112
 - Standard deduction returns, 135
 - Nontaxable returns, 42
 - Returns with:
 - Itemized deductions, 114
 - Standard deduction, 137
 - Separate and single persons returns, 29
- Social security tax on tip income, 19, 151, 290
- Sources of data, 296
- Sources of income or loss (See Adjusted gross income or specified sources of income or loss),
- Standard deduction (See also, Low-income allowance and Percentage standard), 102, 103, 290
- Standard deduction returns of older taxpayer (Age 65 or over), 206
- State and local gasoline tax deduction, 123
- State and local income tax deduction, 123
- State data, 305
- Adjusted gross income, 228
 - Exemptions, 236
 - Historical data, 315-318
 - Other than age or blindness, 242, 243
- Statutory adjustments, 2, 6, 13, 17, 24, 31, 38, 44, 112, 116, 135, 139, 291
- Statutory adjustments by size of adjusted gross income:
- Employee business expense, 17, 24, 31, 38, 44, 116, 139
 - Moving expense deduction, 17, 24, 31, 38, 44, 102, 116, 139
 - Self-employed retirement deduction, 17, 24, 31, 38, 44, 116, 139, 289
 - Sick pay exclusion, 17, 24, 31, 38, 44, 116, 139
- Stock options (See also, Tax preferences), 291
- Subdetail for major types of itemized deductions, 104, 120
- Contributions, 104, 120, 127, 128
 - Interest paid deduction, 125, 126
 - Taxes paid deduction, 123, 124
 - Type of deduction, 104, 120
- Surcharge, 9, 18, 176
- Age 65 or over, 202, 207, 214, 215, 221
 - Itemized deductions returns, 207, 210, 211, 212, 214
 - Joint returns, 200, 201, 202
 - Retirement income credit, 207, 214, 216-225
 - Standard deduction returns, 206, 215, 216
- Definition, 291
- Heads of household returns, 39, 110
- Joint and surviving spouse returns, 25, 108, 111
- Nontaxable returns, 45
- Regions, 232-235, 237, 244-275
- Returns with:
- Alternative tax computation, 157
 - Domestic and foreign dividends received, 52
 - Interest received, 61
 - Itemized deductions, 108, 117
 - Regular tax computation, 156
 - Retirement income credit, 176
 - Standard deduction, 131, 140
- Separate and single persons returns, 32
- States, 232-235, 237, 244-275
- Surviving spouse returns, 13, 111, 112, 135
- Definition, 291
- Regions, 234
- Returns with:
- Business or profession income 13, 112, 135
 - Dividends in adjusted gross income, 13, 112, 135
 - Estates and trusts, 13, 112, 135
 - Farm, 13, 112, 135
 - Interest received, 13, 112, 135
 - Itemized deductions, 111, 135
 - Ordinary gain from sales of depreciable property, 13, 112, 135
 - Other sources, 13, 112, 135
 - Partnership, 13, 112, 135
 - Pensions and annuities, 13, 112, 135
 - Rents, 13, 112, 135
 - Royalties, 13, 112, 135
 - Salaries and wages, 13, 112, 135
 - Sales of capital assets, 13, 112, 135
 - Sales of property other than capital assets, 13, 112, 135
 - Small Business Corporations, 13, 112, 135
 - Standard deduction, 112, 134
- States, 234
- Synopsis of laws, 307
- T**
- Tax after credits, 2, 4, 7, 8, 19, 151, 171, 303
- Age 65 or over, 202, 208, 216, 217, 218, 219, 220
 - Itemized deductions returns, 207, 210, 211, 212, 214
 - Standard deduction returns, 206, 215, 216
- Tax after credits—Continued
- Cumulated, 7, 8
 - Definition, 282
 - Heads of household returns, 40, 110, 173
 - Historical data, 309, 317
 - Joint and surviving spouse returns, 26
 - Pension and annuity income, 4
 - Percent of adjusted gross income, 7
 - Percent of taxable income, 7
 - Regions, 228, 241, 244-275
 - Returns with:
 - Alternative tax computation, 157
 - Income averaging, 149
 - Itemized deductions, 110, 117
 - Standard deduction, 131, 141
 - Separate and single persons returns, 33, 175
 - States, 228, 241, 244-275
- Tax before credits, 18, 45, 52, 61, 156, 171, 302
- Age 65 or over, 207, 215
 - Itemized deductions returns, 207, 210, 211, 212, 214
 - Standard deduction returns, 206, 215, 216
- Definition, 283
- Heads of household returns, 39, 173
- Joint and surviving spouse returns, 25
- Regions, 237
- Returns with:
- Alternative tax computation, 148, 157
 - Itemized deductions, 117
 - Retirement income credit, 176
 - Standard deduction, 140
 - Surcharge, 176
 - Tax preference, 188
- Separate and single persons returns, 32, 175
- States, 237
- Tax computation, 148, 153
- Tax credits, 18, 176, 302, 309
- Age 65 or over, 207
 - Itemized deductions returns, 207, 210, 211, 212, 214
 - Standard deduction returns, 206, 215, 216
- Definition, 291
- Heads of household returns, 39
- Joint and surviving spouse returns, 25
- Nontaxable returns, 45
- Regions, 238
- Returns with:
- Alternative tax computation, 157
 - Domestic and foreign dividends received, 52
 - Interest received, 61
 - Itemized deduction, 117
 - Standard deduction, 140
- Separate and single persons returns, 32
- States, 238
- Tax due at time of filing, 20
- Age 65 or over, 209
 - Definition, 291

- Tax due at time of filing—Continued
 - Heads of household returns, 41
 - Joint and surviving spouse returns, 27
 - Nontaxable returns, 46
 - Returns with:
 - Domestic and foreign dividends received, 53
 - Interest received, 62
 - Itemized deductions, 119
 - Standard deduction, 142
 - Separate and single persons returns, 34
- Tax due or overpayment, 152, 154
- Tax from recomputing prior-year investment credit, 19, 309
 - Age 65 or over, 208
 - Definition, 292
 - Heads of household returns, 40
 - Joint and surviving spouse returns, 26
 - Nontaxable returns, 45
 - Returns with:
 - Domestic and foreign dividends received, 52
 - Interest received, 61
 - Itemized deductions, 118
 - Standard deduction, 141
 - Separate and single persons returns, 33
- Tax generated, 158
 - Heads of household returns, 168
 - Joint returns, 162
 - Separate returns, 165
- Tax liability, 292
- Tax preferences and additional tax, 108, 150, 185, 192
 - Computation of additional tax, 148, 185
 - Cumulated, 183
 - Percent of adjusted gross income, 191
 - Percent of total income, 191
 - Regions, 238
 - Returns with:
 - Alternative tax computation, 148
 - Capital gains tax preference, 188, 189
 - Regular tax computation, 148
 - Retirement income credit, 190
 - Selected sources of income, 185-187, 188
 - States, 238
 - Tax items, 185-187
- Tax preferences, 184, 185
 - Age 65 or over, 202, 214, 216, 221
 - Itemized deductions returns, 207, 210, 211, 212, 214
 - Standard deduction returns, 206, 215, 216
 - Definition, 292
 - Types, 186
- Tax rate schedules, 278
- Tax rates (See also, Marginal tax rates), 152
- Tax savings due to income averaging, 292
- Tax surcharge, 176, 232
 - Age 65 or over, 215
 - Definition, 291
- Taxable income, 2, 4, 7, 9, 18, 105, 302, 311
 - Age 65 or over, 215
 - Definition, 292
 - Heads of household returns, 11, 39, 110, 133, 168
 - Historical data, 309, 311
 - Income averaging, 149
 - Joint and surviving spouse returns, 25, 162
 - Marital status, 9
 - Itemized deductions returns, 108
 - Standard deduction returns, 131
 - Nontaxable returns, 45
 - Percent, 180-182
 - Regions, 231, 233-235, 244-275
 - Returns with:
 - Alternative tax computation, 157
 - Domestic and foreign dividends received, 52
 - Income earned abroad, 90
 - Interest received, 61
 - Itemized deductions, 116
 - Standard deduction, 140
 - Separate and single persons returns, 32
 - States, 231, 233-235, 244-275
- Taxable returns, 2, 7, 8, 278, 309
 - Cumulated, 7, 8
 - Definition, 3
 - Percent, 7, 8
- Taxes paid deduction, 123, 241, 242, 293
 - Percent of adjusted gross income, 124
- Taxpayers age 65 or over, 200
- Taxpayers exemptions, 106, 107
 - Marital status, 107
 - States, 236, 242
- Taxpayments, 19, 26, 33, 40, 46, 152, 154, 293
- Tentative credit, 187, 293
- Terms, 278
- Total deductions, 9-12, 17, 102, 108
 - Age 65 or over 202
 - Definition, 293
 - Heads of household returns, 38, 110
 - Joint and surviving spouse returns, 24
 - Marital status, 9-12
 - Itemized deductions returns, 108-111
 - Standard deduction returns, 131-134
 - Nontaxable returns, 278
 - Regions, 231, 233-235
 - Returns with:
 - Domestic and foreign dividends received, 51
 - Income earned abroad, 90
 - Interest received, 60
 - Itemized deductions, 120, 129
 - Standard deduction, 139
 - Separate and single persons returns, 31
 - States, 231, 233-235
- Total dividends and other distributions, 54, 55, 293
 - Capital gain distribution received, 54, 55
 - Domestic and foreign dividends received, 54, 55
 - Nontaxable distributions received, 54, 55
- Total income tax, 7, 8, 151, 177-179, 183, 231, 233, 311
 - Definition, 293
- Total tax liability, 2, 19, 45, 203, 293
 - Additional tax for tax preferences, 2
 - Income tax after credits, 2
 - Self-employment tax, 2, 303, 309
 - Social security tax on tip income, 151, 303
 - Tax from recomputing prior-year investment, 4, 303, 309
- Type of tax computation, 278
- Type of tax payment:
 - Definition, 293

INDIVIDUAL INCOME TAX RETURNS

Statistics
of Income
Library

Sec.

- 1 Returns Filed and
Sources of Income
- 2 Deductions and
Exemptions
- 3 Tax Computation
and Tax Rates
- 4 Age 65 or Over;
Retirement Income Credit
- 5 State and
Regional Data
- 6 Classifications
and Terms
- 7 Sources, Sample, and
Limitations of the Data
- 8 Historical
Summary
- 9 Forms and
Instructions
- 10 Index